

**Basic Financial Statements  
And Independent Accountants' Compilation Report**

**Capital Soil and Water Conservation District  
Denham Springs, Louisiana**

**June 30, 2022**

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To the Board of Commissioners  
Capital Soil and Water Conservation District  
Denham Springs, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Capital Soil and Water Conservation District of Denham Springs, Louisiana ("the District"), as of and for the year ended June 30, 2022, which collectively comprise the District's financial statements as listed in the table of contents in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12-13 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Lake Charles, Louisiana  
November 8, 2022

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT**  
**DENHAM SPRINGS, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 73,108
Receivables (Net of allowances for uncollectables)	6,606
Prepaid assets	2,000
Investments (certificate of deposit and savings)	79,747
<b>Total Assets</b>	<b>\$ 161,461</b>
<b>Liabilities</b>	
Accounts payable and accrued liabilities	\$ 18,831
Accrued compensated absences	832
<b>Total Liabilities</b>	19,663
<b>Net Position</b>	
Reserved-designated-special revenue	84,832
Unreserved-undesignated	56,966
<b>Total Net Position</b>	<b>141,798</b>
<b>Total liabilities and net position</b>	<b>\$ 161,461</b>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT**  
**DENHAM SPRINGS, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2022**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 153,733	\$ -	\$ -	\$ (153,733)
Total Governmental Activities	\$ 153,733	\$ -	\$ -	(153,733)

General revenues:	
NRCS-PSS	39,477
Revegetation	8,324
Water fowl	69,000
Farm bill	6,749
State funds	32,861
Interest income	680
Total general revenues	157,091

Change in net position	3,358
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Net position at beginning of year	138,440
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Net position end of year	\$ 141,798
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**FUND FINANCIAL STATEMENTS**



**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Balance Sheet-Governmental Fund  
June 30, 2022**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTAL</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2022</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 13,591	\$ 59,517	\$ 73,108
Receivables (Net of allowances)	2,756	3,850	6,606
Prepaid assets	2,000	-	2,000
Investments (certificate of deposit and cash)	43,247	36,500	79,747
<b>TOTAL ASSETS</b>	<b>\$ 61,594</b>	<b>\$ 99,867</b>	<b>\$ 161,461</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable and accrued liabilities	\$ 3,796	\$ 15,035	\$ 18,831
Accrued compensated absences	832	-	832
Total Liabilities	\$ 4,628	\$ 15,035	\$ 19,663
<b><u>Fund Equity:</u></b>			
Reserved-designated-special revenue	-	84,832	84,832
Unreserved-undesignated	56,966	-	56,966
Total Fund Balance	\$ 56,966	\$ 84,832	\$ 141,798
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 61,594</b>	<b>\$ 99,867</b>	<b>\$ 161,461</b>
Fund Balance of governmental fund	\$ 56,966	\$ 84,832	\$ 141,798
Amounts reported for governmental activities in the Statement of Net Position is different because:			
There are no significant differences in the current year.	-	-	-
Net Position of governmental activities	\$ 56,966	\$ 84,832	\$ 141,798

See independent accountants' compilation report.

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Fund  
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTAL JUNE 30, 2022</u>
<b><u>REVENUES</u></b>			
Intergovernmental revenue:			
NRCS-PSS	\$ -	\$ 39,477	\$ 39,477
Revegetation	-	8,324	8,324
Water fowl	-	69,000	69,000
Farm bill	6,749	-	6,749
State funds	32,861	-	32,861
Other Revenue:			
Interest income	680	-	680
Total Revenues	<u>\$ 40,290</u>	<u>\$ 116,801</u>	<u>\$ 157,091</u>
<b><u>EXPENDITURES</u></b>			
Operating:			
Personal services	34,751	108,771	143,522
Travel services	3,737	1,648	5,385
Operating services	4,071	645	4,716
Supplies	-	110	110
Total Expenditures	<u>\$ 42,559</u>	<u>\$ 111,174</u>	<u>\$ 153,733</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>\$ (2,269)</u>	<u>\$ 5,627</u>	<u>\$ 3,358</u>
Unreserved Fund Balances-Beginning	<u>\$ 59,235</u>	<u>\$ 79,205</u>	<u>\$ 138,440</u>
Unreserved Fund Balances-Ending	<u>\$ 56,966</u>	<u>\$ 84,832</u>	<u>\$ 141,798</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	56,966	84,832	141,798
Amounts reported for governmental activities in the Statement of Activities is different because:			
There are no significant differences in the current year.	-	-	-
Change in net position of governmental activities	<u>\$ 56,966</u>	<u>\$ 84,832</u>	<u>\$ 141,798</u>

See independent accountants' compilation report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget (GAAP Basis) and Actual  
Governmental Fund - General Fund  
For the Year Ended June 30, 2022**

	<b>GENERAL FUND</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental revenue:				
Farm bill	\$ 15,500	\$ 7,000	\$ 6,749	\$ (251)
State funds	33,700	32,376	32,861	485
Other Revenue:				
Interest income	650	650	680	30
Total Revenues	49,850	40,026	40,290	264
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	27,500	34,753	34,751	(2)
Travel	2,000	3,740	3,737	(3)
Operating services	2,750	4,071	4,071	-
Supplies	400	-	-	-
Total Expenditures	32,650	42,564	42,559	(5)
Excess (Deficiency) of revenues over expenditures	17,200	(2,538)	(2,269)	269
Unreserved Fund Balance-Beginning	59,235	59,235	59,235	-
Unreserved Fund Balance-Ending	\$ 76,435	\$ 56,697	\$ 56,966	\$ 269

See independent accountants' compilation report.

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget (GAAP Basis) and Actual  
Governmental Fund - General Fund  
For the Year Ended June 30, 2022**

	<b>SPECIAL REVENUE</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental revenue:				
NRCS-PSS	\$ -	\$ 39,500	\$ 39,477	\$ (23)
Revegetation	8,324	8,324	8,324	-
Water fowl	71,215	70,000	69,000	(1,000)
Total Revenues	<u>79,539</u>	<u>117,824</u>	<u>116,801</u>	<u>(1,023)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	70,000	108,975	108,771	204
Travel	-	1,650	1,648	2
Operating services	1,215	675	645	30
Supplies	5,000	115	110	5
Total Expenditures	<u>76,215</u>	<u>111,415</u>	<u>111,174</u>	<u>241</u>
Excess (Deficiency) of revenues over expenditures	<u>3,324</u>	<u>6,409</u>	<u>5,627</u>	<u>(782)</u>
Unreserved Fund Balance-Beginning	<u>79,205</u>	<u>79,205</u>	<u>79,205</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 82,529</u>	<u>\$ 85,614</u>	<u>\$ 84,832</u>	<u>\$ (782)</u>

See independent accountants' compilation report.

**SUPPLEMENTARY INFORMATION**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2022**

	<u>Amount</u>
Steve W. Horvath	\$ 420
Burnell Muse	420
Jennifer Coats	175
David Hoover	385
Anthony Butler	420
	<u>\$ 1,820</u>

See independent accountants' compilation report.

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2022**

Steve Horvath  
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	427
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<u>\$ 847</u>

See independent accountants' compilation report.