Basic Financial Statements
And Independent Accountants' Compilation Report

Avoyelles Soil and Water Conservation District
Marksville, Louisiana

June 30, 2026

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

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
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, 2026, 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 13-14 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. Management has omitted the Management Discussion and Analysis that is required by accounting principles generally accepted in the United States. The missing information, although not part of the basic financial statements, is considered an essential part of financial reporting by GASB and SSARS.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head and schedule of findings and responses are presented for purposes of additional analysis and are 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 2, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 176,105
Accounts receivable (net of allowance for uncollectable accounts)	13,050
Prepaid assets	380
Certificates of deposit	155,996
Total Assets	$ 345,531
LIABILITIES	
Accounts payable	$ 12,934
Accrued compensated absences	49,102
Total Liabilities	62,036
NET POSITION	
Restricted	50,738
Unrestricted	232,757
Total Net Position	283,495
Total liabilities and net position	$ 345,531

See independent accountants' compilation report.

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2026

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental activities:				
General government	$ 110,745	$ -	$ 169,417	$ 58,672
Total Governmental Activities	$ 110,745	$ -	$ 169,417	58,672

General revenues:	
Interest income	7,541
Total general revenues	7,541
Change in net position	66,213
Net position - beginning of year	284,412
Prior period adjustment	(67,130)
Net position - beginning of year, restated	217,282
Net position - end of year	$ 283,495

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Balance Sheet-Governmental Fund
June 30, 2026

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2026
ASSETS			
Cash and cash equivalents	$ 161,786	$ 14,319	$ 176,105
Accounts receivable (net of allowance for uncollectable accounts)	5,465	7,585	13,050
Prepaid assets	380	-	380
Certificates of deposit	119,577	36,419	155,996
TOTAL ASSETS	$ 287,208	$ 58,323	$ 345,531
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 5,349	$ 7,585	$ 12,934
Total liabilities	5,349	7,585	12,934
Fund Equity:			
Restricted	-	50,738	50,738
Unrestricted	281,859	-	281,859
Total fund equity	281,859	50,738	332,597
TOTAL LIABILITIES AND FUND EQUITY	$ 287,208	$ 58,323	$ 345,531
Fund Balance of governmental fund			$ 332,597
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			(49,102)
Net Position of governmental activities			$ 283,495

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, 2026

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2026
REVENUES			
Intergovernmental Revenue:			
NRCS	$ -	$ 64,556	$ 64,556
Farm bill	44,321	-	44,321
State funds	60,540	-	60,540
Other Revenue:			
Interest income	5,970	1,571	7,541
Total Revenues	110,831	66,127	176,958
EXPENDITURES			
Operating:			
Operating services	5,855	-	5,855
Personnel services	68,543	64,556	133,099
Supplies	841	-	841
Travel	1,798	-	1,798
Maintenance	80	-	80
Total Expenditures	77,117	64,556	141,673
Excess of expenditures over revenues	33,714	1,571	35,285
Fund Balances-Beginning	248,145	49,167	297,312
Fund Balances-Ending	$ 281,859	$ 50,738	$ 332,597
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			$ 35,285
Amounts reported for governmental activities in the Statement of Activities is different because:			
Change in accrued compensated absences			30,928
Change in net position of governmental activities			$ 66,213

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, 2026

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Farm bill	$ 50,188	$ 38,856	$ 44,321	$ 5,465
State funds	51,756	60,540	60,540	-
Other Revenue:				
Interest income	6,767	5,970	5,970	-
Total revenues	108,711	105,366	110,831	5,465
EXPENDITURES				
Operating:				
Operating services	1,891	5,855	5,855	-
Personnel services	68,431	63,193	68,543	(5,350)
Supplies	70	629	841	(212)
Travel	14,847	1,798	1,798	-
Maintenance	379	80	80	-
Total expenditures	85,618	71,555	77,117	(5,562)
Excess of revenues over expenditures	23,093	33,811	33,714	(97)
Fund Balances-Beginning	248,145	248,145	248,145	
Fund Balance-Ending	$ 271,238	$ 281,956	$ 281,859	

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, 2026

	SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
NRCS	$ 45,444	$ 64,556	$ 64,556	$ -
Other Revenue:				
Interest income	1,798	1,570	1,571	1
Total revenues	47,242	66,126	66,127	1
EXPENDITURES				
Operating:				
Operating services	2,880	-	-	-
Personnel services	44,178	59,306	64,556	(5,250)
Total expenditures	47,058	59,306	64,556	(5,250)
Excess of revenues over expenditures	184	6,820	1,571	(5,249)
Fund Balances-Beginning	49,167	49,167	49,167	
Fund Balance-Ending	$ 49,351	$ 55,987	$ 50,738	

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, 2026

Dirk Dupuy
Chairman

Purpose	Amount
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Car allowance	-
Vehicle provided by government (enter amount reported on W-2)	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses (example: travel advancements, etc.)	-
Special meals	-
	$ -

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA

Schedule of Findings and Responses
For the Year Ended June 30, 2026

Section I - Current Year Findings and Management Corrective Action Plan

2026-01 (C) – Compliance with Best Budget Practices:

Condition: The June 30, 2026 amended budget expenditures for the general fund and special revenue were less than the 5% threshold to actual results due to various expenditures 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: Avoyelles Soil and Water District did not properly budget for actual expenditures for the general fund or special revenue fund.

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

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

Section II - Prior Year Findings and Management Corrective Action Plan

There were no findings noted.