

Soil and Water Conservation District

St. Mary Parish

Franklin, Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

July 23, 2020

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, 2020. 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

Junius P. Hebert  
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

July 10, 2020

Mr. Junius P. Hebert, Jr. (Chairman)

St. Mary Soil and Water Conservation District

500 Main Street Suite 310

Franklin, 70538-6144

Your Financial statements for the FYE 6/30/2020 and your statement C 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,

A handwritten signature in blue ink that reads "Bennie Tate". The signature is written in a cursive style with a prominent loop at the end of the last name.

Bennie Tate

**Affidavit and Revenue Certification**

\_\_\_ Soil and Water Conservation District \_\_\_  
\_\_\_ St. Mary Parish \_\_\_  
Franklin, 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).

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Personally came and appeared before the undersigned authority, Junius P. Hebert, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of St. Mary SWCD as of June 30, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

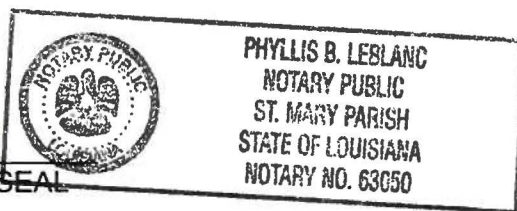
**(Complete if applicable)**

In addition, Junius P. Hebert, who, duly sworn, deposes and says that St. Mary SWCD received \$75,000 or less in revenues and other sources for the year ended June 30, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

  
\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 23<sup>rd</sup> day of July, 2020.

  
\_\_\_\_\_  
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 9/9/2020

**Please Complete This Section**

Officer's Name Junius P. Hebert  
Officer's Title Chairman  
Address 224 Bull Run Lane  
City, Zip Franklin, 70538  
Ph: Cell/Land 337-578-0415  
E-mail circle2@cox.net

**OPERATING BUDGET FOR FISCAL YEAR**

**FYE 6/30/2020**

**ST MARY**

Revision of June 10, 2020

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
Farm Bill Funds	\$19,800		\$19,800
State Funds	\$27,726		\$27,726
Local-St. Mary Parish Government	\$7,500		\$7,500
Revegetation		\$15,044	\$15,044
Other Revenue			
Donations	\$0		\$0
Interest	\$1,775		\$1,775
Seedling Sales	\$0		\$0
<b>Total Revenues</b>	<b>\$56,801</b>	<b>\$15,044</b>	<b>\$71,845</b>
<b>Prior Year Carryover Funds to be used FYE 2020</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Adjusted Total-- Revenues &amp; Carryover Funds</b>	<b>\$56,801</b>	<b>\$15,044</b>	<b>\$71,845</b>

**EXPENDITURES**

Operating:

Personal Services	\$44,000		\$44,000
Travel	\$1,750		\$1,750
Operating Services	\$950		\$950
Supplies	\$0	\$4,575	\$4,575
Equipment	\$0		\$0
Miscellaneous	\$0		\$0

<b>Total Expenditures</b>	<b>\$46,700</b>	<b>\$4,575</b>	<b>\$51,275</b>
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<b>Total Revenues &amp; Carryover Funds</b>	<b>\$56,801</b>	<b>\$15,044</b>	<b>\$71,845</b>
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<b>Less: Expenditures</b>	<b>\$46,700</b>	<b>\$4,575</b>	<b>\$51,275</b>
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<b>Difference (To be carried over to FYE 2021)</b>	<b>\$10,101</b>	<b>\$10,469</b>	<b>\$20,570</b>
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Prepared by: Jennie Tate / Andrea

Date: 7-21-2020

Approved: Gene P. Habert  
District Board Chairman

Date: 7-21-2020

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

Date: \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
<b>Carryover funds from last year-Actual</b>	\$153,955	\$20,807	\$174,762
<b>Funds to be used to balance budget this year</b>	\$0	\$0	\$0
<b>Estimated carryover FYE 6/30/2020</b>	\$10,101	\$10,469	\$20,570
<b>Transfer from SR to GF</b>	\$0	\$0	\$0
<b>Residual left over for future year(s) if needed</b>	<u>\$164,056</u>	<u>\$31,276</u>	<u>\$195,332</u>

**Statement C**

**ST. MARY 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: Junius P. Hebert, Jr./Chairman**

<b>Purpose</b>	<b>Amount</b>
Salary	<b>0.00</b>
Benefits-insurance	<b>0.00</b>
Benefits-retirement	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Car allowance	<b>0.00</b>
Vehicle provided by government (enter amount reported on W-2)	<b>0.00</b>
Per diem	<b>\$385.00</b>
Reimbursements	<b>0.00</b>
Travel	<b>0.00</b>
Registration fees	<b>0.00</b>
Conference travel	<b>0.00</b>
Housing	<b>0.00</b>
Unvouchered expenses (example: travel advancements, etc.)	<b>0.00</b>
Special meals	<b>0.00</b>
Other	<b>0.00</b>

ST. MARY SOIL AND WATER CONSERVATION DISTRICT  
FRANKLIN, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2020

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2020	JUNE 30, 2019
<b><u>ASSETS</u></b>					
Cash and cash equivalents		\$ 26,194		\$ 26,194	\$ 16,456
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Prepaid Assets	1,600	116		1,716	1,000
Accounts Receivable				-	3,000
Investments (money market & certificates of deposit)	181,732			181,732	160,003
<b>TOTAL ASSETS</b>	<b>\$ 183,332</b>	<b>\$ 26,310</b>	<b>\$ -</b>	<b>\$ 209,642</b>	<b>\$ 180,459</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 5,958	\$ -		\$ 5,958	\$ 4,655
Accrued Compensated Absences	\$ 1,490	\$ -		1,490	\$ 1,490
Overdrafr	\$ 6,107			6,107	
<b>Total Liabilities</b>	<b>\$ 13,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,555</b>	<b>\$ 6,145</b>
<b><u>Fund Equity:</u></b>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 26,310		26,310	\$ 15,799
Unreserved-undesignated	169,777			169,777	158,515
<b>Total Fund Equity</b>	<b>\$ 169,777</b>	<b>\$ 26,310</b>	<b>\$ -</b>	<b>\$ 196,087</b>	<b>\$ 174,314</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 183,332</b>	<b>\$ 26,310</b>	<b>\$ -</b>	<b>\$ 209,642</b>	<b>\$ 180,459</b>

ST. MARY SOIL AND WATER CONSERVATION DISTRICT  
FRANKLIN, LOUISIANA

GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
<b>REVENUES</b>				
Intergovernmental Revenue:				
DNR	\$ -	\$ -	\$ -	\$ -
Revegetation	-	-	-	-
Farm Bill	-	-	-	14,671
State Funds	-	-	-	29,251
St. Mary Parish Government	-	-	-	7,500
Other Revenue:				
Interest Income	-	-	-	807
Local-Donations	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 52,229
<b>EXPENDITURES</b>				
Operating:				
Personal Services	-	-	\$ -	41,856
Travel	-	-	\$ -	1,543
Operating Services	-	-	\$ -	1,539
Supplies	\$ -	-	\$ -	\$ 347
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 45,285
Excess (Deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ 6,944
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ 30,000
Transfers Out	-	-	-	(30,000)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ -	\$ -	\$ -	\$ 6,944
Unreserved Fund Balances-Beginning	158,515	15,799	174,314	167,370
Unreserved Fund Balances-Ending	\$ 158,515	\$ 15,799	\$ 174,314	\$ 174,314



ST. MARY SOIL AND WATER CONSERVATION DISTRICT  
FRANKLIN, 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, 2020

	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:								
Revegetation	\$ -	\$ -	\$ -	\$ -	\$ 15,500	\$ 15,055	\$ 15,044	\$ (11)
Farm Bill Funds	17,435	19,800	20,445	645	-	-	-	-
State Funds	27,726	27,726	28,146	420	-	-	-	-
St. Mary Parish Government	7,500	7,500	7,500	-	-	-	-	-
Other Revenue:								
Interest	1,000	1,775	1,729	(46)	-	-	-	-
Local-Donations	-	-	-	-	-	-	-	-
Total Revenues	\$ 53,661	\$ 56,801	\$ 57,820	\$ 1,019	\$ 15,500	\$ 15,055	\$ 15,044	\$ (11)
<b>EXPENDITURES</b>								
Operating:								
Personal Services	\$ 40,500	\$ 44,000	\$ 43,972	\$ 28	\$ -	\$ -	\$ -	\$ -
Travel	1,950	1,750	1,671	79	-	-	-	-
Operating Services	1,600	950	915	35	-	-	-	-
Supplies	-	-	-	-	4,300	4,575	4,533	42
Miscellaneous	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-
Grants:	-	-	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 44,050	\$ 46,700	\$ 46,558	\$ 142	\$ 4,300	\$ 4,575	\$ 4,533	\$ 42
Excess (Deficiency) of revenues over expenditures	\$ 9,611	\$ 10,101	\$ 11,262	\$ 1,161	\$ 11,200	\$ 10,480	\$ 10,511	\$ (53)
<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)	\$ 9,611	\$ 10,101	\$ 11,262	\$ 1,161	\$ 11,200	\$ 10,480	\$ 10,511	\$ 31
Unreserved Fund Balance-Beginning	158,515	158,515	158,515	-	15,799	15,799	15,799	-
Unreserved Fund Balance-Ending	\$ 168,126	\$ 168,616	\$ 169,777	\$ 1,161	\$ 26,999	\$ 26,279	\$ 26,310	\$ 31

**ST. MARY SOIL AND WATER CONSERVATION DISTRICT  
FRANKLIN, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2020**

Alton Broussard, Jr.	\$245
Chandra Chauvin	\$350
Junius P. Hebert, Jr.	\$385
Daniel Luke	\$210
Edward Payton, III	\$315
	<hr/>
	\$ 1,505
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