

DURALDE GRAVITY DRAINAGE DISTRICT NO. 4
EVANGELINE PARISH, LOUISIANA

COMPILED FINANCIAL STATEMENTS

December 31, 2023

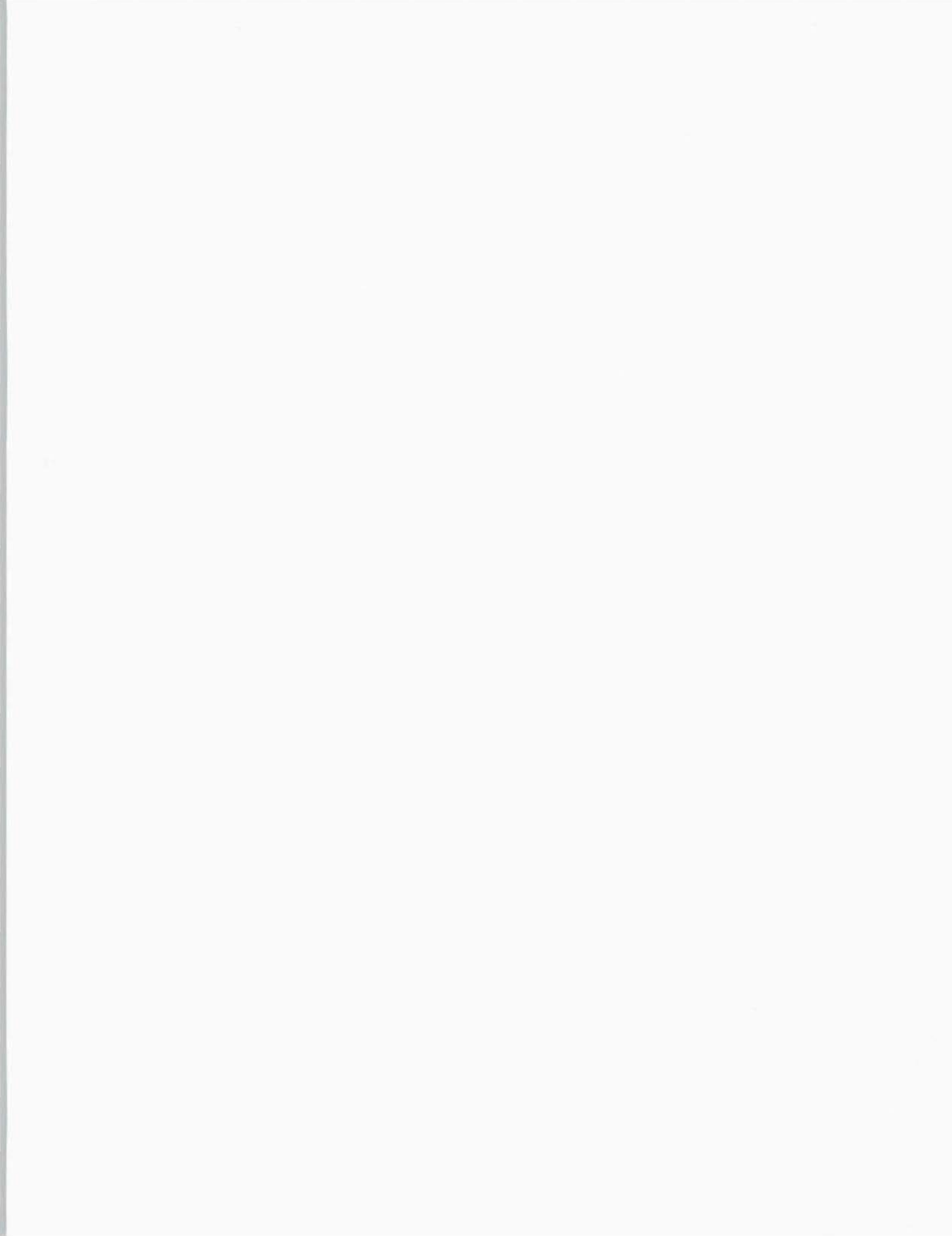


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Board of Commissioners
Duralde Gravity Drainage District No. 4
of Evangeline Parish, Louisiana
Ville Platte, Louisiana

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, 2023, 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, 2023. 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 7 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 22, 2024

FINANCIAL STATEMENTS

DURALDE GRAVITY DRAINAGE DISTRICT NO. 4
OF EVANGELINE PARISH, LOUISIANA

BALANCE SHEET
GOVERNMENTAL FUND
DECEMBER 31, 2023

ASSETS

Cash and cash equivalents	\$ 862,796
Ad valorem tax receivable	<u>86,718</u>
Total assets	<u>\$ 949,514</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to Evangeline Parish Sheriff	\$ 52,306
Total liabilities	<u>52,306</u>
Fund balance:	
Unassigned	<u>897,208</u>
Total liabilities and fund balance	<u>\$ 949,514</u>

See Accountant's Compilation Report.

DURALDE GRAVITY DRAINAGE DISTRICT NO. 4
OF EVANGELINE PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2023

Revenues:	
Ad valorem taxes	\$ 99,603
Interest earned	<u>2,405</u>
Total revenues	<u>102,008</u>
Expenditures:	
Current:	
Legal and accounting	4,948
Board member per diem	6,400
Secretary expense	4,184
Drainage contract work	12,870
Miscellaneous expense	<u>1,272</u>
Total expenditures	<u>29,674</u>
Excess (Deficiency) of revenues over expenditures	72,334
Fund balance, beginning	<u>824,874</u>
Fund balance, ending	<u><u>\$ 897,208</u></u>

See Accountant's Compilation Report.

SUPPLEMENTAL INFORMATION

DURALDE GRAVITY DRAINAGE DISTRICT NO. 4
OF EVANGELINE PARISH, LOUISIANA

SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS
FOR THE YEAR ENDED DECEMBER 31, 2023

J.D. Fontenot, President	\$	1,550
Paul Berzas, Vice President		1,150
Eugene Manuel		1,250
Clem West		1,550
Shane McGee		900
	\$	<u>6,400</u>

See Accountant's Compilation Report.

DURALDE GRAVITY DRAINAGE DISTRICT NO. 4
OF EVANGELINE PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

Agency Head Name: J.D. Fontenot, President
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Board Per Diem	\$ 1,550

See Accountant's Compilation Report.