

Affidavit and Revenue Certification

WEST CARROLL SOIL & WATER CONSERVATION DISTRICT
WEST CARROLL PARISH
OAK GROVE, LA

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, J. KELLY COLEMAN (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of WEST CARROLL SWCD (enter entity name) as of 2018 (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.

(Complete if applicable)

In addition, THERON TY ROGERS (officer name), who, duly sworn, deposes and says that WEST CARROLL SWCD (entity name) received \$75,000 or less in revenues and other sources for the year ended 2018, and accordingly, is not required to have an audit for the previously mentioned year.

Officer's Signature (Handwritten signature of Theron Ty Rogers)

Sworn to and subscribed before me this 16 day of October, 2018.

NOTARY PUBLIC SIGNATURE & SEAL (Handwritten signature of J. Kelly Coleman)

J. KELLY COLEMAN Notary Public Notary ID No. 41575 West Carroll Parish, Louisiana

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date

Please Complete This Section
Officer's Name THERON TY ROGERS
Officer's Title CHAIRMAN
Address 2543 HWY 2
City, Zip OAK GROVE, LA 71263
Ph: Cell/Land 318-282-4718
E-mail tyrogers79@yahoo.com

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
OAK GROVE, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2018

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2018	JUNE 30, 2017
<b>ASSETS</b>					
Cash and cash equivalents	\$ 39,528	\$ 15,254		\$ 54,782	\$ 72,567
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts Receivable	2,850	-		2,850	2,965
Certificates of Deposit	119,316	-		119,316	88,433
<b>TOTAL ASSETS</b>	<b>\$ 161,694</b>	<b>\$ 15,254</b>	<b>\$ -</b>	<b>\$ 176,948</b>	<b>\$ 163,965</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<u>Liabilities:</u>					
Accounts Payable	\$ 4,879			\$ 4,879	\$ 5,364
Accrued Compensated Absences	\$ 2,288	\$ -		2,288	\$ 1,220
Total Liabilities	\$ 7,167	\$ -	\$ -	\$ 7,167	\$ 6,584
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 15,254		15,254	\$ 27,254
Unreserved-undesignated	154,527			154,527	130,127
Total Fund Equity	\$ 154,527	\$ 15,254	\$ -	\$ 169,781	\$ 157,381
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 161,694</b>	<b>\$ 15,254</b>	<b>\$ -</b>	<b>\$ 176,948</b>	<b>\$ 163,965</b>

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, 2018

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2018	JUNE 30, 2017
<b>REVENUES</b>				
Intergovernmental Revenue:				
SWAT	\$ -	\$ -	\$ -	\$ 4,441
Farm Bill	25,515	-	25,515	22,164
State Funds	34,200	-	34,200	35,587
Other Revenue:				
Interest Income	988	-	988	996
Miscellaneous	-	-	-	-
Seed Sales	-	-	-	-
Total Revenues	<u>\$ 60,703</u>	<u>\$ -</u>	<u>\$ 60,703</u>	<u>\$ 63,188</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	-	-	\$ -	\$ -
Maentenance & Repairs	-	-	\$ -	\$ -
Operating Services	4,234	-	\$ 4,234	\$ 3,262
Personal Services	29,996	12,000	\$ 41,996	\$ 43,859
Supplies	\$ 1,142	\$ -	\$ 1,142	\$ 809
Travel	\$ 931	\$ -	\$ 931	\$ 781
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	\$ -	\$ -
Total Expenditures	<u>\$ 36,303</u>	<u>\$ 12,000</u>	<u>\$ 48,303</u>	<u>\$ 48,711</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 24,400</u>	<u>\$ (12,000)</u>	<u>\$ 12,400</u>	<u>\$ 14,477</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 24,400</u>	<u>\$ (12,000)</u>	<u>\$ 12,400</u>	<u>\$ 14,477</u>
Unreserved Fund Balances-Beginning	<u>130,127</u>	<u>27,254</u>	<u>157,381</u>	<u>142,904</u>
Unreserved Fund Balances-Ending	<u>\$ 154,527</u>	<u>\$ 15,254</u>	<u>\$ 169,781</u>	<u>\$ 157,381</u>

See Accountant's Report.

OAK GROVE SOIL AND WATER CONSERVATION DISTRICT  
WEST CARROLL, 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, 2018

	GENERAL FUND				S	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET
<b>REVENUES</b>						
Intergovernmental Revenue:						
SWAT	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -
Farm Bill	23,000	25,500	25,515	15	-	-
State Funds	35,587	34,200	34,200	-	-	-
Other Revenue:						
Interest Income	1,005	1,025	988	(37)	-	-
Miscellaneous	-	-	-	-	-	-
Seed Sales	-	-	-	-	-	-
Total Revenues	\$ 59,592	\$ 60,725	\$ 60,703	\$ (22)	\$ 21,000	\$ -
<b>EXPENDITURES</b>						
Operating:						
Equipment				\$ -	-	-
Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	3,350	4,235	4,234	1	-	-
Personal Services	39,500	31,000	29,996	1,004	21,500	12,000
Supplies	809	1,150	1,142	8	-	-
Travel	781	950	931	19	-	-
Other:						
Grants:						
Capital outlay:						
Total Expenditures	\$ 44,440	\$ 37,335	\$ 36,303	\$ 1,032	\$ 21,500	\$ 12,000
Excess (Deficiency) of revenues over expenditures	\$ 15,152	\$ 23,390	\$ 24,400	\$ 1,010	\$ (500)	\$ (12,000)
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 15,152	\$ 23,390	\$ 24,400	\$ 1,010	\$ (500)	\$ (12,000)
Unreserved Fund Balance-Beginning	130,127	130,127	130,127	-	27,254	27,254
Unreserved Fund Balance-Ending	\$ 145,279	\$ 153,517	\$ 154,527	\$ 1,010	\$ 26,754	\$ 15,254

See Accountant's Report.

**PECIAL REVENUE**

<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ -	\$ -
-	-
-	-
-	-
-	-
<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -
\$ -	-
\$ 12,000	-
\$ -	-
\$ -	-
\$ -	-
\$ -	-
<u>\$ 12,000</u>	<u>\$ -</u>
\$ (12,000)	\$ -
\$ -	\$ -
\$ -	-
<u>\$ -</u>	<u>\$ -</u>
\$ (12,000)	\$ -
27,254	-
<u>\$ 15,254</u>	<u>\$ -</u>

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, 2018

Cullen Kovac	245
Megan Percle	385
Theron Ty Rogers	315
Sam Ross	280
Steve Rye	315
	<hr/>
	\$1,540

Statement C

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT

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: Ty Rogers/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	\$315.00
Reimbursements	0.00
Travel	\$139.92
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