

Affidavit and Revenue Certification

St. Martin Soil & Water Conservation District ENTITY NAME
St. Martin Parish
Breaux Bridge, LA (City), State

**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. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, Jeff Durand (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of St. Martin Soil & Water Conservation Dist (entity name) as of June 30, 2010, 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, Jeff Durand (officer name), who, duly sworn, deposes and says that St. Martin Soil & Water Cos Dist (entity name) received \$50,000 or less in revenues and other sources for the year ended June 30, 2010, and accordingly, is not required to have an audit for the previously mentioned year.

Jeff Durand
Jeff Durand Officer Signature

Sworn to and subscribed before me this 19th day of August, 2010.

Brent Meche
NOTARY PUBLIC
BRENT MECHE ID#49864

Officer's Name Jeff Durand
Officer's Title Chairman
Address 114 Courthouse Street
Breaux Bridge, LA 70517
Ph/Fax/E-mail (337) 332-2910 Ext. 3
FAX (337) 507-3730

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 10/6/10

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2010

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS	
			JUNE 30, 2010	JUNE 30, 2009
	GENERAL	GENERAL	(MEMORANDUM ONLY)	
	FUND	FIXED ASSETS		
<u>ASSETS</u>				
Cash and cash equivalents	\$ 26,537		\$ 26,537	\$ 29,233
Fixed Assets (Net of Accumulated Depreciation)				
Accounts Receivable (net of allowance for uncollectables)	3,700		3,700	4,695
Certificate of Deposit	7,734		7,734	7,715
TOTAL ASSETS	\$ 37,971	\$ -	\$ 37,971	\$ 41,643
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 3,824		\$ 3,824	\$ 2,598
Accrued Compensated Absences	\$ 3,525		\$ 3,525	\$ 3,525
Total Liabilities	\$ 7,349	\$ -	\$ 7,349	\$ 6,123
<u>Fund Equity:</u>				
Investment in general fixed assets				\$ -
Unreserved-undesignated	30,622		30,622	35,520
Total Fund Equity	\$ 30,622	\$ -	\$ 30,622	\$ 35,520
TOTAL LIABILITIES AND FUND EQUITY	\$ 37,971	\$ -	\$ 37,971	\$ 41,643

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2010**

**GOVERNMENTAL FUND TYPE
GENERAL FUND**

JUNE 30, 2010	JUNE 30, 2009
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REVENUES

Intergovernmental Revenue:

Farm Bill Funds

\$ 2,151	\$ 2,500
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Local Funds-Parish Government

3,600	3,600
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State Funds

30,229	31,268
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Other Revenue:

Interest

62	156
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Miscellaneous

-	456
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Total Revenues

<u>\$ 36,042</u>	<u>\$ 37,980</u>
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EXPENDITURES

Operating:

Personal Services

38,299	35,485
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Travel

1,108	985
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Operating Services

1,399	1,479
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Supplies

135	211
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Other expenses:

-	-
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Grants:

-	-
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Capital outlay

\$ -	\$ -
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Total Expenditures

<u>\$ 40,941</u>	<u>\$ 38,160</u>
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Excess (Deficiency) of revenues over expenditures

<u>\$ (4,898)</u>	<u>\$ (180)</u>
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OTHER FINANCING SOURCES (USES)

Transfers In

\$ -	\$ -
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Transfers Out

-	-
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Total Other Financing Sources (Uses)

<u>\$ -</u>	<u>\$ -</u>
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Excess (Deficiency) of Revenues Over

Expenditures and Other Sources (Uses)

\$ (4,898)	\$ (180)
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Unreserved Fund Balances-Beginning

<u>35,520</u>	<u>35,700</u>
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Unreserved Fund Balances-Ending

<u>\$ 30,622</u>	<u>\$ 35,520</u>
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ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA

GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2010

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental Revenue:			
Farm Bill Funds	\$ 2,200	\$ 2,151	\$ (49)
Local Funds-Parish Government	\$ 3,600	\$ 3,600	-
State Funds	\$ 30,229	\$ 30,229	-
Other Revenue:			
Interest	130	62	(68)
Miscellaneous			-
Total Revenues	<u>\$ 36,159</u>	<u>\$ 36,042</u>	<u>\$ (117)</u>
EXPENDITURES			
Operating:			
Personal Services	38,299	38,299	\$ (0)
Travel	1,150	1,108	42
Operating Services	1,400	1,399	1
Supplies	200	135	65
Equipment	-	-	-
Miscellaneous	-	-	-
Flow Thru Funds	-	-	-
Other expenses:	-	-	-
Grants:	-	-	-
Capital Outlay:	\$ -	\$ -	-
Total Expenditures	<u>\$ 41,049</u>	<u>\$ 40,941</u>	<u>\$ 108</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (4,890)</u>	<u>\$ (4,898)</u>	<u>\$ (8)</u>
OTHER FINANCING SOURCES (USES)			
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)	<u>\$ (4,890)</u>	<u>\$ (4,898)</u>	<u>\$ (8)</u>
Unreserved Fund Balance-Beginning	<u>35,520</u>	<u>35,520</u>	<u>0</u>
Unreserved Fund Balance-Ending	<u>\$ 30,630</u>	<u>\$ 30,622</u>	<u>\$ (8)</u>

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
BREAUX BRIDGE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2010**

Curry Albert	\$	385
Pedro Angelle		-
Jeff Durand		-
John Girard		-
Rose Hollier		-
		<u>385</u>
	\$	<u>770</u>