

July 9, 2021

Dear Mr. Brian Howard (Chairman)

East Carroll Soil and Water Conservation District

406 Lake Street, Suite C

Lake Providence, La. 71254

Your financial statements for the FYE 6/30/2021 are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted in the report.

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

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT (SWCD)

LAKE PROVIDENCE, LOUISIANA – EAST CARROLL PARISH

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

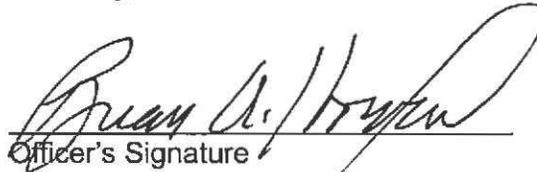
July 13, 2021

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended June 30, 2021 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



Officer's Signature

Chairman

Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

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

Affidavit and Revenue Certification

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT (SWCD)

EAST CARROLL PARISH

LAKE PROVIDENCE, LOUISIANA

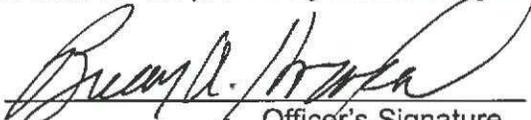
**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

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, Brian Howard, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of East Carroll Soil and 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.

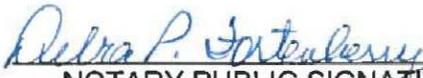
(Complete if applicable)

In addition, Brian Howard, who, duly sworn, deposes and says that East Carroll Soil and Water Conservation District (SWCD) 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 year.

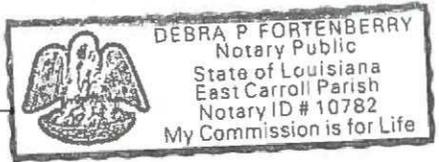


Officer's Signature

Sworn to and subscribed before me this 13 day of July, 2021.



NOTARY PUBLIC SIGNATURE & SEAL



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	<u>08-25-2021</u>

Please Complete This Section	
Officer's Name	<u>Brian Howard</u>
Officer's Title	<u>Chairman</u>
Address	<u>406 Lake Street, Suite C</u>
City, Zip	<u>Lake Providence, LA 71254</u>
Ph: Cell/Land	<u>(318) 559-2640, Ext. 3</u>
E-mail	<u>deborah.morris@la.nacdnet.net</u>

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT
LAKE PROVIDENCE, 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
ASSETS					
Cash and cash equivalents	\$ 52,295	\$ -		\$ 52,295	\$ 40,603
Accounts Receivable	-	-		-	2,598
Prepaid Asset	1,275			1,275	1,275
Certificates of Deposit	57,806	-		57,806	57,245
Savings Account	2,632	-		2,632	2,629
TOTAL ASSETS	\$ 114,008	\$ -	\$ -	\$ 114,008	\$ 104,350
LIABILITIES AND FUND BALANCE					
<u>Liabilities:</u>					
Accounts Payable	\$ 5,692	\$ -		\$ 5,692	\$ 3,235
Accrued Compensated Absences	\$ 4,800	\$ -		\$ 4,800	\$ 4,800
Total Liabilities	\$ 10,492	\$ -	\$ -	\$ 10,492	\$ 8,035
<u>Fund Equity:</u>					
Reserved-designated-special revenue		\$ -		-	\$ -
Unreserved-undesignated	103,516			103,516	96,315
Total Fund Equity	\$ 103,516	\$ -	\$ -	\$ 103,516	\$ 96,315
TOTAL LIABILITIES AND FUND EQUITY	\$ 114,008	\$ -	\$ -	\$ 114,008	\$ 104,350

See Accountants's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT
LAKE PROVIDENCE, 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
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality (319)	-	-	-	-
Farm Bill	23,569		23,569	21,714
State Funds	33,199		33,199	33,230
Other Revenue:				
Interest Income	589		589	856
Flag Sales	40		40	20
Miscellaneous	-		-	-
Total Revenues	<u>\$ 57,397</u>	<u>\$ -</u>	<u>\$ 57,397</u>	<u>\$ 55,820</u>
EXPENDITURES				
Operating:				
Equipment	-	-	\$ -	-
Operating Services	\$1,315		\$ 1,315	2,046
Personal Services	\$47,950		\$ 47,950	43,895
Miscellaneous	\$ -	-	\$ -	-
Supplies	\$ 931	\$ -	\$ 931	\$ 77
Travel	\$ -	\$ -	\$ -	\$ 3,444
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	-	\$ -	-
Total Expenditures	<u>\$ 50,196</u>	<u>\$ -</u>	<u>\$ 50,196</u>	<u>\$ 49,462</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 7,201</u>	<u>\$ -</u>	<u>\$ 7,201</u>	<u>\$ 6,358</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>\$ 7,201</u>	<u>\$ -</u>	<u>\$ 7,201</u>	<u>\$ 6,358</u>
Unreserved Fund Balances-Beginning	<u>96,315</u>	<u>-</u>	<u>96,315</u>	<u>89,957</u>
Unreserved Fund Balances-Ending	<u>\$ 103,516</u>	<u>\$ -</u>	<u>\$ 103,516</u>	<u>\$ 96,315</u>

See Accountant's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT
LAKE PROVIDENCE, 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			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	\$ -
Farm Bill	\$ 22,000	\$ 24,000	\$ 23,569	(431)
State Funds	33,231	33,199	33,199	-
Other Revenue:				
Interest Income	1,175	600	589	(11)
Flag Sales	-	40	40	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 56,406	\$ 57,839	\$ 57,397	\$ (442)
EXPENDITURES				
Operating:				
Equipment	-	-	-	-
Operating Services	\$ 2,100	\$ 1,350	\$ 1,315	35
Personal Services	\$ 45,500	\$ 48,000	\$ 47,950	50
Miscellaneous	\$ -	\$ -	\$ -	-
Supplies	\$ 80	\$ 935	\$ 931	4
Travel	\$ 3,600	\$ -	\$ -	-
Other:				
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	\$ 51,280	\$ 50,285	\$ 50,196	\$ 89
Excess (Deficiency) of revenues over expenditures	\$ 5,126	\$ 7,554	\$ 7,201	\$ (353)
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)	\$ 5,126	\$ 7,554	\$ 7,201	\$ (353)
Unreserved Fund Balance-Beginning	96,315	96,315	96,315	-
Unreserved Fund Balance-Ending	\$ 101,441	\$ 103,869	\$ 103,516	\$ (353)

See Accountant's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT
LAKE PROVIDENCE, LOUISIANA

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

Brian Howard	-
George Larry Sanderson	350
Frederick Teddy Schneider	-
Donavon Taves	\$ 385
Francis Lensing Associate	\$ -
Stephen "Bert" Lensing	\$ -
	<hr/>
	\$735
	<hr/> <hr/>

Statement C

EAST CARROLL SOIL AND WATER CONERVATION 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: Brian Howard/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	0.00
Reimbursements	0.00
Travel	0.00
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