

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

**D'Arbonne Soil and Water Conservation District
Farmerville, Louisiana**

June 30, 2025

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To the Board of Commissioners
D'Arbonne Soil and Water Conservation District
Farmerville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the D'Arbonne Soil and Water Conservation District of Farmerville, Louisiana ("the District"), as of and for the year ended June 30, 2025, which collectively comprise the District's 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 page 12 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.

Supplementary 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
September 11, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

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

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 97,854
Accounts receivable	17,633
Certificate of deposit	<u>30,000</u>
Total Assets	<u><u>\$ 145,487</u></u>
LIABILITIES	
Accounts payable	\$ 3,278
Accrued compensated absences	<u>1,864</u>
Total Liabilities	5,142
NET POSITION	
Unrestricted	<u>140,345</u>
Total Net Position	<u><u>140,345</u></u>
Total liabilities and net position	<u><u>\$ 145,487</u></u>

See independent accountants' compilation report.

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, 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	\$ 132,594	\$ -	\$ -	\$ (132,594)
Total Governmental Activities	<u>\$ 132,594</u>	<u>\$ -</u>	<u>\$ -</u>	(132,594)
General revenues:				
				35,366
				2,945
				13,992
				82,622
				618
				3,000
				500
				150
				<u>139,193</u>
				6,599
				<u>133,746</u>
				<u>\$ 140,345</u>

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

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

	GENERAL FUND
<u>ASSETS</u>	
Cash and cash equivalents	\$ 97,854
Accounts receivable	17,633
Certificate of deposit	30,000
	<hr/>
TOTAL ASSETS	145,487
	<hr/> <hr/>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities:</u>	
Accounts payable	\$ 3,278
Total Liabilities	3,278
	<hr/>
<u>Fund Equity:</u>	
Unrestricted	142,209
Total Fund Equity	142,209
	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	\$ 145,487
	<hr/> <hr/>
Fund Balance of governmental fund	\$ 142,209
Amounts reported for governmental activities in the Statement of Net Position is different because:	
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	(1,864)
Net position of governmental activities	<hr/> \$ 140,345 <hr/>

See independent accountants' compilation report.

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

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

<u>REVENUES</u>	<u>GENERAL FUND</u>
Intergovernmental Revenue:	
Farm bill funds	\$ 35,366
Targeted watershed	2,945
LARU-PSS agreement	13,992
State fund allocation	82,622
Other Revenue:	
Interest	618
Local-hog trap rental income	3,000
Local-no-till drill rental	500
Local-gopher machine rental	150
Total Revenues	<u>139,193</u>
<u>EXPENDITURES</u>	
Operating:	
Personal services	114,162
Travel	8,048
Operating services	9,181
Miscellaneous	99
Supplies	1,104
Total Expenditures	<u>132,594</u>
Excess of revenues over expenditures	6,599
Fund Balances-Beginning	<u>135,610</u>
Fund Balances-Ending	<u><u>\$ 142,209</u></u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 6,599
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	<u><u>\$ 6,599</u></u>

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, 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)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ 81,979	\$ 81,979	\$ 35,366	\$ (46,613)
State funds	140,000	140,000	99,559	(40,441)
Travel	3,500	3,500	-	(3,500)
Other Revenue:				
Interest	550	550	618	68
Local-hog trap rental income	3,500	3,500	3,000	(500)
Local-no-till drill rental	1,500	1,500	500	(1,000)
Local-gopher machine rental	500	500	150	(350)
Donations (woodland clinic)	700	700	-	(700)
Total Revenues	<u>232,229</u>	<u>232,229</u>	<u>139,193</u>	<u>(93,036)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal Services	197,000	197,000	114,162	82,838
Travel	8,000	8,000	8,048	(48)
Operating Services	6,000	6,000	9,181	(3,181)
Supplies	2,500	2,500	1,104	1,396
Equipment	7,000	7,000	-	7,000
Miscellaneous	5,000	5,000	99	4,901
Total Expenditures	<u>225,500</u>	<u>225,500</u>	<u>132,594</u>	<u>92,906</u>
Excess of revenues over expenditures	6,729	6,729	6,599	
Fund Balances-Beginning	<u>135,610</u>	<u>135,610</u>	<u>135,610</u>	
Fund Balances-Ending	<u>\$ 142,339</u>	<u>\$ 142,339</u>	<u>\$ 142,209</u>	

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

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

Reggie Skains
Chairman

	Purpose	Amount
Reimbursements		\$ 78
Travel		4,557
		<u>\$ 4,635</u>

See independent accountants' compilation report.

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

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

Current Year Findings and Management Corrective Action Plan

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

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

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

Cause: D'Arbonne Soil and Water District did not properly budget for actual revenues.

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

Recommendation: We recommend D'Arbonne Soil and Water 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: D'Arbonne Soil and Water District will plan to amend the budget in a timely manner to include all revenues.

Prior Year Findings and Management Corrective Action Plan

There were no findings noted.