COMPILED FINANCIAL STATEMENTS

December 31, 2024

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VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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Board of Commissioners Duralde Gravity Drainage District No. 4 of Evangeline Parish, Louisiana Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Duralde Gravity Drainage District No. 4 of Evangeline Parish, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

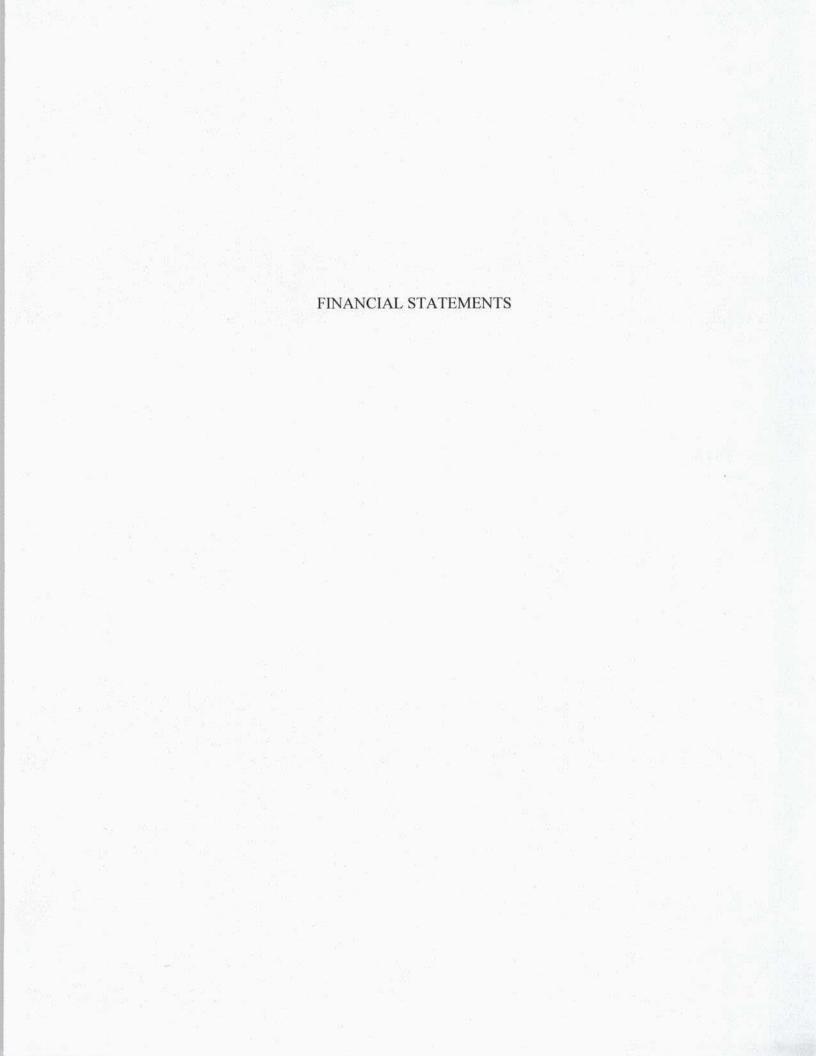
Duralde Gravity Drainage District No. 4 of Evangeline Parish, Louisiana, did not adopt the provisions of Governmental Standards Board Statement No. 34 for the year ended December 31, 2024. The effects of this departure from generally accepted accounting principles has not been determined.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 8 is not a required part of the basic financial statements but is supplementary information required by the Louisiana Governmental Audit Guide. This information is the representation of management. Such information has been compiled by us without audit or review and accordingly, we do not express an opinion or provide any assurance on it.

We are not independent with respect to Duralde Gravity Drainage District No. 4 of Evangeline Parish, Louisiana.

Vige, Tujague & Noel, CPA's

Eunice, Louisiana May 27, 2025



BALANCE SHEET GOVERNMENTAL FUND DECEMBER 31, 2024

ASSETS

Cash and cash equivalents Ad valorem tax receivable	\$ 922,075 94,956
Total assets	\$ 1,017,031
LIABILITIES AND FUND BALANCE	
Deferred inflows of resources:	
Unavailable revenues - property taxes	\$ 7,138
Total deferred inflows of resources	7,138
Liabilities:	
Accounts payable	
Total liabilities	
Fund balance:	
Unassigned	1,009,893
Total liabilities and fund balance	\$ 1,017,031

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE GOVERNMENTAL FUND FOR THE YEAR ENDED DECEMBER 31, 2024

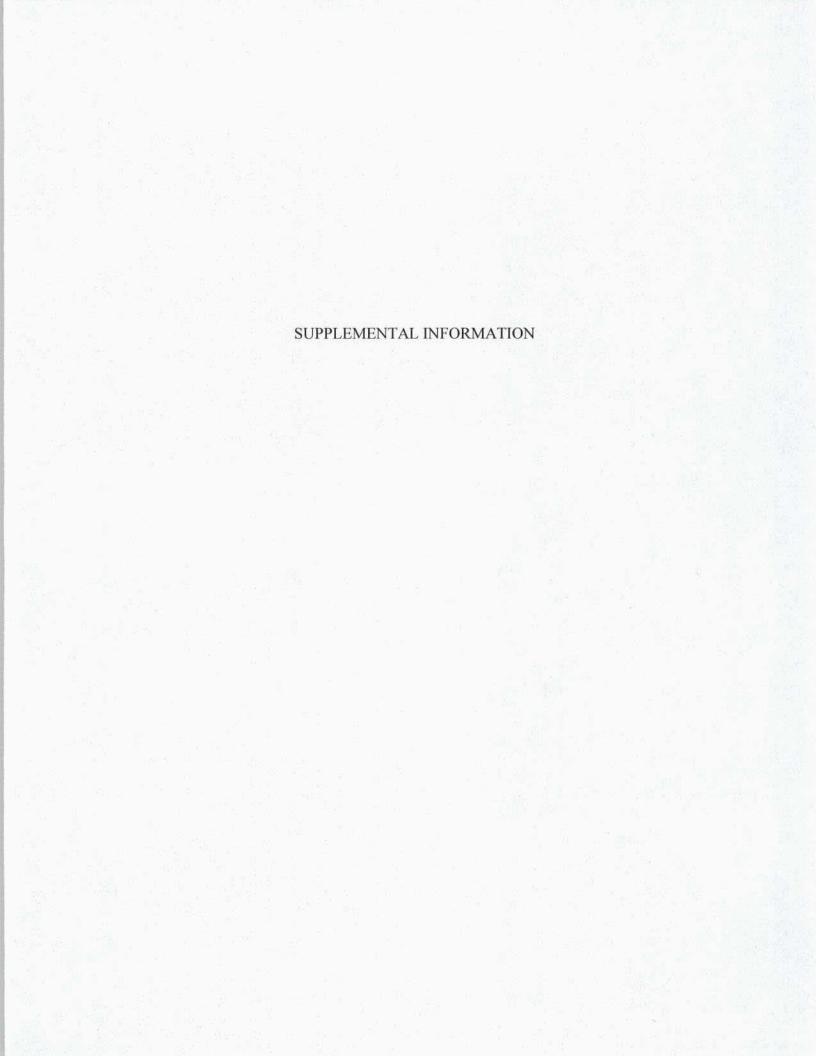
Revenues:	
Ad valorem taxes	\$ 93,619
Interest earned	21,701
Total revenues	115,320
Expenditures:	
Current:	
Legal and accounting	4,438
Board member per diem	7,650
Secretary expense	4,800
Drainage contract work	37,225
Miscellaneous expense	828
Total expenditures	54,941
Excess (Deficiency) of revenues over expenditures	60,379
Fund balance, beginning	897,208
Prior period adjustment	52,306
Fund balance, beginning - restated	949,514
Fund balance, ending	\$ 1,009,893

NOTES TO THE FINANCIAL STATEMENTS SELECTED INFORMATION DECEMBER 31, 2024

Substantially All Disclosures Required by GAAP Are Not Included

Note 1. Prior Period Adjustment

A prior period adjustment in the amount of \$52,306 was made to the beginning fund balance to account for an error in a liability account that was recorded several years prior.



SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS FOR THE YEAR ENDED DECEMBER 31, 2024

J.D. Fontenot, President	\$ 1,800
Paul Berzas, Vice President	1,350
Eugene Manuel	1,800
Clem West	1,800
Shane McGee	900
	\$ 7,650

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head Name: J.D. Fontenot, President

Service Period: 12 months

Purpose

Board Per Diem

Amount

\$ 1,800