

AIRPORT DISTRICT NO. 1
OF JEFFERSON DAVIS PARISH

JENNINGS, LOUISIANA

ANNUAL FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

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Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Airport District No. 1 of Jefferson Davis Parish
Jennings, Louisiana

Opinions

We have audited the accompanying financial statements of the business-type activities of the Airport District No. 1 of Jefferson Davis Parish (the "District"), component unit of Jefferson Davis Police Jury, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District, as of April 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

The District has omitted Management's Discussion and Analysis and the Budgetary Comparison Schedule that the Government Accounting Standards Board requires 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, economical, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and

the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Joyce Williams, Co., CPA

Lake Charles, Louisiana
October 25, 2023

BASIC FINANCIAL STATEMENTS

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
 Jennings, Louisiana
 STATEMENT OF NET POSITION - PROPRIETARY FUND
 April 30, 2021

ASSETS

Current assets:

Cash and cash equivalents	\$	571,201
Investments		116,290
Accounts receivable, net of allowance for doubtful accounts		99,235
Prepaid expenses		21,845
Total current assets		808,571

Non-current assets:

Utility deposits		1,173
Capital assets (net of accumulated depreciation)		9,587,697
Total non-current assets		9,588,870

TOTAL ASSETS	\$	10,397,441
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LIABILITIES

Current liabilities:

Accounts payable	\$	268,338
Deferred revenue		75,167
Tenant deposits		3,000
Total current liabilities		346,505

TOTAL LIABILITIES		346,505
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NET POSITION

Net investment in capital assets		9,587,697
Unrestricted		463,239
		463,239

TOTAL NET POSITION		10,050,936
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TOTAL LIABILITIES AND NET POSITION	\$	10,397,441
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See accompanying notes and independent auditors' report.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
 Jennings, Louisiana
 STATEMENT OF ACTIVITIES - PROPRIETARY FUND
 For the Year Ended April 30, 2021

OPERATING REVENUES	
Property rental	\$ 588,352
Gallonage rental	15,137
Total operating revenues	603,489
OPERATING EXPENSES	
Bad debts	3,960
Dues and subscriptions	1,330
Advertising and printing	394
Utilities	17,773
Communications	20,727
Repairs and maintenance	64,691
Salaries and benefits	113,280
Office expense	1,317
Professional fees	39,413
Insurance	51,078
Miscellaneous	74
Depreciation	415,764
Total operating expenses	729,801
OPERATING LOSS	(126,312)
NON-OPERATING REVENUE	
Interest income	476
Total non-operating revenues	476
NET LOSS BEFORE CONTRIBUTIONS	(125,836)
CAPITAL CONTRIBUTIONS	372,985
NET CHANGE IN NET POSITION	247,149
Net position, beginning of year, as previously reported	9,906,700
Prior period adjustment	(102,913)
Net position, beginning of year, restated	9,803,787
Net position, end of year	\$ 10,050,936

See accompanying notes and independent auditors' report.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
 Jennings, Louisiana
 STATEMENT OF CASH FLOWS - PROPRIETARY FUND
 For the Year Ended April 30, 2021

Cash flows from operating activities:	
Receipts from customers and users	\$ 608,931
Payments to suppliers of goods and services	(71,643)
Net cash provided by operating activities	<u>537,288</u>
 Cash flows from capital and related financing activities	
Acquisition and construction of capital assets	(941,145)
Contributed capital received - capital grants	372,985
Net cash used by capital and related financing activities	<u>(568,160)</u>
 Net decrease in cash and cash equivalents	 (30,872)
 Cash and cash equivalents, beginning of year	 <u>602,073</u>
Cash and cash equivalents, end of year	<u><u>\$ 571,201</u></u>
 Reconciliation of operating income to net cash provided by operating activities	
Operating loss	\$ (126,312)
Adjustments:	
Depreciation expense	415,764
(Increase) Decrease in accounts receivable	3,340
(Increase)/Decrease in prepaid insurance	(1,862)
(Increase)/Decrease in prepaid revenue	2,100
(Increase)/Decrease in accounts payable	244,258
Total adjustments	<u>663,600</u>
Net cash provided by operating activities	<u><u>\$ 537,288</u></u>

See accompanying notes and independent auditors' report.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Airport District No. 1 of Jefferson Davis Parish (District) was created by the Jefferson Davis Parish Police Jury pursuant to (Louisiana Revised Statute 2.311) through the passage of Parish Ordinance 483 on March 7, 1963. The District has the power and authority, within its boundaries, to acquire, construct, maintain, and operate airports and airport facilities, including both movable and immovable property. The District is a subdivision of the State of Louisiana and may issue bonds and levy taxes in accordance with Article 6, Section 30. The District may also by resolution or ordinance, establish, maintain, and collect proper and reasonable rates, charges, rents, or other fees for the use of the facilities of the airport.

Under the provision of Parish Ordinance 635, dated May 10, 1978, the District shall be governed and controlled by a board of commissioners composed of five members. Pursuant to Ordinance 635 these commissioners are appointed by the Jefferson Davis Police Jury for terms of two years from the date they assume their duties and shall serve without compensation

GASB Codification Section 2100 established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing body
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Police Jury appoints the governing board and because of the scope of public service, Airport District No. 1 of Jefferson Davis Parish was determined to be a component unit of the Jefferson Davis Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

B. Basis of Presentation

The accounts of the District are organized on the basis of a proprietary fund, which is considered a separate accounting entity or enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private businesses enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Budgetary Practices

The District is not required and did not adopt a budget for the period covered by the accompanying financial statements.

D. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposit, money market accounts, or time deposits with state banks organized under Louisiana Law or any other state of the United States, or under the laws of the United States.

E. Prepaid Expense

Certain payments to vendors reflect the costs applicable to future accounting periods that are recorded as prepaid expense. Prepaid expense consist of unearned portions of insurance premiums.

F. Capital Assets

All capital assets are valued at historical cost or if contributed property, at their estimated fair value at the time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income.

Capital assets used in the proprietary fund operations are included on the statement of net assets net of accumulated depreciation. Depreciation of all exhaustible fixed assets used by the proprietary fund operations is charged as an expense against operations. Depreciation has been calculated on each class of depreciable property using the straight-line method over the estimated useful lives of the assets as follows.

Runway and improvements	10-40 years
Buildings and hangers	10-50 years
Furniture and equipment	5-10 years

G. Fund Equity

Contributed Capital: Grants, entitlements, or shared revenues received that are restricted for the acquisition or construction of capital assets are recorded as contributed capital. Contributed capital is not amortized based on the depreciation recognized on that portion of the assets acquired from such contributions.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Reserves

Reserves represent those portions of fund equity legally segregated for specific future use.

I. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

As of April 30, 2021, the District had cash and cash equivalents totaling \$571,201 as follows:

<u>Deposit Type</u>	<u>Reported Amount</u>
Cash-demand deposits	<u>\$ 571,201</u>
	<u>\$ 571,201</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all time equal the amount of deposit with the fiscal agent.

Bank Balance as shown by Bank	<u>\$ 614,727</u>
Insured (FDIC)	\$ 250,000
Uninsured, Uncollateralized:	
Pledged securities held by pledging Bank's agent in Bank's name	1,400,000
Total Bank Balance Secured	<u>\$ 1,650,000</u>

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

3. INVESTMENTS

The District invests only in time certificates of deposit. The time certificates of deposit mature at least 90 days after April 30, 2021, therefore they are not classified as cash and cash equivalents and are classified as Investments.

Investments are categorized into the following three categories of credit risk in accordance with GASB Statement No. 3 to give an indication of the level of risk assumed by the District.

Category 1 - Includes investments that are insured or registered, or securities held by the government or its agent in the District's name.

Category 2 - Includes investments that are uninsured and unregistered, with securities held by the counter party's department or agent in the District's name.

Category 3 - Includes investments that are uninsured and unregistered, with securities held by the counter party or by its trust department or agent but not in the District's name.

As of April 30, 2021, all the District's investments are categorized as **Category 1** Investments and mature as follows:

Time Certificate of Deposit

Maturity Date	
0-90 days	\$ -
91-180 days	-
181-365 days	116,290
366-730 days	-
Total Time Certificates of Deposit	<u>\$ 116,290</u>

Under state law, these time deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all time equal the amount of the time deposits with the fiscal agent. The time certificates of deposit are fully secured by FDIC Insurance or Pledged Securities held by the respective Banks' as required by state law.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

4. ACCOUNTS RECEIVABLE

The following is a summary of receivables at year end:

Gross Receivables (customer property rentals)	\$ 99,235
Less: Allowance for doubtful accounts	-
Net Accounts Receivable	<u>\$ 99,235</u>

Accounts receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to earnings and a credit to a valuation allowance based on an assessment of the current status of individual accounts. Balances outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to trade accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

5. CAPITAL CONTRIBUTIONS FROM GOVERNMENT ENTITIES

During the year ended April 30, 2021, the District received capital contributions from the State of Louisiana Department of Transportation and Development, in the amount of \$372,985.

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AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

6. CAPITAL ASSETS

A summary of proprietary property, plant and equipment is as follows:

	Restated Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 1,031,889	\$ -	\$ -	\$ 1,031,889
Total capital assets, not being depreciated	<u>\$ 1,031,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,031,889</u>
Capital assets being depreciated:				
Runway and improvements	\$ 8,597,506	\$ 4,155	\$ -	\$ 8,601,661
Builders and hangers	4,677,928	-	-	4,677,928
Furniture and equipment	1,117,951	-	-	1,117,951
Construction in progress	110,049	936,990	-	1,047,039
Total capital assets being depreciated	<u>14,503,434</u>	<u>941,145</u>	<u>-</u>	<u>15,444,579</u>
Less accumulated depreciation:	<u>(6,473,008)</u>	<u>(415,764)</u>	<u>-</u>	<u>(6,888,772)</u>
Total capital assets being depreciated, net	<u>\$ 9,062,315</u>	<u>\$ 525,381</u>	<u>\$ -</u>	<u>\$ 9,587,696</u>

Depreciation expense for the year ending April 30, 2021 was \$415,764.

7. COMMITMENTS

As of April 30, 2021, the District had three construction projects in progress totaling \$1,047,039.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. As of April 30, 2021, the District carries commercial insurance for general and aviation liability. During any construction phase, contractor nonperformance and liability risk is protected by requiring each contractor to post a performance bond and a certificate of liability insurance coverage for approved contracts. Previously settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

9. LITIGATION AND CLAIMS

Claim expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. No claim expenditures or liabilities are reported in the accompanying financial statements. The District is not presently involved in any litigation as a defendant.

10. CONTINGENCIES

The District participates in a number of Federal Financial Assistance Programs. These programs are subject to further financial and compliance audits by the granter agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, management feels such amounts, if any, to be immaterial to the financial statements.

11. NON-CANCELABLE OPERATING LEASES

The District leases various parcels of land and/or buildings located at the airport to various aviation, industrial, and business concerns. These are noncancellable leases with obligated terms ranging from one to ten years or other maximums established by Louisiana Revised Statutes. Most leases contain escalation clauses.

As of April 30, 2021, future minimum rentals of non-cancelable operating leases of such property in aggregate are as follows:

<u>Fiscal Year</u>	
2022	\$ 324,451
2023	299,761
2024	299,358
2025	299,358
2026	299,358
2027 and thereafter	763,376
Total	<u><u>\$ 2,285,662</u></u>

12. CONCENTRATION OF CREDIT RISK

The District has one commercial customer that accounted for more than 10% individually of total operating revenues.

13. RELATED PARTY TRANSACTIONS

The District's airport is managed by a commercial agricultural aviation service company, Riceland Aviation, Inc., under a five year contract which began on February 1, 2005 and was renewed for another five years until January 31, 2015. A new 5 year contract was signed on August 18, 2015. Currently, the arrangement is on a month-to-month basis until renewed. Under the contract, Riceland is paid \$8,500 per month (\$102,000 annually) and allowed to occupy certain hangars, offices, and other physical structures for

AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED APRIL 30, 2021

13. RELATED PARTY TRANSACTIONS – (Continued)

the operation of an aerial seed planting, crop dusting, fertilizer business, and retail sale of aviation fuel in return for providing airport management services for the District. Riceland further agreed to pay the District \$.05 per gallon of aviation fuel sold by Riceland on airport property. For the year ending April 30, 2021, Riceland was paid \$105,534 for management services. For the year ending April 30, 2021, the District received \$952 for the fuel sales and \$18,600 for rental income. The in-kind rental value of the occupied facilities, estimated to be \$11,280, has been recorded in the accompanying financial statements as operating revenue and as an expense for the year ending April 30, 2021.

Three members of the Board of Commissioners lease airplane hangers from the District at fair market value. These leases provided \$5,760 in revenues to the District during the fiscal year ending April 30, 2021. All Commissioners pay their leases in advance on a yearly basis. In addition, all of the Commissioners currently leasing airplane hangers had active hanger leases years before they became members of the Board of Commissioners.

14. CHANGES IN CONTRIBUTED CAPITAL

The following is a summary of changes in contributed capital.

	Donated Assets	Capital Grants
Balance, Beginning of Year	\$ 751,325	\$ 8,093,532
Additions:		
Federal Aviation Administration	-	-
Dept of Transportation and Development	-	372,985
Balance, End of Year	\$ 751,325	\$ 8,466,517

15. PRIOR PERIOD ADJUSTMENT

The beginning net position has been restated to correct assets placed in service not being depreciated and the related depreciation expense and rent receivables due to tenants not paying the appropriate rent according to their lease agreements. The net effect of these corrections was to decrease the beginning net position by \$102,913.

OTHER SUPPLEMENTARY INFORMATION

**AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
Jennings, Louisiana**

**Schedule of Compensation, Benefits, and other Payments
to Agency Head**

For the Year Ended April 30, 2021

Agency Head Name: Doug Hollier, Chairman

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	\$ -
	<hr/> <hr/>

The accompanying notes are an integral part of this statement.

OTHER REPORTS



LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
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JESSICA LOTT-HANSEN

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Airport District No. 1 of Jefferson Davis Parish
Jennings, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Airport District No. 1 of Jefferson Davis Parish (the District), a component unit of Jefferson Davis Police Jury, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as Finding 2021-1 (C).

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, the Commissioners, others within the entity, the Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statutes 24:513 and 44:6, this report is a matter of public record and its distribution is not limited.

Joyly Williams, CPA

Lake Charles, Louisiana
October 25, 2023

**AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
(Component Unit of Jefferson Davis Police Jury)**

**SCHEDULE OF CURRENT YEAR FINDINGS WITH CORRECTIVE ACTION PLAN
For the Year Ended April 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiency identified not considered to be a material weakness?	No
Noncompliance material to financial statements noted?	Yes

Section II – Current Year Findings and Management Corrective Action Plan

Internal Control

There were no findings in the current year.

Compliance

2021-01 (C) – Late filing of audit with Louisiana Legislative Auditor

Condition: The District did not submit the audited financial statements to the Louisiana Legislative Auditor by the due date.

Criteria: L.R.S. 24:513 provides that the financial statements are to be filed with the Legislative Auditor within six months of the close of the fiscal year.

Cause: The District engaged an auditor timely, however the auditor failed to inform them timely that he was unable to perform the audit. The District was then obligated to engage another auditor which required additional audit procedures and time.

Effect: According to the Legislative Auditor of the State of Louisiana, failure to comply with the six-month statutory submission of the financial reports is a reportable instance of noncompliance with state law.

Recommendation: We recommend the District establish appropriate controls for ensuring the required reports will be submitted timely in the future

Views of Responsible Officials and Planned Corrective Actions: The District will monitor the audit status to ensure the required reports are submitted timely in the future.

**AIRPORT DISTRICT NO. 1 OF JEFFERSON DAVIS PARISH
(Component Unit of Jefferson Davis Police Jury)**

**SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended April 30, 2021**

Section III – Prior Year Findings and Management Corrective Action Plan

Internal Control Over Financial Reporting

There were no findings in the prior year.

Compliance

There were no findings in the prior year.