

**FINANCIAL REPORT OF THE
ST. LANDRY PARISH DRAINAGE DISTRICT-LAWTELL GRAVITY NO. 11
FOR THE YEAR ENDED
DECEMBER 31, 2016**

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ACCOUNTANT'S COMPILATION REPORT

To the Board of Commissioners
St. Landry Parish Drainage District-Lawtell Gravity No. 11
Eunice, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the St. Landry Parish Drainage District-Lawtell Gravity No. 11, a component unit of the St. Landry Parish Police Jury, as of and for the year ended December 31, 2016, 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. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

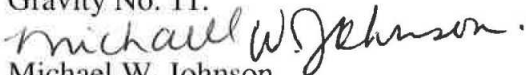
Management did not adopt the provisions of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* and GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* for the year ended December 31, 2016. The effects of these departures from generally accepted accounting principles have not been determined. Because the significance and pervasiveness of the matters discussed above makes it difficult to assess their impact on the financial statements taken as a whole, users of these financial statements should recognize that they might reach different conclusions about the District's financial position, results of operations, and cash flows if they had access to revised financial statements prepared in conformity with generally accepted accounting principles.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures 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 the budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. The budgetary comparison 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

The accompanying schedule of per diem and expenses paid to board members and the schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

I am not independent with respect to the St. Landry Parish Drainage District-Lawtell Gravity No. 11.



Michael W. Johnson
Certified Public Accountant

June 16, 2017
Eunice, Louisiana

BASIC FINANCIAL STATEMENTS

ST. LANDRY PARISH DRAINAGE DISTRICT-LAWTELL GRAVITY NO. 11

Balance Sheet - Governmental Fund
December 31, 2016

ASSETS

GENERAL FUND

Assets:

Cash and cash equivalents

\$99,508

TOTAL ASSETS

\$99,508

LIABILITIES AND EQUITY

Equity:

Fund Balance

Restricted for:

Operations of Drainage District

\$99,508

Total Fund Balance

\$99,508

TOTAL LIABILITIES AND FUND EQUITY

\$99,508

See accompanying accountant's compilation report.

ST. LANDRY PARISH DRAINAGE DISTRICT-LAWTELL GRAVITY NO. 11

**Statement of Revenues, Expenditures,
and Changes in Fund Balance – Governmental Fund
For the Year Ended December 31, 2016**

	<u>GENERAL FUND</u>
<u>REVENUES:</u>	
Ad Valorem taxes	\$ 61,005
Total Revenues	<u>\$ 61,005</u>
<u>EXPENDITURES</u>	
Current Operating	
Accounting	\$ 2,700
Office Rent	480
Board Member Per Diem & Expense	5,834
Secretary Expense	2,301
Drainage Contract Work	43,834
Office & Postage	422
Total Expenditures	<u>\$55,571</u>
<u>Other Financing Sources:</u>	
Interest	\$ 354
Total Other Financing Sources	<u>\$ 354</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	\$5,788
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>93,720</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$99,508</u>

See accompanying accountant's compilation report.

ST. LANDRY PARISH DRAINAGE DISTRICT-LAWTELL GRAVITY NO. 11

Schedule Of Per Diem and Expenses Paid To Board Members
For The Year Ended December 31, 2016

A schedule of compensation and expenses paid to the Board of Commissioners for the year ended December 31, 2015, is as follows:

<u>Name</u>	<u>Office Held</u>	<u>Compensation and Expenses</u>	<u>Term Expires</u>
Brian Belleau	President	\$1,052	October 2017
Randy Boudreaux	Vice-President	1,297	October 2017
Murray Guillory	Commissioner	1,113	October 2017
Jesse Belleau	Commissioner	1,034	October 2017
Randy Semien	Commissioner	<u>1,338</u>	October 2017
	Total	<u>\$5,834</u>	

See accompanying accountant's compilation report.

ST. LANDRY PARISH DRAINAGE DISTRICT-LAWTELL GRAVITY NO. 11

Schedule of Compensation, Benefits, and Other
Payments to the Agency Head, Political Subdivision Head, or Chief Executive
Officer
as of December 31, 2016

Agency Head Name: Brian Belleau-PRESIDENT

<u>Purpose</u>	<u>Amount</u>
Salary	0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	
Car allowance	0
Vehicle provided by government	0
Per diem	1,000
Reimbursements	0
Travel	52
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

See accompanying accountant's compilation report.