

Affidavit and Revenue Certification

9038-20

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 2020 (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 2020, 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 21<sup>st</sup> day of July, 2020

 JAMIE A HEBERT  
Notary Public  
Notary ID No. 136981  
Plaquemines Parish, Louisiana

Jamie A Hebert  
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 09-09-2020

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

Plaquemines SWCD (Entity Name)  
Belle Chasse, LA (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

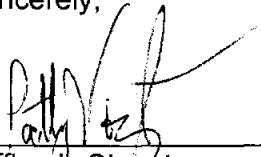
(Date) July 14, 2020

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 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

Patty Vogt  
\_\_\_\_\_  
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

PLAQUEMINES SOIL AND WATER CONSERVATION DISTRICT  
 BELLE CHASSE, 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	\$ 9,185	\$ -		\$ 9,185	\$ 6,891
Accounts Receivable (net of allowance for doubtful accounts)				-	8,204
Prepaid Asset	1,275	9,948		11,223	1,275
Certificates of Deposit	-	-		-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,460</b>	<b>\$ 9,948</b>	<b>\$ -</b>	<b>\$ 20,408</b>	<b>\$ 16,370</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 3,966	\$ 1,700		\$ 5,666	\$ 4,560
Accrued Compensated Absences	\$ 2,960	\$ -		2,960	\$ 2,959
Overdraft	\$ -	\$ 5,315		5,315	\$ 5,128
<b>Total Liabilities</b>	<b>\$ 6,926</b>	<b>\$ 7,015</b>	<b>\$ -</b>	<b>\$ 13,941</b>	<b>\$ 12,647</b>
<b><u>Fund Equity:</u></b>					
Restricted		\$ 2,933		2,933	\$ 52
Unassigned	3,534	-		3,534	3,671
<b>Total Fund Equity</b>	<b>\$ 3,534</b>	<b>\$ 2,933</b>	<b>\$ -</b>	<b>\$ 6,467</b>	<b>\$ 3,723</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,460</b>	<b>\$ 9,948</b>	<b>\$ -</b>	<b>\$ 20,408</b>	<b>\$ 16,370</b>

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, 2020

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
<b>REVENUES</b>				
Intergovernmental Revenue:				
Revegetation Funds	\$ -	\$ 15,524	\$ 15,524	\$ 5,680
State Funds	27,041	-	27,041	30,518
Farm Bill Funds	4,007	-	4,007	3,283
Other Revenue:				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Seedling Sales	-	-	-	-
Total Revenues	<u>\$ 31,048</u>	<u>\$ 15,524</u>	<u>\$ 46,572</u>	<u>\$ 39,481</u>
<b>EXPENDITURES</b>				
Operating:				
Personal Services	\$ 29,740	\$ 6,743	\$ 36,483	\$ 37,815
Travel	\$ -	\$ -	-	-
Operating Services	\$ 1,445	\$ -	1,445	1,601
Supplies	\$ -	\$ 5,900	5,900	-
Equipment	\$ -	\$ -	-	\$ -
Miscellaneous	\$ -	\$ -	-	\$ -
Flow Thru Funds	\$ -	\$ -	-	\$ -
Other:	\$ -	\$ -	-	\$ -
Grants:	\$ -	\$ -	-	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 31,185</u>	<u>\$ 12,643</u>	<u>\$ 43,828</u>	<u>\$ 39,416</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (137)</u>	<u>\$ 2,881</u>	<u>\$ 2,744</u>	<u>\$ 65</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>\$ (137)</u>	<u>\$ 2,881</u>	<u>\$ 2,744</u>	<u>\$ 65</u>
Restricted and Unassigned Fund Balances-Beginning	<u>3,671</u>	<u>52</u>	<u>3,723</u>	<u>3,658</u>
Restricted and Unassigned Fund Balances-Ending	<u>\$ 3,534</u>	<u>\$ 2,933</u>	<u>\$ 6,467</u>	<u>\$ 3,723</u>

See Accountant's Report

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, 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 Funds	\$ -	\$ -	\$ -	\$ -	\$ 5,680	15,524	\$ 15,524	\$ -
State Funds	30,518	27,218	27,041	(177)	-	-	-	-
Farm Bill Funds	3,283	4,039	4,007	(32)	-	-	-	-
Other Revenue:								
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 33,801	\$ 31,257	\$ 31,048	\$ (209)	\$ 5,680	\$ 15,524	\$ 15,524	\$ -
<b>EXPENDITURES</b>								
Operating:								
Personal Services	\$ 32,200	\$ 29,757	\$ 29,740		\$ 5,628	\$ 6,743	\$ 6,743	\$ -
Travel	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 1,610	\$ 1,500	\$ 1,445		\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -		\$ -	\$ 6,100	\$ 5,900	200
Equipment	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Flow Thru Funds	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Capital outlay:								
Total Expenditures	\$ 33,810	\$ 31,257	\$ 31,185	\$ -	\$ 5,628	\$ 12,843	\$ 12,643	\$ 200
Excess (Deficiency) of revenues over expenditure	\$ (9)	\$ -	\$ (137)	\$ (137)	\$ 52	\$ 2,681	\$ 2,881	\$ 200
<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)	\$ -	\$ (137)	\$ (137)	\$ 52	\$ -	\$ 2,881	\$ 2,881
Unreserved Fund Balance-Beginning	3,671	3,671	3,671	-	52	52	52	-
Unreserved Fund Balance-Ending	\$ 3,662	\$ 3,671	\$ 3,534	\$ (137)	\$ 104	\$ 52	\$ 2,933	\$ 2,881

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**

<b>Purpose</b>	<b>Amount</b>
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

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

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

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

See Accountant's Report