

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

COMPILED FINANCIAL STATEMENTS

December 31, 2025



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

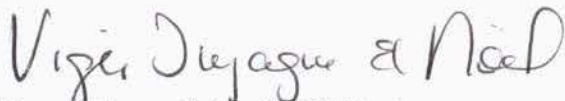
Management is responsible for the accompanying financial statements of the governmental activities of Lawtell Gravity Drainage District No. 11 of St. Landry Parish, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2025, which collectively comprise the District's 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, 2025. 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  
May 27, 2026

## FINANCIAL STATEMENTS

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

BALANCE SHEET  
GOVERNMENTAL FUND  
DECEMBER 31, 2025

ASSETS

|                           |                   |
|---------------------------|-------------------|
| Cash and cash equivalents | \$ 205,987        |
| Ad valorem tax receivable | <u>81,594</u>     |
| Total assets              | <u>\$ 287,581</u> |

LIABILITIES AND FUND BALANCE

|                                       |                   |
|---------------------------------------|-------------------|
| Deferred inflows of resources:        |                   |
| Unavailable revenues - property taxes | <u>\$ 6,264</u>   |
| Total deferred inflows of resources   | <u>6,264</u>      |
| Liabilities:                          |                   |
| Accounts payable                      | <u>-</u>          |
| Total liabilities                     | <u>-</u>          |
| Fund balance:                         |                   |
| Unassigned                            | <u>281,317</u>    |
| Total liabilities and fund balance    | <u>\$ 287,581</u> |

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, 2025

|                                                   |                          |
|---------------------------------------------------|--------------------------|
| Revenues:                                         |                          |
| Ad valorem taxes                                  | \$ 89,206                |
| Interest earned                                   | <u>740</u>               |
| Total revenues                                    | <u>89,946</u>            |
| Expenditures:                                     |                          |
| Current:                                          |                          |
| Legal and accounting                              | 8,026                    |
| Board member per diem                             | 10,210                   |
| Pension expense                                   | 3,005                    |
| Drainage contract work                            | 31,965                   |
| Rent                                              | 480                      |
| Miscellaneous expense                             | <u>592</u>               |
| Total expenditures                                | <u>54,278</u>            |
| Excess (Deficiency) of revenues over expenditures | 35,668                   |
| Fund balance, beginning                           | <u>245,649</u>           |
| Fund balance, ending                              | <u><u>\$ 281,317</u></u> |

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, 2025

Agency Head Name: James Boudreaux, President  
Service Period: 12 months

| <u>Purpose</u> | <u>Amount</u> |
|----------------|---------------|
| Board Per Diem | \$ 2,069      |