

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2020

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**JOHN S. DOWLING & COMPANY**  
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
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Retired

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

To the Board Members  
 St. Landry Parish Sewer District No. 1  
 Opelousas, Louisiana

Management is responsible for the accompanying financial statements of the business-type activities of the St. Landry Parish Sewer District No. 1, a component unit of the St. Landry Parish Government, as of and for the year ended December 31, 2020, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted management's discussion and analysis that is required to be presented. 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The supplementary information on pages 4 and 5 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. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the St. Landry Parish Sewer District No. 1.

*John S. Dowling & Company*

Opelousas, Louisiana  
 February 3, 2021

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
DECEMBER 31, 2020

ASSETS

Cash	\$ 84,478
Investments	22,393
Accounts receivable	5,310
Land	16,950
Buildings	1,267
Sewerage system	453,265
Accumulated depreciation	<u>(355,368)</u>
<u>Total assets</u>	<u>228,295</u>

LIABILITIES AND NET POSITION

LIABILITIES

Lease payable	\$ 83,016
<u>Total liabilities</u>	<u>83,016</u>

NET POSITION

Net investment in capital assets	116,114
Unrestricted	29,165
<u>Total net position</u>	<u>145,279</u>

<u>Total liabilities and net position</u>	<u>228,295</u>
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See accountant's compilation report.

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>OPERATING REVENUES</u>	
Charges for service	\$ 68,853
<u>Total operating revenues</u>	<u>68,853</u>
<u>OPERATING EXPENSES</u>	
Clerical fees	2,400
Office expense	286
Accounting, legal and professional fees	1,110
Analysis	4,485
Board members' fees	11,695
Insurance	988
Licenses and permits	1,137
Postage	54
Repairs	19,958
Utilities	8,510
Supplies	1,821
Interest expense	3,911
Depreciation	13,174
<u>Total operating expenses</u>	<u>69,529</u>
Net operating loss	<u>(676)</u>
<u>NON-OPERATING REVENUES</u>	
Interest income	276
Miscellaneous	28
<u>Total non-operating revenues</u>	<u>304</u>
<u>CHANGE IN NET POSITION</u>	(372)
<u>NET POSITION</u> , beginning of year	<u>145,651</u>
<u>NET POSITION</u> , end of year	<u>145,279</u>

See accountant's compilation report.

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
SCHEDULE OF BOARD MEMBERS' COMPENSATION  
AS OF DECEMBER 31, 2020

<u>Name of Board Member</u>	<u>Office Held</u>	<u>Amount</u>
Perry Fontenot	President	\$ 1,190
Sonny Ray	Treasurer / Secretary	7,190
Damien Hargroder	Board Member	425
Wiley Sylvester	Board Member	1,190
Greg Ardoin	Board Member	1,190
Dale Vidrine	Board Member	<u>510</u>
Total		<u><u>11,695</u></u>

See accountant's compilation report.

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
AS OF DECEMBER 31, 2020

Agency Head Name: Perry Fontenot, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,190
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 accountant's compilation report.