

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

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

Management is responsible for 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, 2020. 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 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.

Required Supplementary Information

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. 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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 14 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Supplementary Information

The schedule of compensation presented on page 16, although not a part of the basic financial statements is required by Louisiana Revised Statute 24:513 to supplement the basic financial statements. The other supplementary information was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to East St. Landry Consolidated Gravity Drainage District No. 1 of St. Landry Parish.

John S. Dowling & Company
 Opelousas, Louisiana
 April 13, 2021

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, 2020

GOVERNMENTAL
ACTIVITIES

ASSETS

Cash	\$ 243,714
Certificates of deposit	1,464
Ad Valorem taxes receivable (net)	183,300
State revenue sharing receivable	3,684
<u>Total assets</u>	<u>432,162</u>

LIABILITIES

Payroll tax payable	275
<u>Total Liabilities</u>	<u>275</u>

NET POSITION

Unrestricted	431,887
<u>Total net position</u>	<u>431,887</u>

See accompanying notes and accountant's compilation 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, 2020

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
Governmental Activities		
General government	<u>\$ 140,704</u>	<u>\$ (140,704)</u>
	General Revenues	
	Taxes	184,465
	State revenue sharing	5,512
	Interest	302
	<u>Total general revenues</u>	<u>190,279</u>
	<u>Change in net position</u>	49,575
	Net position - January 1, 2020	<u>382,312</u>
	Net position - December 31, 2020	<u>431,887</u>

FUND FINANCIAL STATEMENTS

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT
NO. 1 OF ST. LANDRY PARISH
OPELOUSAS, LOUISIANA
BALANCE SHEET – GENERAL FUND
DECEMBER 31, 2020

	2020
<u>ASSETS</u>	
Cash	\$ 243,714
Certificates of deposit	1,464
Ad valorem tax receivable	
Net of allowance for uncollectibles	183,300
State revenue sharing receivable	3,684
<u>Total assets</u>	432,162
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Payroll tax payable	\$ 275
<u>Total liabilities</u>	275
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues-property taxes	9,919
Unavailable revenues-state revenue sharing	3,684
<u>Total deferred inflows of resources</u>	13,603
 <u>FUND EQUITY</u>	
Fund balance	
Unassigned	418,284
<u>Total fund balance</u>	418,284
<u>Total liabilities and fund balance</u>	432,162

See accompanying notes and accountant's compilation 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, 2020

Total fund balance for the governmental fund at December 31, 2020	\$ 418,284
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>13,603</u>
Net position of governmental activities at December 31, 2020	<u><u>431,887</u></u>

See accompanying notes and accountant's compilation 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, 2020

	2020
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 184,698
State revenue sharing	5,512
Interest earned	302
<u>Total revenues</u>	190,512
<u>EXPENDITURES</u>	
Current operating	
Beaver Maintenance	600
Canal maintenance	119,300
Commissioners' per diem and mileage	8,565
Dues and contributions	600
Office supplies	87
Payroll taxes	574
Professional fees	9,663
Surety bond and insurance	1,315
<u>Total expenditures</u>	140,704
 <u>NET CHANGE IN FUND BALANCE</u>	 49,808
 <u>FUND BALANCE, beginning of year</u>	 368,476
 <u>FUND BALANCE, end of year</u>	 418,284

See accompanying notes and accountant's compilation 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, 2020

Total net change in fund balance for the year ended December 31, 2020, per Statement of Revenues, Expenditures and Change in Fund Balance	\$ 49,808
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.	<u>(233)</u>
Change in net position for the year ended December 31, 2020, per Statement of Activities	<u><u>49,575</u></u>

See accompanying notes and accountant's compilation 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, 2020

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.

B. 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, 2020

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, 2020

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, 2020. 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, 2020

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, 2020

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. 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 equal the amount on deposit with the fiscal agent bank at all times.

The District does not have a policy for custodial credit risk.

At December 31, 2020, the carrying amounts and bank balances of cash in an interest-bearing checking account, respectively, were \$243,714 and \$244,022. The carrying amount and bank balance of investments were \$1,464. 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 2020. 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, 2020, was as follows:

<u>Taxes Per</u> <u>Tax Roll</u>	<u>Retirement</u> <u>Contributions</u>	<u>Receipts</u> <u>November and</u> <u>December</u>	<u>Estimated</u> <u>Uncollectible</u>	<u>Net Taxes</u> <u>Receivable</u>
\$ 193,871	\$ 6,133	\$ -	\$ 4,438	\$ 183,300

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

NOTE 4 - FUND BALANCE

For the year ended December 31, 2020, 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.

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, 2020

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	\$ 1,650	\$ 316
Barron, Edward J.	1,500	184
Stanford, Benjamine	1,200	110
Edwards, David	1,650	316
Leblanc, Chris	<u>1,500</u>	<u>139</u>
<u>TOTAL</u>	<u>7,500</u>	<u>1,065</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 April 13, 2021, which is the date the financial statements were available to be issued. As of April 13, 2021, 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, 2020

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 166,272	\$ 173,892	\$ 184,698	\$ 10,806
State revenue sharing	3,752	3,670	5,512	1,842
Interest earned	264	252	302	50
<u>Total revenues</u>	<u>170,288</u>	<u>177,814</u>	<u>190,512</u>	<u>12,698</u>
<u>EXPENDITURES</u>				
Current operating				
Beaver Maintenance	-	800	600	200
Canal maintenance	167,551	160,000	119,300	40,700
Commissioners' per diem and mileage	10,016	8,886	8,565	321
Dues and contributions	800	600	600	-
Miscellaneous	3,542	-	-	-
Office supplies	-	186	87	99
Payroll taxes	1,131	632	574	58
Professional fees	11,144	10,310	9,663	647
Chemical treatment	3,727	-	-	-
Surety bond and insurance	1,679	1,615	1,315	300
<u>Total expenditures</u>	<u>199,590</u>	<u>183,029</u>	<u>140,704</u>	<u>42,325</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(29,302)</u>	<u>(5,215)</u>	49,808	<u>55,023</u>
<u>FUND BALANCE, beginning of year</u>			<u>368,476</u>	
<u>FUND BALANCE, end of year</u>			<u>418,284</u>	

See accompanying notes and accountant's compilation 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, 2020

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, 2020

Agency Head Name: Nelene Guidroz, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,650
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	316
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.