

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: WEST CARROLL SOIL & WATER CONSERVATION DISTRICT

Address: P.O. BOX 664, OAK GROVE, LA 71263

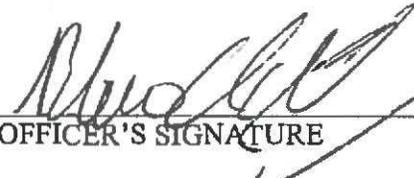
Telephone: 318-428-9303 Email: teresa.berry@la.nacdn.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, **Jacob Blaine Chop, Chairman**, (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of **West Carroll SWCD** (entity's name) as of **June 30, 2021** (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, **Jacob Blaine Chop** (officer's name), who duly sworn, deposes, and says that **West Carroll SWCD** (entity's name) received \$75,000 or less in revenues and other sources for the year ended **June 30, 2021** (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.



OFFICER'S SIGNATURE

Chairman

OFFICER'S TITLE

Sworn to and subscribed before me, this 27th day of August, 2021



NOTARY PUBLIC SIGNATURE & SEAL


Molly M. Clement
Notary Public
Notary ID No 89971
West Carroll Parish Parish, Louisiana

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2021

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 56,160		\$ 56,160	\$ 86,487
Fixed assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	-		-	-
Prepaid Asset	1,500		1,500	1,500
Certificates of Deposit	183,731		183,731	131,334
TOTAL ASSETS	\$ 241,391	\$ -	\$ 241,391	\$ 219,321
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 7,330		\$ 7,330	\$ 8,520
Accrued Compensated Absences	\$ 4,880		4,880	\$ 4,880
Total Liabilities	\$ 12,210	\$ -	\$ 12,210	\$ 13,400
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Reserved-designated-special revenue			-	\$ -
Unreserved-undesignated	229,181		229,181	205,920
Total Fund Equity	\$ 229,181	\$ -	\$ 229,181	\$ 205,920
TOTAL LIABILITIES AND FUND EQUITY	\$ 241,391	\$ -	\$ 241,391	\$ 219,320

See Accountants's Report.

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND	TOTALS (MEMORANDUM ONLY)	
		JUNE 30, 2021	JUNE 30, 2020
REVENUES			
Intergovernmental Revenue:			
SWAT	\$ -	\$ -	\$ -
Farm Bill	29,627	29,627	31,020
State Funds	39,178	39,178	40,558
Other Revenue:			
Interest Income	2,536	2,536	3,220
Miscellaneous	-	-	-
Seed Sales	-	-	-
Total Revenues	<u>\$ 71,341</u>	<u>\$ 71,341</u>	<u>\$ 74,798</u>
EXPENDITURES			
Operating:			
Equipment	-	\$ -	\$ -
Maintenance & Repairs	-	\$ -	\$ -
Operating Services	3,380	\$ 3,380	\$ 3,281
Personal Services	43,906	\$ 43,906	\$ 50,405
Supplies	\$ 332	\$ 332	\$ 1,417
Travel	\$ 462	\$ 462	\$ 887
Other:	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -
Capital outlay:	-	\$ -	\$ -
Total Expenditures	<u>\$ 48,080</u>	<u>\$ 48,080</u>	<u>\$ 55,990</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 23,261</u>	<u>\$ 23,261</u>	<u>\$ 18,808</u>
OTHER FINANCING SOURCES (USES)			
Transfers In		\$ -	
Transfers Out	-	-	
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 23,261</u>	<u>\$ 23,261</u>	<u>\$ 18,808</u>
Unreserved Fund Balances-Beginning	<u>205,920</u>	<u>205,920</u>	<u>187,112</u>
Unreserved Fund Balances-Ending	<u>\$ 229,181</u>	<u>\$ 229,181</u>	<u>\$ 205,920</u>

See Accountant's Report.

W. GROVE SOIL AND WATER CONSERVATION DISTRICT
WEST CARROLL, LOUISIANA

GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES				
Intergovernmental Revenue:				
SWAT	\$ -	\$ -	\$ -	\$ -
Farm Bill	32,000	30,000	29,627	(373)
State Funds	40,594	39,178	39,178	-
Other Revenue:				
Interest Income	3,185	2,550	2,536	(14)
Local	-	-	-	-
Seed Sales	-	-	-	-
Total Revenues	\$ 75,779	\$ 71,728	\$ 71,341	\$ (387)
EXPENDITURES				
Operating:				
Equipment	\$0	\$0	-	\$ -
Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 3,400	\$ 3,500	\$ 3,380	120
Personal Services	\$ 46,000	\$ 46,000	\$ 43,906	2,094
Supplies	\$ 1,175	\$ 340	\$ 332	8
Travel	\$ 675	\$ 462	\$ 462	-
Other:	\$ -	\$ -	\$ -	-
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:	-	-	-	-
Total Expenditures	\$ 51,250	\$ 50,302	\$ 48,080	\$ 2,222
Excess (Deficiency) of revenues over expenditures	\$ 24,529	\$ 21,426	\$ 23,261	\$ 1,835
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	-	-	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 24,529	\$ 21,426	\$ 23,261	\$ 1,835
Unreserved Fund Balance-Beginning	205,920	205,920	205,920	-
Unreserved Fund Balance-Ending	\$ 230,449	\$ 227,346	\$ 229,181	\$ 1,835

See Accountant's Report.

**WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

J. Blaine Chop	420
Cullen Kovac	245
Megan Percle	385
Theron Ty Rogers	350
M. Blake Elliott	245
	<u>\$1,645</u>

Statement C

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT (Agency Name)

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (REQUIRED, PLEASE SUBMIT COMPLETED FORM, PER ATTACHED INSTRUCTIONS)

Agency Head Name/Title: J. Blaine Chop /Chairman

Purpose	Amount
Salary	0.00
Benefits-insurance	0.00
Benefits-retirement	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Car allowance	0.00
Vehicle provided by government (enter amount reported on W-2)	0.00
Per diem	\$420.00
Reimbursements	0.00
Travel	\$ 76.40
Registration fees	0.00
Conference travel	0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00

August 23, 2021

Mr. J. Blaine Chop(Chairperson)

West Carroll Soil and Water Conservation District

P O Box 664

Oak Grove, La. 71263

This letter is to advise you that your financial statements for FYE 6/30/2021 have been compiled and are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amounts.

Thank you for your cooperation and your continued effort to keep your district running within the guidelines set forth by State Law.

Sincerely,

Bennie Tate