

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
FINANCIAL STATEMENTS  
DECEMBER 31, 2022

TABLE OF CONTENTS

	<u>PAGE</u>
Accountant's Compilation Report	1
Statement of Net Position – Proprietary Fund	2
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund	3
Schedule of Board Members' Compensation	4
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	5

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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

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, 2022, 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 6, 2023

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION – PROPRIETARY FUND  
DECEMBER 31, 2022

ASSETS

Cash	\$ 89,938
Investments	22,468
Accounts receivable	9,216
Land	16,950
Buildings	1,267
Sewerage system	453,265
Accumulated depreciation	<u>(380,144)</u>
<u>Total assets</u>	<u>212,960</u>

LIABILITIES AND NET POSITION

LIABILITIES

Lease payable	<u>\$ 64,566</u>
<u>Total liabilities</u>	<u>64,566</u>

NET POSITION

Net investment in capital assets	91,338
Unrestricted	<u>57,056</u>
<u>Total net position</u>	<u>148,394</u>
<u>Total liabilities and net position</u>	<u>212,960</u>

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, 2022

<u>OPERATING REVENUES</u>	
Charges for service	\$ 94,518
<u>Total operating revenues</u>	<u>94,518</u>
<u>OPERATING EXPENSES</u>	
Computer expense	
Clerical fees	4,620
Office expense	1,733
Accounting, legal and professional fees	1,415
Advertising	150
Analysis	4,762
Bank charges	635
Board members' fees	12,035
Insurance	1,086
Licenses and permits	1,802
Postage	166
Repairs	21,931
Utilities	20,267
Supplies	1,162
Interest expense	3,164
Miscellaneous expense	1,500
Depreciation	12,117
<u>Total operating expenses</u>	<u>88,545</u>
Net operating Income	<u>5,973</u>
<u>NON-OPERATING REVENUES</u>	
Interest income	182
Miscellaneous	1,655
<u>Total non-operating revenues</u>	<u>1,837</u>
<u>CHANGE IN NET POSITION</u>	7,810
<u>NET POSITION</u> , beginning of year	<u>140,584</u>
<u>NET POSITION</u> , end of year	<u>148,394</u>

See accountant's compilation report.

ST. LANDRY PARISH SEWER DISTRICT NO. 1  
OPELOUSAS, LOUISIANA  
SCHEDULE OF BOARD MEMBERS' COMPENSATION  
AS OF DECEMBER 31, 2022

<u>Name of Board Member</u>	<u>Office Held</u>	<u>Amount</u>
Perry Fontenot	President	\$ 1,020
Calvin Ardoin	Treasurer / Secretary	7,020
Damien Hargroder	Board Member	935
Wiley Sylvester	Board Member	1,020
Greg Ardoin	Board Member	1,020
Dale Vidrine	Board Member	<u>1,020</u>
Total		<u><u>12,035</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, 2022

Agency Head Name: Perry Fontenot, President

<u>Purpose</u>	<u>Amount</u>
Salary	\$1,020
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.