

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

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

**June 30, 2023**

## **TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position	6
Statement of Activities	7
<b>Fund Financial Statements:</b>	
Balance Sheet – Governmental Fund	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	10
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-Special Revenue Fund	13
<b>SUPPLEMENTARY INFORMATION:</b>	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

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 funds of the Capital Soil and Water Conservation District of Denham Springs, Louisiana ("the District"), as of and for the year ended June 30, 2023, which collectively comprise the District's basic 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 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  
September 13, 2023

**BASIC FINANCIAL STATEMENTS**

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

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT**  
**DENHAM SPRINGS, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 30,311
Prepaid assets	1,650
Certificate of deposit	123,000
<b>Total Assets</b>	<b>\$ 154,961</b>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 15,202
<b>Total Liabilities</b>	15,202
<b>NET POSITION</b>	
Restricted-special revenue	96,359
Unrestricted	43,400
<b>Total Net Position</b>	<b>139,759</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 154,961</b>

See Independent Accountants' Compilation Report.

**CAPITAL SOIL AND WATER CONSERVATION DISTRICT**  
**DENHAM SPRINGS, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 158,598	\$ -	\$ -	\$ (158,598)
<b>Total Governmental Activities</b>	<b>\$ 158,598</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(158,598)</b>

General revenues:	
National Resources Conservation Service-PSS	59,575
Revegetation	14,056
Water fowl	29,537
Farm bill	5,769
Feral	10,860
State funds	36,042
Interest income	720
Total general revenues	<u>156,559</u>

Change in net position (2,039)

Net position at beginning of year 141,798

Net position end of year \$ 139,759

**FUND FINANCIAL STATEMENTS**



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

**Balance Sheet-Governmental Fund  
June 30, 2023**

	<b>GOVERNMENTAL FUND</b>		<b>TOTAL</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2023</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 1,841	\$ 28,470	\$ 30,311
Prepaid assets	600	1,050	1,650
Investments (certificate of deposit and cash)	45,076	77,924	123,000
<b>TOTAL ASSETS</b>	<b>\$ 47,517</b>	<b>\$ 107,444</b>	<b>\$ 154,961</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable and accrued liabilities	\$ 4,117	\$ 11,085	\$ 15,202
Total Liabilities	4,117	11,085	15,202
<b><u>Fund Equity:</u></b>			
Restricted	-	96,359	96,359
Unrestricted	43,400	-	43,400
Total Fund Balance	43,400	96,359	139,759
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 47,517</b>	<b>\$ 107,444</b>	<b>\$ 154,961</b>
Fund Balance of governmental fund			\$ 139,759
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			<b>\$ 139,759</b>

See independent accountants' compilation report.

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

**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Fund  
For the Year Ended June 30, 2023**

	<b>GOVERNMENTAL FUNDS</b>		<b>TOTAL</b>
<b>REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2023</b>
Intergovernmental revenue:			
NRCS-PSS	\$ -	\$ 59,575	\$ 59,575
Revegetation	-	14,056	14,056
Water fowl	-	29,537	29,537
Farm bill	5,769	-	5,769
Feral	10,860	-	10,860
State funds	36,042	-	36,042
Other Revenue:			
Interest income	720	-	720
<b>Total Revenues</b>	<b>53,391</b>	<b>103,168</b>	<b>156,559</b>
 <b>EXPENDITURES</b>			
Operating:			
Personal services	43,325	86,103	129,428
Travel	8,270	1,075	9,345
Operating services	4,162	1,623	5,785
Supplies	340	2,840	3,180
Equipment	10,860	-	10,860
<b>Total Expenditures</b>	<b>66,957</b>	<b>91,641</b>	<b>158,598</b>
 <b>Excess (Deficiency) of revenues over expenditures</b>	<b>(13,566)</b>	<b>11,527</b>	<b>(2,039)</b>
 Unrestricted Fund Balances-Beginning	<b>56,966</b>	<b>84,832</b>	<b>141,798</b>
 Unrestricted Fund Balances-Ending	<b>\$ 43,400</b>	<b>\$ 96,359</b>	<b>\$ 139,759</b>
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			<b>\$ (2,039)</b>
 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			<b>\$ (2,039)</b>

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, 2023**

	<b>GENERAL FUND</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental revenue:				
Farm bill	\$ 7,000	\$ 5,769	\$ 5,769	\$ -
Feral	-	10,860	10,860	-
State funds	32,376	33,500	36,042	2,542
Other Revenue:				
Interest income	650	750	720	(30)
Total Revenues	40,026	50,879	53,391	2,512
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	35,000	44,828	43,325	1,503
Travel	2,000	7,660	8,270	(610)
Operating services	3,225	4,200	4,162	38
Supplies	-	212	340	(128)
Equipment	-	10,860	10,860	-
Total Expenditures	40,225	67,760	66,957	803
Deficiency of revenues over expenditures	(199)	(16,881)	(13,566)	
Fund Balance-Beginning	56,966	56,966	56,966	
Fund Balance-Ending	\$ 56,767	\$ 40,085	\$ 43,400	

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 - Special Revenue Fund  
For the Year Ended June 30, 2023**

	<b>SPECIAL REVENUE</b>			<b>VARIANCE</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental revenue:				
NRCS-PSS	\$ 39,500	\$ 59,500	\$ 59,575	\$ 75
Revegetation	8,324	8,324	14,056	5,732
Water fowl	70,000	31,000	29,537	(1,463)
Total Revenues	117,824	98,824	103,168	4,344
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	109,100	89,000	86,103	2,897
Travel	1,525	1,100	1,075	25
Operating services	675	1,626	1,623	3
Supplies	115	2,850	2,840	10
Total Expenditures	111,415	94,576	91,641	2,935
Excess of revenues over expenditures	6,409	4,248	11,527	
Fund Balance-Beginning	84,832	84,832	84,832	
Fund Balance-Ending	\$ 91,241	\$ 89,080	\$ 96,359	

See independent accountants' compilation report.

**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, 2023**

Steve Horvath  
Chairman

	Purpose	Amount
Per diem		\$ 385
Travel		1,278
		<u>\$ 1,663</u>

See independent accountants' compilation report.