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ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
GENERAL-PURPOSE FINANCIAL STATEMENTS
December 31, 1995
(With Comparative Data for Prior Year)

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 7-24-96

Waguespack & Associates (APAC)
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INDEPENDENT AUDITOR'S REPORT

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the accompanying general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, as listed in the Table of Contents. These general-purpose financial statements are the responsibility of Assumption Parish Police Jury's management. 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.

The general-purpose financial statements referred to above do not include the financial activities of the Waterworks District No. 1 and Hospital Service District No. 1 component units, which should be included in order to conform with generally accepted accounting principles.

Because of the departure from generally accepted accounting principles identified above, as of December 31, 1995, the assets and revenues of the enterprise funds would have increased by \$17,359,852 and \$10,761,887, respectively, there would have been an excess of expenses over revenues in the enterprise funds for the year of \$1,218,573, and the enterprise fund equity would have been \$12,312,357. The assets and revenues of the debt service fund would have increased by \$35,542 and \$18,872, respectively, there would have been a deficit of revenues over expenditures for the year of \$6,478 for total excess of revenues over expenditures of \$81,543, and the debt service fund balance would have increased by \$35,542 for a total of \$1,093,851. The amount to be provided for the general long-term debt account group would have increased by \$80,000, and there would have been an increase in liabilities of \$80,000 for a total of \$1,974,273.

Receipt Acknowledged
Legislative Auditor

By

In our opinion, because of the effects of the matters discussed in the third and fourth paragraphs, the general-purpose financial statements referred to above do not present fairly, in conformity with generally accepted accounting principles, the financial position of the Assumption Parish Police Jury, as of December 31, 1995, or the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 14, 1996 on our consideration of Assumption Parish Police Jury's internal control structure and a report dated June 14, 1996 on its compliance with laws and regulations.

We were engaged to audit the general-purpose financial statements for the purpose of forming an opinion on those statements taken as a whole. The combining financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Assumption Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, because of the matters discussed in the third and fourth paragraphs, such information does not present fairly in all material respects in relation to the general-purpose financial statements taken as a whole.

Wagnespach & Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

GENERAL-PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 1995
 (With Comparative Data for Prior Year)

	GOVERNMENTAL FUND TYPES				FIDUCIARY		ACCOUNT GROUPS			TOTALS		
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	FUND	AGENCY FUND	GENERAL ASSET GROUP	GENERAL LONG-TERM DEBT GROUP	Current Year	Memorandum Only Prior Year		
ASSETS AND OTHER DEBITS												
Assets:												
Cash and cash equivalents	\$ 244,766	\$ 1,769,954	\$ 201,459	\$ 87,659	\$ -	\$ -	\$ -	\$ -	\$ 2,303,838	\$ 1,847,969		
Certificate of Deposit	3,000	-	-	-	-	-	-	-	3,000	3,000		
Equity in investment pool	97,723	586,403	-	31,953	-	-	-	-	716,079	676,091		
Receivables	50,939	145,709	-	399	-	-	-	-	197,047	167,432		
Due from other funds	39,679	16,246	-	-	-	-	-	-	55,925	58,332		
Due from other governments	32,324	72,948	28,576	-	-	-	-	-	133,848	38,419		
Taxes receivable	310,802	565,685	-	-	-	-	-	-	876,487	915,255		
Inventories	-	217	-	-	-	-	-	-	217	684		
Restricted Assets:												
Cash and cash equivalents	86,727	-	-	401,783	-	-	-	-	488,510	300,661		
Investments	-	-	-	390,163	-	-	-	-	390,163	421,561		
Equity in Investment Pool	-	-	-	146,352	-	-	-	-	146,352	111,819		
Receivables	-	-	-	-	-	-	-	-	-	30,232		
Property and rights held under deferred compensation plan	-	-	-	-	190,214	-	-	-	190,214	167,213		
General Fixed Assets:												
Property and Equipment	-	-	-	-	-	5,663,572	-	-	5,663,572	5,419,078		
Other Debits:												
Available in debt service fund	-	-	-	-	-	-	1,058,309	-	1,058,309	913,812		
Amount to be provided	-	-	-	-	-	-	835,964	-	835,964	1,206,790		
TOTAL ASSETS AND OTHER DEBITS	\$ 865,960	\$ 3,157,162	\$ 230,035	\$ 1,058,309	\$ 190,214	\$ 5,663,572	\$ 1,894,273	\$ 13,059,525	\$ 12,278,348			

LIABILITIES, EQUITY, AND OTHER CREDITS	
Liabilities:	
Accounts payable	\$ 35,981
Tax deductions payable	6,900
Due to other funds	-
Due to other governments	-
Salaries and wages payable	4,907
Payroll withholdings payable	2,206
Deposits payable	-
Equity:	
Retained Earnings	185,170
Unappropriated	22,661
Unassigned	51,068
Other	4,857
Due to other governments	-
Salaries and wages payable	-
Payroll withholdings payable	-
Deposits payable	-
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 283,758

The accompanying notes are an integral part of this statement.
 (Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS - CONTINUED
 December 31, 1995
 (With Comparative Data for Prior Year)

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND	ACCOUNT GROUPS			TOTALS		
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS		DEBT SERVICE FUNDS	AGENCY FUND	GENERAL	FIXED ASSET GROUP	LONG-TERM DEBT GROUP	Memorandum Only Current Year
LIABILITIES, EQUITY, AND OTHER CREDITS - CONT'D										
Liabilities: (Cont'd)										
Payable from restricted assets	46,727	-	-	-	-	-	-	-	46,727	23,700
Obligations to employees under deferred compensation plan	-	-	-	-	190,214	-	-	-	190,214	167,213
Compensated absences payable	-	-	-	-	-	-	62,978	-	62,978	55,585
General long term debt and obligations payable	-	-	-	-	-	-	1,831,295	-	1,831,295	2,065,017
TOTAL LIABILITIES	96,721	273,277	67,809	190,214	-	-	1,894,273	-	2,522,294	2,689,001
Equity and Other Credits:										
Investment in fixed assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,663,572	\$ 5,419,078
Fund Balances:										
Fund balance reserve - debt service	-	-	-	1,058,309	-	-	-	-	1,058,309	913,812
Fund balance reserve - insurance	40,000	-	-	-	-	-	-	-	40,000	40,000
Fund balance undesignated	729,239	2,883,885	162,226	-	-	-	-	-	3,775,350	3,216,457
TOTAL EQUITY AND OTHER CREDITS	769,239	2,883,885	162,226	1,058,309	-	-	5,663,572	-	10,537,231	9,589,347
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$ 865,960	\$ 3,157,162	\$ 230,035	\$ 1,058,309	\$ 190,214	\$ 5,663,572	\$ 1,894,273	\$ 5,663,572	\$ 13,059,525	\$ 12,278,348

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
 For the Year Ended December 31, 1995
 (With Comparative Data for Prior Year)

	GOVERNMENTAL FUND TYPES				TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	Current Year	Memorandum Only Prior Year
REVENUES						
Taxes:						
Ad valorem tax	\$ 214,950	\$ 528,008	\$ -	\$ -	\$ 742,958	\$ 724,234
Sales tax	-	2,363,545	-	-	2,363,545	2,144,130
Franchise tax	36,351	-	-	-	36,351	34,745
Licenses and permits	268,914	-	-	-	268,914	203,201
Grants:						
Federal grants	71,005	390,615	443,765	-	905,385	542,975
State grants	688,152	381,655	-	-	1,069,807	889,059
Fees, charges and commissions	-	1,046,831	-	-	1,046,831	969,200
Fines and forfeitures	-	94,080	-	-	94,080	128,116
Use of money and property	35,809	162,968	-	39,117	237,894	93,590
Other revenue	15,696	39,623	-	-	55,319	69,038
TOTAL REVENUES	<u>1,330,877</u>	<u>5,007,325</u>	<u>443,765</u>	<u>39,117</u>	<u>6,821,084</u>	<u>5,798,288</u>
EXPENDITURES						
General Government:						
Legislative	152,567	-	-	-	152,567	138,000
Judicial	247,695	63,095	-	-	310,790	285,335
Executive	33,485	92,383	-	-	125,868	78,077
Elections	21,717	-	-	-	21,717	18,882
Financial and administrative	168,075	13,450	-	-	181,525	226,508
Other general administration	120,938	198,130	-	-	319,068	253,058
Public safety	342,021	324,360	-	-	666,381	610,609
Public works	2,505	2,225,025	-	-	2,227,530	2,071,985
Health and welfare	80,721	611,548	546,014	-	1,238,283	810,988
Culture and recreation	10,405	479,773	-	-	490,178	437,810
Economic development	11,818	-	-	-	11,818	9,930

The accompanying notes are an integral part of this statement.
 (Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - CONTINUED
 For the Year Ended December 31, 1995
 (With Comparative Data for Prior Year)

	GOVERNMENTAL FUND TYPES			TOTALS		
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS	Current Year	Memorandum Only Prior Year
Debt Service:					411,969	415,276
Principal	-	99,824	-	312,145		
TOTAL EXPENDITURES	1,191,947	4,107,588	546,014	312,145	6,157,694	5,356,458
Excess (deficiency) of revenues over expenditures	138,930	899,737	(102,249)	(273,028)	663,390	441,830
OTHER FINANCING SOURCES (USES)						
Issuance of Long Term Debt Obligation	-	40,000	-	-	40,000	-
Operating Transfers In	37,091	910,522	160,000	417,525	1,525,138	1,361,303
Operating Transfers Out	(88,000)	(1,437,138)	-	-	(1,525,138)	(1,361,303)
Total other financing sources (uses)	(50,909)	(486,616)	160,000	417,525	40,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	88,021	413,121	57,751	144,497	703,390	441,830
FUND BALANCES AT BEGINNING OF YEAR	681,218	2,470,764	104,475	913,812	4,170,269	3,728,439
FUND BALANCES AT END OF YEAR	\$ 769,239	\$ 2,883,885	\$ 162,226	\$ 1,058,309	\$ 4,873,659	\$ 4,170,269

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUND TYPES
 For the Year Ended December 31, 1995

	GENERAL FUND			SPECIAL REVENUE FUNDS			CAPITAL PROJECTS FUND			DEBT SERVICE FUNDS		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)			Favorable (Unfavorable)			Favorable (Unfavorable)
REVENUES												
Taxes:												
Ad valorem tax	\$ 214,950	\$ 214,950	\$ -	\$ 438,667	\$ 438,668	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	2,376,629	2,363,545	(13,084)	-	-	-	-	-	-
Franchise tax	34,000	36,351	2,351	-	-	-	-	-	-	-	-	-
Licenses and permits	266,319	268,914	2,595	-	-	-	-	-	-	-	-	-
Grants:												
Federal grants	61,915	71,005	9,090	425,788	390,615	(35,173)	444,026	443,765	(261)	-	-	-
State grants	685,106	688,152	3,046	384,415	381,655	(2,760)	-	-	-	-	-	-
Fees, charges and commissions	-	-	-	974,823	1,046,831	72,008	-	-	-	-	-	-
Fines and forfeitures	-	-	-	90,526	94,080	3,554	-	-	-	-	-	-
Use of money and property	34,391	35,809	1,418	152,108	157,396	5,288	-	-	-	38,090	39,117	1,027
Other revenue	14,867	15,696	829	11,725	36,823	25,098	-	-	-	-	-	-
TOTAL REVENUES	1,311,548	1,330,877	19,329	4,854,681	4,909,613	54,932	444,026	443,765	(261)	38,090	39,117	1,027
EXPENDITURES												
General Government:												
Legislative	153,882	152,567	1,315	-	-	-	-	-	-	-	-	-
Judicial	252,512	247,695	4,817	64,063	63,095	968	-	-	-	-	-	-
Executive	34,047	33,485	562	61,027	92,383	(31,356)	-	-	-	-	-	-
Elections	21,752	21,717	35	-	-	-	-	-	-	-	-	-
Financial and administrative	175,957	168,075	7,882	129,604	13,450	116,154	-	-	-	-	-	-
Other general administration	119,283	120,938	(1,655)	73,552	183,695	(110,143)	-	-	-	-	-	-
Public safety	344,334	342,021	2,313	321,497	324,360	(2,863)	-	-	-	-	-	-
Public works	2,522	2,505	17	2,085,843	2,128,694	(42,851)	-	-	-	-	-	-
Health and welfare	74,413	80,721	(6,308)	613,133	611,548	1,585	587,286	546,014	41,272	-	-	-
Culture and recreation	10,100	10,405	(305)	517,945	479,773	38,172	-	-	-	-	-	-
Economic development	11,751	11,818	(67)	-	-	-	-	-	-	312,145	312,145	-
Debt service	-	-	-	99,824	99,824	-	-	-	-	-	-	-
TOTAL EXPENDITURES	1,200,553	1,191,947	8,606	3,966,488	3,996,822	(30,334)	587,286	546,014	41,272	312,145	312,145	-

The accompanying notes are an integral part of this statement.

(Continued)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL, SPECIAL REVENUE, AND DEBT SERVICE FUND TYPES
For the Year Ended December 31, 1995

	GENERAL FUND		SPECIAL REVENUE FUNDS		CAPITAL PROJECTS FUND		DEBT SERVICE FUNDS		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Excess (deficiency) of revenues over expenditures	110,995	138,930	888,193	912,791	(143,260)	(102,249)	(274,055)	(273,028)	1,027
OTHER FINANCING SOURCES (USES)									
Transfers in	38,107	37,091	913,022	910,522	160,000	160,000	417,525	417,525	-
Transfers out	(90,500)	(88,000)	(1,438,154)	(1,437,138)	-	-	-	-	-
Total other financing sources (uses)	(52,393)	(50,909)	(525,132)	(526,616)	160,000	160,000	417,525	417,525	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	58,602	88,021	363,061	386,175	16,740	57,751	143,470	144,497	1,027
FUND BALANCES AT BEGINNING OF YEAR	681,218	681,218	2,041,521	2,295,677	104,475	104,475	913,812	913,812	-
FUND BALANCES AT END OF YEAR	\$ 739,820	\$ 769,239	\$ 2,404,582	\$ 2,681,852	\$ 121,215	\$ 162,226	\$ 1,057,282	\$ 1,058,309	\$ 1,027

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

INTRODUCTION

The Assumption Parish Police Jury is the governing authority for Assumption Parish and is a political subdivision of the State of Louisiana. The police jury is governed by nine jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 2000.

Louisiana Revised Statute 33:1236 gives the police jury various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consist of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 3 Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the police jury has determined that the following component units are part of the reporting entity:

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

<u>Component Unit</u>	<u>Fiscal Year End</u>	<u>Criteria Used</u>
<i>Criminal Court</i>	<i>December 31</i>	<i>1 and 3</i>
Gravity Drainage District No. 1	December 31	1 and 3
Gravity Drainage District No. 2	December 31	1 and 3
Gravity Drainage District No. 3	December 31	1 and 3
Gravity Drainage District No. 5	December 31	1 and 3
Gravity Drainage District No. 7	December 31	1 and 3
Marais Drainage District	December 31	1 and 3
Hardtimes Drainage District	December 31	1 and 3
Gravity Drainage District No. 11	December 31	1 and 3
Hospital Service District No. 1	June 30	1 and 3
Waterworks District No. 1	July 31	1 and 3

The Police Jury has chosen to issue financial statements of the reporting entity; therefore all of the previous listed component units are included in the accompanying financial statements except for the Hospital Service District No. 1 and Waterworks District No. 1.

The omission of these component units is sufficiently material; accordingly, the general-purpose financial statements do not include the financial activities of the Hospital Service District No. 1 and Waterworks District No. 1, which should be included in order to conform with generally accepted accounting principles.

During May 1996, the Hospital Service District No. 1 of the Parish of Assumption, a component unit of the Assumption Parish Police Jury, entered into negotiations to sell its health care facilities and equipment to Our Lady of the Lake Regional Medical Center of Baton Rouge, Louisiana. The management of the Hospital Service District No. 1 began negotiations with area hospitals in an attempt to alleviate the Hospital Service District No. 1's financial problems due to recent losses from operation and low patient utilization of the hospital. These conditions indicate there could be substantial doubt about the Hospital Service District No. 1's ability to continue as a going concern for a reasonable period of time. Since the Police Jury has chosen to issue financial statements which exclude the financial activities of the Hospital Service District No. 1, the police jury's general-purpose financial statements do not include any adjustments that might result from the outcome of events relating to the sale of the hospital's facilities and equipment or its inability to continue as a going concern.

These general-purpose financial statements include all funds, account groups, and organizations for which the police jury maintains the accounting records. The organizations for which the police jury maintains the accounting records are considered part of the primary government (police jury) and include the 23rd Judicial District Criminal Court Fund and the Assumption Parish Library.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Considered in the determination of component units of the reporting entity were the Assumption Parish Sheriff and School Board, Assessor, Clerk of Court, District Attorney and the various municipalities in the parish. Management of the Police Jury determined that these governmental entities are not component units of the Assumption Parish Police Jury reporting entity because they have separately elected governing authorities, are legally separate, and are fiscally independent of the Assumption Parish Police Jury.

FUND ACCOUNTING

The accounts of the police jury 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 or expenses as appropriate. 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 general-purpose financial statements are described as follows:

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the police jury's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund - The General Fund is the general operating fund of the police jury. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - The General Fund of each component unit is reported as a special revenue fund. In addition, funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes are reported as special revenue funds.

Debt Service Funds - The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs on those long-term obligations recorded in the general long-term obligations account groups.

Capital Project Funds - The Capital Project Funds are used to account for financial resources received and used for the acquisition, construction, or improvements of capital facilities not reported in other governmental funds.

FIDUCIARY FUND

Agency Fund - The agency fund accounts for assets that the police jury holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures, or expenses, 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 governmental funds are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting using the following practices:

Revenues - Revenues and other governmental fund financial resource increments are recognized in the accounting period in which they become susceptible to accrual-that is, when they become both measurable and available to finance expenditures of the fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgment, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application.

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent after December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and State aid and grants are accrued when the parish is entitled to the funds, generally corresponding to the incurring of grant related costs by the Parish.

Sales and use tax revenues are collected by the Assumption Parish School Board and are recorded by the police jury in the month received by the school board.

Substantially 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, except for accumulated annual leave, which is not accrued, and principal and interest on general long-term debt, which is recognized when due.

Other Financing Sources or Uses - Transfers between funds which are not expected to be repaid are accounted for as other financing sources or uses.

BUDGETARY ACCOUNTING

The police jury uses the following budget practices:

1. The budgetary calendar includes publication in the official journal of a public notice of the proposed budgets ten days prior to the public hearing, usually held in December, public inspection of the proposed budgets, and public hearings on the budgets.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

2. Appropriations lapse at year end.
3. Encumbrance accounting is not utilized.
4. Annually, the police jury adopts budgets for all funds except the Drainage District Special Revenue Funds. Formal budgetary integration is not employed as part of the accounting system; however, periodic budget comparisons are made as a part of interim reporting.
5. Budgets are controlled at the fund level. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts as amended.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

RESTRICTED ASSETS

Certain proceeds of debt service fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

Reserve Bond Sinking Fund - The funding of the sinking fund is designed to achieve a proper matching of revenues and debt service on the bonds and any additional parity bonds within each bond year. Amounts transferred from the sales tax fund and the reserve fund and deposited in the sinking fund will be applied to the next payments of principal or interest on the bonds following such transfer. The police jury is required to make monthly deposits into the sinking fund, from the tax revenues, no later than the 20th day of each month, a sum equal to one-sixth (1/6) of the interest due on the next interest payment date and a sum equal to one-twelfth (1/12) of the principal falling due on the next principal date, together with such additional proportionate sum as may be required to pay said principal and interest as the same respectively become due. Transfer requirements for the year ended December 31, 1995 are as follows:

	Balance 12/31/94	Transfers In	Payments Made	Interest	Balance 12/31/95
Required	\$ 104,048	312,525	312,145	-	\$ 104,428
Actual	\$ 113,240	312,525	312,145	6,391	\$ 120,011

Debt Service Bond Reserve Fund - The funding of a reserve fund to be established and maintained by the paying agent/registrar, in the amount of not less than the reserve requirement with an initial deposit of \$222,500 of bond proceeds and \$101,595 of other monies into said fund at the time of delivery of the bonds and subsequent annual deposits in the reserve fund to an amount equal to the highest combined principal and interest requirements in any succeeding bond year (ending September 1). The fund balance requirements for the year ended December 31, 1995 are as follows:

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

	<u>Balance</u> <u>12/31/94</u>	<u>Transfers</u> <u>In</u>	<u>Payments</u> <u>Made</u>	<u>Interest</u>	<u>Balance</u> <u>12/31/95</u>
Required	\$ 317,010	-	-	-	\$ 317,010
Actual	\$ 332,822	-	-	18,768	\$ 351,590

Sales Tax Bond Surplus Reserve Fund - The funding of a surplus reserve fund to be established and maintained until there is on deposit in such fund sufficient monies which along with the balance in the reserve fund shall be sufficient to retire the bonds by payment, redemption on defeasance, in the amount of \$8,750 per month beginning with the month following the delivery of the bond proceeds. Transfer requirements for the year ended December 31, 1995 are as follows:

	<u>Balance</u> <u>12/31/94</u>	<u>Transfers</u> <u>In</u>	<u>Payments</u> <u>Made</u>	<u>Interest</u>	<u>Balance</u> <u>12/31/95</u>
Required	\$ 446,250	105,000	-	-	551,250
Actual	467,750	105,000	-	13,958	586,708

Employee Health Benefit Fund - The employee fund was established by the Assumption Parish Police Jury and the Assumption Parish Waterworks District No. 1. A fund balance of \$40,000 is maintained for operating capital.

ANNUAL AND SICK LEAVE

Police jury employees accumulate varying amounts of annual and sick leave each year, depending upon their length of service with the police jury. Annual leave may be accumulated up to a maximum of 240 hours. Sick leave may be accumulated without limitation. Upon resignation or retirement, unused accumulated annual leave up to 240 hours is paid to the employees at the employee's current hourly rate of pay. Unused accumulated sick leave lapses upon resignation or retirement.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At December 31, 1995, accumulation of annual leave is estimated to be \$62,978, which is considered material; therefore, a liability for compensated absences due employees has been included in the long-term debt group of accounts in accordance with GASB Codification Section C60.

SALES AND USE TAX

The Assumption Parish Police Jury has a total of two per cent parishwide sales and use tax approved by the voters of the parish. The police jury has entered into an agreement with the Assumption Parish School Board whereby the school board will collect the police jury's sales and use tax for a stipulated fee. The school board remits the proceeds of the sales and use tax to the police jury on a monthly basis.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In accordance with the sales tax proposition, the proceeds derived by the police jury from the one per cent sales tax shall be used for the purpose of constructing and maintaining a hospital, library, and jail facilities, including the necessary equipment and furnishings thereof, constructing and maintaining parish roads, or for any one or more of such purposes. The proceeds derived from the one fourth per cent sales tax shall be used for purpose of opening, constructing and improving public drain and drainage facilities. The proceeds derived from the one half per cent sales tax shall be used for the purpose of opening, constructing, and improving public roads and bridges. An additional one fourth per cent sales tax is collected with the proceeds to be used for constructing, operating and maintaining the parish libraries.

CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents includes cash on hand, amounts in demand deposits and interest-bearing demand deposits. Amounts are classified as cash equivalents if the original maturities are 90 days or less. The police jury maintains a cash and investment pool that is available for use by all funds. In addition, demand deposit accounts and investments are separately held by several of the police jury's funds and by each of the police jury's component units. Under state law the police jury 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.

Under state law, the police jury may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost or amortized cost.

INVENTORIES

Inventories are valued at the lower of cost or market. Inventories in the governmental funds consist of expendable supplies held for consumption. The expenditures are recognized when the items are purchased.

FIXED ASSETS AND LONG-TERM LIABILITIES

During the year of 1985, the Parish completed its fixed asset inventory. Asset values were established based on historical cost (if available) or estimated historical cost if historical cost was not available. The aggregate value of the estimated cost is not material to total general fixed assets. Interest is not capitalized.

Current capital expenditures of the governmental funds are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Assets Account Group. The Parish does not record certain public domain (infrastructure) general fixed assets consisting of improvements to streets, bridges, and drainage systems, nor does it capitalize interest costs. The Parish does not depreciate general fixed assets.

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 fund type operations. The account group is not a "fund." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

COMPARATIVE DATA

Comparative data for the prior year has been presented in the accompanying general-purpose financial statements to provide an understanding of changes in the police jury's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

The total columns on the combined statements - overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles; neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 1995, the police jury has cash and cash equivalents (book balances) totaling \$2,797,348 as follows:

Cash on hand	\$ 180
Interest-bearing demand deposits	2,497,098
Demand deposits	<u>295,070</u>
Total	<u>\$ 2,792,348</u>

The interest-bearing demand deposits and demand deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance of 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. Deposits (bank balances) which includes \$103,000 of certificates of deposit included in investments (See Note C) at December 31, 1995, are secured by federal deposit insurance or by pledged securities as follows:

Bank balances	<u>\$ 3,130,205</u>
Federal deposit insurance	\$ 435,580
Pledged securities (Category 3)	<u>3,903,058</u>
Total insurance and pledged securities	<u>\$ 4,338,638</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the police jury that the fiscal agent has failed to pay deposited funds upon demand.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE C - INVESTMENTS

At December 31, 1995, the police jury holds investments which are stated at cost or amortized cost totaling \$1,212,471 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificate of Deposit - 12 months	\$ 3,000	\$ 3,000
Equity in Investment Pool (includes Restricted Assets):		
Louisiana Asset Management Pool	100,468	100,468
Certificate of Deposit - 12 months	100,000	100,000
U.S. Government & Agency-Sponsored Corporations Securities	<u>661,963</u>	<u>658,835</u>
Total Equity in Investment Pool	<u>862,431</u>	<u>859,303</u>
Investments - U.S. Government & Agency-Sponsored Corporations Securities	<u>390,163</u>	<u>504,360</u>
Total Investments	<u>\$1,255,594</u>	<u>\$1,366,663</u>

The police jury invests through its broker/dealer in United States Government Securities. It is the intent of the police jury to hold these investments to maturity. In order to provide an indication of the level of risk assumed by the entity at year end, the investments in United States Government Securities are Category 1. Category 1 includes that are insured or registered or for which the securities are held by the police jury or its agent in the police jury's name.

NOTE D - RECONCILIATION OF STATEMENT B TO C

The accompanying reconciliation presents comparisons of the legally adopted budget (more fully described in Note 1, C) with actual data on a budgetary basis and reconciles Statements B and C.

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<u>REVENUES</u>		
Statement B Revenue	\$1,330,877	\$5,007,325
Funds not budgeted*	-	<u>(97,712)</u>
Statement C Revenue	<u>\$1,330,877</u>	<u>\$4,909,613</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE D - RECONCILIATION OF STATEMENT B TO C - Continued

<u>EXPENDITURES</u>		
Statement B Expenditures	\$1,191,947	\$4,107,588
Funds not budgeted*	<u> -</u>	<u>(110,766)</u>
Statement C Expenditures	<u>\$1,191,947</u>	<u>\$3,996,822</u>

* Funds which were not budgeted are as follows:

- Special Revenue Funds:
- Drainage District No. One
 - Drainage District No. Two
 - Drainage District No. Three
 - Drainage District No. Five
 - Drainage District No. Seven
 - Drainage District Hard Times
 - Drainage District Marais
 - Drainage District No. Eleven

NOTE E - OPERATING DEFICITS

The following funds had operating deficits (excess of expenditures and transfers out over revenues and transfers in) for the year ended December 31, 1995:

<u>Fund</u>	<u>Deficit Amount</u>
Special Revenue Funds:	
Criminal Court Fund	10,446
Fire Protection District No. 2	1,802
Food Stamp Fund	2,900
Consolidated Road Lighting No. 1	3,073
Sales and Use Tax	19,062
Emergency Food & Shelter Fund	7,660
Drainage Tax Fund	29,842
Weatherization fund	467
Communications District Fund	1,842
Energy Assistance Program	1,916
Summer Recreation Program	471
Emergency Medical Service Fund	1

The operating deficits were covered by the fund balances carried forward from previous years or transfers from the general fund. The above operating deficits were properly budgeted in accordance with the Louisiana Local Government Budget Act.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE F - REVENUES AND EXPENDITURES - ACTUAL AND BUDGET

The following funds have actual revenues under budgeted revenues for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Sales & Use Tax Fund	\$1,332,978	\$1,332,735	\$ 243
Criminal Court Fund	92,741	89,739	3,002
Drainage Tax Fund	301,403	298,525	2,878
Weatherization Fund	17,518	17,496	22
Road Improvement Tax Fund	557,418	556,373	1,045
Community Services Block Grant	<u>66,008</u>	<u>66,007</u>	<u>1</u>
Total Special Revenue Funds	<u>\$2,368,066</u>	<u>\$2,360,875</u>	<u>\$ 7,191</u>

The following funds had actual expenditures over budgeted expenditures for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Fund:			
Sales & Use Tax Fund	\$ 371,716	\$ 371,796	\$ 80
Solid Waste Fund	828,822	890,999	62,177
Drainage Tax Fund	318,865	320,266	1,401
Communications District Fund	69,098	69,198	100
Road & Bridge Maintenance Fund	16,663	16,759	96
Section Eight Housing	200,366	200,373	7
Community Action Advisory Board	<u>965</u>	<u>966</u>	<u>1</u>
Total Special Revenue Funds	<u>\$1,806,495</u>	<u>\$1,870,357</u>	<u>\$63,862</u>
Community Development Block Grant	<u>\$ 7,838</u>	<u>\$ 7,865</u>	<u>\$ 27</u>
Total Capital Project Funds	<u>\$ 7,838</u>	<u>\$ 7,865</u>	<u>\$ 27</u>

NOTE G - AD VALOREM TAXES

The police jury levies taxes on real and business personal property located within the boundaries of Assumption Parish. Property taxes are levied by the police jury on property values assessed by the Assumption Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The Assumption Parish Sheriff's Office bills and collects property taxes for the police jury. Collections are remitted to the police jury monthly. The police jury recognizes property tax revenues when levied.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE G - AD VALOREM TAXES - Continued

Property Tax Calendar

Assessment date	January 1, 1995
Levy date	June 30, 1995
Tax bills mailed	November 15, 1995
Total taxes are due	December 31, 1995
Penalties and interest added	January 31, 1996
Lien date	January 31, 1996
Tax sale	May 15, 1996

The police jury is permitted to levy taxes up to 10% of the assessed property valuation for each specified purpose, or, in the aggregate for all purposes 25% of the assessed valuation for the payment of principal and interest on long-term debt after the approval by the voters of the Parish. Property taxes are recorded as receivables and revenues in the year assessed.

Assessed values are established by the Assumption Parish Tax Assessor each year on a uniform basis at the following ratios to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 1992. Total assessed value parish wide was \$71,263,909 in 1995. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was a total of \$19,442,820 of the parish wide assessed value in 1995.

The following are the principal taxpayers for the parish:

<u>Tax Payer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Dow Chemical	Chemical Manufacturer	\$ 6,855,770	9.6%
J. Ray McDermott	Industrial Contractor	6,808,760	9.6%
South Central Bell	Utility	2,105,050	2.9%
LA Power & Light	Utility	1,997,120	2.8%
Enron/LA Resources	Pipeline Company	1,790,640	2.5%
*Supreme Sugars	Sugar Refinery	1,715,250	2.4%
Union Carbide/UCAR	Pipeline Company	1,614,640	2.3%
Koch Gateway	Pipeline Company	1,207,225	1.7%
Assumption Bank & Trust	Financial Institution	969,630	1.4%
Dugas & LeBlanc	Sugar Mill	965,510	1.3%
TOTALS		<u>\$ 26,029,595</u>	<u>36.5%</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE G - AD VALOREM TAXES - Continued

***Loss of a Principal Taxpayer**

The police jury learned during September 1995 that it will more than likely lose a principal taxpayer. During October 1995, Supreme Sugars, a local sugar refinery, ceased operations. For the 1995 ad valorem tax assessment, Supreme Sugars will pay approximately \$194,069 in parish wide ad valorem tax. Management of the police jury intends to take all budgetary steps necessary to mitigate the effect that this loss of a principal taxpayer may have on the police jury's operations in subsequent years.

The distribution of the police jury and its component units levy (tax rate per \$1,000 assessed value) to its funds excluding the Hospital Service District No. 1 and Waterworks District No. 1 is as follows for 1995:

<u>Fund</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
General Fund	4.41 M	4.16 M	N/A
Special Revenue Funds:			
Council on Aging	2.21 M	2.09 M	2000
Road Lighting No. 1	23.56 M	15.00 M	1996
Consolidated Road Lighting No. 1	14.66 M	7.09 M	1997
Gravity Drainage District No. 1	\$ 60/parcel	\$ 50/parcel	2006
Gravity Drainage District No. 2	\$.35/acre	\$.35/acre	2002
Gravity Drainage District No. 3	\$.35/acre	\$.35/acre	1998
Gravity Drainage District No. 5	\$.35/acre	\$.35/acre	2000
Gravity Drainage District No. 7	\$ 60/parcel	\$ 50/parcel	2006
Gravity Drainage District No. 11	\$ 60/parcel	\$ 50/parcel	2007
Drainage District - Marais	\$.35/acre	\$.35/acre	1997
Drainage District - Hard Times	\$.35/acre	\$.35/acre	1997
Fire District No. 1	5.59 M	5.28 M	1999
Fire District No. 2	5.59 M	4.96 M	1999

Total ad valorem tax revenues recognized by the Police Jury was \$742,958 for the year ended December 31, 1995.

NOTE H - RECEIVABLES

The following is a summary of receivables at December 31, 1995:

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Receivables:				
Federal Grants	\$ -	\$ 9,640	\$ -	\$ 9,640
State Grants	-	20,769	-	20,769
Fines and Forfeitures	-	4,285	-	4,285
Service Fees	-	73,164	-	73,164
Other	<u>50,939</u>	<u>37,851</u>	<u>399</u>	<u>89,189</u>
Total Receivables	<u>\$ 50,939</u>	<u>\$ 145,709</u>	<u>\$ 399</u>	<u>\$ 197,047</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE II - RECEIVABLES - Continued

<u>Class of Receivables</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Taxes Receivable:				
Ad Valorem tax	\$ 227,226	\$ 529,817	\$ -	\$ 757,043
Sales tax	-	35,868	-	35,868
Severance tax	82,156	-	-	82,156
Beer tax	<u>1,420</u>	<u>-</u>	<u>-</u>	<u>1,420</u>
 Total Taxes Receivable	 <u>\$ 310,802</u>	 <u>\$ 565,685</u>	 <u>\$ -</u>	 <u>\$ 876,487</u>

Receivable amounts are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected, they are recorded as miscellaneous income.

The direct write-off method is not a material departure from GAAP as it approximates the valuation method.

NOTE I - SELF-INSURANCE PROGRAM

In 1983, the police jury established a self-insurance health program for employees of the police jury and the Waterworks District No. 1. A third party administrator processes the claims and maintains records of the allowable costs, deductible costs, et cetera, with the activity of this program being reported in the General Fund. The police jury maintains an insurance policy which pays all claims exceeding \$20,000 per year per person up to \$1,000,000 per year except for one individual in which the policy will only pay claims exceeding \$40,000.

NOTE J - CHANGES IN GENERAL FIXED ASSETS

	<u>Balance 12/31/94</u>	<u>1995 Additions</u>	<u>1995 Deletions</u>	<u>Balance 12/31/95</u>
Land	\$ 271,500	\$	\$	\$ 271,500
Buildings	3,764,993			3,764,993
Improvements other than buildings	43,138			43,138
Equipment	<u>1,339,447</u>	<u>277,685</u>	<u>33,191</u>	<u>1,583,941</u>
 Total	 <u>\$5,419,078</u>	 <u>\$ 277,685</u>	 <u>\$ 33,191</u>	 <u>\$5,663,572</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE K - PENSION PLAN - POLICE JURY

Substantially all employees of the Assumption Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple employer public employee retirement system (PERS), controlled and 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 Assumption Parish Police Jury are members of Plan A.

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 A, employees who retire at or after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service, are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980, plus 3 per cent of final-average salary for each year of service credited after the revision date. 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.

Contributions to the System include one-fourth of one percent 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. State statute requires employees covered by Plan A to contribute 9.5 percent of their salaries to the System. 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 following provides certain disclosures for the police jury and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 1995

		<u>PLAN A</u>
Assumption Parish Police Jury		
Total current-year payroll		\$ 970,663
Total current-year covered payroll		\$ 900,634
 Contributions:		
Required by statute:		
Employees	9.5%	\$ 85,560
Employer	<u>8.0%</u>	<u>72,051</u>
Total	<u>17.5%</u>	<u>\$ 157,611</u>
 Actual:		
Employees	9.04%	\$ 81,499
Employer	<u>8.0%</u>	<u>72,051</u>
Total	<u>17.04%</u>	<u>\$ 153,550</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE K - PENSION PLAN - POLICE JURY

Year Ended December 31, 1995

		<u>PLAN A</u>
Actuarially required:		
Employees	9.5%	\$ 85,560
Employer	<u>7.32%</u>	<u>65,926</u>
Total	<u>16.82%</u>	<u>\$ 151,486</u>
Percent of employer's actuarially required contribution to all participating employers	 <u>.3%</u>	

Year Ended December 31, 1994

	<u>PLAN A</u>
Retirement System	
Net assets	\$ 597,625,304
Pension benefit obligation	<u>(691,858,596)</u>
Unfunded pension benefit obligation	<u>\$ (94,233,292)</u>

The pension benefit obligation is presented as of December 31, 1994, because the December 31, 1995, information is not available. The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994, comprehensive annual financial report. The police jury does not guarantee the benefits granted by the System.

The police jury does not offer any post-retirement benefits to its employees or jurors.

NOTE L - DEFERRED COMPENSATION PLAN

Employees of the Assumption Parish Police Jury may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the police jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE L - DEFERRED COMPENSATION PLAN - Continued

The deferred compensation plan is administered by the Public Employees Benefit Services Corporation (PEBSCO), an independent entity. Under the terms of an IRC Section 457 deferred compensation plan, all amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the police jury (without being restricted to the provisions of benefits under the plan), subject only to the claims of the police jury's general creditors. Participants' rights under the plan are equal to those of general creditors of the police jury in an amount equal to the fair market value of the deferred account for each participant. The police jury believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. All assets of the plan are reported at fair market value and are administered by an independent entity. As part of its fiduciary role, the police jury has an obligation of due care in selecting the third party administrator.

The following is a summary of activity in the fund for the year ended December 31, 1995:

Asset balance at January 1, 1995	\$ 167,313
Deferrals of compensation	11,465
Earnings	11,468
Less withdrawals	<u>(32)</u>
Asset balance at December 31, 1995	<u>\$ 190,214</u>

NOTE M - LEASES/AGREEMENTS

A. CAPITAL LEASES - The following is a schedule, by years, of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of December 31, 1995 (See Note M).

	<u>EQUIPMENT</u>
1996	\$ 16,456
1997	-
1998	-
Total minimum lease payments	<u>16,456</u>
Less amount representing interest	<u>570</u>
Present value of net minimum lease payments	<u>\$ 15,886</u>

B. EMERGENCY MEDICAL SERVICE AGREEMENT - At December 31, 1995, the parish was obligated contractually to Acadian Ambulance Service, Incorporated, for emergency medical services as follows:

January 1, 1996, to August 31, 1996	\$ 29,336
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Current payments under the agreements are \$3,667 per month.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE N - GENERAL LONG-TERM DEBT AND OBLIGATIONS PAYABLE

The following is a summary of the long-term debt and obligation transactions for the year ended December 31, 1995:

	<u>Beginning Balance</u>	<u>Additions/ Issues</u>	<u>Redeemed</u>	<u>Ending Balance</u>
General obligation	\$ 2,031,370	\$ 40,000	\$ 255,961	\$ 1,815,409
Accrued leave balances	55,585	7,393	-	62,978
Lease purchase-equipment	<u>33,647</u>	<u>-</u>	<u>17,761</u>	<u>15,886</u>
 Total General Long-Term Debt and Obligations Payable	 <u>\$ 2,120,602</u>	 <u>\$ 47,393</u>	 <u>\$ 273,722</u>	 <u>\$ 1,894,273</u>

Interest to maturity amounts to \$488,267.

General obligation bonds:

\$840,000 Series 1982 Parish Jail Construction Bonds due in annual installments through 2002 with interest rates from 10.6 percent to 10.7 percent. Payable from 1% Sales and Use Tax Fund.

\$2,225,000 Series ST-1990 Road Improvement Bonds dated September 1, 1990 due in annual installments of \$312,145 to \$328,295 through September 1, 2000 with interest ranging from 6.9 percent to 12.0 percent. Payable from Sales Tax Sinking Fund.

\$40,000 Certificate of Indebtedness, Series 1995 for Gravity Drainage District Number 7 dated March 1, 1995 due in annual installments of \$7,165.40 through March 1, 2002 at 6.00 percent interest.

\$81,630 Lease purchase of John Deere gradall payable over sixty months at \$1,646 monthly at 7.75 percent interest. Payable from Road and Bridge Maintenance Fund.

The annual maturity requirements to amortize all debt outstanding as of December 31, 1995, including interest payments of \$488,267, are as follows:

Year ended:	<u>Total</u>	<u>Jail Construction</u>	<u>Road Improvement Bonds</u>	<u>Equipment (Capital Lease)</u>	<u>Drainage District No. 7</u>
1996	435,956	99,050	313,285	16,456	7,165
1997	419,217	98,842	313,210	-	7,165
1998	422,224	98,049	317,010	-	7,165
1999	419,204	97,709	314,330	-	7,165
2000	419,182	96,662	315,355	-	7,165
Through maturity	<u>203,779</u>	<u>189,448</u>	<u>-</u>	<u>-</u>	<u>14,331</u>
 Total payments	 <u>\$2,319,562</u>	 <u>\$ 679,760</u>	 <u>\$1,573,190</u>	 <u>\$ 16,456</u>	 <u>\$ 50,156</u>
 Less: interest payments	 <u>488,267</u>				
 Total general long-term debt & obligations payable	 <u>\$1,831,295</u>				

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE N - GENERAL LONG-TERM DEBT AND OBLIGATIONS PAYABLE - Continued

The road improvement bonds require a reserve fund to be funded in an amount equal to the largest remaining annual requirement for principal and interest payments through maturity. An additional surplus reserve fund is required, into which monthly deposits of \$8,750 must be made and must continue until there is on deposit in the surplus reserve fund sufficient monies which along with the balance in the debt service reserve fund shall be sufficient to retire the bonds by payment, redemption or defeasance.

NOTE O - DUE TO/FROM FUNDS

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Criminal Court Fund	\$ 37,091
General Fund	Food Stamp Fund	2,500
General Fund	Community Development Fund	88
Community Development Fund	Weatherization Fund	2,418
Community Development Fund	Emergency CSBG Homeless Fund	224
Community Development Fund	Community Service Block Grant	8,524
Community Development Fund	Community Development Block Grant	2,979
Community Development Fund	LCDBG Disaster Recovery Program	1,878
Road & Bridge Fund	Community Development Fund	133
Solid Waste Fund	Community Development Fund	<u>90</u>
		<u>\$ 55,925</u>

NOTE P - DUE FROM OTHER GOVERNMENTS

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Fund</u>	<u>Total</u>
<u>Receivable From</u>				
U.S. Federal Emergency Management Agency - Office of Emergency Preparedness	4,759	-	-	4,759
Louisiana Department of Transportation and Development	6,073	-	-	6,073
Louisiana Department of Public Safety and Corrections	1,296	-	-	1,296
Louisiana Department of Treasury	20,196	-	-	20,196
Louisiana Department of Health and Hospitals - Food Stamp Administration	-	3,119	-	3,119
Louisiana Department of Environmental Quality	-	69,731	-	69,731
Louisiana Department of Health and Hospitals - Medicaid Administration	-	98	-	98
Louisiana Division of Administration Office of Finance & Support Services	<u>-</u>	<u>-</u>	<u>28,576</u>	<u>28,576</u>
Total	<u>\$ 32,324</u>	<u>\$ 72,948</u>	<u>\$ 28,576</u>	<u>\$ 133,848</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
December 31, 1995

NOTE Q - CRIMINAL COURT FUND

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the criminal court fund at year end be transferred to the parish General Fund. The following details the amount due at December 31, 1995:

Balance due at January 1, 1995	\$ 47,537
Amount due for 1995	<u>37,091</u>
Total	84,628
Remitted during 1995	<u>47,537</u>
Balance due at December 31, 1995	<u>\$ 37,091</u>

NOTE R - LITIGATION

At December 31, 1995, the police jury is involved in various litigation. According to legal counsel for the police jury, suit has been filed against the police juries of Assumption, Ascension and East Baton Rouge Parishes for the refund of sales tax and Declaratory Judgement. The amount involved in this suit is \$33,381. While plaintiffs have agreed not to pursue this matter until similar litigation against East Baton Rouge parish is complete, the ultimate outcome is uncertain at this time.

In the opinion of the legal counsel for the police jury, the remaining lawsuits are adequately covered by insurance or have little likelihood of successful judgement against the police jury.

NOTE S - FEDERAL GRANT CONTINGENCY

The police jury and certain component units participate in a number of federally assisted grant programs. These programs may be subject to additional program compliance audits by the various grantors and sub-grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies, especially with regard to non-major programs, cannot be determined at this time. Based on prior experience, the police jury's management feels such disallowances, if any, will be immaterial.

NOTE T - FOOD STAMP PROGRAM

The Food Stamp Program is operated by the police jury under an agreement with the Louisiana Department of Social Services. Under this program, the police jury is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying statements. Activity for the year follows:

Balance at January 1, 1995	\$ 867,166
Received	3,491,000
Issued	<u>3,383,960</u>
Balance at December 31, 1995	<u>\$ 974,206</u>

**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
December 31, 1995**

NOTE U - SUBSEQUENT EVENTS

Redemption of Bonds

On January 10, 1996, the police jury adopted a resolution authorizing the call for redemption of \$1,295,000 of Public Improvement Bonds, Series ST-1990, dated September 1, 1990. The bonds were redeemed on March 1, 1996 at a price equal to the principal amount of \$1,295,000 plus accrued interest to March 1, 1996.

**SUPPLEMENTAL INFORMATION SCHEDULES
(COMBINING FINANCIAL STATEMENTS
and
SCHEDULE OF COMPENSATION PAID TO JURORS)**

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 1995

SUPPLEMENTAL INFORMATION
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND - The Road and Bridge Maintenance Fund accounts for the construction of new roads and bridges and for the maintenance of existing roads and roadside areas. Major means of financing is provided by the State of Louisiana Parish Transportation Fund and through transfers from the Sales and Use Tax Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS - The Road Lighting District Number 1 and Consolidated Road Lighting District Number 1 Maintenance Funds account for the lighting of parish roads. Financing is provided by ad valorem taxes and State revenue sharing funds.

SALES AND USE TAX FUND - The Sales and Use Tax Fund accounts for revenues received from collections of the one per cent sales taxes within the parish. Expenditures are made in accordance with the sales tax proposition.

FOOD STAMP PROGRAM FUND - The Food Stamp Program Fund accounts for the operation of the Parish Food Stamp Program. Financing is provided by transfers from the General Fund and pro-rata cost sharing by the Department of Health and Hospitals.

SOLID WASTE PROGRAM FUND - The Solid Waste Program Fund accounts for the operation of the parish's solid waste program. Financing is provided by monthly service fees for solid waste collection and disposal.

CRIMINAL COURT FUND - The Criminal Court Fund was created by Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees in criminal cases be transferred to the parish treasurer and deposited in a special "Criminal Court Fund" account, to be used for the expenses of the criminal court of the parish. Expenditures shall be made from the fund on motion of the district attorney and approval of the district judge.

The statute also requires that one-half of the surplus (fund balance) remaining in the fund at December 31 of each year be transferred to the parish General Fund.

LIBRARY FUND - The Library Fund accounts for proceeds of the quarter per cent sales tax dedicated to the libraries, transfers from the Sales and Use tax fund, and fines and lost book fees received by the parish library.

COMMUNITY SERVICES BLOCK GRANT FUNDS - The Community Services Block Grant Fund is used to account for the receipt and disbursement of grant monies provided by United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist the Community Development Fund with operation and maintenance of the Community Development office. This office assists the needs of persons of low or moderate income.

SECTION EIGHT HOUSING - The Section Eight Housing Fund accounts for grants from the United States Department of Housing and Urban Development for a housing assistance program for low income persons.

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 1995

SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS

COMMUNITY DEVELOPMENT FUND - The Community Development Fund accounts for the federal and state grant activities and monies received for the grant programs and operation of the Community Development department.

EMERGENCY FOOD AND SHELTER - The Emergency Food and Shelter Fund is used to account for the receipt and disbursement of the grants received from the United Way Emergency Food and Shelter Program.

DRAINAGE DISTRICT FUNDS - The eight drainage district funds are used to account for funds provided for maintenance work to drain parish lands. Drainage districts are created by the police jury under the authority of Louisiana Revised Statutes 38:1751-1759. The districts are each governed by a five member board of commissioners appointed by the police jury.

NEEDY FAMILY PROGRAM - The Needy Family Program is used to account for the grant received from the Department of Agriculture for commodity administration.

ENERGY ASSISTANCE PROGRAM - The Energy Assistance Program Fund is used to account for the grant for utility assistance.

SUMMER RECREATION PROGRAM - The Summer Recreation Program is used to account for the funds provided by the United States Department of Labor through the Louisiana Division of Administration. The monies are used to provide recreational activities principally for children of low to moderate income families.

COMMUNITY ACTION ADVISORY BOARD FUND - The Community Action Advisory Board Fund is used to account for the self-generated funds of the board.

DRAINAGE TAX FUND - The Drainage Tax Fund is used to account for the proceeds of the quarter per cent sales tax.

ROAD IMPROVEMENT TAX FUND - The Road Improvement Tax Fund is used to account for the proceeds of the half per cent sales tax for the use of maintaining parish roads and servicing the related bonded indebtedness.

MARAIS SEWER DISTRICT - The Marais Sewer District Fund is used to account for the operations of the Marais Sewer facility.

COMMUNICATIONS DISTRICT FUND - The Communication District Fund is used to account for the proceeds of the communications district tax.

FIRE PROTECTION DISTRICTS - The Fire Protection District Funds are used to account for the proceeds from the fire protection districts' ad valorem tax and the remittance of the proceeds to the two fire districts.

COUNCIL-ON-AGING FUND - The Council-on-Aging Fund is used to account for the proceeds of the Council-on-Aging ad valorem tax and the remittance of the proceeds to the Assumption Council on Aging.

**ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 1995**

**SUPPLEMENTAL INFORMATION - CONTINUED
SPECIAL REVENUE FUNDS AND CAPITAL PROJECT FUNDS**

PROJECT READ FUND - The Project Read Fund is used to account for the proceeds of the project read grant.

WEATHERIZATION FUND - The Weatherization Fund accounts for the activities of the weatherization program.

EMERGENCY CSBG HOMELESS FUND - The emergency community service block grant fund accounts for the receipt and disbursement of grant monies provided by the United States Department of Health and Human Services through the Louisiana Department of Labor. These monies are used to assist persons who become homeless. Also, the monies are used to assist the office of Community Development with its Homeless prevention program.

MEDICAID - The Medicaid Fund is used to account for the grants received for preparing medicaid applications.

EMERGENCY MEDICAL SERVICE FUND - The Emergency Medical Service Fund accounts for the funds received from the Louisiana Department of Treasury. The monies are used to assist low to moderate income persons with their emergency medical needs.

CAPITAL PROJECT FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT FUND - The Community Development Block Grant Fund accounts for the public sewer improvement grant award. These monies are received from the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

CDBG/DISASTER RECOVERY PROGRAM - The CDBG/Disaster Recovery Program accounts for the funds provided by the United States department of Housing and Urban Development through the Louisiana Division of Administration. The monies are used to develop communities by providing decent housing and a suitable living environment principally for persons of low or moderate income. Specifically these funds are being used for a street project and a jail roof project.

ASSUMPTION PARISH POLICE JURY
 Napaokouville, Louisiana
SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET
 December 31, 1995

		Consolidated							
	Road & Bridge Fund	Road Lighting No. 1	Sales & Use Tax Fund	Road Lighting No. 1	Food Stamp Fund	Solid Waste Fund	Criminal Court Fund	Library Fund	Section Eight Housing
ASSETS									
Cash and cash equivalents	\$ 201,063	\$ 22,616	\$ 439,151	\$ 20,583	\$ 391	\$ 401,104	\$ 54,368	\$ 109,509	\$ 7,562
Equity in investment pool	73,247	8,239	159,983	7,498	142	146,123	19,806	36,293	-
Receivables	33,390	42	438	25	1	73,678	4,332	8,100	-
Due from other funds	133	-	-	-	-	90	-	-	-
Due from other governments	-	-	-	-	3,119	69,731	-	-	-
Taxes receivable	-	47,422	18,866	12,901	-	-	-	3,000	-
Inventories	-	-	-	-	-	-	-	-	-
Total current assets	<u>307,833</u>	<u>78,319</u>	<u>618,438</u>	<u>41,007</u>	<u>3,653</u>	<u>690,726</u>	<u>78,506</u>	<u>156,902</u>	<u>7,562</u>
TOTAL ASSETS	<u>\$ 307,833</u>	<u>\$ 78,319</u>	<u>\$ 618,438</u>	<u>\$ 41,007</u>	<u>\$ 3,653</u>	<u>\$ 690,726</u>	<u>\$ 78,506</u>	<u>\$ 156,902</u>	<u>\$ 7,562</u>
LIABILITIES AND EQUITY									
Liabilities:									
Accounts payable	\$ 12,458	\$ 3,213	\$ 4,948	\$ 1,392	\$ 152	\$ 122,030	\$ 4,324	\$ 17,575	\$ 42
Tax deductions payable	-	1,518	1,672	413	-	-	-	389	-
Due to other funds	-	-	-	-	2,500	-	37,091	-	-
Due to other governments	-	-	-	-	-	-	-	-	-
Salaries and wages payable	4,557	-	-	-	710	607	-	4,445	112
Payroll tax and withholding payable	1,405	-	-	-	-	149	-	752	-
Total Liabilities	<u>18,420</u>	<u>4,731</u>	<u>6,620</u>	<u>1,805</u>	<u>3,362</u>	<u>122,786</u>	<u>41,415</u>	<u>23,161</u>	<u>154</u>
FUND EQUITY - Fund Balance									
Fund balance undesignated	<u>289,413</u>	<u>73,588</u>	<u>611,818</u>	<u>39,202</u>	<u>291</u>	<u>567,940</u>	<u>37,091</u>	<u>133,741</u>	<u>7,408</u>
Total Fund Equity	<u>289,413</u>	<u>73,588</u>	<u>611,818</u>	<u>39,202</u>	<u>291</u>	<u>567,940</u>	<u>37,091</u>	<u>133,741</u>	<u>7,408</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 307,833</u>	<u>\$ 78,319</u>	<u>\$ 618,438</u>	<u>\$ 41,007</u>	<u>\$ 3,653</u>	<u>\$ 690,726</u>	<u>\$ 78,506</u>	<u>\$ 156,902</u>	<u>\$ 7,562</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET - CONTINUED
 December 31, 1995

		Emergency Food and Shelter Fund	Drainage District No. 2	Drainage District No. 3	Drainage District No. 5	Drainage District Marais	Drainage District Hard Times	Needy Family Fund	Energy Assistance Program	Summer Recreation Program
ASSETS										
Cash and cash equivalents	\$	11,485	\$ 67,841	\$ 10,233	\$ 8,249	\$ 3,369	\$ 13,835	\$ -	\$ -	\$ -
Equity in investment pool		-	-	-	-	-	-	-	-	-
Receivables		896	-	-	-	-	-	47	-	-
Due from other funds		16,023	-	-	-	-	-	-	-	-
Due from other governments		-	-	-	-	-	-	-	-	-
Taxes receivable		-	7,890	2,104	702	740	505	-	-	-
Inventories		-	-	-	-	-	-	-	-	-
Total current assets		<u>28,404</u>	<u>75,731</u>	<u>12,337</u>	<u>8,951</u>	<u>4,109</u>	<u>14,340</u>	<u>47</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	\$	<u>28,404</u>	<u>75,731</u>	<u>12,337</u>	<u>8,951</u>	<u>4,109</u>	<u>14,340</u>	<u>47</u>	<u>-</u>	<u>-</u>
LIABILITIES AND EQUITY										
Liabilities:										
Accounts payable	\$	811	-	-	-	-	-	\$ 47	\$ -	\$ -
Tax deductions payable		-	1,184	315	105	111	-	-	-	-
Due to other funds		311	-	-	-	-	-	-	-	-
Due to other governments		-	-	-	-	-	-	-	-	-
Salaries and wages payable		525	-	-	-	-	-	-	-	-
Payroll tax and withholding payable		-	-	-	-	-	-	-	-	-
Total Liabilities		<u>1,647</u>	<u>1,184</u>	<u>315</u>	<u>105</u>	<u>111</u>	<u>-</u>	<u>47</u>	<u>-</u>	<u>-</u>
FUND EQUITY - Fund Balance										
Fund balance unreserved		<u>26,757</u>	<u>74,547</u>	<u>12,022</u>	<u>8,846</u>	<u>3,998</u>	<u>14,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Equity		<u>26,757</u>	<u>74,547</u>	<u>12,022</u>	<u>8,846</u>	<u>3,998</u>	<u>14,340</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>28,404</u>	<u>75,731</u>	<u>12,337</u>	<u>8,951</u>	<u>4,109</u>	<u>14,340</u>	<u>47</u>	<u>-</u>	<u>-</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET - CONTINUED
 December 31, 1995

	CAA Board Fund	Drainage Tax Fund	Road Improvement Tax Fund	Marais Sewer District	Communi-cations District Fund	Fire Protection District No. 1	Council on Aging Fund	Project Read Fund	Weatheri-zation Fund	Fire Protection District No. 2
ASSETS										
Cash and cash equivalents	\$ 4,894	\$ 109,877	\$ 221,637	\$ 9,832	\$ 23,735	\$ 1,144	\$ 518	\$ 3,914	\$ 72	\$ 109
Equity in investment pool	-	40,028	80,743	3,582	8,647	417	189	1,426	-	40
Receivables	-	4,215	183	795	5,548	92	41	1,592	2,418	12
Due from other funds	-	-	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-	-	-	-
Taxes receivable	-	3,000	11,002	-	-	241,700	108,306	-	-	29,947
Inventories	-	-	-	-	-	-	-	-	217	-
Total current assets	<u>4,894</u>	<u>157,120</u>	<u>313,565</u>	<u>14,209</u>	<u>37,930</u>	<u>243,353</u>	<u>109,054</u>	<u>6,932</u>	<u>2,707</u>	<u>30,108</u>
TOTAL ASSETS	\$ 4,894	\$ 157,120	\$ 313,565	\$ 14,209	\$ 37,930	\$ 243,353	\$ 109,054	\$ 6,932	\$ 2,707	\$ 30,108
LIABILITIES AND EQUITY										
Liabilities:										
Accounts payable	\$ -	\$ 9,872	\$ -	\$ 194	\$ 109	\$ -	\$ -	\$ -	\$ -	\$ -
Tax deductions payable	-	389	778	-	-	7,736	3,467	-	-	959
Due to other funds	-	-	-	-	-	-	-	-	2,418	-
Due to other governments	-	-	-	-	-	-	-	-	-	-
Salaries and wages payable	-	-	-	-	-	-	-	-	-	-
Payroll tax and withholding payable	-	-	-	-	-	-	-	-	-	-
Total Liabilities	-	<u>10,261</u>	<u>778</u>	<u>194</u>	<u>109</u>	<u>7,736</u>	<u>3,467</u>	-	<u>2,418</u>	<u>959</u>
FUND EQUITY - Fund Balance										
Fund balance unreserved	<u>4,894</u>	<u>146,859</u>	<u>312,787</u>	<u>14,015</u>	<u>37,821</u>	<u>235,617</u>	<u>105,587</u>	<u>6,932</u>	<u>289</u>	<u>29,149</u>
Total Fund Equity	<u>4,894</u>	<u>146,859</u>	<u>312,787</u>	<u>14,015</u>	<u>37,821</u>	<u>235,617</u>	<u>105,587</u>	<u>6,932</u>	<u>289</u>	<u>29,149</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,894	\$ 157,120	\$ 313,565	\$ 14,209	\$ 37,930	\$ 243,353	\$ 109,054	\$ 6,932	\$ 2,707	\$ 30,108

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
 SPECIAL REVENUE FUNDS - COMBINING BALANCE SHEET - CONTINUED
 December 31, 1995

	Drainage District No. 11	Medicaid Fund	Emergency CSBG Homeless Fund	Drainage District No. 7	Drainage District No. 1	Emergency Medical Service Fund	Community Service Block Grant	Total Current Year
ASSETS								
Cash and cash equivalents	\$ 4,760	\$ 556	\$ -	\$ 12,842	\$ 4,705	\$ -	\$ -	\$1,769,954
Equity in investment pool	-	-	-	-	-	-	-	586,403
Receivables	-	-	224	-	-	-	9,640	145,709
Due from other funds	-	-	-	-	-	-	-	16,246
Due from other governments	-	98	-	-	-	-	-	72,948
Taxes receivable	4,900	-	-	19,350	53,350	-	-	565,685
Inventories	-	-	-	-	-	-	-	217
Total current assets	<u>9,660</u>	<u>654</u>	<u>224</u>	<u>32,192</u>	<u>58,055</u>	<u>-</u>	<u>9,640</u>	<u>3,157,162</u>
TOTAL ASSETS	<u>\$ 9,660</u>	<u>\$ 654</u>	<u>\$ 224</u>	<u>\$ 32,192</u>	<u>\$ 58,055</u>	<u>\$ -</u>	<u>\$ 9,640</u>	<u>\$3,157,162</u>
LIABILITIES AND EQUITY								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 8,003	\$ -	\$ -	\$ 185,170
Tax deductions payable	734	-	-	2,891	-	-	-	22,661
Due to other funds	-	-	224	-	-	-	8,524	51,068
Due to other governments	-	-	-	-	-	-	-	-
Salaries and wages payable	-	-	-	-	-	-	1,116	12,072
Payroll tax and withholding payable	-	-	-	-	-	-	-	2,306
Total Liabilities	<u>734</u>	<u>-</u>	<u>224</u>	<u>2,891</u>	<u>8,003</u>	<u>-</u>	<u>9,640</u>	<u>273,277</u>
FUND EQUITY - Fund Balance								
Fund balance unreserved	<u>8,926</u>	<u>654</u>	<u>-</u>	<u>29,301</u>	<u>50,052</u>	<u>-</u>	<u>-</u>	<u>2,883,885</u>
Total Fund Equity	<u>8,926</u>	<u>654</u>	<u>-</u>	<u>29,301</u>	<u>50,052</u>	<u>-</u>	<u>-</u>	<u>2,883,885</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 9,660</u>	<u>\$ 654</u>	<u>\$ 224</u>	<u>\$ 32,192</u>	<u>\$ 58,055</u>	<u>\$ -</u>	<u>\$ 9,640</u>	<u>\$3,157,162</u>

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 For the Year Ended December 31, 1995

		Road & Bridge Fund	Road Lighting No. 1	Sales & Use Tax Fund	Consolidated Road Lighting No. 1	Food Stamp Fund	Solid Waste Fund	Criminal Court Fund	Library Fund	Section Eight Housing	Community Development Fund
REVENUES											
Taxes:											
Ad valorem tax	\$	-	\$ 47,295	\$ -	\$ 12,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax		-	-	1,257,387	-	-	-	-	290,792	-	-
Grants:											
Federal grants		-	-	-	-	24,467	-	-	-	206,305	-
State grants		359,819	4,868	-	-	-	-	-	-	-	-
Fees, charges and commissions		-	-	-	-	970,854	-	-	-	-	-
Fines and forfeitures		-	-	-	-	-	86,852	-	6,769	-	-
Use of money and property		5,155	2,144	75,348	1,698	77	27,053	2,888	15,957	-	-
Other revenue		4,026	-	-	-	-	2,906	-	9,892	-	-
TOTAL REVENUES		<u>369,000</u>	<u>54,307</u>	<u>1,332,735</u>	<u>14,206</u>	<u>24,544</u>	<u>1,000,813</u>	<u>89,740</u>	<u>323,410</u>	<u>206,305</u>	<u>-</u>
EXPENDITURES											
General Government:											
Judicial		-	-	-	-	-	-	63,095	-	-	-
Executive		-	-	92,383	-	-	-	-	-	-	-
Financial and administrative		-	-	-	-	-	-	-	-	-	-
Other general administrative		-	1,715	164,590	632	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Public works		855,019	37,664	-	16,647	-	890,998	-	-	-	-
Health and welfare		-	-	15,000	-	45,444	-	-	-	200,372	70,777
Culture and recreation		-	-	-	-	-	-	-	465,418	-	-
Debt Service		-	-	99,824	-	-	-	-	-	-	-
TOTAL EXPENDITURES		<u>855,019</u>	<u>39,379</u>	<u>371,797</u>	<u>17,279</u>	<u>45,444</u>	<u>890,998</u>	<u>63,095</u>	<u>465,418</u>	<u>200,372</u>	<u>70,777</u>
Excess (deficiency) of Revenues over Expenditures		<u>(486,019)</u>	<u>14,928</u>	<u>960,938</u>	<u>(3,073)</u>	<u>(20,900)</u>	<u>109,815</u>	<u>26,645</u>	<u>(142,008)</u>	<u>5,933</u>	<u>(70,777)</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 1995

	Road & Bridge Fund	Road Lighting No. 1	Sales & Use Tax Fund	Consolidated Road Lighting No. 1	Food Stamp Fund	Solid Waste Fund	Criminal Court Fund	Library Fund	Section Eight Housing	Community Development Fund
OTHER FINANCING SOURCES (USES)										
Issuance of long term debt obligation	-	-	-	-	-	-	-	-	-	-
Operating transfers in	660,000	-	-	-	18,000	-	-	160,000	-	71,668
Operating transfers out	-	-	(980,000)	-	-	-	(37,091)	-	-	(854)
Total other financing sources (uses)	660,000	-	(980,000)	-	18,000	-	(37,091)	160,000	-	70,814
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	173,981	14,928	(19,062)	(3,073)	(2,900)	109,815	(10,446)	17,992	5,933	37
FUND BALANCES AT BEGINNING OF YEAR	115,432	58,660	630,880	42,275	3,191	458,125	47,537	115,749	1,475	26,720
FUND BALANCES AT END OF YEAR	\$ 289,413	\$ 73,588	\$ 611,818	\$ 39,202	\$ 291	\$ 567,940	\$ 37,091	\$ 133,741	\$ 7,408	\$ 26,757

(Continued)

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
For the Year Ended December 31, 1995

	Emergency Food and Shelter Fund	Drainage District No. 2	Drainage District No. 3	Drainage District No. 5	Drainage District Marais	Drainage District Hard Times	Needy Family Fund	Energy Assistance Program	Summer Recreation Program	CAA Board Fund
REVENUES										
Taxes:										
Ad valorem tax	\$ -	\$ 7,890	\$ 2,104	\$ 702	\$ 738	\$ 506	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-	-	-	-	-	-	-
Grants:										
Federal grants	7,660	-	-	-	-	-	3,001	58,005	-	-
State grants	-	-	-	-	-	-	-	-	-	-
Fees, charges and commissions	-	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Use of money and property	-	2,732	393	206	62	532	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	1,749
TOTAL REVENUES	<u>7,660</u>	<u>10,622</u>	<u>2,497</u>	<u>908</u>	<u>800</u>	<u>1,038</u>	<u>3,001</u>	<u>58,005</u>	<u>-</u>	<u>1,749</u>
EXPENDITURES										
General Government:										
Judicial	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-
Financial and administrative	-	-	-	-	-	-	-	-	-	-
Other general administrative	-	1,523	499	319	321	118	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works	-	-	450	-	-	-	-	-	-	-
Health and welfare	15,320	-	-	-	-	-	3,561	58,725	-	966
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>15,320</u>	<u>1,523</u>	<u>949</u>	<u>319</u>	<u>321</u>	<u>118</u>	<u>3,561</u>	<u>58,725</u>	<u>-</u>	<u>966</u>
Excess (deficiency) of Revenues over Expenditures	<u>(7,660)</u>	<u>9,099</u>	<u>1,548</u>	<u>589</u>	<u>479</u>	<u>920</u>	<u>(560)</u>	<u>(720)</u>	<u>-</u>	<u>783</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
Napolconville, Louisiana
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
For the Year Ended December 31, 1995

	Emergency Food and Shelter Fund	Drainage District No. 2	Drainage District No. 3	Drainage District No. 5	Drainage District Marais	Drainage District Hard Times	Needy Family Fund	Energy Assistance Program	Summer Recreation Program	CAA Board Fund
OTHER FINANCING SOURCES (USES)										
Issuance of long term debt obligation	-	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-	560	1	-	-
Operating transfers out	-	-	-	-	-	-	-	(1,197)	(471)	-
Total other financing sources (uses)	-	-	-	-	-	-	560	(1,196)	(471)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	(7,660)	9,099	1,548	589	479	920	-	(1,916)	(471)	783
FUND BALANCES AT BEGINNING OF YEAR	7,660	65,448	10,474	8,257	3,519	13,420	-	1,916	471	4,111
FUND BALANCES AT END OF YEAR	\$ -	\$ 74,547	\$ 12,022	\$ 8,846	\$ 3,998	\$ 14,340	\$ -	\$ -	\$ -	\$ 4,894

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 1995

	Drainage Tax Fund	Road Improvement Tax Fund	Marais Sewer District	Communi-cations District Fund	Fire Protection District No. 1	Council on Aging Fund	Project Read Fund	Weatheri-zation Fund	Fire Protection District No. 2	Drainage District No. 11
REVENUES										
Taxes:										
Ad valorem tax	\$ -	\$ -	\$ -	\$ -	\$ 241,249	\$ 107,992	\$ -	\$ -	\$ 29,624	\$ 4,900
Sales tax	271,777	543,589	-	-	-	-	-	-	-	-
Grants:										
Federal grants	-	-	-	-	-	-	-	17,496	-	-
State grants	16,968	-	-	-	-	-	-	-	-	-
Fees, charges and commissions	-	-	10,369	65,608	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Use of money and property	9,779	12,784	517	1,749	1,485	555	-	-	207	4
Other revenue	-	-	-	-	-	18,250	-	-	-	-
TOTAL REVENUES	<u>298,524</u>	<u>556,373</u>	<u>10,886</u>	<u>67,357</u>	<u>242,734</u>	<u>108,547</u>	<u>18,250</u>	<u>17,496</u>	<u>29,831</u>	<u>4,904</u>
EXPENDITURES										
General Government:										
Judicial	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	1,217	-
Financial and administrative	-	-	-	-	8,766	3,467	-	-	-	735
Other general administrative	-	16,758	-	-	-	-	-	-	30,416	-
Public safety	-	-	-	69,199	224,745	-	-	-	-	1,757
Public works	328,366	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	6,862	-	-	102,170	-	18,256	-	-
Culture and recreation	-	-	-	-	-	-	14,355	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>328,366</u>	<u>16,758</u>	<u>6,862</u>	<u>69,199</u>	<u>233,511</u>	<u>105,637</u>	<u>14,355</u>	<u>18,256</u>	<u>31,633</u>	<u>2,492</u>
Excess (deficiency) of Revenues over Expenditures	<u>(29,842)</u>	<u>539,615</u>	<u>4,024</u>	<u>(1,842)</u>	<u>9,223</u>	<u>2,910</u>	<u>3,895</u>	<u>(760)</u>	<u>(1,802)</u>	<u>2,412</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 1995

	Medicaid Fund	Emergency CSBG Homeless Fund	Drainage District No. 7	Drainage District No. 1	Emergency Medical Service Fund	Community Service Block Grant	Total Current Year
REVENUES							
Taxes:							
Ad valorem tax	\$ -	\$ -	\$ 19,300	\$ 53,200	\$ -	\$ -	\$ 528,008
Sales tax	-	-	-	-	-	-	2,363,545
Grants:							
Federal grants	896	6,778	-	-	-	66,007	390,615
State grants	-	-	-	-	-	-	381,655
Fees, charges and commissions	-	-	-	-	-	-	1,046,831
Fines and forfeitures	-	-	-	-	459	-	94,080
Use of money and property	-	-	659	984	-	-	162,968
Other revenue	-	-	2,800	-	-	-	39,623
TOTAL REVENUES	<u>896</u>	<u>6,778</u>	<u>22,759</u>	<u>54,184</u>	<u>459</u>	<u>66,007</u>	<u>5,007,325</u>
EXPENDITURES							
General Government:							
Judicial	-	-	-	-	-	-	63,095
Executive	-	-	-	-	-	-	92,383
Financial and administrative	-	-	-	-	-	-	13,450
Other general administrative	-	-	2,895	8,025	-	-	198,130
Public safety	-	-	-	-	-	-	324,360
Public works	-	-	52,264	41,860	-	-	2,225,025
Health and welfare	850	6,778	-	-	460	66,007	611,548
Culture and recreation	-	-	-	-	-	-	479,773
Debt service	-	-	-	-	-	-	99,824
TOTAL EXPENDITURES	<u>850</u>	<u>6,778</u>	<u>55,159</u>	<u>49,885</u>	<u>460</u>	<u>66,007</u>	<u>4,107,588</u>
Excess (deficiency) of Revenues over Expenditures	<u>46</u>	<u>-</u>	<u>(32,400)</u>	<u>4,299</u>	<u>(1)</u>	<u>-</u>	<u>899,737</u>

(Continued)

ASSUMPTION PARISH POLICE JURY
 Napoleonville, Louisiana
 SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CONTINUED
 For the Year Ended December 31, 1995

	Medicaid Fund	Emergency CSBG Homeless Fund	Drainage District No. 7	Drainage District No. 1	Emergency Medical Service Fund	Community Service Block Grant	Total Current Year
OTHER FINANCING SOURCES (USES)							
Issuance of long term debt obligation	-	-	40,000	-	-	-	40,000
Operating transfers in	-	-	-	-	-	-	910,522
Operating transfers out	-	-	-	-	-	-	(1,437,138)
Total other financing sources (uses)	-	-	40,000	-	-	-	(486,616)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	46	-	7,600	4,299	(1)	-	413,121
FUND BALANCES AT BEGINNING OF YEAR	608	-	21,701	45,753	1	-	2,470,764
FUND BALANCES AT END OF YEAR	\$ 654	\$ -	\$ 29,301	\$ 50,052	\$ -	\$ -	\$ 2,883,885

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

Schedule 3

CAPITAL PROJECT FUNDS - COMBINING BALANCE SHEET
December 31, 1995

	<u>Community Development Block Grant</u>	<u>LCDBG/ Disaster Recovery</u>	<u>TOTAL Current Year</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 201,459	\$ 201,459
Due from other governments	<u>3,095</u>	<u>25,481</u>	<u>28,576</u>
Total current assets	<u>\$ 3,095</u>	<u>\$ 226,940</u>	<u>\$ 230,035</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts payable	\$ 9	\$ 62,598	\$ 62,607
Due to other funds	2,979	1,878	4,857
Salaries and wages payable	<u>107</u>	<u>238</u>	<u>345</u>
Total liabilities	<u>3,095</u>	<u>64,714</u>	<u>67,809</u>
FUND EQUITY - Fund Balance			
Fund balance unreserved	<u>-</u>	<u>162,226</u>	<u>162,226</u>
Total fund equity	<u>-</u>	<u>162,226</u>	<u>162,226</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,095</u>	<u>\$ 226,940</u>	<u>\$ 230,035</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana

Schedule 4

CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Year Ended December 31, 1995

	Community Development Block Grant	LCDBG/ Disaster Recovery	TOTAL Current Year
REVENUES			
Federal grants	\$ 7,865	\$435,900	\$ 443,765
Total Revenues	<u>7,865</u>	<u>435,900</u>	<u>443,765</u>
EXPENDITURES			
Health and Welfare	<u>7,865</u>	<u>538,149</u>	<u>546,014</u>
Total Expenditures	<u>7,865</u>	<u>538,149</u>	<u>546,014</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(102,249)</u>	<u>(102,249)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	160,000	160,000
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>160,000</u>	<u>160,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>-</u>	<u>57,751</u>	<u>57,751</u>
Fund Balances at BEGINNING OF YEAR	<u>-</u>	<u>104,475</u>	<u>104,475</u>
Fund Balances at END OF YEAR	<u>\$ -</u>	<u>\$162,226</u>	<u>\$ 162,226</u>

ASSUMPTION PARISH POLICE JURY
Napoleonville, Louisiana
December 31, 1995

Schedule 5

Schedule of Compensation Paid to Police Jurors for the Year ended December 31, 1995

<u>POLICE JUROR</u>	<u>AMOUNT</u>
Edward J. Alleman	\$ 9,600
Charles Breaux, Jr.	9,600
Paul Cancienne	9,600
Irving Comeaux	9,600
John Calvin James	9,600
Patrick Johnson	9,600
Ronald G. Jones	9,600
Lennis Leonard	9,600
Martin S. Triche	<u>10,800</u>
Total	<u>\$ 87,600</u>

**OTHER REQUIRED FEDERAL AND STATE
FINANCIAL ASSISTANCE INFORMATION**

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**REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL-PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Assumption Parish Police Jury
Napolconville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Assumption Parish Police Jury, is the responsibility of Assumption Parish Police Jury's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of the Police Jury'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 of compliance disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards:

PUBLICATION OF MINUTES

Condition: Some minutes of the Assumption Parish Police Jury meetings were not published in the official journal.

Criteria: Louisiana Revised Statute 43:141-144 and 146-168 requires the Police Jury to record and furnish minutes of all meetings.

Effect: The Police Jury failed to comply with Louisiana Revised Statute 43:141-144 and 146-168.

Management

Response: This was an oversight and this matter will be monitored more closely this year.

LOCAL GOVERNMENT BUDGET ACT

Condition: The Assumption Parish Police Jury did not amend the budget of the Solid Waste Fund as provided by the Local Government Budget Act.

Criteria: Louisiana Revised Statute 39:1309-1310 requires that the Police Jury amend the budget when actual expenditures plus projected expenditures for the remainder of the year exceed budget expenditures by five (5) percent or more.

Effect: The Police Jury failed to comply with Louisiana Revised Statute 39:1309-1310

Management

Response: A major expenditure incurred during the latter part of the year was not included in the amended budget. The variances will be monitored closely this year and will amend all future budgets as needed.

We considered these instances of noncompliance in forming our opinion on whether the Assumption Parish Police Jury's December 31, 1995 general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 14, 1996 on those general-purpose financial statements.

This report is intended for the information of Assumption Parish Police Jury's management and the Legislative Auditor. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Wagnespach & Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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**INDEPENDENT AUDITOR'S REPORT ON ASSUMPTION PARISH POLICE JURY'S
COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL ASSISTANCE PROGRAMS**

Assumption Parish Police Jury
Napolconville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napolconville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

We have applied procedures to test Assumption Parish Police Jury's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995: political activity, federal financial reports, civil rights, cash management, allowable costs/cost principles, drug free workplace and administrative requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Assumption Parish Police Jury's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Assumption Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of the Assumption Parish Police Jury's management, applicable Federal Agencies, other governmental agencies from which financial assistance was received, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Waguespack & Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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**SINGLE AUDIT OPINION ON COMPLIANCE WITH SPECIFIC
REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAMS**

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

We have also audited Assumption Parish Police Jury's compliance with the requirements governing reporting; security over food coupons; types of services allowed or unallowed; eligibility; matching, level of effort; cost allocation; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of Assumption Parish Police Jury is responsible for the Assumption Parish Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; OMB Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Assumption Parish Police Jury's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Assumption Parish Police Jury complied, in all material respects, with the requirements governing reporting; security over food coupons; types of services allowed or unallowed; eligibility; matching, level of effort; cost allocation; and claims for advances and reimbursements that are applicable to each of its major federal financial assistance program for the year ended December 31, 1995.

This report is intended for the information of the Assumption Parish Police Jury's management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Waguespack & Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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**INDEPENDENT AUDITOR'S REPORT ON ASSUMPTION PARISH POLICE JURY'S
COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

In connection with our audit of the general-purpose financial statements of Assumption Parish Police Jury, and with our consideration of Assumption Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort; cost allocation; claims for advances and reimbursements; and reporting requirements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Assumption Parish Police Jury's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Assumption Parish Police Jury had not complied, in all material respects, with those requirements.

This report is intended for the information of management, applicable Federal agencies, other governmental agencies from whom financial assistance was received, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Waguespack & Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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

Assumption Parish Police Jury
Napolconville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996.

We have 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-unit financial statements are free of material misstatement.

The management of Assumption Parish Police Jury 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 controls 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 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 our audit of the general-purpose financial statements Assumption Parish Police Jury, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 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.

REPORTABLE CONDITIONS

INCOMPATIBLE RESPONSIBILITIES

1. Persons who are responsible for preparing checks and doing the bookkeeping are also authorized to sign checks.
2. Signed checks, which should be mailed by the Secretary-Treasurer's office, are returned to the bookkeeping department after being signed.
3. The bank accounts are reconciled by the same persons responsible for bookkeeping and check preparation.
4. Persons who are responsible for recording investment transactions and maintaining the general accounting records are allowed access to or possession of the investment securities.

EXPENDITURES AND PAYROLL

5. Requisitions are not reviewed for unencumbered budgetary appropriation before approval.
6. The receiving function is not separate and apart from the purchasing, bookkeeping, or the storage functions.
7. Goods are not always compared to the purchase order before acceptance of delivery.
8. Prenumbered and controlled receiving reports are not used.
9. Payroll checks are distributed to the employees by the supervisors who are also responsible for approval of time reports.

A material weakness is a reportable condition in which the design or operation of 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 with 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 conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted one through nine reportable conditions described above as material weaknesses. These conditions were considered in determining the nature, timing and extent of procedures used in auditing the general-purpose financial statements for the year ended December 31, 1995.

This report is intended for the information of the Assumption Parish Police Jury's management and the Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Wagnespach + Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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**INDEPENDENT AUDITOR'S REPORT ON ASSUMPTION PARISH
POLICE JURY'S INTERNAL CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996. We have also audited the compliance of Assumption Parish Police Jury with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 14, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State And Local Governments; and the Louisiana Governmental Audit Guide. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and about whether Assumption Parish Police Jury complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of Assumption Parish Police Jury in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements of Assumption Parish Police Jury, and on the compliance of Assumption Parish Police Jury with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component-unit financial statements in a separate report dated June 14, 1996.

The management of Assumption Parish Police Jury 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, 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, and 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories.

- Receipts/Shipments
- Disbursements/Issues
- Storage/Security
- Financial Reporting

General Requirements:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

Specific Requirements:

- Types of services
- Eligibility
- Matching, level of effort
- Reporting
- Cost allocation
- Security over food coupons

Claims for Advances and Reimbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, Assumption Parish Police Jury expended 89% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the major federal financial assistance programs of Assumption Parish Police Jury, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. 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 Jury's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

SEPARATION OF DUTIES

Findings: Because of the staff size of the police jury, only two employees are involved in the accounting department with respect to the police jury's Office of Housing and Community Development.

Recommendation: Since the cost of an internal control system should not outweigh the benefits derived from it, we can not recommend that additional personnel be added, and have no recommendation to make in this area.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We consider the above condition to be a material weakness.

Our consideration of the internal control structure's policies and procedures used in administering federal financial assistance programs 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.

We also noted other matters involving the internal control structure and its operation that we have reported to management of Assumption Parish Police Jury in a separate letter dated June 14, 1996.

This report is intended solely for the use of management, all applicable Federal agencies, and those other governmental units from which financial assistance was received and should not be used for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

Wagnespach + Associates (APAC)

Belle Rose, Louisiana
June 14, 1996

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**REPORT OF SUPPLEMENTARY SCHEDULE OF
FEDERAL FINANCIAL ASSISTANCE**

Assumption Parish Police Jury
Napoleonville, Louisiana

We have audited the general-purpose financial statements of Assumption Parish Police Jury, Napoleonville, Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 14, 1996. These general-purpose financial statements are the responsibility of Assumption Parish Police Jury's management. 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Assumption Parish Police Jury taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements. For reasons stated in the third paragraph of our report on page 4, we do not express an opinion on the general-purpose financial statements presented therein. Similarly, we do not express an opinion on the Schedule of Federal Financial Assistance or Awards.

Waguespack & Associates (APAL)

Belle Rose, Louisiana
June 14, 1996

ASSUMPTION PARISH POLICE JURY
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 For the Year Ended December 31, 1995

Schedule 6

<u>Federal Grantor/Passthrough Grantor/Program Name</u>	<u>CFDA Number</u>	<u>Receipts/ Revenues</u>	<u>Issues/ Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through Louisiana Department of Health and Hospitals			
*Food Stamp Program	10.551	\$ 3,491,000	\$3,383,960
Food Stamp Administration	10.561	24,467	24,467
Passed through State of Louisiana			
Department of Agriculture: Temporary Emergency Food Administrative Reimbursement			
	10.550	3,001	3,001
Department of Health and Human Services:			
Medicaid	N/A	<u>896</u>	<u>850</u>
Total U.S. Department of Agriculture		<u>3,519,364</u>	<u>3,412,278</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Louisiana			
Department of Employment and Training: CSBG Program			
	93.569	66,007	66,007
Emergency CSBG Homeless Program	93.572	<u>6,778</u>	<u>6,778</u>
Total U.S. Development of Health and Human Services		<u>72,785</u>	<u>72,785</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State of Louisiana			
Section Eight Housing	14.857	206,305	200,372
Passed through State of Louisiana			
CDBG Program	14.228	7,865	7,865
*LCDBG/Disaster Recovery Program	14.228	<u>435,900</u>	<u>435,900</u>
Total U.S. Department of Housing and Urban Development		<u>650,070</u>	<u>644,137</u>

ASSUMPTION PARISH POLICE JURY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE- CONTINUED
For the Year Ended December 31, 1995

Schedule 6

<u>Federal Grantor/Passthrough Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Receipts/ Revenues</u>	<u>Issues/ Expenditures</u>
 <u>U.S. Department of Energy</u>			
Passed through State of Louisiana			
Office of Community Services:			
Weatherization Assistance	81.042	\$ 17,496	\$ 18,256
Energy Assistance Program	81.042	<u>58,005</u>	<u>58,725</u>
Total U.S. Department of Energy		<u>75,501</u>	<u>76,981</u>
 <u>U.S. Federal Emergency Management Agency</u>			
Passed through State of Louisiana			
Office of Emergency Preparedness	83.505	15,361	15,361
Passed through Emergency Food and Shelter National Board Program			
	83.523	<u>7,660</u>	<u>15,320</u>
Total U.S. Federal Emergency and Management Agency		<u>23,021</u>	<u>30,681</u>
 <u>U.S. Department of Transportation</u>			
Passed through State of Louisiana Department of Transportation and Development via Assumption Parish Police Jury to Assumption Parish Council on Aging			
	20.509	<u>55,644</u>	<u>55,644</u>
 TOTALS		 <u>\$ 4,396,385</u>	 <u>\$1,292,506</u>
 <u>Reconciliation to Statement B</u>			
Less: Food Stamp Program		<u>3,491,000</u>	
 TOTALS		 <u>\$ 905,385</u>	

*Major Program