

CAPITAL PROJECTS	TOTALS (MEMO ONLY)
ACTUAL	ACTUAL
	\$15
	2,900
	2,108
	2,089
	3,712
	11,888
	\$15
	1,000
	1,000
	54,381
	31,234
	2,386
	790
	13
0	70,500
	537
	10,890
	22,000
	734
0	34,111
0	\$108,641

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

AL:jt

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

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 balance, 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 ABSENCES

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

**BOARD ONE CONSOLIDATED GEOMETRY
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNIT BALANCE SHEET
 (ALL FUND TYPES AND ACCOUNT GROUPS)
 DECEMBER 31, 1996**

 GOVERNMENTAL FUND TYPES

GENERAL	DEBT SERVICE	CAPITAL PROJECTS
---------	-----------------	---------------------

LIABILITIES AND FUND EQUITY:

ACCOUNTS PAYABLE	\$4,244		
PAYROLL TAXES PAYABLE	46		
PUBLIC IMPROVEMENT BONDS			

TOTAL LIABILITIES	\$4,290	0	0

FUND EQUITY:
 INVESTMENT IN GENERAL FIXED ASSETS

FUND BALANCE:			
RESERVED FOR DEBT SERVICE		\$48,091	
UNRESERVED-UNDESIGNATED	\$0,000		\$8,200

TOTAL LIABILITIES AND FUND EQUITY	\$48,288	\$48,091	\$8,200

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

ACCOUNT GROUPS

GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTALS (MEMO ONLY)
		\$4,044 48
	\$100,000	100,000
0	\$100,000	\$104,048
\$12,290		\$12,290
		40,991 60,227
\$212,290	\$100,000	\$425,737

WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1
OF VERMILION PARISH
VERMILION PARISH POLICE JURY
ABBEVILLE, LOUISIANA
COMPONENT UNIT STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1996

GOVERNMENTAL FUND TYPES

	GENERAL		DEBT SERVICE	
	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
REVENUES:				
AD VALOREM TAXES	\$64,129	\$60,500	\$3,629	\$27,400
STATE REVENUE SHARING	16,976	16,000	976	
OIL LEASE & ROYALTIES	193	4,000	(3,807)	
INTEREST INCOME	500	2,000	(1,500)	1,000
MISCELLANEOUS	390		390	
TOTAL REVENUES	82,288	82,500	62	28,400
EXPENDITURES:				
PUBLIC WORKS - DRAINAGE	75,500	82,400	6,900	
DEBT SERVICE				24,111
TOTAL EXPENDITURES	75,500	82,400	6,900	24,111
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,088	100	6,982	(5,640)
FUND BALANCES BEGINNING OF YEAR	43,047	43,047		55,031
FUND BALANCES END OF YEAR	\$50,135	\$44,047	\$6,088	\$49,391

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

TYPE	
CAPITAL PROJECTS	TOTALS (MEMO ONLY)
ACTUAL	ACTUAL
	\$91,558
	68,878
	123
\$338	2,393
	390
338	111,291
	75,530
	24,111
0	100,841
338	1,750
7,890	107,499
\$8,228	\$109,219

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

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1996

INTRODUCTION

The Ward One Consolidated Gravity Drainage District #1 (The District) of Vermilion Parish was created under the authority of Louisiana Revised Statutes 38:1791-1822. 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 1104 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. Overageight 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

SEMI-ANNUAL CONSOLIDATED ORBITALITY
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA

TABLE OF CONTENTS

	SCHEDULE	STATEMENT	PAGE
INDEPENDENT AUDITOR'S REPORT			2
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF THE COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS			3, 4
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURES BASED ON AN AUDIT OF THE COMPONENT UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS			5-7
COMPONENT UNIT FINANCIAL STATEMENTS:			
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS		A	8-11
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ACTUAL AND BUDGET		B	12, 13
NOTE TO THE FINANCIAL STATEMENTS			14-20
SUPPLEMENTAL INFORMATION:			21
SCHEDULE OF CHANGES IN LONG-TERM DEBT	1		22
SCHEDULE OF COMMISSIONERS COMPENSATION	2		23
SCHEDULE OF EXPENDITURES	3		24, 25

Third One Consolidated Gravity Drainage District #1
Vermilion Parish Police Jury
Notes to the Financial Statements
CONT'D

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.

B. 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 households 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.

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 component unit financial statements of the District, for the year ended December 31, 1988, 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 accounts 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.

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

SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL			DEBT SERVICE
	ACTUAL	BUDGET	VARIANCE	ACTUAL
PUBLIC WORKS - DRAINAGE				
BANK CHARGE	\$15			(\$15)
COMMISSIONER FEES	2,900	\$3,450		500
FEES - TAX COLLECTION	2,100	2,000		(100)
FUEL & OIL	3,369	4,000		601
GROUP INSURANCE	3,713	4,000		286
INSURANCE	11,969	12,000		1
OFFICE SUPPLIES	216	500		286
PROFESSIONAL SERVICES	1,300	1,300		0
PROPERTY LEASE	1,200	1,200		0
REPAIRS	14,201	8,500		(5,691)
SALARIES & WAGES	31,204	40,200		8,976
TAXES & LICENSES	2,000	3,200		904
TRUCK ALLOWANCE	700	1,800		1,090
UTILITIES	19	200		187
TOTAL PUBLIC WORKS - DRAINAGE	75,500	82,400		6,070
DEBT SERVICE:				
FEES				\$607
INTEREST				10,860
PRINCIPAL				22,000
FEES - TAX COLLECTION				724
TOTAL DEBT SERVICE				34,191
TOTAL EXPENDITURES	\$75,500	\$82,400		\$6,070
				\$34,111

WARD ONE CONSOLIDATED GRAVITY
DRAINAGE DISTRICT #1

SCHEDULE OF COMMISSIONERS' COMPENSATION
FOR THE YEAR ENDING DECEMBER 31, 1998

	AMOUNT
VENA LAMBOY	600
LARRY DORE	450
WHITNEY MATTHEW	150
LOUIS THOM BARRIS	600
ROBERT DUGAN	600
WILLY ROSSIGNOL	450
SIVY LAMON	150

	\$2,900

The schedule of commissioners' compensation is presented in compliance with House Concurrent Resolution No. 54 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.

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

SCHEDULE OF CHANGES IN LONG TERM DEBT
DECEMBER 31, 1990

	PUBLIC IMPROVEMENT BONDS *****
BONDS PAYABLE 12/31/89	\$10,000
BONDS RETIRED	32,000

BONDS PAYABLE 12/31/90	\$10,000

1975-1976

AJL

ALLEN J. LEBRY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

Allen J. Lebray, CPA
Tom M. Moore, CPA

MASS ONE CONSOLIDATED SERVICE
DRAINAGE DISTRICT #1
OF VERMILION PARISH
VERMILION PARISH POLICE JURY
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION
DECEMBER 31, 1994

Gentlemen:

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. Lebray
Certified Public Accountant

AL:jt

FORM 99

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

9. CONTINGENT LIABILITIES

At December 31, 1986, 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.

8. FOLLOWING IS A SUMMARY OF LONG-TERM DEBT AT DECEMBER 31, 1986:

PUBLIC IMPROVEMENT BONDS:

\$100,000 ISSUED 1/1/84 DUE IN ANNUAL INSTALLMENTS OF \$9,098 TO \$20,000 THROUGH 1/1/2004 WITH INTEREST FROM 8.5% TO 12	100,000

	\$100,000

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

1987	10,000
1988	10,000
1989	10,000
2000	10,000
2001	10,000

	\$50,000

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

	General Fund	Debt Service Fund	Capital Projects Fund
Demand deposits	\$ 4,978	\$33,589	\$ 1,184
Certificates of deposit	-----	-----	7,000
Total	\$ 4,978	\$33,589	\$ 8,184
	-----	-----	-----

These deposits are stated at cost, which approximates market. Under state law, these deposits for the revolving 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, 1996, the district has \$47,413 in deposits (collected bank balances). These deposits are secured from risk by \$108,098 (federal deposit insurance and securities pledged by the bank in the amount of \$503,003).

4. CHANGES IN FIXED ASSETS

There are no changes in the general fixed assets for the period beginning January 1, 1996, and ending December 31, 1996.

5. PENSION PLAN

Employees of the district are members of the Federal Social Security System. Contributions totaled \$3,375 during 1996.

6. LEASES

The district has entered into a property lease with Acadia Farm, Inc., Lakey Macgillivray, leasing 1.5 acres of land for the purpose of equipment storage. The lease is for a period of one year commencing on April 1, 1996 and ending March 31, 1997, for a fee of \$150 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)

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, 1996, 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.

J. 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 at least once 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	5.37	5.37
Debt Service	2.00	2.00

3. CASH AND CASH EQUIVALENTS

At December 31, 1996, The District has cash and certificates of deposit totaling as follows.

Hard 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 purpose 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.



ALLEN J. LABRY, CPA
A PROFESSIONAL ACCOUNTING CORPORATION

Box 1, Lumb, LA 704
Box 98, Abbeville, LA

INDEPENDENT AUDITOR'S REPORT

May 12, 1997

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, 1996, 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 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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 12, 1997 on my consideration of the District's internal control structure and a report dated May 12, 1997 on its compliance with laws and regulations.


Allen J. Labry
Certified Public Accountant

PAGE 2

1988-1989
NOV 26 11 00 AM '88

**OFFICIAL
FILE COPY**
DO NOT SEND OUT
Circle necessary
Clips from this
copy and place
BACK in file.

**WARD ONE CONSOLIDATED GRABITY
DRAINAGE DISTRICT #1
VERMILION PARISH, LOUISIANA
VERMILION PARISH POLICE JURY
MORNING, LOUISIANA**

**COMPONENT UNIT FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
DECEMBER 31, 1988
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 auditor, or reviewer, 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 JUN 25 1989



May 13, 1987

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 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, 1986, and have issued my report thereon dated May 13, 1987.

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.

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

AL:jt



May 12, 1997

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

Board of Commissioners
Ward One Consolidated Gravity
Drainage District #1
of Verdun Parish
Verdun 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, 1996, and have issued my report thereon dated May 12, 1997.

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 component unit 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, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.

**WARD ONE CONSOLIDATED GRANTY
 DRAINAGE DISTRICT #1
 OF VERMILION PARISH
 VERMILION PARISH POLICE JURY
 ABBEVILLE, LOUISIANA
 COMPONENT UNIT BALANCE SHEET
 (ALL FUND TYPES AND ACCOUNT GROUPS)
 DECEMBER 31, 1990**

GOVERNMENTAL FUND TYPES

	GENERAL	DEBT SERVICE	CAPITAL PROJECTS
ASSETS:			
DASH AND CERTIFICATES OF DEPOSIT (NOTE 3)	\$4,876	\$33,589	\$8,184
INTEREST RECEIVABLE			44
AD VALOREM TAXES RECEIVABLE	44,809	16,400	
REVENUE SHARING RECEIVABLE	5,670		
PREPAID INSURANCE	600		
LAND, BUILDING, & EQUIPMENT			
AMOUNT TO BE PROVIDED FOR DEBT RETIREMENT			
TOTAL ASSETS	\$55,955	\$49,989	\$8,228

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT