

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

Annual Financial Statements  
And Independent Accountant's Compilation Report

December 31, 2017

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

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2017

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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  
Consolidated Gravity Drainage District No. 1  
Jefferson Davis Parish, Louisiana

Management is responsible for the accompanying financial statements of each major fund and the aggregate remaining fund information of the Consolidated Gravity Drainage District No. 1 (District), a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2017, 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.

Consolidated Gravity Drainage District No. 1 did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, 54, and 63 for the year ended December 31, 2017, The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

### Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer and schedule of compensation paid to board members are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the responsibility 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 Budgetary Comparison Schedule on page 7, 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 my compilation engagement. I have not audited or reviewed the required supplementary information and 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 required to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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.

Handwritten signature in blue ink that reads "J. Aaron Coogan, CPA, LLC". The signature is written in a cursive style.

June 28, 2018

**ANNUAL FINANCIAL STATEMENTS**

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

**BALANCE SHEET-GOVERNMENTAL FUND**

**DECEMBER 31, 2017**

	<u>GENERAL FUND</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 736,506
Accounts receivable	130,553
Revenue sharing receivable	<u>2,552</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 869,611</u></b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>	
Fund equity:	
Unassigned	<u>\$ 869,611</u>
Total fund equity	<u>869,611</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$ 869,611</u></b>

See Independent Accountant's Compilation Report

**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, 2017**

	<u>GENERAL FUND</u>
<b><u>REVENUES</u></b>	
Taxes: Ad valorem	\$ 132,063
Intergovernmental: state revenue sharing (net)	3,789
Miscellaneous - interest earnings	1,790
<b>Total revenues</b>	<b>137,642</b>
<b><u>EXPENDITURES</u></b>	
Personal services - salaries and benefits	8,550
Professional services	6,163
Capital outlay	66,414
Other expenditures	7,590
<b>Total expenditures</b>	<b>88,717</b>
<b>Excess of revenues over expenditures</b>	<b>48,925</b>
<b>Fund balance, beginning of year</b>	<b>820,686</b>
<b>Fund balance, end of year</b>	<b>\$ 869,611</b>

**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, 2017**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b><u>REVENUES</u></b>				
Taxes: Ad valorem	\$ 124,500	\$ 124,500	\$ 132,063	\$ 7,563
Intergovernmental: state revenue sharing (net)	3,850	3,850	3,789	(61)
Miscellaneous - interest earnings	200	200	1,790	1,590
<b>Total revenues</b>	<b>128,550</b>	<b>128,550</b>	<b>137,642</b>	<b>9,092</b>
<b><u>EXPENDITURES</u></b>				
Personal services - salaries and benefits	15,800	15,800	8,550	7,250
Professional services	11,800	11,800	6,163	5,637
Capital outlay	140,000	140,000	66,414	73,586
Other expenditures	2,026	2,026	7,590	(5,564)
<b>Total expenditures</b>	<b>169,626</b>	<b>169,626</b>	<b>88,717</b>	<b>80,909</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(41,076)</b>	<b>(41,076)</b>	<b>48,925</b>	<b>90,001</b>
<b>Fund balance, beginning of year</b>	<b>820,686</b>	<b>820,686</b>	<b>820,686</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 779,610</b>	<b>\$ 779,610</b>	<b>\$ 869,611</b>	<b>\$ 90,001</b>

**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, 2017

Brent Buller	\$	1,050
Joseph R. Ezell		1,950
Alan Hebert		1,800
Gareth Hill		1,950
Joseph L. Tupper, Jr.		<u>1,800</u>
	\$	<u>8,550</u>

See Independent Accountant's Compilation Report.

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE AGENCY HEAD,  
POLITICAL SUBDIVISION HEAD, OR CHIEF EXECUTIVE OFFICER  
For the Year Ended December 31, 2017**

Joseph Tupper  
Chairman

	Purpose	Amount
Salary		\$ -
Benefits-insurance		-
Benefits-retirement		-
Benefits-dues		-
Car allowance		-
Vehicle provided by government		-
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.