

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE  
DISTRICT NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2017

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ACCOUNTANT'S COMPILATION REPORT

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, 2017. 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.

**Supplementary Information**

The supplementary information listed on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The supplementary information was subject to our compilation engagement; however, 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.

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

Opelousas, Louisiana  
 May 10, 2018

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, 2017

	GOVERNMENTAL ACTIVITIES
<u>ASSETS</u>	
Cash	\$ 154,845
Certificates of deposit	1,440
Ad Valorem taxes receivable (net)	172,163
State revenue sharing receivable	5,635
Due from IRS	129
<u>Total assets</u>	334,212
<u>LIABILITIES</u>	
Payroll tax payable	-
<u>Total Liabilities</u>	-
<u>NET POSITION</u>	
Unrestricted	334,212
<u>Total net position</u>	334,212

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, 2017

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>NET ( EXPENSES) REVENUES AND CHANGES IN NET POSITION GOVERNMENTAL ACTIVITIES</u>
Governmental Activities		
General government	<u>\$ 186,654</u>	<u>\$ (186,654)</u>
	General Revenues	
	Taxes	166,674
	State revenue sharing	3,982
	Interest	247
	Miscellaneous	987
	<u>Total general revenues</u>	<u>171,890</u>
	<u>Change in net position</u>	<u>(14,764)</u>
	Net position - January 1, 2017	<u>348,976</u>
	Net position - December 31, 2017	<u>334,212</u>

See accompanying notes and accountant's compilation report.

FUND FINANCIAL STATEMENTS

EAST ST. LANDRY CONSOLIDATED GRAVITY DRAINAGE DISTRICT  
NO. 1 OF ST. LANDRY PARISH  
OPELOUSAS, LOUISIANA  
BALANCE SHEET – GENERAL FUND  
DECEMBER 31, 2017

	2017
<u>ASSETS</u>	
Cash	\$ 154,845
Certificates of deposit	1,440
Ad valorem tax receivable	
Net of allowance for uncollectibles	172,163
State revenue sharing receivable	5,635
Due from IRS	129
<u>Total assets</u>	<u>334,212</u>
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Payroll tax payable	\$ -
<u>Total liabilities</u>	-
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Unavailable revenues-property taxes	11,360
<u>Total deferred inflows of resources</u>	<u>11,360</u>
 <u>FUND EQUITY</u>	
Fund balance	
Unassigned	322,852
<u>Total fund balance</u>	<u>322,852</u>
<u>Total liabilities and fund balance</u>	<u>334,212</u>

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, 2017

Total fund balance for the governmental fund at December 31, 2017	\$ 322,852
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>11,360</u>
Net position of governmental activities at December 31, 2017	<u><u>334,212</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, 2017

	2017
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 193,789
Intergovernmental	
State revenue sharing	3,982
Interest earned	247
Miscellaneous	987
<u>Total revenues</u>	199,005
 <u>EXPENDITURES</u>	
Current operating	
Bad debt expense	-
Canal maintenance	165,765
Commissioners' per diem	9,076
Dues and contributions	600
Election expense	60
Office supplies	79
Payroll taxes	620
Professional fees	9,075
Protest taxes	-
Surety bond and insurance	1,379
<u>Total expenditures</u>	186,654
 <u>NET CHANGE IN FUND BALANCE</u>	12,351
 <u>FUND BALANCE, beginning of year</u>	310,501
 <u>FUND BALANCE, end of year</u>	322,852

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, 2017

Total net change in fund balance for the year ended December 31, 2017, per Statement of Revenues, Expenditures and Change in Fund Balance	\$ 12,351
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>(27,115)</u>
Change in net position for the year ended December 31, 2017, per Statement of Activities	<u><u>(14,764)</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, 2017

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, 2017

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, 2017

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, 2017. 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, 2017

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, 2017

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

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

At December 31, 2017, the carrying amounts and bank balances of cash in an interest-bearing checking account, respectively, were \$154,845 and \$155,633. The carrying amount and bank balance of investments were \$1,440. The bank balances were covered by federal depository insurance.

NOTE 3 - AD VALOREM TAXES

The District levied a tax of 10.81 mills for the year 2017. 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, 2017, was as follows:

Taxes Per Tax Roll	Retirement Contributions	Receipts November and December	Estimated Uncollectible	Net Taxes Receivable
\$ 185,408	\$ 5,881	\$ 2,953	\$ 4,411	\$ 172,163

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

NOTE 4 - FUND BALANCE

For the year ended December 31, 2017, 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, 2017

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	\$ 1,800	\$ 201
Barron, Edward J.	1,650	226
Stanford, Benjamine	1,200	164
Edwards, David	1,800	201
Leblanc, Chris	<u>1,650</u>	<u>184</u>
<u>TOTAL</u>	<u>8,100</u>	<u>976</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. 45 Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions.

NOTE 7 - SUBSEQUENT EVENTS

Subsequent events were evaluated through May 10, 2018, which is the date the financial statements were available to be issued. As of May 10, 2018, 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, 2017

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Taxes				
Property taxes	\$ 170,962	\$ 170,125	\$ 193,789	\$ 23,664
Intergovernmental				
State revenue sharing	1,816	3,317	3,982	665
Interest earned	264	213	247	34
Miscellaneous		-	987	987
<u>Total revenues</u>	<u>173,042</u>	<u>173,655</u>	<u>199,005</u>	<u>25,350</u>
<u>EXPENDITURES</u>				
Current operating				
Canal maintenance	143,720	166,735	165,765	970
Commissioners' per diem	9,605	9,164	9,076	88
Dues and contributions	800	800	600	200
Miscellaneous	157	160	60	100
Office supplies	-	179	79	100
Payroll taxes	775	1,010	620	390
Professional fees	9,400	9,400	9,075	325
Surety bond and insurance	1,679	1,679	1,379	300
<u>Total expenditures</u>	<u>166,136</u>	<u>189,127</u>	<u>186,654</u>	<u>2,473</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>6,906</u>	<u>(15,472)</u>	12,351	<u>27,823</u>
<u>FUND BALANCE, beginning of year</u>			<u>310,501</u>	
<u>FUND BALANCE, end of year</u>			<u>322,852</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, 2017

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, 2017

Agency Head Name: Nelene Guidroz, 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	201
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.