

TRANSMITTAL LETTER

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ANNUAL FINANCIAL STATEMENTS

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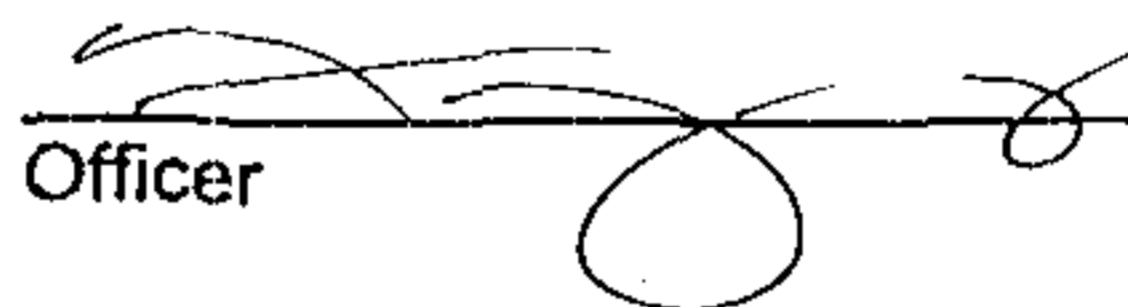
(Date)

Office of Legislative Auditor
Attention: Ms. JoAnne Sanders
1600 North Third
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the Caldwell Parish G.D.D.#1 District as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the district (list any exceptions). The accompanying financial statements have been prepared in accordance with generally accepted accounting principles (list any exceptions or specify the cash basis of accounting instead of in accordance with generally accepted accounting principles).

Sincerely,



Officer

C.W. Frazier, Jr.

Secretary-Treasurer

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

Enclosure

Caldwell PARISH G.D.D.# 1 DISTRICT
Columbia, 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(l)(l)(c)(i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, C.W.Frazier, Jr. (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Caldwell Parish G.D.D.# 1 District as of Dec.31, 1999 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, C.W.Frazier, Jr. (name), who, duly sworn, deposes and says that the Caldwell Parish G.D.D.# 1 District received \$50,000 or less in revenues and other sources for the fiscal year ending Dec.31, 1999 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.


Signature

Sworn to and subscribed before me, this 14 th day of Feb., ~~19~~ 2000


NOTARY PUBLIC

Officer	<u>C.W.Frazier, Jr.</u>
Address	<u>P.O.Box 158</u> <u>Grayson, LA. 71435</u>
Telephone No.	<u>318-387-7962</u>

Caldwell PARISH G.D.D.#1 DISTRICT
 Caldwell PARISH POLICE JURY
 Columbia, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS

Balance Sheet, Dec. 31, 1999

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 51,547	\$ 0	\$ 0	\$ 0	\$ 0
Investments	0				
Receivables	0				
Other assets	0				
Land, buildings, and equipment	0				
Other Debits:					
Amount available in Debt Service Fund	0				
Amount to be provided for retirement of general long-term obligations	0				
TOTAL ASSETS AND OTHER DEBITS	\$ 51,547	\$ 0	\$ 0	\$ 0	\$ 0
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Cash overdraft	\$ 51,547	\$ 0	\$ 0	\$ 0	\$ 0
Accounts payable	0				
Payroll deductions and withholdings payable	0				
Salaries and wages payable	0				
Matured bonds and interest payable	0				
Bonds payable	0				
Other liabilities	0				
Total Liabilities	0				
Equity and Other Credits:					
Investment in general fixed assets	0				
Fund balances:					
Reserved for debt service	0				
Reserved for _____	0				
Designated for _____	0				
Unreserved - undesignated	0				
Total Equity and Other Credits	0				
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 51,547	\$ 0	\$ 0	\$ 0	\$ 0

The accompanying notes are an integral part of this statement.

Caldwell PARISH G.D.D. # 1 DISTRICT
Caldwell PARISH POLICE JURY
Columbia, Louisiana
 GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended Dec. 31, 19 99

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
REVENUES			
Ad valorem taxes	\$ 49,239	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)			
Other			
Interest earnings			
Other revenues:			

Total revenues	49,239		
EXPENDITURES			
Salaries and related benefits	3,300		
Compensation paid board members	250		
Legal and accounting			
Insurance			
Office supplies			
Repairs and maintenance	11,600		
Utilities			
Capital outlay			
Debt service			
Other			
Total expenditures	15,150		
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	34,089		
OTHER FINANCING SOURCES (Uses)			

Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES			
FUND BALANCES (Deficit) AT BEGINNING OF YEAR	17,458		
FUND BALANCES (Deficit) AT END OF YEAR	\$ 51,547	\$	\$

The accompanying notes are an integral part of this statement.

Caldwell . PARISH G.D.D.# 1 DISTRICT
 Caldwell PARISH POLICE JURY
 Columbia, 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, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Taxes	\$49,000	\$49,239	\$
Total revenues	<u>49,000</u>	<u>49,239</u>	
EXPENDITURES			
Salaries	3,600	3,300	
Per Diem	1,000	250	
Construction & Maintenance	30,000	11,600	
Total expenditures	<u>34,600</u>	<u>15,150</u>	
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>14,400</u>	<u>34,089</u>	
OTHER FINANCING SOURCES (Uses)			
Total other financing sources (uses)			
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>14,400</u>	<u>34,089</u>	
FUND BALANCE (Deficit) AT BEGINNING OF YEAR		17,458	
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$</u>	<u>\$ 51,547</u>	<u>\$</u>

The accompanying notes are an integral part of this statement.

Caldwell PARISH G.D.D.# 1 DISTRICT
Caldwell PARISH POLICE JURY
Columbia, Louisiana

**Schedule of Compensation Paid Board Members
For the Year Ended Dec. 31, 1999**

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
Roger Murphy, President	100	\$ 100.00
Henry Seay	50	50.00
Walter Powell	0	0
William Waites	100	100.00
Melvin Green	0	0
		<hr/>
Total		<u>\$ 250.00</u>

Caldwell PARISH G.D.D.#1 DISTRICT
Caldwell PARISH POLICE JURY
Columbia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended 12-31, 1999

INTRODUCTION

[Include specific information about the district, such as:

1. How the district was created, including making reference to the specific Louisiana Revised Statutes, if applicable.
2. The purpose of the district.
3. Number of board members, how appointed, and whether they are compensated.
4. Geographic location and size of the district.
5. The population of the district or the number of people served.
6. Number of employees or an explanation if there are no employees.
7. Quantitative information about the district's operations (number of and type of facilities maintained, approximate number of miles of canals maintained for drainage, etc.).]

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Caldwell Parish G.D.D.# 1 District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The district is a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

CALDWELL PARISH GRAVITY DRAINAGE DISTRICT # 1

NOTES TO FINANCIAL STATEMENT 12-31-99

INTRODUCTION

1. District was created by Ordinance of the Caldwell Parish Police Jury April 6, 1953, as provided by LA. Revised Statute 38:1751. District includes all territory situated within the boundaries of old Wards 1 and 2 of Caldwell Parish.
2. Construct and maintain drainage canal within the District.
3. There are five (5) Board Members appointed by the Caldwell Parish Police Jury. They are paid fifty (\$ 50.00) per diem for attending meeting.
4. Old Wards One (1) and Two (2) of Caldwell Parish boundaries are: South Burned Brake; East Lafourche Canal; North Ouachita Parish Line; West Ouachita River.
5. 2,000 Population.
6. One Secretary-Treasurer - Part Time
7. Maintains 36 miles drainage canals.
8. The District is authorized 10.00 Mills and Levied 10.00 Mills in taxes for 1999.

The Districts records are maintained on a cash basis.

The District owns no fixed assets, no long term liabilities, has no full time employees and is not involved in any litigation.