Basic Financial Statements
And Independent Accountants' Compilation Report

Catahoula Soil and Water Conservation District
Jonesville, Louisiana

June 30, 2026

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

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
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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
Catahoula Soil and Water Conservation District
Jonesville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Catahoula Soil and Water Conservation District of Jonesville, 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 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. Management has omitted the Management Discussion and Analysis that is required by the applicable financial reporting framework. 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.

Lake Charles, Louisiana
September 11, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

STATEMENT OF NET POSITION
JUNE 30, 2026

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 57,233
Certificates of deposit	55,676
Accounts receivable (net of allowance)	7,332
Capital assets (net of accumulated depreciation)	13,017
Total Assets	$ 133,258
LIABILITIES	
Accounts payable	$ 6,890
Accrued compensated absences	1,322
Total Liabilities	8,212
NET POSITION	
Investment in capital assets	13,017
Restricted	8,366
Unrestricted	103,663
Total Net Position	125,046
Total liabilities and net position	$ 133,258

See independent accountants' compilation report.

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

STATEMENT OF ACTIVITIES
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	$ 122,206	$ -	$ 93,401	$ (28,805)
Total Governmental Activities	$ 122,206	$ -	$ 93,401	(28,805)

General revenues:	
Interest	2,012
Supervisor insurance income	13,704
Rentals	17,588
Donations	3,200
Outreach Fund 213	1,922
Total general revenues	38,426
Change in net position	9,621
Net position - beginning of year	115,425
Net position end of year	$ 125,046

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

BALANCE SHEET-GOVERNMENTAL FUND
June 30, 2026

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2026
ASSETS			
Cash and cash equivalents	$ 51,285	$ 5,948	$ 57,233
Certificates of deposit	55,676	-	55,676
Accounts receivable (net of allowance)	2,158	5,174	7,332
TOTAL ASSETS	$ 109,119	$ 11,122	$ 120,241
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 4,134	$ 2,756	$ 6,890
Total Liabilities	4,134	2,756	6,890
Fund Equity:			
Restricted	-	8,366	8,366
Unrestricted	104,985	-	104,985
Total Fund Equity	104,985	8,366	113,351
TOTAL LIABILITIES AND FUND EQUITY	$ 109,119	$ 11,122	$ 120,241
Fund Balance of governmental fund			$ 113,351
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			13,017
Some liabilities are not due and payable in the current period and, therefore, arenot reported in the governmental funds. Those liabilities consist of:			
Compensated absences payable			(1,322)
Net Position of governmental activities			$ 125,046

See independent accountants' compilation report.

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-GOVERNMENTAL FUND
June 30, 2026

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2026
REVENUES			
Intergovernmental Revenue:			
PSS	$ -	$ 19,436	$ 19,436
Farm bill	31,359	-	31,359
State funds	42,606	-	42,606
Other Revenue:			
Interest	2,012	-	2,012
Rentals	17,588	-	17,588
Supervisor insurance income	13,704	-	13,704
Donations	3,200	-	3,200
Outreach Fund 213	1,922	-	1,922
Total Revenues	112,391	19,436	131,827
EXPENDITURES			
Operating:			
Operating services	27,864	-	27,864
Personnel services	57,309	17,018	74,327
Supplies	483	-	483
Travel	4,821	-	4,821
Maintenance & repairs	5,199	-	5,199
Capital outlay	11,643	-	11,643
Total Expenditures	107,319	17,018	124,337
Excess of revenues over expenditures	5,072	2,418	7,490
Fund Balances-Beginning	99,913	5,948	105,861
Fund Balances-Ending	$ 104,985	$ 8,366	$ 113,351
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			$ 7,490
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.			
Capital outlay			11,643
Depreciation expense for the year ended June 30, 2026			(9,562)
Change in accrued compensated absences			50
Change in net position of governmental activities			$ 9,621

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, 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	$ 36,800	$ 30,166	$ 31,359	$ 1,193
State funds	41,775	42,606	42,606	-
Other Revenue:				
Interest	285	2,010	2,012	2
Rentals	10,531	16,500	17,588	1,088
Superviser insurance income	-	602	13,704	13,102
Donations	315	3,200	3,200	-
Outreach Fund 213	-	1,922	1,922	-
Total Revenues	89,706	97,006	112,391	15,385
EXPENDITURES				
Operating:				
Operating services	3,000	11,900	27,864	(15,964)
Personnel services	45,643	45,643	57,309	(11,666)
Supplies	682	1,280	483	797
Travel	2,238	4,825	4,821	4
Maintenance & repairs	2,360	3,800	5,199	(1,399)
Capital outlay	-	11,643	11,643	-
Total Expenditures	53,923	79,091	107,319	(28,228)
Excess of revenues over expenditures	35,783	17,915	5,072	
Fund Balances-Beginning	94,594	99,913	99,913	
Fund Balance-Ending	$ 130,377	$ 117,828	$ 104,985	

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, 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:				
PSS	$ 16,605	$ 16,605	$ 19,436	2,831
Total Revenues	16,605	16,605	19,436	2,831
EXPENDITURES				
Operating:				
Personnel services	16,605	16,605	17,018	(413)
Total Expenditures	16,605	16,605	17,018	(413)
(Deficiency) excess of revenues (under) over expenditures	-	-	2,418	
Fund Balance-Beginning	18	5,948	5,948	
Fund Balance-Ending	$ 18	$ 5,948	$ 8,366	

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
June 30, 2026

Jeramy Slade
Chairman 7/1/25-12/31/25

Purpose	Amount
Per diem	$ 70
Travel	55
	$ 125

Jeremy Wood
Chairman 1/1/26-6/30/26

Purpose	Amount
Per diem	$ 175
	$ 175

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA

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

Section 1: Current Year Findings and Management Corrective Action Plan

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

Condition: The June 30, 2026 amended budget expenditues for the general fund were more 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: Catahoula Soil and Water District did not properly budget for actual expenditures for the general fund.

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

Recommendation: We recommend Catahoula 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: Catahoula Soil and Water 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

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

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

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

Cause: Catahoula Soil and Water District did not properly budget for actual revenues for the special revenue fund.

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

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