GRAVITY DRAINAGE DISTRICT NO. 6
OF JEFFERSON DAVIS PARISH
IOWA, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Year Ended December 31, 2025

CONTENTS

	PAGE
INDEPENDENT ACCOUNTANTS' REVIEW REPORT	3-4
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of net position	6
Statement of activities	7
FUND FINANCIAL STATEMENTS	
Balance sheet-governmental fund	9
Reconciliation of the balance sheet-government fund to the statement of net position	10
Statement of revenues, expenditures and changes in fund balance – governmental fund	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balance-governmental fund to the statement of activities	12
NOTES TO BASIC FINANCIAL STATEMENTS	13-20
REQUIRED SUPPLEMENTAL INFORMATION	
Budgetary comparison schedule-general fund	22
OTHER INFORMATION	
Schedule of compensation, benefits and other payments to chief executive officer	24
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES	25-28
LOUISIANA ATTESTATION QUESTIONNAIRE	29-31
SCHEDULE OF FINDINGS AND RESPONSES	32

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Certified Public Accountants

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

August 21, 2026

Board of Commissioners
Gravity Drainage District No. 6 of Jefferson Davis Parish
Iowa, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Gravity Drainage District No. 6 of Jefferson Davis Parish, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2025, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility
Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and the standards applicable to review engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Gravity Drainage District No. 6 of Jefferson Davis Parish, a component unit of the Jefferson Davis Parish Police Jury, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion
Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Information
The accompanying schedule of compensation, benefits, and other payments to chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in

order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the other information and do not express an opinion on such information.

Required Supplemental Information
Accounting principles generally accepted in the United States of America required that the following supplemental information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule

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. The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited such required supplemental information, and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

The Gravity Drainage District has not presented management's discussion and analysis that accounting principles generally accepted 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report, dated August 21, 2026, on the results of the agreed-upon procedures.

Hagan, Casiday & Hillory

GOVERNMENT-WIDE FINANCIAL STATEMENTS

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Statement of Net Position

December 31, 2025

ASSETS	
Cash	$ 1,020,595
Receivables	
Ad valorem taxes	195,143
State revenue sharing	6,523
Total assets	1,222,261
DEFERRED OUTFLOWS OF RESOURCES	-
LIABILITIES	
Accounts payable	150
DEFERRED INFLOWS OF RESOURCES	-
NET POSITION	
Unrestricted	$ 1,222,111

See independent accountants' review report.

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Statement of Activities

Year Ended December 31, 2025

Activities	Expenses	Program Revenues: Charges for Services	Net Revenues (Expenses) and Changes in Net Position: Governmental Activities
Governmental Activities:			
General government	$ 15,189	$ -	$ (15,189)
Drainage work	155,715	-	(155,715)
Total Governmental Activities	$ 170,904	$ -	(170,904)
General Revenues:			
Property taxes, net			202,194
Interest			18,265
Total General Revenues			220,459
Change in Net Position			49,555
Net Position, beginning			1,172,556
Net Position, ending			$ 1,222,111

See independent accountants' review report.

FUND FINANCIAL STATEMENTS

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Balance Sheet - Governmental Fund

December 31, 2025

	2025	2024
ASSETS		
Cash	$ 1,020,595	$ 979,893
Receivables		
Ad valorem taxes, net	195,143	186,440
State revenue sharing	6,523	6,523
Total Assets	1,222,261	1,172,856
DEFERRED OUTFLOWS OF RESOURCES	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 1,222,261	$ 1,172,856
LIABILITIES		
Accounts payable	$ 150	$ 300
DEFERRED INFLOWS OF RESOURCES	-	-
FUND BALANCE		
Unassigned	1,222,111	1,172,556
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,222,261	$ 1,172,856

See independent accountants' review report.

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Reconciliation of the Balance Sheet-Governmental Fund to the
Statement of Net Position

December 31, 2025

Total fund balance for governmental fund at December 31, 2025	$ 1,222,111
Total net position reported for governmental activities in the statement of net position is different from the balance sheet:	-
Total net position of governmental activities at December 31, 2025	$ 1,222,111

See independent accountants' review report.

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2025

	2025	2024
REVENUES		
Ad valorem taxes (net)	$ 202,194	$ 183,709
State revenue sharing	-	-
Interest	18,265	27,321
TOTAL REVENUES	220,459	211,030
EXPENDITURES		
General Government		
Insurance	123	391
Office expense	1,446	150
Drainage cleaning and spraying	155,715	185,288
Miscellaneous	-	-
Per diem	7,050	9,300
Professional fees	6,570	8,150
TOTAL EXPENDITURES	170,904	203,279
EXCESS OF REVENUES OVER EXPENDITURES	49,555	7,751
FUND BALANCE - BEGINNING	1,172,556	1,164,805
FUND BALANCE - ENDING	$ 1,222,111	$ 1,172,556

See independent accountants' review report.

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Fund to the Statement of Activities

Year ended December 31, 2025

Total net changes in fund balance at December 31, 2025 per Statement of Revenues, Expenditures and Changes in Fund Balance	$	49,555
The change in net position reported for governmental activities in the statement of activities different from the statement of revenues, expenditures and changes in fund balance		-
Total changes in net position at December 31, 2025 per Statement of Activities	$	49,555

See independent accountants' review report.

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Notes to Basic Financial Statements

December 31, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gravity Drainage District No. 6 of Jefferson Davis Parish was created as a political subdivision of the State of Louisiana under the provisions of Louisiana Revised Statutes 38:1751-1802, and was established for the purpose of opening and maintaining all natural drains in the District where drainage is accomplished using the natural force of gravity. The District is governed by a board of six commissioners who are appointed by the Jefferson Davis Parish Police Jury.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Gravity Drainage District No. 6 of Jefferson Davis Parish includes all funds, account groups, et cetera, that are within the oversight responsibility of the Gravity Drainage District No. 6 of Jefferson Davis Parish

As the governing authority, for reporting purposes, the Jefferson Davis Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jefferson Davis Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization’s governing body and
    a. The ability of the Jefferson Davis Parish Police Jury to impose its will on that organization and/or
    b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Jefferson Davis Parish Police Jury.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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2. Organizations for which the Jefferson Davis Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Jefferson Davis Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature of and significance of the relationship.

Based upon the application of these criteria, Gravity Drainage District No. 6 of Jefferson Davis Parish is a component unit of the Jefferson Davis Parish Police Jury's reporting entity.

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Financial Statements

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

The District has one fund, the General Fund, which is therefore considered its major fund.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

4. Cash

The cash and cash equivalents of the District are subject to the following risks.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. 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 financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statue 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The District does not have a For reporting purposes, cash includes demand deposits, time deposits, and certificates of deposit. Under state law, the Allen Parish Tourist Commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Credit Risk: Generally, credit risk is the risk that the issuer of a debt type investment will not fulfill its obligation to the folder of the investment. U.S. government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure. The District's investments comply with Louisiana Statues (LSA R.S. 33:2955). Under state law, the District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates of time deposits of state banks organized under

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Louisiana law and national banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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 times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2025, the District has $1,021,295 in deposits (collected bank balances), of which $250,000 were secured from risk by federal deposit insurance and $895,271 secured by pledged securities held by the custodial bank in the name of the fiscal agent bank.

5. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

6. Budgets

A budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Expenditures may not legally exceed budgeted appropriations at the activity level.

7. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of a cumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned and unassigned.

a. Restricted fund balance - Includes fund balance amounts that are intended to be used for specific purposes based on generally outside actions.

b. Assigned fund balance - Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.

c. Unassigned fund balance - Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, expenditures are to be spent from restricted fund balance first and then unrestricted. Expenditures incurred in the unrestricted fund balances shall be reduced first from the committed fund balance, then from the assigned fund balance and finally, the unassigned fund balance.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

8. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

9. Subsequent Events

Management has evaluated subsequent events through August 21, 2026, the date the financial statements were available to be issued.

10. Comparative Data

Comparative totals for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

NOTE B – AD VALOREM TAXES

For the year ended December 31, 2025, taxes were levied on taxable assessed valuations of $36,726,960 at a millage of 5.480.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

NOTE C – PER DIEM

Per diem paid to commissioners for the year consisted of the following:

Randy Kotara	$ 1,500
Warren LeBlanc	1,500
Wynn Watkins	1,200
Millard Verret	1,500
Wayne Thibodeaux	1,350
	$ 7,050

NOTE D – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE E – TAX ABATEMENTS

Louisiana's State Constitution Chapter VII Section 21 authorizes the State Board of Commerce and Industry to create a ten (10) year ad valorem tax abatement program for new manufacturing establishments in the State. Under the terms of this program, qualified businesses may apply for an exemption of local ad valorem taxes on capital improvements and equipment related to manufacturing for the first ten years of its operation; after which the property will be added to the local tax roll and taxed at the value and millages in force at the time. The future value of this exempt property could be subject to significant fluctuation from today's value; however, the District could receive a substantial increase in ad valorem tax revenues once the exemption on this property expires. All applicable agreements have been entered into by the Jefferson Davis Parish Police Jury and directly affect the Police Jury's ad valorem assessments. Because these taxes are not assessed or due, no adjustments have been made to the District's financial statements to record a receivable. As of December 31, 2025. $1,126,223 of assessed property in the District's taxing jurisdiction is receiving this exemption, which amounts to $6,172 in ad valorem taxes.

REQUIRED SUPPLEMENTAL INFORMATION

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2025

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes (net)	$ 168,000	$ 202,194	$ 34,194
Interest	18,000	18,265	265
TOTAL REVENUES	186,000	220,459	34,459
EXPENDITURES			
General Government			
Insurance	550	123	427
Office expense	-	1,446	(1,446)
Drainage cleaning and spraying	75,000	155,715	(80,715)
Miscellaneous	6,000	-	6,000
Per diem	7,200	7,050	150
Professional fees	14,000	6,570	7,430
TOTAL EXPENDITURES	102,750	170,904	(68,154)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	83,250	49,555	(33,695)
FUND BALANCE - BEGINNING	1,172,556	1,172,556	-
FUND BALANCE - ENDING	$ 1,255,806	$ 1,222,111	$ (33,695)

See independent accountants' review report.

OTHER INFORMATION

Gravity Drainage District No. 6 of Jefferson Davis Parish

Schedule of Compensation, Benefits and Other Payments
To Chief Executive Officer

Year Ended December 31, 2025

Chief Executive Officer: Wayne Thibodeaux, Board President

Purpose	Amount
Salary	$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	1,350
Reimbursements	-
Travel	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

See independent accountants' review report.

GRAGSON, CASIDAY & GUILLORY, LLP
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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

August 21, 2026

Board of Commissioners
Gravity Drainage District No. 6 of Jefferson Davis Parish
Iowa, Louisiana

We have performed the procedures enumerated below on the Gravity Drainage District No. 6 of Jefferson Davis Parish's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025, as required by Louisiana Revised Statue 24:513 and the *Louisiana Governmental Audit Guide.* The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2025. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding $60,000, and public works exceeding $500,000. Compare the documentation for these expenditures to the Louisiana Revised Status (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

   The expenditures made during the year for materials and supplies exceeding $60,000, and for public works exceeding $500,000 were made in accordance to public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics).

   Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

   Management provided us with a list of all employees paid during the period.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

   None were immediate family members of board members.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

   Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

   Management provided us with the original budget for 2025. The budget was not amended during the year.

7. Trace the budget adoption and amendments to the minute book.

   We traced the adopted budget to approval in the minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% of more.

   We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Revenues for the year did not exceed budgeted amounts. Expenditures exceeded budgeted amounts by more than 5%.

Accounting and Reporting

9. Randomly select 6 disbursements made during the period under examination and:

   (a) trace payments to supporting documentation as to proper amount and payee;

   We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

   (b) determine if payments were properly coded to the correct fund and general ledger account.

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

The payments received proper approvals.

Meetings

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law).

The District is only required to post a notice of each meeting and the accompanying agenda on the door of the meeting place, a public place. We found no evidence of noncompliance.

Debt

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District and a review of payroll records indicated no payments for any bonuses, advances or gifts.

State Audit Law

13. Report whether the District provided for a timely filed report in accordance with R. S. 24:513.

The District's report was not filed timely.

14. Inquire of management and report whether the District entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the District was not in compliance with R.S. 24:513 (the audit law).

The District did not enter into any contracts that utilized state funds.

15. Prior Year Comments and Recommendations.

Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report did include suggestions, exceptions, recommendations, or comments, that were not corrected.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards,* issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of management of the Gravity Drainage District No. 6 of Jefferson Davis Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hragson, Casiday & Gillory

GRAVITY DRAINAGE DISTRICT NO. 6
OF JEFFERSON DAVIS PARISH
PO Box 1495, Iowa, Louisiana 70647

LOUISIANA ATTESTATION QUESTIONNAIRE

August 21, 2026

Gragson, Casiday & Guillory
P.O. Drawer 1847
Lake Charles, LA 70602

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2025 and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you.

Public Bid Law
It is true that we have complied with the public bid law, LSA-RS Title 38:2212-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [X] No [ ]

Code of Ethics for Public Officials and Public Employees
It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No [ ]

Budgeting
We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14), R.S. 39:33, or the budget requirements of LSA-RS 39:34.

Yes [ ] No [X]

Accounting and Reporting
All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463, and/or 39:92 where applicable.

Yes [X] No [ ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [ ] No [X]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [X] No [ ]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [X] No [ ]

We have complied with R.R. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [X] No [ ]

Meetings
We have complied with the provisions of the Open Meetings Law, provided in RS 42:11 through 42:28.

Yes [X] No [ ]

Debt
It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No [ ]

Advances and Bonuses
It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No [ ]

Prior-Year Comments

We have resolved all prior year recommendations and/or comments.

Yes [X] No [ ]

General
We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations

Yes [X] No [ ]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [X] No [ ]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [X] No [ ]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [X] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [X] No [ ]

We are not aware of any material misstatements in the information we have provided to you.

Yes [X] No [ ]

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or the other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [X] No [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of the representation and the date of report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results off the agreed-upon procedures.

Yes [X] No [ ]

The previous responses have been made to the best of our belief and knowledge.

Secretary/Treasurer

GRAVITY DRAINAGE DISTRICT NO. 6 OF JEFFERSON DAVIS PARISH
Iowa, Louisiana

Schedule of Findings and Responses

December 31, 2025

Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance with Louisiana Governmental Audit Guide

Finding 2025-001:

Budgetary Authority and Control

Condition: Inadequate budgeting procedures resulted in expense being over budget by 5% or more.

Criteria: Inadequate budgeting procedures.

Effect: Violation of Louisiana Revised Statue 39:1310.

Cause: Administrative lack of oversight.

Recommendation: The District should review actual revenues and expenditures on an interim basis and amend the budget as necessary.

Corrective Action Planned/Management Response: The District agrees with the finding and will implement the recommendations.

Finding 2025-002:

Late Submission of Financial Statements

Condition: The 2025 financial statements were not filed with the Legislative Auditor within the due date of June 30, 2026.

Criteria: Timely submission of financial statements.

Effect: Violation of Louisiana Revised Statute 24:514.

Cause: Failure to provide financial information required to prepare the financial statements.

Recommendation: The District should provide the financial information required to prepare the financial in a timely manner.

Corrective Action Planned/Management Response: The District agrees with the finding and will implement the recommendations.