

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

**St. Landry Soil and Water Conservation District  
Opelousas, Louisiana**

**June 30, 2025**

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LESTER LANGLEY, JR.  
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SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

To the Board of Commissioners  
St. Landry Soil and Water Conservation District  
Opelousas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of each major fund of the St. Landry Soil and Water Conservation District of Opelousas, Louisiana ("the District"), 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 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.

### **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. Landry Soil and Water Conservation District of Opelousas, Louisiana, 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 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 the budgetary comparison information on pages 18 and 19 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.

## **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.



Lake Charles, Louisiana  
September 13, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 308,246
Accounts receivable	18,097
Certificates of deposit	<u>68,103</u>
<b>Total Assets</b>	<u><u>\$ 394,446</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 15,633
Accrued compensated absences	<u>12,556</u>
<b>Total Liabilities</b>	28,189
<b>NET POSITION</b>	
Restricted	19,382
Unassigned	<u>346,875</u>
<b>Total Net Position</b>	<u><u>366,257</u></u>
<b>Total Liabilities and Net Position</b>	<u><u>\$ 394,446</u></u>

See independent accountants' review report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, 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	\$ 190,152	\$ -	\$ -	\$ (190,152)
Total Governmental Activities	<u>\$ 190,152</u>	<u>\$ -</u>	<u>\$ -</u>	(190,152)

General revenues:	
Farm bill funds	65,430
NRCS-PSS	49,566
Local drainage districts	7,000
State funds	44,860
NACD grant	32,387
Water quality	18,061
Feral hog traps	900
UL land judging	1,585
Interest income	4,078
Miscellaneous	<u>3,768</u>
Total general revenues	<u>227,635</u>
Change in net position	37,483
Net position at beginning of year	<u>328,774</u>
Net position end of year	<u>\$ 366,257</u>

See independent accountants' review report.



## FUND FINANCIAL STATEMENTS

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Balance Sheet-Governmental Funds**  
**June 30, 2025**

	<b>GOVERNMENTAL FUNDS</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	\$ 290,050	\$ 18,196	\$ 308,246
Accounts receivable	9,755	8,342	18,097
Certificates of deposit	68,103	-	68,103
<b>TOTAL ASSETS</b>	<b>\$ 367,908</b>	<b>\$ 26,538</b>	<b>\$ 394,446</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<u>Liabilities:</u>			
Accounts payable	\$ 8,477	\$ 7,156	\$ 15,633
Total liabilities	8,477	7,156	15,633
<u>Fund Equity:</u>			
Restricted	-	19,382	19,382
Unassigned	359,431	-	359,431
Total fund equity	359,431	19,382	378,813
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 367,908</b>	<b>\$ 26,538</b>	<b>\$ 394,446</b>
Fund Balance of governmental fund			\$ 378,813
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			(12,556)
Net Position of governmental activities			<u>\$ 366,257</u>

See independent accountants' review report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds**  
**For the Year Ended June 30, 2025**

	<b>GOVERNMENTAL FUNDS</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	\$ 65,430	\$ -	\$ 65,430
NRCS-PSS	-	49,566	49,566
Local drainage districts	7,000	-	7,000
State funds	44,860	-	44,860
NACD grant	-	32,387	32,387
Water quality	-	18,061	18,061
Feral hog traps	900	-	900
Other Revenue:			
UL land judging	1,585	-	1,585
Interest income	4,078	-	4,078
Miscellaneous	3,768	-	3,768
Total Revenues	<u>127,621</u>	<u>100,014</u>	<u>227,635</u>
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating services	7,788	-	7,788
Personnel services	88,369	75,391	163,760
Supplies	1,123	302	1,425
Travel	543	-	543
Reimbursements	-	17,759	17,759
Total Expenditures	<u>97,823</u>	<u>93,452</u>	<u>191,275</u>
<b>Excess of revenues over expenditures</b>	29,798	6,562	36,360
Fund Balances-Beginning	<u>329,634</u>	<u>12,819</u>	<u>342,453</u>
Fund Balances-Ending	<u>\$ 359,432</u>	<u>\$ 19,381</u>	<u>\$ 378,813</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 36,360
Amounts reported for governmental activities in the Statement of Activities is different because:			
Compensated absences			1,123
Change in Net Position of governmental activities			<u>\$ 37,483</u>

See independent accountants' review report.

# ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT

## Notes to the Financial Statements June 30, 2025

### INTRODUCTION

The St. Landry Soil and Water Conservation District, “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 St. Landry Parish of the State of Louisiana. The purpose of the District is to provide for the conservation of the soil and soil resources of their district, to control and prevent soil erosion and floodwater and sediment damages, and for furthering the conservation, development, utilization, and disposal of water. The District is to also preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wildlife, protect public lands, and protect and promote the health, safety, and general welfare of the people of their district.

The governing authority of each district shall consist of five supervisors who shall be landowners or farm operators and qualified voters within the state. Three of the supervisors will be elected within the district on the second Saturday in June each year and the other two are appointed by the State Soil and Water Conservation District.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the St. Landry Soil and Water Conservation District have been prepared in conformity with governmental accounting principles generally accepted (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements- and Management’s Discussion and Analysis—for State and Local Governments*, issued in June 1999; Statement 63, *Financial Reporting of Deferred Outflows of Resources, and Net Position* and Statement 65, *Items Previously Reported as Assets and Liabilities*. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*.

The significant accounting policies established in GAAP and used by the St. Landry Soil and Water Conservation District are discussed below.

#### A. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization’s relationship with the primary government. For financial reporting purposes, in conformance with GASB Statement No. 14, the District includes all funds that are within the oversight responsibility of the St. Landry Soil and Water Conservation District. Based on consideration of the foregoing criteria, the St. Landry Soil and Water Conservation District is deemed to be a separate reporting entity.

#### B. BASIS OF PRESENTATION

The St. Landry Soil and Water Conservation District’s basic financial statements consists of government- wide financial statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

# ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT

## Notes to the Financial Statements June 30, 2025

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. BASIS OF PRESENTATION (continued)

##### **Government-Wide Financial Statements**

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

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. Program revenues include (a) fees 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**

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. 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. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as the fund balance. In general, the fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations. The minimum number of funds is maintained consistent with legal and managerial requirements.

The District has two funds, the General Fund and a Special Revenue Fund which are considered its major funds.

#### C. MEASUREMENT FOCUS/ 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" revenues, expenditures, expenses, transfers of assets, deferred outflows of resources, liabilities, and deferred inflows of resources—are recognized in the accounts and reported in the financial statements.

##### **Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or non-current) associated with its activities are reported. Government-wide fund equity is classified as net position.

# ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT

## Notes to the Financial Statements June 30, 2025

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### C. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING (continued)

In the fund financial statements, the “current financial resources” measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their statement of revenues, expenditures, and changes in fund balance reports sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. This approach is then reconciled, through adjustment, to a government-wide view of the operations.

#### **Basis of Accounting**

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, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

#### D. ASSETS, LIABILITIES, AND EQUITY

#### **Cash and Investments**

Cash includes amounts in demand deposits and interest-bearing demand deposits. The cash includes amounts in time deposits and investments with original maturities of 90 days or less as cash equivalents. Under state law (LSA R.S. 33:2955), the District may deposit funds with a fiscal agent organized under Louisiana law or any other state of the United States, or under the laws of the United States. In addition, local governments may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana.

#### **Accounts Receivable and Accounts Payable**

Accounts receivable consist of all revenues earned at year-end and not yet received. Major receivables for the governmental activities are related to intergovernmental revenue. All receivables are current and therefore due within one year. Allowances are reported when accounts are proven to be uncollectible. There are no allowances reported.

Accounts payable consist of necessary and ordinary expenses of the Fund incurred and not yet paid.

#### **Compensated Absences**

The cost of leave privileges is recognized as current year expenditure in the general fund when the leave is actually taken. The cost of leave privileges not requiring current resources is reflected in the government-wide financial statements. At June 30, 2025, employees of the District’s office have accumulated \$12,556 of leave.

# ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT

## Notes to the Financial Statements June 30, 2025

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### D. ASSETS, LIABILITIES, AND EQUITY (continued)

##### **Equity Classifications**

###### *Net Position*

The District classifies net position in the government-wide financial statements, as follows:

- *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.
- *Restricted net position* – net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the District's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- *Unrestricted net position* – consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

The District's policy is to consider restricted net position to have been depleted before unrestricted net position is applied.

###### *Fund Balances*

In accordance with GASB 54, the district classifies fund balances in governmental funds as follows:

- *Nonspendable* – Amounts that are not in spendable form (such as prepaid expenses) because they are legally and contractually required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors or higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained by the District itself. To be reported as committed, amounts cannot be used for any other purpose unless the Board takes the action to remove or change the constraint.
- *Assigned* – Amounts the District intends to use for a specific purpose. Intent can be expressed by an official or body to which the governing body delegates the authority.
- *Unassigned* – All amounts not included in other spendable.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

#### E. 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.

# ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT

## Notes to the Financial Statements June 30, 2025

### 2. CASH AND CASH EQUIVALENTS

As of June 30, 2025, the District has cash (book balances) totaling \$308,246 in interest bearing demand deposits.

As of June 30, 2025, the District has \$308,326 in deposits (collected bank balances) in local financial institutions, including certificates of deposit. These deposits are secured from risk by \$308,826 of federal deposit insurance. As such, these deposits are not considered subject to custodial risk according to GASB Statement No. 3.

### 3. ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2025 consists of \$18,097 due from other governmental agencies.

### 4. COMPENSATION OF BOARD MEMBERS

The board members of the District were paid per diem of:

	Amount
Richard M. Hollier, III	\$ 420
Lee Hampton	420
Ike Boudreaux	420
Fred Lavergne	385
	<u>\$ 1,645</u>

### 5. LITIGATION

Management has advised that there is no litigation pending against the District as of June 30, 2025.

### 6. ON BEHALF PAYMENTS

NRCS-PSS salary expenses which are paid directly to the employee of the District by the state starting August 26, 2025, are recognized as NRCS-PSS intergovernmental revenue and personnel services expenditure in the year in which paid. For the year ended June 30, 2025, the amount recognized as on behalf revenue and expenditure was \$40,150.



## REQUIRED SUPPLEMENTARY INFORMATION

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT  
OPELOUSAS, 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</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill funds	\$ 69,721	\$ 65,430	\$ 65,430	\$ -
Local drainage districts	7,000	7,000	7,000	-
State funds	38,729	44,860	44,860	-
Feral hog traps	-	-	900	900
Other Revenue:				
UL land judging	1,215	1,600	1,585	(15)
Interest income	3,867	4,125	4,078	(47)
Miscellaneous	-	504	3,768	3,264
Rentals	900	900	-	(900)
Total Revenues	<u>121,432</u>	<u>124,419</u>	<u>127,621</u>	<u>3,202</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	2,800	6,800	7,788	(988)
Personnel services	88,000	88,000	88,369	(369)
Supplies	1,050	1,130	1,123	7
Travel	1,495	550	543	7
Feral hog traps grant	46	-	-	-
UL landing judging	1,485	1,150	-	1,150
Total Expenditures	<u>94,876</u>	<u>97,630</u>	<u>97,823</u>	<u>(193)</u>
Excess of revenues over expenditures	26,556	26,789	29,798	
Fund Balances-Beginning	<u>320,845</u>	<u>320,845</u>	<u>329,634</u>	
Fund Balances-Ending	<u>\$ 347,401</u>	<u>\$ 347,634</u>	<u>\$ 359,432</u>	

See independent accountants' review report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT  
OPELOUSAS, 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>VARIANCE</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NRCS-PSS	\$ 48,800	\$ 50,000	\$ 49,566	\$ (434)
NACD grant	40,989	32,388	32,387	(1)
Water quality	-	17,759	18,061	302
Supplies	-	302	-	(302)
Total Revenues	<u>89,789</u>	<u>100,449</u>	<u>100,014</u>	<u>(435)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personnel services	86,160	50,000	75,391	(25,391)
Supplies	-	302	302	-
NACD grant tech	-	24,000	-	24,000
Flow thru	-	17,759	17,759	-
Total Expenditures	<u>86,160</u>	<u>92,061</u>	<u>93,452</u>	<u>(1,391)</u>
Excess of revenues over expenditures	3,629	8,388	6,562	
Fund Balances-Beginning	<u>12,819</u>	<u>12,819</u>	<u>12,819</u>	
Fund Balances-Ending	<u>\$ 16,448</u>	<u>\$ 21,207</u>	<u>\$ 19,381</u>	

See independent accountants' review report.

## SUPPLEMENTARY INFORMATION

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT  
OPELOUSAS, LOUISIANA**

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

Ike Boudreaux  
Chairman

	Purpose	Amount
Per diem		\$ 420
		\$ 420

See independent accountants' review report.



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

Independent Accountants' Report  
on Applying Agreed-Upon Procedures

To St. Landry Soil and Water Conservation District ("District") and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the District'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 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 materials 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); 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.

**Management provided us with a listing of all expenditures, there were none over the thresholds noted above.**

*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 for 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 budget and all amendments.**

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 amended budget to documentation in the minutes of the meeting of the District's commissioners.**

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 exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

**We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Neither actual revenues or expenditures for the year exceeded budgeted amounts by more than 5%.**

#### *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 the payee in the supporting documentation.

**Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.**

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

**Each of the disbursements were properly coded to the correct fund and general ledger account.**

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

**Each of the six selected disbursements were properly approved at the monthly board meetings 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.

**We reviewed evidence from management that supported the agendas for all District meetings were posted or advertised, without exception.**

#### *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 is due on December 31, 2025, and was submitted timely.**

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.**



*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.

**Our prior year report, dated December 21, 2024, did not include any suggestions, exceptions, recommendations, or comments.**

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.

*Langley, Williams & Co, L.L.C.*

Lake Charles, Louisiana

September 15, 2025

**ATTACHMENTS:**

**SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

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

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA  
Louisiana Legislative Auditor

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

\_\_\_\_\_(Date Transmitted)  
Langley, Williams, & Co. LLC (CPA Firm Name)  
205 W College Street (CPA Firm Address)  
Lake Charles, LA 70605 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/25 (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 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.

<u>Melissa Hollie</u>	Secretary	<u>11/5/25</u>	Date
<u>Keith Litchfield</u>	Treasurer	<u>11/5/25</u>	Date
<u>She Boudreau</u>	President	<u>11/5/25</u>	Date