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**VILLE PLATTE GRAVITY DRAINAGE
DISTRICT NO. 10 OF EVANGELINE PARISH
STATE OF LOUISIANA**

Financial Report

Year Ended December 31, 1998

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 AUG 04 1999

VILLE PLATTE GRAVITY DRAINAGE DISTRICT NO. 10 OF
EVANGELINE PARISH, STATE OF LOUISIANA

ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS

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(1)(1)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, J. S. Fontenot, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Ville Platte Gravity Drainage District No. 10 as of December 31, 1998, and the results of operations for the year then ended, in accordance with generally accepted accounting principals prescribed by the Governmental Accounting Standards Board.

In addition, Kolder, Champagne, Slaven & Rainey, CPA's, who duly sworn, deposes and says that the Ville Platte Gravity Drainage District No. 10 received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1998, and accordingly, is not required to have an audit for the previously mentioned fiscal year-end.


SIGNATURE

Sworn to and subscribed before me, this 30th day of July, 1999.


NOTARY PUBLIC

Officer	<u>J. S. Fontenot</u>
Address	<u>111 Calcasieu</u>
	<u>Ville Platte, LA 70586</u>
Telephone No.	<u>318 - 363-6060</u>

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

Penny Angelle Scruggins, CPA
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ACCOUNTANT'S REPORT

Board of Commissioners
Ville Platte Gravity Drainage District No. 10 of
Evangeline Parish
State of Louisiana

We have compiled the accompanying general purpose financial statements of the Ville Platte Gravity Drainage District No. 10, a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the District's management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Board of Directors have elected to omit substantially all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
Certified Public Accountants

Ville Platte, Louisiana
July 6, 1999

VILLE PLATTE GRAVITY DRAINAGE DISTRICT NO. 10 OF
EVANGELINE PARISH
STATE OF LOUISIANA

Balance Sheets - General Fund
December 31, 1998

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 2,053	\$ 1,753
Interest-bearing deposits	<u>20,000</u>	<u>20,000</u>
Total assets	<u>\$22,053</u>	<u>\$21,753</u>
FUND BALANCE		
Fund balance - unreserved, undesignated	<u>\$22,053</u>	<u>\$21,753</u>

VILLE PLATTE GRAVITY DRAINAGE DISTRICT NO. 10 OF
EVANGELINE PARISH
STATE OF LOUISIANA

Statements of Revenues, Expenditures, and Changes in Fund Balance -
General Fund
Years Ended December 31, 1998

	<u>1998</u>	<u>1997</u>
Revenues:		
Miscellaneous - interest	\$ <u>1,300</u>	\$ <u>1,326</u>
Expenditures:		
Current -		
Construction and maintenance	1,000	500
Accounting	<u>-</u>	<u>450</u>
Total expenditures	<u>1,000</u>	<u>950</u>
Excess (deficiency) of revenues over expenditures	300	376
Fund balance, beginning	<u>21,753</u>	<u>21,377</u>
Fund balance, ending	<u><u>\$22,053</u></u>	<u><u>\$21,753</u></u>