

COULEE CROCHE GRAVITY DRAINAGE
DISTRICT NO. 22 OF ST. LANDRY PARISH
SUNSET, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

TABLE OF CONTENTS

	<u>PAGE</u>
Accountant's Compilation Report	1
Statement of Assets, Liabilities, and Fund Balance – Cash Basis	2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis	3
<u>Other Supplementary Information</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	4

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 www.jsdc-cpas.com

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
 Coulee Croche Gravity Drainage District No. 22
 of St. Landry Parish
 Sunset, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of Coulee Croche Gravity Drainage District No. 22 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, 2021 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. Accordingly, 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 or provide any assurance on such supplementary information.

John S. Dowling & Company

Opelousas, Louisiana
 April 28, 2022

COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE – CASH BASIS
DECEMBER 31, 2021

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash in bank	\$ 312,165
Certificate of deposit	<u>38,684</u>
<u>Total assets</u>	<u>350,849</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll taxes payable	\$ 21
<u>Total liabilities</u>	<u>21</u>
 <u>FUND BALANCE</u>	
Unassigned	<u>350,828</u>
<u>Total fund balance</u>	<u>350,828</u>
<u>Total liability and fund balance</u>	<u>350,849</u>

See accountant's compilation report.

COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE – CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>GENERAL FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 114,238
Intergovernmental revenues	
State revenue sharing	5,791
Interest	
On checking	380
On property tax	1,061
On certificate of deposit	461
<u>Total revenues</u>	<u>121,931</u>
 <u>EXPENDITURES</u>	
Current	
General and administrative	
Restoring canals	69,130
Board per diem	10,500
Mileage	744
Surety bond insurance	100
Accounting	1,700
Salary -	
Secretary	2,400
Office rent	4,800
Payroll tax	987
Chemical treatment	2,725
Miscellaneous	1,065
<u>Total expenditures</u>	<u>94,151</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 <u>27,780</u>
 <u>FUND BALANCE</u> , beginning of year	 <u>323,048</u>
 <u>FUND BALANCE</u> , end of year	 <u>350,828</u>

See accountant's compilation report.

COULEE CROCHE GRAVITY DRAINAGE DISTRICT NO. 22
OF ST. LANDRY PARISH
SUNSET, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
AS OF DECEMBER 31, 2021

Agency Head Name: PAUL HENRY - PRESIDENT

<u>Purpose</u>	<u>Amount</u>
Salary	\$2,100
Benefits-insurance	0
Benefits-retirement	0
Benefits	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	322
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accountant's compilation report.