

EUNICE GRAVITY DRAINAGE DISTRICT NO. 9

COMPILED FINANCIAL STATEMENTS

December 31, 2022

## TABLE OF CONTENTS

ACCOUNTANT'S COMPILATION REPORT	1
FINANCIAL STATEMENTS	
Governmental Fund:	
Balance Sheet – Cash Basis	3
Statement of Revenues, Expenditures, and Change in Fund Balance – Cash Basis	4
SUPPLEMENTAL INFORMATION	
Schedule of Per Diem Paid to Board Members	6
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	7

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Board of Commissioners  
Eunice Gravity Drainage District No. 9  
Eunice, Louisiana

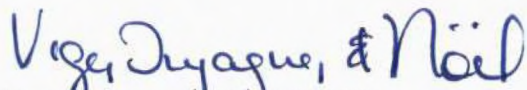
Management is responsible for the accompanying financial statements of the governmental activities of Eunice Gravity Drainage District No. 9, which comprise the Balance Sheet – Cash Basis as of December 31, 2022, and the related Statement of Revenues, Expenditures, and Change in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Drainage District's assets, liabilities, equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the Schedule of Compensation, Benefits, and Other Payments to Agency Head and the Schedule of Per Diem Paid to Board Members are presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to Eunice Gravity Drainage District No. 9.



Vige, Tujague & Noel, CPA's  
Eunice, Louisiana  
June 12, 2023

FINANCIAL STATEMENTS

EUNICE GRAVITY DRAINAGE DISTRICT NO. 9

BALANCE SHEET - CASH BASIS  
GOVERNMENTAL FUND  
DECEMBER 31, 2022

ASSETS

Cash and cash equivalents	<u>\$ 715,019</u>
Total assets	<u><u>\$ 715,019</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ -</u>
Total liabilities	<u>-</u>
Fund balance:	
Unassigned	<u>715,019</u>
Total liabilities and fund balance	<u><u>\$ 715,019</u></u>

See Accountant's Compilation Report.

EUNICE GRAVITY DRAINAGE DISTRICT NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE  
IN FUND BALANCE - CASH BASIS  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2022

Revenues:	
Ad valorem taxes	\$ 57,627
Interest earned	<u>1,911</u>
Total revenues	<u>59,538</u>
Expenditures:	
Current:	
Public works:	
Dues and subscriptions	600
Drainage contract work	17,009
Salaries	1,400
Payroll taxes	168
Legal and professional fees	<u>4,268</u>
Total expenditures	<u>23,445</u>
Excess (Deficiency) of revenues over expenditures	36,093
Fund balance, beginning	<u>678,926</u>
Fund balance, ending	<u><u>\$ 715,019</u></u>

See Accountant's Compilation Report.

SUPPLEMENTAL INFORMATION

EUNICE GRAVITY DRAINAGE DISTRICT NO. 9

SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Charles B. Rozas	\$	400
Blane Frey		300
Brad Cart		300
Lucas West		300
Daniel H. Koch		100
	<u>\$</u>	<u>1,400</u>

See Accountant's Compilation Report.



EUNICE GRAVITY DRAINAGE DISTRICT NO. 9

SCHEDULE OF COMPENSATION, BENEFITS AND  
OTHER PAYMENTS TO AGENCY HEAD  
FOR THE YEAR ENDED DECEMBER 31, 2022

Agency Head Name: Blane Frey, President

Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Board Per Diem	\$ 300

See Accountant's Compilation Report.