

**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

Annual Financial Statements  
and Independent Accountant's Compilation Report

December 31, 2018

NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2018

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# 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*

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors  
Nezpique Gravity Drainage District

Management is responsible for the accompanying financial statements of Nezpique Gravity Drainage District, 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 his 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 6 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.

Handwritten signature in blue ink: J. Aaron Coogan, CPA, LLC

June 13, 2019

**ANNUAL FINANCIAL STATEMENTS**

**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**BALANCE SHEET-GOVERNMENTAL FUND**

**DECEMBER 31, 2018**

	<u>GENERAL FUND</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 1,153,525
Accounts receivable	<u>111,929</u>
<b>TOTAL ASSETS</b>	<b><u><u>\$ 1,265,454</u></u></b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>	
Liabilities:	
Retirement payable	\$ 4,229
Total liabilities	<u>4,229</u>
Fund equity:	
Unassigned	<u>1,261,225</u>
Total fund equity	<u>1,261,225</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u><u>\$ 1,265,454</u></u></b>

See Independent Accountant's Compilation Report

**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

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

**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<u>GENERAL FUND</u>
<b><u>REVENUES</u></b>	
Taxes: Ad valorem	\$ 137,404
Interest earnings	<u>1,466</u>
<b>Total revenues</b>	<u>138,870</u>
<b><u>EXPENDITURES</u></b>	
Board per diem	8,400
Clerical	4,350
Retirement	4,229
Professional services	6,223
Contract work	46,592
Other expenditures	<u>33,497</u>
<b>Total expenditures</b>	<u>103,291</u>
<b>Excess of revenues over expenditures</b>	35,579
<b>Fund balance, beginning of year</b>	<u>1,225,646</u>
<b>Fund balance, end of year</b>	<u><u>\$ 1,261,225</u></u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**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			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b>REVENUES</b>				
Taxes: Ad valorem	\$ 125,000	\$ 125,000	\$ 137,404	\$ 12,404
Interest earnings	-	-	1,466	1,466
<b>Total revenues</b>	<u>125,000</u>	<u>125,000</u>	<u>138,870</u>	<u>13,870</u>
<b>EXPENDITURES</b>				
Board per diem	-	-	8,400	(8,400)
Clerical	-	-	4,350	(4,350)
Retirement	-	-	4,229	(4,229)
Professional services	-	-	6,223	(6,223)
Contract work	-	-	46,592	(46,592)
Other expenditures	77,500	96,500	33,497	63,003
<b>Total expenditures</b>	<u>77,500</u>	<u>96,500</u>	<u>103,291</u>	<u>(6,791)</u>
<b>Excess of revenues over expenditures</b>	47,500	28,500	35,579	7,079
<b>Fund balance, beginning of year</b>	<u>1,225,646</u>	<u>1,225,646</u>	<u>1,225,646</u>	-
<b>Fund balance, end of year</b>	<u>\$ 1,273,146</u>	<u>\$ 1,254,146</u>	<u>\$ 1,261,225</u>	<u>\$ 7,079</u>

See Independent Accountant's Compilation Report

**SUPPLEMENTARY INFORMATION**

NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS

FOR THE YEAR ENDED DECEMBER 31, 2018

Robert Sarver	\$	1,650
John Bolles		1,950
Jody Faulk		1,950
Glen Hetzel		1,500
Luke Doise		<u>1,350</u>
	\$	<u>8,400</u>

See Independent Accountant's Compilation Report.

**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2018**

Robert Sarver  
Chairman

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

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**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**Schedule of Findings and Questioned Costs**

**For the Year Ended December 31, 2018**

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
2018-1 <u>Compliance</u>	State law requires that the budget be amended when a variance of more than five percent is expected.	Management will monitor the budget in the future and make amendments to budget as necessary.	Robert Sarver	2018

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**NEZPIQUE GRAVITY DRAINAGE DISTRICT  
JEFFERSON DAVIS PARISH POLICE JURY**

**Management's Summary Schedule of Prior Findings**

**For the Year Ended December 31, 2018**

<b>Ref. No.</b>	<b>Fiscal Year Finding Initially Occurred</b>	<b>Description of Finding</b>	<b>Corrective Action Taken (Yes, No, Partially)</b>
2017-1	2017	State law requires that the budget be amended when a variance of more than five percent is expected.	No-See Finding 2018-1

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