

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Capital Soil & Water Conservation District
Address: 907 Florida Blvd. S.W. Denham Springs, La. 70726
Telephone: (225) 665-4253 ext. 3 Email: jo.sadowsky@la.nacdnet.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Steve W. Horvath (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Capital SWCD (entity's name) as of June 30, 2021 (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; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Steve W. Horvath (officer's name), who duly sworn, deposes, and says that Capital SWCD (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Steve W. Horvath
OFFICER'S SIGNATURE

CHAIRMAN
OFFICER'S TITLE

Sworn to and subscribed before me, this 30 day of Sept, 2021

Rachael Wether
NOTARY PUBLIC SIGNATURE & SEAL

Rachael Wether
#154159, Notary Public
Livingston Parish, LA
Commission is for Life

August 10, 2021

Dear Mr. Steve Horvath (Chairman)

Capital Soil and Water Conservation District

907 Florida Blvd SW

Denham Springs, La. 70726-4918

Your financial statements for the FYE 6/30/2021 are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted.

Thank you for your cooperation and your continued effort to keep your district running within the guidelines set forth by State Law.

Sincerely,

Bennie Tate

**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, 2021**

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2021	JUNE 30, 2020
REVENUES				
Intergovernmental Revenue:				
NRCS-GCERT		\$ 8,324	\$ 8,324	\$ -
Revegetation		6,879	6,879	-
Water Fowl			-	-
Farm Bill	15,292		15,292	7,460
State Funds	32,900	-	32,900	28,080
Other Revenue:				
Interest Income	650	-	650	634
Miscellaneous	-	-	-	-
Total Revenues	<u>\$ 48,842</u>	<u>\$ 15,203</u>	<u>\$ 64,045</u>	<u>\$ 36,174</u>
EXPENDITURES				
Operating:				
Personal Services	\$ 30,603	\$ 13,303	\$ 43,906	\$ 22,641
Travel Services	\$ 2,229	\$ -	\$ 2,229	\$ 4,121
Operating Services	\$ 2,799	\$ 1,158	\$ 3,957	\$ 1,430
Supplies	\$ -	\$ 5,088	\$ 5,088	\$ 185
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Flow Thru/Program Funds	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 35,631</u>	<u>\$ 19,549</u>	<u>\$ 55,180</u>	<u>\$ 28,377</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 13,211</u>	<u>\$ (4,346)</u>	<u>\$ 8,865</u>	<u>\$ 7,797</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 13,211</u>	<u>\$ (4,346)</u>	<u>\$ 8,865</u>	<u>\$ 7,797</u>
Unreserved Fund Balances-Beginning	<u>46,024</u>	<u>83,551</u>	<u>129,575</u>	<u>121,778</u>
Unreserved Fund Balances-Ending	<u>\$ 59,235</u>	<u>\$ 79,205</u>	<u>\$ 138,440</u>	<u>\$ 129,575</u>

See Accountant's Report.

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2021**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2021	JUNE 30, 2020
<u>ASSETS</u>					
Cash and cash equivalents	\$ 18,310	\$ 50,858		\$ 69,168	\$ 55,771
Receivables (Net of allowances for uncollectables)	-	-		-	-
Prepaid Assets	2,000	-		2,000	-
Investments (certificate of deposit and savings)	42,567	36,500		79,067	78,417
Fixed assets (Net of Accumulated Depreciation)		-	-	-	-
TOTAL ASSETS	\$ 62,877	\$ 87,358	\$ -	\$ 150,235	\$ 134,188
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable and Accrued Liabilities	\$ 2,810	\$ 8,153		\$ 10,963	\$ 2,513
Accrued Compensated Absences	\$ 832	\$ -		832	\$ 2,100
Total Liabilities	\$ 3,642	\$ 8,153	\$ -	\$ 11,795	\$ 4,613
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 79,205		79,205	\$ 83,551
Unreserved-undesignated	59,235			59,235	46,024
Total Fund Equity	\$ 59,235	\$ 79,205	\$ -	\$ 138,440	\$ 129,575
TOTAL LIABILITIES AND FUND EQUITY	\$ 62,877	\$ 87,358	\$ -	\$ 150,235	\$ 134,188

See Accountant's Report.

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, 2021

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
NRCS-GCERT				\$ -	\$ -	\$ 8,324	\$ 8,324	\$ -
Revegetation				\$ -	-	6,879	6,879	-
Water Fowl				\$ -	-	-	-	-
Farm Bill	7,460	15,500	\$ 15,292	\$ (208)				
State Funds	27,023	33,700	\$ 32,900	\$ (800)	-	-	-	-
Other Revenue:				\$ -	-	-	-	-
Interest Income	650	650	650	\$ -				
Miscellaneous	-	-	-	\$ -				
Total Revenues	\$ 35,133	\$ 49,850	\$ 48,842	\$ (1,008)	\$ -	\$ 15,203	\$ 15,203	\$ -
EXPENDITURES								
Operating:								
Personal Services	22,700	32,000	30,603	\$ 1,397	-	13,900	13,303	\$ 597
Travel	4,121	2,300	2,229	\$ 71	-	-	-	\$ -
Operating Services	1,430	3,000	2,799	\$ 201	185	1,215	1,158	\$ 57
Supplies	\$ -	\$ -	\$ -	\$ -		\$ 5,100	\$ 5,088	\$ 12
Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flow Thru/Program Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,251	\$ 37,300	\$ 35,631	\$ 1,669	\$ 185	\$ 20,215	\$ 19,549	\$ 666
Excess (Deficiency) of revenues over expenditures	\$ 6,882	\$ 12,550	\$ 13,211	\$ 661	\$ (185)	\$ (5,012)	\$ (4,346)	\$ 666
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)	\$ 6,882	\$ 12,550	\$ 13,211	\$ 661	\$ (185)	\$ (5,012)	\$ (4,346)	\$ 666
Unreserved Fund Balance-Beginning	46,024	46,024	46,024	\$ -	83,551	83,551	83,551	-
Unreserved Fund Balance-Ending	\$ 52,906	\$ 58,574	\$ 59,235	\$ 661	\$ 83,366	\$ 78,539	\$ 79,205	\$ 666

See Accountant's Report.

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

Steve W. Horvath	\$	420
Burnell Muse		350
Jennifer Coats		385
David Hoover		385
Anthony Butler	\$	385
	\$	<u>1,925</u>

See Accountant's Report.

Statement C

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/Chairman

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	\$420.00
Reimbursements	0.00
Travel	\$537.60
Registration fees	0.00
Conference travel	\$ 0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00