Basic Financial Statements
And Independent Accountants' Compilation Report

West Carroll Soil and Water Conservation District
Oak Grove, 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
West Carroll Soil and Water Conservation District
Oak Grove, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the West Carroll Soil and Water Conservation District of Oak Grove, 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 required by GASB and SSARS 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.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head 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.

Lawfly, William & Co, L.L.C.

Lake Charles, Louisiana
September 10, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL STATEMENTS (GWFS)

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA
Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 56,741
Investments	217,882
Accounts receivable (net of allowance for uncollectable accounts)	3,416
Capital assets (net of accumulated depreciation)	4,552
Total Assets	$ 282,591
LIABILITIES	
Accounts payable	$ 6,327
Accrued compensated absences	800
Total Liabilities	7,127
NET POSITION	
Investment in capital assets	4,552
Restricted	8,620
Unrestricted	262,292
Total Net Position	275,464
Total liabilities and net position	$ 282,591

See independent accountants' compilation report.

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, 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	$ 131,308	$ -	$ 140,695	$ 9,387
Total Governmental Activities	$ 131,308	$ -	$ 140,695	9,387

General revenues:	
Feral hog funds	600
Interest	9,077
Area II meeting cost share	1,081
Total general revenues	10,758
Change in net position	20,145
Net position at beginning of year	255,319
Net position at end of year	$ 275,464

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

Balance Sheet-Governmental Funds
June 30, 2026

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2026
ASSETS			
Cash and cash equivalents	$ 48,121	$ 8,620	$ 56,741
Investments	217,882	-	217,882
Accounts receivable (net of allowance for uncollectable accounts)	940	2,476	3,416
TOTAL ASSETS	$ 266,943	$ 11,096	$ 278,039
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	$ 3,851	$ 2,476	$ 6,327
Total Liabilities	3,851	2,476	6,327
Fund Equity:			
Restricted	-	8,620	8,620
Unrestricted	263,092	-	263,092
Total Fund Equity	263,092	8,620	271,712
TOTAL LIABILITIES AND FUND EQUITY	$ 266,943	$ 11,096	$ 278,039
Fund Balance of governmental fund			$ 271,712
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			4,552
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			(800)
Net Position of governmental activities			$ 275,464

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

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

	GOVERNMENTAL FUNDS		TOTALS
	GENERAL	SPECIAL	JUNE 30,
REVENUES	FUND	REVENUE	2026
Intergovernmental Revenue:			
Farm bill	$ 7,449	$ -	$ 7,449
State funds	50,772	-	50,772
Ag waste transport	-	79,998	79,998
319	-	2,476	2,476
Other Revenue:			
Feral hog funds	-	600	600
Interest	9,077	-	9,077
Area II meeting cost share	1,081	-	1,081
Total Revenues	68,379	83,074	151,453
EXPENDITURES			
Operating:			
Operating services	10,388	312	10,700
Personnel services	39,806	2,476	42,282
Supplies	1,227	-	1,227
Ag waste transport	-	74,366	74,366
Total Expenditures	51,421	77,154	128,575
Deficiency of revenues under expenditures	16,958	5,920	22,878
Fund Balances-Beginning	246,134	2,700	248,834
Fund Balances-Ending	$ 263,092	$ 8,620	$ 271,712
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures, and Changes in Fund Balance			$ 22,878
Amounts reported for governmental activities in the Statement of Activities is different because:			
Depreciation expense for the year ended June 30, 2026			(2,136)
Change in compensated absences			(597)
Change in net position of governmental activities			$ 20,145

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, 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	$ 15,000	$ 6,750	$ 7,449	$ 699
State funds	40,000	46,540	50,772	4,232
Interest	9,000	9,280	9,077	(203)
Area II meeting cost share	-	-	1,081	1,081
Total Revenues	64,000	62,570	68,379	5,809
EXPENDITURES				
Operating:				
Operating services	5,000	4,485	10,388	(5,903)
Personnel services	40,000	40,780	39,806	974
Supplies	1,000	475	1,227	(752)
Equipment	1,500	790	-	790
Total Expenditures	47,500	46,530	51,421	(4,891)
Excess of revenues over expenditures	16,500	16,040	16,958	
Fund Balances-Beginning	237,942	246,134	246,134	
Fund Balance-Ending	$ 254,442	$ 262,174	$ 263,092	

See independent accountants' compilation report.

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, 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:				
Feral hog funds	$ 1,000	$ 600	$ 600	$ -
Ag Waste Transport	-	80,000	79,998	(2)
319	-	-	2,476	2,476
Total Revenues	1,000	80,600	83,074	2,474
EXPENDITURES				
Operating:				
Operating services	400	455	312	143
Personnel services	-	-	2,476	(2,476)
Ag Waste Transport	-	54,715	74,366	(19,651)
Total Expenditures	400	55,170	77,154	(21,984)
Excess of revenues over expenditures	600	25,430	5,920	
Fund Balances-Beginning	$ 2,700	$ 2,700	$ 2,700	
Fund Balance-Ending	$ 3,300	$ 28,130	$ 8,620	

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

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

Blaine Chop
Chairman

Purpose	Amount
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	$ -

WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA

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

Section I - Current Year Findings and Management Corrective Action Plan

Compliance

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

Condition: The June 30, 2026 amended budget for the general fund and special revenue fund was 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: West Carroll 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 West Carroll 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: West Carroll 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

Compliance

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

Condition: The June 30, 2025 amended budget for the general fund was less than the 5% threshold to actual results due to various revenue and 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: West Carroll 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 West Carroll 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: West Carroll Soil and Water District will plan to amend the budget in a timely manner to include all expenditures and revenues.