

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
BELL CITY, LOUISIANA

ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Year Ended December 31, 2024

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June 11, 2025

Board of Commissioners
Cameron Parish Gravity Drainage District No. 4
Bell City, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Cameron Parish Gravity Drainage District No. 4, a component unit of Cameron Parish Police Jury, as of and for the year ended December 31, 2024, and related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Required Supplemental Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 23 is presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Commissioners
Cameron Parish Gravity Drainage District No. 4
June 11, 2025
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Other Information

The other information on page 25 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplemental information, and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Shagun, Cassidy, Shilley

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Statement of Net Position

December 31, 2024

ASSETS	
Cash	\$ 25,275
Investments	509,097
Receivables	
Ad valorem taxes, net	76,124
Intergovernmental receivable	15,451
Capital assets, net	<u>2,230,946</u>
TOTAL ASSETS	<u>2,856,893</u>
DEFERRED OUTFLOWS OF RESOURCES	
	<u>-</u>
LIABILITIES	
Accounts payable	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
	<u>-</u>
NET POSITION	
Net investment in capital assets	2,230,946
Net position - unrestricted	<u>625,947</u>
	<u><u>\$ 2,856,893</u></u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Statement of Activities

Year Ended December 31, 2024

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenues (Expenses) and Changes in Net Assets Governmental Activities</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities:				
General government	\$ (162,182)	\$ -	\$ -	\$ (162,182)
		General Revenues:		
		Property taxes, net		70,378
		Federal revenue sharing		39
		State revenue sharing		60
		Other income		35,799
		Interest		24,036
		Total General Revenues		<u>130,312</u>
		Change in Net Position		(31,870)
		Net Position, beginning		<u>2,888,763</u>
		Net Position, ending		<u><u>\$ 2,856,893</u></u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Balance Sheet - Governmental Fund

December 31, 2024

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash	\$ 25,275	\$ 11,862
Investments	509,097	405,065
Receivable - ad valorem taxes, net	76,124	75,463
Receivable - intergovernmental revenues	15,451	42,251
Total Assets	<u>625,947</u>	<u>534,641</u>
 TOTAL ASSETS	 <u><u>\$ 625,947</u></u>	 <u><u>\$ 534,641</u></u>
 LIABILITIES		
Liabilities		
Accounts payable	\$ -	\$ 10,589
Total Liabilities	<u>-</u>	<u>10,589</u>
 FUND BALANCES		
Unassigned	625,947	524,052
Total Fund Balances	<u>625,947</u>	<u>524,052</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 625,947</u></u>	 <u><u>\$ 534,641</u></u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Reconciliation of the Balance Sheet-Governmental Fund to the
Statement of Net Position

December 31, 2024

Total fund balance for governmental fund at December 31, 2024:	\$ 625,947
Total net assets reported for governmental activities in the Statement of Net Assets is different because: Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Capital assets, net of \$1,117,188, accumulated depreciation	<u>2,230,946</u>
Total net assets of governmental activities at December 31, 2024	<u><u>\$ 2,856,893</u></u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Statement of Revenues, Expenditures and
Changes in Fund Balance - Governmental Fund

Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>
REVENUES		
Ad valorem taxes (net)	70,378	\$ 75,580
State revenue sharing	60	77
Federal revenue sharing	39	-
Intergovernmental income	35,799	42,250
Interest	24,036	20,717
TOTAL REVENUES	<u>130,312</u>	<u>138,624</u>
EXPENDITURES		
General Government		
Bank charges	-	-
Operating and maintenance	10,017	58,644
Insurance	1,169	1,169
Per diem	3,380	3,250
Professional fees	6,651	9,391
Salaries	7,200	7,200
Capital outlay	-	-
TOTAL EXPENDITURES	<u>28,417</u>	<u>80,654</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	101,895	57,970
FUND BALANCE - BEGINNING	<u>524,052</u>	<u>466,082</u>
FUND BALANCE - ENDING	<u><u>\$ 625,947</u></u>	<u><u>\$ 524,052</u></u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance-Governmental Fund to the Statement of Activities

Year Ended December 31, 2024

Total net changes in fund balance at December 31, 2024 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$ 101,895
The change in net assets reported for governmental activities in the in the Statement of Activities is different because from the Statement of Revenues, Expenditures and Changes in Fund Balance However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance	-	
Depreciation expense for the year ended December 31, 2024	<u>(133,765)</u>	<u>(133,765)</u>
Total changes in net assets at December 31, 2024 per Statement of Activities		<u>\$ (31,870)</u>

The accompanying independent accountants' compilation report and notes are an integral part of these financial statements.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cameron Parish Gravity Drainage District No. 4 was created as a political subdivision of the State of Louisiana under the provisions of Louisiana Revised Statutes 38:1751-1802, and was established for the purpose of opening and maintaining all natural drains in the District where drainage is accomplished using the natural force of gravity. The District is governed by a board of 5 commissioners who are appointed by the Cameron Parish Police Jury.

1. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Cameron Parish Gravity Drainage District No. 4 includes all funds, account groups, et cetera, that are within the oversight responsibility of the Cameron Parish Gravity Drainage District No. 4.

As the governing authority, for reporting purposes, the Cameron Parish Police Jury is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cameron Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability.

The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the Cameron Parish Police Jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Cameron Parish Police Jury.
2. Organizations for which the Cameron Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Cameron Parish Police Jury.
3. Organizations for which the reporting entity financial statements could be misleading if data of the organization is not included because of the nature of significance of the relationship.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Based upon the application of these criteria, Cameron Parish Gravity Drainage District No. 4 is a component unit of the Cameron Parish Police Jury's reporting entity.

2. Basis of Presentation

The accompanying basic financial statements of the District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the District; and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The District has one fund, the General Fund, which is therefore considered its major fund.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Measurement Focus

On the government-wide statement of net position and the statement of activities, the activities are presented using the economic resources measurement focus. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate. All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

4. Cash and Investments

Cash

The cash and cash equivalents of the District are subject to the following risks.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits. 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 financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal bank. 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. Louisiana Revised Statue 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District that the fiscal agent bank has failed to pay

GRAVITY DRAINAGE DISTRICT NO. 5 OF CAMERON PARISH
Grand Chenier, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the District's name.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the District diversifies its investments by security type and institution.

Credit Risk: Generally, credit risk is the risk that the issuer of a debt type investment will not fulfill its obligation to the holder of the investment. U.S. government securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure. The District's investments comply with Louisiana Statutes (LSA R.S. 33:2955). Under state law, the District may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The District may invest in United States bonds, treasury notes and bills, government-backed agency securities, or certificates of time deposits of state banks organized under Louisiana law and national banks organized under Louisiana law and national banks having principal offices in Louisiana.

Cash includes amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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. At December 31, 2024, the District had \$25,615 in deposits (collected bank balances), which was secured from risk by federal deposit insurance.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Investments

The \$509,097 in money market investments is invested in LAMP. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33.2955. LAMP is a governmental investment pool that reports at fair value. The following facts are relevant for investment pools:

Credit risk: LAMP is rated AAAM by Standard & Poor's.

Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.

Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.

5. Accounts Receivable

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

Intergovernmental receivable at December 31, 2024 of \$15,451 represents a receivable from FEMA for qualified 2023 expenditures.

6. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Depreciation of all

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position.

Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Drainage & improvements	5-25 years
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In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the government fund upon acquisition.

7. Budgets

A budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

On or before the last meeting of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the government's Board of Commissioners for review. The board holds a public hearing and may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level.

8. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets, net of related debt".

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as restricted, assigned, and unassigned.

- a. Restricted fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on generally outside actions.
- b. Assigned fund balance – Includes fund balance amounts that are intended to be used for specific purposes based on internal (Board) actions.
- c. Unassigned fund balance – Includes positive fund balance within the general fund which has not been classified within the above mentioned categories.

When an expense is incurred that can be paid using either restricted (assigned) or unrestricted (unassigned) resources (net assets), the District's policy is to first apply the expenses toward restricted (assigned) resources and then toward unrestricted (unassigned) resources.

9. Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

10. Subsequent Events

Management has evaluated subsequent events through June 11, 2025 the date the financial statements were available to be issued.

NOTE B – AD VALOREM TAXES

For the year ended December 31, 2024, taxes were levied on taxable assessed valuations of \$21,191,230 at a millage of 3.76.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed on or before November 15th of the current year and become delinquent after December 31st. Property taxes not paid by the end of February are subject to lien.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Notes to Financial Statements

December 31, 2024

NOTE C – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE D – CAPITAL ASSETS

A summary of changes in capital assets for the year ended December 31, 2024, are as follows:

	<u>Beginning of Year</u>	<u>Net Additions</u>	<u>End of Year</u>
Governmental Activities:			
Construction in progress	\$ -	\$ -	\$ -
Drainage & improvements	<u>3,348,134</u>	<u>-</u>	<u>3,348,134</u>
	3,348,134	-	3,348,134
Less accumulated			
Depreciation	<u>983,423</u>	<u>133,765</u>	<u>1,117,188</u>
	<u>\$ 2,364,711</u>	<u>\$ (133,765)</u>	<u>\$ 2,230,946</u>

Depreciation expense was \$133,765 for the year ended December 31, 2024.

NOTE E – PER DIEM

Per diem paid to commissioners for the year consisted of the following:

Shane Broussard	\$ 780
Leslie Griffith	780
Dan Nunez	585
Todd Morales	130
Yancy Welch	715
Zavier Theriot	<u>390</u>
	<u>\$ 3,380</u>

REQUIRED SUPPLEMENTAL INFORMATION

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Budgetary Comparison Schedule - General Fund

Year Ended December 31, 2024

	Budget			Variance Favorable (Unfavorable)
	Original	Amended	Actual	
REVENUES				
Ad valorem taxes (net)	\$ 79,309	\$ 63,469	\$ 70,378	\$ 6,909
State revenue sharing	150	60	60	-
Federal revenue sharing	200	39	39	-
Other income	-	-	35,799	35,799
Interest	20,125	24,433	24,036	(397)
TOTAL REVENUES	99,784	88,001	130,312	42,311
EXPENDITURES				
General Government				
Contract labor	50,000	8,625	-	8,625
Operating and maintenance	35,000	1,495	10,017	(8,522)
Insurance	-	-	1,169	(1,169)
Per diem	3,900	3,315	3,380	(65)
Professional fees	25,000	18,363	6,651	11,712
Salaries	7,200	7,200	7,200	-
Capital outlay	150,000	-	-	-
TOTAL EXPENDITURES	271,100	38,998	28,417	10,581
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(171,316)	49,003	101,895	52,892
FUND BALANCE - BEGINNING	524,052	524,052	524,052	-
FUND BALANCE - ENDING	\$ 352,736	\$ 573,055	\$ 625,947	\$ 52,892

See independent accountants' compilation report.

OTHER INFORMATION

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 4
Bell City, Louisiana

Schedule of Compensation, Benefits and Other Payments
To Chief Executive Officer

Year Ended December 31, 2024

Chief Executive Officer: Shane Broussard, Board President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits- cell phone	-
Car allowance	-
Vehicle provided by government	-
Per diem	780
Reimbursements	-
Travel	-
Registration fees	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special Meals	-

See independent accountants' compilation report.