

PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15  
Financial Statements  
Period Ending  
12/31/21 and 12/31/20

JOHN S. DOWLING & COMPANY  
A CORPORATION OF CPAs  
4766 INTERSTATE 49 NORTH SERVICE ROAD  
P.O. BOX 1549  
OPELOUSAS, LOUISIANA 70571-1549  
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Accountant's Compilation Report

PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15  
OPELOUSAS, LA

Management is responsible for the accompanying financial statements of PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15, which comprise the Statement of Assets, Liabilities, and Fund Equity-Cash Basis as of November 30, 2021 and 2020 and the related Statement of Revenues and Expenditures-Cash Basis for the One Month and Eleven Months then ended, 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 statement, they might influence the users' conclusions about the District's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15.

John S. Dowling & Company

December 6, 2021

**PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15**  
**P.O. BOX 1549**  
**OPELOUSAS, LA 70571-1549**  
**STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY**  
**CASH BASIS**

**DECEMBER 31, 2021 AND 2020**

	December 31, 2021	December 31, 2020	INCREASE (DECREASE)
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<b>ASSETS</b>			
CASH-ST LANDRY HOMESTEAD	\$ 18,314	\$ 45,010	\$ (26,696)
CD-BANK OF SUNSET 10-05-11	<u>64,493</u>	<u>64,493</u>	<u>0</u>
<b>TOTAL ASSETS</b>	<u><u>82,807</u></u>	<u><u>109,503</u></u>	<u><u>(26,696)</u></u>
 <b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
MEDICARE TAX WITHHELD	\$ 57	\$ 56	\$ 1
SOCIAL SECURITY TAX WITHHELD	<u>242</u>	<u>242</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u>299</u>	<u>298</u>	<u>1</u>
 <b>FUND EQUITY</b>			
FUND BALANCE - UNRESERVED	109,205	116,864	7,659
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(26,697)</u>	<u>(7,659)</u>	<u>19,038</u>
<b>TOTAL FUND EQUITY</b>	<u>82,508</u>	<u>109,205</u>	<u>(26,697)</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <u><u>82,807</u></u>	 <u><u>109,503</u></u>	 <u><u>(26,696)</u></u>

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**PRAIRIE BASSE GRAVITY DRAINAGE DIST NO 15**  
**P.O. BOX 1549**  
**OPELOUSAS, LA 70571-1549**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**CASH BASIS**

**FOR THE ONE MONTH ENDED DECEMBER 31, 2021 AND 2020 AND THE 12 MONTHS ENDED DECEMBER 31, 2021 AND 2020**

	-----CURRENT PERIOD-----			-----YEAR TO DATE-----		
	<u>2021</u>	<u>2020</u>	<u>VARIANCE</u>	<u>2021</u>	<u>2020</u>	<u>VARIANCE</u>
<b>REVENUES</b>						
AD VALOREM TAXES	\$ 3,387	\$ 23	\$ 3,364	\$ 64,573	\$ 55,339	\$ 9,234
INTEREST ON CHECKING	1	6	(5)	51	153	(102)
INTEREST INCOME	0	0	0	20	41	(21)
MISCELLANEOUS INCOME	0	0	0	0	558	(558)
GRANT INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,353</u>	<u>(2,353)</u>
<b>TOTAL REVENUES</b>	<u>3,388</u>	<u>29</u>	<u>3,359</u>	<u>64,644</u>	<u>58,444</u>	<u>6,200</u>
<b>EXPENDITURES</b>						
RESTORING CANALS	0	2,048	(2,048)	68,512	46,632	21,880
DUES AND SUBSCRIPTIONS	0	0	0	600	600	0
MATERIALS & SUPPLIES	0	0	0	0	46	(46)
BOARD TRAVEL	17	17	0	305	270	35
BOARD PER DIEM	450	450	0	7,950	7,050	900
REPAIRS AND MAINTENANCE	0	0	0	375	0	375
PAYROLL TAXES	34	34	0	608	562	46
PROFESSIONAL FEES-JSDC	825	825	0	10,080	10,223	(143)
BEAVER CONTROL	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,910</u>	<u>720</u>	<u>2,190</u>
<b>TOTAL EXPENDITURES</b>	<u>1,326</u>	<u>3,374</u>	<u>(2,048)</u>	<u>91,340</u>	<u>66,103</u>	<u>25,237</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>2,062</u>	<u>(3,345)</u>	<u>5,407</u>	<u>(26,696)</u>	<u>(7,659)</u>	<u>(19,037)</u>

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**PRAIRIE BASSE GRAVITY DRAINAGE DISTRICT NO 15**  
**P.O. BOX 1549**  
**OPELOUSAS, LA 70571-1549**  
**Schedule of Compensation, Benefits and Other Payments to Agency Head or**  
**Chief Executive Officer**  
**DECEMBER 31, 2021**

**Agency Head Name: DONALD DEJEAN, PRESIDENT**

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$1,650
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	63
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

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