

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

**Annual Financial Statements
December 31, 2018**

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

**ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2018**

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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, 2018, 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 (GAAP Basis) and Actual (page 5) 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

June 7, 2019

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, 2018

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash and interest bearing accounts	\$ 144,632		144,632
Interest receivable	7		7
Due from other governments-ad valorem taxes (net of allowance for doubtful accounts of \$5,923)	123,140		123,140
TOTAL ASSETS	\$ 267,779	-	267,779
LIABILITIES			
Payroll tax payable	\$ 173		173
Total Liabilities	173	-	173
DEFERRED INFLOW OF RESOURCES			
Deferred property tax revenues	132,856		132,856
Total Deferred Inflow of Resources	132,856	-	132,856
FUND BALANCE			
Unassigned	134,750	(134,750)	-
Total Fund Balance	134,750	(134,750)	-
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	\$ 267,779		
NET POSITION			
Unrestricted		134,750	134,750
TOTAL NET POSITION		134,750	134,750

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, 2018

	General Fund	Adjustments	Statement of Activities
EXPENDITURES/ EXPENSES			
Board per diem payments	\$ 1,125	-	1,125
Payroll tax	87	-	87
Miscellaneous expense	211	-	211
Insurance expense	331	-	331
Professional services	1,245	-	1,245
Operaring services- contractors	127,025		127,025
Intergovernmental:			
Assessments paid to Calcasieu Drainage Disrict No. 9	-		-
Deduction from ad valorem taxes-pension	3,626	-	3,626
Total Expenditures/ Expenses	133,650	-	133,650
GENERAL REVENUES			
Ad valorem taxes, including interest	113,872	-	113,872
Interest earnings	100	-	100
Other Revenue	19,240	-	19,240
Total General Revenues	133,212	-	133,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(438)	-	(438)
FUND BALANCE / NET POSITION AT BEGINNING OF YEAR			
	135,188	-	135,188
FUND BALANCE / NET POSITION AT END OF YEAR			
	\$ 134,750	-	134,750

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 (GAAP Basis) and Actual
For the Year Ended December 31, 2018

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Final			
REVENUES					
Ad valorem taxes, including interest	\$ 109,000	102,737	\$	113,872	\$ 11,135
Interest earnings	75	75		100	25
Other Revenue	-	9,716		19,240	9,524
Total Revenues	109,075	112,528		133,212	20,684
EXPENDITURES					
Board per diem payments	1,500	762		1,125	(363)
Payroll tax	126	114		87	27
Miscellaneous expense	100	185		211	(26)
Insurance expense	332	331		331	-
Professional services	1,200	945		1,245	(300)
Operaring services- contractors	105,000	119,058		127,025	(7,967)
Intergovernmental:					-
Assessments paid to Calcasieu Drainage Disrict No. 9	8,884	8,884		-	8,884
Deduction from ad valorem taxes-pension		-		3,626	(3,626)
Total Expenditures	117,142	130,279		133,650	(3,371)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,067)	(17,751)		(438)	17,313
FUND BALANCE AT BEGINNING OF YEAR	135,188	135,188		135,188	-
FUND BALANCE AT END OF YEAR	\$ 127,121	117,437	\$	134,750	\$ 17,313

See accountant's report.

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, 2018

Name

Allen Roche	300
Milton Mallett	300
Randall Hill	300
Allen Benoit	225
	\$ 1,125

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, 2018**

Agency Head Name: Allen Roche, President

Per diem salary	\$	300
	\$	<u>300</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, 2018

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.