

**EVANGELINE PARISH TOURIST COMMISSION**

**Financial Report**

**Year Ended December 31, 2025**

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To the Board of Directors  
Evangeline Parish Tourist Commission  
Evangeline Parish, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Evangeline Parish Tourist Commission (Commission), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2025, which collectively comprise the Commission'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 AICPA. 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. We do not express an opinion, a conclusion, nor provide any 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 Commission'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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, on page 11, 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 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.

The Commission has omitted the 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.

The supplementary information on page 13 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Evangeline Parish Tourist Commission.

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

Ville Platte, Louisiana  
March 4, 2026

**BASIC FINANCIAL STATEMENTS**

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

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 96,554
Due from other governmental units	<u>1,464</u>
Total assets	<u>98,018</u>
LIABILITIES	
Accounts payable	<u>6,892</u>
NET POSITION	
Unrestricted	<u>\$ 91,126</u>

See accountant's compilation report.

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Statement of Activities  
For the Year Ended December 31, 2025

Activities	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental activities:			
General government	<u>\$ 109,481</u>	<u>\$ 110,593</u>	<u>\$ 1,112</u>
			General revenues:
			Hotel and motel tax
			42,653
			Interest and investment earnings
			<u>868</u>
			Total general revenues
			<u>43,521</u>
			Change in net position
			44,633
			Net position, beginning
			<u>46,493</u>
			Net position, ending
			<u>\$ 91,126</u>

See accountant's compilation report.

**FUND FINANCIAL STATEMENTS (FFS)**

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Balance Sheet  
Governmental Fund - General Fund  
December 31, 2025

ASSETS

Cash and interest-bearing deposits	\$ 96,554
Due from other governmental units	<u>1,464</u>
Total assets	<u>\$ 98,018</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 6,892
Fund Balance:	
Unassigned	<u>91,126</u>
Total liabilities and fund balance	<u>\$ 98,018</u>

See accountant's compilation report.

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund - General Fund  
For the Year Ended December 31, 2025

Revenues:	
Hotel and motel sales tax	\$ 42,653
State grants	86,305
Interest income	868
Intergovernmental - On-behalf payments - EPPJ	<u>24,288</u>
Total revenue	<u>154,114</u>
Expenditures:	
Current -	
Advertising	1,915
Dues	85
Grant expenses	61,199
Meeting meals	526
Miscellaneous	1,228
Office expense	809
Professional fees	1,650
Salary and related benefits	39,430
Repairs	494
Utilities	<u>2,145</u>
Total expenditures	<u>109,481</u>
Net change in fund balance	44,633
Fund balance, beginning	<u>46,493</u>
Fund balance, ending	<u>\$ 91,126</u>

See accountant's compilation report.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2025

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Hotel and motel sales tax	\$ 46,000	\$ 42,563	\$ 42,653	\$ 90
State grants	22,000	63,388	86,305	22,917
Miscellaneous	200	-	-	-
Interest income	800	200	868	668
Intergovernmental - On-behalf payments - EPPJ	-	25,543	24,288	(1,255)
Total revenues	<u>69,000</u>	<u>131,694</u>	<u>154,114</u>	<u>22,420</u>
<b>Expenditures:</b>				
<b>Current-</b>				
Advertising	2,750	1,465	1,915	(450)
Dues	200	-	85	(85)
Festival expense	6,000	1,600	-	1,600
Grant expenses	52,000	60,248	61,199	(951)
Meeting meals	-	676	526	150
Miscellaneous	2,800	1,862	1,228	634
Office expense	875	1,059	809	250
Professional fees	1,500	1,650	1,650	-
Salary and related benefits	5,000	40,686	39,430	1,256
Repairs	550	594	494	100
Telephone	-	1,333	-	1,333
Utilities	1,700	1,243	2,145	(902)
Total expenditures	<u>73,375</u>	<u>112,416</u>	<u>109,481</u>	<u>2,935</u>
Net change in fund balance	(4,375)	19,278	44,633	25,355
Fund balance, beginning	<u>50,491</u>	<u>46,493</u>	<u>46,493</u>	<u>-</u>
Fund balance, ending	<u>\$ 46,116</u>	<u>\$ 65,771</u>	<u>\$ 91,126</u>	<u>\$ 25,355</u>

See accountant's compilation report.

**OTHER SUPPLEMENTARY INFORMATION**

EVANGELINE PARISH TOURIST COMMISSION  
Evangeline Parish, Louisiana

Schedule of Compensation, Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2025

**Agency Head Name: Deborah Brunet, Marketing Manager**

<u>Purpose</u>	<u>Amounts</u>
Salary	\$ 36,628
Benefits -Payroll Taxes	<u>2,802</u>
	<u>\$ 39,430</u>

See accountant's compilation report.