

ST. LANDRY AND EVANGELINE PARISHES
DRAINAGE DISTRICT - EUNICE GRAVITY NO. 9

COMPILED FINANCIAL STATEMENTS

December 31, 2025

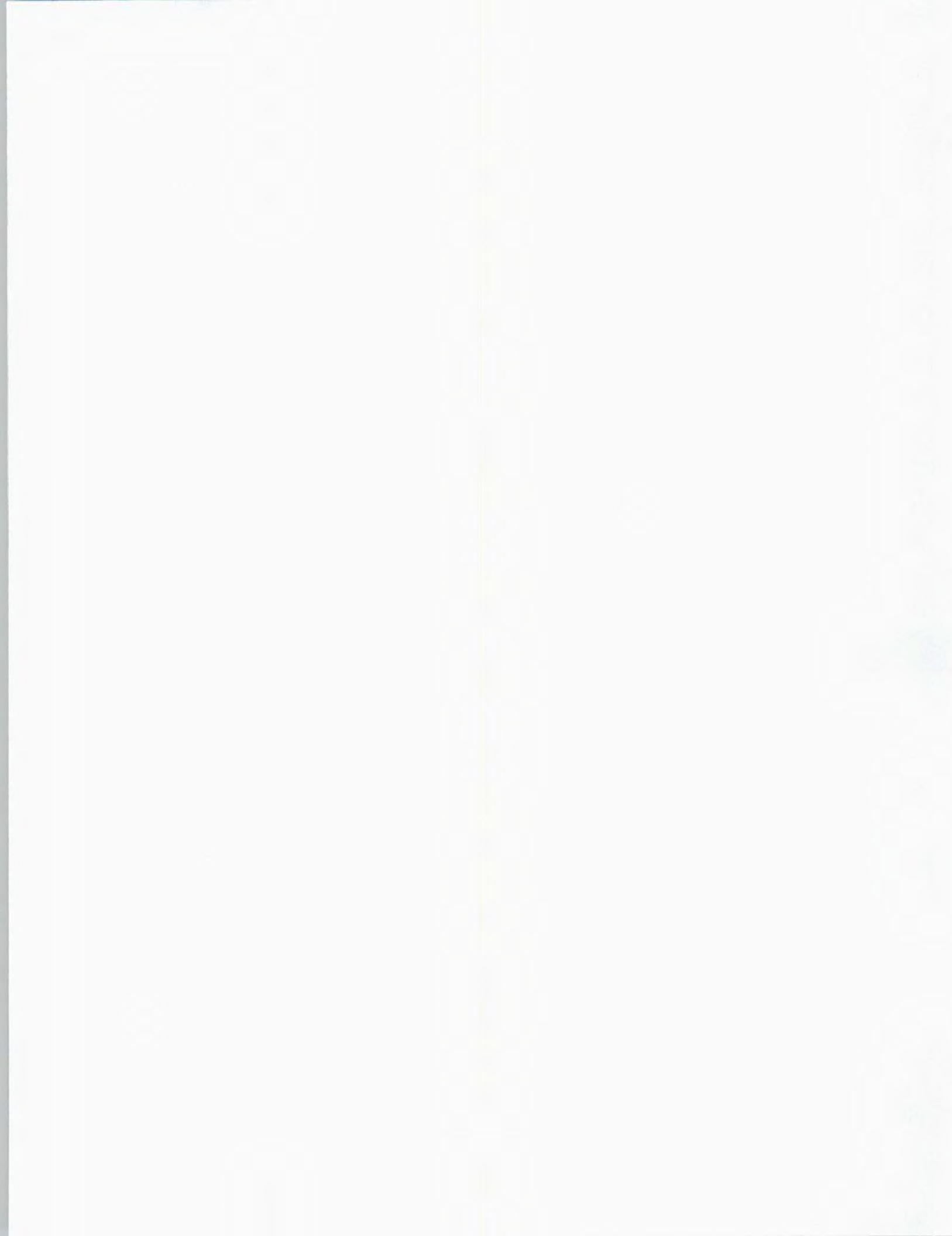


TABLE OF CONTENTS

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

VIGE, TUJAGUE  NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
FAX:
337-457-8743

Board of Commissioners
St. Landry and Evangeline Parishes Drainage
District – Eunice Gravity No. 9
Eunice, Louisiana

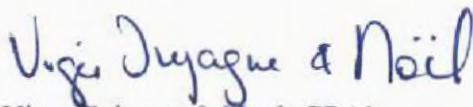
Management is responsible for the accompanying financial statements of the governmental activities of St. Landry and Evangeline Parishes Drainage District - Eunice Gravity No. 9, which comprise the Balance Sheet – Cash Basis as of December 31, 2025, and the related Statement of Revenues, Expenditures, 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. 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 St. Landry and Evangeline Parishes Drainage District - Eunice Gravity No. 9.



Vige, Tujague & Noel, CPA's
Eunice, Louisiana
May 13, 2026

FINANCIAL STATEMENTS

ST. LANDRY AND EVANGELINE PARISHES
DRAINAGE DISTRICT - EUNICE GRAVITY NO. 9

BALANCE SHEET - CASH BASIS
GOVERNMENTAL FUND
DECEMBER 31, 2025

ASSETS

Cash and cash equivalents	<u>\$ 855,476</u>
Total assets	<u><u>\$ 855,476</u></u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	<u>\$ 46</u>
Total liabilities	<u>46</u>
Fund balance:	
Unassigned	<u>855,430</u>
Total liabilities and fund balance	<u><u>\$ 855,476</u></u>

See Accountant's Compilation Report.

ST. LANDRY AND EVANGELINE PARISHES
DRAINAGE DISTRICT - EUNICE GRAVITY NO. 9

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE - CASH BASIS
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

Revenues:	
Ad valorem taxes	\$ 73,274
Interest earned	<u>20,445</u>
Total revenues	<u>93,719</u>
Expenditures:	
Current:	
Public works:	
Dues and subscriptions	600
Drainage contract work	21,929
Salaries	1,500
Payroll taxes	115
Other expense	88
Legal and professional fees	<u>5,951</u>
Total expenditures	<u>30,183</u>
Excess (Deficiency) of revenues over expenditures	63,536
Fund balance, beginning	<u>791,894</u>
Fund balance, ending	<u>\$ 855,430</u>

See Accountant's Compilation Report.

SUPPLEMENTAL INFORMATION

ST. LANDRY AND EVANGELINE PARISHES
DRAINAGE DISTRICT - EUNICE GRAVITY NO. 9

SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS
FOR THE YEAR ENDED DECEMBER 31, 2025

Blane Frey	\$	500
Brad Cart		300
Charles B. Rozas		300
Charles Daigle		400
	\$	<u>1,500</u>

ST. LANDRY AND EVANGELINE PARISHES
DRAINAGE DISTRICT - EUNICE GRAVITY NO. 9

SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2025

Agency Head Name: Blane Frey, President
Service Period: 12 months

<u>Purpose</u>	<u>Amount</u>
Board Per Diem	\$ 500