

Affidavit and Revenue Certification

Capital Soil & Water Conservation District ENTITY NAME
Livingston Parish
Denham Springs (City), State

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 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 of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Steve Horvath (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Capital Soil & Water Conservation District (enter entity name) as of 2019 (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.

(Complete if applicable)

In addition, Steve Horvath (officer name), who, duly sworn, deposes and says that Capital Soil and Water Conservation District (entity name) received \$75,000 or less in revenues and other sources for the year ended 2019, and accordingly, is not required to have an audit for the previously mentioned year.

Steve Horvath
Officer's Signature

Sworn to and subscribed before me this 10 day of October, 2019.

[Signature]
NOTARY PUBLIC SIGNATURE & SEAL

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date

Please Complete This Section
Officer's Name Steve Horvath
Officer's Title Chairman
Address 907 Florida Ave - SW
City, Zip Denham Springs, LA 70726
Ph: Cell/Land 225-209-4662
E-mail treefarmme@gmail.com

CAPITAL SOIL AND WATER CONSERVATION DISTRICT
DENHAM SPRINGS, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2019

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP GENERAL FIXED ASSETS	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE		JUNE 30, 2019	JUNE 30, 2018
ASSETS					
Cash and cash equivalents	\$ 336	\$ 42,388		\$ 42,724	\$ 38,075
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts receivable	5,548	6,198		11,746	8,712
Prepaid Asset	2,000	-		2,000	2,000
Certificates of deposit	41,283	36,500		77,783	77,160
TOTAL ASSETS	<u>\$ 49,167</u>	<u>\$ 85,086</u>	<u>\$ -</u>	<u>\$ 134,253</u>	<u>\$ 125,947</u>
LIABILITIES AND FUND BALANCE					
<u>Liabilities:</u>					
Accounts Payable	\$ 5,771	\$ 1,350		\$ 7,121	\$ 12,215
Accrued Compensated Absences	\$ 5,354	\$ -		5,354	\$ 3,555
Total Liabilities	<u>\$ 11,125</u>	<u>\$ 1,350</u>	<u>\$ -</u>	<u>\$ 12,475</u>	<u>\$ 15,770</u>
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-other	\$ -			-	\$ -
Reserved-designated-special revenue		\$ 83,736		83,736	\$ 73,243
Unreserved-undesignated	38,042			38,042	36,934
Total Fund Equity	<u>\$ 38,042</u>	<u>\$ 83,736</u>	<u>\$ -</u>	<u>\$ 121,778</u>	<u>\$ 110,177</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 49,167</u>	<u>\$ 85,086</u>	<u>\$ -</u>	<u>\$ 134,253</u>	<u>\$ 125,947</u>

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

**GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2019**

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2019	JUNE 30, 2018
REVENUES				
Intergovernmental Revenue:				
NRCS	\$ -	\$0	\$ -	\$13,000
Revegetation	\$ -	\$ 6,198	\$ 6,198	\$ 6,198
Water Fowl	\$ -	\$ 8,415	\$ 8,415	\$ 26,123
Farm Bill	18,333	-	18,333	12,127
State Funds	32,568	-	32,568	30,168
Other Revenue:				
Interest income	623	-	623	355
Miscellaneous	-	-	-	-
Total Revenues	<u>\$ 51,524</u>	<u>\$ 14,613</u>	<u>\$ 66,137</u>	<u>\$87,971</u>
EXPENDITURES				
Operating:				
Personal services	\$ 45,384	\$ 905	\$ 46,289	\$ 75,792
Travel	\$ 3,009	\$ 660	\$ 3,669	\$ 5,384
Operating services	\$ 2,023	\$ -	\$ 2,023	\$ 2,967
Supplies	\$ -	\$ 2,555	\$ 2,555	\$ 1,614
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 50,416</u>	<u>\$ 4,120</u>	<u>\$ 54,536</u>	<u>\$ 85,757</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 1,108</u>	<u>\$ 10,493</u>	<u>\$ 11,601</u>	<u>\$ 2,214</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	\$ -	\$ -	\$ 9,715
Transfers Out	-	-	-	(9,715)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 1,108	\$ 10,493	\$ 11,601	\$ 2,114
Restricted and Unassigned Fund Balances-Beginning	<u>36,934</u>	<u>73,243</u>	<u>110,177</u>	<u>108,063</u>
Restricted and Unassigned Fund Balances-Ending	<u>\$ 38,042</u>	<u>\$ 83,736</u>	<u>\$ 121,778</u>	<u>\$ 110,177</u>

CAPITAL SOIL AND WATER CONSERVATION DISTRICT
DENHAM SPRINGS, LOUISIANA
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2019

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
NRCS	\$ -	\$ -	\$ -	\$ -	\$ 20,250	\$ -	\$ -	\$ -
Revegetation	\$ -	\$ -	\$ -	\$ -	\$ 2,103	\$ 6,198	\$ 6,198	\$ -
Water Fowl	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 8,500	\$ 8,415	\$ (85)
Farm Bill	\$ 12,416	\$ 18,350	\$ 18,333	\$ (17)	\$ -	\$ -	\$ -	\$ -
State Funds	30,168	33,185	32,568	(617)	-	-	-	-
Other Revenue:								
Interest	373	650	623	(27)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 42,957	\$ 52,185	\$ 51,524	\$ (661)	\$ 38,053	\$ 14,698	\$ 14,613	\$ (85)
EXPENDITURES								
Operating:								
Personal Services	\$ 41,000	\$ 45,500	\$ 45,384	\$ 116	\$ 32,500	\$ 950	\$ 905	\$ 45
Travel	\$ 3,850	\$ 3,100	\$ 3,009	\$ 91	\$ 1,700	\$ 660	\$ 660	\$ -
Operating Services	\$ 3,500	\$ 2,100	\$ 2,023	\$ 77	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,555	\$ 45
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:								
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 48,350	\$ 50,700	\$ 50,416	\$ 284	\$ 34,200	\$ 4,210	\$ 4,120	\$ 90
Excess (Deficiency) of revenues over expenditures	\$ (5,393)	\$ 1,485	\$ 1,108	\$ (377)	\$ 3,853	\$ 10,488	\$ 10,493	\$ 5
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (5,393)	\$ 1,485	\$ 1,108	\$ (377)	\$ 3,853	\$ 10,488	\$ 10,493	\$ 5
Restricted and Unassigned Fund Balance-Beginning	36,934	36,934	36,934	-	73,243	73,243	73,243	-
Restricted and Unassigned Fund Balance-Ending	\$ 31,541	\$ 38,419	\$ 38,042	\$ (377)	\$ 77,096	\$ 83,731	\$ 83,736	\$ 5

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2019**

Jennifer Coats	\$	315
John Compton		315
Jack Gober		350
Steve Horvath		280
Leland Lee		245
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	\$	1,505
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CAPITAL SOIL AND WATER CONSERVATION DISTRICT (Agency Name)

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (REQUIRED, PLEASE SUBMIT COMPLETED FORM, PER ATTACHED INSTRUCTIONS)

Agency Head Name/Title : Steve Horvath

Purpose	Amount
Salary	0.00
Benefits-insurance	0.00
Benefits-retirement	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Car allowance	0.00
Vehicle provided by government (enter amount reported on W-2)	0.00
Per diem	\$280.00
Reimbursements	0.00
Travel	\$487.32
Registration fees	\$445.00
Conference travel	\$1,128.23
Housing	0.00
Unvouchered expenses (example: travel advances, etc.)	0.00
Special meals	0.00
Other	0.00