

GRAVITY DRAINAGE DISTRICT NO. 4

1410

PARISH OF TANGIPAROA

200 S. BAY STREET
SUITE 1000
LAFAYETTE, LOUISIANA 70501
(504) 748-6222

DR. JAMES H. MCCLINTOCK
PRESIDENT

MARGARET E. STEVENS
SECRETARY-TREASURER

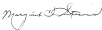
FEBRUARY 27, 1998

OFFICE OF THE LEGISLATIVE AUDITOR
ATTN: MS. DOROTHY MILNER
1408 NORTH THIRD
POST OFFICE BOX 94387
BATON ROUGE, LA. 70804-0387

DEAR MS. MILNER:

IN ACCORDANCE WITH LA. REV. STATUTE 14:514, ENCLOSED ARE THE ANNUAL FINANCIAL STATEMENTS FOR TANGIPAROA PARISH GRAVITY DRAINAGE DISTRICT NO. 4 AS OF AND FOR THE FISCAL YEAR ENDED DEC. 31, 1997. THE REPORT INCLUDES ALL FUNDS UNDER THE CONTROL AND OVERSIGHT OF THE DISTRICT. THE ACCOMPANYING FINANCIAL STATEMENTS HAVE BEEN PREPARED IN ACCORDANCE WITH CASH BASIS OF ACCOUNTING INSTEAD OF IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

SINCERELY,



ENCLOSURE

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.

Release Date: March 2, 1998

JAMES H. MCCLINTOCK, President
P. O. Box 818
Baton Rouge, LA 70801
(504) 748-6181

JAMES ARNOLD, Vice President
1115 1/2th St. N
Baton Rouge, LA 70801
(504) 748-6040

MARGARET E. STEVENS, JR., Secretary-Treasurer
16214 Richard Bugee Rd.
Baton Rouge, LA 70802
(504) 878-8008

ERIC ARNOUX
P. O. Box 420
Baton Rouge, LA 70809
(504) 748-4419

SHERRY SMITH
1408 North Third
Baton Rouge, LA 70801
(504) 748-6024

TANGIPAHON PARISH CREVITT DISTRICT NO. 4
DISTRICT
ANGOLA, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(3)(A).

AFFIDAVIT

MARGARET C. STEVENS

Personally came and appeared before the undersigned authority, _____ (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the TANGIPAHON Parish CREVITT District as of DEC 31 1987 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, _____ (name), who, duly sworn, deposes and says that the _____ Parish _____ District received \$50,000 or less in revenues and other sources for the fiscal year ending _____ 19____ and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Margaret C. Stevens
Signature

Sworn to and subscribed before me, this 14 day of March 1988

ROTARY PUBLIC

Office _____
Address _____
Telephone No. _____

WHEN I FILED STATING THAT WE WOULD RECEIVE \$0,000. OR LESS I ANTICIPATED LESS INTEREST REVENUES. THE TAX RATE REMAINED AS ANTICIPATED. PLEASE REFER TO BUDGET STATEMENT/ OR STATEMENT "B".

 _____ PARISH DISTRICT
 _____ PARISH POLICE JURY
 CITY, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, OCT 31, 19 87

Governmental

FUND	FUND		ACCOUNT GROUP		TOTAL
	MAJOR	MINOR	GENERAL	LONG-TERM	
GENERAL	MAJOR	MINOR	FIXED	DEBT MATURITIES	DEBT MATURITIES

ASSETS AND OTHER DEBITS

Assets:					
Cash and cash equivalents	17500.00	71144.72			20000.00
Investments	1		1		1
Receivables		20000.00			20000.00
Other assets					
Land, buildings, and equipment			2000.47		2000.47
Other Debits:					
Amounts Payable to Other Parties (Fund assets to be provided for retirement of general long-term obligations)					
TOTAL ASSETS AND OTHER DEBITS	17500.00	71144.72	2000.47		20000.00

LIABILITIES, EQUITY, AND OTHER CREDITS

Liabilities:					
Cash credited	1	1	1	1	1
Accounts payable					
Deferred obligations and withholdings payable					
Salaries and wages payable					
Unearned franchise and license payable					
Notes payable					
Other liabilities					
Total Liabilities					
Equity and Other Credits:					
Investment in general long-term assets			2000.47		2000.47
Fund balances:					
Reserved for debt service					
Reserved for _____					
Designated for _____					
Unexpended - unobligated	17500.00	71144.72			20000.00
Total Equity and Other Credits	17500.00	71144.72	2000.47		20000.00
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	17500.00	71144.72	2000.47		20000.00

The accompanying notes are an integral part of this statement.

____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended 12/31, 1997

Comptroller

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES	6877.00		6877.00
Ad valorem taxes	\$	\$	\$
Intergovernmental revenues			
Parish police jury grants			
Federal grants			
State revenue sharing (net)	684.00		684.00
Other			
Interest earnings	871.25	871.84	1743.09
Other revenues			
FROM CD		3000.00	3000.00
FROM JOB (GENERAL) A/C	842.00		842.00
Total revenues	8619.25	871.84	9491.09
EXPENDITURES	3475.00		3475.00
Salaries and related benefits	2850.00		2850.00
Compensation paid board members	120.00		120.00
Legal and accounting	300.00		300.00
Insurance	145.00		145.00
Office supplies	255.00		255.00
Repairs and maintenance	405.00		405.00
TRAVEL OFFICIALS/STAFF	415.00		415.00
Capital outlay			
Debt service			
Other			
Total expenditures	6285.00		6285.00
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	2344.25	871.84	3216.09
OTHER FINANCING SOURCES (Used)	\$	\$	\$
Total other financing sources (used)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	9271.00	5000.00	14271.00
FUND BALANCES (Deficit) AT END OF YEAR	1207.00	1244.72	2451.72
	\$	\$	\$
	5000.00	5000.00	5000.00
The accompanying notes are an integral part of this statement.		7144.72	8451.00

PEOPLES BANK

1000 N. OLYMPIA ST. SUITE 1000 MONROE, LA 70002

dec 197

MEMBER FDIC

STATEMENT DATE

12/31/77

0000010040

ACCOUNT NO

TRUSTEES, FORTNA SECURITY
DOMINION DIST 84 MAIN FUND
206 S MAY ST
MONTE, LA 70422

13 7

END OF 720049977

CHECKING - INTEREST SUMMARY

PERMANENT BALANCE 11/30/77 BALANCE DE 14,320.43

9 DEBITS AND OTHER CREDITS TOTALING 2,870.44

10 DEBITS AND OTHER DEBITS TOTALING 129.00

SERVICE CHARGE AMOUNT .00

INTEREST CREDITED TO ACCOUNT 35.00

CURRENT BALANCE AS OF STATEMENT DATE ✓ 17,056.87

EFFECTIVE INTEREST RATE .02750

INTEREST PAID YEAR-TO-DATE 75.00

INTEREST ACCUMULATED YEAR-TO-DATE .00

CHECKING ACCOUNT TRANSACTIONS

DATE	AMOUNT	TRANSACTION DESCRIPTION
12/03	2,210.00*	DEPOSIT
12/10	24,000.00*	DEPOSIT
12/12	100.00*	DEPOSIT
12/31	35.00*	INTEREST CREDIT

CHECK TRANSACTIONS

DATE	REFERENCE	AMOUNT	DATE	REF ID	AMOUNT
12/01	0040331	50.00	12/17	004044	50.00
12/04	0040334	7.00	12/18	004044	50.00
12/01	0040336	14.00	12/18	004044	50.00
12/17	0040418	200.00	12/19	004044	200.00
12/18	0040442	25.00	12/19	004044	25.00

DEBIT AND CREDIT SUMMARY

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
11/30	14,320.43	12/01	14,320.43	12/04	14,320.43
12/03	16,530.43	12/10	17,000.43	12/12	17,000.43
12/12	17,000.43	12/19	17,000.43	12/19	17,056.87

13

OUR CHRISTMAS CLUB PLAN PAYS 6% APY
OPEN ONE TODAY!

NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION



PEOPLES BANK

MEMBER FDIC

SECURITY DEPOSIT BOX #4
 CONSTRUCTION FUND
 BOX # 404 ST
 ARITE, LA 70402

Handwritten: 12/31/77

MEMBER FDIC

STATEMENT DATE

12/31/77

0000010007

ACCOUNT NO

788-22 70296977

CHECKING STATEMENT SUMMARY

PREVIOUS STATEMENT 11/30/77 BALANCE OF	9,403.52
D DEPOSITS AND OTHER CREDITS TOTALING	3,499.57
D CHECKS AND OTHER DEBITS TOTALING	.00
MONTHLY CHANGE AMOUNT	.00
INTEREST CREDITED TO ACCOUNT	21.63
CURRENT BALANCE AS OF STATEMENT DATE	12,144.72
OFFICIAL INTEREST RATE	201.35%
INTEREST PAID YEAR-TO-DATE	183.23
INTEREST MIDYEAR YEAR-TO-DATE	.00

CHECKING ACCOUNT TRANSACTION

DATE	AMOUNT	TRANSACTION DESCRIPTION
12/31	3,499.57+	DEPOSIT
12/31	21.63+	INTEREST CREDIT

DAILY BALANCE SUMMARY

DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
11/30	9,403.52	12/11	12,144.72	12/31	12,144.72

OUR CHECKING CLUB PLUS PAYS ON ANY
 OPEN END TODAY:

NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION



PEOPLES BANK

300 S. 40TH ST., SALT LAKE CITY, UT 84143

MEMBER FDIC

STATEMENT DATE
12/31/99
STATEMENT TO
XXXXXXXXXX
ACCOUNT NO.
XXXXXXXXXX

STATEMENT OF BALANCE
 ACCOUNT NO. 123456789
 AS OF 12/31/99
 BALANCE \$1,234.56

PAGE 1

1234567890

12/31/99	BALANCE	1,234.56	1,234.56
12/01/99	DEPOSIT	100.00	1,334.56
12/05/99	WITHDRAWAL	(50.00)	1,284.56
12/15/99	INTEREST	10.00	1,294.56
12/25/99	WITHDRAWAL	(100.00)	1,194.56
12/31/99	BALANCE	1,194.56	1,194.56

12/31/99 BALANCE \$1,194.56

12/31/99	BALANCE	1,194.56	1,194.56
----------	---------	----------	----------

*From the amount
paid by me 1/10/00*

NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

FARISH DISTRICT

FARISH POLICE JURY

Louisiana

GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,
and Changes in Fund Balance - Budget
(GAAP/Non-GAAP Basis) and Actual
For the Year Ended DEC 31, 18 21

	2021:		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
AD. SALES TAX	4048.74	4007.48	41.26
NET POLICE SALES	308.00	404.88	96.88
FINANCIAL ASSISTANCE	500.00	493.75	6.25
INT. INVE. INC. INT.	1100.00		1100.00
TOTAL REVENUES (GAAP)		5006.11	1643.39
Total revenues	4056.74	4906.11	2088.74
EXPENDITURES			
DE. SER. COSTS	200.00	200.00	0.00
DE. COSTS	200.00	200.00	-
GENERAL FUND	500.00	475.00	25.00
OFFICE EXPENSE	700.00	545.75	154.25
DEPRECIATION	4000.00	3900.00	100.00
DEPR. TRANS. (TRANS. LANCE, AIRMILE, EQUIP. REPAIR)	2150.00	2087.00	63.00
INT.	200.74	7.25	193.49
TOTAL EXPENDITURES	4050.74	4070.75	143.40
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	835.36	835.36
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		835.36	835.36
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	9127.50	9127.50	9127.50
FUND BALANCE (Deficit) AT END OF YEAR	1797.00	1797.00	1797.00

The accompanying notes are an integral part of this statement.

GRAVITY DRAINAGE DIST. NO. 4
PARISH OF TANGIPAROA, LA.
BUDGET FOR YEAR 1997 - MAINTENANCE

ANTICIPATED BALANCE FROM 1996

ANTICIPATED REVENUE:

AD VALOREM TAXES-----	47,277.24	
LES 156 MOB COU-----	<u>7,821.80</u>	
		40,185.74
STATE REVENUE SHARING-----		<u>7,659.00</u>
		47,844.74
INTEREST EARNINGS -----		<u>500.00</u>
		48,344.74
LESS CONTRIBUTION TO REP. SYSTEMS OF LA.		<u>1,652.00</u>
ANTICIPATED REVENUE 1997		<u>46,694.74</u>

ANTICIPATED EXPENDITURES:

PER DIEM-----	3,800.00	
SALARY - SECRETARY-TREASURER-----	2,400.00	
OFFICIAL JOURNAL-----	1,000.00	
OFFICE EXPENSE-----	1,000.00	
INSURANCE-----	3,000.00	
CANAL MAINTENANCE-----	10,000.00	
MISCELLANEOUS-----	4,194.74	
	<u>46,694.74</u>	
TOTAL		<u>46,694.74</u>

ON MOTION BY MR. _____ DULY SECONDED BY MR. _____

THE ABOVE AND FOREGOING BUDGET WAS UNANIMOUSLY ADOPTED THIS 20TH DAY OF NOVEMBER, 1996.

MARGARET C. STEVENS
SECRETARY-TREASURER
GRAVITY DRAINAGE DIST. NO. 4

MINUTES OF THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DISTRICT NO. 4 OF TANGIPAHOA PARISH, LA., HELD ON MONDAY JULY 28 1997, AT THE REGULAR MEETING PLACE, CITY HALL, AMITE, LA.

THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DIST. NO. 4 OF TANGIPAHOA PARISH, LA., MET ON THE ABOVE DATE IN REGULAR SESSION AND WAS CALLED TO ORDER BY THE PRESIDENT, MR. JAMES ARDILLO, AT 10:15 O'CLOCK A.M. WITH THE FOLLOWING MEMBERS PRESENT:

PRESENT: JAMES ARDILLO, JESSE McCLANNON, WILLIAM MILLER, SIDNEY SMITH, LEE TERRELL

ABSENT: NONE

THE PRESIDENT THEN CALLED ON DR. McCLANNON^{TD} VOICE THE INVOCATION.

THE ROLL CALL SHOWED A QUORUM TO BE PRESENT. WHEREUPON A MOTION WAS MADE BY MR. SMITH DULY SECONDED BY MR. MILLER AND UNANIMOUSLY CARRIED THAT THE READING OF THE MINUTES OF THE LAST REGULAR MEETING DATED JUNE 30, 1997, BE CONSIDERED WITH AND THAT THEY BE ADOPTED AS OF RECORD AND PUBLISHED IN THE OFFICIAL JOURNAL.

THE SECRETARY PRESENTED BILLS IN THE AMOUNT OF \$764.04 FOR CANAL MAINTENANCE, MATERIAL, SUPPLIES, CONTRACT LABOR, PRINTING, ETC. WHEREUPON A MOTION WAS MADE BY MR. SMITH DULY SECONDED BY MR. TERRELL AND UNANIMOUSLY CARRIED THAT THE PAYMENT OF THE BILLS BE AUTHORIZED AND APPROVED.

THE FINANCIAL REPORT ON THE GENERAL CONDITION OF THE DISTRICT WAS GIVEN AND A MOTION WAS MADE BY DR. McCLANNON DULY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THAT THE REPORT OF THE TREASURER BE APPROVED AND ACCEPTED.

A DISCUSSION FOLLOWS ON THE BUDGET AND ON MOTION BY MR. MILLER DULY SECONDED BY MR. TERRELL THE 1997 BUDGET WAS ADOPTED AS FOLLOWS:

PER DIEM	2850.00	OFFICIAL JOURNAL	750.00
OFFICE EXPENSE	750.00	MISCELLANEOUS	1694.74
CANAL MAINTENANCE	33,198.00		

MOTION TO ADOPT BUDGET WAS UNANIMOUSLY CARRIED.

R E S O L U T I O N

WHEREAS, AS PER ADVERTISEMENT IN THE OFFICIAL JOURNAL AND ON JUNE 30, 1997, SEALED BIDS WERE RECEIVED AND OPENED FOR SPRAYING OF CERTAIN LATERALS AND CANAL (CANAL NO. 1) AS SPECIFIED, L-1-W AND L-1-S, AS FOLLOWS:

CHEMICAL SPRAY SOUTH-----	9,344.00
TWIF SCOPE	188.75 PER ACRE

AND

WHEREAS THE BIDS WERE TAKEN UNDER ADVERTISEMENT.

NOW, THEREFORE BE IT RESOLVED THAT AFTER CAREFUL STUDY AND CONSIDERATION ALL BIDS BE AND THEY BE HEREBY REJECTED.

ON MOTION BY MR. SMITH DULY SECONDED BY MR. TERRELL THE ABOVE AND FOREGOING RESOLUTION WAS UNANIMOUSLY ADOPTED THIS 28TH DAY OF JULY, 1997.

MINUTES OF THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DIST. NO. 4 OF TANGIPAROLA, LA., HELD ON WEDNESDAY OCT. 27, 1981, AT THE REGULAR MEETING PLACE CITY HALL, AMITE, LA.

THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE DIST. NO. 4 OF TANGIPAROLA PARISH, LA., MET ON THE ABOVE DATE IN REGULAR SESSION AND WAS CALLED TO ORDER BY THE PRESIDENT, MR. JAMES ARDILLO, AT 10:30 O'CLOCK A.M. WITH THE FOLLOWING MEMBERS PRESENT:

PRESENT: JAMES ARDILLO, JESSE MCCLENDON, WILLIE MILLER,
SIDNEY SMITH

ABSENT: LEE TERRELL

THE PRESIDENT THEN CALLED ON MR. MIKE SCITTO TO MAKE THE INVOCATION.

THE ROLL CALL SHOWED A QUORUM TO BE PRESENT. RESOLUTION A MOTION WAS MADE BY MR. MCCLENDON DULY SECONDED BY MR. MILLER AND UNANIMOUSLY CARRIED THAT THE READING OF THE MINUTES OF THE LAST REGULAR MEETING DATED SEPTEMBER 29, 1981, BE ADOPTED AS OF RECORD AND PUBLISHED IN THE OFFICIAL JOURNAL.

THE SECRETARY PRESENTED BILLS IN THE AMOUNT OF \$82.84 FOR OFFICE EXPENSE, INSURANCE AND OFFICIAL JOURNAL. RESOLUTION A MOTION WAS MADE BY MR. SMITH DULY SECONDED BY MR. MCCLENDON AND UNANIMOUSLY CARRIED THAT THE PAYMENT OF THE BILLS BE AUTHORIZED AND APPROVED.

THE FINANCIAL REPORT ON THE GENERAL CONDITION OF ^{THE} DISTRICT WAS GIVEN AND A MOTION WAS MADE BY MR. MCCLENDON DULY SECONDED BY MR. MILLER AND UNANIMOUSLY CARRIED THAT THE REPORT OF THE TREASURER BE APPROVED AND ACCEPTED.

THE PRESIDENT REPORTED THAT AS PER MINUTES OF SEPTEMBER HE HAD ATTEMPTED TO SECURE QUOTATIONS FOR WORK AND THE ONLY ONE HE COULD OBTAIN WAS ONE FROM STEVENS DIRT SAULERS IN THE AMOUNT OF 7500.00 AND THAT WORK HAD BEEN STARTED ON THE JOB SITE, ALL AS HAD ~~BEEN~~ AUTHORIZED. RESOLUTION A MOTION WAS MADE BY MR. MCCLENDON DULY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THAT THE ACTION BE AND IS HEREBY SATISFIED FOR THE WORK ON DUNCAN AVE APPROXIMATELY 851 FEET W/S AND 708 FT E/W.

ON MOTION BY MR. SMITH SECONDED BY MR. MILLER AND UNANIMOUSLY CARRIED THE SUBJECT WAS AMENDED AT THE FOLLOWING ITEM 2:

OFFICIAL JOURNAL 500.00 INSURANCE 4500.00

MISCELLANEOUS 944.74 (TOTAL 2010.00) PLACED IN

LINE ITEM CANAL MAINTENANCE 10,150.00

ON MOTION BY MR. MILLER DULY SECONDED BY MR. SMITH AND UNANIMOUSLY CARRIED THE SECRETARY WAS INSTRUCTED TO WRITE A LETTER TO THE PARISH COUNCIL ATT: VINCE GIBSON AND BENNY SIMMONS AS FOLLOWS:

1. REQUEST ASSISTANCE IN USED CULVERT IN L-1-A (DOWN MAIN CANAL) NEAR PROPERTY OF PATE ANNEKE (REFER TO MR. GIBSON)
2. ASSISTANCE IN CANAL AT GIBSON'S PROPERTY FOR 2 - 36" ^{USED} CULVERTS ~~IN L-2a PROPERTY OF MR. GIBSON'S PROPERTY~~

GRAVITY DRAINAGE DISTRICT NO. 4

FARISH OF TANGIPAROA

306 S. OBY STREET
AHLTE, LOUISIANA 70412

1991 TREASURER

DR. JAMES H. McCLERSON
PRESIDENT

MARGARET C. SYDENS
SECRETARY-TREASURER

A RESOLUTION CREATING A TAX LEVY FOR THE YEAR
1997, ON THE ASSESSED PROPERTIES WITHIN GRAVITY
DRAINAGE DISTRICT NO. 4 OF TANGIPAROA PARISH,
LOUISIANA

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF GRAVITY DRAINAGE
DISTRICT NO. 4 OF TANGIPAROA PARISH, LA., IN REGULAR SESSION CON-
VENED, A QUORUM BEING PRESENT, THAT THE TAXES FOR THE YEAR 1997,
BE AND THEY ARE HEREBY LEVIED ON ALL PROPERTIES SUBJECT TO TAXATION
IN THE SAID GRAVITY DRAINAGE DISTRICT NO. 4 OF TANGIPAROA PARISH,
LA., AS FOLLOWS:

<u>FUND</u>	<u>1997 LEVY</u>
MAINTENANCE	2.87 MILLS

BE IT FURTHER RESOLVED THAT THE SECRETARY-TREASURER OF THE SAID
GRAVITY DRAINAGE DIST. NO. 4, TANGIPAROA PARISH, LA., BE AND SHE
IS HEREBY DIRECTED TO FURNISH THE TANGIPAROA PARISH TAX ASSESSOR
& CERTIFIED COPY OF THIS RESOLUTION BY WHICH THE SAID TAX ASSESSOR
IS TO BE GOVERNED AS TO THE TAX LEVY FIXED BY THIS BOARD OF COM-
MISSIONERS OF GRAVITY DRAINAGE DIST. NO. 4 OF TANGIPAROA PARISH,
LA., FOR EXTENSION ON THE ASSESSMENT ROLLS FOR THE YEAR 1997.

ON MOTION BY MR. SIDNEY SMITH DULY SECONDED BY MR. JAMES ARDELLO
THE ABOVE RESOLUTION WAS UNANIMOUSLY ADOPTED THIS 28TH DAY OF
APRIL, 1997.


DR. J. H. McCLERSON, PRESIDENT


SECRETARY-TREASURER

I, MARGARET C. SYDENS, SEC-TREAS OF GRAVITY DRAINAGE DISTRICT NO. 4
HEREBY CERTIFY THAT THE ABOVE IS A TRUE COPY OF THE RESOLUTION ADOPTED
BY THE BOARD OF COMMISSIONERS OF SAID DRAINAGE DIST. NO. 4 ON APRIL 28,
1997.

MARGARET C. SYDENS
SECRETARY-TREASURER

GRAVITY DRAINAGE DIST. NO. 4, PARISH OF TANGIPAROA, LA.

JAMES H. McCLERSON, President
P. O. Box 878
AHLTE, LA 70412
(504) 748-8121

JAMES ARDELLO, 1st Vice President
11134 Hwy. 18
AHLTE, LA 70412
(504) 748-8204

WILLIE COLLIER, 2d
70214 BOGARD WOODS RD
AHLTE, LA 70412
(504) 878-0288

THEYRE ARLOVE
P. O. Box 174
AHLTE, LA 70412
(504) 748-8412

DAVIDE SMITH
214 South St.
AHLTE, LA 70412
(504) 748-8224

TWENTY

PARISH DISTRICT

PARISH POLICE JURY

STATE, Louisiana

Notes to the Financial Statements (Continued)

Taxation:	Assessed Valuation	Percentage of Total Assessed Valuation
_____	\$ _____	%
_____	_____	%
_____	_____	%
_____	_____	%
Total	\$ _____	%

3. FUND DEFICITS

(Identify any fund deficits and give management's response for elimination of the deficits.)

4. CASH AND CASH EQUIVALENTS

At December 31, 1927, the district has cash and cash equivalents (book balances) totaling \$_____ as follows:

\$0,000.00

Demand deposits		\$ 29051.00
Interest-bearing demand deposits	CCCW/DEP (2)	53800.00
Time deposits		_____
Other		_____
Total		\$ 82851.00

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1927 the district has \$82,851.00 deposits (collected bank balances). These deposits are secured from risk by \$1,000,000.00 federal deposit insurance and \$_____ of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3). (If deposits are not fully secured, add the following: The remaining balance of \$_____ is not secured by the pledge of securities and is a violation of state law.)

Comparison of Expenditures 1917 - Being things taken

Date	Particulars	Amount	Description	Total	Balance
1917 10-25	100.00 100.00	200.00	100.00 100.00	200.00	200.00
1918 1-15	50.00 50.00	100.00	50.00 50.00	100.00	100.00

6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Land	\$	\$	\$	\$
Buildings				
Improvements other than buildings				
x Equipment and furniture	3043,41	1894,90	1249,88	2688,43
Other asset classes				
Total	\$	\$	\$	\$

x 309,08 COPY MACHINE PUR 1996 OLD ONE GAGE UP GROSS -1249,88 DELETED ON PENSION PLAN AND OTHER CHANGES OCCURRED IN 1997

(Disclosures should comply with GASB Codification Section P35. If the district is a member of the Parochial Employees Retirement System of Louisiana, the following should be used.)

Substantially all employees of the _____ Parish _____ District are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. [All employees of the district are members of (Plan A) (Plan B)] [or Some employees of the district are members of Plan A, and some are members of Plan B.]

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. [Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980.] [Under Plan B, employees who retire at or after age 62 with at least 18 years of creditable service or at or

INVENTORY GRAVITY DRAINAGE DIST. NO. 4
AS OF FEB 24, 1958

1 - BR02 BUSH CUTTER PUR 6/22/52 --EAST SIDE GARAGE	298.15
1 - 2-Drawer filing cabinet pur 6/25/52 MODERN OFFICE	718.36
1 SPRAYER PUR 8/11/58 HORTONS GARDEN	95.50
1MORNING TYPERITER EM-487 S/A78-144228 PUR 1/8/58 - VENABLE OFFICE	628.95
1 SPRAYER PUR 1954 OR 1956 HORTONS	95.50
1 MINOLTA 2138 COPY MACHINE S/N 3687879-PUR 1/19/58	298.00

2024.47

1 - 4800 Bush Cutter - Par. 4/24/88 - East Side Garage 296.14

1 - 6000 Bush Cutter - Par. 4/25/88 - East Side Garage 714.54

1 - Street Sweeper - Par. Dec. 1988 - Drainage Dist. No. 1

and 1 - Street Sweeper - 1/26/78

1 - 4000 Bush Cutter -
Par. 1/26/78

~~296.14~~
~~714.54~~

1 - 4000 Bush Cutter - Par. 1/26/78

1 - 4000 Bush Cutter - Par. 1/26/78

1 - 4000 Bush Cutter - Par. 1/26/78

1 - 4000 Bush Cutter - Par. 1/26/78

1 - Brother typewriter 401 Par. 3/6/89
S/ A 75 - 68229

~~296.14~~
~~714.54~~
~~714.54~~
~~296.14~~
~~714.54~~
~~714.54~~
~~296.14~~
~~714.54~~

1 - 4000 Bush Cutter - Par. 1/26/78
S/ A 75 - 68229

799.00

9340

1 - Squeegee - Par. 1/26/78

2826.50

TOWNSHIP _____ PARISH _____ DISTRICT _____
PARISH POLICE JURY
STATE _____, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULE
For the Year Ended DEC 31, 1997

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 56 of the 1979 Session of the Louisiana Legislature. (Include the statute authorizing the compensation, the amounts, et cetera.)

RRS 2122 -- \$0.00 PAID BOARD MEMBERS IN ACCORDANCE WITH
ACT 166, 1968 - SUB-SECTION 5 OF SECTION 1734
TITLE 34 LRS 1990 AMENDED AND RE-ENACTED

_____ PARISH _____ DISTRICT
 _____ PARISH POLICE JURY
 _____, Louisiana

**Schedule of Compensation Paid Board Members
 For the Year Ended DEC 31, 1997**

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
438-84-3755 JAMES ARRILO	12	\$ 600.00
438-34-3404 JESSE H. HOLLENDON	11	550.00
436-49-0532 WELLES MILLER	12	600.00
438-84-3569 KIMMY SMITH	12	600.00
436-64-0499 LUC TORRELL	9	450.00
		<hr/>
Total		<u>\$3800.00</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

TANGIPAROA PARISH GRAVITY DRAINAGE DIST. NO. 4 IS A BODY CORPORATE CREATED BY THE TANGIPAROA PARISH POLICE JURY (NOW PARISH COUNCIL). THE DRAINAGE DIST. IS GOVERNED BY A BOARD OF FIVE COMMISSIONERS WHO ARE APPOINTED BY THE COUNCIL. THE DISTRICT IS AUTHORIZED TO CONSTRUCT, MAINTAIN AND IMPROVE THE SYSTEM OF GRAVITY DRAINAGE WITHIN THE DRAINAGE DISTRICT BOUNDARIES.

THOUGH THE DRAINAGE DISTRICT IS A "CREATURE" OF THE COUNCIL THE INFORMATION IN THESE FINANCIAL REPORTS ARE ON FUNDS MAINTAINED BY THE DRAINAGE DISTRICT AND DO NOT PRESENT ANY INFORMATION ON THE PARISH COUNCIL.

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 COMPILE 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 MEANS BY WHICH SPENDING ACTIVITIES ARE CONTROLLED. THE FUNDS PRESENTED IN THE FINANCIAL STATEMENTS ARE DESCRIBED AS FOLLOWS:

MAINTENANCE FUND:

THE MAINTENANCE FUND IS THE GENERAL OPERATING FUND FOR THE DISTRICT. IT IS USED TO ACCOUNT FOR ALL FINANCIAL RESOURCES EXCEPT FOR THOSE REQUIRED TO BE ACCOUNTED FOR IN OTHER FUNDS.

CAPITAL PROJECTS - CONSTRUCTION FUND:

THIS FUND IS USED TO ACCOUNT FOR FINANCIAL RESOURCES TO BE USED FOR THE CONSTRUCTION AND IMPROVEMENT OF DRAINAGE WITHIN THE SAID DISTRICT.

B. THE FIXED ASSETS USED IN THE GOVERNMENTAL FUND TYPE OPERATIONS OF THE DRAINAGE DISTRICT ARE ACCOUNTED FOR IN THE GENERAL FIXED ASSETS ACCOUNT GROUP. NO DEPRECIATION HAS BEEN PROVIDED ON GENERAL FIXED ASSETS; ALL ARE VALUED AT HISTORICAL COST.

THE ACCOUNT GROUP IS NOT A FUND. IT IS CONCERNED ONLY WITH THE MANAGEMENT'S FINANCIAL POSITION AND NOT INVOLVED WITH MEASUREMENT OF RESULTS OF ACCOUNTING.

C. BASIS OF ACCOUNTING

THE ACCOUNTS OF THE DRAINAGE DISTRICT ARE MAINTAINED ON A CASH BASIS OF ACCOUNTING. HOWEVER, THE FUNDS ARE REPORTED IN THE ACCOMPANYING FINANCIAL STATEMENTS HAVE BEEN CONVERTED UTILIZING THE FOLLOWING PRACTICES:

REVENUES:

AD VALOREM TAXES AND THE RELATED STATE REVENUE SHARING (WHICH IS BASED ON POPULATION AND HOMEHEAD IN THE PARISH) ARE RECORDED IN THE YEARS THE TAXES ARE ASSESSED. AD VALOREM TAXES ARE ASSESSED ON A CALENDAR YEAR BASIS, INCOME DUE ON NOVEMBER 15 OF EACH YEAR AND INCOME DELINQUENT ON DECEMBER 31. THE TAXES ARE GENERALLY COLLECTED IN DECEMBER OF THE CURRENT YEAR AND JANUARY AND FEBRUARY OF THE ISSUING YEAR.

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 FUND LIABILITY IS INCURRED.

D. BUDGETARY ACCOUNTING:

THE DRAINAGE BOARD ADOPTED A BUDGET BASED UPON ANTICIPATED REVENUES AND ASSIGNED SAME AS NECESSARY.

E. INVESTMENTS:

INVESTMENTS ARE STATED AT COST, WHICH APPROXIMATES MARKET. INVESTMENTS ARE TIME DEPOSITS WHICH ARE FULLY COVERED THROUGH FEDERAL DEPOSIT INSURANCE.

F. PENSION PLAN AND ANNUAL AND SICK LEAVE:

DRAINAGE DIST. NO. 4 HAS NO COVERAGE BY PENSION PLAN NOR IS THERE ANY FORMAL POLICY ON VACATION AND SICK LEAVE. LABOR ON CANALS IS DONE BY CONTRACT LABOR AS SUGGESTED BY THE AUDITOR IN 1996 AUDIT. THE SECRETARY SHOULD BE EXCLUDED FROM THIS CLASSIFICATION.

TOTAL COLUMNS ON STATEMENTS - OVERALL

THE TOTAL COLUMNS ON THE STATEMENTS - OVERVIEW - ARE CAPTIONED MEMORANDUM ONLY TO INDICATE THAT THEY ARE PRESENTED ONLY TO FACILITATE FINANCIAL POSITION OR RESULTS OF OPERATIONS IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNT PRINCIPALS. NEITHER IS SUCH DATA COMPARABLE TO A CONSOLIDATION.

GRAVITY DRAINAGE DIST. NO. 4

PAGE 3

THE DRAINAGE DIST. NO. 4 HAS INSURANCE LOUISIANA WORKERS' COMPENSATION CORPORATION POLICE NUMBER 22335 -1.

TREASURER'S BOND 2/1/87 - 2/1/92 NO. 18071873.

MONIES IN THE CAPITAL IMPROVEMENT FUND (CONSTRUCTION) INVESTED AT THE BEST AMOUNT POSSIBLE. THE MONIES IN THE BANK ARE IN INTEREST BEARING ACCOUNTS. THE BOARD HAS DONE DRAINAGE IMPROVEMENTS AND HAVE PLANS FOR MORE IMPROVEMENTS FOR 12 OF THESE FUNDS.

**POLICYHOLDER PAYROLL
 AND PREMIUM REPORT**

*Ch
 # 20 35*

THOUGHTFUL PARISH CREVITY BRASSIERE DIST.
 C/O MARGARET STENING
 200 S. BAY
 BRUTE , LA 70422

POLICY NUMBER
23326-1
DUE DATE
01/31/92
AMOUNT REMITTED

Page : 1 of 1

CLASS CODE	CLASSIFICATION DESCRIPTION	NO. EMP.	GROSS PAYROLL	RATE PER \$100	PREMIUM	
					PREMIUM	MINIMUM PREMIUM
PAYROLL PERIOD FROM 10-01-91 TO 12-31-91						
6341	IRRIGATION WORKS OPERATION		14,151	13.2978	188.95	188.95
8900	EXPENSE CONSTANT	XXX	XXX	XXX	32.81	32.81
6210	IRRIGATION OR BUSINESS TEST			19.1700		XXX
8810	CLERICAL OFFICE EMPLOYEES W	1	6,000	.7740	4.64	XXX
DPR Credits: 4.80r		-32.88				
TOTAL					278.24	326.80

---(IMPORTANT!)--- COMPARE AND PAY THE DEDUCTOR OF EMPLOYER'S F & S

The rate charges are based on the gross payroll, bonus, coverage or distributions. If there are any questions about the general information on a payroll report or a distribution report, please call the representative services bureau, 504-388-7100. We will continue reports for any previous months.

KEEP THIS COPY FOR YOUR RECORDS

SEE RECEIPTS, SEND UP FOLLOWING COPY FOR PLACING INSTRUCTIONS

The undersigned hereby certifies that the payroll reported herein is correct in classification and amount for the period stated. Representatives of the policyholder or a third-party contractor and its agents, subject to a limit of \$100,000.00, shall be liable for errors, or a fine, not to exceed \$5000.00 or more.

1/19/92 Margaret Stening James Couvillion
 (Signature) (Signature)



Schilling & Reid Insurance Agency Inc.

807 E. East
BATE, LOUISIANA 70401
504-768-8882

ACCOUNT NO	DATE
4200710	06/23/2007

Page 1

 * I N V O I C E * 1040 *

QUALITY DRAINAGE DIST #
 200 S Bay STREET
 METT, LA 70402

Policy # 10071573
 Eff: 06/01/07 To 06/01/09

Cor: Western Society Co

To: Effective to type Policy #

Description

Amount

6000 PAID/RT 05/06/07 UNITS

6000(0) 05/06/07 UNITS

\$ 100.00

Service Balance: \$ 100.00

Account Balance: \$ 100.00

Handwritten: 3,970

Handwritten signature: [Signature]

Handwritten: S.S.

THANK YOU! WE APPRECIATE YOUR BUSINESS!

GRAVITY DRAINAGE DISTRICT NO. 4

PARISH OF TANGIPAHOA

JOE S. DAY DIRECTOR
APRIL, LOUISIANA 70422

(504) 784-8038

FEBRUARY 24, 1988

MR. JERRY H. McCLENDON
PRESIDENT

MARGARET C. STEVENS
SECRETARY (504) 784-8038

MR. CLIFFEN SMID
8001. CLEVELAND AVENUE
PO BOX 907
CHENIERE, LA. 70411

RE: LETTER OF NON-ATTENTION

DEAR CLIFF:

IN REPLY TO A LETTER OF NON-ATTENTION FROM YOU FROM GRAVITY DIST. NO. 4 TO
INCLUDE WITH MY NEXT REPORT.

I AM AWARE OF THE LITIGATION PENDING IN THE PARISH.

WILEY ADVISES YOUR COMPANY SCHEDULES OF THE TIME SCHEDULE FOR THESE
REPORTS, ALSO, THE BOARD HAS ISSUED A NEW SCHEDULE-CHANGING NO. 2 IN ORDER TO CORRECT
UP THIS CASE IN ORDER FOR YOU TO HAVE THE OFFICE TO ADVISE SCHEDULE.

THANK YOU FOR THIS AND ALL OF YOUR CONCERNS THROUGH THE TIME I HAVE SERVED IN
THIS OFFICE.

SINCERELY,



MARGARET C. STEVENS

JERRY H. McCLENDON, President
P O Box 478
8006 LA 70422
(504) 784-0181

JAMES WHEELER, Vice President
11128 Hwy. 10
Abbeville, LA 70422
(504) 784-8048

WILEY POLK, JR.
10221 Highway 80
Abbeville, LA 70422
(504) 876-8008

WILEY WENDE
P O Box 478
Abbeville, LA 70422
(504) 784-8048

MURRAY SMITH
210 South St.
Abbeville, LA 70422
(504) 784-8024

Scott M. Perrilloux

District Attorney
21st Judicial District

~~1001 Poydras Street, Suite 2000~~

P. O. Drawer 787
Greensburg, LA 70441
N. A. No. (504) 222-6192



March 11, 1998

Dr. Jesse M. McClendon
Gravity Drainage District No. 4
Parish of Tangipahoa
304 South Bay Street
Bite, Louisiana 70422

Re: Gravity Drainage District
No. 4 of Tangipahoa Parish

Dear Dr. McClendon:

Our office acts as general legal counsel to the various subdivisions of local government located within the Twenty-First Judicial District of Louisiana in accordance with the mandates of Louisiana law. Accordingly, our office is general legal counsel to the Gravity Drainage District No. 4 of Tangipahoa Parish.

As of this date, our office is not aware of any lawsuits filed against the Gravity Drainage District No. 4 of Tangipahoa Parish nor are there any claims asserted against the said Drainage District which have been brought to our attention.

There have been no lawsuits nor complaints filed against the Gravity Drainage District No. 4 of Tangipahoa Parish nor have there been any adjudicated judgments against the said Drainage District under the provisions of the United States Civil Rights Act of 1964.

This will confirm that in the course of providing legal services for the Gravity Drainage District No. 4 of Tangipahoa Parish regarding a matter recognized to involve an unasserted claim, that I may form a professional conclusion as to the need to disclose such a possible claim or assessment. Whenever I have formed such a conclusion, the Gravity Drainage District No. 4 of Tangipahoa Parish, as a matter of professional responsibility to it, will be advised and consulted with concerning the question of such disclosure and the applicable requirements of the Statement of Financial Accounting Standards Number Five (SF) will be followed.

The Office of the District Attorney for the Twenty-First Judicial District of Louisiana provides its legal representation to the Gravity Drainage District No. 4 of Tangipahoa Parish at no

charge, therefore, there are no amounts due our office by the Gravity Drainage District No. 4 of Tangipahoa Parish.

If you have any further questions, please don't hesitate to call me.

With best personal regards, I remain

Yours very truly,
Scott M. Ferrillous
District Attorney



Clifford T. Speed
Assistant District Attorney

ctm/kpf

cc: Mrs. Margaret C. Stevens
Acting Secretary/Treasurer
Gravity Drainage District No. 4
Parish of Tangipahoa
304 South Bay Street
Bite, Louisiana 70422