

BELLEVUE & COULEE CROUCHE GRAVITY
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH
SUNSET, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

TABLE OF CONTENTS

	<u>PAGE</u>
Independent 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

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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
 Chizal S. Fontenot, CPA
 1955-2012

Retired

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

INDEPENDENT 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 Balance – 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, 2013 and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of 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 balance, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

John S. Dowling & Company

Opelousas, Louisiana
 May 22, 2014

BELLEVUE & COULEE CROUCHE GRAVITY
DRAINAGE DISTRICT NO. 20 OF ST. LANDRY PARISH
SUNSET, LOUISIANA
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE – CASH BASIS
DECEMBER 31, 2013

	<u>GENERAL FUND</u>
<u>ASSETS</u>	
Cash in bank	
Checking	\$ 110,682
Savings	<u>100,141</u>
<u>Total asstes</u>	<u>210,823</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll taxes payable	<u>427</u>
<u>Total liabilities</u>	<u>427</u>
 <u>FUND BALANCE</u>	
Unassigned	<u>\$ 210,396</u>
<u>Total fund balance</u>	<u>210,396</u>
<u>Total liability and fund balance</u>	<u>210,823</u>

See independent accountant's compilation report

BELLEVUE & COULEE CROUCHE 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, 2013

	<u>GENERAL</u> <u>FUND</u>
<u>REVENUES</u>	
Taxes	
Property taxes	\$ 107,838
Intergovernmental revenues	
State revenue sharing	7,586
Interest	
On checking	258
On property tax	299
On certificate of deposit	141
Miscellaneous	653
<u>Total revenues</u>	<u>116,775</u>
<u>EXPENDITURES</u>	
Current	
General and administrative	
Restoring canals	79,114
Chemical treatment	3,785
Board per diem	7,400
Mileage	738
Surety bond insurance	100
Accounting	660
Salary -	
Secretary	2,400
Office rent	4,800
Payroll tax	1,137
Miscellaneous	674
<u>Total expenditures</u>	<u>100,808</u>
<u>NET CHANGE IN FUND BALANCE</u>	15,967
<u>FUND BALANCE, beginning of year</u>	<u>194,429</u>
<u>FUND BALANCE, end of year</u>	<u>210,396</u>

See independent accountant's compilation report