

Capital Soil and Water Conservation District (Entity Name)

Denham Springs, Livingston Parish/Louisiana(City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) August 19, 2020

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended 06/30/2020 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

Steve W. Horvath
Officer's Signature

CHAIRMAN C.S.W.C.D
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

Affidavit and Revenue Certification

Capital Soil and Water Conservation District ENTITY NAME

Livingston Parish

Denham Springs, Louisiana__ (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 S.W.C.D. (enter entity name) as of June 30, 2020 (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 S.W.C.D. (entity name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

Steve W. Horvath
Officer's Signature

Sworn to and subscribed before me this 19th day of August, 2020

A. Casey Deselles
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 9/9/2020

Please Complete This Section

Officer's Name Steve W. Horvath
Officer's Title Chairman
Address 907 FLORIDA BLVD. SW
City, Zip DENHAM SPRINGS, LA. 70726
Ph: Cell/Land 225-271-2398
E-mail cherylann.catlin@usda.com

August 7, 2020

Dear Mr. Steve Horvath (Chairman)

Capital Soil and Water Conservation District

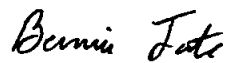
907 Florida Blvd SW

Denham Springs, La. 70726-4918

Your financial statements for the FYE 6/30/2020 are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount.

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

Sincerely,

A handwritten signature in cursive script that reads "Bennie Tate".

Bennie Tate

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 W 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	\$105.00
Reimbursements	0.00
Travel	\$747.04
Registration fees	0.00
Conference travel	\$478.27
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00

OPERATING BUDGET FOR FISCAL YEAR

FYE 6/30/2020

CAPITOL SWCD

Final

REVENUES

Intergovernmental Revenue:

Farm Bill Funds	\$7,460		\$7,460
State Funds	\$27,023		\$27,023
Revegetation		\$0	\$0
NRCS-Special Project		\$0	\$0
Water Fowl		\$0	\$0

Other Revenue

Interest	\$650		\$650
Local-list	\$0		\$0
Miscellaneous	\$0		\$0

Total Revenues

\$35,133 \$0 \$35,133

Prior Year Carryover Funds to be used FYE 6/30/2020

\$0 \$0 \$0

Adjusted Total- Revenues & Carryover Funds

\$35,133 \$0 \$35,133

EXPENDITURES

Operating:

Personal Services	\$22,700	\$0	\$22,700
Travel	\$4,121	\$0	\$4,121
Operating Services	\$1,430	\$0	\$1,430
Supplies	\$0	\$185	\$185
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Flow Thru Funds	\$0		\$0

Total Expenditures

\$28,251 \$185 \$28,436

Total Revenues & Carryover Funds \$35,133 \$0 \$35,133

Less: Expenditures \$28,251 \$185 \$28,436

Difference (To be carried over to next year) \$6,882 -\$185 \$6,697

Carryover funds from last year-Actual
Funds to be used to balance budget this year
Estimated carryover for FYE 6/30/2020
Residual left over for future years

GE	SR	TOTAL
\$35,569	\$80,345	\$115,914
\$0	-\$185	-\$185
\$6,882	\$0	\$6,882
\$42,451	\$80,160	\$122,611

Prepared by: Bernice Tate

Date: 7/10/2020

Approved: Alan J. Kovach
District Board Chairman

Date: 7-13-2020

Approved: _____
State Soil and Water Conservation Commission

Date: _____

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2020**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2020	JUNE 30, 2019
<u>ASSETS</u>					
Cash and cash equivalents	\$ 8,720	\$ 47,051		\$ 55,771	\$ 42,724
Receivables (Net of allowances for uncollectables)	-	-		-	11,746
Prepaid Assets	-	-		-	2,000
Investments (certificate of deposit and savings)	41,917	36,500		78,417	77,783
Fixed assets (Net of Accumulated Depreciation)		-	-	-	-
TOTAL ASSETS	\$ 50,637	\$ 83,551	\$ -	\$ 134,188	\$ 134,253
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable and Accrued Liabilities	\$ 2,513			\$ 2,513	\$ 7,121
Accrued Compensated Absences	\$ 2,100	\$ -		2,100	\$ 5,354
Total Liabilities	\$ 4,613	\$ -	\$ -	\$ 4,613	\$ 12,475
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 83,551		83,551	\$ 83,736
Unreserved-undesignated	46,024			46,024	38,042
Total Fund Equity	\$ 46,024	\$ 83,551	\$ -	\$ 129,575	\$ 121,778
TOTAL LIABILITIES AND FUND EQUITY	\$ 50,637	\$ 83,551	\$ -	\$ 134,188	\$ 134,253

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
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020**

			TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2020	JUNE 30, 2019
REVENUES				
Intergovernmental Revenue:				
NRCS			\$ -	\$ -
Revegetation			-	6,198
Water Fowl			-	8,415
Farm Bill	7,460		7,460	18,333
State Funds	28,080	-	28,080	32,568
Other Revenue:			-	-
Interest Income	634	-	634	623
Miscellaneous	-		-	-
Total Revenues	<u>\$ 36,174</u>	<u>\$ -</u>	<u>\$ 36,174</u>	<u>\$ 66,137</u>
EXPENDITURES				
Operating:				
Personal Services	\$ 22,641	\$ -	\$ 22,641	\$ 46,289
Travel Services	\$ 4,121	\$ -	4,121	\$ 3,669
Operating Services	\$ 1,430	\$ -	1,430	\$ 2,023
Supplies	\$ -	\$ 185	185	\$ 2,555
Equipment	\$ -	\$ -	-	
Miscellaneous	\$ -	\$ -	-	\$ -
Flow Thru/Program Funds	\$ -	\$ -	-	\$ -
Other:	\$ -	\$ -	-	\$ -
Grants:	\$ -	\$ -	-	\$ -
Capital outlay:	\$ -	\$ -	-	\$ -
Total Expenditures	<u>\$ 28,192</u>	<u>\$ 185</u>	<u>\$ 28,377</u>	<u>\$ 54,536</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 7,982</u>	<u>\$ (185)</u>	<u>\$ 7,797</u>	<u>\$ 11,601</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>\$ 7,982</u>	<u>\$ (185)</u>	<u>\$ 7,797</u>	<u>\$ 11,601</u>
Unreserved Fund Balances-Beginning	<u>38,042</u>	<u>83,736</u>	<u>121,778</u>	<u>110,177</u>
Unreserved Fund Balances-Ending	<u>\$ 46,024</u>	<u>\$ 83,551</u>	<u>\$ 129,575</u>	<u>\$ 121,778</u>

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, 2020

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
NRCS				\$ -	\$ 8,500	\$ -	\$ -	\$ -
Revegetation				\$ -	2,103	-	-	-
Water Fowl				\$ -	-	-	-	-
Farm Bill	14,000	7,460	\$ 7,460	\$ -	-	-	-	-
State Funds	33,185	27,023	\$ 28,080	\$ 1,057	-	-	-	-
Other Revenue:				\$ -	-	-	-	-
Interest Income	650	650	634	\$ (16)	-	-	-	-
Miscellaneous	-	-	-	\$ -	-	-	-	-
Total Revenues	\$ 47,835	\$ 35,133	\$ 36,174	\$ 1,041	\$ 10,603	\$ -	\$ -	\$ -
EXPENDITURES								
Operating:								
Personal Services	44,000	22,700	22,641	\$ 59	950	-	\$ -	-
Travel	3,100	4,121	4,121	\$ -	51	-	\$ -	-
Operating Services	2,100	1,430	1,430	\$ -	-	-	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 185	\$ 185	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flow Thru/Program Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 49,200	\$ 28,251	\$ 28,192	\$ 59	\$ 3,501	\$ 185	\$ 185	\$ -
Excess (Deficiency) of revenues over expenditures	\$ (1,365)	\$ 6,882	\$ 7,982	\$ 1,100	\$ 7,102	\$ (185)	\$ (185)	\$ -
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)	\$ (1,365)	\$ 6,882	\$ 7,982	\$ 1,100	\$ 7,102	\$ (185)	\$ (185)	\$ -
Unreserved Fund Balance-Beginning	38,042	38,042	38,042	\$ -	83,736	83,736	83,736	-
Unreserved Fund Balance-Ending	\$ 36,677	\$ 44,924	\$ 46,024	\$ 1,100	\$ 90,838	\$ 83,551	\$ 83,551	\$ -

See Accountant's Report.

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2020**

Steve W. Horvath	\$	105
Burnell Muse		105
Jennifer Coats		70
Leland F. Lee		-
Anthony Butler	\$	105
	\$	<u>385</u>

See Accountant's Report.