

Schedule 1

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

COMPENSATION OF BOARD MEMBERS

For the year ended December 31, 1978

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution No. 64 of the 1978 session of the Legislature.

As provided by Louisiana Revised Statute 33:5544, the board members received \$50 per diem for attendance at meetings of the board.

	Number Attended	Amount
Henry Welch	1	\$ 50
Winford Decolgaloy	2	100
Amos Vincent	12	600
Winston Theriot	3	150
	18	\$ 900

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Cameron Parish Police Jury is a political subdivision of the State of Louisiana. Cameron Parish Police Jury is the reporting entity for Cameron Parish as defined by MOGA Statement 3, (Defining the Governmental Reporting Entity).

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governments. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

Cameron Parish Gravity Drainage District No. 4 (the District) is a component unit of Cameron Parish Police Jury as defined by GASB codification Section 2100. The District was created by the Cameron Parish Police Jury as authorized by Louisiana Revised Statute 33:1761. The District is governed by a board of five commissioners appointed by Cameron Parish Police Jury and is authorized to construct, maintain and improve the system of drainage within the District.

A. FUND ACCOUNTING

The accounts of the Cameron Parish Gravity Drainage District No. 4 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 individual funds based upon the purposes 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 - Maintenance Fund

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

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Revenues

Ad valorem taxes and the related State Revenue Sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed.

Federal and State grants are recorded when the district is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related legal liability is incurred. An exception to this general rule is principal and interest on long-term debt is recognized when due.

D. BUDGETARY PRACTICES

The Cameron Parish Gravity Drainage District No. 4 utilizes the following budgetary practices:

Annually the District adopts a budget for each governmental fund type as a management device for control of revenues and expenses. The budget is amended at various times during the year as the need arises.

K. INVESTMENTS

Investments are stated at cost. These investments are time deposits which are fully secured through the pledge of back-taxed securities or federal deposit insurance.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

F. VACATION AND SICK LEAVE

The District does not have any full time employees; therefore, the District does not have a policy on vacation and sick leave.

G. TOTAL COLUMN OR COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements - overview are captioned Memoranda Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operation, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2--CASH AND INVESTMENT COLLATERAL

At December 31, 1986, the bank balance of the District's cash and investments was \$98,168 and the book balance was \$99,168. Of the combined bank balance, \$98,168 was covered by federal depository insurance and none was uncollateralized.

NOTE 3--RECEIVABLES

Receivables at December 31, 1986 consist of ad valorem taxes receivable. Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayer in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The Cameron Parish Sheriff bills and collects property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 1986 taxes of 3.44 mills were levied on property with assessed valuation totaling \$11,318,970 and were dedicated entirely for the specified purpose of the District.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 4--CHANGES IN GENERAL FIXED ASSETS

The following is a summary of changes in fixed assets as of December 31, 1996:

		Land	Furniture, Fixtures, & Equipment	Constr. in progress	Total
Balance	11/30/95	10	5,284	---	5,294
Additions		---	---	34,108	34,108
Deletions		---	---	---	---
Balance	12/31/96	\$ 10	\$ 5,284	\$ 34,108	\$ 44,502

Construction in progress at December 31, 1996, in the amount of \$34,108, consists of approximately 17,409 linear feet of the existing drainage lateral being dredged to an elevation of -4 RFGD. The project provides drainage in an urban area of Cameron Parish situated in Sections 34, 35, & 36 of Twp. N7W and Section 31, T14S, R24E.

NOTE 5--PENSION PLAN

The District does not participate in any pension plans or the social security program.

NOTE 6--LEASES

The District does not record items under capital leases as an asset in the accompanying financial statements. The District has operating leases of the following nature:

SUPPLEMENTARY INFORMATION

ELLIOTT & ASSOCIATES, INC.

A Registered Accounting Corporation

P. O. Box 1187

Louisville, Louisiana 71496-1187

225 382-7700
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225 382-7702

W. Merrill Egan, CPA

REPORT OF INDEPENDENT PUBLIC ACCOUNTANT

Board of Commissioners
Cameron Parish Gravity Drainage District No. 4:

I have audited the accompanying component unit financial statements of Cameron Parish Gravity Drainage District No. 4 as of December 31, 1991, and for the year then ended. These component unit financial statements are the responsibility of Cameron Parish Gravity Drainage District No. 4's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of Cameron Parish Gravity Drainage District No. 4 as of December 31, 1991, and the results of its operations and changes in financial position for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The accompanying financial information listed as schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the component unit financial statements of Cameron Parish Gravity Drainage District No. 4. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

Elliott & Assoc. "APAC"
Louisville, Louisiana
May 15, 1992

CARBON PINK: GRAVITY DRAINAGE DISTRICT NO. 4
QUESTIONED COSTS

For the year ended December 31, 1990

During the year ended December 31, 1990, I noted no questioned costs arising from my examination.

CANONIC PARISE GRAVITY DRAINAGE DISTRICT NO. 4

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

Description of lease	Term of lease	Annual Payment
oil, gas, & mineral	1-3 years	percentage basis

CANONIC PARISE GRAVITY DRAINAGE DISTRICT NO. 4

NOTE TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 7-LITIGATION

The District is not involved in any type litigation nor does it have any asserted claims against it.

Exhibit A

Account Group General Fixed Assets	Totals (Memorandum Only) 1988
\$ ---	\$ 43,160
---	58,000
---	37,218
---	282
---	688
9,284	9,284
\$ 38,308	\$ 38,308
\$ 42,592	\$ 325,280
\$ ---	\$ 1,801
---	3,208
---	\$ 3,809
---	4,781
43,402	43,402
-----	128,880
43,402	121,998
\$ 43,402	\$ 325,280

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1996

ASSETS	Governmental Fund Types	
	General Fund	Capital Projects
Cash (Note 2)	\$ 24,369	\$ 20,189
Investments - time certificates of deposit, at least (Note 2)	30,000	20,100
Receivables, (net where applicable, of allowance for uncollectibles) (Note 3)		
ad valorem tax	87,310	---
State Revenue sharing	292	---
Oil & Gas Royalty Receivable	638	---
Fixed assets (Note 4)	---	---
Construction in Progress	---	---
Total assets	\$ 142,109	\$ 60,389
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 1,083	\$ ---
Indebtedness from taxes	1,288	---
Retainage Payable	1,824	---
Total liabilities	\$ 4,195	\$ ---
Fund equity:		
Investment in general fixed assets (Note 4)	---	---
Fund Balance - Unreserved	88,248	40,389
Total fund equity	88,248	40,389
Total liabilities and fund equity	\$ 142,109	\$ 60,389

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - CONTINUED)

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1287

Monroe, Louisiana 70402-1287

(504) 235-2200
(504) 235-4100
Te. 24-1200

W. H. White, III, CPA

Board of Commissioners
Cameron Parish Gravity Drainage District No. 4

I have audited the component unit financial statements of Cameron Parish Gravity Drainage District No. 4, as of and for the year ended December 31, 1994, and have issued my report thereon dated May 15, 1995.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 Cameron Parish Gravity Drainage District No. 4 is the responsibility of Cameron Parish Gravity Drainage District No. 4's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Cameron Parish Gravity Drainage District No. 4's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, Cameron Parish Gravity Drainage District No. 4 complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that Cameron Parish Gravity Drainage District No. 4 had not complied, in all material respects, with those provisions.

This report is intended for the information of the management of Cameron Parish Gravity Drainage District No. 4 and the legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. "A PC"

Monroe, Louisiana

May 16, 1995

CAMDEN PARISH GRAVITY DRAINAGE DISTRICT NO. 4

EXIT CONFERENCE

For the year ended December 31, 1990

An exit conference was held with Mr. Bernie Connor, Chief Fiscal Officer on May 19, 1991 to discuss the proposed audit report and the fact that no questioned costs were discovered during my examination.

ELLIOTT & ASSOCIATES, INC.

A Professional Accounting Corporation

P. O. Box 1387

Levellle, Louisiana 71486-1387

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W. Michael Eiler, CPA

Board of Commissioners

Cameron Parish Gravity Drainage District No. 4:

I have audited the component unit financial statements of Cameron Parish Gravity Drainage District No. 4, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 15, 1999.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit of the component unit financial statements of Cameron Parish Gravity Drainage District No. 4, for the year ended December 31, 1998, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and ask to provide assurance on the internal control structure.

The management of Cameron Parish Gravity Drainage District No. 4 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimation and judgments by management are required to assess the reported 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 the procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

CAMDEN PARISH GRAVITY DRAINAGE DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Capital Project Fund

The Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by the General Maintenance Fund.

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. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated.

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

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The District's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices.

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by the clerk

**CHAMBER PARISH CEMETERY
DRAINAGE DISTRICT NO. 4
ANNUAL FINANCIAL REPORT
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. This 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: JUN 25 1997

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash receipts	Payroll
Purchasing/receiving	Property and equipment
Accounts payable	General ledger
Cash disbursements	

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific 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 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management of Cameron Parish Sewerage Drainage District No. 4 and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Elliott & Assoc. "APAC"
Baton Rouge, Louisiana
May 15, 1987

CAMDEN PARISH GRAVITY DRAINAGE DISTRICT NO. 4
 CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 2006

	General Fund	Capital Projects	Totals (Memorandum Only)
Revenues:			
Ad valorem tax (Note 3)	\$ 48,128	\$ ---	\$ 48,128
State revenue sharing (Note 3)	466	---	466
Interest	6,272	2,865	9,137
Payments in lieu of tax levies and separation (Note 5)	3,103	---	3,103
Total revenues	\$ 58,028	\$ 2,865	\$ 60,893
Expenditures:			
Pay rolls	\$ 600	\$ ---	\$ 600
Salaries	4,640	---	4,640
Professional fees	10,527	---	10,527
Operating expense	9,581	---	9,581
Wash Service Charges	122	78	199
Contract Payments	847	---	847
Indemnities from ad valorem tax for retirement systems (Note 3)	3,285	---	3,285
Capital outlay	25,100	---	25,100
Total expenditures	\$ 58,982	\$ 78	\$ 59,060
Excess (deficiency) of revenues over expenditures	(14,054)	3,786	(10,268)
Fund balances, beginning	102,490	28,412	130,902
Fund balances, ending	\$ 88,436	\$ 32,209	\$ 120,645

The accompanying notes are an integral part of this statement.