## LAWTELL GRAVITY DRAINAGE DISTRICT NO. 11 ST. LANDRY PARISH, LOUISIANA

### 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 Lawtell Gravity Drainage District No. 11 of St. Landry Parish, Louisiana Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Lawtell Gravity Drainage District No. 11 of St. Landry Parish, a component unit of the St. Landry 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.

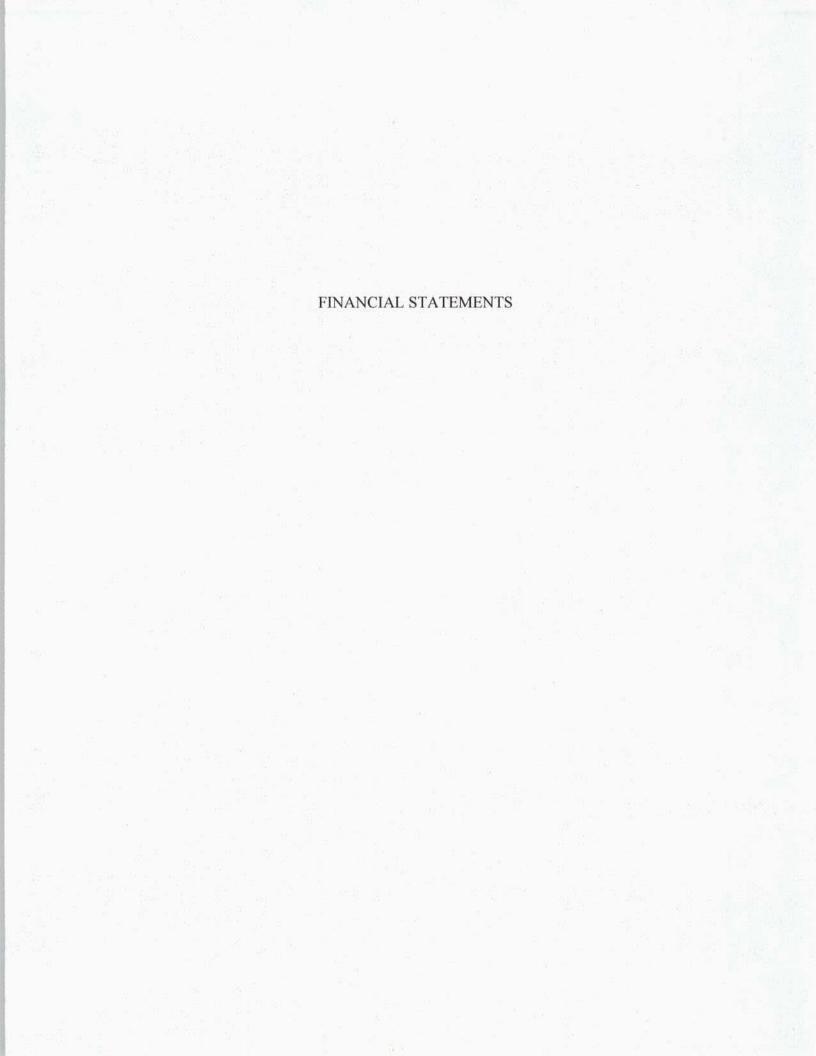
Lawtell Gravity Drainage District No. 11 of St. Landry Parish, Louisiana, did not adopt the provisions of Governmental Standards Board Statement No. 34 for the year ended December 31, 2024. The effects of this departure from generally accepted accounting principles has not been determined.

The Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 6 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 Lawtell Gravity Drainage District No. 11 of St. Landry Parish, Louisiana.

Vige, Tujague & Noel, CPA's

Eunice, Louisiana June 4, 2025



## LAWTELL GRAVITY DRAINAGE DISTRICT NO. 11 OF ST. LANDRY PARISH, LOUISIANA

# BALANCE SHEET GOVERNMENTAL FUND DECEMBER 31, 2024

#### ASSETS

Cash and cash equivalents Ad valorem tax receivable	\$ 156,571 89,078
Total assets	\$ 245,649
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LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts payable  Total liabilities	
Total latolities	
Fund balance:	
Unassigned	245,649
Total liabilities and fund balance	\$ 245,649

See accountant's compilation report.

## LAWTELL GRAVITY DRAINAGE DISTRICT NO. 11 OF ST. LANDRY PARISH, LOUISIANA

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

Revenues:		
Ad valorem taxes	\$	91,647
Interest earned	_	710
Total revenues		92,358
Expenditures:		
Current:		
Legal and accounting		6,782
Board member per diem		8,776
Pension expense		2,570
Drainage contract work		30,990
Rent		480
Miscellaneous expense		25
Total expenditures		49,623
Excess (Deficiency) of revenues over expenditures		42,735
Fund balance, beginning		202,914
Fund balance, ending	\$	245,649

See accountant's compilation report.

SUPPLEMENTAL INFORMATION

## LAWTELL GRAVITY DRAINAGE DISTRICT NO. 11 OF ST. LANDRY PARISH, LOUISIANA

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

Agency Head Name: James Boudreaux, President

Service Period: 12 months

Purpose Amount
Board Per Diem \$ 1,751