

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

**Avoyelles Soil and Water Conservation District  
Marksville, 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                                                                                                                              | 9           |
| Statement of Revenues, Expenditures, and Changes in Fund Balance                                                                           | 10          |
| REQUIRED SUPPLEMENTARY INFORMATION:                                                                                                        |             |
| Statement of Revenues, Expenditures, and Changes in Fund Balance-<br>Budget (GAAP Basis) and Actual Governmental Fund-General Fund         | 12          |
| Statement of Revenues, Expenditures, and Changes in Fund Balance-<br>Budget (GAAP Basis) and Actual Governmental Fund-Special Revenue Fund | 13          |
| SUPPLEMENTARY INFORMATION:                                                                                                                 |             |
| 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 HABETZ O'NEAL  
JESSICA LOTT-HANSEN

To the Board of Commissioners  
Avoyelles Soil & Water District  
Marksville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Avoyelles Soil & Water District of Marksville, 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., P.C.*

Lake Charles, Louisiana  
December 29, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT**  
**MARKSVILLE, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2025**

|                                                                   | Governmental<br>Activities |
|-------------------------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                                     |                            |
| Cash and cash equivalents                                         | \$ 144,446                 |
| Accounts receivable (net of allowance for uncollectable accounts) | 12,070                     |
| Prepaid assets                                                    | 380                        |
| Certificates of deposit                                           | 150,040                    |
| <b>Total Assets</b>                                               | <b>\$ 306,936</b>          |
| <b>LIABILITIES</b>                                                |                            |
| Accounts payable                                                  | \$ 9,624                   |
| Accrued compensated absences                                      | 12,900                     |
| <b>Total Liabilities</b>                                          | 22,524                     |
| <b>NET POSITION</b>                                               |                            |
| Restricted                                                        | 49,167                     |
| Unrestricted                                                      | 235,245                    |
| <b>Total Net Position</b>                                         | 284,412                    |
| <b>Total liabilities and net position</b>                         | <b>\$ 306,936</b>          |

See independent accountants' compilation report.

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT**  
**MARKSVILLE, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

| Activities                    | Expenses   | Program Revenues     |                                                     | Net (Expense)<br>Revenue<br>and Changes<br>in Net Position |
|-------------------------------|------------|----------------------|-----------------------------------------------------|------------------------------------------------------------|
|                               |            | Charges for Services | Operating Grants<br>and Contributions               |                                                            |
| Governmental activities:      |            |                      |                                                     |                                                            |
| General government            | \$ 134,679 | \$ -                 | \$ 147,388                                          | \$ 12,709                                                  |
| Total Governmental Activities | \$ 134,679 | \$ -                 | \$ 147,388                                          | 12,709                                                     |
|                               |            |                      | General revenues:                                   |                                                            |
|                               |            |                      | Interest income                                     | 8,565                                                      |
|                               |            |                      | Total general revenues                              | 8,565                                                      |
|                               |            |                      | Change in net position                              | 21,274                                                     |
|                               |            |                      | Net position - beginning of year, previously stated | 271,865                                                    |
|                               |            |                      | Prior period adjustment                             | (8,727)                                                    |
|                               |            |                      | Net position - beginning of year, restated          | 263,138                                                    |
|                               |            |                      | Net position - end of year                          | \$ 284,412                                                 |

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA  
Balance Sheet-Governmental Fund  
June 30, 2025**

|                                                                                                                                                             | GOVERNMENTAL<br>FUND TYPE |                    | TOTALS            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|--------------------|-------------------|
|                                                                                                                                                             | GENERAL<br>FUND           | SPECIAL<br>REVENUE | JUNE 30,<br>2025  |
| <b><u>ASSETS</u></b>                                                                                                                                        |                           |                    |                   |
| Cash and cash equivalents                                                                                                                                   | \$ 130,270                | \$ 14,176          | \$ 144,446        |
| Accounts receivable (net of allowance for uncollectable accounts)                                                                                           | 7,743                     | 4,327              | 12,070            |
| Prepaid assets                                                                                                                                              | 380                       | -                  | 380               |
| Certificates of deposit                                                                                                                                     | 115,049                   | 34,991             | 150,040           |
| <b>TOTAL ASSETS</b>                                                                                                                                         | <b>\$ 253,442</b>         | <b>\$ 53,494</b>   | <b>\$ 306,936</b> |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>                                                                                                                  |                           |                    |                   |
| <u>Liabilities:</u>                                                                                                                                         |                           |                    |                   |
| Accounts payable                                                                                                                                            | \$ 5,297                  | \$ 4,327           | \$ 9,624          |
| Total liabilities                                                                                                                                           | 5,297                     | 4,327              | 9,624             |
| <u>Fund Equity:</u>                                                                                                                                         |                           |                    |                   |
| Restricted                                                                                                                                                  | -                         | 49,167             | 49,167            |
| Unrestricted                                                                                                                                                | 248,145                   | -                  | 248,145           |
| Total fund equity                                                                                                                                           | 248,145                   | 49,167             | 297,312           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>                                                                                                                    | <b>\$ 253,442</b>         | <b>\$ 53,494</b>   | <b>\$ 306,936</b> |
| Fund Balance of governmental fund                                                                                                                           |                           |                    | \$ 297,312        |
| Amounts reported for governmental activities in the<br>Statement of Net Position is different because:                                                      |                           |                    |                   |
| Some liabilities are not due and payable in the current period and, therefore, are<br>not reported in the governmental funds. Those liabilities consist of: |                           |                    |                   |
| Compensated absences payable                                                                                                                                |                           |                    | (12,900)          |
| Net Position of governmental activities                                                                                                                     |                           |                    | \$ 284,412        |

See independent accountants' compilation report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA  
Governmental Fund Types  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance  
and Changes in Fund Balance  
For the Year Ended June 30, 2025**

|                                                                                                                              | <u>GENERAL<br/>FUND</u> | <u>SPECIAL<br/>REVENUE</u> | <u>TOTALS<br/>JUNE 30,<br/>2025</u> |
|------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|-------------------------------------|
| <b><u>REVENUES</u></b>                                                                                                       |                         |                            |                                     |
| Intergovernmental Revenue:                                                                                                   |                         |                            |                                     |
| NRCS                                                                                                                         | \$ -                    | \$ 45,444                  | \$ 45,444                           |
| Farm bill                                                                                                                    | 50,188                  | -                          | 50,188                              |
| State funds                                                                                                                  | 51,756                  | -                          | 51,756                              |
| Other Revenue:                                                                                                               |                         |                            |                                     |
| Interest income                                                                                                              | 6,767                   | 1,798                      | 8,565                               |
| Total Revenues                                                                                                               | <u>108,711</u>          | <u>47,242</u>              | <u>155,953</u>                      |
| <b><u>EXPENDITURES</u></b>                                                                                                   |                         |                            |                                     |
| Operating:                                                                                                                   |                         |                            |                                     |
| Operating services                                                                                                           | 1,891                   | 2,880                      | 4,771                               |
| Personnel services                                                                                                           | 68,431                  | 44,178                     | 112,609                             |
| Supplies                                                                                                                     | 70                      | -                          | 70                                  |
| Travel                                                                                                                       | 14,847                  | -                          | 14,847                              |
| Maintenance                                                                                                                  | 379                     | -                          | 379                                 |
| Total Expenditures                                                                                                           | <u>85,618</u>           | <u>47,058</u>              | <u>132,676</u>                      |
| <b>Excess of revenues over expenditures</b>                                                                                  | 23,093                  | 184                        | 23,277                              |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                                                                                 |                         |                            |                                     |
| Transfers In                                                                                                                 | 1,000                   | 15,346                     | 16,346                              |
| Transfers Out                                                                                                                | (15,346)                | (1,000)                    | (16,346)                            |
| Total Other Financing Sources (Uses)                                                                                         | <u>(14,346)</u>         | <u>14,346</u>              | <u>-</u>                            |
| Excess of Revenues Over<br>Expenditures and Other Sources (Uses)                                                             | 8,747                   | 14,530                     | 23,277                              |
| Fund Balances-Beginning, previously stated                                                                                   | 209,957                 | 72,805                     | 282,762                             |
| Prior period adjustment                                                                                                      | 29,441                  | (38,168)                   | (8,727)                             |
| Fund Balances-Beginning, restated                                                                                            | <u>239,398</u>          | <u>34,637</u>              | <u>274,035</u>                      |
| Fund Balances-Ending                                                                                                         | <u>\$ 248,145</u>       | <u>\$ 49,167</u>           | <u>\$ 297,312</u>                   |
| Total net change in fund balance-governmental fund-per<br>Statement of Revenues, Expenditures and Changes in<br>Fund Balance |                         |                            | \$ 23,277                           |
| Amounts reported for governmental activities in the<br>Statement of Activities is different because:                         |                         |                            |                                     |
| Change in accrued compensated absences                                                                                       |                         |                            | (2,003)                             |
| Change in net position of governmental activities                                                                            |                         |                            | <u>\$ 21,274</u>                    |

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, 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>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>     | <b>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</b> |
| <b><u>REVENUES</u></b>                                           |                            |                         |                   |                                                 |
| Intergovernmental Revenue:                                       |                            |                         |                   |                                                 |
| Farm bill                                                        | \$ 55,282                  | \$ 50,188               | \$ 50,188         | \$ -                                            |
| State funds                                                      | 45,984                     | 51,756                  | 51,756            | -                                               |
| Other Revenue:                                                   |                            |                         |                   |                                                 |
| Interest income                                                  | 1,150                      | 6,767                   | 6,767             | -                                               |
| Total revenues                                                   | <u>102,416</u>             | <u>108,711</u>          | <u>108,711</u>    | <u>-</u>                                        |
| <b><u>EXPENDITURES</u></b>                                       |                            |                         |                   |                                                 |
| Operating:                                                       |                            |                         |                   |                                                 |
| Operating services                                               | 2,200                      | 1,891                   | 1,891             | -                                               |
| Personnel services                                               | 90,000                     | 68,431                  | 68,431            | -                                               |
| Supplies                                                         | 285                        | 70                      | 70                | -                                               |
| Travel                                                           | 7,000                      | 14,847                  | 14,847            | -                                               |
| Maintenance                                                      | 120                        | 379                     | 379               | -                                               |
| Total expenditures                                               | <u>99,605</u>              | <u>85,618</u>           | <u>85,618</u>     | <u>-</u>                                        |
| Excess of revenues over expenditures                             | 2,811                      | 23,093                  | 23,093            | -                                               |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                            |                         |                   |                                                 |
| Operating Transfers In                                           | -                          | 1,000                   | 1,000             | -                                               |
| Operating Transfers Out                                          | -                          | (15,346)                | (15,346)          | -                                               |
| Total Other Financing Sources (Uses)                             | <u>-</u>                   | <u>(14,346)</u>         | <u>(14,346)</u>   | <u>-</u>                                        |
| Excess of Revenues Over<br>Expenditures and Other Sources (Uses) | 2,811                      | 8,747                   | 8,747             |                                                 |
| Fund Balances-Beginning, previously stated                       | 209,957                    | 209,957                 | 209,957           |                                                 |
| Prior period adjustment                                          | 29,441                     | 29,441                  | 29,441            |                                                 |
| Fund Balances-Beginning, restated                                | <u>239,398</u>             | <u>239,398</u>          | <u>239,398</u>    |                                                 |
| Fund Balance-Ending                                              | <u>\$ 242,209</u>          | <u>\$ 248,145</u>       | <u>\$ 248,145</u> |                                                 |

See independent accountants' compilation report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, 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</b>     |                         |                  | <b>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</b> |
|------------------------------------------------------------------|----------------------------|-------------------------|------------------|-------------------------------------------------|
|                                                                  | <b>ORIGINAL<br/>BUDGET</b> | <b>FINAL<br/>BUDGET</b> | <b>ACTUAL</b>    |                                                 |
| <b><u>REVENUES</u></b>                                           |                            |                         |                  |                                                 |
| Intergovernmental Revenue:                                       |                            |                         |                  |                                                 |
| NRCS                                                             | \$ 54,000                  | \$ 45,444               | \$ 45,444        | \$ -                                            |
| Targeted tech                                                    | 28,000                     | -                       | -                | -                                               |
| Other Revenue:                                                   |                            |                         |                  |                                                 |
| Interest income                                                  | 75                         | 1,798                   | 1,798            | -                                               |
| Total revenues                                                   | <u>82,075</u>              | <u>47,242</u>           | <u>47,242</u>    | <u>-</u>                                        |
| <b><u>EXPENDITURES</u></b>                                       |                            |                         |                  |                                                 |
| Operating:                                                       |                            |                         |                  |                                                 |
| Operating services                                               | 1,500                      | 2,880                   | 2,880            | -                                               |
| Personnel services                                               | 65,000                     | 44,178                  | 44,178           | -                                               |
| Supplies                                                         | 2,650                      | -                       | -                | -                                               |
| Travel                                                           | 900                        | -                       | -                | -                                               |
| Total expenditures                                               | <u>70,050</u>              | <u>47,058</u>           | <u>47,058</u>    | <u>-</u>                                        |
| Excess of revenues over expenditures                             | 12,025                     | 184                     | 184              | -                                               |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b>                     |                            |                         |                  |                                                 |
| Operating Transfers In                                           | -                          | 15,346                  | 15,346           | -                                               |
| Operating Transfers Out                                          | -                          | (1,000)                 | (1,000)          | -                                               |
| Total Other Financing Sources (Uses)                             | <u>-</u>                   | <u>14,346</u>           | <u>14,346</u>    | <u>-</u>                                        |
| Excess of Revenues Over<br>Expenditures and Other Sources (Uses) | 12,025                     | 14,530                  | 14,530           | -                                               |
| Fund Balances-Beginning, previously stated                       | 72,805                     | 72,805                  | 72,805           |                                                 |
| Prior period adjustment                                          | (38,168)                   | (38,168)                | (38,168)         |                                                 |
| Fund Balances-Beginning, restated                                | <u>34,637</u>              | <u>34,637</u>           | <u>34,637</u>    |                                                 |
| Fund Balance-Ending                                              | <u>\$ 46,662</u>           | <u>\$ 49,167</u>        | <u>\$ 49,167</u> |                                                 |

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA**

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

Dirk Dupuy  
Chairman

|        | Purpose | Amount          |
|--------|---------|-----------------|
| Travel |         | <u>\$ 2,105</u> |
|        |         | <u>\$ 2,105</u> |

See independent accountants' compilation report.