

**Basic Financial Statements  
And Independent Accountants' Compilation Report**

**Consolidated Gravity Drainage District No. 1  
Jennings, Louisiana**

**December 31, 2022**

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Fund	10
Reconciliation of Balance Sheet – Governmental Fund – to the Statement of Net Position	11
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund to the Statement of Activities	13
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	15
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	17



Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS H. O'NEAL  
JESSICA LOTT-HANSEN

To the Board of Commissioners  
Consolidated Gravity Drainage District No. 1  
Jennings, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Consolidated Gravity Drainage District No. 1 of Jennings, Louisiana (“the District”), a component unit of Jefferson Davis Police Jury, as of and for the year ended December 31, 2022, which collectively comprise the District’s 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 American Institute of Certified Public Accountants. 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.

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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited

or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

*Joyce, Williams & Co., P.C.*

Lake Charles, Louisiana

June 20, 2023

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL  
STATEMENTS(GWFS)

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

STATEMENT OF NET POSITION

December 31, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 314,191
Ad valorem tax receivable	196,553
State revenue sharing receivable	<u>3,780</u>
Total Assets	<u>\$ 514,524</u>
<b>Net Position</b>	
Unassigned	<u>\$ 514,524</u>
Total Net Position	<u>\$ 514,524</u>

See independent accountants' compilation report.

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 126,647	\$ -	\$ -	\$ (126,647)
Total Governmental Activities	\$ 126,647	\$ -	\$ -	(126,647)
General revenues:				
Ad valorem taxes, net				179,115
Interest				2,528
State revenue sharing				3,769
Total general revenues				185,412
Change in net position				58,765
Net position at beginning of year				455,759
Net position end of year				\$ 514,524

See independent accountants' compilation report.



## FUND FINANCIAL STATEMENTS

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

BALANCE SHEET- GOVERNMENTAL FUND

December 31, 2022

	<u>GENERAL FUND</u>
<b>Assets</b>	
Cash and cash equivalents	\$ 314,191
Ad valorem tax receivable	196,553
State revenue sharing receivable	<u>3,780</u>
Total Assets	<u>\$ 514,524</u>
<b>Liabilities and Fund Balance</b>	
Fund balance:	
Unassigned	<u>\$ 514,524</u>
Total fund balance	<u>514,524</u>
Total Liabilities and Fund Balance	<u>\$ 514,524</u>

See independent accountants' compilation report.

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

RECONCILIATION OF BALANCE SHEET- GOVERNMENTAL FUND TO THE  
STATEMENT OF NET POSITION

For the Year Ended December 31, 2022

Total fund balance for governmental fund	\$	514,524
Total net position reported for governmental activities in the Statement of Net Position difference.		<u>-</u>
Total net position of governmental activities at December 31, 2022	\$	<u><u>514,524</u></u>

See independent accountants' compilation report.

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND

For the Year Ended December 31, 2022

	General Fund
<b>Revenues</b>	
Ad valorem taxes	\$ 179,115
State revenue sharing	3,769
Interest income	2,528
Total revenues	<u>185,412</u>
<b>Expenditures</b>	
Personal services-salaries and benefits	15,503
Professional services	7,091
Levees, ditches, & road maintenance	102,785
Other expenditures	1,268
Total expenditures	<u>126,647</u>
Net change in fund balance	58,765
Fund balance beginning of year	<u>455,759</u>
Fund balance ending of year	<u>\$ 514,524</u>

See independent accountants' compilation report.

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE- GOVERNMENTAL FUND- TO THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

Total net changes in fund balance at December 31, 2022 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$	58,765
The change in net position reported for governmental activities in the Statement of Activities difference.		<u>-</u>
Total changes in net position at December 31, 2022 per Statement of Activities	\$	<u><u>58,765</u></u>

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE- BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND- GENERAL FUND

For the Year Ended December 31, 2022

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>Revenues</b>				
Ad valorem taxes	\$ 177,987	\$ 177,987	\$ 179,115	\$ 1,128
State revenue sharing	3,780	3,780	3,769	(11)
Interest income	1,500	1,500	2,528	1,028
Total revenues	<u>183,267</u>	<u>183,267</u>	<u>185,412</u>	<u>2,145</u>
<b>Expenditures</b>				
Personal services - salaries and benefits	15,500	15,500	15,503	(3)
Professional services	8,000	8,000	7,091	909
Levees, ditches, & road maintenance	250,000	250,000	102,785	147,215
Other expenditures	6,800	6,800	1,268	5,532
Total expenditures	<u>280,300</u>	<u>280,300</u>	<u>126,647</u>	<u>153,653</u>
Net change in fund balance	(97,033)	(97,033)	58,765	155,798
Fund balance, beginning of year	<u>455,759</u>	<u>455,759</u>	<u>455,759</u>	<u>-</u>
Fund balance, end of year	<u>\$ 358,726</u>	<u>\$ 358,726</u>	<u>\$ 514,524</u>	<u>\$ 155,798</u>

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION



CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1  
Jennings, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

December 31, 2022

Agency Head Name / Title: Joseph Tupper, Chairman

Purpose:	<u>Amount Paid</u>
Per diem	<u>\$ 1,500</u>
	<u><u>\$ 1,500</u></u>

See independent accountants' compilation report.