

March 8, 2022

Lafourche Parish Sewerage Board District 7
c/o Aaron LeBlanc
209 Bayou Vista Drive
Thibodaux, LA 70301

Louisiana Legislative Auditor
Local Government Services
Attn: Ms. Gayle Fransen
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

A review of our "Annual Financial Statements" report submitted to you on March 1, 2021 by my predecessor, Ms. Madeline Hebert, for FY 2020 has several errors. I am attaching a corrected report for your consideration along with a copy of my own report for FY 2021, which I previously emailed on February 16, 2022.

It should be noted Ms. Hebert incorrectly reported an ending balance (line 16) in the amount of \$142,101.70. The correct amount is \$135,806.50 as shown on the corrected report. There are other differences reported in some of the individual expenses (lines 7 thru 12) and the "Amount of Change in Fund Balance" (line 14.) These all appear to be errors due to oversight on Ms. Hebert's part based on a review of our bank statements for FY 2020.

I regret the initial information Ms. Hebert provided was not more accurate and respectfully ask that you update your records accordingly.

Should you have any questions please feel free to contact me, (985) 855-3683.

Respectfully,


Aaron LeBlanc
President Sewerage District 7

Encl (2)

cc: Lafourche Parish Council

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

Entity Name: **Lafourche Parich Sewerage Board District 7**

Address: **209 Bayou Vista Drive; Thibodaux, LA 70301**

Telephone: **(985) 855-3683** Email: **aaron.leblanc.jr@gmail.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, 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, **Aaron LeBlanc**, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of **Lafourche Parish Sewerage Distrcit 7** as of **December 31, 2020** 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: **This corrected report was generated based solely on bank statements for FY 2020 and without the assistance of the individual who created the original 2020 Report, who is no longer a Board Member. Even so, there is no clear evidence that would lead me to believe there was any intent to deceive.**

Complete if Applicable: In addition, **Aaron LeBlanc**, who duly sworn, deposes, and says that **Lafourche Parish Sewerage Board District 7** received \$75,000 or less in revenues and other sources for the year ended **December 31, 2020**, and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Please submit a pdf copy of the completed form to: ereports@lla.la.gov - Updated 01/22

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

(Corrected)



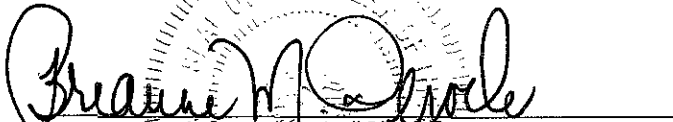
For Correction Purposes Only

President, Lafourche Parish Sewerage Board District 7

OFFICER'S SIGNATURE

OFFICER'S TITLE

Sworn to and subscribed before me, this 9th day of March, 2022



Breanne M. Deroche, #87015

NOTARY PUBLIC SIGNATURE & SEAL

Lafourche Clerk of Court, Deputy Clerk

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

Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

Statement of Receipts and Disbursements

Statement A

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1. Sewer Fees	\$26,660.74	\$	\$26,660.74
2. Interest Income	\$110.30		\$110.30
3.			
4.			
5.			
6. Total receipts (add lines 1 - 5)	\$26,771.04	\$	\$26,771.04
DISBURSEMENTS (Provide Brief Description):			
7. Plant Repairs (\$5,503.26)	\$5,503.26	\$	\$5,503.26
8. Plant Maintenance	\$6,589.53		\$6,589.53
9. Grass Upkeep	\$5,440.00		\$5,440.00
10. Utilities (Electric \$1,289.98) (Gas \$391.01)	\$1,680.99		\$1,680.99
11. Louisiana DEQ Fee (\$784.80) Louisiana Rural Water Association Fees (\$300.00)	\$1,084.80		\$1,084.80
12. Bank Fees	\$110.30		\$110.30
13. Total Disbursements (add lines 7 - 12)	\$20,408.88	\$	\$20,408.88
14. Change in fund balance (Lines 6 minus 13)	\$6,362.16	\$	\$6,362.16
15. Fund Balance at beginning of year	\$129,444.34	\$	\$129,444.34
16. Fund balance (deficit) at end of year (Add lines 14-15)	\$135,806.50	\$	\$135,806.50

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

Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

--This amount also goes on line 12, Statement B

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

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

Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

Balance Sheet

Statement B

	General	Other	
	Fund	Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$135,806.50	\$	\$135,806.50
2. Investments (fair value)	\$0.00		\$0.00
3. Office furnishings (Cost of desks, etc)	\$0.00		\$0.00
4. Equipment (Cost of fax machine, etc)	\$0.00		\$0.00
5. Other (brief description)	\$0.00		\$0.00
6. Total Assets (add lines 1 - 5)	\$135,806.50	\$	\$135,806.50
 LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):	\$0.00	\$	\$0.00
8.			
9.			
10.			
11. Total Liabilities (add lines 7 - 10)	\$0.00		\$0.00
12. Fund balance (amount from Line 16 on Statement A)	\$135,806.50		\$135,806.50
13. Other	\$0.00		\$0.00

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

Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$135,806.50	\$	\$135,806.50
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Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Aaron LeBlanc, President

Purpose	Dollar Amount
1. Salary	1. \$0.00
2. Benefits-insurance	2. \$0.00
3. Benefits-retirement	3. \$0.00
4. Benefits-other (describe)	4. \$0.00
5. Benefits-other (describe)	5. \$0.00
6. Benefits-other (describe)	6. \$0.00
7. Car allowance	7. \$0.00
8. Vehicle provided by government (if reported on your W-2)	8. \$0.00
9. Per diem	9. \$0.00
10. Reimbursements	10. \$0.00
11. Travel	11. \$0.00
12. Registration fees	12. 0.00

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Entity Name: Lafourche Parish Sewerage Board District 7 Fiscal Year End: 2020

13. Conference travel	13. \$0.00
14. Housing	14. \$0.00
15. Unvouchered expenses (example: travel advances, etc.)	15. \$0.00
16. Special meals	16. \$0.00
17. Other	17. \$0.00
18. TOTAL (enter total of line 1-17)	18. \$0.00

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.)