

4311

6

**Affidavit and Revenue Certification**

Upper Delta Soil and Water Conservation District  
Pointe Coupee and West Baton Rouge 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, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Upper Delta Soil & Water Conservation District as of June 30, 2018, 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 SWCD (entity name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2018, and accordingly, is not required to have an audit for the previously mentioned year.

Andrew P. Gay  
Officer's Signature

Sworn to and subscribed before me this 27<sup>th</sup> day of July, 20 18.

Gaynell C. Soulier  
NOTARY PUBLIC SIGNATURE & SEAL  
# 68188

GAYNELL C. SOULIER  
NOTARY PUBLIC  
POINTE COUPEE PARISH, LOUISIANA  
MY COMMISSION IS FOR LIFE  
ID # 68188

**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 SEP 26 2018

**Please Complete This Section**  
Officer's Name Andrew Gay  
Officer's Title Chairman  
Address 317 Major Pkwy  
City, Zip New Roads, 70760  
Ph: Cell/Land 225-718-1771  
E-mail pgayloplanting@gmail.com

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT  
NEW ROADS, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2018

|  | GOVERNMENTAL | ACCOUNT     | TOTALS            |                  |
|--|--------------|-------------|-------------------|------------------|
|  | FUND TYPE    | GROUP       | (MEMORANDUM ONLY) |                  |
|  | GENERAL      | GENERAL     | JUNE 30,          | JUNE 30,         |
|  | FUND         | FIXED       | 2018              | 2017             |
|  |              | ASSETS      |                   |                  |
| <b><u>ASSETS</u></b>                           |              |             |                   |                  |
| Cash and Cash Equivalents                      |              |             | \$ -              | \$ 52,559        |
| Fixed Assets (Net of Accumulated Depreciation) |              | -           | -                 | -                |
| Accounts Receivable                            |              |             | -                 | 4,193            |
| Prepaid Asset                                  |              |             | -                 | 1,275            |
|  |              |             |                   |                  |
| <b>TOTAL ASSETS</b>                            | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 58,027</b> |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>     |              |             |                   |                  |
| <u>Liabilities:</u>                            |              |             |                   |                  |
| Accounts Payable                               |              |             | \$ -              | \$ 2,090         |
| Accrued Compensated Absences                   | \$ -         |             | -                 | \$ -             |
|  |              |             |                   |                  |
| <b>Total Liabilities</b>                       | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 2,090</b>  |
| <u>Fund Equity:</u>                            |              |             |                   |                  |
| Investment in general fixed assets             |              | \$ -        | \$ -              | \$ -             |
| Unassigned                                     |              |             | -                 | \$ 55,937        |
| <b>Total Fund Equity</b>                       | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 55,937</b> |
|  |              |             |                   |                  |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>       | <b>\$ -</b>  | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 58,027</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, 2018

|   | GOVERNMENTAL FUND TYPE<br>GENERAL FUND |                  |
|---|--|------------------|
|   | JUNE 30,<br>2018                       | JUNE 30,<br>2017 |
| <b>REVENUES</b>   |  |                  |
| Intergovernmental Revenue:  |  |                  |
| Farm Bill   |  | \$ 14,000        |
| Local-Parish Government   |  | 6,840            |
| NRCS  | -                                      | -                |
| State Funds   |  | 29,728           |
| Other Revenue:  |  |                  |
| Interest  | 3                                      | 23               |
| Local-Donations   | -                                      | -                |
| Rentals   | -                                      | -                |
| Sale of Equipment   |  | 200              |
| Total Revenues  | <u>\$ 3</u>                            | <u>\$ 50,791</u> |
| <b>EXPENDITURES</b>   |  |                  |
| Operating:  |  |                  |
| Operating Services  |  | \$ 1,827         |
| Personal Services   |  | 32,533           |
| Supplies  | -                                      | -                |
| Travel  |  | 1,464            |
| Grants:   | -                                      | -                |
| Capital outlay:   | -                                      | -                |
| Total Expenditures  | <u>\$ -</u>                            | <u>\$ 35,824</u> |
| Excess (Deficiency) of revenues over expenditures                             | <u>\$ 3</u>                            | <u>\$ 14,967</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>   |  |                  |
| Transfers In  | \$ -                                   | \$ -             |
| Transfers Out   | -                                      | -                |
| Total Other Financing Sources (Uses)  | <u>\$ -</u>                            | <u>\$ -</u>      |
| Excess (Deficiency) of Revenues Over<br>Expenditures and Other Sources (Uses) | \$ 3                                   | \$ 14,967        |
| Unassigned Fund Balances-Beginning  | <u>55,937</u>                          | <u>40,970</u>    |
| Unassigned Fund Balances-Ending   | <u>\$ 55,940</u>                       | <u>\$ 55,937</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, 2018

|   | GENERAL FUND       |                  |                  |  |
|---|--------------------|------------------|------------------|--|
|   | ORIGINAL<br>BUDGET | FINAL<br>BUDGET  | ACTUAL           | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| <b>REVENUES</b>   |                    |                  |                  |  |
| Intergovernmental Revenue:  |                    |                  |                  |  |
| Farm Bill   |                    |                  |                  | \$ -                                   |
| Local-Parish Government   |                    |                  |                  | -                                      |
| NRCS  | \$ -               | \$ -             | \$ -             | -                                      |
| State Funds   |                    |                  |                  | -                                      |
| Other Revenue:  |                    |                  |                  |  |
| Interest  |                    |                  |                  | -                                      |
| Local-Donations   | -                  | -                |                  | -                                      |
| Rentals   | -                  | -                |                  | -                                      |
| Sale of Equipment   |                    |                  |                  | -                                      |
| Total Revenues  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                            |
| <b>EXPENDITURES</b>   |                    |                  |                  |  |
| Operating:  |                    |                  |                  |  |
| Operating Services  |                    |                  |                  | \$ -                                   |
| Personal Services   |                    |                  |                  | -                                      |
| Supplies  | \$ -               | \$ -             | \$ -             | -                                      |
| Travel  |                    |                  |                  | -                                      |
| Grants:   | \$ -               | \$ -             | \$ -             | -                                      |
| Capital outlay:   |                    |                  |                  |  |
| Total Expenditures  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                            |
| Excess (Deficiency) of revenues over expenditures                             | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                            |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                    |                  |                  |  |
| Operating Transfers In  | \$ -               | \$ -             | \$ -             | \$ -                                   |
| Operating Transfers Out   | -                  | -                | -                | -                                      |
| Total Other Financing Sources (Uses)  | <u>\$ -</u>        | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>                            |
| Excess (Deficiency) of Revenues Over<br>Expenditures and Other Sources (Uses) | \$ -               | \$ -             | \$ -             | \$ -                                   |
| Unassigned Fund Balance-Beginning   | 55,937             | 55,937           | 55,937           | -                                      |
| Unassigned Fund Balance-Ending  | <u>\$ 55,937</u>   | <u>\$ 55,937</u> | <u>\$ 55,937</u> | <u>\$ -</u>                            |

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, 2018

\$ -  
-  
-  
-  
-

---

Board Members do not receive per diem

\$ -

**Statement C**

**Upper Delta 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: Andrew Price Gay, Jr./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<br>(enter amount reported on W-2) | 0.00          |
| Per diem   | 0.00          |
| Reimbursements   | 0.00          |
| Travel   | 0.00          |
| Registration fees  | \$565.00      |
| Conference travel  | \$914.40      |
| Housing  | 0.00          |
| Unvouchered expenses (example:<br>travel advancements, etc.)     | 0.00          |
| Special meals  | 0.00          |
| Other  | 0.00          |