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LEGISLATIVE AUDITOR

St. Landry Gravity Drainage Dist #14 (Entity Name)
Opelousas, St. Landry Louisiana (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) 1-31-2021

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 31, 2019 (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, President
Officer's Name, Title

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT 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

Affidavit and Revenue Certification

St. Landry Gravity Drainage Dist # 14 ENTITY NAME
St. Landry Parish
Opelousas, Louisiana (City), State

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, Arthur L. Thierry (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of St. Landry Gravity Drainage Dist #14 (enter entity name) as of (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.

(Complete if applicable)

In addition, Arthur L. Thierry (officer name), who, duly sworn, deposes and says that St. Landry Gravity Drainage Dist #14 (entity name) received \$75,000 or less in revenues and other sources for the year ended Dec. 31, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

Arthur L. Thierry Officer's Signature

Sworn to and subscribed before me this 31 day of January, 2021.

Martina D. Claissen 064886 NOTARY PUBLIC, SIGNATURE & SEAL MARTINA D. CLAISSEN

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 03-10-2021

Please Complete This Section

Officer's Name
Officer's Title
Address
City, Zip
Ph: Cell/Land
E-mail

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, 2019

	2019	2018
<u>REVENUES</u>		
Taxes		
Property tax	47,623	45,513
Interest on checking	46	31
Interest on property taxes	-	-
Miscellaneous	-	-
<u>Total revenues</u>	47,669	45,544
 <u>EXPENDITURES</u>		
Current operating		
Auto allowance, president	3,525	3,425
Commissioners' per diem	9,419	8,589
Salary - secretary/treasurer	3,214	3,214
Payroll taxes	7,549	8,024
Restoring canals -	-	-
Employees' wages	19,825	20,292
Contract work	-	-
Insurance	660	629
Miscellaneous	1,821	4,895
Engineering fee	-	-
Secretarial supplies	978	692
Accounting fee	600	-
Materials and supplies	1,676	2,790
Office expense	650	650
<u>Total expenditures</u>	49,918	53,200
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	 (2,249)	 (7,656)
<u>FUND BALANCE, beginning of year</u>	 (1,566)	 6,090
<u>FUND BALANCE, end of year</u>	 (3,815)	 (1,566)

ST. LANDRY GRAVITY DRAINAGE DISTRICT NO. FOURTEEN
 OPELOUSAS, LOUISIANA
 BALANCE SHEET - GENERAL FUND
 DECEMBER 31, 2019

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at end of year) - Give brief description:			
1. Cash and cash equivalents on hand	1,409		1,409
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. Total Assets (add lines 1 - 5)	1,409		1,409
 LIABILITIES AND FUND BALANCE (at end of year):			
7. Liabilities (give brief description):			
8. Notes payable (Loan)	-		-
9. Payroll taxes payable	-		-
10.	-		-
11. Total Liabilities (add lines 7 - 10)	-		-
12. Fund balance (amount from Line 16 on statement B)	(3,815)		(3,815)
13. Other	-		-
14. Total Liabilities and Fund Balance (add lines 11 - 13)	(3,815)		(3,815)

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, 2019

2019 Misc. Expenses

	Bank Charges	Equipment Repairs	Donation	Notary	Garnishment
January	9.00	-	-	-	-
February	-	-	-	-	-
March	1.60	284.84	-	-	-
April	2.80	358.58	-	40.00	-
May	2.40	450.00	-	-	-
June	0.20	-	200.00	-	-
July	4.00	200.94	-	40.00	-
August	-	91.91	-	-	-
September	0.80	-	-	-	-
October	9.00	-	-	-	64.84
November	9.00	42.31	-	-	-
December	9.00	-	-	-	-
Totals	\$ 47.80	\$ 1,428.58	\$ 200.00	\$ 80.00	\$ 64.84

St Landry Gravity Drainage District # 14 (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 2019 (Year-End)

Agency Head Name and Title: Arthur L. Thierry

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>2700.00</u>
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9. <u>2100.00</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>4800.00</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.)

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