

Affidavit and Revenue Certification

Plaquemines SWCD ENTITY NAME
Plaquemines Parish
Belle Chasse, 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, Patty Vogt (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Plaquemines SWCD (enter entity name) as of 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, Patty Vogt (officer name), who, duly sworn, deposes and says that Plaquemines SWCD (entity name) received \$75,000 or less in revenues and other sources for the year ended 2019, and accordingly, is not required to have an audit for the previously mentioned year.

Patty Vogt
Officer's Signature

Sworn to and subscribed before me this 5th day of August, 2019.

Jamie A Hebert
NOTARY PUBLIC SIGNATURE & SEAL



JAMIE A HEBERT
Notary Public
Notary ID No. 136981
Plaquemines 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 OCT 16 2019

Please Complete This Section
Officer's Name Patty Vogt
Officer's Title Chairperson
Address 499 Hebert Blvd.
City, Zip Belle Chasse LA 70037
Ph: Cell/Land 504-394-7741
E-mail plagdist@att.net

LAQUEMINES SOIL AND WATER CONSERVATION DISTRICT
 BELLE CHASSE, LOUISIANA

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

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2019	JUNE 30, 2018
<u>ASSETS</u>					
Cash and cash equivalents	\$ 6,891	\$ -		\$ 6,891	\$ 962
Accounts Receivable (net of allowance for doubtful accounts)	2,524	5,680		8,204	15,886
Prepaid Asset	1,275	-		1,275	-
Certificates of Deposit	-	-		-	-
TOTAL ASSETS	\$ 10,690	\$ 5,680	\$ -	\$ 16,370	\$ 16,848
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 4,060	\$ 500		\$ 4,560	\$ 10,230
Accrued Compensated Absences	\$ 2,959	\$ -		2,959	\$ 2,960
Overdraft	\$ -	\$ 5,128		5,128	\$ 2,960
Total Liabilities	\$ 7,019	\$ 5,628	\$ -	\$ 12,647	\$ 16,150
<u>Fund Equity:</u>					
Restricted		\$ 52		52	\$ -
Unassigned	3,671	-		3,671	3,658
Total Fund Equity	\$ 3,671	\$ 52	\$ -	\$ 3,723	\$ 3,658
TOTAL LIABILITIES AND FUND EQUITY	\$ 10,690	\$ 5,680	\$ -	\$ 16,370	\$ 19,808

See Accountant's Report

PLAQUEMINES SOIL AND WATER CONSERVATION DISTRICT
 BELLE CHASSE, 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

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2019	JUNE 30, 2018
REVENUES				
Intergovernmental Revenue:				
Revegetation Funds	\$ -	\$ 5,680	\$ 5,680	\$ 10,448
State Funds	30,518	-	30,518	26,304
Farm Bill Funds	3,283	-	3,283	5,813
Other Revenue:				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Seedling Sales	-	-	-	-
Total Revenues	<u>\$ 33,801</u>	<u>\$ 5,680</u>	<u>\$ 39,481</u>	<u>\$ 42,565</u>
EXPENDITURES				
Operating:				
Personal Services	\$ 32,187	\$ 5,628	\$ 37,815	\$ 33,631
Travel	-	-	-	-
Operating Services	1,601	-	1,601	1,547
Supplies	-	-	-	3,800
Equipment	-	-	-	-
Miscellaneous	-	-	-	-
Flow Thru Funds	-	-	-	-
Other:	-	-	-	-
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 33,788</u>	<u>\$ 5,628</u>	<u>\$ 39,416</u>	<u>\$ 38,978</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 13</u>	<u>\$ 52</u>	<u>\$ 65</u>	<u>\$ 3,587</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)	\$ 13	\$ 52	\$ 65	\$ 3,587
Restricted and Unassigned Fund Balances-Beginning	<u>3,658</u>	<u>-</u>	<u>3,658</u>	<u>71</u>
Restricted and Unassigned Fund Balances-Ending	<u>\$ 3,671</u>	<u>\$ 52</u>	<u>\$ 3,723</u>	<u>\$ 3,658</u>

INES SOIL AND WATER CONSERVATION DISTRICT
BELLE CHASSE, LOUISIANA

GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
Revegetation Funds	\$ -	\$ -	\$ -	\$ -	\$ 10,448	\$ 5,680	\$ 5,680	\$ -
State Funds	28,834	30,518	30,518	-	-	-	-	-
Farm Bill Funds	5,000	3,283	3,283	-	-	-	-	-
Other Revenue:								
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 33,834	\$ 33,801	\$ 33,801	\$ -	\$ 10,448	\$ 5,680	\$ 5,680	\$ -
EXPENDITURES								
Operating:								
Personal Services	\$ 30,802	\$ 32,200	\$ 32,187	\$ 13	\$ 6,948	\$ 5,628	\$ 5,628	\$ -
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 1,550	\$ 1,610	\$ 1,601	\$ 9	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flow Thru Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 32,352	\$ 33,810	\$ 33,788	\$ 22	\$ 10,448	\$ 5,628	\$ 5,628	\$ -
Excess (Deficiency) of revenues over expenditures	\$ 1,482	\$ (9)	\$ 13	\$ 22	\$ -	\$ 52	\$ 52	\$ -
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)	\$ 1,482	\$ (9)	\$ 13	\$ 22	\$ -	\$ -	\$ 52	\$ 52
Unreserved Fund Balance-Beginning	3,658	3,658	3,658	-	-	-	-	-
Unreserved Fund Balance-Ending	\$ 5,140	\$ 3,649	\$ 3,671	\$ 22	\$ -	\$ -	\$ 52	\$ 52

See Accountant's Report

**PLAQUEMINES SOIL AND WATER CONSERVATION DISTRICT
BELLE CHASSE, LOUISIANA**

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

The board members of Plaquemines SWCD do not receive per diem.

See Accountant's Report

Statement C

PLAQUEMINES 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: Patty Voigt/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

July 24, 2019

Dear Mrs. Patty Vogt (Chairperson)

Plaquemines Soil and Water Conservation District

499 Hebert Blvd

Belle Chasse, La. 70037

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

Thank you for your cooperation.

Sincerely,

Bennie Tate