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WAS ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT IN
VERMILION PARISH, LOUISIANA
VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
DECEMBER 31, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULE

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 1-15-96

Hard One Consolidated Gravity
Drainage District #1
208 N. Eildon Street
Brazh, LA 70533

1984
MAY 20 1984

May 20, 1984

Allen J. LeMay, CPA
A Professional Accounting Corporation
P O Box 10552
Abbeville, LA 70511-1052

Dear Mr. LeMay:

We have reviewed your management letter dated May 8, 1984 in which you raised three issues:

1. Canceled checks not marked "void".
2. Financing agreements extending past 90 days.
3. Actual expense in the general fund exceeding budgeted expense by more than 5%.

We have reviewed the situation and have coordinated with the bookkeeper to prevent the occurrence of the above matters in future periods. Policy and procedure are in place to ensure that this will not occur in the future.

Thank you for calling these matters to our attention. We anticipate no problems complying with your request. Thank you for your cooperation in this matter.

Sincerely,



Nelwyn Lee, Treasurer

WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1
OF VERMILION PARISH
VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

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ALLEN J. LABRY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

Allen J. Labry, CPA
Edward M. Gandy, CPA
Teresa M. Wang, CPA

INDEPENDENT AUDITOR'S REPORT

May 8, 1996

Board of Commissioners
Ward One Consolidated Gravity
Drainage District #1
of Vermilion Parish
Vermilion Parish Police Jury
Abbeville, Louisiana

I have audited the accompanying component unit financial statements of the Ward One Consolidated Gravity Drainage District #1, Vermilion Parish, Louisiana (The District), a component unit of the Vermilion Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of The District management. My responsibility is to express an opinion on these component unit financial statements based upon my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of The District, at December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.


Allen J. Labry

Certified Public Accountant

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ALLEN J. LABREY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

Allen J. Labrey, CPA
Francis M. Gaudin, CPA
Terry H. Moore, CPA

May 8, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF THE COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Ward One Consolidated Sewerage
District #1
of Vermilion Parish
Ward One Parish Police Jury
Abbeville, Louisiana

I have audited the component unit financial statements of Ward One Consolidated Sewerage District #1 (The District), as of and for the year ended December 31, 1995, and have issued my report thereon dated May 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

During 1995, the District incurred debt in an amount less than \$6000. Due to nonavailability of funds, the debt was not paid until 1996. During this period, a note was executed and, in effect, money was borrowed. Special permission from the bonding commission was not granted to authorize the loan. The loan was subsequently paid in January of 1996.

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With the exception of the above matter, the results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the audit committee, management, and board of commissioners. However this report is a matter of public record and its distribution is not limited.


Allen J. LaBry
Certified Public Accountant

ALC:c



ALLEN J. LARRY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

Allen J. Larry, CPA
Passport Office: 1986
Two M. Morris, CPA

May 8, 1996

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESS OF THE COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Commissioners
Ward One Consolidated Gravity
Drainage District #1
of Vermilion Parish
Vermilion Parish Police Jury
Abbeville, Louisiana

I have audited the component unit financial statements of Ward One Consolidated Gravity Drainage District #1 (The District), as of and for the year ended December 31, 1995, and have issued my report thereon dated May 8, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected.

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the District for the year ended December 31, 1999, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

In my consideration of the internal control structure, I noted that, as a reportable condition, the limited number of employees preclude an adequate segregation of duties and other features of an adequate internal control structure. To employ such controls may not be cost beneficial for the District.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of the audit committee, management, and board of commissioners. However, this report is a matter of public record and its distribution is not limited.



Allan J. Kirby
Certified Public Accountant

AL:tc

WARD ONE CONSOLIDATED GRAVITY
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNIT BALANCE SHEET
 (ALL FUND TYPES AND ACCOUNT GROUPS)
 DECEMBER 31, 1968

GOVERNMENTAL FUND TYPES

	GENERAL	DEBT SERVICE	CAPITAL
	-----	-----	-----
ASSETS:			

CASH AND CERTIFICATES OF DEPOSIT (NOTE 3)	\$10,822	\$10,840	\$7,840
INTEREST RECEIVABLE	218		43
AN VALERON TAXES RECEIVABLE	14,887	10,871	
REVENUE SHARING RECEIVABLE	8,328		
PREPAID INSURANCE	492		
LAND, BUILDING, & EQUIPMENT			
AMOUNT TO BE PROVIDED FOR DEBT RETIREMENT			
TOTAL ASSETS	----- \$51,534	----- \$33,631	----- \$7,883
	-----	-----	-----

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

ACCOUNT GROUPS

----- GENERAL FIXED ASSETS -----	GENERAL LONG-TERM DEBT -----	TOTALS OPENO ONLY! -----
		\$84,831
		210
		54,358
		5,315
		492
\$212,230		\$12,230
	\$122,000	122,000
----- \$212,230 -----	----- \$122,000 -----	----- \$449,285 -----

ROAD ONE CONSOLIDATED GRAVITY
 DRAINAGE DISTRICT #1
 OF TERRILLON PARISH
 TERRILLON PARISH POLICE JURY
 ADDYVILLE, LOUISIANA
 COMPONENT UNIT BALANCE SHEET
 (ALL FUND TYPES AND ACCOUNT-GROUPS)
 DECEMBER 31, 1995

GOVERNMENTAL FUND TYPES

	GENERAL	DEBT SERVICE	CAPITAL PROJECTS
LIABILITIES AND FUND EQUITY:			
ACCOUNTS PAYABLE	\$7,463		
TAXROLL TAXES PAYABLE	48		
CHILD SUPPORT PAYABLE	39		
PUBLIC IMPROVEMENT BONDS			
TOTAL LIABILITIES	7,550	0	0
FUND EQUITY:			
INVESTMENT IN GENERAL FUND ASSETS			
FUND BALANCE:			
RESERVED FOR DEBT SERVICE		\$55,631	
UNRESERVED-UNDESIGNATED	43,847		\$7,098
TOTAL LIABILITIES AND FUND EQUITY	\$51,334	\$55,631	\$7,098

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

ACCOUNT GROUPS

GENERAL FIXED ASSETS	GENERAL, LONG-TERM DEBT	TOTALS (MEMO ONLY)
		\$7,403
		41
		75
	\$122,000	122,000
0	122,000	122,000
212,230		212,230
		50,831
		51,837
212,230	212,010	2440,285

MAHD ONE CONSOLIDATED GRAVITY
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 MONROEVILLE, LOUISIANA
 COMPONENT UNIT STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDING DECEMBER 31, 1995

	CONDENSATIONAL FUND TYPES			DEBT SERVICE
	GENERAL		VARIANCE FAVORABLE (UNFAVORABLE)	
	ACTUAL	BUDGET		
	ACTUAL	BUDGET	(UNFAVORABLE)	
REVENUES:				
NO VALUEN TRANS	\$52,475	\$58,000	(\$5,525)	\$52,485
STATE REVENUE SHARING	15,881	18,000	(1,119)	
OIL LEASE & ROYALTIES	2,037	5,000	(2,963)	
INTEREST INCOME	1,328	1,000	(481)	1,141
MISCELLANEOUS	659		659	
TOTAL REVENUES	72,380	78,000	(5,620)	58,808
EXPENDITURES:				
PUBLIC WORKS - DRAINAGE	\$7,353	78,788	(8,435)	
DEBT SERVICE				38,128
TOTAL EXPENDITURES	\$7,353	78,788	(8,435)	38,128
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	114,990	100	115,890	(4,294)
FUND BALANCES BEGINNING OF YEAR	58,837	58,837		58,835
FUND BALANCES END OF YEAR	\$53,847	\$59,837	(\$25,890)	\$55,833

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

TYPE	
CAPITAL PROJECTS	TOTALS (MEMO ONLY)
ACTUAL	ACTUAL
	\$91,800
	15,281
3441	2,537
	2,800
	880
343	103,810
1,087	80,420
	35,120
1,087	115,540
17261	120,000
8,614	127,078
27,694	\$157,658

WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT # 1
OF VERMILION PARISH
VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1985

INTRODUCTION

The Ward One Consolidated Gravity Drainage District #1 (The District) of Vermilion Parish was created under the authority of Louisiana Revised Statutes 38:1751-1802. The drainage district is situated in southeast Vermilion Parish and was created for the purpose of opening and maintaining all natural drains in the district, where drainage is accomplished using the natural force of gravity. This may be accomplished by cutting and opening new drains, ditches, and canals. As provided by Louisiana Revised Statute 38:1758, the gravity drainage district is governed by five commissioners. These five commissioners are collectively referred to as the board of commissioners and are appointed by the Vermilion Parish Police Jury.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of The 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

Section 200 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Ward One Consolidated Gravity Drainage District #1
Vermilion Parish Police Jury
Notes to the Financial Statements
(cont'd)

Because the police jury created the district and appoints its board members, the district was determined to be a component unit of the Vermilion Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. 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 governmental reporting entity.

C. 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund is the general accounting fund of the drainage district. It accounts for all financial resources, except those required to be accounted for in the Debt Service Fund.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Fund

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

D. GENERAL FIXED ASSETS AND LONG-TERM DEBT ACCOUNT GROUPS

Fixed assets are accounted for in the general fixed assets account group, rather than in the governmental funds.

Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

E. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes, the related state revenue sharing (which is based on population and homesteads in the parish), oil lease and royalties, miscellaneous income, and interest earned on certificates of deposit are recorded when they become measurable and available as net current assets. Ad valorem taxes are assessed for the calendar year, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The District adopts an annual budget for its General Fund that is prepared on estimates. The beginning fund balance is budgeted, and budget integration is not employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted amounts and all subsequent amendments.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures of monies are recorded in order to reserve fund balances, is not employed by the district.

G. CASH AND CERTIFICATES OF DEPOSIT

Cash includes amounts in demand deposits having an original maturity of three (3) months 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.

H. FIXED ASSETS AND LONG-TERM DEBT

Fixed assets of the governmental fund (Capital Projects Fund) are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

I. COMPENSATED ABSENCE

Full-time employees of The District with more than one year of service are allowed two weeks of vacation leave each

Hard Ore Consolidated Gravity Drainage District #1
Vermilion Parish Police Jury
Notes to the Financial Statements
(cont'd)

year, full-time employees with one year of service or less are allowed one week of vacation leave each year. Vacation leave and sick leave does not accumulate from year to year. Full-time employees are allowed one day sick leave for each month worked beginning with the day they are employed. At December 31, 1985, employees of The District have no accumulated or vested leave benefits relating to vacation leave that require accrual or disclosure to conform with generally accepted accounting principles.

d. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

Property taxes are levied each November 15 on the assessed value as of the prior January 1 for all real estate, merchandises, and movable property located within the district. Assessed values are established by the Vermilion Parish Assessor and the Louisiana Tax Commission at a per cent of actual value, as specified by Louisiana law. An assessment of all property is required to be completed no less than every four years. The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Operation & Maintenance of Drainage District	5.25	5.25
Debt Service	3.00	3.00

3. CASH AND CASH EQUIVALENTS

At December 31, 1985, The District has cash and certificates of deposit totaling as follows:

Ward One Consolidated Gravity Drainage District #1
 Vermilion Parish Police Jury
 Notes to the Financial Statements
 (cont'd)

	General <u>Fund</u>	Debt Service <u>Fund</u>	Capital Projects <u>Fund</u>
Demand deposits	\$ 832	\$35,969	\$ 1,156
Certificates of deposit	10,989	-----	4,493
Total	\$10,821	\$35,969	\$ 7,649
	-----	-----	-----

These deposits are stated at cost, which approximates market. Under state law, these deposits for 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, 1995, the district has \$55,869 in deposits (collected bank balances). These deposits are secured from risk by \$180,000 Federal deposit insurance and securities pledged by the bank in the amount of \$222,000.

4. CHANGES IN FIXED ASSETS

There are no changes in the general fixed assets for the period beginning January 1, 1995, and ending December 31, 1995.

5. PENSION PLAN

Employees of the district are members of the Federal Social Security System. Contributions totaled \$9,373 during 1995.

6. LEASES

The District has entered into a property lease with Acadia Farm, Inc., Larry Longline, leasing 1.3 acres of land for the purpose of equipment storage. The lease is for a period of one year commencing on April 1, 1995 and ending March 31, 1996, for a fee of \$108 per month. Payment is due on the first day of the month.

Ward One Consolidated Gravity Drainage District #1
 Vermilion Parish Police Jury
 Notes to the Financial Statements
 (cont'd)

7. CONTINGENT LIABILITIES

At December 31, 1985, a suit for trespass and unlawful conversion was pending against Ward One Consolidated Gravity Drainage District #1. The case has been delayed and is still pending at this date with no trial date set.

Also, there is a potential claim against Ward One Consolidated Gravity Drainage District #1 concerning an altered natural drainage site. The District contends that this is a private matter between landowners. No suit has been filed to date.

8. FOLLOWING IS A SUMMARY OF LONG-TERM DEBT AT DECEMBER 31, 1985:

PUBLIC IMPROVEMENT BONDS:

\$20,000 ISSUED 6/1/76 DUE IN ANNUAL INSTALLMENTS OF \$1,000 TO \$12,000 THROUGH 6/1/86 WITH INTEREST AT 4%	\$ 12,000
\$100,000 ISSUED 5/1/84 DUE IN ANNUAL INSTALLMENTS OF \$5,000 TO \$20,000 THROUGH 2/1/2004 WITH INTEREST FROM 9.5% TO 11	100,000 ***** \$100,000 *****

FOLLOWING ARE MATURITIES OF LONG TERM DEBT FOR EACH OF THE NEXT FIVE YEARS

1986	\$22,000
1987	18,000
1988	18,000
1989	18,000
1990	18,000

	\$82,000 *****



ALLEN J. LARBY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

June 3, 1993, 1994
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WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1
OF WICHITON PARISH
WICHITON PARISH POLICE JURY
ABBEVILLE, LOUISIANA

SUPPLEMENTAL INFORMATION
DECEMBER 31, 1995

Qualifiers:

My audit was made for the purpose of forming an opinion on the component unit financial statements. The accompanying financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the component unit financial statements of The District. Such information has been subjected to the auditing procedures applied in the examination of the component unit financial statements and, in my opinion, is fairly stated in all material respects in relation to such financial statements taken as a whole.

Allen J. Larby
Certified Public Accountant

AL:tpc

WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1
OF VERMILION PARISH
VERMILION PARISH POLICE JURY
MORNINGVILLE, LOUISIANA

SCHEDULE OF CHANGES IN LONG TERM DEBT
DECEMBER 31, 1995

	PUBLIC IMPROVEMENT BONDS

BONDS AVAILABLE 12/31/94	\$143,000
BONDS RETIRED	11,000

BONDS AVAILABLE 12/31/95	\$132,000

MASS C&M CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1

SCHEDULE OF COMMISSIONERS COMPENSATION
FOR THE YEAR ENDED DECEMBER 31, 1995

	AMOUNT

IRMA LAURENT	\$ 200
LEROY DORR	450
WILHELM MATTHEW	500
LOUIS TERRY BAKER	650
KENNETH DEAR	650
VERMIE BOHMERGATE	200
RUDY LANGE	650

	\$3,300

The schedule of commissioner's compensation is presented in compliance with House Concurrent Resolution No. 94 of the 1979 Session of the Louisiana Legislature. The per diem paid to board members is included in the expenditures of the General Fund. Each member of the board receives \$50 for each day of attendance at meetings of the board.

ROAD ONE CONSOLIDATED DRAINAGE
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 ARBOVILLE, LOUISIANA

SCHEDULE OF EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 1966

	GENERAL			DEBT SERVICE
	ACTUAL	BUDGET	VARIANCE	ACTUAL
PUBLIC WORKS - DRAINAGE				
ADVERTISING	\$10			(\$10)
COMMISSIONER FEES	1,300	\$1,000		300
CONTRACT LABOR	400			(400)
FEES-TAX COLLECTION	1,000	1,000		000
FINANCING FEES	250			(250)
FUEL & OIL	1,553	1,000		1,447
GROUP INSURANCE	1,204	4,000		300
INSURANCE	0,002	15,400		6,398
INTEREST	257			(257)
OFFICE SUPPLIES	163	500		337
PROFESSIONAL SERVICES	1,200	1,200		(100)
PROPERTY LOSE	000			(000)
REPAIRS	10,204	1,000		11,204
SALARIES & WAGES	30,204	30,000		13,700
TAGES & LICENSES	1,000	1,000		000
TRUCK ALLOWANCE	1,000	2,000		000
UTILITIES	107	000		253
TOTAL PUBLIC WORKS - DRAINAGE	87,353	70,700		19,653
DEBT SERVICE:				
FEES				000
INTEREST				10,520
PRINCIPAL				21,000
FEES-TAX COLLECTION				1,100
TOTAL DEBT SERVICE				32,120
TOTAL EXPENDITURES	\$87,353	\$70,700	(\$16,653)	\$32,120

CAPITAL PROJECTS	TOTALS (MANS DOLL)
ACTUAL	ACTUAL
	910
	3,350
	480
	1,840
	250
	3,563
	3,834
	9,863
	257
	163
	1,300
	800
	10,364
942	40,278
55	3,870
58	1,820
	247
1,063	68,420
	400
	10,500
	21,000
	5,300
	38,320
51,087	6123,540

I recommend that, in the future, the District monitor its cumulative expenses each month and compare the cumulative amount to the budgeted amount. If circumstances indicate that the budget will be exceeded by more than \$4, the budget should then be amended by the board to allow for the extra expenses.

After you have had an opportunity to review my recommendations, please do not hesitate to call should you have any question or require additional information. My recommendations are intended as constructive suggestions for improving your system of internal control and protecting company's assets. They are not offered as criticism directed toward defective accounting control.

Sincerely,



Allen J. Lacey
Certified Public Accountant