

**EISNERAMPER**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT**

**Denham Springs, Louisiana**

**FINANCIAL STATEMENTS**

**JUNE 30, 2025**



# CAPITAL SOIL AND WATER CONSERVATION DISTRICT

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## ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners of  
Capital Soil and Water Conservation District

Management is responsible for the accompanying financial statements of the governmental activities, general fund, and special revenue fund of the Capital Soil and Water Conservation District (the "District") as of and for the year ended June 30, 2025, 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 AICPA. 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. 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 by accounting principles generally accepted by the United States of America. If the omitted disclosures were included in the financial statement presentation, it might influence the users' conclusions about the District's financial position and results of operations. Management has also omitted management's discussion and analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Government 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. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information appearing on page 10 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The 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 form of assurance on such information.

We are not independent with respect to Capital Soil and Water Conservation District.



EISNERAMPER LLP  
Baton Rouge, Louisiana  
February 26, 2026

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 20,008
Certificates of deposit	135,408
Accounts receivable	<u>31,477</u>
Total assets	<u>186,893</u>
<b>LIABILITIES</b>	
Salaries payable	8,014
Compensated absences liability	<u>10,812</u>
Total liabilities	<u>18,826</u>
<b>NET POSITION</b>	
Restricted for public works	134,508
Unrestricted	33,559
Total net position	<u>\$ 168,067</u>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
General government	\$ 75,821	\$ -	\$ 55,431	\$ (20,390)
Public works	74,947	-	105,363	30,416
<b>Total Governmental Activities</b>	<b>\$ 150,768</b>	<b>\$ -</b>	<b>\$ 160,794</b>	<b>10,026</b>
General revenues:				
Interest				10,808
Total general revenues				10,808
Change in net position				20,834
Net position at beginning of year				147,233
Net position, end of year				<b>\$ 168,067</b>

**FUND FINANCIAL STATEMENTS**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ 37,932	\$ 37,932
Certificates of deposit	51,264	84,144	135,408
Accounts receivable	4,949	26,528	31,477
	<u>4,949</u>	<u>26,528</u>	<u>31,477</u>
<b>TOTAL ASSETS</b>	<u>\$ 56,213</u>	<u>\$ 148,604</u>	<u>\$ 204,817</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<u>Liabilities:</u>			
Overdraft	\$ 17,924	\$ -	\$ 17,924
Salaries payable	2,754	5,260	8,014
Total Liabilities	<u>20,678</u>	<u>5,260</u>	<u>25,938</u>
<u>Fund Balance:</u>			
Restricted for public works	-	143,344	143,344
Unrestricted	35,535	-	35,535
Total fund balance	<u>35,535</u>	<u>143,344</u>	<u>178,879</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 56,213</u>	<u>\$ 148,604</u>	<u>\$ 204,817</u>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

Total fund balance of governmental funds	\$ 178,879
Amounts reported for governmental activities in the Statement of Net Position is different because:	
Compensated absences liability	(10,812)
Net position of governmental activities	<u>\$ 168,067</u>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTAL</b>
<b>REVENUES</b>			
Intergovernmental:			
Coastal Protection and Restoration Authority	\$ -	\$ 88,082	\$ 88,082
Coastal Protection and Restoration Authority - Revegetation	-	8,324	8,324
Louisiana Department of Agriculture and Forestry	37,107	-	37,107
Louisiana Department of Agriculture and Forestry - Farm bill	18,324	-	18,324
U.S. Department of Natural Resources - Program Support Services	-	8,957	8,957
Other:			
Interest income	4,588	6,220	10,808
Total revenues	<u>60,019</u>	<u>111,583</u>	<u>171,602</u>
<b>EXPENDITURES</b>			
General government	69,901	3,944	73,845
Public works	459	65,652	66,111
Total expenditures	<u>70,360</u>	<u>69,596</u>	<u>139,956</u>
Excess of revenues (under) over expenditures	(10,341)	41,987	31,646
Fund balances - beginning of year	<u>45,876</u>	<u>101,357</u>	<u>147,233</u>
Fund balances - end of year	<u>\$ 35,535</u>	<u>\$ 143,344</u>	<u>\$ 178,879</u>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

Net change in fund balances - governmental funds	\$ 31,646
Amounts reported for governmental activities in the Statement of Activities is different because:	
Compensated absences	(10,812)
Change in net position of governmental activities	<u>\$ 20,834</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (U.S. GAAP BASIS) AND ACTUAL  
GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Intergovernmental:				
Louisiana Department of Agriculture and Forestry - Farm bill	\$ 15,000	\$ 14,320	\$ 18,324	\$ 4,004
Louisiana Department of Agriculture and Forestry	35,500	39,900	37,107	(2,793)
Other:				
Interest	-	1,600	4,588	2,988
Total revenues	<u>50,500</u>	<u>55,820</u>	<u>60,019</u>	<u>4,199</u>
<b><u>EXPENDITURES</u></b>				
General government	53,121	69,050	69,901	(851)
Public works	-	-	459	(459)
Total expenditures	<u>53,121</u>	<u>69,050</u>	<u>70,360</u>	<u>(1,310)</u>
Excess of expenditures over revenues	(2,621)	(13,230)	(10,341)	2,889
Fund balance - beginning of year	<u>38,103</u>	<u>38,103</u>	<u>45,876</u>	<u>7,773</u>
Fund balance - end of year	<u>\$ 35,482</u>	<u>\$ 24,873</u>	<u>\$ 35,535</u>	<u>\$ 10,662</u>

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT  
DENHAM SPRINGS, LOUISIANA  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET (U.S. GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Intergovernmental:				
Coastal Protection and Restoration Authority	\$ 85,000	\$ 89,350	\$ 88,082	\$ (1,268)
Coastal Protection and Restoration Authority - Revegetation	32,000	22,375	8,324	(14,051)
U.S. Department of Natural Resources - Program Support Services	8,324	8,324	8,957	633
Other:				
Interest	-	-	6,220	6,220
Total revenues	<u>125,324</u>	<u>120,049</u>	<u>111,583</u>	<u>(8,466)</u>
<b><u>EXPENDITURES</u></b>				
General government	-	-	3,944	(3,944)
Public works	107,325	101,100	65,652	35,448
Total expenditures	<u>107,325</u>	<u>101,100</u>	<u>69,596</u>	<u>31,504</u>
Excess of revenues over expenditures	17,999	18,949	41,987	23,038
Fund balance - beginning of year	<u>77,156</u>	<u>77,156</u>	<u>101,357</u>	<u>24,201</u>
Fund balance - end of year	<u>\$ 95,155</u>	<u>\$ 96,105</u>	<u>\$ 143,344</u>	<u>\$ 47,239</u>

**SUPPLEMENTARY INFORMATION**

**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, 2025  
(See accompanying Accountants' Compilation Report)**

Steve Horvath, Board Chairman

<u>Purpose</u>	<u>Amount</u>
Per diem	\$ 420
Mileage reimbursements	1,308
	<u>\$ 1,728</u>