

3. Collateral Agreement:

Finding: We were informed by bank personnel that a written collateral/security agreement was not executed as of December 31, 1995 with one of the fiscal banks. This agreement establishes procedures to be followed when a primary financial institution has pledged collateral for deposit amounts exceeding the federal depository insurance of \$100,000. The Financial Institutions Reform, Recovery and Enforcement Act of 1989 (FIRREA) requires that a security agreement be executed in order for the governmental entity to have a perfected security interest. At year end, certain collateral was being earmarked for the District apparently through a verbal agreement.

Recommendation: We recommended that management coordinate with the financial institution regarding the execution of the written security agreement.

Current Status: Management coordinated with both of their financial institutions and executed a written security agreement. We consider this item closed for reporting purposes but remind management that this agreement is needed whenever a new financial institution is selected.

INTERNAL CONTROL COMMENTS AND SUGGESTIONS

PRIOR YEAR COMMENTS:

1. Per Diem Payments to Board Members/Preparation of Minutes:

Finding: Each board member is currently reimbursed \$50 for every board meeting attended during the year. Our review of the minutes and the attendance noted for each board member reflected that there were four instances whereby a board member was possibly paid when the minutes reflected that the member was absent. However, upon further correspondence with the District personnel, it was determined that all four board members, noted above, arrived at the respective meeting late. The District inadvertently neglected to reflect their arrival in the minutes.

Recommendation: We recommended that the District ensure that the minutes reflect the attendance of all board members, including those who arrive after the meeting has been called to order and roll taken.

Current Status: The District did implement our recommendation above and there were no exceptions noted with respect to the per diem payments during 1996. However, we do note that during the preparation of the Form 1099 - Miscellaneous Income for the per diem payments, there was a transposition of \$50 from one board member to another. Due to the minimal amount involved we do not recommend any other further action.

2. Review of Budget Amendments:

Finding: While the District is not subject to the State Law regarding budget adoption and amendment, they have in the past adopted, monitored and amended the budget. During this year's amendment process, it appears that the District inadvertently reported higher revenue than was actually received and therefore had an unfavorable variance of more than 5%. State law requires an amendment if the unfavorable variance exceeds 5%.

Recommendation: We recommended that the District increase its review of the monitoring process for variances exceeding 5%.

Current Status: We did not note any exceptions during the current year audit with respect to the budgeting process.



GUS SCHRAM & CO., Ltd.

A PROFESSIONAL CORPORATION

Certified Public Accountants

Business Consultants

To the Board of Directors
Gravity Drainage District No. 7
Cameron, Louisiana

In planning and performing our audit of the component unit financial statements of the Gravity Drainage District No. 7 as of and for the year ended December 31, 1996 we considered the District's internal control structure to determine our audit procedures for the purpose of expressing an opinion on the component unit financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated June 25, 1997 on the component unit financial statements of Gravity Drainage District No. 7.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District officials, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. A copy of this letter will be provided to the Legislative Auditor.

Gus Schram & Co., Ltd.

June 25, 1997



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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron, Louisiana

We have audited the component unit financial statements of Gravity Drainage District No. 7 of Cameron Parish as of and for the year ended December 31, 1996, and have issued our report thereon dated June 25, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Gravity Drainage District No. 7 of Cameron Parish is the responsibility of Gravity Drainage District No. 7's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of Gravity Drainage District No. 7's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Commissioners of Gravity Drainage District No. 7 of Cameron Parish and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Gus Schram & Co., Ltd.

Lake Charles, Louisiana
June 25, 1997

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

Lack of Segregation of Duties

An effective internal control structure is dependent to a great extent on segregation of responsibilities for initiating, evaluating, and approving transactions from those for detail accounting and other related functions. Because of the entity's size, it is not feasible to segregate duties to achieve effective internal accounting control. Therefore, the audit was performed more efficiently by performing substantitive tests as no reliance was placed on internal control.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the component unit financial statements of Gravity Drainage District No. 7, for the year ended December 31, 1996.

We also noted other matters involving the internal control structure and its operations that we have reported to the management of the District in a separate letter dated June 25, 1997.

This report is intended for the information of the Board of Commissioners of Gravity Drainage District No. 7 of Cameron Parish and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Gus Schram & Co., Ltd.

Lake Charles, Louisiana
June 25, 1997

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron, Louisiana

We have audited the component unit financial statements of Gravity Drainage District No. 7 of Cameron Parish for the year ended December 31, 1996, and have issued our report thereon dated June 25, 1997.

We conducted our audit in accordance with generally accepted accounting standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of Gravity Drainage District No. 7 of Cameron Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the component unit financial statements of Gravity Drainage District No. 7 of Cameron Parish for the year ended December 31, 1996, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
SCHEDULE OF PER DIEM PAID TO BOARD MEMBERS
DECEMBER 31, 1996

Schedule I

PER DIEM PAID TO BOARD MEMBERS

Per Diem and other compensation paid to the Board of Commissioners for the year ended December 31, 1996 are as follows:

Rogerest Romero	\$ 700
Carroll Trahan	800
Ivan Barentine	750
Magnus McGee	850
LeRoy Trahan	<u>850</u>
Total	<u>\$3,950</u>

5. INSURANCE

The District participates in the Insurance and Trust Fund established by the Cameron Parish Police Jury for purposes of obtaining better rates on the District's property insurance, general liability insurance, errors and omissions insurance and workers' compensation insurance. The Police Jury (as an oversight entity) purchases commercial insurance for all of the above risks. The coverage obtained is similar to prior years and the District has not been required to fund any excess amounts for settlements exceeding insurance coverage. For the 1996-1997 policy period, the District contributed approximately \$3,500 to the Insurance and Trust Fund. The payment should constitute the majority of the responsibility of the District. The District does have a separate insurance policy on specific equipment items.

6. LITIGATION/CONTINGENT LIABILITIES

The attorney for the District has confirmed that there is no litigation pending against the District at December 31, 1996. No accrual of liabilities is provided, accordingly.

The District is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the District could be found to be in noncompliance with these regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the balance sheet.

2. CASH AND INVESTMENTS/CONCENTRATION OF CREDIT RISK

At December 31, 1996, the District has the following balances:

	<u>Bank Balances</u>	<u>Book Balances</u>
Hibernia National Bank (Interest Bearing Account)		
Category 1 **	\$223,463	\$223,463
Cameron State Bank (Money Market and Certificates of Deposit)		
Category 1 **	\$348,711	\$341,474

Category 1 represents deposits that are insured or collateralized with securities held by an independent third party bank in the name of the District.

** While both financial institutions' balances at year end were fully covered by either FDIC insurance or pledged collateral, classified as category 1, during most of the year, the pledged collateral was considered category 3 since there was some question as to the collateral being evidenced by a written security agreement. This agreement would "perfect" the District's rights to the collateral. Both financial institutions executed these agreements in December, 1996.

The certificate of deposit is stated at cost, which approximates market.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

	Balance <u>1/01/96</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/96</u>
Building and improvements	\$ 75,056	\$ -0-	\$ -0-	\$ 75,056
Equipment	213,195	44,040	1,750	255,485
Furniture and fixtures	<u>3,530</u>	<u>-0-</u>	<u>-0-</u>	<u>3,530</u>
General Fixed Assets	<u>\$291,781</u>	<u>\$44,040</u>	<u>\$ 1,750</u>	<u>\$334,071</u>

4. LEVIED TAXES

Property taxes are levied each November 15 on the assessed value as of the prior January 1 for all real estate, merchandise, and movable property located in the Parish. Assessed values are established by the Cameron Parish Assessor and the Louisiana Tax Commission at a per cent of actual value, as specified by Louisiana law. An assessment of all property is required to be completed no less than every four years. The authorized and levied ad valorem tax is 4.84 millage.

Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)

\$ 4,892

E. CASH

Cash includes amounts in interest bearing demand deposit accounts. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, certificates of deposit, or securities issued or guaranteed by the U.S. government or its agencies. (See Note 2 for additional cash disclosures.)

Deposits in excess of federally insured amounts are required by statute to be protected by collateral securities of at least equal market value. The types of securities authorized by statute include U.S. Treasury and U.S. government agency obligations, general obligations of any state of the U.S., and general obligation bonds of Louisiana local governments.

F. VACATION AND SICK LEAVE AND PENSION PLAN

The District has not adopted any policy relating to vacation and sick leave and does not contribute to a pension plan; therefore, no accrual has been made in these financial statements.

G. ESTIMATES

The preparation of the component unit financial statements in conformity with generally accepted accounting principles requires the use of management's estimates.

H. FUND EQUITY

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Gravity Drainage District No. 7 has reserved \$4,126 of fund balance for prepaid insurance.

I. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

The total columns on the statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

D. BUDGETARY ACCOUNTING

Even though the District is not subject to the Louisiana Local Budget Act (Attorney General Opinion 89-456), annually, the Drainage District adopts a revenue and expenditure budget for the General Fund. A forecast of revenues and expenditures is made based upon the prior year's expenditures and taking into consideration additional expenditures which can be predetermined and estimated. Formal budgetary integration is not employed as a management control device during the year for the General Fund; however, monthly budget comparisons are made a part of interim reporting. Appropriations do lapse at year end. The proposed 1996 budget was adopted by resolution in December, 1995 and amended in December, 1996. The final amended budget amounts were approved in the same manner as the original budget and are utilized in this report. Actual expenditures were more than budgeted amounts by \$1,341.

Budgetary - GAAP Reporting Reconciliation

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non GAAP Budgetary Basis) and Actual - General Fund presents comparisons of the adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with GAAP, a reconciliation of resultant basic, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1996 is presented below:

Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 9,593
Adjustments:	
To adjust revenues for property tax and interest revenue accruals	(4,751)
To adjust expenditures for expense accruals and prepaid insurance	<u>50</u>

Fixed assets are valued at historical cost. Public domain general fixed assets (or infrastructure assets) are not capitalized and therefore are not included in the totals for General Fixed Assets Account Group.

The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

Revenues/Property Taxes/Deferred Revenue

Revenues are recognized under the modified accrual basis of accounting when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined, and "available" means collectible with the current period or soon enough thereafter to be used to pay the liabilities of the current period. Both ad valorem taxes and interest income are susceptible to accrual. Ad valorem taxes are recorded in the year the taxes are assessed. Interest income on interest bearing demand deposits is recorded when the interest is measurable and available.

Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The lien date is the date in which the tax assessor files the tax roll with the Clerk of Court, which is the same date as the levy date. The taxes are generally collected in December of the current year and January and February of the ensuing year. The property tax receivable of \$131,076 is net of an estimate of uncollectible amounts of \$5,524. Deferred revenue in the amount of \$12,069 was recorded for the portion of the 1996 tax levy not considered available (collected after February, 1997). Management believes any credit risk related to this receivable is minimal.

GRAVITY DRAINAGE DISTRICT NO. 7
OF CAMERON PARISH
CAMERON PARISH POLICE JURY

Notes to the Financial Statements
For the Year Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Gravity Drainage District No. 7 of Cameron Parish is a body corporate created by the Cameron Parish Police Jury, as provided by Louisiana Revised Statute 38:1751-1802. The Drainage District is governed by a board of five commissioners who are appointed by the Cameron Parish Police Jury. The Drainage District is authorized to construct, maintain and improve the system of gravity drainage within the District. The District covers 397 square miles and serves an approximate population of 850.

The Drainage District is a component unit of the Cameron Parish Police Jury, the governing body of the Parish. The District is financially accountable to the Police Jury since the Police Jury appoints a majority of the District's board members. The accompanying financial statements present information only on the funds and account groups maintained by the Drainage District and do not present information on the police jury and the general government services provided by that governmental unit. There are no component units of Gravity Drainage District No. 7.

A. FUND ACCOUNTING

The accounts of the Drainage District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general operating fund of the Drainage District. It is used to account for all financial resources, except those required to be accounted for in other funds.

B. FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES BUDGET (NON-GAAP BUDGETARY BASIS)
AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad valorem taxes	\$ 121,733	\$ 125,576	\$ 3,843
Interest earnings and misc. income	<u>30,590</u>	<u>31,485</u>	<u>895</u>
Total Revenues	152,323	157,061	4,738
EXPENDITURES			
Per diem (Board Commissioners)	3,950	3,950	0
Salaries and payroll taxes	38,870	38,585	285
Operating services	35,265	35,959	(694)
Materials & supplies	17,244	17,246	(2)
Travel	3,544	3,544	0
Intergovernmental charges	4,144	4,144	0
Capital Outlay	<u>43,110</u>	<u>44,040</u>	<u>(930)</u>
Total Expenditures	<u>146,127</u>	<u>147,468</u>	<u>(1,341)</u>
Excess (deficiency) of revenues expenditures	6,196	9,593	3,397
Fund Balance - January 1	<u>683,479</u>	<u>683,479</u>	<u>0</u>
Fund Balance - December 31	<u>\$ 689,675</u>	<u>\$ 693,072</u>	<u>\$ 3,397</u>

"The Accompanying Notes are an integral Part of this Statement."

GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1996

Statement B

	<u>1996</u>
REVENUES	
Ad valorem taxes	\$ 127,188
Interest earnings and miscellaneous income	<u>25,122</u>
Total revenues	152,310
EXPENDITURES	
Public Works:	
Drainage & Flood Control:	
Per Diem (Board Commissioners)	3,950
Salaries and payroll taxes	38,668
Operating services	35,989
Materials & supplies	17,321
Travel & other charges	3,544
Intergovernmental charges	3,906
Capital Outlay	<u>44,040</u>
Total Expenditures	<u>147,418</u>
Excess (deficiency) of revenues over expenditures	4,892
Fund Balances-January 1	<u>683,479</u>
Fund Balances-December 31	\$ <u><u>688,371</u></u>

"The Accompanying Notes are an Integral Part of this Statement."

GRAVITY DRAINAGE DISTRICT NO. 7
CAMERON PARISH, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS
DECEMBER 31, 1996

Statement A

	Governmental Fund Type	Account Group	TOTALS (Memorandum Only) 1996
	General Fund	General Fixed Assets	
ASSETS			
Cash in bank	\$ 333,017	\$	\$ 333,017
Investments	231,920		231,920
Interest receivable	4,721		4,721
Ad valorem taxes receivable	119,007		119,007
Prepaid insurance	4,126		4,126
Building and equipment (Note 3)		334,071	334,071
TOTAL ASSETS	\$ 692,791	\$ 334,071	\$ 1,026,862
LIABILITIES & FUND EQUITY			
Liabilities:			
Accounts payable	\$ 259	\$	\$ 259
Payroll taxes payable	255		255
Deductions from ad valorem taxes	3,906		3,906
Total Liabilities	4,420		4,420
Fund Equity:			
Investment in general fixed assets		334,071	334,071
Fund balance:			
Reserved for prepaid insurance (Note 1)	4,126		4,126
Unreserved - undesignated	684,245		684,245
Total Fund Equity	688,371	334,071	1,022,442
TOTAL LIABILITIES & FUND EQUITY	\$ 692,791	\$ 334,071	\$ 1,026,862

"The Accompanying Notes are an Integral Part of this Statement."



INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Gravity Drainage District No. 7
of Cameron Parish
Cameron Parish Police Jury
Cameron, Louisiana

We have audited the accompanying component unit financial statements of the Gravity Drainage District No. 7 of Cameron Parish, a component unit of Cameron Parish Police Jury, as of December 31, 1996. These financial statements are the responsibility of the District's Board. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Gravity Drainage District No. 7 of Cameron Parish as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 25, 1997 on our consideration of Gravity Drainage District No. 7's internal control structure and a report dated June 25, 1997 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "supplemental information" in the Table of Contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Gravity Drainage District No. 7 of Cameron Parish. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Gus Schram & Co., Ltd.

June 25, 1997

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GRAVITY DRAINAGE DISTRICT NO. 7
OF CAMERON PARISH
CAMERON PARISH POLICE JURY
CAMERON, LOUISIANA

COMPONENT UNIT FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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

AUG 06 1997

Release Date _____