Basic Financial Statements
And Independent Accountant's Compilation Report

Northeast Soil and Water Conservation District
Winnsboro, Louisiana

June 30, 2025

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

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To the Board of Commissioners
Northeast Soil and Water Conservation District
Winnsboro, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Northeast Soil and Water Conservation District of Winnsboro, 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 AICPA. 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 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 Supplemental 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.

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASSELL, CPAs

Winnsboro, Louisiana
June 3, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS
(GWFS)

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS	
Cash and Cash Equivalents	30,871
Savings Account	11,904
Receivables (net of allowances for uncollectibles)	13,187
Certificate of Deposit	75,888
Equipment	36,640
Less: Accumulated Depreciation	(4,383)
TOTAL ASSETS	164,107
LIABILITIES	
Net Investment in Capital Assets	32,257
Restricted	9,958
Unrestricted	121,892
TOTAL NET POSITION	164,107
TOTAL LIABILITIES AND NET POSITION	164,107

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
ACTIVITIES				
Governmental activities				
General Government	80,057	0	0	(80,057)
Depreciation	4,383	0	0	(4,383)
Total Governmental Activities	84,440	0	0	(84,440)
GENERAL REVENUES				
State appropriations				52,266
Farm bill funds				20,351
Water quality 319				33,923
Miscellaneous				811
PSS				9,998
Interest Income				110
Rentals				4,158
Total General Revenues				121,617
CHANGES IN NET POSITION				37,177
NET POSITION AT BEGINNING OF YEAR				126,930
NET POSITION AT END OF YEAR				164,107

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FUND FINANCIAL STATEMENTS (FFS)

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
BALANCE SHEET-GOVERNMENTAL FUNDS
JUNE 30, 2025

	GOVERNMENTAL FUNDS		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2025
ASSETS			
Cash and cash equivalents	28,841	2,030	30,871
Savings	11,904	0	11,904
Certificate of deposit	75,888	0	75,888
Receivables (net of allowances for uncollectibles)	5,259	7,928	13,187
TOTAL ASSETS	121,892	9,958	131,850
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable and accrued liabilities	0	0	0
Total Liabilities	0	0	0
Fund Equity:			
Restricted	0	9,958	9,958
Unrestricted	121,892	0	121,892
Total Fund Equity	121,892	9,958	131,850
TOTAL LIABILITIES AND FUND EQUIT	121,892	9,958	131,850
Fund Balance of Governmental fund			131,850
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Cost of Capital Assets at June 30, 2026			36,640
Less: Accumulated Depreciation			(4,383)
Net Position of governmental activities			164,107

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NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, and CHANGES IN FUND BALANCE-
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	GOVERNMENTAL FUNDS		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2025
REVENUES			
Intergovernmental Revenue:			
State appropriations	52,266	0	52,266
Farm bill funds	20,351	0	20,351
Water quality-319	0	33,923	33,923
PSS	0	9,998	9,998
Other Revenue:			
Interest Income	110	0	110
Rentals	4,158	0	4,158
Miscellaneous Income	811	0	811
TOTAL REVENUE	77,696	43,921	121,617
EXPENDITURES			
Operating:			
Personal Services	38,311	9,998	48,309
Travel	8,565	0	8,565
Operating Services	19,829	0	19,829
Supplies	3,354	0	3,354
Capital Outlay	0	36,640	36,640
TOTAL EXPENDITURES	70,059	46,638	116,697
Excess of revenues (expenditures) over expenditures (revenues)	7,637	(2,717)	4,920
Fund Balances - Beginning	114,255	12,675	126,930
Fund Balances - Ending	121,892	9,958	131,850
Total net change in fund balances-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			4,920
Amounts reported for governmental activities in the Statement of Activities is different because			
Capital Outlays			36,640
Depreciation			(4,383)
Change in net position of governmental activities			37,177

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REQUIRED SUPPLEMENTARY INFORMATION

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, 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

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
State appropriations	43,000	60,863	52,266	(8,597)
Farm bill funds	28,200	15,926	20,351	4,425
Other Revenue:				
Interest Income	800	707	110	(597)
Miscellaneous	0	1,496	811	(685)
Rentals	1,300	4,158	4,158	0
TOTAL REVENUE	73,300	83,150	77,696	(5,454)
EXPENDITURES				
Operating:				
Personal Services	55,000	21,962	38,311	(16,349)
Travel	3,600	8,565	8,565	0
Operating Services	1,050	19,829	19,829	0
Supplies	5,000	2,213	3,354	(1,141)
Capital Outlay	0	6,325	0	6,325
TOTAL EXPENDITURES	64,650	58,894	70,059	(11,165)
Excess of revenues over expenditures	8,650	24,256	7,637	(16,619)
Fund Balances - Beginning	114,255	114,255	114,255	0
Fund Balances - Ending	122,905	138,511	121,892	(16,619)

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
Statement of Rev, Exp Changes in Fund Bal - Budget (GAAP Basis) Actual
Governmental Fund - Special Revenue Fund
FOR THE YEAR ENDED JUNE 30, 2025

	SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Water quality-319	36,000	33,923	33,923	0
WRE	0	0	0	0
NWF	13,000	0	0	0
PSS	48,500	15,665	9,998	-5667
TOTAL REVENUE	97,500	49,588	43,921	-5667
EXPENDITURES				
Operating:				
Personal Services	58,000	15,665	9,998	5667
Operating Services	3,700	0	0	0
Capital Outlay	4,775	33,467	36,640	-3173
TOTAL EXPENDITURES	66,475	49,132	46,638	2494
Excess of revenues (expenditures) over expenditures (revenues)	31,025	456	(2,717)	(3,173)
Fund Balances - Beginning	2,100	2,100	12,675	10575
Fund Balances - Ending	33,125	2,556	9,958	7,402

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SUPPLEMENTARY INFORMATION

FRANKLIN PARISH COMMUNICATIONS DISTRICT
WINNSBORO, LA
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2025

Greg Kincaid
Chairman

PURPOSE	AMOUNT
Per diem	260
Conference Travel	343
	603

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NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA

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

Section I – Current Year Findings and Management Corrective Action Plan

Compliance

01-25 Budget Preparation
Condition and Criteria: State law required that the budget be amended when an unfavorable variance of more than five percent is expected. The June 30, 2025 amended budget for the Northeast Soil and Water Conservation District was not within five percent of actual.

Management's Response: Management will monitor the budget and make amendments to the budget as necessary.

Section II – Prior Year Findings and Management Corrective Action Plan

There were no findings noted.