

PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15  
Financial Statements  
Period Ending  
12/31/25 and 12/31/24

JOHN S. DOWLING & COMPANY  
A CORPORATION OF CPAs  
4766 INTERSTATE 49 NORTH SERVICE ROAD  
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PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15  
OPELOUSAS, LA

Management is responsible for the accompanying financial statements of PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15, which comprise the Statement of Assets, Liabilities, and Fund Equity-Cash Basis as of December 31, 2025 and 2024 and the related Statement of Revenues and Expenditures-Cash Basis for the One Month and 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 PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15.

*John S. Dowling & Company*

January 6, 2026

**PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15**  
**P.O. BOX 1549**  
**OPELOUSAS, LA 70571-1549**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY**  
**CASH BASIS**

**DECEMBER 31, 2025 AND 2024**

	<u>December 31,</u> <u>2025</u>	<u>December 31,</u> <u>2024</u>	<u>INCREASE</u> <u>(DECREASE)</u>
<b>ASSETS</b>			
CASH-ST LANDRY HOMESTEAD	\$ 29,821	\$ 35,308	\$ (5,487)
CD-BANK OF SUNSET 10-05-11	<u>64,493</u>	<u>64,493</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u><u>94,314</u></u>	<u><u>99,801</u></u>	<u><u>(5,487)</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
MEDICARE TAX WITHHELD	\$ 73	\$ 52	\$ 21
SOCIAL SECURITY TAX WITHHELD	<u>317</u>	<u>223</u>	<u>94</u>
<b>TOTAL LIABILITIES</b>	<u>390</u>	<u>275</u>	<u>115</u>
<b>FUND EQUITY</b>			
FUND BALANCE - UNRESERVED	99,526	77,812	(21,714)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,602)</u>	<u>21,714</u>	<u>27,316</u>
<b>TOTAL FUND EQUITY</b>	<u>93,924</u>	<u>99,526</u>	<u>(5,602)</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u><u>94,314</u></u>	<u><u>99,801</u></u>	<u><u>(5,487)</u></u>

**PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15**  
**P.O. BOX 1549**  
**OPELOUSAS, LA 70571-1549**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**CASH BASIS**

**FOR THE ONE MONTH ENDED DECEMBER 31, 2025 AND 2024 AND THE 12 MONTHS ENDED DECEMBER 31, 2025 AND 2024**

	-----CURRENT PERIOD-----			-----YEAR TO DATE-----		
	<u>2025</u>	<u>2024</u>	<u>VARIANCE</u>	<u>2025</u>	<u>2024</u>	<u>VARIANCE</u>
<b>REVENUES</b>						
AD VALOREM TAXES	\$ 11,782	\$ 18	\$ 11,764	\$ 89,310	\$ 67,998	\$ 21,312
INTEREST INCOME	<u>1</u>	<u>3</u>	<u>(2)</u>	<u>71</u>	<u>53</u>	<u>18</u>
<b>TOTAL REVENUES</b>	<u>11,783</u>	<u>21</u>	<u>11,762</u>	<u>89,381</u>	<u>68,051</u>	<u>21,330</u>
<b>EXPENDITURES</b>						
RESTORING CANALS	30,200	0	30,200	71,687	25,270	46,417
DUES AND SUBSCRIPTIONS	0	0	0	600	600	0
BOARD TRAVEL	21	27	(6)	413	348	65
BOARD PER DIEM	450	600	(150)	8,850	7,800	1,050
REPAIRS AND MAINTENANCE	0	0	0	1,170	0	1,170
PAYROLL TAXES	34	46	(12)	700	459	241
PROFESSIONAL FEES-JSDC	1,565	825	740	11,300	10,234	1,066
BEAVER CONTROL	<u>0</u>	<u>0</u>	<u>0</u>	<u>263</u>	<u>1,625</u>	<u>(1,362)</u>
<b>TOTAL EXPENDITURES</b>	<u>32,270</u>	<u>1,498</u>	<u>30,772</u>	<u>94,983</u>	<u>46,336</u>	<u>48,647</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(20,487)</u>	<u>(1,477)</u>	<u>(19,010)</u>	<u>(5,602)</u>	<u>21,715</u>	<u>(27,317)</u>

**PRAIRIE BASSE GRAVITY DRAINAGE DISTRICT NO 15**  
**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: DONALD DEJEAN, PRESIDENT**

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$1,800
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	84
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See Accountant's Compilation Report.