

4293

**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(l)(1)(c)(i).

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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, 2013, 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, 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, 2013, and accordingly, is not required to have an audit for the previously mentioned year.

*Randell A Fletcher*  
Signature

Sworn to and subscribed before me this 18th day of July, 2013

*Elnor Rose 101bert*  
NOTARY PUBLIC  
*Elnor Rose 101bert*

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Officer Name **Randell A. Fletcher**  
Title **Chairman**  
Address **4299 Hwy 71**  
**Colfax, La 71417**

Telephone No **318-627-5144**  
Fax No. **318-627-3144**

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 NOV 06 2013

GRANT SOIL AND WATER CONSERVATION DISTRICT  
COLFAX , LOUISIANA

**COMBINED BALANCE SHEET**  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2013

	GOVERNMENTAL	ACCOUNT	TOTALS	
	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	GENERAL	JUNE 30,	JUNE 30,
	FUND	FIXED	2013	2012
		ASSETS		
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 14,629		\$ 14,629	\$ 11,622
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	-		-	2,273
Certificate of Deposit	8,257		8,257	8,189
			-	
			-	
<b>TOTAL ASSETS</b>	<b>\$ 22,886</b>	<b>\$ -</b>	<b>\$ 22,886</b>	<b>\$ 22,084</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<u>Liabilities:</u>				
Accounts Payable	\$ 1,922		\$ 1,922	\$ 2,115
Accrued Compensated Absences	\$ 360		\$ 360	\$ 141
			-	
Total Liabilities	\$ 2,282	\$ -	\$ 2,282	\$ 2,256
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	20,604		20,604	19,828
Total Fund Equity	\$ 20,604	\$ -	\$ 20,604	\$ 19,828
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 22,886</b>	<b>\$ -</b>	<b>\$ 22,886</b>	<b>\$ 22,084</b>

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, 2013**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<b>JUNE 30, 2013</b>	<b>JUNE 30, 2012</b>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue:		
State Funds	\$ 27,730	\$ 28,732
Farm Bill Funds	717	1,247
Other Revenue:		
Interest	67	145
Miscellaneous		1,193
 Total Revenues	 <u>\$ 28,514</u>	 <u>\$ 31,317</u>
<b><u>EXPENDITURES</u></b>		
Operating:		
Personal Services	22,082	22,569
Travel	2,657	1,899
Operating Services	2,022	2,588
Supplies	977	1,875
Equipment	-	-
Other expenses:	-	-
 Grants:	 -	 -
 Capital outlay	 \$ -	 \$ -
 Total Expenditures	 <u>\$ 27,738</u>	 <u>\$ 28,931</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b><u>\$ 776</u></b>	<b><u>\$ 2,386</u></b>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	 \$ 776	 \$ 2,386
 Unassigned Fund Balances-Beginning	 <u>19,828</u>	 <u>17,442</u>
 Unassigned Fund Balances-Ending	 <u>\$ 20,604</u>	 <u>\$ 19,828</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, 2013**

	<b>GENERAL FUND</b>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
State Funds	\$ 27,768	\$ 27,730	\$ (38)
Farm Bill Funds	\$ 750	\$ 717	(33)
			-
Other Revenue:			
Interest	150	67	(83)
Local		-	-
			-
Total Revenues	<u>\$ 28,668</u>	<u>\$ 28,514</u>	<u>\$ (154)</u>
<b><u>EXPENDITURES</u></b>			
Operating:			
Personal Services	22,500	22,082	418
Travel	2,900	2,657	243
Operating Services	2,050	2,022	28
Supplies	1,000	977	23
Equipment	-		-
Miscellaneous	-	-	-
Other expenses:	-	-	-
Grants:	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 28,450</u>	<u>\$ 27,738</u>	<u>\$ 712</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 218</u>	<u>\$ 776</u>	<u>\$ 558</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 218	\$ 776	\$ 558
Unassigned Fund Balance-Beginning	19,828	19,828	-
Unassigned Fund Balance-Ending	<u>\$ 20,046</u>	<u>\$ 20,604</u>	<u>\$ 558</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, 2013**

Randell Fletcher	385
Ellen Thompson	385
Thomas W. Smith	420
Richard Bonner	245
Dennis Courtright	-
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	<u>\$ 1,435</u>

See Accountant's Report