# EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
# VILLE PLATTE, LOUISIANA

## Financial Report

## Year Ended June 30, 2026

TABLE OF CONTENTS


| | Page |
|---|---|
| Independent Accountant's Review Report | 1 - 2 |
| BASIC FINANCIAL STATEMENTS | |
| GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS) | |
| Statement of net position | 5 |
| Statement of activities | 6 |
| FUND FINANCIAL STATEMENTS (FFS) | |
| Balance sheet - governmental funds | 8 |
| Reconciliation of the governmental funds balance sheet to the statement of net position | 9 |
| Statement of revenues, expenditures, and changes in fund balance - governmental funds | 10 |
| Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental funds to the statement of activities | 11 |
| Statement of fiduciary net position | 12 |
| Statement of changes in fiduciary net position | 13 |
| Notes to basic financial statements | 14-22 |
| REQUIRED SUPPLEMENTARY INFORMATION | |
| Budgetary comparison schedules: | |
| General Fund | 24 |
| Special Revenue Fund | 25 |
| Notes to required supplementary information | 26 |
| COMPLIANCE | |
| Schedule of current and prior year findings and management's corrective action plan | 28-29 |
| ATTESTATION REPORT AND QUESTIONNAIRE | |
| Independent Accountant's Report on Applying Agreed-Upon Procedures | 31-34 |
| Louisiana Attestation Questionnaire | Appendix A |

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Board of Commissioners
Evangeline Soil and Water Conservation District
Ville Platte, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Evangeline Soil and Water Conservation District (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

**Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review**.**

**Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that budgetary comparison information, page 24 – 26, be presented to supplement the basic financial statements. Such information, 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

The District has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

***Kolder, Slaven & Company, LLC***
Certified Public Accountants

Ville Platte, Louisiana
November 3, 2026

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE**
**FINANCIAL STATEMENTS (GWFS)**

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Statement of Net Position
June 30, 2026

| | Governmental Activities |
|---|---|
| ASSETS | |
| Cash and interest-bearing deposits | $ 299,128 |
| Accounts receivable | 6,140 |
| Total assets | 305,268 |
| LIABILITIES | |
| Accounts payable | 7,570 |
| Compensated absences payable | 9,150 |
| Total liabilities | 16,720 |
| NET POSITION | |
| Unrestricted | 288,548 |
| Total net position | $ 288,548 |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2026

| Activities | Expenses | Program Revenues Operating Grants and Contributions | Net (Expense) Revenues and Changes in Net Position Governmental Activities |
|---|---|---|---|
| Governmental activities: | | | |
| Conservation | $ 141,437 | $154,428 | $ 12,991 |
| General revenues: | | | |
| Interest and investment earnings | | | 10,619 |
| Miscellaneous | | | 1,946 |
| Total general revenues | | | 12,565 |
| Change in net position | | | 25,556 |
| Net position - beginning, as restated | | | 262,992 |
| Net position - ending | | | $ 288,548 |

See accompanying notes and independent accountant's review report.

**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Balance Sheet
Governmental Funds
June 30, 2026

| | General Fund | Special Revenue | Total |
|---|---|---|---|
| ASSETS | | | |
| Cash and interest-bearing deposits | $ 299,128 | $ - | $ 299,128 |
| Receivables | 6,140 | - | 6,140 |
| Total assets | $ 305,268 | $ - | $ 305,268 |
| LIABILITIES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Accounts and other payables | $ 7,570 | $ - | $ 7,570 |
| Fund balance: | | | |
| Unassigned | 297,698 | - | 297,698 |
| Total fund balances | 297,698 | - | 297,698 |
| Total liabilities and fund balance | $ 305,268 | $ - | $ 305,268 |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2026

| | |
|---|---|
| Total fund balance for the governmental fund at June 30, 2026 | $ 297,698 |
| Some liabilities are not due and payable from current financial resources and, therefore, are not reported in the fund | |
| Compensated absences payable | (9,150) |
| Net position at June 30, 2026 | $ 288,548 |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

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

| | General Fund | Special Revenue | Total |
|---|---|---|---|
| Revenues: | | | |
| Intergovernmental - | | | |
| State funds | $ 86,388 | $ 21,207 | $ 107,595 |
| Farm bill | 40,833 | - | 40,833 |
| Local-parish government | 6,000 | - | 6,000 |
| Other revenue - | | | |
| Local other | 1,946 | - | 1,946 |
| Interest | 10,619 | - | 10,619 |
| Total revenues | 145,786 | 21,207 | 166,993 |
| Expenditures: | | | |
| Current - | | | |
| Conservation: | | | |
| Operating services | 3,132 | - | 3,132 |
| Personal services | 80,468 | 21,207 | 101,675 |
| Supplies | 26,474 | - | 26,474 |
| Travel | 6,256 | - | 6,256 |
| Total expenditures | 116,330 | 21,207 | 137,537 |
| Net change in fund balance | 29,456 | - | 29,456 |
| Fund balance, beginning, as restated | 268,242 | - | 268,242 |
| Fund balance, ending | $ 297,698 | $ - | $ 297,698 |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

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

| | |
|---|---|
| Total net change in fund balance at June 30, 2026 per the statement of revenues, expenditures and changes in fund balance | $ 29,456 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund | |
| Compensated absences payable | (3,900) |
| Change in net position for year ended June 30, 2026 per the statement of activities | $ 25,556 |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2026

| | Custodial Fund |
|---|---|
| ASSETS | |
| Cash and interest-bearing deposits | $ - |
| NET POSITION | |
| Fiduciary net position - restricted for individuals | $ - |

See accompanying notes and independent accountant's review report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the Year Ended June 30, 2026

| | Custodial Fund |
|---|---|
| Additions: | |
| Clean Water Act | $ 211,633 |
| Deductions: | |
| Payments to individuals | 211,633 |
| Net change in fiduciary net position | - |
| Net position, beginning | - |
| Net position, ending | $ - |

See accompanying notes and independent accountant's review report.

## (1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Soil and Water Conservation District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

### A. Financial Reporting Entity

The District was created by and in accordance with provisions of Louisiana Revised Statute (LSA-R.S.) 3:1201, and serves citizens within the boundaries of District 30, Area IV of the State of Louisiana. The purpose of the District is to assist farmers and landowners within their boundaries in the prevention of land erosion and water pollution on their property. The District's board consists of five (5) landowners or occupants, of which two are appointed by the State Soil and Water Conservation District and the other three elected within the district.

The District is a primary government and has no component units. The accompanying financial statements present information only on the funds maintained by the District and do not present information on any other governmental unit.

### B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the District as an economic unit. The government-wide financial statements report the District’s ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the District. Fiduciary funds are omitted from the government-wide financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District’s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the District are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues, expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The emphasis of the fund financial statements is on major funds, each displayed in a separate column.

The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources, or liabilities and deferred inflows of resources, are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise funds) and at least five percent of the corresponding total for all governmental and enterprise funds combined or funds designated as major at the discretion of the District. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements.

Governmental Funds -

Governmental funds are those through which most governmental functions are typically financed. The measurement focus of governmental funds is on the sources, uses, and balances of current financial resources.

General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Fiduciary Funds -

Custodial funds account for assets held by the District for various local governments, individuals, and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grants collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Allocation of indirect expenses

The District reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District. They are stated at cost, which approximates market.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grants from the State of Louisiana.

Compensated Absences

Employees of the District can earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave accumulates without limit. The number of hours of unused annual leave for which an employee may receive a lump sum payment upon termination from District employment may not exceed 300 hours.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows of resources or deferred outflows of resources as of June 30, 2026.

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

b. Restricted net position consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets. It is the District's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.

c. Unrestricted net position consists of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

a. Nonspendable includes amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

b. Restricted includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

c. Committed includes amounts that can be used only for specific purposes determined by a formal decision of the District's Board of Commissioners, which is the highest level of decision-making authority for the District.

d. Assigned includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the Board of Commissioners may assign amounts for specified purposes.

e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the District's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the District uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. These deposits are stated at cost, which approximates market. At June 30, 2026, the District had cash and interest-bearing deposits (book balances) as follows:

| | |
|---|---|
| Demand deposits | $ 52 |
| Time and savings deposits | 299,076 |
| Total | $ 299,128 |

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a deposit policy for custodial credit risk.

Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security, or by the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 100 percent of the collected funds on deposit with the fiscal agent bank. Securities pledged under these provisions are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2026, the District's bank balances were secured as follows:

| | |
|---|---|
| Bank balances | $ 300,181 |
| Less: Federal deposit insurance | (251,105) |
| Less: Pledged securities | - |
| Uninsured and uncollateralized | $ 49,076 |

At June 30, 2026, $49,076 of the District's bank balances was exposed to custodial credit risk because it was uninsured and uncollateralized.

(3) Receivables

Receivables at June 30, 2026 consist of the following:

| | |
|---|---|
| State of Louisiana | $ 5,640 |
| EPPJ | 500 |
| Total | $ 6,140 |

(4) Long-Term Liabilities

The following is a summary of long-term liability transactions for the year ended June 30, 2026:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within one year |
|---|---|---|---|---|---|
| Other liabilities: | | | | | |
| Compensated absences | $ 5,250 | $ 3,900 | $ - | $ 9,150 | $ - |

(5) Compensation of District Officials

A detail of compensation paid to the Board of Commissioners for the year ended June 30, 2026 follows:

| | |
|---|---|
| Larry Fontenot | $ 420 |
| Anthony Rozas | $ 420 |
| Richard Fontenot | 315 |
| Louis Brignac | 280 |
| Brad Fontenot | 350 |
| Total | $ 1,785 |

(6) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments to Chairman, Anthony Rozas for the year ended June 30, 2026 follows:

| Purpose | |
|---|---|
| Per Diem | $ 420 |
| Registration | 215 |
| Mileage | 86 |
| Total | $ 721 |

(7) Risk Management

The District is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year nor have settlements exceeded coverage for the past three years.

(8) Pending Litigation

At June 30, 2026, the District was not involved in any lawsuits that would have a material adverse effect on the District's financial position.

(9) Net Position Restatement

During the year, the District identified errors in the recording of cash and interest-bearing deposits and accounts payable. Cash and interest-bearing deposits were misreported between the General Fund and the Special Revenue Fund, resulting in an understatement of cash in the General Fund and a corresponding overstatement in the Special Revenue Fund. In addition, accounts payable in the General Fund was overstated. To correct these errors, the District has restated its financial statements for prior periods. The cumulative effect of this error correction as of the beginning of the year is as follows:

| | Fund Financial Statements | | |
|---|---|---|---|
| | General Fund | Special Revenue Fund | Governmental Activities |
| Fund balance/net position, as previously reported | $ 210,215 | $ 52,025 | $ 256,990 |
| Correction of cash and interest-bearing deposits | 48,730 | (52,025) | (3,295) |
| Correction of overstatement of accounts payable | 9,297 | - | 9,297 |
| Fund balance/net position, as restated | $ 268,242 | $ - | $ 262,992 |

(10) New Accounting Pronouncements

During the fiscal year ended June 30, 2026, the District adopted the provisions of the following Governmental Accounting Standards Board (GASB) Statements:

GASB Statement No. 103, Financial Reporting Model Improvements which enhances key components of the governmental financial reporting model by revising requirements related to Management's Discussion and Analysis (MD&A), reporting of unusual or infrequent items, proprietary fund financial statement presentation, major component unit reporting, and budgetary comparison information.

The implementation of this statement resulted in changes to the presentation and certain disclosures within the financial statements. The adoption of GASB Statement No. 103 did not have a material effect on the entity's beginning net position, fund balance, or results of operations for the current fiscal year.

The GASB has issued Statement No. 105, Subsequent Events. GASB Statement No. 105 improves the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. This standard is effective for fiscal years beginning after June 15, 2026. The effect of implementation on the District’s financial statements has not yet been determined.

**REQUIRED SUPPLEMENTARY INFORMATION**

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2026

| | Budget | | Variance with Original to Final Budget | | Variance with Final Budget |
|---|---|---|---|---|---|
| | Original | Final | Positive (Negative) | Actual | Positive (Negative) |
| Revenues: | | | | | |
| Intergovernmental - | | | | | |
| State funds | $ 48,500 | $ 56,208 | $ 7,708 | $ 86,388 | $ 30,180 |
| Farm bill | 40,000 | 33,887 | (6,113) | 40,833 | 6,946 |
| Local-parish government | 6,000 | 6,000 | - | 6,000 | - |
| Other revenue - | | | | | |
| Local other | 7,820 | 5,155 | (2,665) | 1,946 | (3,209) |
| Interest | 1,660 | 1,211 | (449) | 10,619 | 9,408 |
| Total revenues | 103,980 | 102,461 | (1,519) | 145,786 | 43,325 |
| Expenditures: | | | | | |
| Current - | | | | | |
| Conservation: | | | | | |
| Operating services | 6,000 | 6,134 | 134 | 3,132 | 3,002 |
| Personal services | 81,000 | 73,313 | (7,687) | 80,468 | (7,155) |
| Supplies | 13,980 | 17,489 | 3,509 | 26,474 | (8,985) |
| Travel | 3,000 | 5,525 | 2,525 | 6,256 | (731) |
| Total expenditures | 103,980 | 102,461 | (1,519) | 116,330 | (13,869) |
| Net change in fund balance | - | - | - | 29,456 | 29,456 |
| Fund balance, beginning as restated | 268,242 | 268,242 | - | 268,242 | - |
| Fund balance, ending | $268,242 | $268,242 | $ - | $297,698 | $ 29,456 |

See independent accountant's review report and notes to required supplementary information.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana
Special Revenue Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2026

| | Budget | | Variance with Original to Final Budget Positive (Negative) | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|---|
| | Original | Final | | | |
| Revenues: | | | | | |
| Intergovernmental - | | | | | |
| State funds | $ 26,000 | $ 13,882 | $ (12,118) | $ 21,207 | $ 7,325 |
| Total revenues | 26,000 | 13,882 | (12,118) | 21,207 | 7,325 |
| Expenditures: | | | | | |
| Current - | | | | | |
| Conservation: | | | | | |
| Personal services | 18,200 | 13,873 | $ (4,327) | 21,207 | (7,334) |
| Total expenditures | 18,200 | 13,873 | (4,327) | 21,207 | (7,334) |
| Excess of revenues over expenditures | 7,800 | 9 | (7,791) | - | (9) |
| Net change in fund balance | 7,800 | 9 | (7,791) | - | (9) |
| Fund balance, beginning, as restated | - | - | - | - | - |
| Fund balance, ending | $ 7,800 | $ 9 | $ (7,791) | $ - | $ (9) |

See independent accountant's review report and notes to required supplementary information.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA

Notes to Required Supplementary Information

(1) Budget and Budgetary Accounting

The District prepares and submits the proposed budget to the Board of Commissioners at least fifteen days prior to the beginning of the fiscal year for which the budget is to be applicable. The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District.

(2) Excess of Expenditures Over Appropriations

The following funds incurred expenditures in excess of appropriations for the year ending June 30, 2026.

| | |
|---|---|
| General | $ 13,869 |
| Special Revenue | 7,334 |

(3) Final Budget to Original Budget and Actual Comparison

Significant budget variances in the General Fund follow:

**Final Budget to Actual**

| Category | Final | Actual | Variance | Comments |
|---|---|---|---|---|
| State funds | 56,208 | 86,388 | 30,180 | The positive variance in state funds is attributable to receipt of the Louisiana Women in Agriculture grant. |

Significant budget variances in the Special Revenue Fund follow:

**Original Budget to Final Budget**

| Category | Original | Final | Variance | Comments |
|---|---|---|---|---|
| State Funds | 26,000 | 13,882 | (12,118) | Decreased to reflect a reduction in anticipated state funding. |

**Final Budget to Actual**

| Category | Final | Actual | Variance | Comments |
|---|---|---|---|---|
| State Funds | 13,882 | 21,207 | 7,325 | Increased due to receipt of more state funds than anticipated. |
| Personal services | 13,873 | 21,207 | (7,334) | Increased due to personal services costs being higher than anticipated. |

**COMPLIANCE**

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
Ville Platte, Louisiana

Schedule of Current and Prior Year Findings and Management's Corrective Action Plan
For the Year Ended June 30, 2026

Part I. Current Year Findings and Management's Corrective Action Plan:

A. Compliance

**2026-001 Noncompliance with Local Government Budget Act**

Fiscal year finding initially occurred: 2025

CONDITION: Actual expenditures exceeded budgeted expenditures by five percent or more in the General and Special Revenue Fund.

CRITERIA: LSA-RS 39:1311 et seq, *Budgetary Authority and Control*, provides for *amending the budget when total revenue plus projected revenue are failing to meet total budgeted revenues by 5% or more, or when total expenditures plus projected expenditures exceed budgeted expenditures by 5% or more.*

CAUSE: The cause results from the failure to properly monitor the expenditures of the District and amend the budget to reflect current spending.

EFFECT: The budget may not be used as an effective management tool to control expenditures.

RECOMMENDATION: We recommend that the District establish regular monitoring procedures to compare actual expenditures to budgeted amounts throughout the year and take corrective action if necessary.

MANAGEMENT RESPONSE: The District will comply with all requirements of LRS 39:1311 et seq of the Local Government Budget Act.

**2026-002 Collateralization of Bank Balances**

Fiscal year finding initially occurred: 2026

CONDITION: Bank balances at June 30, 2026 were not fully collateralized. Deposits were under-secured in the amount of $49,076.

CRITERIA: LRS 39:1225, Security for deposits; amount of security, states that the amount of the security shall at all times be equal to one hundred percent of the amount of collected funds on deposit to the credit of each depositing authority except that portion of the deposits insured by any governmental agency insuring bank deposits which is organized under the laws of the United States.

CAUSE: The District did not monitor the collateralization of deposits to ensure proper coverage.

EFFECT: Having unsecured deposits violates LRS 39:1225 and increases the risk that in the event of the failure of a depository institution, the District's deposits may not be recovered.

RECOMMENDATION: Management should implement procedures to ensure the District's deposits are regularly monitored and fully secured at all times as required by LRS 39:1225.

MANAGEMENT RESPONSE: The District will monitor securities pledged to ensure bank balances are adequately insured.

**2026-003 Noncompliance with Open Meetings Law – Agenda Posting**

Fiscal year finding initially occurred: 2026

CONDITION: Agenda for meetings in the minute book were not posted or advertised.

CRITERIA: The Louisiana Open Meetings Law (L.R.S. 42:11 through 42:28) requires public bodies to give written public notice of each regular, special, or rescheduled meeting. The notice must include the date, time, place, and agenda, and must be given no later than 24 hours before the meeting (R.S. 42:19). The notice must be posted at the District's principal office.

CAUSE: The District failed to follow the requirements of LRS 42:11 through 42:28.

EFFECT: Members of the public were not informed of details of the District's board meetings.

RECOMMENDATION: The District should post each meeting agenda at least 24 hours before the meeting, as required by LRS 42:19. The District should also retain evidence of each posting, such as a dated copy of the posted agenda or a posting log, and file it with the minute book.

MANAGEMENT RESPONSE: The District will post agendas at least 24 hours before each meeting as required by LRS 42:19 and will retain evidence of each posting.

Part II: Prior Year Findings:

A. Compliance

**2025-001 Noncompliance with Local Government Budget Act**

CONDITION: Actual expenditures exceeded budgeted expenditures by five percent or more in the Special Revenue Fund.

RECOMMENDATION: We recommend that the District establish regular monitoring procedures to compare actual expenditures to budgeted amounts throughout the year and take corrective action if necessary.

CURRENT STATUS: Unresolved. See item 2026-001.

**LOUISIANA ATTESTATION REPORT**

# KOLDER, SLAVEN & COMPANY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners
Evangeline Soil and Water Conservation District
and the Louisiana Legislative Auditor
Ville Platte, Louisiana

We have performed the procedures enumerated below on the Evangeline Soil and Water Conservation District's (District) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2026, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide.* The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2026. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**Public Bid Law**

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding $60,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551 - 39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   *There were no expenditures made during the year which exceeded $60,000 for materials and supplies and $250,000 for public works.*

**Code of Ethics for Public Officials and Public Employees**

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

   *Management provided us with the requested information.*

3. Obtain a list of all employees paid during the fiscal year.

   *Management provided us with the requested information.*

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

   *None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management in agreed-upon Procedure 2.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

   *Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

**Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments.

   *Management provided us with a copy of the original and amended budgets.*

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

   *We traced adoption of the original budget and the amended budget to documentation in the minutes of the meeting of the District's board of commissioners held on June 26, 2025, and June 25, 2026, respectively.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

   *We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues for the year did not exceed actual revenue by five percent or more. Actual expenditures for the year did exceed budgeted expenditures by five percent or more.*

**Accounting and Reporting**

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements were coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

   *Each of the six selected disbursements agreed with the amount and payee in the supporting documentation, were properly coded to the correct fund and general ledger account and were approved in accordance with management's policies and procedures.*

**Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

    *There was no evidence from management to support that agendas for meetings recorded in the minute book were advertised.*

**Debt**

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

    *We scanned copies of all bank deposit slips for the fiscal year and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

**Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

    *We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.*

**State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

    *The District's report for the year ended June 30, 2025, was submitted to the Legislative Auditor before the December 31st due date.*

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

    *Management represented that the District was not on the noncompliance list at any time during the fiscal year.*

**Prior-Year Comments**

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

    *See the schedule of current and prior year findings and management's corrective action plan for any comments or unresolved matters.*

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***
Certified Public Accountants

Ville Platte, Louisiana
November 3, 2026

**LOUISIANA ATTESTATION QUESTIONNAIRE**

**APPENDIX A**

**LOUISIANA ATTESTATION QUESTIONNAIRE**
**(For Attestation Engagements of Governmental Agencies)**

10/21/26 (Date Transmitted)

Kolder Slaven & Company (CPA Firm Name)

P.O. Box 588 (CPA Firm Address)

Ville Platte, LA 70586 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2026 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [✓] No [ ] N/A [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [✓] No [ ] N/A [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [✓] No [ ] N/A [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [✓] No [ ] N/A [ ]

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [✓] No [ ] N/A [ ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [✓] No [ ] N/A [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [✓] No [ ] N/A [

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [✓] No [ ] N/A [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [✓] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [✓] No [ ] N/A [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [✓] No [ ] N/A [ ]

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [✓] No [ ] N/A [ ]

**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [✓] No [ ] N/A [ ]

**Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [✓] No [ ] N/A [ ]

**General**

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [✓] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [✓] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [✓] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [✓] No [ ] N/A [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [✓] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [✓] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [✓] No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

_____ Secretary 10/21/26 Date

_____ Treasurer 10/21/26 Date

Anthony Ryan _____ President 10/22/26 Date