

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

**Caddo Soil and Water Conservation District  
Shreveport, Louisiana**

**June 30, 2025**

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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, 2025, 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.

Other 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., LLP*

Lake Charles, Louisiana  
January 5, 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, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 40,497
Investments	209,001
Accounts receivable (net of allowance for uncollectable accounts)	4,045
Capital assets (net of accumulated depreciation)	6,688
<b>Total Assets</b>	<b>\$ 260,231</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,709
Accrued compensated absences	203
<b>Total Liabilities</b>	4,912
<b>NET POSITION</b>	
Investment in capital assets	6,688
Restricted	2,700
Unrestricted	245,931
<b>Total Net Position</b>	<b>255,319</b>
<b>Total liabilities and net position</b>	<b>\$ 260,231</b>

See independent accountants' compilation report.

**WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT**  
**OAK GROVE, 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	\$ 114,319	\$ -	\$ 79,805	\$ (34,514)
Total Governmental Activities	\$ 114,319	\$ -	\$ 79,805	(34,514)

General revenues:

Feral hog funds	200
Interest	258
Total general revenues	458

Change in net position (34,056)

Net position at beginning of year, as previously stated	249,654
Prior period adjustment	39,721
Net position at beginning of year, as restated	289,375
Net position at end of year	\$ 255,319

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
OAK GROVE, LOUISIANA**

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

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2025
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 37,797	\$ 2,700	\$ 40,497
Investments	209,001	-	209,001
Accounts receivable (net of allowance for uncollectable accounts)	4,045	-	4,045
<b>TOTAL ASSETS</b>	<b>\$ 250,843</b>	<b>\$ 2,700</b>	<b>\$ 253,543</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<u>Liabilities:</u>			
Accounts payable	\$ 4,709	\$ -	\$ 4,709
Total Liabilities	4,709	-	4,709
<u>Fund Equity:</u>			
Restricted	-	2,700	2,700
Unrestricted	246,134	-	246,134
Total Fund Equity	246,134	2,700	248,834
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 250,843</b>	<b>\$ 2,700</b>	<b>\$ 253,543</b>
Fund Balance of governmental fund			\$ 248,834
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			6,688
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			(203)
Net Position of governmental activities			\$ 255,319

See independent accountants' compilation report.

**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, 2025**

<u>REVENUES</u>	<b>GOVERNMENTAL FUNDS</b>		<b>TOTALS</b>
	<b>GENERAL</b>	<b>SPECIAL</b>	<b>JUNE 30,</b>
	<b>FUND</b>	<b>REVENUE</b>	<b>2025</b>
Intergovernmental Revenue:			
Farm bill	\$ 9,991	\$ -	\$ 9,991
State funds	43,137	-	43,137
NACD grant	-	26,677	26,677
Feral hog funds	-	200	200
Other Revenue:			
Interest	258	-	258
Total Revenues	53,386	26,877	80,263
<u>EXPENDITURES</u>			
Operating:			
Operating services	5,994	-	5,994
Personnel services	68,409	35,116	103,525
Supplies	2,075	-	2,075
Travel	385	-	385
Total Expenditures	76,863	35,116	111,979
<b>Deficiency of revenues under expenditures</b>	(23,477)	(8,239)	(31,716)
Fund Balances-Beginning, as previously stated	249,654	-	249,654
Prior period adjustment	19,957	10,939	30,896
Fund Balances-Beginning, restated	269,611	10,939	280,550
Fund Balances-Ending	\$ 246,134	\$ 2,700	\$ 248,834
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures, and Changes in Fund Balance			\$ (31,716)
Amounts reported for governmental activities in the Statement of Activities is different because:			
Depreciation expense for the year ended June 30, 2025			(2,137)
Change in compensated absences			(203)
Change in net position of governmental activities			\$ (34,056)

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, 2025**

	<b>GENERAL FUND</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill	\$ 25,000	\$ 10,000	\$ 9,991	\$ (9)
State funds	42,000	47,905	43,137	(4,768)
Other Revenue:				
Interest	7,550	9,000	258	(8,742)
Total Revenues	74,550	66,905	53,386	(13,519)
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	5,700	5,150	5,994	(844)
Personnel services	36,000	39,850	68,409	(28,559)
Supplies	1,200	315	2,075	(1,760)
Travel	500	-	385	(385)
Equipment	1,500	710	-	710
Total Expenditures	44,900	46,025	76,863	(30,838)
Excess (deficiency) of revenues over (under) expenditures	29,650	20,880	(23,477)	
Fund Balances-Beginning, as previously stated	249,654	249,654	249,654	
Prior period adjustment	19,957	19,957	19,957	
Fund Balances-Beginning, restated	269,611	269,611	269,611	
Fund Balance-Ending	\$ 299,261	\$ 290,491	\$ 246,134	

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, 2025**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NACD grant	\$ 40,000	\$ 20,000	\$ 26,677	6,677
Feral hog funds	-	200	200	-
Total Revenues	40,000	20,200	26,877	6,677
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	500	315	-	315
Personnel services	33,000	40,435	35,116	5,319
Travel	500	205	-	205
Total Expenditures	34,000	40,955	35,116	5,839
Excess of revenues over expenditures	6,000	(20,755)	(8,239)	
Fund Balances-Beginning, as previously stated	\$ -	\$ -	\$ -	
Prior period adjustment	10,939	10,939	10,939	
Fund Balances-Beginning, restated	10,939	10,939	10,939	
Fund Balance-Ending	\$ 16,939	\$ (9,816)	\$ 2,700	

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, 2025**

Blaine Chop  
Chairman

	Purpose	Amount
Per diem		<u>\$ -</u>
		<u>\$ -</u>

See independent accountants' compilation report.

**WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
OAK GROVE, LOUISIANA**

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

Section I - Current 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.