

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, 2019

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HIDEAWAY ROAD SEWERAGE DISTRICT  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
DECEMBER 31, 2019

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## ACCOUNTANT'S 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, 2019, 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. 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  
July 13, 2020

HIDEAWAY ROAD SEWERAGE DISTRICT  
(A COMPONENT UNIT OF THE OUACHITA PARISH POLICE JURY)  
BALANCE SHEET - ALL FUND TYPES  
DECEMBER 31, 2019

ASSETS

Cash and Cash Equivalents on Hand	\$ 33,509
Accounts Receivable	9,147
General Fixed Assets	<u>232,367</u>
<u>TOTAL ASSETS</u>	<u>275,023</u>

LIABILITIES AND NET POSITION

Liabilities	
Current Liabilities	
Accounts Payable	<u>614</u>
Total Current Liabilities	<u>614</u>
Total Liabilities	<u>614</u>
Net Position	<u>274,409</u>
<u>TOTAL LIABILITIES AND NET POSITION</u>	<u>\$ 275,023</u>

See Accountants' Compilation Report.

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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, 2019

<u>REVENUES</u>	
Service Income	\$ 38,129
Interest Income	6
	6
<u>TOTAL REVENUES</u>	38,135
 <u>EXPENDITURES</u>	
Repairs and Maintenance	11,000
Bank Service Charges	344
Electrical Expense	1,317
Depreciation Expense	7,900
Office Expense	198
Lab Fees	452
Supervision	2,588
Legal and Professional	3,688
	3,688
<u>TOTAL EXPENDITURES</u>	27,487
Change in Net Position	10,648
Net Position at Beginning of Year	263,761
Net Position at End of Year	\$ 274,409

See Accountants' Compilation Report.

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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, 2019

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 Accountants' Compilation Report.