

HIDEAWAY ROAD SEWERAGE DISTRICT  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)

WEST MONROE, LOUISIANA

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ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2020

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HIDEAWAY ROAD SEWERAGE DISTRICT  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
DECEMBER 31, 2020

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors  
Hideaway Road Sewer District  
West Monroe, Louisiana

Management is responsible for the accompanying financial statements of the business-type activities of Hideaway Road Sewer District for the year ended December 31, 2020, which collectively comprise the basic 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 AICPA. 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 and managements' discussion and analysis 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 government'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**

Louisiana Revised Statutes require that the Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer on page 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Louisiana Revised Statutes, who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate, operational, economic, or

historical context. Such information is the responsibility of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

*Johnson, Perry, Roussel & Cuthbert, LLP*

JOHNSON, PERRY, ROUSSEL & CUTHBERT, L.L.P.  
CERTIFIED PUBLIC ACCOUNTANTS  
April 16, 2021

HIDEAWAY ROAD SEWERAGE DISTRICT  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
BALANCE SHEET - ALL FUND TYPES  
AS OF DECEMBER 31, 2020

ASSETS

Cash and Cash Equivalents on Hand	\$ 17,538
Accounts Receivable	9,147
General Fixed Assets	<u>224,467</u>

<u>TOTAL ASSETS</u>	<u>\$ 251,152</u>
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LIABILITIES AND NET POSITION

Liabilities	
Current Liabilities	
Accounts Payable	\$ 614
Total Current Liabilities	<u>614</u>

Total Liabilities	<u>614</u>
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Net Position	<u>250,538</u>
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<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 251,152</u>
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See Independent Accountants' Compilation Report.

HIDEAWAY ROAD SEWERAGE DISTRICT  
 (A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION -  
 ALL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUES

Service Income	\$ 21,826
Interest Income	11
	21,837
<u>TOTAL REVENUES</u>	21,837

EXPENDITURES

Repairs and Maintenance	6,000
Bank Service Charges	32
Electrical Expense	1,759
Depreciation Expense	7,900
Office Expense	336
Lab Fees	0
Supervision	28,594
Legal and Professional	1,087
	45,708
<u>TOTAL EXPENDITURES</u>	45,708
Change in Net Position	(23,871)
Net Position at Beginning of Year	274,409
Net Position at End of Year	\$ 250,538

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

HIDEAWAY ROAD SEWERAGE DISTRICT  
 (A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO  
 AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
 FOR THE YEAR ENDED DECEMBER 31, 2020

AGENCY HEAD NAME/TITLE: JEFF MCNEW - SECRETARY/TREASURER

<u>Purpose</u>	<u>Amount</u>
Salary	-0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Benefits-other (describe)	-0-
Car allowance	-0-
Vehicle provided by government (enter amount reported on W-2)	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference travel	-0-
Housing	-0-
Unvouchered expenses (example: travel advances, etc.)	-0-
Special meals	-0-
Other	-0-

No compensation or other benefits were received by Mr. McNew or any of the other board members.

See Independent Accountants' Compilation Report.

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