

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

**Red River Soil and Water Conservation District  
Coushatta, Louisiana**

**June 30, 2025**

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	10
REQUIRED SUPPLEMENTARY INFORMATION:	
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
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15
Schedule of Findings and Questioned Costs	16



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

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

To the Board of Commissioners  
Red River Soil and Water Conservation District  
Coushatta, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Red River Soil and Water Conservation District of Coushatta, Louisiana ("the District"), as of and for the year ended June 30, 2025, 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.

*Langley, Williams & Co, L.L.C.*

Lake Charles, Louisiana  
March 20, 2026

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Statement of Net Position  
June 30, 2025**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 19,381
Receivables (net of allowances for uncollectables)	3,106
Investments	79,606
Capital assets (net of accumulated depreciation)	<u>35,779</u>
<b>Total Assets</b>	<u><u>\$ 137,872</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 7,186
Accrued compensated absences	<u>945</u>
<b>Total Liabilities</b>	8,131
<b>NET POSITION</b>	
Investment in capital assets	35,779
Restricted	6,782
Unrestricted	<u>87,180</u>
<b>Total Net Position</b>	<u><u>129,741</u></u>
<b>Total liabilities and net position</b>	<u><u>\$ 137,872</u></u>

See independent accountants' compilation report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Statement of Activities  
For the Year Ended June 30, 2025**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 180,786	\$ -	\$ -	\$ (180,786)
Total Governmental Activities	<u>\$ 180,786</u>	<u>\$ -</u>	<u>\$ -</u>	(180,786)

General revenues:	
State appropriations	34,596
Farm bill funds	26,448
Feral	46,002
RCCP	23,033
Sales	7,184
Rentals	775
Total general revenues	<u>138,038</u>

Change in net position (42,748)

Net position at beginning of year, as previously stated	183,097
Prior period adjustment	<u>(10,608)</u>
Net position - beginning of year, as restated	<u>172,489</u>
Net position end of year	<u>\$ 129,741</u>

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Balance Sheet-Governmental Funds  
June 30, 2025**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2025</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 19,381	\$ -	\$ 19,381
Receivables (net of allowances for uncollectables)	-	3,106	3,106
Investments	72,824	6,782	79,606
<b>TOTAL ASSETS</b>	<b>\$ 92,205</b>	<b>\$ 9,888</b>	<b>\$ 102,093</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable and accrued liabilities	\$ 4,080	3,106	\$ 7,186
Total Liabilities	4,080	3,106	7,186
<b><u>Fund Equity:</u></b>			
Restricted	-	6,782	6,782
Unrestricted	88,125		88,125
Total Fund Equity	88,125	6,782	94,907
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 92,205</b>	<b>\$ 9,888</b>	<b>\$ 102,093</b>
Fund balance of governmental funds			\$ 94,907
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of :			
Depreciable capital assets, net of accumulated depreciation			35,779
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:			
Compensated absences payable			(945)
Net Position of governmental activities			<b>\$ 129,741</b>

See independent accountants' compilation report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds  
For the Year Ended June 30, 2025**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS JUNE 30, 2025</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
State appropriations	\$ 34,596	\$ -	\$ 34,596
Farm bill funds	26,448	-	26,448
Feral	-	46,002	46,002
RCCP	-	23,033	23,033
Other Revenue:			
Sales	7,184	-	7,184
Rentals	775	-	775
Total Revenues	69,003	69,035	138,038
<b><u>EXPENDITURES</u></b>			
Operating:			
Personnel services	57,527	54,023	111,550
Travel	1,355	-	1,355
Operating services	7,538	5,400	12,938
Supplies	1,297	36,680	37,977
Total Expenditures	67,717	96,103	163,820
<b>Deficiency of revenues under expenditures</b>	1,286	(27,068)	(25,782)
Fund Balances-Beginning, as previously stated	86,839	44,458	131,297
Prior period adjustment	-	(10,608)	(10,608)
Fund Balances-Beginning, restated	86,839	33,850	120,689
Fund Balances-Ending	\$ 88,125	\$ 6,782	\$ 94,907
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ (25,782)
Amounts reported for governmental activities in the Statement of Activities is different because:			
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Depreciation expense for the year ended June 30, 2025			(16,966)
Change in net position of governmental activities			\$ (42,748)

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, 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, 2025**

	<b>GENERAL FUND</b>			<b>VARIANCE</b>
	<b>ORIGINAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>FAVORABLE</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>(UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
State appropriations	\$ 29,103	\$ 29,103	\$ 34,596	\$ 5,493
Farm bill funds	17,250	17,250	26,448	9,198
Other Revenue:				
Interest income	350	350	-	(350)
Sales	6,500	6,500	7,184	684
Rentals	950	950	775	(175)
Total Revenues	<u>54,153</u>	<u>54,153</u>	<u>69,003</u>	<u>14,850</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personnel services	43,500	43,500	57,527	(14,027)
Travel	2,600	2,600	1,355	1,245
Operating services	3,250	3,250	7,538	(4,288)
Supplies	3,200	3,200	1,297	1,903
Equipment	3,000	300	-	300
Total Expenditures	<u>55,550</u>	<u>52,850</u>	<u>67,717</u>	<u>(14,867)</u>
(Deficiency) excess of revenues over (under) expenditures	(1,397)	1,303	1,286	(17)
Fund Balance-Beginning	<u>86,839</u>	<u>86,839</u>	<u>86,839</u>	
Fund Balance-Ending	<u>\$ 85,442</u>	<u>\$ 88,142</u>	<u>\$ 88,125</u>	

See independent accountants' compilation report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, 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, 2025**

	<b>SPECIAL REVENUE FUND</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Feral	\$ 28,000	\$ 28,000	\$ 46,002	\$ 18,002
PSS	51,000	51,000	23,033	(27,967)
Total Revenues	<u>79,000</u>	<u>79,000</u>	<u>69,035</u>	<u>(9,965)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personnel services	57,000	57,000	54,023	2,977
Travel	775	775	-	775
Operating services	2,100	2,100	5,400	(3,300)
Supplies	-	-	36,680	(36,680)
Total Expenditures	<u>59,875</u>	<u>59,875</u>	<u>96,103</u>	<u>(36,228)</u>
Excess (deficiency) of revenues over (under) expenditures	19,125	19,125	(27,068)	(46,193)
Fund Balance-Beginning, as previously stated	44,458	44,458	44,458	
Prior period adjustment	<u>(10,608)</u>	<u>(10,608)</u>	<u>(10,608)</u>	
Fund Balance-Beginning, as restated	<u>33,850</u>	<u>33,850</u>	<u>33,850</u>	
Fund Balance-Ending	<u>\$ 52,975</u>	<u>\$ 52,975</u>	<u>\$ 6,782</u>	

See independent accountants' compilation report.

**SUPPLEMENTARY INFORMATION**

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2025**

Jolley Nash  
Chairman

	Purpose	<u>Amount</u>
Per diem		\$ 350
Travel		<u>224</u>
		<u>\$ 574</u>

See independent accountants' compilation report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2025**

**Section 1: Current Year Findings and Management Corrective Action Plan**

2025-01 (C) – Compliance with Best Budget Practices:

*Condition:* The June 30, 2025 amended budget expenditures for the general fund and special revenue fund were more than the 5% threshold to actual results due to various expenditures exceeding the budgeted amounts. The amended budget revenues for the special revenue fund were more than the 5% threshold to actual results due to various revenues exceeding the budgeted amounts.

*Criteria:* Best budget practices require that budgets be amended when unfavorable actual results exceed budgeted amounts in excess of 5%.

*Cause:* The District did not properly budget for actual expenditures and revenues for the general fund and special revenue fund.

*Effect:* Failure to properly amend the budget causes a reportable instance of noncompliance with state budget law.

*Recommendation:* We recommend the District establish appropriate controls for ensuring budgets are amended timely and sufficient to not have unfavorable outcomes exceeding budgeted amounts by 5%.

*Views of Responsible Officials and Planned Corrective Actions:* The District will plan to amend the budget in a timely manner to include all expenditures and revenues.

**Section 2: Prior Year Findings and Management Corrective Action Plan**

Compliance

There were no findings.