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Affidavit and Revenue Certification

West Carroll Soil & Water Conservation District ENTITY NAME

West Carroll Parish

Oak Grove, LA (City), State

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, Theron Ty Rogers (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of West Carroll Soil & Water Conservation District (enter entity name) as of June 30, 2017 (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 Soil & Water Conservation District (entity name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2017, and accordingly, is not required to have an audit for the previously mentioned year.


Officer's Signature

Sworn to and subscribed before me this 3rd day of October, 2017.


NOTARY PUBLIC SIGNATURE & SEAL

**NOTARY PUBLIC
J. KELLY COLEMAN
NO. 41575**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date OCT 18 2017

Please Complete This Section
Officer's Name Theron Ty Rogers
Officer's Title Chairman
Address 208 South Constitution Ave
City, Zip Oak Grove, LA 71263
Ph: Cell/Land 318-428-9303 Ext. 3050
E-mail teresa.berry@la.nacdn.net

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2017

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2017	JUNE 30, 2016
ASSETS					
Cash and cash equivalents	\$ 45,313	\$ 27,254		\$ 72,567	\$ 57,044
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts Receivable	2,965	-		2,965	4,966
Certificates of Deposit	88,433	-		88,433	87,580
TOTAL ASSETS	\$ 136,711	\$ 27,254	\$ -	\$ 163,965	\$ 149,590
LIABILITIES AND FUND BALANCE					
<u>Liabilities:</u>					
Accounts Payable	\$ 5,364			\$ 5,364	\$ 5,465
Accrued Compensated Absences	\$ 1,220	\$ -		1,220	\$ 1,221
Total Liabilities	\$ 6,584	\$ -	\$ -	\$ 6,584	\$ 6,686
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 27,254		27,254	\$ 27,254
Unreserved-undesignated	130,127			130,127	115,650
Total Fund Equity	\$ 130,127	\$ 27,254	\$ -	\$ 157,381	\$ 142,904
TOTAL LIABILITIES AND FUND EQUITY	\$ 136,711	\$ 27,254	\$ -	\$ 163,965	\$ 149,590

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, 2017

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2017	JUNE 30, 2016
REVENUES				
Intergovernmental Revenue:				
SWAT	\$ -	\$ 4,441	\$ 4,441	\$ 18,530
Farm Bill	22,164	-	22,164	16,798
State Funds	35,587	-	35,587	35,592
Other Revenue:				
Interest Income	996	-	996	801
Miscellaneous	-	-	-	-
Seed Sales	-	-	-	130
Total Revenues	<u>\$ 58,747</u>	<u>\$ 4,441</u>	<u>\$ 63,188</u>	<u>\$ 71,851</u>
EXPENDITURES				
Operating:				
Equipment	-	-	\$ -	2,970
Maentenance & Repairs	-	-	\$ -	\$ -
Operating Services	3,262	-	\$ 3,262	\$ 4,613
Personal Services	39,418	4,441	\$ 43,859	\$ 67,443
Supplies	\$ 809	\$ -	\$ 809	\$ 1,228
Travel	\$ 781	\$ -	\$ 781	\$ 1,335
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	\$ -	\$ -
Total Expenditures	<u>\$ 44,270</u>	<u>\$ 4,441</u>	<u>\$ 48,711</u>	<u>\$ 77,589</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 14,477</u>	<u>\$ -</u>	<u>\$ 14,477</u>	<u>\$ (5,738)</u>
OTHER FINANCING SOURCES (USES)				
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>\$ 14,477</u>	<u>\$ -</u>	<u>\$ 14,477</u>	<u>\$ (5,738)</u>
Unreserved Fund Balances-Beginning	<u>115,650</u>	<u>27,254</u>	<u>142,904</u>	<u>148,642</u>
Unreserved Fund Balances-Ending	<u>\$ 130,127</u>	<u>\$ 27,254</u>	<u>\$ 157,381</u>	<u>\$ 142,904</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, 2017

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
SWAT	\$ -	\$ -	\$ -	\$ -
Farm Bill	16,955	23,000	22,164	(836)
State Funds	35,592	35,587	35,587	-
Other Revenue:				
Interest Income	801	1,005	996	(9)
Miscellaneous	-	-	-	-
Seed Sales	-	-	-	-
Total Revenues	\$ 53,348	\$ 59,592	\$ 58,747	\$ (845)
EXPENDITURES				
Operating:				
Equipment	\$3,000	\$0	-	\$ -
Maintenance & Repairs	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 4,800	\$ 3,350	\$ 3,262	88
Personal Services	\$ 49,000	\$ 39,500	\$ 39,418	82
Supplies	\$ 1,250	\$ 809	\$ 809	-
Travel	\$ 1,375	\$ 781	\$ 781	-
Other:	\$ -	\$ -	\$ -	-
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:	-	-	-	-
Total Expenditures	\$ 59,425	\$ 44,440	\$ 44,270	\$ 170
Excess (Deficiency) of revenues over expenditures	\$ (6,077)	\$ 15,152	\$ 14,477	\$ (675)
OTHER FINANCING SOURCES (USES)				
See Accountant's Report.				
Operating Transfers In	\$ 6	\$ -	\$ -	\$ -

Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (6,077)	\$ 15,152	\$ 14,477	\$ (675)
Unreserved Fund Balance-Beginning	115,650	115,650	115,650	-
Unreserved Fund Balance-Ending	\$ 109,573	\$ 130,802	\$ 130,127	\$ (675)

See Accountant's Report.

SPECIAL REVENUE

<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ 21,000	\$ 4,441	\$ 4,441	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 21,000</u>	<u>\$ 4,441</u>	<u>\$ 4,441</u>	<u>\$ -</u>
-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 21,500	\$ 4,441	\$ 4,441	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	-
<u>\$ 21,500</u>	<u>\$ 4,441</u>	<u>\$ 4,441</u>	<u>\$ -</u>
<u>\$ (500)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -

See Accountant's Report.

-	-	-	-
\$ -	\$ -	\$ -	\$ -
\$ (500)	\$ -	\$ -	\$ -
<u>27,254</u>	<u>27,254</u>	<u>27,254</u>	<u>-</u>
<u>\$ 26,754</u>	<u>\$ 27,254</u>	<u>\$ 27,254</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, 2017**

Samuel Ashley	\$175
Cullen Kovac	315
Megan Percle	385
Theron Ty Rogers	385
Sam Ross	245
Steve Rye	70
	<hr/>
	\$1,575
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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: 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	\$385.00
Reimbursements	0.00
Travel	\$122.40
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