

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

Entity Name: Crescent Soil and Water Conservation District

Address: PO Box 1782 Luling, LA 70070

Telephone: 985-331-9084 Email: rlivaudais@aol.com

*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](mailto: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, Rebecca A. Livaudais, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Crescent Soil & Water Conservation District as of June 30, 2021 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, Rebecca A. Livaudais, who duly sworn, deposes, and says that Crescent Soil and Water Conservation District received \$75,000 or less in revenues and other sources for the year ended June 30, 2021, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Rebecca A. Livaudais  
OFFICER'S SIGNATURE

Crescent SWCD Board Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 24<sup>th</sup> day of August, 2021

Robert Kleus  
NOTARY PUBLIC SIGNATURE & SEAL

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT  
BOUTTE, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2021**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2021	JUNE 30, 2020
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 12,462	\$ 20,861		\$ 33,323	\$ 22,855
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts receivable	1,013	19,896		20,909	29,844
Certificates of deposit	90,000	-		90,000	90,000
Savings Account	16,606	-		16,606	15,672
<b>TOTAL ASSETS</b>	<b>\$ 120,081</b>	<b>\$ 40,757</b>	<b>\$ -</b>	<b>\$ 160,838</b>	<b>\$ 158,371</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 6,840			\$ 6,840	\$ 14,813
Accrued Compensated Absences	\$ 3,253	\$ -		3,253	\$ 3,253
<b>Total Liabilities</b>	<b>\$ 10,093</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,093</b>	<b>\$ 18,066</b>
<b><u>Fund Equity:</u></b>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 40,757		40,757	\$ 38,651
Unreserved-undesignated	109,988			109,988	101,654
<b>Total Fund Equity</b>	<b>\$ 109,988</b>	<b>\$ 40,757</b>	<b>\$ -</b>	<b>\$ 150,745</b>	<b>\$ 140,305</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 120,081</b>	<b>\$ 40,757</b>	<b>\$ -</b>	<b>\$ 160,838</b>	<b>\$ 158,371</b>

See Accountant's Report

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT  
BOUTTE, 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	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2021	JUNE 30, 2020
<b>REVENUES</b>				
Intergovernmental Revenue:				
Planting Contracts	\$ -	\$ 29,844	\$ 29,844	\$ 29,844
Farm Bill	11,450	-	11,450	9,514
State Funds	31,204	-	31,204	31,840
Other Revenue:				
Interest income	929	-	929	1,822
Local-Donations	-	-	-	-
Sale of Equipment	-	-	-	-
Total Revenues	<u>\$ 43,583</u>	<u>\$ 29,844</u>	<u>\$ 73,427</u>	<u>\$ 73,020</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Operating services	1,332	-	1,332	1,426
Personal services	54,733	-	54,733	55,976
Supplies	84	6,838	6,922	11,076
Travel	-	-	-	5,828
Other:	-	-	-	-
Grants:	-	-	-	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 56,149</u>	<u>\$ 6,838</u>	<u>\$ 62,987</u>	<u>\$ 74,306</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (12,566)</u>	<u>\$ 23,006</u>	<u>\$ 10,440</u>	<u>\$ (1,286)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 20,900	\$ -	20,900	\$ 20,900
Transfers Out	-	(20,900)	(20,900)	(20,900)
Total Other Financing Sources (Uses)	<u>\$ 20,900</u>	<u>\$ (20,900)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 8,334	\$ 2,106	\$ 10,440	\$ (1,286)
Unreserved Fund Balances-Beginning	<u>101,654</u>	<u>38,651</u>	<u>140,305</u>	<u>141,591</u>
Unreserved Fund Balances-Ending	<u>\$ 109,988</u>	<u>\$ 40,757</u>	<u>\$ 150,745</u>	<u>\$ 140,305</u>

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CRESCENT SOIL AND WATER CONSERVATION DISTRICT  
BOUTTE, LOUISIANA

GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental Revenue:								
Planting Contracts	\$ -	\$ -	\$ -	\$ -	\$ 29,844	\$ 29,844	\$ 29,844	\$ -
Farm Bill	\$ 9,800	\$ 11,600	\$ 11,450	\$ (150)	\$ -	\$ -	\$ -	\$ -
State Funds	31,839	31,204	31,204	\$ -	-	-	-	-
Other Revenue:								
Interest	1,800	929	929	\$ -	-	-	-	-
Local-Donations	-	-	-	\$ -	-	-	-	-
Miscellaneous	-	-	-	\$ -	-	-	-	-
Total Revenues	\$ 43,439	\$ 43,733	\$ 43,583	\$ (150)	\$ 29,844	\$ 29,844	\$ 29,844	\$ -
<b>EXPENDITURES</b>								
Operating:								
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 1,450	\$ 1,335	\$ 1,332	\$ 3	\$ -	\$ -	\$ -	\$ -
Personal Services	\$ 58,000	\$ 54,735	\$ 54,733	\$ 2	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 11,500	\$ 7,000	\$ 6,838	\$ 162
Travel	\$ 6,200	\$ 85	\$ 84	\$ 1	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 65,650	\$ 56,155	\$ 56,149	\$ 6	\$ 11,500	\$ 7,000	\$ 6,838	\$ 162
Excess (Deficiency) of revenues over expenditures	\$ (22,211)	\$ (12,422)	\$ (12,566)	\$ (144)	\$ 18,344	\$ 22,844	\$ 23,006	\$ 162
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	\$ 20,900	\$ 20,900	\$ 20,900	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	(20,900)	(20,900)	(20,900)	-
Total Other Financing Sources (Uses)	\$ 20,900	\$ 20,900	\$ 20,900	\$ -	\$ (20,900)	\$ (20,900)	\$ (20,900)	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (1,311)	\$ 8,478	\$ 8,334	\$ (144)	\$ (2,556)	\$ 1,944	\$ 2,106	\$ 162
Unreserved Fund Balance-Beginning	101,654	101,654	101,654	-	38,651	38,651	38,651	-
Unreserved Fund Balance-Ending	\$ 100,343	\$ 110,132	\$ 109,988	\$ (144)	\$ 36,095	\$ 40,595	\$ 40,757	\$ 162

See Accountant's Report

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT  
BOUTTE, LOUISIANA**

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

Irvin "Sandy" Dares	\$420
Rebecca Livaudais	\$420
Blaise Pezold	420
H. George Schlorff	420
Thomas Vitrano	420
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	<b>\$ 2,100</b>

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

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Rebecca Livaudais Chairperson

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<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	1. 0.00
2. Benefits-insurance	2. 0.00
3. Benefits-retirement	3. 0.00
4. Benefits-other (describe)	4. 0.00
5. Benefits-other (describe)	5. 0.00
6. Benefits-other (describe)	6. 0.00
7. Car allowance	7. 0.00
8. Vehicle provided by government (if reported on your W-2)	8. 0.00
9. Per diem	9.\$420.00
10. Reimbursements	10. 0.00
11. Travel	11. 0.00
12. Registration fees	12 0.00.
13. Conference travel	13. 0.00
14. Housing	14. 0.00
15. Unvouchered expenses (example: travel advances, etc.)	15. 0.00
16. Special meals	16. 0.00
17. Other	17. 0.00
18. TOTAL (enter total of line 1-17)	18. 0.00

\_\_\_\_\_ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule only those payments to the agency head that are derived from the public funds.)

**OPERATING BUDGET FOR FISCAL YEAR  
FYE 6/30/2021  
CRESCENT  
Final**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS</b>
<b><u>REVENUES</u></b>			
<b>Intergovernmental Revenue:</b>			
Farm Bill Funds	\$11,600		\$11,600
State Funds	\$31,204		\$31,204
Revegetation		\$29,844	\$29,844
Planting Contracts		\$0	\$0
Bayouland RC&D			\$0
<b>Other Revenue</b>			
Interest	\$929		\$929
Local-Donations	\$0		\$0
Miscellaneous	\$0		\$0
<b>Total Revenues</b>	<b>\$43,733</b>	<b>\$29,844</b>	<b>\$73,577</b>
<b>Prior Year Carryover Funds to be used FYE 2021</b>	<b>\$12,422</b>	<b>\$0</b>	<b>\$12,422</b>
<b>Adjusted Total-- Revenues &amp; Carryover Funds</b>	<b>\$56,155</b>	<b>\$29,844</b>	<b>\$85,999</b>
<b><u>EXPENDITURES</u></b>			
<b>Operating:</b>			
Personal Services	\$54,735	\$0	\$54,735
Travel	\$85	\$0	\$85
Operating Services	\$1,335	\$0	\$1,335
Supplies	\$0	\$7,000	\$7,000
Equipment	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
	\$0		\$0
<b>Total Expenditures</b>	<b>\$56,155</b>	<b>\$7,000</b>	<b>\$63,155</b>
<b>Total Revenues &amp; Carryover Funds</b>	\$56,155	\$29,844	\$85,999
<b>Less: Expenditures</b>	\$56,155	\$7,000	\$63,155
<b>Difference (To be carried over to FYE 2022)</b>	<b>\$0</b>	<b>\$22,844</b>	<b>\$22,844</b>

Prepared by: Bennie Tate

Date 8-19-2021

Approved: Rebecca A. Livaudais  
District Board Chairman

Date 8-24-2021

Approved: \_\_\_\_\_  
State Soil and Water Conservation Commission

Date \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$101,654	\$38,651	\$140,305
Funds to be used to balance budget this year	-\$12,422	\$0	-\$12,422
Estimated carryover FYE 6/30/2021	\$0	\$24,044	\$24,044
Transfer from SR to GF	\$20,900	-\$20,900	\$0
Residual left over for future year(s) if needed	<u>\$110,132</u>	<u>\$41,795</u>	<u>\$151,927</u>

The above transfer is made to move some funds of completed SR projects to the GF



**July 26, 2021**

**Mrs. Rebecca Livaudais (Chairperson)**

**Crescent Soil and Water Conservation District**

**1041 Rue La Cannes Drive**

**P O Box 1782**

**Luling, La. 70070**

**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**