

St Landry Gravity Drainage District #14  
Opelousas, St Landry Parish, Louisiana 70570

LEGISLATIVE AUDITOR  
2023 DEC 13 AM 9:14

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

December 7, 2023

Ms. Gayle Fransen  
Engagement Manager  
Louisiana Legislative Auditor  
1600 North Third Street  
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 2022). 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,

  
\_\_\_\_\_  
Officer's Signature

Virginia M. Jones\_  
Officer's Name

Enclosures

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

1242  
12/13/23  
2022

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

**Affidavit and Revenue Certification**

St. Landry Gravity Drainage District #14

St. Landry Parish

Opelousas, Louisiana

**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 revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Virginia M. Jones, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of St Landry Drainage District #14 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.

**(Complete if applicable)**

In addition, Virginia M. Jones, who, duly sworn, deposes and says that St Landry Drainage #14 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 year.

Virginia M. Jones  
Officer's Signature

Sworn to and subscribed before me this 7<sup>th</sup> day of Dec., 2023.

Martina D. Chaisson  
NOTARY PUBLIC SIGNATURE & SEAL  
Martina D. Chaisson 064886

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date _____

Please Complete This Section
Officer's Name <u>Virginia M. Jones</u>
Officer's Title <u>Secretary / Treasurer</u>
Address <u>116 W South Street</u>
City, Zip <u>Opelousas, LA 70570</u>
Ph: Cell/Land <u>337-296-6238</u>
E-mail <u>vjflatbrake@yahoo.com</u>

ST. LANDRY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN  
 OPELOUSAS, LOUISIANA  
 BALANCE SHEET - GENERAL FUND  
 DECEMBER 31, 2022

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS (balances at end of year) - Give brief description:</b>			
1. Cash and cash equivalents on hand	2,616		2,616
2. Investments (fair value) on hand	-		-
3. Office furnishings (Cost of desks, etc)	-		-
4. Equipment (Cost of fax machine, etc)	-		-
5. Other (describe) ad valorem tax receivable	-		-
6. <b>Total Assets</b> (add lines 1 - 5)	2,616		2,616
 <b>LIABILITIES AND FUND BALANCE ( at end of year):</b>			
7. Liabilities ( give brief description ):			
8. Notes payable (Loan)	-		-
9. Payroll taxes payable	-		-
10.			-
11. <b>Total Liabilities</b> (add lines 7 - 10)	-		-
12. Fund balance ( amount from Line 16 on statement B)	4,520		4,520
13. Other	-		-
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	4,520		4,520

**Note: Total Assets should equal Total Liabilities and Fund Balance.**

ST. LANDRY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN  
 OPELOUSAS, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b><u>REVENUES</u></b>		
<b>Taxes</b>		
Property tax	50,679	53,021
Interest on checking	4	7
Interest on property taxes	-	-
Miscellaneous	-	-
<u>Total revenues</u>	<u>50,683</u>	<u>53,028</u>
<b><u>EXPENDITURES</u></b>		
<b>Current operating</b>		
Auto allowance, president	3,300	3,300
Commissioners' per diem	10,159	11,821
Salary - secretary/treasurer	3,214	3,214
Payroll taxes	7,869	6,298
Restoring canals -	-	-
Employees' wages	18,136	17,606
Contract work	-	-
Insurance	763	758
Miscellaneous	69	1,012
Engineering fee	-	-
Secretarial supplies	460	645
Accounting fee	200	200
Materials and supplies	3,959	4,003
Office expense	650	650
<u>Total expenditures</u>	<u>48,779</u>	<u>49,507</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	1,904	3,521
<b><u>FUND BALANCE</u>, beginning of year</b>	2,616	2,478
<b><u>FUND BALANCE</u>, end of year</b>	4,520	5,999

**St Landry Gravity Drainage District #14**

**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 December 31, 2022.

**Agency Head Name and Title:** Arthur L. Thierry

<b>Purpose</b>	<b>Dollar Amount</b>
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. 2,700.00
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9. 2600.00
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. 5,300.00

\_\_\_\_ 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.)

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