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Sewerage District No. 2
P.O. Box 2406
Slidell, LA 70459

March 24, 2018

Ms. Sudha R. Jindia, CPA
Engagement Administrator
Louisiana Legislative Auditor (LLA)
P.O. Box 94397
Baton Rouge, La 70804-9397

Re: 2016 Annual Statement

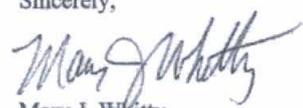
Ms. Jindia,

In accordance with your request of March 21, 2018, the Sewerage District has amended its 2016 Sworn Financial Statement and those changes are listed below.

1. The Net Position End of Year was carried forward from the statement of activities to the Statement of position.
2. Prepaid accounts were added to the Liabilities.

We are in hopes that this has not caused your office any inconvenience. Additionally, we are grateful for your assistance.

Sincerely,



Mary J. Whitty
Secretary

MJW
Encl. Amended 2016 Annual Statement

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 04 2018

Amended

Affidavit and Revenue Certification

St. Tammany Parish, Sewerage District No. 2 ENTITY NAME

St. Tammany Parish

Slidell, LA (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 \$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, Wayne G. Day (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Sewerage District No. 2 (entity name) as of December 31, 2016 (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.

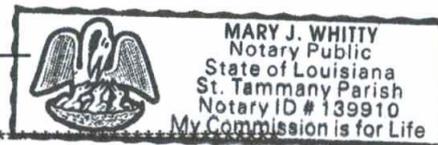
(Complete if applicable)

In addition, Wayne G. Day (officer name), who, duly sworn, deposes and says that Sewerage District No. 2 (entity name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2016, and accordingly, is not required to have an audit for the previously mentioned year.

Wayne G. Day
Officer Signature

Sworn to and subscribed before me this 3rd day of March, 2018.

Mary J. Whitty
NOTARY PUBLIC



Officer's Name Wayne G. Day
Officer's Title Chairman
Address 220 Coin du Iestin DR,
Slidell, LA 70460
Ph/Fax/E-mail _____

St. Tammany Parish Sewerage District No. 2

Statement of Activities

For the Year Ending December 31, 2016

Operating Revenue

Charge for Services	\$ <u>48,136.00</u>	\$ 48,136.00
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Operating Expenses

Repairs and Maintenance	\$ (45,259.00)	
Utilities	\$ (4,587.00)	
Depreciation	\$ (2,878.00)	
Insurance	\$ (2,124.00)	
Water Testing and Permit	\$ (2,128.00)	
Office Expense	\$ <u>(7,898.00)</u>	
Total Operating Expenses	\$ (64,874.00)	\$ (64,874.00)

Net Operating Loss		\$ (16,738.00)
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Other Revenue

Interest Income	\$ <u>452.00</u>	
Total Other Revenue	\$ 452.00	\$ <u>452.00</u>

Change in Net Position		\$ <u>(16,286.00)</u>
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Net Position, Beginning of Year		\$ <u>124,372.00</u>
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Net Position End of Year		\$ 108,086.00
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St. Tammany Parish Sewerage District No. 2

Statement of Net Position

For Year Ended December 31, 2016

Assets

Current Assets

Cash	\$ 8,948.00	
Investments	\$ 75,000.00	
Accts. Receivable	\$ 1,081.00	
Total Current Assets		\$ 85,029.00

Property and Equipment

Treatment Plant, Lines and Equipment	\$ 198,503.00	
Less: Accumulated Depreciation	\$ (174,005.00)	
	\$ 24,498.00	

Land	\$ 3,336.00	
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Total Property and Equipment Net		\$ 27,834.00
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Total Assets		\$ 112,863.00
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Liabilities

Current Liabilities	\$ 2,448.00	
Prepays	\$ 2,329.00	
		\$ 4,777.00

Net Position

Net Investment in Capital Assets	\$ 27,834.00	
Unrestricted	\$ 80,252.00	

Total Net Position		\$ 108,086.00
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Total Liabilities and Net Position		\$ 112,863.00
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SEWERAGE DISTRICT NO. 2 (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 12-31-2016 (Year-End)

Agency Head Name and Title: WAYNE G. DAY, 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.

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.)

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS 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