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(6)

Affidavit and Revenue Certification

Grant Soil and Water Conservation District
Grant Parish
Colfax, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 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. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(I)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

Personally came and appeared before the undersigned authority, Randell A. Fletcher, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Grant Soil and 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.

(In addition Randell A. Fletcher,, who, duly sworn, deposes and says that Grant Soil and Water Conservation District received \$50,000 (\$200,000) 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.


Signature

Sworn to and subscribed before me this 16th day of July, 2018


NOTARY PUBLIC
Elner Rose Lambert

Officer Name Randell A. Fletcher
Title Chairman
Address 130 2nd St.
Colfax, La 71417

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 26 2018

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA**

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

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 39,417		\$ 39,417	\$ 34,485
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	7,402		7,402	2,138
Certificate of Deposit	8,468		8,468	8,441
			-	-
TOTAL ASSETS	\$ 55,287	\$ -	\$ 55,287	\$ 45,064
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 2,630		\$ 2,630	\$ 2,781
Accrued Compensated Absences	\$ 1,452		\$ 1,452	\$ 1,452
			-	-
Total Liabilities	\$ 4,082	\$ -	\$ 4,082	\$ 4,233
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	51,205		51,205	40,831
Total Fund Equity	\$ 51,205	\$ -	\$ 51,205	\$ 40,831
TOTAL LIABILITIES AND FUND EQUITY	\$ 55,287	\$ -	\$ 55,287	\$ 45,064

See Accountant's Report.

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
<u>REVENUES</u>		
Intergovernmental Revenue:		
State Funds	\$ 27,175	\$ 27,045
Farm Bill Funds	11,000	6,008
Other Revenue:		
Interest	26	52
Miscellaneous	-	-
 Total Revenues	 <u>\$ 38,201</u>	 <u>\$ 33,105</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	23,967	24,834
Travel	2,257	1,810
Operating Services	1,603	1,369
Supplies	-	-
Equipment	-	-
Other expenses:	-	-
 Grants:	 -	 -
 Capital outlay	 \$ -	 \$ -
 Total Expenditures	 <u>\$ 27,827</u>	 <u>\$ 28,013</u>
 Excess (Deficiency) of revenues over expenditures	 <u>\$ 10,374</u>	 <u>\$ 5,092</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	 \$ 10,374	 \$ 5,092
 Unassigned Fund Balances-Beginning	 <u>40,831</u>	 <u>35,739</u>
 Unassigned Fund Balances-Ending	 <u>\$ 51,205</u>	 <u>\$ 40,831</u>

See Accountant's Report.

GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA

GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
State Funds	\$ 27,500	\$ 27,500	\$ 27,175	\$ (325)
Farm Bill Funds	\$ 4,000	\$ 11,000	\$ 11,000	-
				-
Other Revenue:				
Interest	52	27	26	(1)
Local	-	-	-	-
				-
Total Revenues	<u>\$ 31,552</u>	<u>\$ 38,527</u>	<u>\$ 38,201</u>	<u>\$ (326)</u>
EXPENDITURES				
Operating:				
Personal Services	28,500	24,000	23,967	33
Travel	1,850	2,350	2,257	93
Operating Services	1,400	1,625	1,603	22
Supplies	-	-	-	-
Equipment	-	-	-	-
Miscellaneous	-	-	-	-
Other expenses:	-	-	-	-
Grants:	-	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 31,750</u>	<u>\$ 27,975</u>	<u>\$ 27,827</u>	<u>\$ 148</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (198)</u>	<u>\$ 10,552</u>	<u>\$ 10,374</u>	<u>\$ (178)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating 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)	\$ (198)	\$ 10,552	\$ 10,374	\$ (178)
Unassigned Fund Balance-Beginning	<u>40,831</u>	<u>40,831</u>	<u>40,831</u>	<u>-</u>
Unassigned Fund Balance-Ending	<u>\$ 40,633</u>	<u>\$ 51,383</u>	<u>\$ 51,205</u>	<u>\$ (178)</u>

See Accountant's Report.

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2018**

Randell Fletcher	385
Ellen Thompson	315
Thomas W. Smith	385
Richard Bonner	210
Dennis Courtright	-
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	<u>\$ 1,295</u>

See Accountant's Report.

Statement C

Grant 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: Randell A. Fletcher, 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	\$385.00
Reimbursements	0.00
Travel	\$1,440.55
Registration fees	\$445.00
Conference Travel	0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00