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April 2, 2025

TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS
VIA EMAIL (ereports@lla.la.gov) & U.S. MAIL

Louisiana Legislative Auditor – Local Government Services
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Sir/Madam:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended DECEMBER 31, 2024. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

A handwritten signature in blue ink, appearing to be 'P. E. Brown', written over a light blue rectangular background.

Paul E. Brown

PEB/rd
Enclosures

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Vidrine Gravity Drainage District #7

Address: 215 North 2nd Street, Eunice, LA 70535

Telephone: (337) 457-4116 Email: paul@paulbrownlaw.com

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339- 3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Benny Fontenot (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Vidrine Gravity Drainage District #7 (entity's name) as of December 31, 2024 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____


Complete if Applicable: In addition, Benny Fontenot (officer's name), who duly sworn, deposes, and says that Vidrine Gravity Drainage District #7 (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2024 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.



BENNY FONTENOT

PRESIDENT

Sworn to and subscribed before me, this 2nd day of April, 2025.



PAUL E. BROWN (26221) NOTARY PUBLIC

Entity Name: VIDRINE GRAVITY DRAINAGE DISTRICT #7 Fiscal Year End: December 31, 2024

Statement of Receipts and Disbursements Statement A

	General	Other	
	Fund	Fund	Total
RECEIPTS (Provide Brief Description):			
1. Evangeline Parish Advalorem Taxes	\$15,848.09		\$15,848.09
2. Jeff Davis Bank Interest Income	\$4,622.68		\$4,622.68
3.			
4.			
5.			
6. Total receipts (add lines 1 - 5)	\$20,470.68		\$20,470.77
DISBURSEMENTS (Provide Brief Description):			
7. Per Diem	\$4,400.00		\$4,400.00
8. Services Rendered	\$500.00		\$500.00
9. Copies and Postage	\$172.50		\$172.50
10. Accounting Services	\$500.00		\$500.00
11.			
12.			
13. Total Disbursements (add lines 7 - 12)	\$12,297.50		\$12,297.50
14. Change in fund balance (Lines 6 minus 13)	\$8,173.27		\$8,173.27
15. Fund Balance at beginning of year	\$9,080.01		\$9,080.01
16. Fund balance (deficit) at end of year (Add lines 14-15) <u>--This amount also goes on line 12, Statement B</u>	\$906.74		\$906.74

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Balance Sheet Statement B

	General	Other	
			<u>Fund Fund Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$9,080.01		\$9,080.01
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. Total Assets (add lines 1 - 5)	\$9,080.01		\$9,080.01
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			
8.			
9.			
10.			
11. Total Liabilities (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)	\$906.74		\$906.74
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$906.74		\$906.74

Statement C Schedule of Compensation, Benefits and Other Payments to Entity
Head Agency Head Name, Title: Benny Fontenot, President

Purpose	Dollar Amount
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	

_____ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)