Basic Financial Statements
And Independent Accountants' Compilation Report

Red River Soil and Water Conservation District
Coushatta, 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
Red River Soil and Water Conservation District
Coushatta, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Red River Soil and Water Conservation District of Coushatta, 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 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.

Faulkner, Williams & Co, L.L.C.

Lake Charles, Louisiana
September 8, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 34,468
Receivables (net of allowances for uncollectables)	950
Investments	67,983
Capital assets (net of accumulated depreciation)	18,938
Total Assets	$ 122,339
LIABILITIES	
Accounts payable	$ 3,200
Accrued compensated absences	582
Total Liabilities	3,782
NET POSITION	
Investment in capital assets	18,938
Restricted	9,340
Unrestricted	90,279
Total Net Position	118,557
Total liabilities and net position	$ 122,339

See independent accountants' compilation report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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	$ 104,017	$ -	$ 78,813	$ (25,204)
Total Governmental Activities	$ 104,017	$ -	$ 78,813	(25,204)
General revenues:				
Sales				9,541
Interest				4,479
Total general revenues				14,020
Change in net position				(11,184)
Net position at beginning of year				129,741
Net position end of year				$ 118,557

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

Balance Sheet-Governmental Funds
June 30, 2026

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2026
ASSETS			
Cash and cash equivalents	$ 31,910	$ 2,558	$ 34,468
Receivables (net of allowances for uncollectables)	950	-	950
Investments	61,201	6,782	67,983
TOTAL ASSETS	$ 94,061	$ 9,340	$ 103,401
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 3,200	$ -	$ 3,200
Total Liabilities	3,200	-	3,200
Fund Equity:			
Restricted	-	9,340	9,340
Unrestricted	90,861	-	90,861
Total Fund Equity	90,861	9,340	100,201
TOTAL LIABILITIES AND FUND EQUITY	$ 94,061	$ 9,340	$ 103,401
Fund balance of governmental funds			$ 100,201
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			18,938
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			(582)
Net Position of governmental activities			$ 118,557

See independent accountants' compilation report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2026

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2026
REVENUES			
Intergovernmental Revenue:			
State appropriations	$ 42,297	$ -	$ 42,297
Farm bill funds	14,135	-	14,135
Feral	-	22,381	22,381
Other Revenue:			
Sales	9,541	-	9,541
Interest	4,479	-	4,479
Total Revenues	70,452	22,381	92,833
EXPENDITURES			
Operating:			
Personnel services	43,855	-	43,855
Travel	1,806	4,161	5,967
Operating services	19,865	15,662	35,527
Supplies	2,190	-	2,190
Total Expenditures	67,716	19,823	87,539
Excess of revenues under expenditures	2,736	2,558	5,294
Fund Balances-Beginning	88,125	6,782	94,907
Fund Balances-Ending	$ 90,861	$ 9,340	$ 100,201
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			$ 5,294
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.			
Depreciation expense for the year ended June 30, 2026			(16,841)
Change in compensated absences			363
Change in net position of governmental activities			$ (11,184)

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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:				
State appropriations	$ 38,061	$ 38,061	$ 42,297	$ 4,236
Farm bill funds	18,446	18,446	14,135	(4,311)
Other Revenue:				
Interest income	350	350	4,479	4,129
Sales	6,500	6,500	9,541	3,041
Rentals	950	950	-	(950)
Total Revenues	64,307	64,307	70,452	6,145
EXPENDITURES				
Operating:				
Personnel services	43,500	43,500	43,855	(355)
Travel	2,600	2,600	1,806	794
Operating services	3,200	3,200	19,865	(16,665)
Supplies	3,000	3,000	2,190	810
Total Expenditures	52,300	52,300	67,716	(15,416)
Excess of revenues over expenditures	12,007	12,007	2,736	
Fund Balance-Beginning	46,193	46,193	88,125	
Fund Balance-Ending	$ 58,200	$ 58,200	$ 90,861	

See independent accountants' compilation report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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 FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Feral	$ 25,487	$ 25,487	$ 22,381	$ (3,106)
Total Revenues	25,487	25,487	22,381	(3,106)
EXPENDITURES				
Operating:				
Personnel services	21,420	21,420	-	21,420
Travel	1,967	1,967	4,161	(2,194)
Operating services	2,100	2,100	15,662	(13,562)
Total Expenditures	25,487	25,487	19,823	5,664
Excess of revenues over expenditures	-	-	2,558	
Fund Balance-Beginning	-	-	6,782	
Fund Balance-Ending	$ -	$ -	$ 9,340	

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2026

Jolley Nash
Chairman

Purpose	Amount
Per diem	$ 981
Travel	150
	$ 1,131

See independent accountants' compilation report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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 expenditures for the general fund were more than the 5% threshold to actual results due to various actual expenditures exceeding the budgeted amounts and amended budget revenues for the special revenue fund were more than the 5% threshold to actual results due to various budgeted revenues 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: The District did not properly budget for actual expenditures for the general fund or 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 the 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: The 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 expenditures for the general fund and special revenue fund were more than the 5% threshold to actual results due to various expenditures exceeding the budgeted amounts. The amended budget revenues for the special revenue fund were more than the 5% threshold to actual results due to various revenues 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: The District did not properly budget for actual expenditures and revenues for the general fund and special revenue fund.

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

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