#### REVIEWED FINANCIAL REPORT

DECEMBER 31, 2024

#### TABLE OF CONTENTS

INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1 - 3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	4
Statement of Activities	5
FUND FINANCIAL STATEMENTS (FFS)	
Balance Sheet - Governmental Funds	6
Reconciliation of the Governmental Funds Balance Sheet to the	
Statement of Net Position	7
Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Governmental Funds	8
Reconciliation of the Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	9
Notes to Financial Statements	10 - 22
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary Comparison Schedule	24
Note to Budgetary Comparison Schedule	25
OTHER SUPPLEMENTARY INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head	27
ATTESTATION REPORT	28 - 31
SCHEDULE OF FINDINGS AND RESPONSES	32
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES	33
LOUISIANA ATTESTATION QUESTIONNAIRE	34 - 36

#### VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2№ 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

#### INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Commissioners Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish Opelousas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

#### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications

that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

#### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

#### Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The Management Discussion and Analysis, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

#### Other Supplementary Information

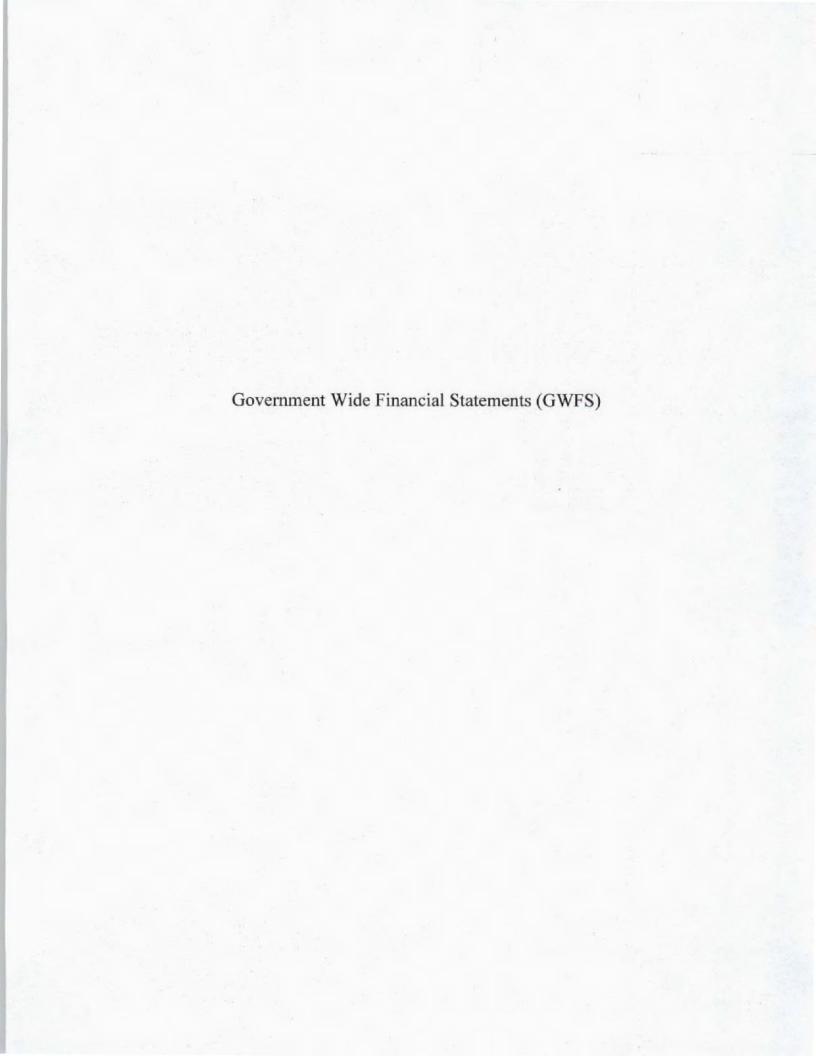
The Schedule of Compensation, Benefits and Other Payments to Agency Head is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but it has been compiled from information that is the representation of management. We have not audited or reviewed this information and, accordingly, do not express an opinion or provide any assurance on the Schedule of Compensation, Benefits and Other Payments to Agency Head.

In accordance with the Louisiana Government Audit Guide and the provisions of State law, we have issued a report, dated June 3, 2025, on the results of our agreed upon procedures.

Viger Dugage & Nicel

Vige, Tujague & Noël Eunice, Louisiana

June 3, 2025



## BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE OF ST. LANDRY PARISH STATEMENT OF NET POSITION

#### December 31, 2024

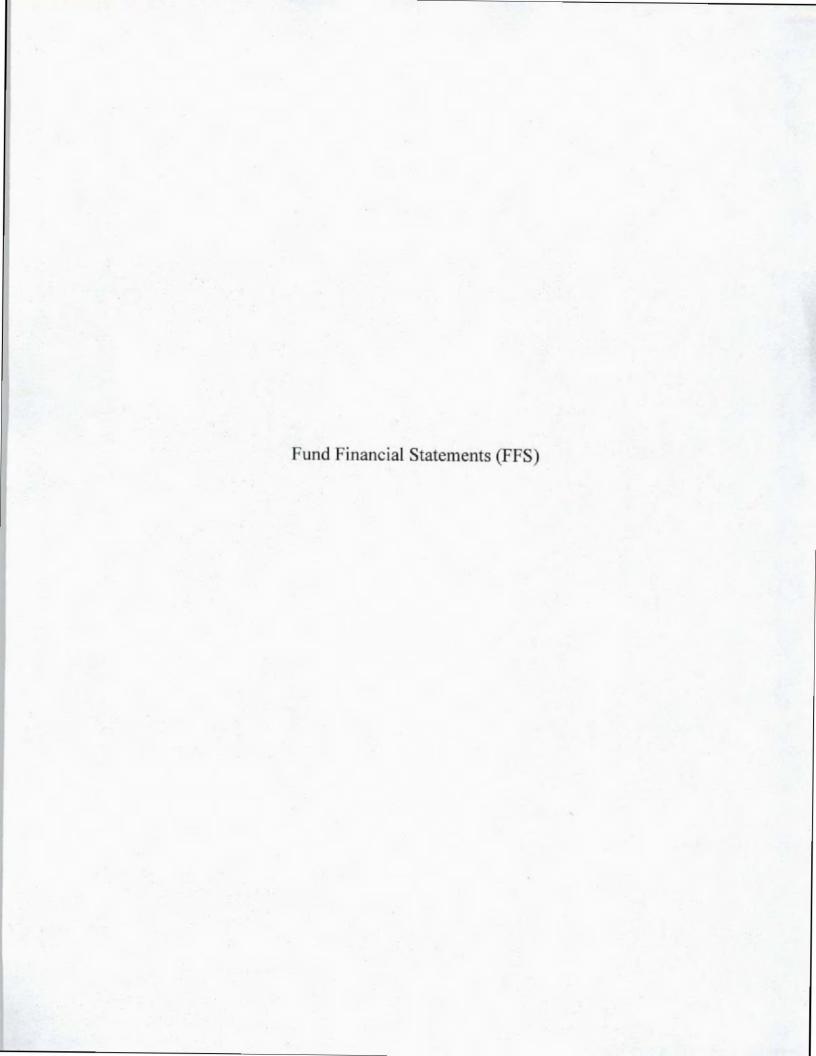
#### ASSETS

Current assets:	
Cash	\$ 234,031
Property tax receivable (net of allowance)	262,466
State revenue sharing	3,660
Total current assets	500,157
Non-current assets:	
Capital assets, net	144,660
Total non-current assets	144,660
Total assets	644,817
LIABILITIES	
Current liabilities:	
Accounts payable	1,724
Payroll taxes payable	2,585
Total current liabilities	4,309
Total liabilities	4,309
NET POSITION	
Invested in capital assets,	
net of related debt	144,660
Restricted, Plaquemine project	150,000
Unrestricted	345,848
Total net position	\$ 640,508

## BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE OF ST. LANDRY PARISH STATEMENT OF ACTIVITIES

#### For the Year Ended December 31, 2024

				Progran	n Reve	nue	Rev	(Expenses) venues and hange in et Position
	Ex	penses		ges for	Ope	ital and erating Grant		vernmental Activities
Governmental Activities: General Government								
Public safety	\$	211,765	\$	-	\$	-	_\$_	(211,765)
Total Governmental								
Activities	\$	211,765	\$	-	\$	-	-	(211,765)
	Ge	neral Reve	nues:					
			Ad	valorem	tax			265,814
			Stat	e revenu	e shari	ing		5,376
			Oth	er incom	ie			2,832
			Inve	estment o	earning	gs		7,283
			T	otal gen	eral re	venues		281,305
	Ch	ange in net	positi	on			_	69,540
	Ne	t Position -	Dece	mber 31,	2023			570,968
	Ne	t Position -	Dece	mber 31,	2024		\$	640,508



#### BALANCE SHEET - GOVERNMENTAL FUNDS

#### December 31, 2024

		General
ASSETS	5 T	
Cash and cash equivalents	\$	234,031
Property tax receivable		267,570
Allowance for doubtful accounts		(5,104)
State revenue sharing receivable		3,660
Total assets	_\$	500,157
LIABILITIES AND FUND BALANCES		
Deferred inflows of resources:		
Unavailable revenues - property taxes	\$	22,663
Unavailable revenues - state revenue sharing		3,660
Total deferred inflows of resources	_	26,323
Liabilities:		
Accounts payable		1,724
Payroll taxes payable	T	2,585
Total liabilities	_	4,309
Fund balances:		
Assigned		150,000
Unassigned		319,525
Total fund balances		469,525
Total liabilities and		
fund balances	\$	500,157

### $\frac{\text{BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE}}{\text{OF ST. LANDRY PARISH}}$

### RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

#### December 31, 2024

Total fund balance for governmental				
funds at December 31, 2024			\$	469,525
Total net position reported for governmental activities				
in the statement of net position are different because:				
The statement of net position reports receivables at				
their net value. However, receivables not available				
to pay for current period expenditures are deferred				
in governmental funds.				
Property tax	\$	22,663		
State revenue sharing	_	3,660		26,323
Capital assets used in governmental activities are not				
financial resources and, therefore, are not reported				
in the funds. Those assets consist of:				
Buildings, vehicles and equipment, net of \$145,870				
accumulated depreciation			_	144,660
Total net position of governmental activities at				
December 31, 2024			\$	640,508

### STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

#### For the Year Ended December 31, 2024

		General Fund
Revenues:		1 taks
Property tax		\$264,305
State revenue sharing		5,434
Interest		7,283
Miscellaneous		2,832
Total revenues		279,854
Expenditures:		
Current:		
Salaries		60,064
Payroll tax		5,783
Health insurance		9,600
Insurance		19,711
Fuel & oil		23,438
Repairs & maintenance		32,693
Materials & supplies		1,530
Travel		3,888
Board per diem		9,301
Office expense		1,285
Professional fees		19,762
Miscellaneous		675
Total expenditures		187,730
Net changes in fund balances		92,124
Fund balance, beginning		377,401
Fund balance, ending		\$469,525

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

#### TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2024

Total net change in fund balance for the year ended December 31, 2024 per Statements of Revenues, Expenditures and Changes in Fund Balances			\$	92,124
The change in net position reported for governmental activities in the Statement of Activities is different because:				
Governmental funds defer revenues that do not provide current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when earned, regardless				
of when received				
Property tax	\$	1,509		
State revenue sharing		(58)		1,451
Governmental funds report capital outlays as expenditures.				
However, in the Statement of Activities, the cost of those				
assets is allocated over their estimated useful lives and				
reported as depreciation expense.				
Capital outlay which is considered expenditures on the				
Statements of Revenues, Expenditures, and Changes in				
Fund Balances				
Depreciation expense for the year ended December 31, 2024	_	(24,035)	_	(24,035)
Total changes in net position for the year ended December 31, 2024				
per Statement of Activities			\$	69,540
			-	

#### Notes to Financial Statements

#### Note 1. Summary of Significant Accounting Policies

The accounting and reporting practices of Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish conform to generally accepted accounting principles of the United States of America as applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants. The following is a summary of certain significant accounting policies:

#### Reporting entity:

Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish is a component unit of the St. Landry Parish Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

- 1. Appointing a voting majority of an organization's governing body, and
  - The ability of the police jury to impose its will on that organization and/or
  - The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

#### Notes to Financial Statements

- Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury appoints the five commissioners of the Bayou Plaquemine Gravity Drainage District No. Twelve, the District was determined to be a component unit of the St. Landry Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the generally government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### Basis of Presentation

#### Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish as a whole. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods and services offered by the programs, and (b) requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

#### Fund Financial Statement:

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and

#### Notes to Financial Statements

expenditures, or expenses as appropriate.

The general fund, a governmental fund type, is the general operating fund of the District. It is used to account for all financial resources of the District except those required to be accounted for in other funds.

#### Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

#### Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus as described below.

In the fund financial statements, the "current financial resources" measurement focus or the economic resources" measurement focus is used as appropriate:

 All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

#### Basis of Accounting

In the government-wide statement of net position and statements of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and

#### Notes to Financial Statements

available as net current assets. Fees and non-tax revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Available means collectible within the current period or soon enough thereafter to pay current liabilities, usually 60 days.

Those revenues susceptible to accrual are ad valorem taxes and state revenue sharing income.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that accumulated unpaid vacation and sick pay are not accrued and principal and interest on general long-term debt are recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Uncollectible ad valorem taxes are estimated based on the prior year's history.

#### Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's revenues.

#### Allocation of indirect expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to these functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

#### Notes to Financial Statements

#### Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

#### Concentration of Risks

Concentration of risks with respect to the District is subject to the conditions of the limited geographical area of the District.

#### Budgets:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to January 1, the Chairman submits to the Board a proposed operating budget for the ensuing year. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted to obtain taxpayer comments.
- The budget is legally enacted through the passage of a resolution; amendments are also legally enacted through the passage of a resolution.
- 4. The budget for the general fund is adopted on a fund financial statement basis.
- The budget for the general fund is employed as a management control device during the year.

All budget appropriations lapse at year end. Revenues may not legally fall short of budgeted amounts by more than five percent and expenditures may not legally exceed budgeted appropriations by more than five percent at the individual fund level. The District does not use encumbrance accounting.

The budget amounts disclosed in this report are as originally adopted and amended by the Board.

#### Notes to Financial Statements

#### Cash and Cash Equivalents

Cash includes amounts in demand deposit, interest-bearing demand, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the municipality may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

#### Interest-bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

#### Allowance for Uncollectible Accounts

All receivables that historically represent uncollectible accounts are shown net of an allowance for uncollectible accounts. The allowance for uncollectible accounts in the general fund is estimated at \$0.

#### Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental activity column in the government-wide financial statements. All purchased fixed assets are valued at cost or estimated historical cost. The amounts of estimated costs are immaterial to these financial statements. Donated fixed assets are stated at their fair market value on the date donated.

The District maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

	Years
Vehicles	5
Equipment	5 - 10

#### Notes to Financial Statements

#### Net Position and Fund Equity

In the government-wide statements, equity is classified as net position and displayed in three components:

- Invested in capital assets, net of related debt Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balance of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- 3. Unrestricted net position All other net position that does not meet the definition of "restricted: or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance. This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance. These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the fire district's board – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the district board removes the specified use by taking the same type of action imposing the

#### Notes to Financial Statements

commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance. This classification reflects the amounts constrained by the district's "intent" to be used for specific purposes but are neither restricted nor committed. The fire district's board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance. This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers the amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in its commitment or assignment actions.

#### Revenues, Expenditures, and Expenses

Program Revenues

Program revenues consist of taxes, fees, fines, and charges for services related to governmental fund activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows: Governmental Funds – By Character

In the fund financial statements, governmental funds report expenditures of financial resources.

#### Notes to Financial Statements

#### Note 2. Cash and Cash Equivalents

The cash and cash equivalents of Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Bank account balances at December 31, 2024, totaled \$233,514, and the total amount was secured by \$250,000 of FDIC Insurance.

#### Note 3. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB required a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

#### Note 4. Accounting Pronouncements

The Government Accounting Standards Board (GASB) has issued the following Statements which will become effective in futures years as shown below:

#### Notes to Financial Statements

Statement No. 101, Compensated Absences – This Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. This Statement had no effect on the current fiscal year financial statements.

#### Note 5. Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in May or June and are actually billed to the taxpayers in the latter part of the fiscal year. Billed taxes become delinquent on January 1 of the following year and January and February of the ensuing year. The following is a summary of the levied ad valorem taxes:

18.94

All accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Property taxes receivable for the governmental fund types, which have been remitted within 60 days subsequent to year end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred property tax inflows of resources and, accordingly, have not been recorded as revenue.

#### Notes to Financial Statements

#### Note 6. Capital Assets and Right of Use Leased Assets

Capital asset activity for the year ended December 31, 2024 is as follows:

		Balance 2/31/2023	Ade	ditions	Dele	etions	Balance 2/31/2024
Governmental Activities							
Vehicles	\$	36,330	\$	-	\$	-	\$ 36,330
Equipment		254,200		-		-	254,200
Totals		290,530		-		-	290,530
Less accumulated depreciation					716		
Vehicles		36,330		-		-	36,330
Equipment		85,505		24,035		-	109,540
Total accumulated depreciation	10	121,835		24,035		-	145,870
Governmental Activities							
Capital assets, net	\$	168,695	\$	(24,035)	\$		\$ 144,660

#### Note 7. Litigation

Pursuant to Article XII, Section 10/C of the Louisiana Constitution of 1974, The District is not required to pay any judgments unless appropriations have been made for the judgments. As of December 31, 2024, the District had not appropriated funds for the payment of the following judgments:

- 1. A judgment filed May 6, 1974 for \$5,339 plus court costs and legal interest accumulated from August 18, 1969.
- 2. A judgment filed December 13, 1983 for \$20,849 plus 12% interest accumulated from December 1, 1980.

#### Notes to Financial Statements

#### Note 8. Per Diem and Mileage

Per diem and mileage paid to board members is summarized below:

Board Members	Per Diem	enses and Aileage
Andrew White	\$ 1,800	\$ 72
Ira Stanford	1,950	78
Ted Marcantel	600	24
Dane Marcantel	1,045	36
Nolan Joubert	1,950	78
Michael J. Bourgeois	1,950	3,606
	\$ 9,295	\$ 3,894

#### Note 9. Subsequent Events

The District has evaluated subsequent events through June 3, 2025, the date which the report was available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

#### BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE

#### OF ST. LANDRY PARISH

#### BUDGETARY COMPARISON SCHEDULE

#### For the Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:			1975	
Property tax	\$ 230,000	\$ 230,000	\$ 264,305	\$ 34,305
State revenue sharing	5,000	5,000	5,434	434
Interest	5,750	5,750	7,283	1,533
Miscellaneous	2,000	2,000	2,832	832
Total revenues	242,750	242,750	279,854	37,104
Expenditures:				
Current:				
Salaries	58,000	58,000	60,064	(2,064)
Payroll tax	5,400	5,400	5,783	(383)
Health insurance	9,600	9,600	9,600	
Insurance	22,800	22,800	19,711	3,089
Fuel & oil	35,000	35,000	23,438	11,562
Repairs & maintenance	20,000	20,000	32,693	(12,693)
Materials & supplies	1,500	1,500	1,530	(30)
Travel	4,000	4,000	3,894	106
Board per diem	9,750	9,750	9,295	455
Office expense	1,200	1,200	1,285	(85)
Professional fees	19,200	19,200	19,762	(562)
Miscellaneous	3,000	3,000	675	2,325
Total expenditures	189,450	189,450	187,730	1,720
Net changes in fund balances	\$ 53,300	\$ 53,300	92,124	\$ 38,824
Fund balance, beginning			377,401	
Fund balance, ending			\$ 469,525	

23

#### Notes to Budgetary Comparison Schedule

#### 1. Basis of Accounting

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

#### 2. Budgetary Practices

The District prepares and adopts a budget in accordance with LSA-R.S. 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting used by that fund.

Neither encumbrance accounting nor formal integration of the budget into the accounting record is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

SUPPLEMENTARY INFORMATION

#### SCHEDULE OF COMPENSATION, BENEFITS AND OTHER

#### PAYMENTS TO AGENCY HEAD

For the Year Ended December 31, 2024

Agency Head Name: Michael John Bourgeois, President

Service Period: 12 Months

Purpose	Amount
Board per diem	\$ 1,950
Expenses and mileage	3,606
Total	\$ 5,556

#### VIGE, TUJAGUE 🥯 NOEL

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2™ 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

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Commissioners Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish Opelousas, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish and the Legislative Auditor, State of Louisiana, on the District's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the Bayou Plaquemine Gravity Drainage District No. Twelve of St. Landry Parish is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We noted no expenditures made during the year for materials and supplies exceeding 60,000 or public works exceeding \$250,000.

#### Code of Ethics for Public Officials and Public Employees

Obtain a list of the immediate family members of each board member as defined by R.S.
 1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

#### **Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments. Management provided us with a copy of the original budget.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

We traced adoption of the original and amended budget to documentation in the minutes of the meeting of the District's board.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

#### Accounting and Reporting

- 9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All of the disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

All of the disbursements were approved in accordance with management's policies and procedures.

#### Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Management represented that the District is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Evidence was obtained to support management's assertion.

#### Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### **Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

#### State Audit Law

- 13. Report whether the agency provided for a timely report in accordance with R.S. 24:513. The District's report was submitted within the required reporting period.
- 14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law). The District was in compliance with R.S. 24:513 for the fiscal year. The District did not enter into any contracts using state funds in the fiscal year.

#### **Prior Comments and Recommendations**

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

There were no exceptions in the prior year.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Vige, Dujagne & Noël, CPA's

Eunice, Louisiana June 3, 2025

#### BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE OF ST. LANDRY PARISH SCHEDULE OF CURRENT YEAR FINDINGS AND CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2024

There were no findings for the year ended December 31, 2024.

# BAYOU PLAQUEMINE GRAVITY DRAINAGE DISTRICT NO. TWELVE OF ST. LANDRY PARISH SCHEDULE OF PRIOR YEAR FINDINGS AND CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2024

There were no findings for the year ended December 31, 2023.

### LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Governmental Agencies)

(Date Transmitted)

Vige, Tujague & Noel	
P.O. Box 1006	
Eunice, LA 70535	
In connection with your engagement to apply agreed-upon procedures to matters identified below, as of <u>December 31, 2024</u> , and for the year the Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Government following representations to you.	en ended, and as required by
Public Bid Law	
It is true that we have complied with the state procurement code (R.S. 3 law (R.S. 38:2211-2296), and, where applicable, the regulations of the I State Purchasing Office.	9:1551 – 39:1755); the public bid Division of Administration and the
	Yes [x] No [ ] N/A [ ]
Code of Ethics for Public Officials and Public Employees	
It is true that no employees or officials have accepted anything of value, loan, or promise, from anyone that would constitute a violation of R.S. 4	
	Yes [x] No [ ] N/A [ ]
It is true that no member of the immediate family of any member of the general executive of the governmental entity, has been employed by the governunder circumstances that would constitute a violation of R.S. 42:1119.	
	Yes [x] No [ ] N/A [ ]
Budgeting	
We have complied with the state budgeting requirements of the Local G 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-13	
	Yes[x] No[] N/A[]
Accounting and Reporting	
All non-exempt governmental records are available as a public record a three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.	nd have been retained for at least
	Yes [x] No [ ] N/A [ ]
We have filed our annual financial statements in accordance with R.S. 2 applicable.	24:514, and 33:463 where
	Yes [x] No[] N/A[]
We have had our financial statements reviewed in accordance with R.S	. 24:513. Yes [x] No [ ] N/A [
We did not enter into any contracts that utilized state funds as defined in were subject to the public bid law (R.S. 38:2211, et seq.), while the age R.S. 24:513 (the audit law).	
	Yes[x] No[] N/A[]
We have complied with R.S. 24:513 A. (3) regarding disclosure of complenefits and other payments to the agency head, political subdivision he	
	Yes [x] No [ ] N/A [ ]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [x] No[] N/A[]

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [x ] No [ ] N/A [ ]

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [x] No[] N/A[]

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [x ] No [ ] N/A [ ]

#### **Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [x] No [ ] N/A [ ]

#### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [x] No [ ] N/A [ ]

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes [x] No [ ] N/A [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [x] No [ ] N/A [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [x] No [ ] N/A [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [x] No[] N/A[]

We are not aware of any material misstatements in the information we have provided to you

Yes [x] No [ ] N/A [ ]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [x ] No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [x ] No [ ] N/A [ ]

Matt Ledow	Secretary	2/17/25	Date
andrew 1910	Vice President	2/17/25	Date
Mechan Bange	President	2/17/25	Date