

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2017

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James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA  
 Michael A. Roy, CPA  
 Lisa Trouille Manuel, CPA  
 Dana D. Quebedeaux, CPA



**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
 www.jsdc-cpas.com

John S. Dowling, CPA  
 1904-1984  
 John Newton Stout, CPA  
 1936-2005  
 Chizal S. Fontenot, CPA  
 1955-2012

Retired

Harold Dupre, CPA  
 1996  
 Dwight Ledoux, CPA  
 1998  
 Joel Lanclos, Jr., CPA  
 2003  
 Russell J. Stelly, CPA  
 2005

Van L. Auld, CPA

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners  
 Bellevue & Coulee Croche Gravity  
 Drainage District No. 20 of St. Landry Parish  
 Sunset, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Bellevue & Coulee Croche Gravity Drainage District No. 20 of St. Landry Parish, a component unit of the St. Landry Parish Government, which comprise of the Statement of Assets, Liabilities and Fund Balance – Cash Basis as of December 31, 2017, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund equity, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Other Supplementary Information**

The supplementary information listed on page 4, although not a part of the financial statements is required by Louisiana Revised Statute 24:513 to supplement the financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, conclusion, nor provided any form of assurance on such supplementary information.

*John S. Dowling & Company*

Opelousas, Louisiana  
 June 21, 2018

P. O. Box 1549  
 4766 I-49 North Service Road  
 Opelousas, Louisiana 70570  
 Phone: 337-948-4848  
 Fax: 337-948-6109

112 Fountain Bend Dr.  
 Lafayette, LA 70506  
 Phone: 337-984-9717  
 Fax: 337-984-5544

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE – CASH BASIS  
DECEMBER 31, 2017

|   | <u>GENERAL<br/>FUND</u> |
|---|-------------------------|
| <u>ASSETS</u>                           |                         |
| Cash in bank                            |                         |
| Checking                                | \$ 174,341              |
| Savings                                 | <u>100,719</u>          |
| <u>Total assets</u>                     | <u>275,060</u>          |
| <br><u>LIABILITIES AND FUND BALANCE</u> |                         |
| <u>LIABILITIES</u>                      |                         |
| Payroll taxes payable                   | -                       |
| <u>Total liabilities</u>                | <u>-</u>                |
| <br><u>FUND BALANCE</u>                 |                         |
| Unassigned                              | \$ 275,060              |
| <u>Total fund balance</u>               | <u>275,060</u>          |
| <u>Total liability and fund balance</u> | <u>275,060</u>          |

See independent accountant's compilation report.

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE – CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2017

|   | <u>GENERAL<br/>FUND</u> |
|---|-------------------------|
| <u>REVENUES</u>                             |                         |
| Taxes                                       |                         |
| Property taxes                              | \$ 141,442              |
| Intergovernmental revenues                  |                         |
| State revenue sharing                       | 12,313                  |
| Interest                                    |                         |
| On checking                                 | 240                     |
| On property tax                             | 688                     |
| On certificate of deposit                   | 151                     |
| <u>Total revenues</u>                       | 154,834                 |
| <br><u>EXPENDITURES</u>                     |                         |
| Current                                     |                         |
| General and administrative                  |                         |
| Restoring canals                            | 130,375                 |
| Board per diem                              | 9,847                   |
| Surety bond insurance                       | 100                     |
| Accounting                                  | 1,000                   |
| Salary                                      |                         |
| Secretary                                   | 2,400                   |
| Office rent                                 | 4,800                   |
| Payroll tax                                 | 1,001                   |
| Miscellaneous                               | 3,355                   |
| <u>Total expenditures</u>                   | 152,878                 |
| <br><u>NET CHANGE IN FUND BALANCE</u>       | <br>1,956               |
| <br><u>FUND BALANCE</u> , beginning of year | <br>273,104             |
| <br><u>FUND BALANCE</u> , end of year       | <br>275,060             |

See independent accountant's compilation report.

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
AS OF DECEMBER 31, 2017

Agency Head Name: FRED LAVERGNE - PRESIDENT

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

See independent accountant's compilation report.