

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

**Annual Financial Statements  
December 31, 2020**

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

**ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 2020**

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**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, 2020, 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  
September 13, 2021

## **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, 2020**

	<b>General Fund</b>	<b>Adjustments</b>	<b>Statement of Net Position</b>
<b>ASSETS</b>			
Cash and interest bearing accounts	\$ 209,430		209,430
Interest receivable	61		61
Due from other governments-ad valorem taxes (net of allowance for doubtful accounts of \$5,664)	181,486		181,486
<b>TOTAL ASSETS</b>	<b>\$ 390,977</b>	<b>-</b>	<b>390,977</b>
<b>LIABILITIES</b>			
Payroll tax payable	\$ 1,685		1,685
Total Liabilities	1,685	-	1,685
<b>DEFERRED INFLOW OF RESOURCES</b>			
Deferred property tax revenues	183,125		183,125
Total Deferred Inflow of Resources	183,125	-	183,125
<b>FUND BALANCE</b>			
Unassigned	206,167	(206,167)	-
Total Fund Balance	206,167	(206,167)	-
<b>TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE</b>	<b>\$ 390,977</b>		
<b>NET POSITION</b>			
Unrestricted		206,167	206,167
<b>TOTAL NET POSITION</b>		<b>206,167</b>	<b>206,167</b>

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, 2020**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>EXPENDITURES/ EXPENSES</b>			
Board per diem payments	\$ 6,900	-	6,900
Payroll tax	704	-	704
Miscellaneous expense	151	-	151
Insurance expense	491	-	491
Professional services	9,561	-	9,561
Operaring services- contractors	137,340		137,340
Intergovernmental:			
Deduction from ad valorem taxes-pension	5,386	-	5,386
<b>Total Expenditures/ Expenses</b>	<u>160,533</u>	<u>-</u>	<u>160,533</u>
<b>GENERAL REVENUES</b>			
Ad valorem taxes, including interest	170,619	-	170,619
Interest earnings	102	-	102
Other Revenue	-	-	-
<b>Total General Revenues</b>	<u>170,721</u>	<u>-</u>	<u>170,721</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	10,188	-	10,188
<b>FUND BALANCE / NET POSITION AT BEGINNING OF YEAR</b>	195,979	-	195,979
<b>FUND BALANCE / NET POSITION AT END OF YEAR</b>	<u>\$ 206,167</u>	<u>-</u>	<u>206,167</u>

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, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis) (See Note A)	Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Ad valorem taxes, including interest	\$ 120,000	166,871	\$ 166,871	\$ -
Interest earnings	75	75	75	-
Other Revenue	-	-	-	-
<b>Total Revenues</b>	120,075	166,946	166,946	-
<b>EXPENDITURES</b>				
Board per diem payments	9,000	9,000	6,900	2,100
Payroll tax	1,500	1,500	704	796
Miscellaneous expense	200	300	150	150
Insurance expense	390	492	491	1
Professional services	3,400	10,000	9,561	439
Operating services- contractors	93,000	140,000	137,340	2,660
Intergovernmental:				-
Assessments paid to Calcasieu Drainage District No. 9	8,800	8,800	-	8,800
Deduction from ad valorem taxes-pension	-	-	-	-
<b>Total Expenditures</b>	116,290	170,092	155,146	14,946
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,785	(3,146)	11,800	14,946
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	195,979	195,979	195,945	(34)
<b>FUND BALANCE AT END OF YEAR</b>	\$ 199,764	192,833	\$ 207,745	\$ 14,912

See accountant's report.



**JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT NO. 9**  
**Notes to Budgetary Comparison Schedule**  
**For the Year Ended December 31, 2020**

**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 15<sup>th</sup>, 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, 2020**

**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) – <b>page 6</b>	\$	11,800
Add:		
Current-year receivables		181,547
Prior-year payables and deferred revenues		170,318
Less:		
Prior-year receivables		(170,352)
Current-year payables and deferred revenues		<u>(183,125)</u>
Excess (Deficiency) of revenues and other sources over expenditures and other uses (GAAP Basis) – <b>page 4</b>	\$	<u><u>10,188</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) – <b>page 6</b>	\$	207,745
Revenue accruals		(1,578)
Expenditure accruals		<u>          </u>
Fund balance (GAAP Basis) – <b>page 4</b>	\$	<u><u>206,167</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, 2020**

**Name**

Allen Roche	1,350
Milton Mallett	1,350
Randall Hill	1,500
Allen Benoit	1,200
Chuck Abell	1,500
	\$ <u>6,900</u>

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, 2020**

Agency Head Name: Allen Roche, President

Per diem salary	\$	1,350
	\$	<u>1,350</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, 2020

**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.