

St Landry Gravity Drainage Dist # 14 (Entity Name)

Opelousas, LA 70570 (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) 2-7-2022

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 \_\_\_\_\_ (entity's year-end). 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,

Arthur L. Thierry  
Officer's Signature

Arthur L. Thierry  
Officer's Name, Title

Enclosures

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

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

Entity Name: St. Landry Gravity Drainage Dist # 14

Address: 116 W. South Street Opelousas, La 70570

Telephone: 337-296-6238 Email: Vjflatbroke@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, Arthur L. Thierry (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 St. Landry Gravity Drainage Dist 14 (entity's name) as of Dec 31, 2020 (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: \_\_\_\_\_

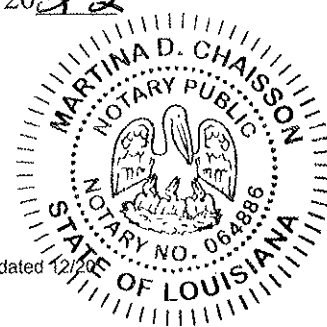
Complete if Applicable: In addition, Arthur L. Thierry (officer's name), who duly sworn, deposes, and says that St. Landry Gravity Drainage Dist #14 (entity's name) received \$75,000 or less in revenues and other sources for the year ended Dec 31st 2020 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Arthur L. Thierry  
OFFICER'S SIGNATURE

President  
OFFICER'S TITLE

Sworn to and subscribed before me, this 18th day of January, 2022

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



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, 2020

	2020	2019
<b><u>REVENUES</u></b>		
<b>Taxes</b>		
Property tax	49,168	47,623
Interest on checking	41	46
Interest on property taxes	-	-
Miscellaneous	-	-
<u>Total revenues</u>	49,209	47,669
 <b><u>EXPENDITURES</u></b>		
<b>Current operating</b>		
Auto allowance, president	3,300	3,525
Commissioners' per diem	10,724	9,419
Salary - secretary/treasurer	3,214	3,214
Payroll taxes	8,432	7,549
Restoring canals -	-	-
Employees' wages	19,789	19,825
Contract work	-	-
Insurance	726	660
Miscellaneous	1,361	1,821
Engineering fee	-	-
Secretarial supplies	617	978
Accounting fee	300	600
Materials and supplies	2,793	1,676
Office expense	650	650
<u>Total expenditures</u>	51,906	49,918
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	 (2,698)	 (2,249)
 <b><u>FUND BALANCE, beginning of year</u></b>	 1,409	 (1,566)
 <b><u>FUND BALANCE, end of year</u></b>	 (1,289)	 (3,815)

ST. LANDRY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN  
 OPELOUSAS, LOUISIANA  
 BALANCE SHEET - GENERAL FUND  
 DECEMBER 31, 2020

	<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	2,478		2,478
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)	2,478		2,478
 <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)	(1,289)		(1,289)
13. Other	-		-
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	(1,289)		(1,289)

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

ST. LANDRY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN  
 OPELOUSAS, LOUISIANA  
 BALANCE SHEET - GENERAL FUND (MISC. DETAIL)  
 DECEMBER 31, 2020

2020 Misc. Expenses

	Bank Charges	Equipment Repairs	Donation	Notary	Insurance Liability	Accounting Fees	Payroll Taxes
January	9.00	-	-	-	-		
February	-	-	200.00	-	-		
March	1.00	-	-	-	-		7039.19
April	0.40	-	-	-	-		989.96
May	-	-	-	-	-	300.00	
June	-	-	-	-	726.00		
July	-	-	-	-	-		
August	1.80	177.77	100.00	-	-		402.97
September	-	-	-	-	-		
October	0.60	346.92	-	200.00	-		
November	-	14.63	-	-	-		
December	9.00	-	-	-	-		
Totals	\$ 21.80	\$ 539.32	\$ 300.00	\$ 200.00	\$ 726.00	\$ 300.00	\$ 8,432.12

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

Statement C St. Landry Gravity Drainage District # 14

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Arthur L. Thierry, President

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. <u>3,300.00</u>
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9. <u>2,500.00</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>5,800.00</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.)