

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

Annual Financial Statements  
And Independent Accountant's Compilation Report

December 31, 2019

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

ANNUAL FINANCIAL STATEMENTS

DECEMBER 31, 2019

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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.  
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, 2019, 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.

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

June 24, 2020

**ANNUAL FINANCIAL STATEMENTS**

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

**BALANCE SHEET-GOVERNMENTAL FUND**

**DECEMBER 31, 2019**

	<u>GENERAL FUND</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 839,301
Accounts receivable	164,617
Revenue sharing receivable	<u>3,780</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>1,007,698</u></b>
 <b><u>LIABILITIES AND FUND BALANCE</u></b>	
Fund balance:	
Unassigned	\$ <u>1,007,698</u>
Total fund balance	<u>1,007,698</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>1,007,698</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, 2019**

	<u>GENERAL FUND</u>
<b><u>REVENUES</u></b>	
Taxes: Ad valorem	\$ 156,658
Intergovernmental: state revenue sharing (net)	3,780
Miscellaneous - interest earnings	<u>8,243</u>
<b>Total revenues</b>	<u>168,681</u>
<b><u>EXPENDITURES</u></b>	
Personal services - salaries and benefits	10,200
Professional services	4,428
Capital outlay	47,995
Other expenditures	<u>1,195</u>
<b>Total expenditures</b>	<u>63,818</u>
<b>Excess of revenues over expenditures</b>	104,863
<b>Fund balance, beginning of year</b>	<u>902,835</u>
<b>Fund balance, end of year</b>	<u>\$ 1,007,698</u>

See Independent Accountant's Compilation Report

**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, 2019**

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b><u>REVENUES</u></b>				
Taxes: Ad valorem	\$ 132,500	\$ 132,500	\$ 156,658	\$ 24,158
Intergovernmental: state revenue sharing (net)	3,850	3,850	3,780	(70)
Miscellaneous - interest earnings	200	200	8,243	8,043
<b>Total revenues</b>	<b>136,550</b>	<b>136,550</b>	<b>168,681</b>	<b>32,131</b>
<b><u>EXPENDITURES</u></b>				
Personal services - salaries and benefits	15,800	15,800	10,200	5,600
Professional services	11,800	11,800	4,428	7,372
Capital outlay	150,000	150,000	47,995	102,005
Other expenditures	2,026	2,026	1,195	831
<b>Total expenditures</b>	<b>179,626</b>	<b>179,626</b>	<b>63,818</b>	<b>115,808</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(43,076)</b>	<b>(43,076)</b>	<b>104,863</b>	<b>147,939</b>
<b>Fund balance, beginning of year</b>	<b>902,835</b>	<b>902,835</b>	<b>902,835</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>\$ 859,759</b>	<b>\$ 859,759</b>	<b>\$ 1,007,698</b>	<b>\$ 147,939</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, 2019

Brent Buller	\$ 1,200
Joseph R. Ezell	1,650
Alan Hebert	1,500
Gareth Hill	1,800
Joseph L. Tupper, Jr.	<u>1,650</u>
	<u>\$ 7,800</u>

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**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, 2019**

Joseph Tupper  
Chairman

	Purpose	Amount
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		-
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		<u>\$ 1,650</u>

See Independent Accountant's Compilation Report.