

**JEFFERSON DAVIS
GRAVITY DRAINAGE DISTRICT NO. 9
Welsh, Louisiana**

**Annual Financial Statements
December 31, 2019**

**JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
WELSH, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2019**

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Mike B. Gillespie

Certified Public Accountant

A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

414 East Nezpique Street

P.O. Box 1347

Jennings, LA 70546

Telephone: (337) 824-7773

Fax: (337) 824-7774

ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners
Jefferson Davis Gravity Drainage District No. 9
Jefferson Davis Parish, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Jefferson Davis Gravity Drainage District No. 9 (District), a component unit of the Jefferson Davis Parish Police Jury, as of and for the year end December 31, 2019, which collectively comprise the District's 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 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 conclusion about the District's financial position, results of operations and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America require that a Statement of Revenue, Expenditures, and Changes in Fund Balance-Budget (Modified Cash Basis) and Actual and associated notes (page 6-8) be presented to supplement the basic financial statements. Such 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 context. Such information is the responsibility of management. This required information was subject to our compilation engagement. 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.

Management has omitted the management discussion and analysis that accounting principles 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 the financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical content.

The accompanying other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. This other supplementary information is the responsibility of management. The information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such other supplementary information.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

July 29, 2020

BASIC FINANCIAL STATEMENTS

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
JEFFERSON DAVIS PARISH POLICE JURY
Welsh, Louisiana

Governmental Funds Balance Sheet / Statement of Net Position
Balance Sheet as of December 31, 2019

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and interest bearing accounts	\$ 196,863		196,863
Interest receivable	34		34
Due from other governments-ad valorem taxes (net of allowance for doubtful accounts of \$5,923)	170,318		170,318
TOTAL ASSETS	\$ 367,215	-	367,215
LIABILITIES			
Payroll tax payable	\$ 918		918
Total Liabilities	918	-	918
DEFERRED INFLOW OF RESOURCES			
Deferred property tax revenues	170,318		170,318
Total Deferred Inflow of Resources	170,318	-	170,318
FUND BALANCE			
Unassigned	195,979	(195,979)	-
Total Fund Balance	195,979	(195,979)	-
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	\$ 367,215		
NET POSITION			
Unrestricted		195,979	195,979
TOTAL NET POSITION		195,979	195,979

See accountant's report.

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
JEFFERSON DAVIS PARISH POLICE JURY
Welsh, Louisiana

**Statement of Governmental Funds Revenues, Expenditures,
and Changes in Fund Balance / Statement of Activities**
For the Year Ended December 31, 2019

	General Fund	Adjustments	Statement of Activities
EXPENDITURES/ EXPENSES			
Board per diem payments	\$ 3,375	-	3,375
Payroll tax	354	-	354
Miscellaneous expense	175	-	175
Insurance expense	383	-	383
Professional services	2,200	-	2,200
Operaring services- contractors	61,484		61,484
Intergovernmental:			
Assessments paid to Calcasieu Drainage Disrict No. 9	-		-
Deduction from ad valorem taxes-pension	4,205	-	4,205
Total Expenditures/ Expenses	72,176	-	72,176
GENERAL REVENUES			
Ad valorem taxes, including interest	133,302	-	133,302
Interest earnings	102	-	102
Other Revenue	-	-	-
Total General Revenues	133,404	-	133,404
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,228	-	61,228
FUND BALANCE / NET POSITION AT BEGINNING OF YEAR	134,751	-	134,751
FUND BALANCE / NET POSITION AT END OF YEAR	\$ 195,979	-	195,979

See accountant's report.

REQUIRED SUPPLEMENTARY INFORMATION

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
JEFFERSON DAVIS PARISH POLICE JURY
Welsh, Louisiana

Governmental Fund - General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget (Modified Cash Basis) and Actual
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance Favorable (Unfavorable)
	Original	Final		
REVENUES				
Ad valorem taxes, including interest	\$ 105,000	119,381	\$ 119,382	\$ 1
Interest earnings	75	75	75	-
Other Revenue	-	-	-	-
Total Revenues	105,075	119,456	119,457	1
EXPENDITURES				
Board per diem payments	1,500	3,123	3,375	(252)
Payroll tax	157	918	354	564
Miscellaneous expense	200	175	175	-
Insurance expense	331	383	383	-
Professional services	1,000	2,200	2,200	-
Operating services- contractors	93,000	61,484	61,484	-
Intergovernmental:				-
Assessments paid to Calcasieu Drainage District No. 9	8,884	-	-	-
Deduction from ad valorem taxes-pension	-	-	-	-
Total Expenditures	105,072	68,283	67,971	312
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3	51,173	51,486	313
FUND BALANCE AT BEGINNING OF YEAR	135,188	135,188	144,459	9,271
FUND BALANCE AT END OF YEAR	\$ 135,191	186,361	\$ 195,945	\$ 9,584

See accountant's report.

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2019

A. BUDGETARY PRACTICES

General Budget Practices The Jefferson Davis Gravity Drainage District No. 9 follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to the Louisiana Government Budget Act (LSA-RS 39:1301-1314), the Jefferson Davis Gravity Drainage District No. 9 is required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to December 15th, the Jefferson Davis Drainage District No. 9 develops a proposed annual budget for the general fund. The budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing. The public hearing is conducted during an open meeting in order to obtain public input. The budget is subsequently adopted by the Assessor through a formal budget resolution.

General fund appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the Assessor.

Budget Basis of Accounting The governmental fund budgets are prepared on the modified cash basis of accounting. Legally, the District cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the District to amend the budget to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The District approves budgets at the object level and management is allowed to transfer amounts between line items within an object.

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

Fund	Final Budget	Actual	Unfavorable Variance
N/A	\$	\$	\$

Reason for unfavorable variance: Not applicable

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9
Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2019

C. BUDGET BASIS TO ACTUAL GAAP RECONCILIATION

The following reconciles the amount shown as excess of receipts over disbursements on the non-GAAP budget basis (**page 6**), with the amount shown on the GAAP basis (**page 4**):

Excess (Deficiency) of revenues and other sources over Expenditures and other uses (Non-GAAP Budgetary Basis) – page 6	\$	51,486
Add:		
Current-year receivables		170,352
Prior-year payables and deferred revenues		132,855
Less:		
Prior-year receivables		(123,147)
Current-year payables and deferred revenues		(170,318)
		<hr/>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP Basis) – page 4	\$	<u><u>61,228</u></u>

The reconciliation of amounts reported on **page 6** as fund balance at end of year to amounts reported as fund balance on **page 4** is as follows:

Fund balance at end of year (Non-GAAP Budgetary Basis) – page 4	\$	195,945
Revenue accruals		34.00
Expenditure accruals		0
		<hr/>
Fund balance (GAAP Basis) – page 4	\$	<u><u>195,979</u></u>

OTHER SUPPLEMENTARY INFORMATION

JEFFERSON DAVIS PARISH GRAVITY DRAINAGE DISTRICT NO. 9
Welsh, Louisiana

Schedule of Compensation Paid to Board Members
For the Year Ended December 31, 2019

Name

Allen Roche	675
Milton Mallett	750
Randall Hill	825
Allen Benoit	525
Chuck Abell	600
	\$ 3,375

See accountant's report.

JEFFERSON DAVIS PARISH GRAVITY DRAINAGE DISTRICT NO. 9
Welsh, Louisiana

**Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2019**

Agency Head Name: Allen Roche, President

Per diem salary	\$	675
	\$	<u>675</u>

See accountant's report.

OTHER REPORTING

JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9

Welsh, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES

For the Year Ended December 31, 2019

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.