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

General Purpose Financial Statements  
 As of and for the Year Ended Dec.31, 1998  
 With Supplemental Information Schedules

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Under provisions of state law, this report is a public document. A copy of the report has been delivered to the audited, or auditing, entity and to our appropriate public officials. The report is available for public inspection at the Clerk of the Board of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

1 2 4 1999  
 Reference to \_\_\_\_\_

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

2-19-99

(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, 1998. 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

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(I)(I)(c)(i).

**AFFIDAVIT**

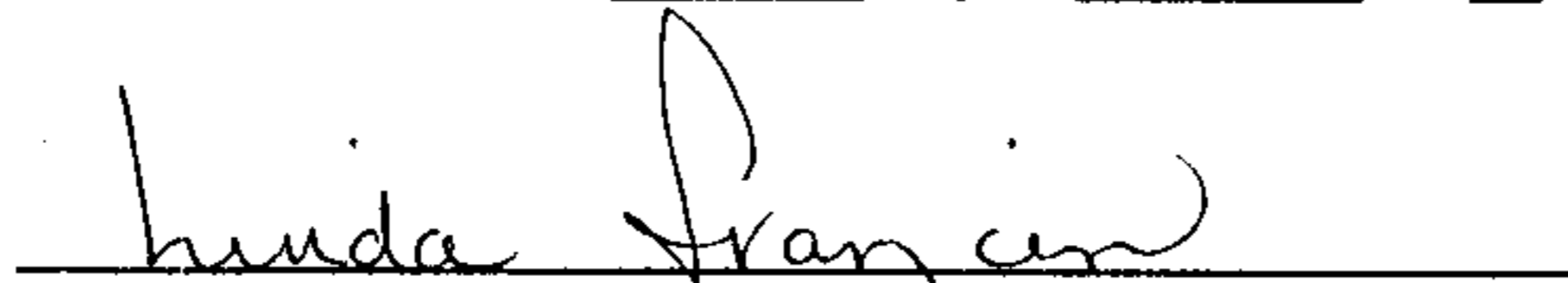
Personally came and appeared before the undersigned authority, C.W.Frazier, Jr. (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Caldwell Parish G.D.D.# 1 District as of Dec. 31, 1998, and the results of operations for 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, 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 19 day of Feb., 1999

  
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, 1998

	GOVERNMENTAL FUNDS		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	DEBT SERVICE FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and cash equivalents	\$ 17,458	\$ 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				
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 17,458</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>					
Liabilities:					
Cash overdraft	\$ 17,458	\$ 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				
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$ 17,458</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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, 1998

	GENERAL FUND	DEBT SERVICE FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>			
Ad valorem taxes	\$ 48,700	\$	\$
Intergovernmental revenues:			
Parish police jury grants			
Federal grants			
State revenue sharing (net)			
Other			
Interest earnings			
Other revenues:			
_____			
_____			
Total revenues	<u>48,700</u>		
<b>EXPENDITURES</b>			
Salaries and related benefits	<u>3,600</u>		
Compensation paid board members	<u>400</u>		
Legal and accounting			
Insurance			
Office supplies			
Repairs and maintenance	<u>28,805</u>		
Utilities			
Capital outlay			
Debt service			
Other <b>BANK CHARGES</b>	<u>54</u>		
Total expenditures	<u>32,859</u>		
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>15,841</u>		
<b>OTHER FINANCING SOURCES (Uses)</b>			
_____			
_____			
Total other financing sources (uses)			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			
<b>FUND BALANCES (Deficit) AT BEGINNING OF YEAR</b>	<u>1,617</u>		
<b>FUND BALANCES (Deficit) AT END OF YEAR</b>	<u>\$ 17,458</u>	<u>\$</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  
 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, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Taxes	\$ 48,700	\$ 48,700	\$
Total revenues	48,700	48,700	
<b>EXPENDITURES</b>			
Salaries	3,600	3,600	
Per diem	1,000	400	
Construction & Maintenance	30,000	28,805	
Service Charge	50	54	
Total expenditures	34,650	32,859	
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	0	15,841	
<b>OTHER FINANCING SOURCES (Uses)</b>			
Total other financing sources (uses)			
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	0	15,841	
<b>FUND BALANCE (Deficit) AT BEGINNING OF YEAR</b>		1,617	
<b>FUND BALANCE (Deficit) AT END OF YEAR</b>	\$ 0	\$ 17,458	\$

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, 1998

<u>NAME</u>	<u>NUMBER</u>	<u>AMOUNT</u>
Roger Murphy, President		\$ 150.00
Henry Seay		100.00
Walter Powell		50.00
William Waites		100.00
Melvin Green		<u>0</u>
		<hr/>
Total		<u>\$ 400.00</u>

CALDWELL PARISH GRAVITY DRAINAGE DISTRICT # 1

NOTES TO FINANCIAL STATEMENT 12-31-98

INTRODUCTION

1. District was created by Ordinance of the Caldwell Parish Police Jury April 6, 1953, as provided by LA. Revised Statue 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 Lafouche 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 1998.

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.