

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS  
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John S. Dowling, CPA - 1904-1984  
John Newton Stout, CPA - 1936-2005  
Chizal S. Fontenot, CPA - 1955-2012  
Russell J. Stelly, CPA - 1942-2019  
Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

**Retired**

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

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

Management is responsible for the accompanying financial statements of the governmental activities of Bellevue & Coulee Croche Gravity Drainage District No. 20 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, 2023, 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. 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, conclusion, nor provided any form of assurance on such supplementary information.

A handwritten signature in cursive script that reads 'John S. Dowling &amp; Company'. The signature is written in black ink and is positioned above the date and location of the report.

Opelousas, Louisiana  
February 19, 2024

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BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE – CASH BASIS  
DECEMBER 31, 2023

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash in bank	
Checking	\$ 195,388
Savings	<u>101,656</u>
<u>Total assets</u>	<u>297,044</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll taxes payable	\$ 416
<u>Total liabilities</u>	<u>416</u>
 <u>FUND BALANCE</u>	
Unassigned	<u>296,628</u>
<u>Total fund balance</u>	<u>296,628</u>
<u>Total liability and fund balance</u>	<u>297,044</u>

See accountant's compilation report.

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE – CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2023

	GENERAL FUND
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 168,021
Intergovernmental revenues	
State revenue sharing	12,571
Interest	
On checking	65
On certificate of deposit	225
<u>Total revenues</u>	180,882
 <u>EXPENDITURES</u>	
Current	
General and administrative	
Restoring canals	126,885
Board per diem	9,750
Mileage	566
Surety bond insurance	100
Accounting	2,430
Salary	
Secretary	2,400
Office rent	4,800
Chemical treatment	9,370
Payroll tax	1,325
Eradication	1,590
Miscellaneous	145
<u>Total expenditures</u>	159,361
 <u>NET CHANGE IN FUND BALANCE</u>	21,521
 <u>FUND BALANCE</u> , beginning of year	275,107
 <u>FUND BALANCE</u> , end of year	296,628

See accountant's compilation report.

BELLEVUE & COULEE CROCHE GRAVITY  
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH  
SUNSET, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
AS OF DECEMBER 31, 2023

Agency Head Name: MICHAEL MILLS - PRESIDENT

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,950
Benefits-insurance	0
Benefits-retirement	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	250
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.