

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND (1)
REVENUES:	
Fines and forfeitures	\$ 127,105
Interest earned	<u>277</u>
Total revenues	<u>127,382</u>
EXPENDITURES:	
Ad Hoc Judge expense	110
Salaries	37,697
Automobile	2,831
Conference, seminars and meetings	12,243
Equipment purchases	10,286
Furniture and fixtures	580
Office supplies and expenses	4,002
Other	890
Professional services	5,592
Retirement expense - employees	268
Insurance	898
Taxes	3,525
Travel and entertainment	10,108
Utilities and telephone	<u>8,290</u>
Total expenditures	\$ <u>97,320</u>
EXCESS OF REVENUES OVER EXPENDITURES	30,062
FUND BALANCE AT BEGINNING OF YEAR	<u>69,245</u>
FUND BALANCE AT END OF YEAR	\$ <u>99,307</u> =====

SEE ACCOUNTANT'S REPORT ATTACHED
 (1) THE GENERAL FUND IS THE ONLY FUND PRESENTLY REQUIRED
 TO BE MAINTAINED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1996

ASSETS	GENERAL FUND	GENERAL FIXED ASSETS ACCOUNT GROUP	TOTALS (Memorandum Only)
Cash	\$ 85,603	\$	\$ 85,603
Revenues Receivable			
Fines and forfeitures	12,402		12,402
Other receivable	1,924		1,924
Office furniture and fixtures		15,603	15,603
Equipment	-----	25,071	25,071
 TOTAL ASSETS	 \$ 99,929 =====	 \$ 40,674 =====	 \$ 140,603 =====
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 372	\$	\$ 372
Payroll taxes payable	250	-----	256
 TOTAL LIABILITIES	 \$ 622	 \$ -----	 \$ 622
 Fund equity:			
Investment in general fixed assets	\$	\$ 40,674	\$ 40,674
Fund balance - undesignated	99,307	-----	99,307
 TOTAL FUND EQUITY	 99,307	 40,674	 139,981
 TOTAL LIABILITIES AND FUND EQUITY	 \$ 99,929 =====	 \$ 40,674 =====	 \$ 140,603 =====

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

The Honorable Pegram Mire, Judge
Ascension Parish Court
Judicial Expense Fund

Page 2

In accordance with Government Auditing Standards, we have also issued a report dated December 6, 1996 on our consideration of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND'S internal control structure and a report dated December 6, 1996 on its compliance with laws and regulations.

Keman and Lambert

Baton Rouge, Louisiana
December 6, 1996

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable Pegram Mire, Judge
Ascension Parish Court Judicial
Expense Fund
Post Office Box 1809
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of June 30, 1996, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of the individual funds and account groups as listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

ASCENSION PARISH COURT
JUDICIAL EXPENSE FUND

Gonzales, Louisiana

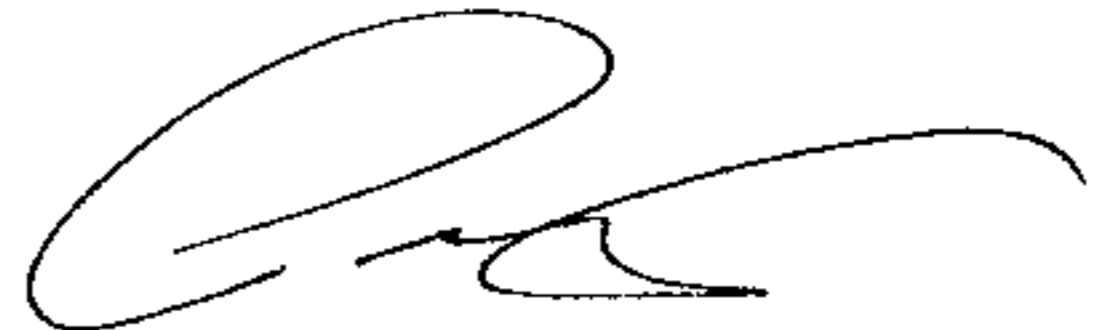
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1996

Required by Louisiana Revised Statute 24:514 to
be filed with the Office of Legislative Auditor
within 90 days after the close of the fiscal year.

=====

AFFIDAVIT

Personally came and appeared before the undersigned authority,
Pegram J. Mire, Jr., Judge of Ascension Parish Court, who duly
sworn, deposes and says that the financial statements herewith
given present fairly the financial position of the Ascension
Parish Court Judicial Expense Fund as of June 30, 1996, and
the results of operations for the year then ended, in
accordance with the basis of accounting described within the
accompanying financial statements.



PEGRAM J. MIRE, JR. JUDGE
ASCENSION PARISH COURT

Sworn to and subscribed before me, this 6th day of
December 1996.



NOTARY PUBLIC

=====

Chief Executive Officer _____

Address _____

Telephone No. _____



PEGRAM J. MIRE, JR.
ASCENSION PARISH COURT JUDGE

POST OFFICE BOX 1919
GONZALES, LOUISIANA 70707-1919

PHONE (504) 647-8304
(504) 473-9652

December 6, 1996

Office of the Legislative Auditor
ATTN: Ms. Dorothy Milner
P. O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 25:514, enclosed are the general purpose financial statements with supplemental schedules for the Ascension Parish Court Judicial Expense Fund as of and for the year ended June 30, 1996. The report includes all funds under the control and authority of the Parish Court. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Pegram J. Mire, Jr.
Judge, Ascension Parish Court

Enclosure

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Parish Court for the Parish of Ascension was established under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundaries of the court is the entire Parish of Ascension, including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operation of the court from costs; not to exceed \$5.00, (\$15.00 effective 8/21/92) imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the parish court, for purposes related to the proper administration of the court. However, no salary shall be paid from the Judicial Expense Fund to the Judge, except to the Judge appointed temporarily under the provisions of Revised Statute 13:2563.9. This fund is in addition to other monies provided by law for such purposes. The Judge shall be elected by the qualified electors of the Parish of Ascension. In prior years, an advance deposit fund for civil and criminal funds was maintained; this function has been transferred to the Clerk of Court of Ascension Parish.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund 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 and financial reporting principles.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with the National Council on Governmental Accounting Statement 3, the Parish Court for the Parish of Ascension Judicial Expense Fund is a part of the State of Louisiana judicial system. The accompanying financial statements present financial information only on the operation of the Judicial Expense Fund of the Ascension Parish Court, a component of the State of Louisiana judicial system.

C. FUND ACCOUNTING

The Judicial Expense Fund of the Ascension Parish Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts (General Fund) is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

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PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1996

5. LEASES

There were no lease arrangements entered into as of June 30, 1996. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

6. OTHER RECEIVABLE

During the fiscal year ended June 30, 1994, it was disclosed that the Judicial Expense Fund had erroneously excluded its primary employee from coverage under social security, and therefore, had not withheld or paid such taxes on this employee since the date of her hire. As a result, the Fund was obligated to pay back social security taxes for three prior years. However, the employee has agreed to reimburse the fund for one-half of the amount, which would have been withheld from her wages. This receivable is to be liquidated by December 31, 1996. This amount is shown in the financial statements as "other receivable".

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PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
ASCENSION PARISH

ANNUAL FINANCIAL REPORT

JUNE 30, 1996

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 FEB 5 1997

auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

Travel Regulations

It was noted that credit card receipts were being used as documentation for reimbursement of travel, entertainment, and seminar expenditures. Such receipts are not sufficient to establish the nature of the expenditure. Our review of travel documentation disclosed two instances in which reimbursements totaling \$832.87 were erroneously made to the Judge. The Judge has agreed to reimburse the fund for these items. In addition we were unable to locate documentation for travel expenses in the amount of \$987.21.

A definitive travel policy is needed to insure that all travel reimbursements are valid, that they are for court related purposes, and that they are in compliance with the Internal Revenue Service established per diem rates. Such a written policy would help to establish the internal control procedures necessary to prevent errors or abuse and possible non-compliance with a legal provision.

A material weakness is a reportable condition in which the design or operation on one or more of the specific 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 general purpose 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.

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

The results of our tests of compliance indicate the matter relating to the travel regulations described in our report on the Internal Control Structure, although not material to the financial statements, represents a violation of laws and regulations. In addition, we found one incident of funds being used to purchase alcoholic beverages, which is a violation of state law.

We considered this instance of noncompliance in forming our opinion on whether the Parish Court for the Parish of Ascension, judicial Expense Fund, June 30, 1996 financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. This report does not affect our report dated December 6, 1996, on those financial statements.

Kernan and Lambert

Baton Rouge, Louisiana
December 6, 1996

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1996

H. CASH AND CASH EQUIVALENTS

Cash represents the amount in interest bearing demand deposits as of June 30, 1996.

I. 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 in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 per cent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 per cent for each year retirement precedes age 62 unless he has at least 30 years of creditable service. In any case, monthly retirement benefits paid under Plan B cannot exceed 100 per cent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
JUNE 30, 1996

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The Judicial Expense Fund of the Ascension Parish Court has established detailed accounting records for its fixed assets. Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

There are no long-term liabilities at June 30, 1996.

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The records of the Parish Court are maintained on a cash basis of accounting. However, the General Fund, as reported in the accompanying financial statements, was converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Fines and forfeitures are recorded in the year they are collected by the sheriff and various municipalities.

All other revenues are recorded when received.

Expenditures

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

F. BUDGETARY PRACTICES

The Parish Court has adopted a budget for the General Fund for the year ended June 30, 1996. A comparison of revenues and expenditures to budget is included in the financial statements.

G. VACATION AND SICK LEAVE

The Parish Court does not have a formal vacation and sick leave policy.

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REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

The Honorable Pegram Mire, Judge
Ascension Parish Court
Judicial Expense Fund
Post Office Box 1809
Gonzales, La. 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1996, and have issued our report thereon dated December 6, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Judicial Expense Fund is the responsibility of the management of the PARISH COURT for the PARISH OF ASCENSION. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the JUDICIAL EXPENSE FUND'S compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND had not complied, in all material respects, with those provisions.

Ascension Parish Court
Judicial Expense Fund
Page Three

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Parish Court, for the Parish of Ascension, Judicial Expense Fund, in a separate letter dated December 6, 1996.

This report is intended solely for the use of management and the cognizant audit agency, and other grantor agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report which, upon acceptance by the Parish Court is a matter of public record.

Kernan and Lambert

Baton Rouge, Louisiana
December 6, 1996

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REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT
ON THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Pegram Mire, Judge
Ascension Parish Court
Judicial Expense Fund
Post Office Box 1809
Gonzales, Louisiana 70737

We have audited the general purpose financial statements of the PARISH COURT for the PARISH OF ASCENSION, JUDICIAL EXPENSE FUND as of and for the year ended June 30, 1996, and have issued our report thereon dated December 6, 1996. We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Parish Court for the Parish of Ascension, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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 general purpose 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. Also, projection of any evaluation of the structure of 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 our audit of the general purpose financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund, for the year ended June 30, 1996, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF CHANGES IN
 GENERAL FIXED ASSETS

FOR THE YEAR ENDED JUNE 30, 1996

	<u>OFFICE FURNITURE & FIXTURES</u>	<u>EQUIPMENT</u>	<u>TOTAL</u>
General fixed asset, beginning of year	\$ 15,023	\$ 14,786	\$ 29,809
Additions: General fund revenues	580	10,286	10,866
Deletions	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
General fixed assets, end of year	\$ <u>15,603</u> =====	\$ <u>25,072</u> =====	\$ <u>40,675</u> =====

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 1996

	<u>ACTUAL</u>	<u>BUDGET</u>	<u>FAVORABLE (UNFAVORABLE)</u>
Revenues:			
Fines and forfeitures	\$127,105	\$ 84,000	\$ 43,105
Interest earned and other	<u>277</u>	<u>-0-</u>	<u>277</u>
Total revenues	<u>127,382</u>	<u>84,000</u>	<u>43,382</u>
Expenditures:			
Ad Hoc Judge expense	110	500	390
Salaries	37,697	34,000	(3,697)
Automobile	2,831	900	(1,931)
Conference and seminars	12,243	12,000	(243)
Furn., fixtures & equip.	10,866	-0-	(10,866)
Office supplies and expense	4,002	2,000	(2,002)
Other	890	2,500	1,610
Professional services	5,592	3,800	(1,792)
Retirement expense - Employees	268	600	332
Insurance	898	400	(498)
Taxes	3,525	1,400	(2,125)
Travel and entertainment	10,108	20,000	9,892
Utilities and telephone	<u>8,290</u>	<u>2,600</u>	<u>(5,690)</u>
Total expenditures	<u>\$ 97,320</u>	<u>\$ 80,700</u>	<u>\$ (16,620)</u>
EXCESS (SHORTAGE) OF REVENUES OVER EXPENDITURES	30,062	3,300	26,762
FUND BALANCES AT BEGINNING OF YEAR	<u>69,245</u>	<u>69,245</u>	<u>-0-</u>
FUND BALANCES AT END OF YEAR	<u>\$ 99,307</u> =====	<u>\$ 72,545</u> =====	<u>\$ 26,762</u> =====

SEE ACCOUNTANT'S REPORT ATTACHED
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 JUNE 30, 1996

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 1.0 percent of annual covered payroll.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 1996, 1995 and 1994 were \$268, \$858, and \$900, respectively, which were equal to the required contributions for each year.

3. LITIGATION

There is no litigation pending against the Parish Court.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance June 30, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1996</u>
Office furniture & fixtures	\$ 15,023	\$ 580	\$ -0-	\$ 15,603
Equipment	<u>14,786</u>	<u>10,286</u>	<u>-0-</u>	<u>25,072</u>
TOTALS	\$ 29,809 =====	\$ 10,866 =====	\$ -0- =====	\$ 40,675 =====

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
 JUNE 30,

	<u>1996</u>	<u>1995</u>
General fixed assets, at cost:		
Office furniture and fixtures	\$ 15,603	\$ 15,023
Equipment	<u>25,072</u>	<u>14,786</u>
Total general fixed assets	\$ <u>40,675</u>	\$ <u>29,809</u>
Investment in general fixed assets:		
Property acquired from general fund revenues	\$ <u>40,675</u>	\$ <u>29,809</u>

SEE ACCOUNTANT'S REPORT ATTACHED
 THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT