

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: JEFFERSON DAVIS GRAVITY DRAINAGE DISTRICT #5

Address: PO BOX 352 WELSH, LA 70591-0352

Telephone: 337/523-8949 Email: shirley101745@hotmail.com

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Shirley M. Hudson (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of JEFFERSON DAVIS GRAVITY DRAIN (entity's name) as of 12/31/2025 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: n/a

Complete if Applicable: In addition, Shirley M. Hudson (officer's name), who duly sworn, deposes, and says that J.D. Gravity Drainage District #5 (entity's name) received \$75,000 or less in revenues and other sources for the year ended 12/31/2025 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Shirley M. Hudson
OFFICER'S SIGNATURE

Secretary
OFFICER'S TITLE

Sworn to and subscribed before me, this 21st day of January, 2026

Melissa Landry
NOTARY PUBLIC SIGNATURE

Melissa Landry
24827



Entity Name: JEFFERSON DAVIS GRAVITY DRAIN

Fiscal Year End: 12/31/2025

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1.			
AD VALOREM TAXES	\$ 24,660.33		\$ 24,660.33
2.			
INTEREST INCOME	\$ 7,449.87		\$ 7,449.87
3.			
			\$ 0.00
4.			
			\$ 0.00
5.			
			\$ 0.00
6. Total receipts (add lines 1 - 5)	<u>\$ 32,110.20</u>	<u>\$ 0.00</u>	<u>\$ 32,110.20</u>
DISBURSEMENTS (Provide Brief Description):			
7.			
ACCOUNTING	\$ 2,400.00		\$ 2,400.00
8.			
DRAINAGE WORK	\$ 3,100.00		\$ 3,100.00
9.			
OTHER/MISCELLANEOUS	\$ 1,363.08		\$ 1,363.08
10.			
PER DIEM	\$ 600.00		\$ 600.00
11.			
			\$ 0.00
12.			
			\$ 0.00
13. Total Disbursements (add lines 7 - 12)	<u>\$ 7,463.08</u>	<u>\$ 0.00</u>	<u>\$ 7,463.08</u>
14. Change in fund balance (Lines 6 minus 13)	\$ 24,647.12	\$ 0.00	\$ 24,647.12
15. Fund Balance at beginning of year	\$ 279,609.22		\$ 279,609.22
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	<u>\$ 304,256.34</u>	<u>\$ 0.00</u>	<u>\$ 304,256.34</u>

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Entity Name: JEFFERSON DAVIS GRAVITY DRAIN

Fiscal Year End: 12/31/2025

Balance Sheet

Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 76,045.77		\$ 76,045.77
2. Investments (fair value)	\$ 228,210.57		\$ 228,210.57
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)			\$ 0.00
5. Other (brief description)			\$ 0.00
6. Total Assets (add lines 1 - 5)	\$ 304,256.34	\$ 0.00	\$ 304,256.34
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. Total Liabilities (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 304,256.34	\$ 0.00	\$ 304,256.34
13. Other			\$ 0.00
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$ 304,256.34	\$ 0.00	\$ 304,256.34

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name, Title: DAVID A. HEBERT, PRESIDENT

Purpose	Dollar Amount
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	\$ 200.00
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$ 200.00

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

JD PARISH GRAVITY DRAINAGE DISTRICT #5
Balance Sheet
As of December 31, 2024

Dec 31, 24

ASSETS

Current Assets

Checking/Savings
JEFF DAVIS BANK

58,742.11

Total Checking/Savings

58,742.11

Other Current Assets

JEFF DAVIS CD/#.....3350
STONECASTLE FICA MMKT ACCOUNT

80,611.80

140,255.31

Total Other Current Assets

220,867.11

Total Current Assets

279,609.22

TOTAL ASSETS

279,609.22

LIABILITIES & EQUITY

Equity

Opening Bal Equity
Retained Earnings
Net Income

112,822.02

141,924.25

24,862.95

Total Equity

279,609.22

TOTAL LIABILITIES & EQUITY

279,609.22

*corrected
balance
for 2024*

corrected

corrected

** Note: I must have prepared my 2024 Financial Statements before reconciling my bank statement.*

*Sorry!
Shirley M. Hudson,
Secretary
JDGDD # 5*

5:27 PM
02/03/25

JD PARISH GRAVITY DRAINAGE DISTRICT #5
Balance Sheet
As of December 31, 2024

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
JEFF DAVIS BANK	58,632.04
Total Checking/Savings	58,632.04
Other Current Assets	
JEFF DAVIS CD/#.....3350	80,611.80
STONECASTLE FICA MMKT ACCOUNT	140,255.31
Total Other Current Assets	220,867.11
Total Current Assets	279,499.15
TOTAL ASSETS	<u>279,499.15</u>
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	112,822.02
Retained Earnings	141,814.18
Net Income	24,862.95
Total Equity	279,499.15
TOTAL LIABILITIES & EQUITY	<u>279,499.15</u>

⊕ Note: submitted bank balance for 12-31-24 was incorrect.

SMH

All actual balance (corrected) on next page!

10:15 AM
01/17/26

JD PARISH GRAVITY DRAINAGE DISTRICT #5
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
JEFF DAVIS BANK	76,045.77
Total Checking/Savings	<u>76,045.77</u>
Other Current Assets	
JEFF DAVIS CD/#.....3350	82,671.40
STONECASTLE FICA MMKT ACCOUNT	145,539.17
Total Other Current Assets	<u>228,210.57</u>
Total Current Assets	<u>304,256.34</u>
TOTAL ASSETS	<u><u>304,256.34</u></u>
LIABILITIES & EQUITY	
Equity	
Opening Bal Equity	112,822.02
Retained Earnings	166,787.20
Net Income	24,647.12
Total Equity	<u>304,256.34</u>
TOTAL LIABILITIES & EQUITY	<u><u>304,256.34</u></u>

JD PARISH GRAVITY DRAINAGE DISTRICT #5
Profit & Loss
January through December, 2025

	<u>Jan - Dec 25</u>
Income	
AD VALOREM TAXES	24,660.33
INTEREST INCOME/CD#.....3350	2,059.60
INTEREST INCOME/STONECASTLE M...	5,283.86
OTHER INCOME	106.41
Total Income	<u>32,110.20</u>
Expense	
ACCOUNTING	2,400.00
DRAINAGE WORK	3,100.00
OTHER/MISCELLANEOUS	1,363.08
PER DIEM	600.00
Total Expense	<u>7,463.08</u>
Net Income	<u><u>24,647.12</u></u>