

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS

(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

1411 N. MAIN STREET

ST. MARTINVILLE, LOUISIANA 70582

TELEPHONE: (337) 394-5571 • FAX: (337) 394-1720

CHARLES M. MARAIST, CPA *
REGINA B. MARAIST, CPA *
* A PROFESSIONAL ACCOUNTING CORPORATION

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

September 22, 2020

Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Sirs:

Attached is the Affidavit and Revenue Certification Form, along with the annual financial statements of the St. Martin Parish Soil and Water Conservation District. We had originally engaged with the District for the preparation and submission of a compilation report on behalf of the District. However, due to the limited fiscal year end 6/30/20 revenues of the District (less than \$75,000), coupled with their desire to simplify their reporting and conserve financial resources, they have chosen to submit sworn annual financial statements, rather than compiled financial statements. We concur with their decision in this matter, and forward the attached statements on their behalf.

Sincerely,



Charles M. Maraist
Certified Public Accountant

St. Martin Soil and Water Conservation District

St. Martinville, LA

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

September 15, 2020

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

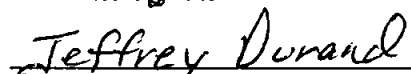
Dear Ms. Fransen:

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 (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



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

St. Martin Soil and Water Conservation District
St. Martin Parish
St. Martinville, LA

**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, Jeffery Durand, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St Martin Soil and Water Conservation District 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.

In addition, Jeffery Durand, who, duly sworn, deposes and says that St. Martin Soil and Water Conservation District 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 15th day of September, 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 <u>9/30/2020</u>

Please Complete This Section
Officer's Name _____
Officer's Title _____
Address _____
City, Zip _____
Ph: Cell/Land _____
E-mail _____

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

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

	GOVERNMENTAL FUND TYPE	Account Group	TOTALS (MEMORANDUM ONLY)	
	General Fund	General Fixed Assets	June 30, 2020	June 30, 2019
ASSETS				
Cash	\$120,787	\$ -	\$ 120,787	\$ 36,912
Cash - Savings	-		-	70,461
Accounts receivable	552		552	886
Accrued interest receivable	-		-	-
Certificates of deposit	8,115		8,115	8,029
Fixed assets, net of accumulated depreciation		13,481	13,481	17,853
Total assets	<u>\$129,454</u>	<u>\$ 13,481</u>	<u>\$ 142,935</u>	<u>\$ 134,141</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued compensated absences	1,872	-	1,872	1,883
Total liabilities	<u>\$ 1,872</u>	<u>\$ -</u>	<u>\$ 1,872</u>	<u>\$ 1,883</u>
Fund Balances:				
Investment in general fixed assets	\$ -	\$ 13,481	\$ 13,481	\$ 17,853
Unreserved	127,582	-	127,582	114,405
Total fund balances	<u>\$127,582</u>	<u>\$ 13,481</u>	<u>\$ 141,063</u>	<u>\$ 132,258</u>
Total liabilities and fund balances	<u>\$129,454</u>	<u>\$ 13,481</u>	<u>\$ 142,935</u>	<u>\$ 134,141</u>

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

As of and For the Year Ended June 30, 2020

	GOVERNMENTAL FUND TYPE	
	GENERAL FUND	
	JUNE 30, 2020	JUNE 30, 2019
	<u> </u>	<u> </u>
Revenues:		
Intergovernmental:		
Farm bill	\$ 18,474	5,465
State funds	29,175	29,406
Local funds	15,000	15,000
Other revenue:		
No-till drill rental	2,399	1,127
Interest	246	150
Total revenues	<u>\$ 65,294</u>	<u>\$ 51,148</u>
Expenditures:		
Current services:		
Salaries & related expenses	\$ 43,445	34,315
Board meeting, per diem & travel	4,209	989
Professional services	1,000	1,480
Field & office supplies	1,799	1,623
Other miscellaneous costs	1,664	230
Total expenditures	<u>\$ 52,117</u>	<u>\$ 38,637</u>
Excess (deficiency) of revenues over expenditures	\$ 13,177	\$ 12,511
Other financing sources (uses):		
Operating transfers in (out)	<u>-</u>	<u>0</u>
Net change in fund balances	\$ 13,177	\$ 12,511
Fund balances - beginning	114,405	101,894
Fund balances - ending	<u>\$ 127,582</u>	<u>\$ 114,405</u>

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GENERAL FUND - BUDGET (GAAP BASIS) AND ACTUAL
As of and for the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental:				
Farm bill	\$ 6,288	\$ 6,288	\$ 18,474	\$ 12,186
State funds	29,406	29,406	29,175	(231)
Local funds - LCG	15,000	15,000	15,000	-
Other:				
Interest	115	115	246	131
Rental- No till drill	1,130	1,130	2,399	1,269
Total revenues	<u>\$ 51,939</u>	<u>\$ 51,939</u>	<u>\$ 65,294</u>	<u>\$ 13,355</u>
Expenditures:				
Current services:				
Salaries & Related Expenses	\$ 34,200	\$ 34,200	\$ 43,445	\$ (9,245)
Board Meeting, Per Diem & Travel	800	\$ 800	4,209	\$ (3,409)
Professional Services	4,775	4,775	1,000	\$ 3,775
Field & Office Supplies	257	257	1,799	\$ (1,542)
Other Miscellaneous Costs	-	-	1,664	\$ (1,664)
Total expenditures	<u>\$ 40,032</u>	<u>\$ 40,032</u>	<u>\$ 52,117</u>	<u>\$ (12,085)</u>
Excess (deficiency) of revenues over expenditures	\$ 11,907	\$ 11,907	\$ 13,177	\$ 1,270
Other financing sources (uses):				
Operating transfers in (out)	-	-	-	-
Net change in fund balances	\$ 11,907	\$ 11,907	\$ 13,177	\$ 1,270
Fund balances - beginning	101,894	101,894	114,405	12,511
Fund balances - ending	<u>\$113,801</u>	<u>\$ 113,801</u>	<u>\$ 127,582</u>	<u>\$ 13,781</u>

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
As of and for the Year Ended June 30, 2020

Judy Robin	\$	202
Daniel Richard		54
Jeff Durand, Chairman		-
John Girard		2,164
Alfred Guidry		-
	\$	<u>2,420</u>

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breux Bridge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS,
AND OTHER PAYMENTS TO AGENCY HEAD
As of and for the Year Ended June 30, 2020

Jeff Durand
Chairman

Purpose	Amount
Salary	\$ -
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
	<u>\$ -</u>