

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breux Bridge, Louisiana

Annual Financial Report

For the Year Ended
June 30, 2025

ST. MARTIN SOIL & WATER CONSERVATION DISTRICT
 Breaux Bridge, Louisiana
 Annual Financial Statements
 As of and for the Year Ended June 30, 2025

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MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS
(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

215 S. MAIN STREET
ST. MARTINVILLE, LOUISIANA 70582
TELEPHONE: (337) 394-5571 • FAX: (337) 394-1720

CHARLES M. MARAIST, CPA*
CHARLES M. MARAIST, JR. CPA*
REGINA B. MARAIST, CPA*
*A PROFESSIONAL ACCOUNTING CORPORATION

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board Members of the
St. Martin Soil and Water
Conservation District
114 Courthouse Street
Breux Bridge, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of the governmental activities and major funds of the St. Martin Soil and Water Conservation District (the "District"), a component unit of the State of Louisiana, as of and for the year ended June 30, 2025 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 the management of the St. Martin Soil and Water Conservation District. 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

The St. Martin Soil and Water Conservation District's 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..

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with the *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 St. Martin Soil and Water Conservation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements of the St. Martin Soil and Water Conservation District in order for them to be in conformity with accounting principles generally accepted in the United States of America.

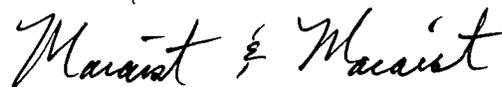
Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules on pages 22 to 24 be presented to supplement the basic financial statements. Such 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. Such information is the responsibility of management. We have reviewed such required supplemental information, and based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the budgetary comparison schedules, and accordingly, do not express an opinion on such information.

The St. Martin Soil and Water Conservation 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 appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Louisiana Governmental Audit Guide*, and the provisions of state law, we have also issued a report, dated December 29, 2025, on the results of our agreed-upon procedures. Also presented as required is the Louisiana Attestation Questionnaire.



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CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
December 29, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

STATEMENT OF NET POSITION

June 30, 2025

	Governmental <u>Activities</u>
<u>ASSETS</u>	
Cash and cash-equivalents	\$ 99,800
Accounts receivable	47,900
Capital assets (net of accumulated depreciation)	<u>7,711</u>
TOTAL ASSETS	<u>\$ 155,411</u>
<u>LIABILITIES</u>	
Accounts payable	\$ 8,743
Non-current liabilities:	
Compensated absences	<u>2,658</u>
TOTAL LIABILITIES	<u>\$ 11,401</u>
<u>NET POSITION</u>	
Net investment in capital assets	\$ 7,711
Unrestricted	<u>136,299</u>
TOTAL NET POSITION	<u><u>\$ 144,010</u></u>

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

	<u>Governmental Activities</u>
Program Expenses:	
Culture and recreation:	
Personal services	\$ 121,099
Operating services	72,844
Materials and supplies	29,937
Travel and other charges	1,416
Professional fees	1,800
Depreciation expense	1,091
	\$ 228,187
Program revenues:	
Fees and charges for services	\$ 4,706
	\$ 4,706
Net Program Expenses	\$ 223,481
General revenues:	
Operating grants	\$ 191,845
Intergovernmental:	
Local funding	20,000
Interest earned	4,271
	\$ 216,116
Change in Net Position	\$ (7,365)
Net Position-Beginning of Year	151,375
Net Position- End of Year	\$ 144,010

See independent accountants' review report.

FUND FINANCIAL STATEMENTS

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

**GOVERNMENTAL FUNDS
BALANCE SHEET**

June 30, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
<u>ASSETS</u>			
Cash and cash-equivalents	\$ 99,800	\$ -	\$ 99,800
Receivables	47,900		47,900
TOTAL ASSETS	\$ 147,700	\$ -	\$ 147,700
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ 8,743	\$ -	\$ 8,743
Accrued Leave	2,658		2,658
TOTAL LIABILITIES	\$ 11,401	\$ -	\$ 11,401
<u>FUND BALANCE</u>			
Unassigned	\$ 136,299	\$ -	\$ 136,299
TOTAL FUND BALANCE	\$ 136,299	\$ -	\$ 136,299
TOTAL LIABILITIES AND FUND BALANCE	\$ 147,700	\$ -	\$ 147,700

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breux Bridge, Louisiana

**Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position**

As of June 30, 2025

Total Fund Balance-Governmental Fund	\$ 136,299
Total net position reported for governmental activities in the Statement of Net Position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	
Cost of capital assets	\$ 41,510
Less: Accumulated depreciation	<u>(33,799)</u>
	<u>7,711</u>
Total Net Position	<u>\$ 144,010</u>

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
 Breaux Bridge, Louisiana
GOVERNMENTAL FUNDS

**STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE**
 For the Year Ended June 30, 2025

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
<u>REVENUES</u>			
Intergovernmental revenues:			
Farm Bill	\$ 6,831	\$ -	\$ 6,831
State funds	34,800	150,214	185,014
Local funds	20,000	-	20,000
Use of money and property	4,271	-	4,271
Other revenues	-	4,706	4,706
	<hr/>		
TOTAL REVENUES	\$ 65,902	\$ 154,920	\$220,822
<u>EXPENDITURES</u>			
Operating;:			
Personal services & related benefits	\$ 59,718	\$ 61,381	\$ 121,099
Operating services	2,466	101,228	103,694
Supplies	639	248	887
Travel and other charges	1,416	-	1,416
	<hr/>		
TOTAL EXPENDITURES	\$ 64,239	\$ 162,857	\$227,096
EXCESS/ (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,663	\$ (7,937)	\$ (6,274)
<hr/>			
<u>OTHER FINANCING SOURCES-Transfers</u>	\$ (7,937)	\$ 7,937	-
<hr/>			
EXCESS/ (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ (6,274)	\$ -	\$ (6,274)
FUND BALANCE AT BEGINNING OF YEAR	142,573	-	142,573
<hr/>			
FUND BALANCE AT END OF YEAR	\$ 136,299	\$ -	\$136,299
<hr/>			

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

**Reconciliation of Governmental Funds
Statement of Revenues, Expenditures, and Changes
In Fund Balances to the Statement of Activities**

For the Year Ended June 30, 2025

Total net change in fund balances- Governmental funds	\$ (6,274)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays for the period.	(1,091)
Change in net position of governmental activities	<u>\$ (7,365)</u>

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
Breaux Bridge, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The St. Martin Soil and Water Conservation District(the District) was established by the Louisiana Legislature, under the provisions of Louisiana Revised Statute 3:1201. The purpose of the District is primarily to assist farmers and other land users in the wise use of their lands and the prevention of erosion of farm and urban land and the pollution of waters in the state. The governing board of supervisors administers the operations and responsibilities of the district in accordance with Louisiana Statutes. The board is comprised of five members.

The accompanying financial statements of the St. Martin Soil and Water Conservation District have been prepared in conformity with United States generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Such

A. REPORTING ENTITY

This report includes all funds which are controlled by or dependent on the District's executive body. Control by or dependence on the District was determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and other general oversight responsibilities. Based upon consideration of the foregoing, the St. Martin Soil and Water Conservation District is deemed to be a separate reporting entity.

**B. BASIC FINANCIAL STATEMENTS-
GOVERNMENT-WIDE STATEMENTS**

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the District are classified as governmental. The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the District.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

In the Statement of Net Position and the Statement of Activities, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; invested in capital assets, restricted and unrestricted. The District first uses restricted resources to finance qualifying activities.

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues-Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the District's taxpayers or citizenry. Program revenues reduce the cost of the functions to be financed from the District's general revenues.

C. BASIC FINANCIAL STATEMENTS-FUND FINANCIAL STATEMENTS

The financial transactions of the District are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The daily accounts and operations of the Library continue to be organized on the basis of funds, each of which is considered a separate accounting entity. The operation of the fund is accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. The District maintains a two governmental funds, the General Fund, which is used to account for the general operations, and all financial resources of the District, and a Special Revenue Fund which segregates monies required to be used for special activities. However, as all payroll runs through the general fund, monies are transferred out of the special revenue fund as required to pay for specific payroll related items of the District.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

D. 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 measurement made regardless of the measurement focus applied.

1. **Accrual:**

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. **Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims/judgments which are recognized

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

when the obligations are expected to be liquidated with expendable available financial resources.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. CASH AND INTEREST BEARING DEPOSITS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Investments are stated at cost, which approximates market value. These investments consist wholly of time certificates of deposit which are fully secured through the pledge of bank-owned securities or federal deposit insurance. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

The District may invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of the Louisiana and national banks having their principal office in the State of Louisiana, an investment as stipulated in LSV-R.S. 39-1271, or any other federally insured investment. The monies which statutes permit the District to invest are monies in any general fund or special fund of the District which the District determines to be available for investment and which are not specifically exempted or prohibited from investment under existing federal or state statutes.

The carrying amount of cash and interest bearing deposits are displayed on the balance sheet at June 30, 2025 as follows:

	<u>Book Balance</u>
Demand Deposits	\$ 90,926
Interest Bearing Accounts	8,874
Total	<u>\$ 99,800</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

will not be able to recover the collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk, however, under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or 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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances with banks(collected balances) at June 30, 2025 are secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Cash(Demand & Time Deposits)	\$ 123,553	\$ 250,000	\$ -0-

As of June 30, 2025, the District's bank deposit balances were fully insured and, therefore, were not exposed to custodial credit risk.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$5,000 or more, for capitalizing capital assets. These financial statements include capital assets acquired subsequent to June 30, 2007.

Capital assets are reported in the government-wide financial statements as fixed depreciable assets. In the fund financial statements, capital assets used in governmental fund operations are accounted for as a capital outlay expenditure of the governmental fund upon acquisition. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the District, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives.

<u>Description</u>	<u>Estimated Lives</u>
Furniture, Fixtures, Office Equipment	3-7 years
Operating Equipment(including traps)	5-10 years

H. COMPENSATED ABSENCES

Employees of the District earn and accumulate annual and sick leave at various rates depending on their years of service. Unused annual and sick leave

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

accumulate without limit. Upon termination, the number of unused annual leave hours for which an employee may receive a lump payment may not exceed 300 hours. As of June 30, 2025, employees of the St. Martin Soil and Water Conservation District had accumulated and vested \$2,658 in leave privileges required to be accrued.

2. RECEIVABLES

The receivables at June 30, 2025, and considered to be fully collectible, consisted of \$47,900 from intergovernmental sources, as follows:

<u>Class of Receivables</u>	
State Funds Allocations	\$ 2,966
BMP/BDP 319 Funds	44,934
	<hr/>
Total	<u>\$ 47,900</u>

3. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets being depreciated follows:

	<u>Balance</u> <u>7/1/24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/25</u>
Equipment	\$ 41,510	\$ -	\$ -	\$ 41,510
Less accumulated depreciation	32,708	1,091	-	33,799
	<hr/>	<hr/>	<hr/>	<hr/>
Net capital assets	<u>\$ 8,802</u>	<u>\$ 1,091</u>	<u>\$ -</u>	<u>\$ 7,711</u>

4. ACT 706-SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS AND OTHER PAYMENTS TO ENTITY HEAD

Under Act 706, the St. Martin Soil and Water Conservation District is required to disclose the compensation, reimbursements, benefits and other payments made to the entity head, in which payments are related to the position. The following is a schedule of payments made to the chairman for the year ended June 30, 2025:

Entity Head: Jeffrey Durand, Chairman \$ 120 - (Farm Insurance Reimbursement)

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

Breaux Bridge, Louisiana

Notes to the Financial Statements (Continued)

5. LITIGATION AND CLAIMS

Management has advised that as of June 30, 2025 the St. Martin Soil and Water Conservation District is not involved in any litigation, nor is it aware of any unasserted claims.

6. COMPENSATION OF BOARD MEMBERS

Members of the St. Martin Soil and Water Conservation District Board of Supervisors at June 30, 2025, who received no compensation for their services, nor any travel reimbursements for the fiscal year ended June 30, 2025, are listed below:

Jeffrey Durand	Chairman
Mark Simon	Vice Chairman
Daniel Richard	Treasurer
Judy Robin	Board Member
Allen Blanchard	Board Member

7. SUBSEQUENT EVENTS REVIEW

The management of the St. Martin Soil and Water Conservation District has evaluated the need for disclosure and/or adjustments resulting from all subsequent events through December 29, 2025, the date on which the financial statements were available to be issued. The evaluation did not reveal any subsequent events that necessitated disclosure or adjustment under generally accepted accounting principles.

REQUIRED SUPPLEMENTARY INFORMATION

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
 Breaux Bridge, Louisiana
GOVERNMENTAL FUND TYPE-GENERAL FUND

Statement of Revenues, Expenditures,
 And Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 2025

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental Revenues:				
Farm Bill	\$ 11,104	\$ 6,831	\$ 6,831	\$ -
State Funds	28,639	34,728	34,800	72
Local Funds	20,000	20,000	20,000	-
Use of money and property- Interest earnings	4,300	3,600	4,271	671
TOTAL REVENUES	\$ 64,043	\$ 65,159	\$ 65,902	\$ 743
<u>EXPENDITURES</u>				
Operating:				
Personal services and related benefits	\$ 60,000	\$ 57,000	\$ 59,718	\$ (2,718)
Operating services	2,745	4,818	3,105	1,713
Travel and other charges	2,850	1,450	1,416	34
TOTAL EXPENDITURES	\$ 65,595	\$ 63,268	\$ 64,239	\$ (971)
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ (1,552)	\$ 1,891	\$ 1,663	\$ (228)
<u>OTHER FINANCING SOURCES</u>				
Operating Transfers In/(Out)	\$ 1,693	\$ 781	\$ (7,937)	\$ (8,718)
EXCESS/(Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 141	\$ 2,672	\$ (6,274)	\$ (8,946)
FUND BALANCES-BEG. OF YEAR	142,573	142,573	142,573	-
FUND BALANCES-END OF YEAR	\$ 142,714	\$ 145,245	\$ 136,299	\$ (8,946)

See independent accountants' review report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT
 Breaux Bridge, Louisiana
GOVERNMENTAL FUND TYPE-SPECIAL REVENUE FUND

Statement of Revenues, Expenditures,
 And Changes in Fund Balance –
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 2025

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental Revenues:				
EPA 319 Proj.-Bayou Portage	\$ 56,033	\$ 153,732	\$ 150,214	\$ (3,518)
Use of money/property:				
Equipment rentals	4,773	4,560	4,706	146
TOTAL REVENUES	\$ 60,806	\$ 158,292	\$ 154,920	\$ (3,372)
<u>EXPENDITURES</u>				
Operating:				
Personal services/benefits	\$ 56,033	\$ 56,033	\$ 61,381	\$ (5,348)
Operating services	3,080	4,579	4,577	2
Pumpouts/Farmer payents	-	96,899	96,899	-
TOTAL EXPENDITURES	\$ 59,113	\$ 157,511	\$ 162,857	\$ (5,346)
EXCESS/(Deficiency) OF REVENUES OVER EXPENDITURES	\$ 1,693	\$ 781	\$ (7,937)	\$ (8,718)
<u>OTHER FINANCING SOURCES</u>				
Operating Transfers In/(Out)	\$ (1,693)	\$ (781)	\$ 7,937	\$ 8,718
EXCESS/(Deficiency)OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -
FUND BALANCES-BEG. OF YEAR	-	-	-	-
FUND BALANCES-END OF YEAR	\$ -	\$ -	\$ -	\$ -

See independent accountants' review report.

St. Martin Soil and Water Conservation District
Year Ended June 30, 2025
Notes to Required Supplementary Information

Note 1. Budgets and Budgetary Accounting

Annually, on or before the last meeting of the year, the District Secretary prepares a comprehensive operating budget for the General Fund and Special Revenue Fund, by function and activity, for the fiscal year commencing the following July 1 on a basis consistent with generally accepted accounting principles (GAAP). All budgetary appropriations lapse at fiscal year end.

The proposed budget is presented to the District's Board of Commissioners for review. The Board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated. Budgeted amounts reported in the accompanying financial statements include original budget amounts and all subsequent amendments.

**OTHER REPORTS REQUIRED BY
LOUISIANA GOVERNMENTAL AUDIT GUIDE**

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT

STATEWIDE AGREED-UPON PROCEDURES REPORT

Year Ended June 30, 2025

MARAIST & MARAIST

CERTIFIED PUBLIC ACCOUNTANTS
(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

215 S. MAIN STREET
ST. MARTINVILLE, LOUISIANA 70582
TELEPHONE: (337) 394-5571 • FAX: (337) 394-1720

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REGINA B. MARAIST, CPA*
*A PROFESSIONAL ACCOUNTING CORPORATION

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF
LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

To the Board Members of the
St. Martin Soil and Water
Conservation District
Breux Bridge, Louisiana

We have performed the procedures enumerated below, on the St. Martin Soil and Water Conservation's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2025, 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, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures 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.) 39:1551-39:1775(the state procurement code) or R.S. 38:2211-2296(the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

The District had no expenditures for material and supplies exceeding \$60,000 or public works exceeding \$250,000.

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 of employees 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.

Obtained documents without exception.

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.

Traced budget adoption and all amendments to approval in the minutes without exception..

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

All revenue and expenditure variances from final budget amounts are within 5% or less.

Accounting and Reporting

9. Obtain a list of all disbursement 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 are 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 the agendas for meeting recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28(the open meeting law); and report whether there are any exceptions.

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

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 a 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 directors 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 was submitted in a timely manner.

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).

The District did not enter into any contracts that utilized state funds while not in compliance with the state audit law.

Prior Year Comments

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

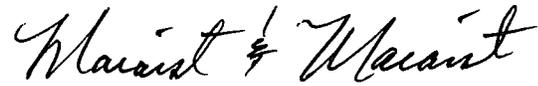
There were no prior year comments and/or recommendations to be resolved.

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 responsibility, 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 results of that testing, and not to

provide an opinion on control or on compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.



MARAIST & MARAIST
CERTIFIED PUBLIC ACCOUNTANTS

St. Martinville, Louisiana
December 29, 2025

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

December 15, 2025

Maraist & Maraist, CPA's

215 South Main Street

St. Martinville, LA 70582

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

St. Martin Soil and Water Conservation District

Jeffrey Durand Chairman 12/15/25 Date
Jeffrey Durand