

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1  
OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

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**INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

The Board of Commissioners  
 Ward One South Gravity Drainage  
 District No. 1 of St. Landry Parish  
 Opelousas, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of Ward One South Gravity Drainage District No. 1 of St. Landry Parish, a component unit of St. Landry Parish Government, as of and for the year ended December 31, 2019, 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 these 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 in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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.

**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.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 8, 2020, on the results of our agreed-upon procedures.

**Required Supplementary Information**

Management has omitted the 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. Such missing 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

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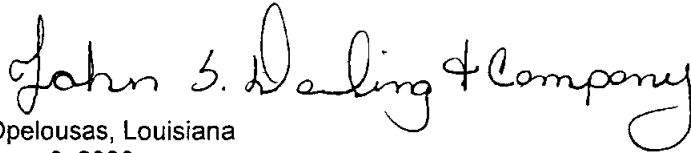
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The Board of Commissioners  
Ward One South Gravity Drainage  
District No. 1 of St. Landry Parish  
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Accounting principles generally accepted in the United States of America require that the budgetary comparison on page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled such required supplementary information, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

#### **Other Supplementary Information**

The accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer on page 28 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

A handwritten signature in cursive script that reads "John S. Darling & Company". The signature is written in black ink and is positioned above the typed name and date.

Opelousas, Louisiana  
June 8, 2020

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2019

GOVERNMENTAL ACTIVITIES

ASSETS

Cash	\$ 178,766
Investments	829,000
Property taxes receivable, net	227,518
Capital assets, net	515
<u>Total assets</u>	<u>1,235,799</u>

LIABILITIES

Accounts payable	57
Construction payable	73,911
Retainage payable	11,974
<u>Total liabilities</u>	<u>85,942</u>

NET POSITION

Net investment in capital assets	515
Unrestricted	<u>1,149,342</u>
<u>Total net position</u>	<u>1,149,857</u>

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
<u>ACTIVITIES</u>	<u>2019</u>
<u>Governmental Activities</u>	
Public works	\$ (390,331)
<u>Total governmental activities</u>	<u>(390,331)</u>
General revenues	
Property taxes	235,265
Interest and investment earnings	22,000
<u>Total general revenues</u>	<u>257,265</u>
Change in net position	(133,066)
Net position – January 1, 2019	<u>1,282,923</u>
Net position – December 31, 2019	<u><u>1,149,857</u></u>

See accompanying notes and independent accountant's review report.



FUND FINANCIAL STATEMENTS

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
BALANCE SHEET – GOVERNMENTAL FUND  
DECEMBER 31, 2019

	2019
<u>ASSETS</u>	
Cash and cash equivalents	\$ 178,766
Investments	829,000
Property taxes receivable, net	227,518
<u>Total assets</u>	1,235,284
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Accounts payable	\$ 57
Construction payable	73,911
<u>Total liabilities</u>	73,968
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues - property taxes	13,379
<u>Total deferred inflows of resources</u>	13,379
<u>FUND BALANCE</u>	
Unassigned	1,147,937
<u>Total fund balance</u>	1,147,937
<u>Total liabilities, deferred inflows of resources and fund balance</u>	1,235,284

See accompanying notes and independent accountant's review report.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2019

Total fund balance for the Governmental Fund at December 31, 2019		\$ 1,147,937
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.		13,379
The Statement of Net Position reports payables at their net realizable value. However, payables not available to pay for current-period expenditures are deferred in governmental funds.		(11,974)
Cost of capital assets at December 31, 2019	\$ 7,379	
Less: Accumulated depreciation as of December 31, 2019	<u>(6,864)</u>	<u>515</u>
Net position at December 31, 2019		<u><u>1,149,857</u></u>

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019

	2019
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 232,833
Investment earnings	22,000
<u>Total revenues</u>	254,833
<u>EXPENDITURES</u>	
Current	
General and administrative	
Canal maintenance	302,822
Chemical treatment	19,412
Office expense	939
Per diem and mileage	22,000
Professional fees	32,069
Telephone	772
<u>Total expenditures</u>	378,014
<u>NET CHANGE IN FUND BALANCE</u>	(123,181)
<u>FUND BALANCE</u> , beginning of year	1,271,118
<u>FUND BALANCE</u> , end of year	1,147,937

See accompanying notes and independent accountant's review report.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019

Total net change in fund balance for the year ended December 31, 2019, per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ (123,181)
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.		2,432
Governmental funds defer expenses that are not paid using current financial resources. However, the Statement of Activities recognizes such revenues at their net realizable value when incurred, regardless of when paid.		(11,974)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balance	\$ -	
Depreciation expense for year ended December 31, 2019	<u>(343)</u>	<u>(343)</u>
<u>Total change in net position for the year ended December 31, 2019 per Statement of Activities</u>		<u><u>(133,066)</u></u>

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Ward One South Gravity Drainage District No. 1 of St. Landry Parish, Opelousas, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

The following is a summary of certain significant accounting policies and practices of the District.

A. FINANCIAL REPORTING ENTITY

The Ward One South Gravity Drainage District No. 1 of St. Landry Parish was established for the purpose of opening and maintaining all natural drains in the District, where drainage is accomplished using the natural force of gravity.

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 (parish 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 parish 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 parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish 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 parish government appoints the District's governing body, 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 parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of Ward One South Gravity Drainage District No. 1 of St. Landry Parish, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. 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 and charges paid by the recipients of goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements. The District uses funds and account groups 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. The Governmental Fund of the District includes:

General Fund

The General Fund is the general operating fund of the Ward One South Gravity Drainage District No. 1 of St. Landry Parish. It is used to account for all financial resources except those required to be accounted for in other funds.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. 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 defined in item "b" below.

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

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. 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 proprietary fund utilizes an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

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

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State of Louisiana are recognized when susceptible to accrual. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Purchase of various operating supplies are regarded as expenditures at the time purchased. The costs of governmental fund-type inventories are recorded as expenditures when purchased and items on hand at year-end, if any, are not recorded as assets. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.



WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGETS AND BUDGETARY ACCOUNTING

The District is required by state law to adopt an annual budget for its General Fund. The budget is adopted on the modified accrual basis of accounting. The Board of Commissioners may authorize revisions requiring alteration of levels of expenditures. Operating appropriations lapse at year-end.

The operating budget was adopted at a meeting held on December 9, 2019.

E. ENCUMBRANCES

Encumbrance accounting is not used by the Drainage District.

F. INVESTMENTS AND CASH

Investments are carried at amortized cost and classified as held-to-maturity based on management's ability and intent to be held to maturity. Investments consist of cash and fixed income securities which are invested in certificates of deposit.

Louisiana statutes authorize the District to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, the Louisiana Asset Management Pool, or any other federally insured investment.

G. FIXED ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to GASB No. 34, governments were not required to report general infrastructure assets. Although now required to capitalize infrastructure, the District, due to the nature of its operations, did not have infrastructure expenditures. Also, interest costs during construction are not capitalized.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

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 asset is as follows:

Office equipment	5 - 10 years
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H. PENSION PLANS

The Drainage District does not have a pension plan.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. 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 revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

J. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consist 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.
2. 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.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "Net investment in capital assets."

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 of Directors – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes 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 District's "intent" to be used for specific purposes, but are neither restricted nor committed. The Board of Directors have 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 or committed.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. EQUITY CLASSIFICATIONS - Continued

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.

The District considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the District would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned in order as needed.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until that time. The District does not have any of this type.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. Property taxes for the governmental fund types, which have been remitted within 60 days subsequent to the year end, are considered measurable and available and recognized as revenues. All other property taxes are offset by deferred inflows of resources and, accordingly, have not been recorded as revenue.

L. FAIR VALUES OF FINANCIAL INSTRUMENTS

FASB ASC 825-10-50-10 requires disclosure of fair value information about financial instruments, whether or not recognized in the statement of financial condition. Fair values for investment securities are based on market prices found on the broker report. The fair value is disclosed in Note 2.

2. CASH AND INVESTMENTS

At December 31, 2019, the total bank balance of the District's deposits (cash and certificates of deposit) was \$1,007,915, of which all \$1,007,915 was covered by FDIC insurance.

The amortized cost and fair value of held-to-maturity securities, with gross unrealized gains and losses, as follows:

	December 31, 2019			Fair Value
	Amortized Cost	Unrealized Gains	Unrealized Losses	
Brokered Certificates of Deposit	\$ 829,000	\$ 7,702	\$ -	\$ 836,702

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

2. CASH AND INVESTMENTS - Continued

The following is a summary of maturities of securities held-to-maturity at December 31, 2019:

	<u>Amortized Cost</u>	<u>Fair Value</u>
Amounts maturing in:		
One year or less	450,000	\$ 450,258
After one year through five years	379,000	386,444
After five years through ten years	-	-
After ten years	-	-
	<u>\$ 829,000</u>	<u>\$ 836,702</u>

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. 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 securities are held in the name of the District or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2019, the District's total bank balances were fully insured and therefore not exposed to custodial credit risk. The District does not have a policy for custodial credit risk.

3. PROPERTY TAXES

The District's ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District. Property taxes are due on October 1 and become delinquent by January 1 of the following year. The St. Landry Parish Sheriff bills, collects, and distributes the property taxes for the District using the assessed values determined by the tax assessor of St. Landry Parish.

All accounts and property taxes receivable are shown net of any allowance for uncollectible accounts. Governmental funds report deferred revenue in connection with receivables for revenues over 60 days that are not considered to be available to liquidate liabilities of the current period.

For the year ended December 31, 2019, a tax millage of 3.49 was assessed for maintenance. As per state requirements, each taxing district of the parish must remit 3.13% of total ad valorem taxes per the tax roll to the pension fund. This amount is determined by the legislative auditor each year. Since the Sheriff collects all taxes for the parish, the tax collected in the first month is reduced by the Sheriff for the pension fund amount owed and the remainder is remitted to the taxing district. Therefore, property taxes are shown net of pension fund distributions as follows:

	<u>Total Tax Per Roll</u>	<u>Pension Fund Requirements</u>	<u>Property Tax Receivable</u>
General Fund	\$ 244,176	\$ (7,655)	\$ 236,521

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

4. PROPERTY TAXES RECEIVABLE

A breakdown of property taxes receivable as of December 31, 2019 is as follows:

	<u>Taxes Receivable</u>	<u>Estimated Uncollectible</u>	<u>Collections in December</u>	<u>Net Taxes Receivable</u>
General Fund	\$ 236,521	\$ (1,604)	\$ (7,399)	\$ 227,518

5. CAPITAL ASSETS AND DEPRECIATION

Capital assets and depreciation activity as of and for the year ended December 31, 2019, for the District are as follows:

	<u>Balances 1/1/2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances 12/31/2019</u>
Governmental activities				
Office equipment	\$ 7,379	\$ -	\$ -	\$ 7,379
<u>Totals at historical cost</u>	<u>7,379</u>	<u>-</u>	<u>-</u>	<u>7,379</u>
Less accumulated depreciation				
Office equipment	(6,521)	(343)	-	(6,864)
<u>Total accumulated depreciation</u>	<u>(6,521)</u>	<u>(343)</u>	<u>-</u>	<u>(6,864)</u>
Governmental activities				
Capital assets, net	<u>858</u>	<u>(343)</u>	<u>-</u>	<u>515</u>

Depreciation expense for the year ended December 31, 2019 amounted to \$343.

6. PER DIEM AND MILEAGE

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

<u>Board Members</u>	<u>2019</u>
John Auzenne	\$ 1,800
Wayne Doucet	1,800
Perry Fontenot	1,800
Randy Wagley	1,800
Mitchell Wyble	1,800
<u>Total</u>	<u>9,000</u>

7. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 8, 2020, which is the date of the financial statements were available to be issued. As of June 8, 2020, there were no subsequent events noted.

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019

8. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Ward One South 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. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

9. FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balances are detailed according to balance classification and fund.

	<u>General Fund</u>
Fund Balances:	
Nonspendable	\$ -
Restricted	-
Committed	-
Assigned	-
Total - Assigned	<u>-</u>
Unassigned	<u>1,147,937</u>
Total fund balances	<u><u>1,147,937</u></u>

REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2019

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET		ACTUAL	
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 217,000	\$ 216,027	\$ 232,833	\$ 16,806
Interest income	11,000	43,048	22,000	(21,048)
<u>Total revenues</u>	<u>228,000</u>	<u>259,075</u>	<u>254,833</u>	<u>(4,242)</u>
<u>EXPENDITURES</u>				
Current				
General and administrative				
Canal maintenance	366,500	179,399	302,822	(123,423)
Chemical treatment	-	-	19,412	(19,412)
Office expense	1,100	1,126	939	187
Per diem and mileage	23,300	22,900	22,000	900
Professional fees	43,300	26,219	32,069	(5,850)
Telephone	740	779	772	7
<u>Total expenditures</u>	<u>434,940</u>	<u>230,423</u>	<u>378,014</u>	<u>(147,591)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(206,940)</u>	<u>28,652</u>	<u>(123,181)</u>	<u>(151,833)</u>
<u>FUND BALANCE</u> , beginning of year			<u>1,271,118</u>	
<u>FUND BALANCE</u> , end of year			<u>1,147,937</u>	

See independent accountant's review report.



OTHER SUPPLEMENTARY INFORMATION

James L. Nicholson, Jr., 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  
 Russell J. Stelly, CPA - 1942 - 2019

Retired

Harold Dupre, CPA - 1996  
 Dwight Ledoux, CPA - 1998  
 Joel Lanclos, Jr., CPA - 2003  
 G. Kenneth Pavy, II, CPA - 2020

Van L. Auld, CPA

INDEPENDENT ACCOUNTANT'S REPORT  
 ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners  
 Ward One South Gravity Drainage  
 District No. 1 of St. Landry Parish  
 Opelousas, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of Ward One South Gravity Drainage District No. 1 of St. Landry Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the District's compliance with certain laws and regulations during the year ended December 31, 2019, included in the accompanying Louisiana Attestation Questionnaire. Management of the District 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 or public works exceeding \$157,700. Compare the documentation for these expenditures to Louisiana Revised State (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.

No expenditures were made during the year for materials and supplies exceeding \$30,000. Bids were obtained for public works exceeding \$157,700, in accordance with R.S. 38:2211-2296.

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 required list including the noted information.

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

The District had no employees during the period under examination.

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

The Board of Commissioners  
 Ward One South Gravity Drainage District  
 No. 1 of St. Landry Parish  
 Page 2

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

The District had no employees during the period under examination.

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.

No vendors appear on both lists.

#### Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended 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 the adoption of the original budget to the minutes of a meeting held on December 10, 2018, which indicated that the budget had been adopted by the Directors of the District by a unanimous vote. The budget was amended December 9, 2019.

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. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

We compared the revenues and expenditures of the General Fund's final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual revenues by 5% or more. Actual expenditures exceeded budgeted expenditures by 5% or more.

Management Response: The District incurred unexpected expenditures for a large project in the month of December 2019. The District will ensure that actual expenditures do not exceed budgeted expenditures by more than 5% on all future budgets prepared.

Contact person: Claire Speyrer, Secretary/Treasurer

#### 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 payee in the supporting documentation, (b) report whether the six disbursements are coded to the correct fund and general ledger account, and (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

All payments received approval from the Board of commissioners during their monthly meetings.

The Board of Commissioners  
 Ward One South Gravity Drainage District  
 No. 1 of St. Landry Parish  
 Page 3

### 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.

Ward One South Gravity Drainage District No. 1 of St. Landry Parish is only required to post a notice of each meeting and the accompanying agenda. Management has asserted that such documents were properly posted, and the notices are included with the minutes.

### 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 inspected copies of all bank deposit slips for the period under examination 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.

A reading of the minutes of the District for the year indicated no approval for any such payments noted. As noted in agreed-upon procedure (3), the District has no employees and therefore no payroll records to examine.

### State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The agency provided for a timely report.

14. Inquire of management and report whether the agency entered into any contracts that utilize 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 agency did not enter into any contracts that utilize state funds.

### Prior Comments and Recommendations

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

Our prior report dated June 11, 2019 included one comment which remains unresolved.

The Board of Commissioners  
Ward One South Gravity Drainage District  
No. 1 of St. Landry Parish  
Page 4

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Ward One South Gravity Drainage District No. 1 of St. Landry Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

  
Opelousas, Louisiana  
June 8, 2020

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION I - INTERNAL CONTROL AND COMPLIANCE

2019-1 ACTUAL EXPENDITURES EXCEEDED BUDGETED EXPENDITURES BY MORE THAN FIVE PERCENT

Condition: Total expenditures exceeded budgeted expenditures by \$147,591 which caused the percentage variance to be 64.05%.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual expenditures exceed budgeted expenditures by more than five percent.

Cause: The budget was not properly amended to account for the increase in expenditures.

Effect: Although the budget was amended before the fiscal year-end, the actual expenditures exceeded budgeted expenditures by more than five percent.

Recommendation: Ward One South Gravity Drainage District NO. 1 of St. Landry Parish should budget expenditures more accurately in the future to reflect actual expenditures.

Corrective Action Plan: The District incurred unexpected expenditures in the month of December 2019. The District will ensure that actual expenditures do not exceed budgeted expenditures by more than 5% on all future budgets prepared.

Contact Person: Claire Speyrer, Secretary/Treasurer

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings

WARD ONE SOUTH GRAVITY DRAINAGE DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION I - INTERNAL CONTROL AND COMPLIANCE

2018-1 ACTUAL EXPENDITURES EXCEEDED BUDGETED EXPENDITURES BY MORE THAN FIVE PERCENT

Unresolved – Repeat comment.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings

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

January 14, 2020 (Date Transmitted)

John S. Dowling & Company (CPA Firm Name)

PO Box 1549 (CPA Firm Address)

Opelousas, LA 70571-1549 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2019 (date) 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 public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No

**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

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

**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

**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

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No

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

Yes  No

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

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



**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.  
Yes  No

**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

**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

**Prior-Year Comments**

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

Yes  No

**General**

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No

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

Yes  No

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

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes  No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes  No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes  No

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

*Wayne Adams* Secretary 1/14/20 Date  
*William Adams* Treasurer 1/14/2020 Date  
*Wayne Adams* President 1/14/2020 Date

WARD ONE SOUTH 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  
FOR THE YEAR ENDED DECEMBER 31, 2019

**Agency Head Name:** Randy Wagley, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	1,800
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 review report.