

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

Entity Name: Plaquemines SWCD  
Address: 499 Lebert Blvd. Belle Chasse, LA 70037  
Telephone: 504-394-7741 Email: plagdist@currently.com

*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](mailto: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, Patty Vogt (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Plaquemines SWCD (entity's name) as of June, 2021 (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; 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, Patty Vogt (officer's name), who duly sworn, deposes, and says that Plaquemines SWCD (entity's name) received \$75,000 or less in revenues and other sources for the year ended June, 2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Patty Vogt  
OFFICER'S SIGNATURE

Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 5<sup>th</sup> day of August, 2021

[Signature] SP. 3809  
NOTARY PUBLIC SIGNATURE & SEAL

PLAQUEMINES SOIL AND WATER CONSERVATION DISTRICT  
 BELLE CHASSE, 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
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 3,669	\$ 279		\$ 3,948	\$ 9,185
Accounts Receivable (net of allowance for doubtful accounts)	6,000	3,500		9,500	-
Prepaid Asset	1,275			1,275	11,223
Certificates of Deposit	-	-		-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,944</b>	<b>\$ 3,779</b>	<b>\$ -</b>	<b>\$ 14,723</b>	<b>\$ 20,408</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 4,547			\$ 4,547	\$ 5,666
Accrued Compensated Absences	\$ 5,550	\$ -		5,550	\$ 2,960
Overdraft	\$ -			-	\$ 5,315
<b>Total Liabilities</b>	<b>\$ 10,097</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,097</b>	<b>\$ 13,941</b>
<b><u>Fund Equity:</u></b>					
Restricted		\$ 3,779		3,779	\$ 2,933
Unassigned	847	-		847	3,534
<b>Total Fund Equity</b>	<b>\$ 847</b>	<b>\$ 3,779</b>	<b>\$ -</b>	<b>\$ 4,626</b>	<b>\$ 6,467</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 10,944</b>	<b>\$ 3,779</b>	<b>\$ -</b>	<b>\$ 14,723</b>	<b>\$ 20,408</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, 2021

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2021	JUNE 30, 2020
<b>REVENUES</b>				
Intergovernmental Revenue:				
Revegetation Funds	\$ -	\$ 9,500	\$ 9,500	\$ 15,524
State Funds	27,021	-	27,021	27,041
Farm Bill Funds	2,503	-	2,503	4,007
Other Revenue:				
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Seedling Sales	-	-	-	-
Total Revenues	<u>\$ 29,524</u>	<u>\$ 9,500</u>	<u>\$ 39,024</u>	<u>\$ 46,572</u>
<b>EXPENDITURES</b>				
Operating:				
Personal Services	\$ 39,549	\$ 154	\$ 39,703	\$ 36,483
Travel	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 1,162	\$ -	\$ 1,162	\$ 1,445
Supplies	\$ -	\$ -	\$ -	\$ 5,900
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Flow Thru Funds	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 40,711</u>	<u>\$ 154</u>	<u>\$ 40,865</u>	<u>\$ 43,828</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (11,187)</u>	<u>\$ 9,346</u>	<u>\$ (1,841)</u>	<u>\$ 2,744</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 8,500	\$ -	\$ 8,500	\$ -
Transfers Out	-	(8,500)	(8,500)	-
Total Other Financing Sources (Uses)	<u>\$ 8,500</u>	<u>\$ (8,500)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (2,687)	\$ 846	\$ (1,841)	\$ 2,744
Restricted and Unassigned Fund Balances-Beginning	3,534	2,933	6,467	3,723
Restricted and Unassigned Fund Balances-Ending	<u>\$ 847</u>	<u>\$ 3,779</u>	<u>\$ 4,626</u>	<u>\$ 6,467</u>

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, 2021

	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	\$ -	\$ -	\$ -	\$ -	\$ 15,524	\$ 9,500	\$ 9,500	\$ -
State Funds	27,218	27,041	27,021	(20)	-	-	-	-
Farm Bill Funds	4,039	2,525	2,503	(22)	-	-	-	-
Other Revenue:								
Interest	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 31,257	\$ 29,566	\$ 29,524	\$ (42)	\$ 15,524	\$ 9,500	\$ 9,500	\$ -
<b>EXPENDITURES</b>								
Operating:								
Personal Services	\$ 29,757	\$ 39,610	\$ 39,549	61	\$ 6,743	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	-	\$ -	\$ 154	\$ 154	\$ (0)
Operating Services	\$ 1,500	\$ 1,165	\$ 1,162	3	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	-	\$ 6,100	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Flow Thru Funds	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 31,257	\$ 40,775	\$ 40,711	\$ 64	\$ 12,843	\$ 154	\$ 154	\$ (0)
Excess (Deficiency) of revenues over expenditures	\$ -	\$ (11,209)	\$ (11,187)	\$ 22	\$ 2,681	\$ 9,346	\$ 9,346	\$ (0)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	\$ -	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	-	\$ 8,500	(8,500)	(17,000)
Total Other Financing Sources (Uses)	\$ -	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ 8,500	\$ (8,500)	\$ (17,000)
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ -	\$ (2,709)	\$ (2,687)	\$ 22	\$ 2,681	\$ 8,500	\$ 846	\$ 846
Unreserved Fund Balance-Beginning	3,534	3,534	3,534	-	2,933	2,933	2,933	-
Unreserved Fund Balance-Ending	\$ 3,534	\$ 825	\$ 847	\$ 22	\$ 5,614	\$ 2,933	\$ 3,779	\$ 846

See Accountant's Report

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

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Patty Vogt/Chairperson

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Purpose	Dollar Amount
1. Salary	1. 0.00
2. Benefits-insurance	2. 0.00
3. Benefits-retirement	3. 0.00
4. Benefits-other (describe)	4. 0.00
5. Benefits-other (describe)	5. 0.00
6. Benefits-other (describe)	6. 0.00
7. Car allowance	7. 0.00
8. Vehicle provided by government (if reported on your W-2)	8. 0.00
9. Per diem	9. 0.00
10. Reimbursements	10. 0.00
11. Travel	11. 0.00
12. Registration fees	12. 0.00
13. Conference travel	13. 0.00
14. Housing	14. 0.00
15. Unvouchered expenses (example: travel advances, etc.)	15. 0.00
16. Special meals	16. 0.00
17. Other	17. 0.00
18. TOTAL (enter total of line 1-17)	18. 0.00

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

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

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

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

See Accountant's Report

July 26, 2021

Dear Chairperson Vogt

Plaquemines Soil and Water Conservation District

499 Hebert Blvd

Belle Chasse, La. 70037

Your financial statements for the FYE 6/30/2021 and your statement C are attached to this letter. All areas within your revenue and expenditure amounts were within 5% of the budgeted amounts.

Thank you for your cooperation.

Sincerely,

Bennie Tate