

**EVANGELINE LAW ENFORCEMENT  
COUNCIL, INC.**  
Lafayette, Louisiana

Financial Report

Year Ended September 30, 2025

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors  
Evangeline Law Enforcement Council, Inc.  
Lafayette, Louisiana

We have reviewed the accompanying basic financial statements of Evangeline Law Enforcement Council, Inc. (a non-profit organization), which comprise the statement of financial position as of September 30, 2025, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements. 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. 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 Evangeline Law Enforcement Council, Inc. 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.

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

Lafayette, Louisiana  
January 28, 2026

## **FINANCIAL STATEMENTS**

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Financial Position  
September 30, 2025

ASSETS

Current assets:	
Cash	\$ 212,812
Receivables -	
Grants receivable	7,992
District dues receivable	<u>17,541</u>
Total current assets	238,345
Property and equipment, net	<u>1,288</u>
Total assets	<u>\$ 239,633</u>

LIABILITIES AND NET ASSETS

Current liabilities:	
Accounts payable	\$ 742
Payroll taxes payable	<u>4,177</u>
Total current liabilities	4,919
Non-current liabilities:	
Compensated absences payable	<u>5,628</u>
Total liabilities	10,547
Net assets:	
Without donor restrictions -	
Undesignated	<u>229,086</u>
Total liabilities and net assets	<u>\$ 239,633</u>

See accompanying notes and independent accountant's review report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Activities  
Year Ended September 30, 2025

Changes in net assets without donor restrictions:

Revenues -	
Public support:	
Grants from government agencies	<u>\$ 153,139</u>
Other revenues:	
District dues	130,598
Interest income	157
Miscellaneous	<u>70</u>
Total other revenue	<u>130,825</u>
Total unrestricted revenues	<u>283,964</u>
Expenses:	
Program services -	
Correction training	128,139
Supporting services -	
Management and general	<u>144,533</u>
Total expenses	<u>272,672</u>
Change in net assets	11,292
Net assets, beginning of year	<u>217,794</u>
Net assets, end of year	<u>\$ 229,086</u>

See accompanying notes and independent accountant's review report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Functional Expenses  
Year Ended September 30, 2025

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries and related expenses	\$ -	\$122,715	\$122,715
Professional fees	-	14,568	14,568
Travel and tuition	128,139	3,789	131,928
Postage	-	192	192
Telephone	-	17	17
Office supplies	-	2,540	2,540
Depreciation	-	455	455
Other costs	-	257	257
<b>Total expenses</b>	<b><u>\$128,139</u></b>	<b><u>\$144,533</u></b>	<b><u>\$272,672</u></b>

See accompanying notes and independent accountant's review report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Statement of Cash Flows  
Year Ended September 30, 2025

Cash flows from operating activities:	
Change in net assets	\$ 11,292
Adjustments to reconcile change in net assets to net cash used by operating activities -	
Depreciation	455
Changes in current assets and liabilities:	
District dues receivable	25,870
Grants receivable	8,230
Accounts payable	(9,230)
Compensated absences payable	1,768
Payroll taxes payable	214
Net cash used by operating activities	<u>38,599</u>
Cash flows from investing activities	<u>-</u>
Increase in cash and cash equivalents	38,599
Cash and cash equivalents, beginning of year	<u>174,213</u>
Cash and cash equivalents, end of year	<u><u>\$ 212,812</u></u>

See accompanying notes and independent accountant's review report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline Law Enforcement Council, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is to identify the problems and needs of the various law enforcement agencies in its planning area and develop a long-range master plan to implement improvements through the use of resources available under the provisions of the Omnibus Crime Control and Safe Streets Act of 1968.

B. Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as net assets without donor restrictions or net assets with donor restrictions.

C. Property and Equipment

The Organization capitalizes all property and equipment, which has an expected useful life in excess of two years, and an acquisition cost of \$1,000 or more. Property and equipment are stated at cost. Depreciable assets are depreciated using the straight-line method over the estimated useful lives of the individual assets as follows:

Office equipment	5 - 7 years
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D. Cash and Interest-Bearing Deposits

For purposes of the statement of cash flows, the Organization considers all investments with maturities of three months or less to be cash equivalents.

E. Concentration of Credit Risk

The Organization maintains cash balances at one financial institution, which may at times exceed federally insured limits. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2025, the Organization's cash balances were fully insured.

F. Compensated Absences

Annual leave is recorded as an expense of the period in which paid. Accrued unused leave is carried forward at a maximum of 40 hours to succeeding fiscal years. Upon separation from service, an employee shall be paid their accrued leave in a lump sum up to a maximum of 280 hours. A liability of \$5,628 for compensated absences has been recorded as of September 30, 2025.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

G. Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service (IRS) as other than a private foundation. The Organization's tax-exempt status has no effect on its liability for any federal excise taxes. Accounting principles generally accepted in the United States of America require the Organization's management to evaluate tax positions taken and recognize a tax liability (or asset) if the organization has undertaken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audit by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization's Form 990, *Return of Organization Exempt from Income Tax*, for the years ending 2022, 2023, and 2024 are subject to examination by the IRS, generally for three years after they are filed.

H. 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 and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Functional Expenses

Expenses are charged directly to program or supporting services in general categories based on specific identification.

(2) Property and Equipment

A summary of property and equipment at September 30, 2025 follows:

Office equipment	\$ 9,895
Less: accumulated depreciation	<u>(8,607)</u>
Property and equipment, net	<u>\$ 1,288</u>

Depreciation expenses for the year ended September 30, 2025 is \$455.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 2025.

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

The agency head, Brad Robin, did not receive any compensation, benefits, or other payments for the year ended September 30, 2025.

(5) Liquidity and Availability of Financial Assets

The Organization has \$238,345 of financial assets available within 1 year of the statement of financial position date to meet cash needs for general expenditures consisting of cash of \$212,812, grants receivable of \$7,992 and district dues receivable of \$17,541. There were no donor-imposed regulations within one year of the statement of financial position date. As part of the Organization's liquidity management, the Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due.

(6) Subsequent Event Review

The Organization has evaluated subsequent events through January 28, 2026, the date on which the financial statements were available to be issued and determined that no events have occurred that require additional disclosure.

**OTHER INFORMATION**

# KOLDER, SLAVEN & COMPANY, LLC

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

To the Board of Directors  
Evangeline Law Enforcement Council, Inc.  
Lafayette, Louisiana

We have performed the procedures enumerated below on Evangeline Law Enforcement Council's (Council) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Council's management is responsible for its financial records and compliance with applicable laws and regulations.

The Council 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 Council's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2025. 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:

### ***Federal, State, and Local Awards***

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

Management provided us with the requested information.

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

We selected six disbursements from each grant administered during the fiscal year.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the twelve disbursements agreed with the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.  
Each of the twelve disbursements were coded to the correct fund and general ledger account.
5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.  
Each of the twelve disbursements were approved in accordance with the Agency's policies and procedures.
6. For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.  
Each of the twelve disbursements comply with compliance requirements relating to activities allowed or unallowed, eligibility, and reporting.
7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.  
There were no grants closed out during the fiscal year.

#### ***Open Meetings***

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

This law does not apply to the Council.

#### ***Budget***

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Management provided us with the grant budgets. The budgets included the purpose and duration of the grants.

#### ***State Audit Law***

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

The Council's reporting package was submitted within the prescribed timeline.

11. 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).

The Council did not enter into any contracts that were subject to the public bid law.

***Prior-Year Comments***

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

Our prior year report did not include any suggestions, recommendations, or comments.

We were engaged by the Council 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 Council'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 Council 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 Council'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

Lafayette, Louisiana  
January 28, 2026

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Agencies)**

1/22/2026 (Date Transmitted)

Kolder, Slaven and Co. (CPA Firm Name)

183 S. Beadle Road (CPA Firm Address)

Lafayette La 70508 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 9/30/2025 (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.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes  No  N/A

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes  No  N/A

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes  No  N/A

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes  No  N/A

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes  No  N/A

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes  No  N/A

**Reporting**

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

**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.

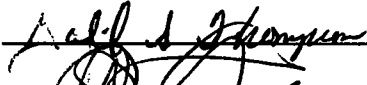
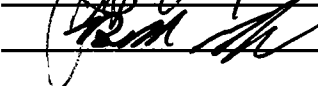

Yes  No  N/A

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 [ x ] No [ ] N/A [ ]

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

	Secretary	<u>1-22-26</u>	Date
	Treasurer	<u>1-22-26</u>	Date
	President	<u>1-22-26</u>	Date

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.  
Lafayette, Louisiana

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan

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

**A. Compliance Finding -**

There were no findings required to be reported.

**B. Internal Control Finding -**

There were no findings required to be reported.

**Part II. Prior Year Findings and Management's Corrective Action Plan**

**A. Compliance Finding -**

There were no findings required to be reported.

**B. Internal Control Finding -**

There were no findings required to be reported.