

# Jefferson Davis Gravity Drainage District #5

P. O. Box 352

Welsh, LA 70591

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TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

February 1, 2021

Ms. Gayle Fransen  
Engagement Manager  
Office of Legislative Auditor  
1600 North Third  
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended December 31, 2020. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



Shirley M. Hudson, Secretary  
Jeff Davis Gravity Drainage District #5  
P. O. Box 352  
Welsh, LA 70591

Enclosures

**AFFIDAVIT AND REVENUE CERTIFICATION**

**Jefferson Davis Parish Gravity Drainage District #5**

**Jefferson Davis Parish  
Welsh, LA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenue \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513 (J)(1)(c)(i)(aa).

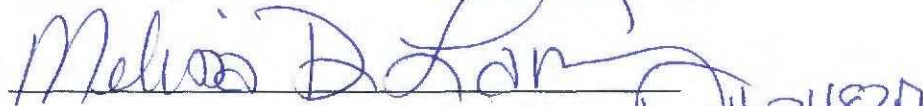
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Personally came and appeared before the undersigned authority, Shirley M. Hudson who, duly sworn, deposes and says that the financial statement herewith given presents fairly the financial position of the Jefferson Davis Parish Gravity Drainage District #5 as of December 31, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statement.

In addition, Shirley M. Hudson, who duly sworn, deposes and says that the Jefferson Davis Parish Gravity Drainage District #5 received \$75,000 or less in revenues and other sources for the fiscal year ending December 31, 2020, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

  
Shirley M. Hudson, Secretary

Sworn to and subscribed before me, this 27<sup>th</sup> day of January, 2021.

  
NOTARY PUBLIC SIGNATURE AND SEAL  
Melissa B Landry #24827

Officer: Shirley M. Hudson  
Title: Secretary  
Address: P. O. Box 352  
Welsh, LA 70591  
Telephone: 337/523-8949 (cell)  
E-mail: shirley101745@hotmail.com

JEFFERSON DAVIS GRAVITY DRAINAGE DIST. # 5  
 (Agency Name)

**Statement of Cash Receipts and Disbursements**  
**For the Year Ended** 12-31-2020  
 (Year-End)

	General Fund	Other Fund	Total
<b>RECEIPTS (Provide Brief Description):</b>			
1. <u>AD VALOREM TAXES</u>	\$21015.38	\$	\$
2. <u>INTEREST INCOME</u>	1443.48		
3.			
4.			
5.			
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$22458.86</u>	<u>\$</u>	<u>\$22458.86</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. <u>ACCOUNTING</u>	\$ 2400.00	\$	\$
8. <u>OTHER/ MISC</u>	728.83		
9. <u>PER DIEM</u>	700.00		
10.			
11.			
12.			
13. <b>Total Disbursements</b> (add lines 7 - 12)	<u>\$3828.83</u>	<u>\$</u>	<u>\$3828.83</u>
14. Change in fund balance ( Lines 6 minus 13)	\$18630.03	\$	\$18630.03
15. Fund Balance at beginning of year	\$204349.79	\$	\$204349.79
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	<u>\$222979.82</u>	<u>\$</u>	<u>\$222979.82</u>

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

J.D.G.D.D #5  
 (Agency Name)

Balance Sheet, on 12-31-2020  
 (Year-End)

	General Fund	Other Fund	Total
<b>ASSETS</b> (balances at year-end) -Give brief description:			
1. Cash and cash equivalents on hand	\$117,329.66		\$
2. Investments (fair value) on hand	105,650.16		
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$222,979.82</u>		<u>\$222,979.82</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (give brief description):			
8.	\$	\$	\$
9.			
10.	N/A		
11. <b>Total Liabilities</b> (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)			
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$222,979.82</u>		<u>\$222,979.82</u>

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

J.D.G.D.D # 5 (Agency Name)

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended 12-31-2020 (Year-End)

Agency Head Name and Title: DAVID A. HEBERT, PRESIDENT  
B.O.D.

Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9. <u>200</u>
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18. <u>200</u>

\_\_\_\_ 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.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

JD PARISH GRAVITY DRAINAGE DISTRICT #5  
**Balance Sheet**  
As of December 31, 2020

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	<u>Dec 31, 20</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
JEFF DAVIS BANK	117,329.66
Total Checking/Savings	117,329.66
Other Current Assets	
JEFF DAVIS CD#40000409	75,455.42
JEFF DAVIS CD#40000864	14,462.42
JEFF DAVIS CD#40002142	15,732.32
Total Other Current Assets	105,650.16
Total Current Assets	222,979.82
<b>TOTAL ASSETS</b>	<b><u>222,979.82</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
Opening Bal Equity	112,822.02
Retained Earnings	91,527.77
Net Income	18,630.03
Total Equity	222,979.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>222,979.82</u></b>

JD PARISH GRAVITY DRAINAGE DISTRICT #5

Profit & Loss

January through December 2020

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	<u>Jan - Dec 20</u>
<b>Income</b>	
AD VALOREM TAXES	21,015.38
INTEREST INCOME/CD#40000409	886.29
INTEREST INCOME/CD#40000864	222.01
INTEREST INCOME/CD#40002142	160.13
INTEREST INCOME/JD CHECKING	174.57
OTHER INCOME	0.48
<b>Total Income</b>	<u>22,458.86</u>
<b>Expense</b>	
ACCOUNTING	2,400.00
OTHER/MISCELLANEOUS	728.83
PER DIEM	700.00
<b>Total Expense</b>	<u>3,828.83</u>
<b>Net Income</b>	<u><u>18,630.03</u></u>

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Cash Basis

### JD PARISH GRAVITY DRAINAGE DISTRICT #5

## Transaction Detail By Account

January through December 2020

Type	Date	Num	Name	Memo	Clr	Split	Original Amount	Paid Amount	Balance
PER DIEM									
Check	01/09/2020	743	DAVID HEBERT	JAN		JEFF DAVIS B...	100.00	100.00	100.00
Check	01/09/2020	744	MARK HEINEN	JAN		JEFF DAVIS B...	100.00	100.00	200.00
Check	01/09/2020	745	MIKE COMPTON	JAN		JEFF DAVIS B...	100.00	100.00	300.00
Check	10/02/2020	757	DAVID HEBERT	OCT		JEFF DAVIS B...	100.00	100.00	400.00
Check	10/02/2020	758	MARK HEINEN	OCT		JEFF DAVIS B...	100.00	100.00	500.00
Check	10/02/2020	759	CODY HAYES	OCT		JEFF DAVIS B...	100.00	100.00	600.00
Check	10/02/2020	760	MIKE COMPTON	OCT		JEFF DAVIS B...	100.00	100.00	700.00
Total PER DIEM								700.00	700.00
<b>TOTAL</b>								<b>700.00</b>	<b>700.00</b>