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### Affidavit and Revenue Certification

Upper Delta Soil and Water Conservation District  
Pointe Coupee Parish  
New Roads, 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, Andrew Gay, (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Upper Delta Soil and Water Conservation District (enter entity name) as of June 30, 2019 (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, Andrew Gay, (officer name), who, duly sworn, deposes and says that Upper Delta Soil and Water Conservation District (entity name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

Andrew P. Gay, Jr  
Officer's Signature

Sworn to and subscribed before me this 9th day of August, 2019.

R. Keith Miller  
NOTARY PUBLIC SIGNATURE & SEAL  
R. KEITH MILLER ID #5720



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 <u>Andrew Gay</u>
Officer's Title <u>Chairman</u>
Address <u>377 Major Parkway</u>
City, Zip <u>New Roads, 70736</u>
Ph: Cell/Land <u>225-638-7746 ext. 3</u>
E-mail <u>upperdeltaswcd@gmail.com</u>

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT  
NEW ROADS, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2019

	GOVERNMENTAL	ACCOUNT	TOTALS	
	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	GENERAL	JUNE 30,	JUNE 30,
	FUND	FIXED	2019	2018
		ASSETS		
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 64,640		\$ 64,640	\$ 55,822
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	9,800		9,800	6,189
Prepaid Asset	-		-	-
<b>TOTAL ASSETS</b>	<b>\$ 74,440</b>	<b>\$ -</b>	<b>\$ 74,440</b>	<b>\$ 62,011</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$ 2,791		\$ 2,791	\$ 2,372
Accrued Compensated Absences	\$ -		-	-
<b>Total Liabilities</b>	<b>\$ 2,791</b>	<b>\$ -</b>	<b>\$ 2,791</b>	<b>\$ 2,372</b>
<b><u>Fund Equity:</u></b>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	\$ 71,649		71,649	\$ 59,639
<b>Total Fund Equity</b>	<b>\$ 71,649</b>	<b>\$ -</b>	<b>\$ 71,649</b>	<b>\$ 59,639</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 74,440</b>	<b>\$ -</b>	<b>\$ 74,440</b>	<b>\$ 62,011</b>

See Accountants's Report.

**PPER DELTA SOIL AND WATER CONSERVATION DISTRICT  
NEW ROADS, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2019**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue:		
Farm Bill	\$ 19,004	\$ 10,350
Local-Parish Government	6,840	6,840
NRCS	-	-
State Funds	35,944	29,364
Other Revenue:		
Interest	20	28
Local-Donations	-	-
Rentals	-	-
Sale of Equipment	-	-
Total Revenues	<u>\$ 61,808</u>	<u>\$ 46,582</u>
<b><u>EXPENDITURES</u></b>		
Operating:		
Operating Services	\$ 7,356	\$ 4,574
Personal Services	36,608	32,801
Supplies	-	-
Travel	5,834	5,505
Grants:	-	-
Capital outlay:	-	-
Total Expenditures	<u>\$ 49,798</u>	<u>\$ 42,880</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>\$ 12,010</u>	<u>\$ 3,702</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</b>	<u>\$ 12,010</u>	<u>\$ 3,702</u>
Unassigned Fund Balances-Beginning	<u>59,639</u>	<u>55,937</u>
Unassigned Fund Balances-Ending	<u>\$ 71,649</u>	<u>\$ 59,639</u>

See Accountant's Report.

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT  
NEW ROADS, 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, 2019

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Intergovernmental Revenue:				
Farm Bill	\$ 10,350	\$ 19,000	\$ 19,004	\$ 4
Local-Parish Government	\$ 6,840	\$ 6,840	\$ 6,840	-
NRCS	\$ -	\$ -	\$ -	-
State Funds	29,748	35,944	35,944	-
Other Revenue:				
Interest	28	20	20	-
Local-Donations	-	-	-	-
Rentals	-	-	-	-
Sale of Equipment	-	-	-	-
Total Revenues	\$ 46,966	\$ 61,804	\$ 61,808	\$ 4
<b>EXPENDITURES</b>				
Operating:				
Operating Services	\$ 4,650	\$ 7,400	\$ 7,356	\$ 44
Personal Services	\$ 33,000	\$ 37,400	\$ 36,608	792
Supplies	\$ -	\$ -	\$ -	-
Travel	\$ 5,575	\$ 6,000	\$ 5,834	166
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:	-	-	-	-
Total Expenditures	\$ 43,225	\$ 50,800	\$ 49,798	\$ 1,002
Excess (Deficiency) of revenues over expenditures	\$ 3,741	\$ 11,004	\$ 12,010	\$ 1,006
<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)	\$ 3,741	\$ 11,004	\$ 12,010	\$ 1,006
Unassigned Fund Balance-Beginning	59,639	59,639	59,639	-
Unassigned Fund Balance-Ending	\$ 63,380	\$ 70,643	\$ 71,649	\$ 1,006

See Accountant's Report.

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT  
NEW ROADS, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2019

\$ -  
-  
-  
-  
-  

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-  
\$ -  

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Board Members do not receive per diem

July 16, 2019

Dear Mr. Andrew "Price" Gay, Jr. (Chairman)  
Upper Delta Soil and Water Conservation District  
377 Major Parkway  
New Roads, La. 70760

Your financial statements for the FYE 6/30/2019 and your statement C are attached. All area in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted in the report.

Thank you for your continued cooperation.

Sincerely,

Bennie Tate