

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

**RECEIVED**  
**FEB 05 2021**  
**LEGISLATIVE AUDITOR**

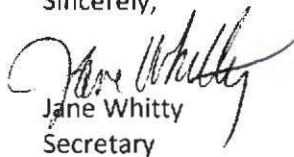
February 2, 2021

Ms. Gayle Fransen  
Engagement Manager  
Louisiana Legislative Auditor  
1600 North Third St.  
Baton Rouge, La 70802

Ms. Fransen,

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual statements for Sewerage District No. 2 as of and for the year ended 12-31-2020. 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,

  
Jane Whitty  
Secretary

JJW

Encl.

Sewerage District No. 2 (Entity Name)  
Slidell, St. Tammany Parish, LA. (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) January 23, 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 12-31-20 (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,

Wayne G. Day  
Officer's Signature

Wayne G. Day, Chairman  
Officer's Name, Title

Enclosures

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

**Affidavit and Revenue Certification**

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

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Personally came and appeared before the undersigned authority, Wayne G. Day (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Sewerage District NO. 2 (enter entity name) as of 12-31-20 (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.

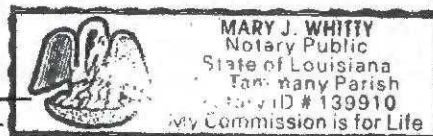
**(Complete if applicable)**

In addition, Wayne G. Day, Chairman (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 12-31-20, and accordingly, is not required to have an audit for the previously mentioned year.

Wayne G. Day  
Officer's Signature

Sworn to and subscribed before me this 2d day of February, 2021.

Mary J. Whitty  
NOTARY PUBLIC SIGNATURE & SEAL



**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 03-03-2021

**Please Complete This Section**  
Officer's Name \_\_\_\_\_  
Officer's Title \_\_\_\_\_  
Address \_\_\_\_\_  
City, Zip \_\_\_\_\_  
Ph: Cell/Land \_\_\_\_\_  
E-mail \_\_\_\_\_

St. Tammany Parish Sewerage District No. 2

Statement of Activities

For the Year Ending December 31, 2020

Operating Revenue

Charge for Services	\$ <u>49,014.50</u>	\$ 49,014.50
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Operating Expenses

Repairs and Maintenance	\$ (29,711.91)	
Utilities	\$ (6,547.19)	
Salary	\$ (6,600.00)	
Depreciation	\$ (769.00)	
Insurance & admin costs	\$ (3,499.49)	
Water Testing and Permit	\$ (2,254.80)	
Misc	\$ <u>(419.00)</u>	
	\$ (49,801.39)	\$ <u>(49,801.39)</u>

Total Operating Expenses

Net Operating Loss		\$ (786.89)
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Other Revenue

Interest Income	\$ 254.75	
Late fees	\$ <u>1,094.00</u>	

Total Other Revenue	\$ 1,348.75	\$ <u>1,348.75</u>
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Change in Net Position		\$ <u>561.86</u>
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Net Position, Beginning of Year		\$ <u>114,867.00</u>
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Net Position End of Year		\$ <u>115,428.86</u>
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St. Tammany Parish Sewerage District No. 2

Statement of Net Position

For year ended December 31, 2020

**Assets**

Current Assets

Cash	\$ 20,724.86	
Investments	\$ 77,675.61	
Accts. Receivable	\$ 2,970.00	
Total Current Assets		\$ 101,370.47

Property and Equipment

Treatment Plant, Lines and Equipment	\$ 198,503.35	
Less: Accumulated Depreciation	\$ (182,984.35)	
	\$ 15,519.00	

Land	\$ 3,336.00	
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Total Property and Equipment Net		\$ 18,855.00
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Total Assets		\$ 120,225.47
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**Liabilities**

Current Liabilities	\$ -	
Prepays	\$ 2,783.00	
		\$ 2,783.00

Net Position

Net Investment in Capital Assets	\$ 18,855.00	
Unrestricted	\$ 98,587.47	

Total Net Position		\$ 117,442.47
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Total Liabilities and Net Position		\$ 120,225.47
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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 12-31-20 (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. 0

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