

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE
DISTRICT NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022

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VIGE, TUJAGUE & NOEL
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Independent Accountant's Review Report

The Board of Commissioners
East St. Landry Consolidated Gravity Drainage
District No. 1 of St. Landry Parish
Opelousas, Louisiana

We have reviewed the accompanying basic financial statements of the governmental activities of the East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish, a component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2022, and 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 East St. Landry Consolidated Gravity Drainage District No. 1 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 7, 2023, on the results of our agreed upon procedures.



Vige, Tujague & Noël
Eunice, Louisiana
June 7, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT - WIDE FINANCIAL STATEMENTS

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
Cash	\$ 240,295
Certificates of deposit	1,474
Ad Valorem taxes receivable (net)	194,348
State revenue sharing receivable	3,709
<u>Total assets</u>	439,826
<u>LIABILITIES</u>	
Payroll tax payable	252
<u>Total Liabilities</u>	252
<u>NET POSITION</u>	
Unrestricted	439,574
<u>Total net position</u>	\$ 439,574

See accompanying notes and independent accountant's review report.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

FUNCTIONS/PROGRAMS	EXPENSES	NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES
Governmental Activities		
General government	<u>\$ 263,098</u>	<u>\$ (263,098)</u>
	General Revenues	
	Taxes	212,277
	State revenue sharing	5,511
	Interest	369
	Miscellaneous	2,340
	<u>Total general revenues</u>	<u>220,497</u>
	<u>Change in net position</u>	<u>(42,601)</u>
	Net position - January 1, 2022	<u>482,175</u>
	Net position - December 31, 2022	<u>\$ 439,574</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2022

	2022
<u>ASSETS</u>	
Cash	\$ 240,295
Certificates of deposit	1,474
Ad valorem tax receivable	
Net of allowance for uncollectibles	194,348
State revenue sharing receivable	3,709
<u>Total assets</u>	<u>\$ 439,826</u>
<u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Payroll tax payable	\$ 252
<u>Total liabilities</u>	252
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues-property taxes	9,571
Unavailable revenues-state revenue sharing	3,709
<u>Total deferred inflows of resources</u>	13,280
<u>FUND EQUITY</u>	
Fund balance	
Unassigned	426,294
<u>Total fund balance</u>	426,294
<u>Total liabilities, total deferred inflows of resources, and fund balance</u>	<u>\$ 439,826</u>

See accompanying notes and independent accountant's review report

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GENERAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2022

Total fund balance for the governmental fund at December 31, 2022	\$ 426,294
The Statement of Net Position reports receivables at their net realizable value. However, receivables not available to pay for current-period expenditures are deferred in governmental funds.	<u>13,280</u>
Net position of governmental activities at December 31, 2022	<u>\$ 439,574</u>

See accompanying notes and independent accountant's review report.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 213,157
State revenue sharing	5,511
Interest earned	369
Miscellaneous	2,340
<u>Total revenues</u>	221,377
 <u>EXPENDITURES</u>	
Current operating	
Canal maintenance	228,525
Commissioners' per diem and mileage	9,147
Dues and contributions	600
Payroll taxes	608
Professional fees	12,260
Chemical treatment	10,643
Surety bond and insurance	1,315
<u>Total expenditures</u>	263,098
 <u>NET CHANGE IN FUND BALANCE</u>	(41,721)
 <u>FUND BALANCE, beginning of year</u>	468,015
 <u>FUND BALANCE, end of year</u>	\$ 426,294

See accompanying notes and independent accountant's review report

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Total net change in fund balance for the year ended December 31, 2022, per Statement of Revenues, Expenditures and Change in Fund Balance	\$ (41,721)
<i>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.</i>	<u>(880)</u>
Change in net position for the year ended December 31, 2022, per Statement of Activities	<u>\$ (42,601)</u>

See accompanying notes and independent accountant's review report.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

8. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government, (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 Government 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 criteria includes

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the government
2. Organizations for which the government does not appoint a voting majority but are fiscally dependent on the government.
3. 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 government appoints the five commissioners of the East St. Landry Consolidated Gravity Drainage District No. 1, the District was determined to be a component unit of the St. Landry Parish Government, 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 government, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C FUND ACCOUNTING

The accounts of the East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish are organized in one fund, which is considered a separate accounting entity. The operations of the fund are accounted for by self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in this individual fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The fund presented in the financial statements is described as follows:

General Fund - The General Fund is the general operating fund of the East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish. It is used to account for all financial resources.

D. 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, the governmental activities are presented using the economic resources measurement focus.

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

- a. The fund financial statements 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.
- b. The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the 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.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

E. INVESTMENTS AND CASH

Investments are stated at cost or amortized cost, which approximates market. Louisiana statute authorize the District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investments.

F. FIXED ASSETS AND LONG-TERM LIABILITIES

The District does not have fixed assets as of December 31, 2022. The District does not capitalize infrastructure assets, if any.

G. BUDGETS AND BUDGETARY ACCOUNTING

East St Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish is required by state law to adopt an annual budget for its General Fund each year. The budget is adopted on a comparable basis to GAAP. The budget must be finally adopted by the District no later than the last day of the preceding year.

H. ENCUMBRANCES

The District does not employ the encumbrance system.

I. EQUITY CLASSIFICATION

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consist 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.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

I. EQUITY CLASSIFICATION - Continued

- c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets "

In the fund financial statements, governmental funds report 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.

1. 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 for enabling legislation.
2. Committed fund balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Board– the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Board Members remove the specified use by taking the same type of action imposing the 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.
3. Assigned fund balance – This classification reflects the amounts constrained by the Board's "intent" to be used for specific purposes but are neither restricted nor committed. The 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.
4. 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 both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

J. PENSION PLAN, VACATION, AND SICK LEAVE

The District has no pension plan or a vacation and sick leave policy.

K. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require 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, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 2 - CASH AND INVESTMENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. Under state law, the District 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.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit insurance or similar federal security 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 the amount on deposit with the fiscal agent bank. These deposits are held in the name of the District or the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2022, the carrying amounts and bank balances of cash in an interest-bearing checking account, respectively, were \$240,295 and \$240,600. The carrying amount and bank balance of investments were \$1,474. The bank balances were covered by federal depository insurance.

NOTE 3 - AD VALOREM TAXES

The District levied a tax of 10 80 mills for the year 2022. The District's ad valorem tax, levied for the calendar year, is due on or before October 1 and becomes delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the tax assessor of St. Landry Parish and are collected by the sheriff. The taxes are remitted to the District net of deductions for Pension Fund contributions.

All accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Property taxes receivables for the governmental fund types, which have been remitted within 60 days subsequent to year end, are considered measurable 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.

Ad valorem taxes receivable at December 31, 2022, was as follows:

Taxes Per Tax Roll	Retirement Contributions	Receipts November and December	Estimated Uncollectible	Net Taxes Receivable
\$ 208,033	\$ 6,578	\$ 4,923	\$ 2,184	\$ 194,348

The estimated allowance for uncollectible ad valorem tax is based on prior years' experience.

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 4 - FUND BALANCE

For the year ended December 31, 2022, East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish did not have a deficit fund balance and the fund balance was unassigned.

NOTE 5 - PER DIEM AND MILEAGE

Per Diem and mileage paid to board members are as follows:

<u>BOARD MEMBERS</u>	<u>PER DIEM</u>	<u>EXPENSE AND MILEAGE</u>
Guidroz, Nelene	\$ 1,800	\$ 363
Barron, Edward J.	1,800	225
Stanford, Benjamine	300	28
Edwards, David	1,800	363
Leblanc, Chris	1,350	130
Stanford, Trey	900	88
<u>TOTAL</u>	<u>\$ 7,950</u>	<u>\$ 1,197</u>

NOTE 6 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75 Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

NOTE 7 - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 7, 2023, which is the date the financial statements were available to be issued. As of June 7, 2023, there were no subsequent events noted.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – BUDGET (GAAP BASIS) AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 198,818	\$ 197,000	\$ 213,157	\$ 16,157
State revenue sharing	3,678	3,656	5,511	1,855
Interest earned	328	344	369	25
Miscellaneous	152	1,420	2,340	920
<u>Total revenues</u>	<u>202,976</u>	<u>202,420</u>	<u>221,377</u>	<u>18,957</u>
<u>EXPENDITURES</u>				
Current operating				
Canal maintenance	147,535	225,000	228,525	(3,525)
Commissioners' per diem and mileage	8,121	9,386	9,147	239
Dues and contributions	600	600	600	-
Payroll taxes	542	635	608	27
Professional fees	10,080	12,300	12,260	40
Chemical treatment	5,059	12,643	10,643	2,000
Surety bond and insurance	1,615	1,615	1,315	300
<u>Total expenditures</u>	<u>173,552</u>	<u>262,179</u>	<u>263,098</u>	<u>(919)</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 <u>\$ 29,424</u>	 <u>\$ (59,759)</u>	 (41,721)	 <u>\$ 18,038</u>
 <u>FUND BALANCE, beginning of year</u>			 <u>468,015</u>	
 <u>FUND BALANCE, end of year</u>			 <u>\$ 426,294</u>	

See accompanying notes and accountant's review report

OTHER SUPPLEMENTARY INFORMATION

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
SCHEDULE OF CURRENT YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

N/A

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III – MANAGEMENT LETTER

N/A

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
AS OF DECEMBER 31, 2022

Agency Head Name: Nelene Guidroz, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,800
Travel	363

VIGE, TUJAGUE  NOEL
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
AGREED-UPON PROCEDURES

The Board of Commissioners
East St. Landry Consolidated Gravity Drainage
District No. 1 of St. Landry Parish
Opelousas, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the East St. Landry Consolidated Gravity Drainage District No. 1 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, 2022, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the East St. Landry Consolidated Gravity Drainage District No. 1 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 \$30,000, 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 \$30,000 or public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (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 did not exceed budgeted revenues by more than 5%. 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 previous 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, Tujague & Noël, CPA's
Eunice, Louisiana
June 7, 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 the control and compliance matters identified below, as of December 31, 2022, and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes 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, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44.7, 44.31, and 44.36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33.463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter 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).

Yes No N/A

We have complied with R.S. 24:513 A (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes 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 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 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 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 No N/A

Prior-Year Comments

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

Yes 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 No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes 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 No N/A

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

Yes 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 []

The previous responses have been made to the best of our belief and knowledge.

Michael D Secretary 2/9/23 Date

Treasurer _____ Date

Steven Linder President 02-09-23 ✓ Date