

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

**Evangeline Soil and Water Conservation District  
Ville Platte, Louisiana**

**June 30, 2025**

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

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Evangeline Soil and Water Conservation District of Ville Platte, 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 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.

#### Supplementary 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.

Other Matter

During the year ended June 30, 2025, the District identified \$64,004 of expenses that were incurred for the special revenue fund and \$3,790 for the general fund in the prior year but not accrued. As a result, the beginning general fund and special revenue fund balances and net positions were restated. The effects of these adjustments were a decrease of \$3,790 in the beginning general fund balance and net position, and a decrease of \$64,004 in the beginning special revenue fund balance and net position as of July 1, 2024.

*Joseph Williams, Jr., CPA*

Lake Charles, Louisiana  
September 16, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

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

**Statement of Net Position  
June 30, 2025**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 34,251
Receivables (net of allowances for uncollectibles)	6,184
Certificate of deposit	<u>240,385</u>
<b>Total Assets</b>	<u><u>\$ 280,820</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 18,580
Accrued compensated absences	<u>5,250</u>
<b>Total Liabilities</b>	23,830
<b>NET POSITION</b>	
Restricted	52,025
Unrestricted	<u>204,965</u>
<b>Total Net Position</b>	<u><u>256,990</u></u>
<b>Total Liabilities and Net Position</b>	<u><u>\$ 280,820</u></u>

See independent accountants' compilation report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, 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	\$ 116,040	\$ -	\$ -	\$ (116,040)
Total Governmental Activities	<u>\$ 116,040</u>	<u>\$ -</u>	<u>\$ -</u>	(116,040)
General revenues:				
				44,133
				6,000
				44,248
				18,279
				1,553
				4,520
				<u>118,733</u>
				2,693
				322,091
				<u>(67,794)</u>
				<u>254,297</u>
				<u>\$ 256,990</u>

See independent accountants' compilation report.



## FUND FINANCIAL STATEMENTS

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

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

	<b>GOVERNMENTAL FUND</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2025</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 513	\$ 33,738	\$ 34,251
Receivables (net of allowances for uncollectibles)	6,184	-	6,184
Certificate of deposit	220,385	20,000	240,385
<b>TOTAL ASSETS</b>	<b>\$ 227,082</b>	<b>\$ 53,738</b>	<b>\$ 280,820</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<u>Liabilities:</u>			
Accounts payable	\$ 16,867	\$ 1,713	\$ 18,580
Total Liabilities	16,867	1,713	18,580
<u>Fund Equity:</u>			
Restricted	-	52,025	52,025
Unrestricted	210,215	-	210,215
Total Fund Equity	210,215	52,025	262,240
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 227,082</b>	<b>\$ 53,738</b>	<b>\$ 280,820</b>
Fund Balance of governmental fund			\$ 262,240
Amounts reported for governmental activities in the Statement of Net Position is different because:			
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			(5,250)
Net Position of governmental activities			<u>\$ 256,990</u>

See independent accountants' compilation 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, 2025**

	<b>GOVERNMENTAL FUND</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2025</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
Farm bill funds	\$ 44,133	\$ -	\$ 44,133
Local-parish government	6,000	-	6,000
State funds	44,248	-	44,248
Water quality	-	18,279	18,279
Other Revenue:			
Interest income	1,553	-	1,553
Miscellaneous	4,520	-	4,520
Total Revenues	<u>100,454</u>	<u>18,279</u>	<u>118,733</u>
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating services	2,912	-	2,912
Personal services	75,906	18,147	94,053
Travel	3,323	-	3,323
Supplies	2,969	-	2,969
Equipment	1,810	-	1,810
Maintenance and repairs	10,310	-	10,310
Total Expenditures	<u>97,230</u>	<u>18,147</u>	<u>115,377</u>
<b>Excess of revenues over expenditures</b>	3,224	132	3,356
Fund Balances-Beginning, as previously stated	206,991	119,687	326,678
Prior period adjustment	(3,790)	(64,004)	(67,794)
Fund Balances-Beginning, restated	<u>203,201</u>	<u>55,683</u>	<u>258,884</u>
Fund Balances-Ending	<u>\$ 206,425</u>	<u>\$ 55,815</u>	<u>\$ 262,240</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 3,356
Amounts reported for governmental activities in the Statement of Activities is different because:			
Compensated absences			(663)
Change in net position of governmental activities			<u>\$ 2,693</u>

See independent accountants' compilation report.

## REQUIRED SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, 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>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill funds	\$ 27,000	\$ 40,000	\$ 44,133	4,133
Local-parish government	6,000	6,000	6,000	-
State funds	35,000	48,500	44,248	(4,252)
Other Revenue:				
Interest income	1,150	1,660	1,553	(107)
Miscellaneous	-	-	4,520	4,520
Rentals	425	4,430	-	(4,430)
Total Revenues	<u>69,575</u>	<u>100,590</u>	<u>100,454</u>	<u>(136)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	3,300	6,000	2,912	3,088
Personal services	70,500	81,000	75,906	5,094
Travel	1,800	3,000	3,323	(323)
Supplies	500	2,080	2,969	(889)
Equipment	-	1,400	1,810	(410)
Maintenance & repairs	6,100	10,500	10,310	190
Total Expenditures	<u>82,200</u>	<u>103,980</u>	<u>97,230</u>	<u>6,750</u>
(Deficiency) excess of revenues (under) over expenditures	(12,625)	(3,390)	3,224	
Fund Balances-Beginning, as previously stated	206,991	206,991	206,991	
Prior period adjustment	(3,790)	(3,790)	(3,790)	
Fund Balances-Beginning, restated	<u>203,201</u>	<u>203,201</u>	<u>203,201</u>	
Fund Balance-Ending	<u>\$ 190,576</u>	<u>\$ 199,811</u>	<u>\$ 206,425</u>	

See independent accountants' compilation report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, 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**

	<b>SPECIAL REVENUE</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Water quality	\$ 26,000	\$ 26,000	\$ 18,279	(7,721)
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>18,279</u>	<u>(7,721)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	16,900	18,000	18,147	(147)
Operating services	-	200	-	200
Total Expenditures	<u>16,900</u>	<u>18,200</u>	<u>18,147</u>	<u>53</u>
Excess of revenues over expenditures	9,100	7,800	132	
Fund Balances-Beginning, as previously stated	119,687	119,687	119,687	
Prior period adjustment	<u>(64,004)</u>	<u>(64,004)</u>	<u>(64,004)</u>	
Fund Balances-Beginning, restated	<u>55,683</u>	<u>55,683</u>	<u>55,683</u>	
Fund Balance-Ending	<u>\$ 64,783</u>	<u>\$ 63,483</u>	<u>\$ 55,815</u>	

See independent accountants' compilation report.

## SUPPLEMENTARY INFORMATION

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

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2025**

Anthony Rozas  
Chairman

	Purpose	Amount
Per diem		<u>\$ 350</u>
		<u>\$ 350</u>

See independent accountants' compilation report.



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

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

**Section I - Current Year Findings and Management Corrective Action Plan**

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

*Condition:* The June 30, 2025 amended budget revenues for the special revenue fund were more than the 5% threshold to actual results due to various budgeted amounts exceeding the actual amounts.

*Criteria:* Best budget practices require that budgets be amended when unfavorable actual results exceed budgeted amounts in excess of 5%.

*Cause:* Evangeline Soil and Water District did not properly budget for actual revenues.

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

*Recommendation:* We recommend Evangeline 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:* Evangeline Soil and Water District will plan to amend the budget in a timely manner to include all revenues.

**Section II - Prior Year Findings and Management Corrective Action Plan**

There were no findings noted.