

COULEE CROCHE GRAVITY DRAINAGE
DISTRICT NO. 22 OF ST. LANDRY PARISH
SUNSET, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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Chizal S. Fontenot, CPA
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Retired

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

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
Coulee Croche Gravity Drainage District No. 22
of St. Landry Parish
Sunset, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Coulee Croche Gravity Drainage District No. 22 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 or provide any assurance on such supplementary information.

John S. Dowling & Company
Opelousas, Louisiana
June 21, 2018

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COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS
DECEMBER 31, 2017

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash in bank	\$ 181,786
Certificate of deposit	37,195
	<hr/>
<u>Total assets</u>	<u>218,981</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll taxes payable	\$ -
<u>Total liabilities</u>	<hr/> <u>-</u>
 <u>FUND BALANCE</u>	
Unassigned	218,981
<u>Total fund balance</u>	<hr/> <u>218,981</u>
<u>Total liability and fund balance</u>	<hr/> <u>218,981</u>

See independent accountant's compilation report.

COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
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 FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 102,190
Intergovernmental revenues	
State revenue sharing	7,069
Interest	
On checking	353
On property tax	393
On certificate of deposit	259
<u>Total revenues</u>	<u>110,264</u>
 <u>EXPENDITURES</u>	
Current	
General and administrative	
Restoring canals	200
Chemical treatment	-
Board per diem	9,150
Mileage	638
Surety bond insurance	100
Accounting	1,000
Salary -	
Secretary	2,400
Office rent	4,800
Payroll tax	1,014
Miscellaneous	4,188
<u>Total expenditures</u>	<u>23,490</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 86,774
 <u>FUND BALANCE</u> , beginning of year	 <u>132,207</u>
 <u>FUND BALANCE</u> , end of year	 <u>218,981</u>

See independent accountant's compilation report.

COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
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: PAUL HENRY - PRESIDENT

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,800
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	219
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.