

6 4300

**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).

\*\*\*\*\*

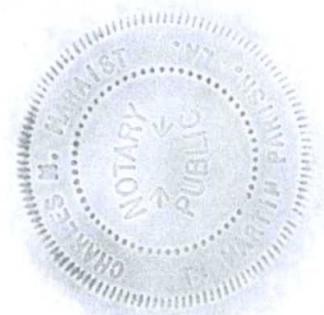
Personally came and appeared before the undersigned authority, Jeff Durand, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of St. Martin Soil and Water Conservation District as of June 30, 2019, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Jeff 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, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

*Jeff Durand*  
\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 12th day of September, 2019.

*Charles M. Mawit*  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL  
# 46264



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 _____
Officer's Title _____
Address _____
City, Zip _____
Ph: Cell/Land _____
E-mail _____

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

COMBINED BALANCE SHEET - ALL GOVERNMENTAL  
FUND TYPES AND ACCOUNT GROUPS

June 30, 2019

	GOVERNMENTAL FUND TYPE	Account Group	TOTALS (MEMORANDUM ONLY)	
	General Fund	General Fixed Assets	June 30, 2019	June 30, 2018
<b>ASSETS</b>				
Cash	\$ 36,912	\$ -	\$ 36,912	\$ 39,608
Cash - Savings	70,461		70,461	55,385
Accounts receivable	886		886	3,429
Accrued interest receivable	-		-	34
Certificates of deposit	8,029		8,029	7,921
Fixed assets, net of accumulated depreciation		17,853	17,853	22,225
<b>Total assets</b>	<b><u>\$116,288</u></b>	<b><u>\$ 17,853</u></b>	<b><u>\$ 134,141</u></b>	<b><u>\$ 128,602</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,674
Accrued compensated absences	1,883	-	1,883	1,809
<b>Total liabilities</b>	<b><u>\$ 1,883</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,883</u></b>	<b><u>\$ 4,483</u></b>
Fund Balances:				
Investment in general fixed assets	\$ -	\$ 17,853	\$ 17,853	\$ 22,225
Unreserved	114,405	-	114,405	101,894
<b>Total fund balances</b>	<b><u>\$114,405</u></b>	<b><u>\$ 17,853</u></b>	<b><u>\$ 132,258</u></b>	<b><u>\$ 124,119</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$116,288</u></b>	<b><u>\$ 17,853</u></b>	<b><u>\$ 134,141</u></b>	<b><u>\$ 128,602</u></b>

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT  
Breux 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, 2019

	GOVERNMENTAL FUND TYPE	
	GENERAL FUND	
	JUNE 30, 2019	JUNE 30, 2018
	<u>          </u>	<u>          </u>
Revenues:		
Intergovernmental:		
Farm bill	\$ 5,465	8,104
State funds	29,406	27,120
Local funds	15,000	15,000
Other revenue:		
No-till drill rental	1,127	1,723
Interest	150	134
Total revenues	<u>\$ 51,148</u>	<u>\$ 52,081</u>
Expenditures:		
Current services:		
Salaries & related expenses	\$ 34,315	24,764
Board meeting, per diem & travel	989	2,274
Professional services	1,480	1,000
Field & office supplies	1,623	1,857
Other miscellaneous costs	230	945
Total expenditures	<u>\$ 38,637</u>	<u>\$ 30,840</u>
Excess (deficiency) of revenues over expenditures	\$ 12,511	\$ 21,241
Other financing sources (uses):		
Operating transfers in (out)	<u>          -</u>	<u>          -</u>
Net change in fund balances	\$ 12,511	\$ 21,241
Fund balances - beginning	<u>101,894</u>	<u>80,653</u>
Fund balances - ending	<u><u>\$ 114,405</u></u>	<u><u>\$ 101,894</u></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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
Intergovernmental:				
Farm bill	\$ 6,288	\$ 6,288	\$ 5,465	\$ (823)
State funds	29,406	29,406	29,406	-
Local funds - LCG	15,000	15,000	15,000	-
Other:				
Interest	115	115	150	35
Rental- No till drill	1,130	1,130	1,127	(3)
Total revenues	<u>\$ 51,939</u>	<u>\$ 51,939</u>	<u>\$ 51,148</u>	<u>\$ (791)</u>
Expenditures:				
Current services:				
Salaries & Related Expenses	\$ 34,200	\$ 34,200	\$ 34,315	\$ (115)
Board Meeting, Per Diem & Travel	800	800	989	\$ (189)
Professional Services	4,775	4,775	1,480	\$ 3,295
Field & Office Supplies	257	257	1,623	\$ (1,366)
Other Miscellaneous Costs	-	-	230	\$ (230)
Total expenditures	<u>\$ 40,032</u>	<u>\$ 40,032</u>	<u>\$ 38,637</u>	<u>\$ 1,395</u>
Excess (deficiency) of revenues over expenditures	\$ 11,907	\$ 11,907	\$ 12,511	\$ 604
Other financing sources (uses):				
Operating transfers in (out)	-	-	-	-
Net change in fund balances	\$ 11,907	\$ 11,907	\$ 12,511	\$ 604
Fund balances - beginning	101,894	101,894	101,894	-
Fund balances - ending	<u>\$113,801</u>	<u>\$ 113,801</u>	<u>\$ 114,405</u>	<u>\$ 604</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, 2019

Judy Robin	\$	-
Daniel Richard		-
Jeff Durand, Chairman		-
John Girard		-
Alfred Guidry		-
	<u>\$</u>	<u>-</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, 2019

Jeff Durand  
Chairman

Purpose	Amount
Salary	\$ -
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	195
Conference travel	-
	<u>\$ 195</u>