CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA

Annual Financial Statements
And Independent Accountant's Compilation Report

December 31, 2018

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
Jennings, Louisiana

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2018

TABLE OF CONTENTS

J. Aaron Cooper, CPA, LLC

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Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants.
Recipient of Advanced Single Audit Certificate

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Consolidated Gravity Drainage District No. 1

Management is responsible for the accompanying financial statements of Consolidated Gravity Drainage District No. 1, a component unit of Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2018, 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 American Institute of Certified Public Accountants. 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 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 not adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34 and subsequent GASB pronouncements. Management has not determined the effect that this departure would have on the financial statements.

Supplementary Information

The accompanying schedules of compensation paid to board members and of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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 my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on page 7 be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

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 for placing the basic financial statements in an appropriate operational, economic, or historical context. This information is the representation of management. I have not performed an audit, review or compilation on the required supplementary information and, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

J. Aaron Cooper, CPA, LLC

June 27, 2019

ANNUAL FINANCIAL STATEMENTS

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA

BALANCE SHEET-GOVERNMENTAL FUND

DECEMBER 31, 2018

		GENERAL FUND
ASSETS		
Cash and cash equivalents	$	751,800
Accounts receivable		147,158
Revenue sharing receivable		3,878
TOTAL ASSETS	$	902,836
LIABILITIES AND FUND EQUITY		
Fund equity:		
Unassigned	$	902,836
Total fund equity		902,836
TOTAL LIABILITIES AND FUND EQUITY	$	902,836

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA

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

FOR THE YEAR ENDED DECEMBER 31, 2018

	GENERAL FUND
REVENUES	
Taxes: Ad valorem	$ 149,826
Intergovernmental: state revenue sharing (net)	5,049
Miscellaneous - interest earnings	6,212
Total revenues	161,087
EXPENDITURES	
Personal services - salaries and benefits	8,550
Professional services	3,615
Capital outlay	107,021
Other expenditures	8,677
Total expenditures	127,863
Excess of revenues over expenditures	33,224
Fund balance, beginning of year	869,611
Fund balance, end of year	$ 902,835

REQUIRED SUPPLEMENTARY INFORMATION

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
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, 2018

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Taxes: Ad valorem	$ 124,500	$ 124,500	$ 149,826	$ 25,326
Intergovernmental: state revenue sharing (net)	3,850	3,850	5,049	1,199
Miscellaneous - interest earnings	200	200	6,212	6,012
Total revenues	128,550	128,550	161,087	32,537
EXPENDITURES				
Personal services - salaries and benefits	15,800	15,800	8,550	7,250
Professional services	11,800	11,800	3,615	8,185
Capital outlay	140,000	140,000	107,021	32,979
Other expenditures	2,026	2,026	8,677	(6,651)
Total expenditures	169,626	169,626	127,863	41,763
Excess (Deficiency) of revenues over expenditures	(41,076)	(41,076)	33,224	74,300
Fund balance, beginning of year	869,611	869,611	869,611	-
Fund balance, end of year	$ 828,535	$ 828,535	$ 902,835	$ 74,300

SUPPLEMENTARY INFORMATION

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH
JENNINGS, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS

FOR THE YEAR ENDED DECEMBER 31, 2018

Brent Buller	$	1,500
Joseph R. Ezell		1,950
Alan Hebert		1,800
Gareth Hill		1,800
Joseph L. Tupper, Jr.		1,800
	$	8,550

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 1
JEFFERSON DAVIS PARISH POLICE JURY
JENNINGS, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFTIS, AND OTHER PAYMENTS TO THE AGENCY HEAD, POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2018

Joseph Tupper
Chairman

Purpose	Amount
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by governement	-
Per diem	1,800
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	$ 1,800

See Independent Accountant's Compilation Report.