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BELLEVUE & COULEE CROUCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/17/10

T A B L E O F C O N T E N T S

	<u>PAGE</u>
Accountant's Compilation Report	1
Statement of Assets, Liabilities and Fund Equity - Cash Basis	2
Statement of Revenues and Expenses - Cash Basis	3

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

John S. Dowling, CPA  
1904-1984  
John Newton Stout, CPA  
1936-2005

Retired

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

ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners  
Bellevue & Coulee Crouche Gravity  
Drainage District No. 20 of St. Landry Parish  
Sunset, Louisiana

We have compiled the accompanying Statement of Assets, Liabilities and Fund Equity - Cash Basis of Bellevue & Coulee Crouche Gravity Drainage District No. 20 of St. Landry Parish, a component unit of the St. Landry Parish Government, as of December 31, 2009 and the related Statement of Revenues and Expenses - Cash Basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on 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, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*John S. Dowling & Company*

Opelousas, Louisiana  
March 8, 2010

BELLEVUE & COULEE CROUCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY - CASH BASIS  
DECEMBER 31, 2009

	<u>General Fund</u>
<u>ASSETS</u>	
Cash and cash equivalents on hand	\$ <u>47,772</u>
<u>Total assets</u>	<u>47,772</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
<u>Total liabilities</u>	<u>-0-</u>
 <u>FUND BALANCE</u>	
<u>Total fund balance</u>	<u>\$47,772</u> <u>47,772</u>
<u>Total liabilities and fund balance</u>	<u>47,772</u>

See accountant's compilation report.

BELLEVUE & COULEE CROUCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF REVENUES AND EXPENSES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>General Fund</u>
<u>REVENUES</u>	
Property taxes	\$86,685
State revenue sharing	10,708
Interest on checking	327
Interest on property taxes	388
<u>Total revenues</u>	<u>98,108</u>
 <u>EXPENSES</u>	
Restoring canals	47,363
Helicopter spraying	3,875
Board per diem	6,000
Board travel reimbursement	807
Salary - secretary	2,400
Payroll taxes	1,333
Office rent	3,600
Professional fees	610
Miscellaneous	228
Insurance	50
<u>Total expenses</u>	<u>66,266</u>
 <u>INCREASE IN FUND BALANCE</u>	 31,842
<u>FUND BALANCE, beginning of year</u>	<u>15,930</u>
<u>FUND BALANCE, end of year</u>	<u>47,772</u>

See accountant's compilation report.