

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: St. Mary Soil and Water Conservation District

Address: 600 Main Street Rm. 221 Franklin, Louisiana 70538

Telephone: (337) 828-0493 ex 3 Email: Andrea.Dumesnil@la.nacdnet.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Junius P. Hebert, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of St. Mary SWCD as of June 30, 2021 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Junius P. Hebert, who duly sworn, deposes, and says that St. Mary SWCD received \$75,000 or less in revenues and other sources for the year ended June 30, 2021, and accordingly, is not required to have an audit for the previously mentioned fiscal year.



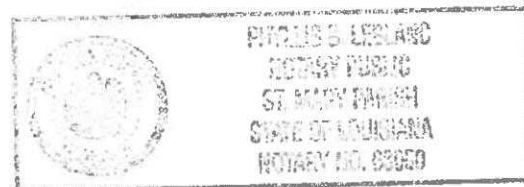
OFFICER'S SIGNATURE

Chairman _____
OFFICER'S TITLE

Sworn to and subscribed before me, this 21 day of July _____, 2021



NOTARY PUBLIC SIGNATURE & SEAL
#63050



July 19, 2021

Mr. Junius P. Hebert, Jr. (Chairman)

St. Mary Soil and Water Conservation District

500 Main Street Suite 310

Franklin, 70538-6144

Your Financial statements for the FYE 6/30/2021 and your statement C are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted in the report.

Thank you for your cooperation and your continued effort to keep your district running within the guidelines set forth by State Law.

Sincerely,

A handwritten signature in blue ink that reads "Bennie Tate". The signature is written in a cursive style with a large initial "B" and a long, sweeping tail.

Bennie Tate

Statement C

ST. MARY 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: Junius P. Hebert, Jr. /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	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

OPERATING BUDGET FOR FISCAL YEAR
 FYE 6/30/2021
 ST MARY
Final

	GENERAL FUND	SPECIAL REVENUE	TOTALS
REVENUES			
Intergovernmental Revenue:			
Farm Bill Funds	\$6,500		\$6,500
State Funds	\$26,661		\$26,661
Local-St. Mary Parish Government	\$0		\$0
Revegetation		\$15,044	\$15,044
Other Revenue			
Donations	\$0		\$0
Interest	\$3,395		\$3,395
Seedling Sales	\$0		\$0
Total Revenues	\$36,556	\$15,044	\$51,600
Prior Year Carryover Funds to be used FYE 2021	\$9,119	\$0	\$9,119
Adjusted Total-- Revenues & Carryover Funds	\$45,675	\$15,044	\$60,719
EXPENDITURES			
Operating:			
Personal Services	\$45,000		\$45,000
Travel	\$0		\$0
Operating Services	\$675		\$675
Supplies	\$0	\$9,078	\$9,078
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Total Expenditures	\$45,675	\$9,078	\$54,753
Total Revenues & Carryover Funds	\$45,675	\$15,044	\$60,719
Less: Expenditures	\$45,675	\$9,078	\$54,753
Difference (To be carried over to FYE 2022)	\$0	\$5,966	\$5,966

Prepared by: Bernice Tate / Andrea Duverson Date 7-20-21

Approved: Jean P. Helms Date 7-20-21
 District Board Chairman

Approved: _____ Date _____
 State Soil and Water Conservation Commission

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$169,777	\$26,310	\$196,087
Funds to be used to balance budget this year	-\$9,119	\$0	-\$9,119
Estimated carryover FYE 6/30/2021	\$0	\$5,966	\$5,966
Transfer from SR to GF	\$24,000	-\$24,000	\$0
Residual left over for future year(s) if needed	<u>\$184,658</u>	<u>\$8,276</u>	<u>\$192,934</u>

ST. MARY SOIL AND WATER CONSERVATION DISTRICT
FRANKLIN, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2021

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2021	JUNE 30, 2020
ASSETS					
Cash and cash equivalents	\$ 433	\$ 8,255		\$ 8,688	\$ 26,194
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Prepaid Assets	1,600			1,600	1,716
Accounts Receivable	-			-	-
Investments (money market & certificates of deposit)	190,453			190,453	181,732
TOTAL ASSETS	\$ 192,486	\$ 8,255	\$ -	\$ 200,741	\$ 209,642
LIABILITIES AND FUND BALANCE					
<u>Liabilities:</u>					
Accounts Payable	\$ 5,676	\$ -		\$ 5,676	\$ 5,958
Accrued Compensated Absences	\$ 1,796	\$ -		1,796	\$ 1,490
Overdrafr	\$ -			-	\$ 6,107
Total Liabilities	\$ 7,472	\$ -	\$ -	\$ 7,472	\$ 13,555
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 8,255		8,255	\$ 26,310
Unreserved-undesignated	185,014			185,014	169,777
Total Fund Equity	\$ 185,014	\$ 8,255	\$ -	\$ 193,269	\$ 196,087
TOTAL LIABILITIES AND FUND EQUITY	\$ 192,486	\$ 8,255	\$ -	\$ 200,741	\$ 209,642

ST. MARY SOIL AND WATER CONSERVATION DISTRICT
FRANKLIN, LOUISIANA

GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2021	JUNE 30, 2020
REVENUES				
Intergovernmental Revenue:				
DNR	\$ -	\$ -	\$ -	\$ -
Revegetation	-	15,023	15,023	15,044
Farm Bill	6,255	-	6,255	20,445
State Funds	26,711	-	26,711	28,146
St. Mary Parish Government	-	-	-	7,500
Other Revenue:				
Interest Income	3,395	-	3,395	1,729
Local-Donations	-	-	-	-
Total Revenues	\$ 36,361	\$ 15,023	\$ 51,384	\$ 72,864
EXPENDITURES				
Operating:				
Personal Services	44,449	-	\$ 44,449	43,972
Travel	-	-	\$ -	1,671
Operating Services	675	-	\$ 675	915
Supplies	\$ -	\$ 9,078	\$ 9,078	\$ 4,533
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Legal Fees	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	\$ -	-
Total Expenditures	\$ 45,124	\$ 9,078	\$ 54,202	\$ 51,091
Excess (Deficiency) of revenues over expenditures	\$ (8,763)	\$ 5,945	\$ (2,818)	\$ 21,773
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ 24,000	\$ -	\$ 24,000	\$ -
Transfers Out	-	(24,000)	(24,000)	-
Total Other Financing Sources (Uses)	\$ 24,000	\$ (24,000)	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 15,237	\$ (18,055)	\$ (2,818)	\$ 21,773
Unreserved Fund Balances-Beginning	169,777	26,310	196,087	174,314
Unreserved Fund Balances-Ending	\$ 185,014	\$ 8,255	\$ 193,269	\$ 196,087

ST. MARY SOIL AND WATER CONSERVATION DISTRICT
FRANKLIN, 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, 2021

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
Revegetation	\$ -	\$ -	\$ -	\$ -	\$ 15,044	\$ 15,044	\$ 15,023	\$ (21)
Farm Bill Funds	19,800	6,500	6,255	(245)	-	-	-	-
State Funds	26,529	26,661	26,711	50	-	-	-	-
St. Mary Parish Government	7,500	-	-	-	-	-	-	-
Other Revenue:								
Interest	1,775	3,395	3,395	-	-	-	-	-
Local-Donations	-	-	-	-	-	-	-	-
Total Revenues	\$ 55,604	\$ 36,556	\$ 36,361	\$ (195)	\$ 15,044	\$ 15,044	\$ 15,023	\$ (21)
EXPENDITURES								
Operating:								
Personal Services	\$ 44,000	\$ 45,000	\$ 44,449	\$ 551	\$ -	\$ -	\$ -	\$ -
Travel	1,750	-	-	-	-	-	-	-
Operating Services	950	675	675	-	-	-	-	-
Supplies	-	-	-	-	4,575	9,078	9,078	-
Miscellaneous	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 46,700	\$ 45,675	\$ 45,124	\$ 551	\$ 4,575	\$ 9,078	\$ 9,078	\$ -
Excess (Deficiency) of revenues over expenditures	\$ 8,904	\$ (9,119)	\$ (8,763)	\$ 356	\$ 10,469	\$ 5,966	\$ 5,945	\$ (21)
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	-	(24,000)	(24,000)	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ (24,000)	\$ (24,000)	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 8,904	\$ 14,881	\$ 15,237	\$ 356	\$ 10,469	\$ (18,034)	\$ (18,055)	\$ (21)
Unreserved Fund Balance-Beginning	169,777	169,777	169,777	-	26,310	26,310	26,310	-
Unreserved Fund Balance-Ending	\$ 178,681	\$ 184,658	\$ 185,014	\$ 356	\$ 36,779	\$ 8,276	\$ 8,255	\$ (21)

**ST. MARY SOIL AND WATER CONSERVATION DISTRICT
FRANKLIN, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

Alton Broussard, Jr.	\$385
Chandra Chauvin	\$385
Junius P. Hebert, Jr.	\$385
Daniel Luke	\$280
Ricky Boutque	\$350
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	<u>\$ 1,785</u>