

BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DIST #20
Financial Statements
Period Ending
12/31/25

JOHN S. DOWLING & COMPANY
A CORPORATION OF CPAs
4766 INTERSTATE 49 NORTH SERVICE ROAD
P.O. BOX 1549
OPELOUSAS, LOUISIANA 70571-1549
PHONE (337) 948-4848

BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DIST #20
OPELOUSAS, LA

Management is responsible for the accompanying financial statements of BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DIST #20, which comprise the Statement of Assets, Liabilities, and Fund Equity-Cash Basis as of December 31, 2025 and the related Statement of Revenues and Expenditures-Cash Basis for the Twelve Months then ended, 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 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 statement, they might influence the users' conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DIST #20.

John S. Dowling & Company

January 6, 2026

BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 20
STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
CASH BASIS

December 31, 2025

ASSETS

CASH - BANK OF SUNSET-3000230	\$ 271,122
SAVINGS - BANK OF SUNSET	<u>101,763</u>
TOTAL ASSETS	<u><u>372,885</u></u>

LIABILITIES AND FUND EQUITY

LIABILITIES

MEDICARE TAX WITHHELD	\$ 44
SOCIAL SECURITY TAX WITHHELD	<u>186</u>
TOTAL LIABILITIES	<u>230</u>

FUND EQUITY

FUND BALANCE - UNASSIGNED	355,514
CHANGE IN FUND BALANCE	<u>17,142</u>
TOTAL FUND EQUITY	<u>372,656</u>
TOTAL LIABILITIES AND EQUITY	<u><u>372,886</u></u>

BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DIST #20
4766 I-49 N SERVICE RD
OPELOUSAS, LA 70570
STATEMENT OF REVENUES AND EXPENDITURES
CASH BASIS

FOR THE 12 MONTHS ENDED DECEMBER 31, 2025

	12 Months Ended December 31, 2025
REVENUES	
PROPERTY TAXES	\$ 208,074
STATE REVENUE SHARING	8,188
INTEREST INCOME	<u>410</u>
TOTAL REVENUES	<u>216,672</u>
EXPENDITURES	
RESTORING CANALS	150,597
ENGINEERING ASSISTANCE	600
MILEAGE	731
BOARD PER DIEM	9,600
SALARY-SECRETARY/TREASURER	600
RENT	1,200
PAYROLL TAX	(70)
PROFESSIONAL FEES-JSDC	10,675
BANK CHARGES	25
OFFICE SUPPLIES	134
MISCELLANEOUS	1,004
CHEMICAL TREATMENT	23,435
BEAVER CONTROL	<u>1,000</u>
TOTAL EXPENDITURES	<u>199,531</u>
NET CHANGE IN FUND BALANCE	<u><u>17,141</u></u>

See Accountant's Compilation Report

BELLEVUE & COULEE CROCHE GRAVITY DRAINAGE DISTRICT #20
P.O. BOX 1549
OPELOUSAS, LA 70571-1549
Schedule of Compensation, Benefits and Other Payments to Agency Head or
Chief Executive Officer
DECEMBER 31, 2025

Agency Head Name: MICKEY MILLS, PRESIDENT

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,950
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	90
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Accountant's Compilation Report.