

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

Entity Name: SEWERAGE DISTRICT NO. 2

Address: P.O. Box 2406, Slidell, LA 70459

Telephone: 985-377-2230 Email: oldnotary@yahoo.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](mailto: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

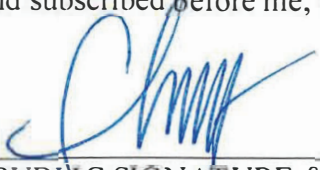
Personally came and appeared before the undersigned authority, Mary J. Whitty, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Sewerage District No. 2 as of December 31, 2022, and the results of operations 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: \_\_\_\_\_

Complete if Applicable: In addition, Mary J. Whitty, who duly sworn, deposes, and says that Sewerage District No. 2 received \$75,000 or less in revenues and other sources for the year ended December 31, 2022, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

  
\_\_\_\_\_  
OFFICER'S SIGNATURE

Treasurer  
\_\_\_\_\_  
OFFICER'S TITLE

Sworn to and subscribed before me, this 31st day of January, 2023

  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL  
CHELSEA D. DAZET  
NOTARY PUBLIC  
PARISH OF ST. TAMMANY  
LOUISIANA  
NOTARY ID NO. 92724  
MY COMMISSION EXPIRES AT DEATH

**St. Tammany Parish Sewerage District No. 2**

**Statement of Activities**

**For the Year Ending December 31, 2022      SCHEDULE A**

Operating Revenue

Charge for Services	<u>\$ 50,520.00</u>	\$ 50,520.00
<u>Operating Expenses</u>		
Repairs and Maintenance	-18268.52	
Utilities	-6890.79	
Salary	-6600	
Insurance & admin costs	-5358.52	
Water Testing and Permit	-2414.8	
Total Operating Expenses		<u>\$ (39,532.63)</u>
Net Operating gain/Loss		<u>\$ 10,987.37</u>

Other Revenue

Interest Income	\$ 83.56	
Late fees	<u>\$ 1,575.00</u>	
Total Other Revenue		<u>\$ 1,658.56</u>

Change in Net Position		<u>\$ 12,645.93</u>
Net Position, Beginning of Year	From 12-31-21	<u>\$ 120,354.00</u>
Net Position End of Year		<u>\$ 132,999.93</u>

St. Tammany Parish Sewerage District No. 2

Statement of Net Position

For Year Ended December 31, 2022

Schedule B

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**Assets**

Current Assets

Cash	\$ 37,498.52	
Savings Account	\$ 77,786.33	
Accts. Receivable	\$ <u>1,387.50</u>	
Total Current Assets		\$ 116,672.35

Property and Equipment

Treatment Plant, Lines, Equipment, Land	\$ 201,839.03	
Less: Accumulated Depreciation	\$ <u>(184,522.35)</u>	
Total Property and Equipment Net		\$ 17,316.68

Total Assets \$ 133,989.03

**Liabilities**

Current Liabilities

Prepays	\$ <u>3,750.50</u>	\$ 3,750.50
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Net Position

Net Investment in Capital Assets	\$ 17,615.68	(net book value)
Unrestricted	\$ <u>112,622.85</u>	

Total Net Position \$ 130,238.53

Total Liabilities and Net Position \$ 133,989.03

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

## Statement C

### Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title:  Dave Maziarz, Chairman

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.
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. -0-

XX 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.)

Depreciation schedule for 2022

		Cost	Depre. Basis	Begin Accumulated Depreciation	Current depreciation	end Accumulated Depreciation	
<u>Asset- Accumulated Depreciation Equipment</u>							
Gas Chlorinator	sl/7	\$1,277.35	\$1,277.35	\$1,277.35	\$0.00	\$1,277.35	
2 hp Pump	sl/7	\$2,300.00	\$2,300.00	\$2,300.00	\$0.00	\$2,300.00	
2 chlorinators	sl/7	\$2,100.00	\$2,100.00	\$2,100.00	\$0.00	\$2,100.00	
Pump	sl/7	\$2,586.00	\$2,586.00	\$2,586.00	\$0.00	\$2,586.00	
Motor	sl/7	\$1,411.00	\$1,411.00	\$1,411.00	\$0.00	\$1,411.00	
Fabricated Cover	sl/7	\$1,937.00	\$1,937.00	\$1,937.00	\$0.00	\$1,937.00	
Sewer Pump	sl/7	<u>\$14,766.00</u>	<u>\$14,766.00</u>	<u>\$14,766.00</u>	<u>\$0.00</u>	<u>\$14,766.00</u>	
		\$26,377.35	\$26,377.35	\$26,377.35	\$0.00	\$26,377.35	
Asset-Plant							26616.35 157376
Sewer Treatment Plant	sl/40	\$141,366.00	\$141,366.00	\$141,366.00	\$0.00	\$141,366.00	
Sewerage Lift Station	sl/40	<u>\$30,760.00</u>	<u>\$30,760.00</u>	<u>\$16,010.00</u>	<u>\$769.00</u>	<u>\$16,779.00</u>	183992.35
		<u>\$172,126.00</u>	\$172,126.00	\$172,126.00	\$769.00	\$158,145.00	
Subtotal		<b>\$198,503.35</b>		<b>\$183,753.35</b>	\$769.00	<b>\$184,522.35</b>	\$184,522.35
				\$769.00			
				\$184,522.35			
<u>Asset- Land</u>							
Land		\$1,502.00	\$1,502.00	\$0.00	\$0.00	\$0.00	
Coin du Lestin Donated Land		\$3,335.68	\$1,833.68	\$0.00	\$0.00	\$0.00	
Total Assets		<b>\$201,839.03</b>	<b>\$201,839.03</b>	<b>\$183,753.35</b>	<b>\$769.00</b>	<b>\$184,522.35</b>	
	Cost			\$201,839.03			
	Less Ending Accumulated depreciation			<u>-\$184,522.35</u>			
	Net Book Value			\$17,316.68			