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ASCENSION PARISH COUNCIL

GENERAL PURPOSE FINANCIAL REPORT

December 31, 1995

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ASCENSION PARISH COUNCIL

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INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We did not audit the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

Those statements represent 99% of both the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$2,565,501 and \$1,459,581 of Special Revenue Funds' assets and revenues, respectively, \$5,505,851 of general fixed assets and \$30,113 of general long-term debt as

of and for the year ended December 31, 1995. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based on the report of the other auditor.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (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 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 and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **ASCENSION PARISH COUNCIL** as of December 31, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above, present fairly, in all material respects, the financial position of each of the individual funds and account groups of the **ASCENSION PARISH COUNCIL**, at December 31, 1995, and the results of operations of such funds and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Ascension Parish Council
June 6, 1996

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In accordance with Governmental Auditing Standards, we have also issued reports dated June 6, 1996 on our consideration of the Ascension Parish Council's internal control structure and on its compliance with laws and regulations.


Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

ASCENSION PARISH COUNCIL
ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET

December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	\$ 41,137	\$ 2,673,731	\$ 258,465	\$ 2,930,288
Investments	-	8,787,118	3,596,441	8,995,755
Accounts receivable, net	852,333	5,064,821	199,125	1,752
Due from other governments	229,748	398,598	-	-
Due from other funds	167,700	1,602,151	81,667	304,142
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	4,340	42,723	-	-
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets	\$ 1,295,258	\$ 18,569,142	\$ 4,135,698	\$ 12,231,937
LIABILITIES				
Accounts payable and accrued liabilities	\$ 205,642	\$ 521,547	\$ -	\$ 201,119
Contracts payable	-	-	-	1,068,467
Contribution to retirement system	25,711	131,196	6,736	-
Due to other governments	57,815	12,781	-	-
Due to other funds	726,342	1,285,730	-	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Long-term payables	-	-	-	-
Claims reserve	-	-	-	-
Total liabilities	1,015,510	1,951,254	6,736	1,269,586
FUND EQUITY				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Customers	-	-	-	-
Federal grants	-	-	-	-
Retained earnings	-	-	-	-
Reserved - potential claims	-	-	-	-
Reserved - revenue bonds	-	-	-	-
Reserved - replacements	-	-	-	-
Unreserved	-	-	-	-
Fund balances	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	3,602,482	-
Designated-subsequent year expenditures	37,395	1,538,567	526,480	5,145,140
Undesignated	242,353	15,079,321	-	5,817,211
Total fund equity	279,748	16,617,888	4,128,962	10,962,351
Total liabilities and fund equity	\$ 1,295,258	\$ 18,569,142	\$ 4,135,698	\$ 12,231,937

Notes on Exhibit A-8 are an integral part of this statement.

Internal Service	General Fixed Assets	General Long-term Debt	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 241,970	\$ -	\$ -	\$ 6,145,591	\$ 10,436,824	\$ 16,582,415
1,061,276	-	-	22,440,590	9,260,947	31,701,537
248	-	-	6,118,279	16,736,883	22,855,162
-	-	-	628,346	207,505	835,851
-	-	-	2,155,660	162,813	2,318,473
-	-	-	-	454,546	454,546
-	-	-	-	7,948,295	7,948,295
272,793	-	-	47,063	303,190	350,253
-	29,681,858	-	272,793	2,551	275,344
-	-	4,128,962	29,681,858	10,806,925	40,488,783
-	-	-	4,128,962	-	4,128,962
-	-	18,881,095	18,881,095	23,295	18,904,390
\$ 1,576,287	\$ 29,681,858	\$ 23,010,057	\$ 90,500,237	\$ 56,343,774	\$ 146,844,011
\$ 9,950	\$ -	\$ -	\$ 938,258	\$ 5,808,418	\$ 6,746,676
-	-	-	1,068,467	-	1,068,467
-	-	-	163,643	-	163,643
-	-	-	70,596	-	70,596
-	-	-	2,012,072	306,401	2,318,473
-	-	-	-	643,785	643,785
-	-	-	-	51,075	51,075
-	-	23,010,057	23,010,057	1,285,826	1,285,826
423,290	-	-	423,290	514,791	23,524,848
433,240	-	23,010,057	27,686,383	8,610,296	36,296,679
-	29,681,858	-	29,681,858	3,232,880	32,914,738
-	-	-	-	55,715	55,715
-	-	-	-	221,500	221,500
1,143,047	-	-	1,143,047	-	1,143,047
-	-	-	-	21,136	21,136
-	-	-	-	6,914	6,914
-	-	-	-	38,473,108	38,473,108
-	-	-	-	6,085	6,085
-	-	-	-	730,092	730,092
-	-	-	3,602,482	-	3,602,482
-	-	-	7,247,582	14,400	7,261,982
-	-	-	21,138,885	4,971,648	26,110,533
1,143,047	29,681,858	-	62,813,854	47,733,478	110,547,332
\$ 1,576,287	\$ 29,681,858	\$ 23,010,057	\$ 90,500,237	\$ 56,343,774	\$ 146,844,011

ASCENSION PARISH COUNCIL

ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Taxes	\$ 856,476	\$ 17,986,599	\$ 199,355	\$ -
Licenses and permits	973,770	-	-	-
Intergovernmental	1,040,070	1,753,965	-	17,857
Charges for services	-	55,478	-	10,050
Fines and forfeitures	-	58,847	-	-
Miscellaneous	16,809	753,196	192,988	492,616
Total revenues	2,887,125	20,608,085	392,343	520,523
EXPENDITURES				
General government	2,741,056	318,366	6,736	-
Public safety	353,817	1,678,532	-	-
Public works	-	6,382,352	-	217,825
Health and welfare	298,562	1,546,448	10,400	-
Culture and recreation	26,646	2,027,582	-	-
Intergovernmental	-	40,606	-	-
Debt service	7,500	30,000	2,594,194	-
Capital projects	-	-	-	6,515,543
Total expenditures	3,427,581	12,023,886	2,611,330	6,733,368
Excess (deficiency) of revenues over expenditures	(540,456)	8,584,199	(2,218,987)	(6,212,845)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	60,000	100,000	715,525	7,100,000
Operating transfers in	1,355,150	4,659,287	3,110,884	3,959,611
Operating transfers out	(914,059)	(11,826,171)	(360,303)	(56,899)
Total other financing sources (uses)	501,091	(7,066,884)	3,466,106	11,002,712
Excess (deficiency) of revenues over expenditures and other sources (uses)	(39,365)	1,517,315	1,247,119	4,789,867
Fund balances at beginning of year	294,325	15,100,573	2,881,843	6,172,484
Residual equity transfer	24,788	-	-	-
Fund balances at end of year	\$ 279,748	\$ 16,617,888	\$ 4,128,962	\$ 10,962,351

Notes on Exhibit A-B are an integral part of this statement.

Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 19,042,430	\$ 4,304,173	\$ 23,346,603
973,770	-	973,770
2,811,892	1,638,730	4,450,622
65,528	3,440,273	3,505,801
58,847	794,972	853,819
1,455,609	249,953	1,705,562
<hr/> 24,408,076	<hr/> 10,428,101	<hr/> 34,836,177
3,066,158	3,489,366	6,555,524
2,032,349	5,871,615	7,903,964
6,600,177	-	6,600,177
1,855,410	-	1,855,410
2,054,228	24,908	2,079,136
40,606	-	40,606
2,631,694	-	2,631,694
6,515,543	-	6,515,543
<hr/> 24,796,165	<hr/> 9,385,889	<hr/> 34,182,054
(388,089)	1,042,212	654,123
7,975,525	-	7,975,525
13,084,932	72,500	13,157,432
(13,157,432)	-	(13,157,432)
<hr/> 7,903,025	<hr/> 72,500	<hr/> 7,975,525
7,514,936	1,114,712	8,629,648
24,449,225	4,632,301	29,081,526
24,788	(24,788)	-
<hr/> \$ 31,988,949	<hr/> \$ 5,722,225	<hr/> \$ 37,711,174

ASCENSION PARISH COUNCIL

GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CERTAIN CAPITAL PROJECTS FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES						
Taxes	\$ 848,000	\$ 856,476	\$ 8,476	\$ 17,657,260	\$ 17,986,599	\$ 329,339
Licenses and permits	1,003,800	973,770	(30,030)	-	-	-
Intergovernmental	1,022,050	1,040,070	18,020	1,831,892	1,753,965	(77,927)
Charges for services	-	-	-	52,000	55,478	3,478
Fines and forfeitures	-	-	-	52,000	58,847	6,847
Miscellaneous	16,500	16,809	309	787,004	753,196	(33,808)
Total revenues	2,890,350	2,887,125	(3,225)	20,380,156	20,608,085	227,929
EXPENDITURES						
General government	2,732,015	2,741,056	(9,041)	343,370	318,366	25,004
Public safety	355,800	353,817	1,983	1,688,153	1,678,532	9,621
Public works	-	-	-	6,797,810	6,382,352	415,458
Health and welfare	380,550	298,562	81,988	1,688,470	1,546,448	142,022
Culture and recreation	27,300	26,646	654	2,543,608	2,027,582	516,026
Intergovernmental	-	-	-	46,000	40,606	5,394
Debt service	-	7,500	(7,500)	-	30,000	(30,000)
Capital projects	-	-	-	-	-	-
Total expenditures	3,495,665	3,427,581	68,084	13,107,411	12,023,886	1,083,525
Excess (deficiency) of revenues over expenditures	(605,315)	(540,456)	64,859	7,272,745	8,584,199	1,311,454
OTHER FINANCING SOURCES (USES)						
Proceeds from long-term debt	-	60,000	60,000	-	100,000	100,000
Operating transfers in	1,355,150	1,355,150	-	4,653,517	4,659,287	5,770
Operating transfers out	(926,205)	(914,059)	12,146	(11,725,550)	(11,826,171)	(100,621)
Total other financing sources (uses)	428,945	501,091	72,146	(7,072,033)	(7,066,884)	5,149
Excess (deficiency) of revenues over expenditures and other sources (uses)	(176,370)	(39,365)	137,005	200,712	1,517,315	1,316,603
Fund balances at beginning of year	294,325	294,325	-	15,100,573	15,100,573	-
Residual equity transfer from Criminal Court Fund	24,788	24,788	-	-	-	-
Fund balances at end of year	\$ 142,743	\$ 279,748	\$ 137,055	\$ 15,301,285	\$ 16,617,888	\$ 1,316,603

Notes on Exhibit A-8 are an integral part of this statement.

Debt Service			Capital Projects		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 198,000	\$ 199,355	\$ 1,355	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	17,857	17,857
-	-	-	9,700	10,050	350
-	-	-	-	-	-
198,600	192,988	(5,612)	536,120	492,616	(43,504)
396,600	392,343	(4,257)	545,820	520,523	(25,297)
7,225	6,736	489	-	-	-
-	-	-	-	-	-
10,400	10,400	-	275,300	217,825	57,475
-	-	-	-	-	-
-	-	-	-	-	-
2,594,590	2,594,194	396	-	-	-
-	-	-	7,589,030	6,515,543	1,073,487
2,612,215	2,611,330	885	7,864,330	6,733,368	1,130,962
(2,215,615)	(2,218,987)	(3,372)	(7,318,510)	(6,212,845)	1,105,665
715,525	715,525	-	7,100,000	7,100,000	-
3,110,950	3,110,884	(66)	3,882,000	3,959,611	77,611
(535,000)	(360,303)	174,697	(56,562)	(56,899)	(337)
3,291,475	3,466,106	174,631	10,925,438	11,002,712	77,274
1,075,860	1,247,119	171,259	3,606,928	4,789,867	1,182,938
2,881,843	2,881,843	-	6,172,310	6,172,484	174
-	-	-	-	-	-
\$ 3,957,703	\$ 4,128,962	\$ 171,259	\$ 9,779,238	\$ 10,962,351	\$ 1,183,112

ASCENSION PARISH COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

For the year ended December 31, 1995

	Internal Service	Component Units	Totals (Memorandum Only) 1995
OPERATING REVENUES			
Charges for services	\$ -	\$ 243,460	\$ 243,460
Patient revenue, net	-	42,560,686	42,560,686
Insurance premiums	621,590	-	621,590
Interest, net	69,018	-	69,018
Miscellaneous	-	106,764	106,764
Total operating revenues	690,608	42,910,910	43,601,518
OPERATING EXPENSES			
Cost of water	-	103,662	103,662
Depreciation	-	744,074	744,074
Maintenance	-	34,226	34,226
Professional services	51,002	9,511	60,513
Management fees	-	45,276	45,276
Bad debts	-	54,684	54,684
Insurance premiums	243,844	-	243,844
Insurance claims	408,067	-	408,067
Miscellaneous	-	14,573	14,573
Hospitals	-	35,417,750	35,417,750
Total operating expenses	702,913	36,423,756	37,126,669
Operating income	(12,305)	6,487,154	6,474,849
NONOPERATING REVENUES (EXPENSES)			
Taxes	-	590,885	590,885
Assessments	-	36,715	36,715
Interest, net	-	695,012	695,012
Grants	-	75,000	75,000
Miscellaneous	-	603	603
Other	-	5,500	5,500
Debt service	-	(5,789)	(5,789)
Total nonoperating revenues (expenses)	-	1,397,926	1,397,926
Net income (loss)	(12,305)	7,885,080	7,872,775
Retained earnings at beginning of year	1,155,352	30,616,078	31,771,430
Retained earnings at end of year	\$ 1,143,047	\$ 38,501,158	\$ 39,644,205

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED STATEMENT OF CASH FLOWS

For the year ended December 31, 1995

	Internal Service	Component Units	Totals 1995
CASH FLOW FROM OPERATING ACTIVITIES			
Net income	\$ (12,305)	\$ 7,885,080	\$ 7,872,775
Adjustments to net income:			
Depreciation	-	744,074	744,074
Loss on disposition of assets	-	15,688	15,688
Provision for bad debts	-	1,429,340	1,429,340
Change in operating assets and liabilities:			
Accounts receivable	741	(1,434,748)	(1,434,007)
Prepaid insurance	(105,775)	(242)	(106,017)
Assessments receivable and related interest	-	37,734	37,734
Other assets	-	105,253	105,253
Inventory	-	(12,351)	(12,351)
Accounts payable and accrued liabilities	(70,583)	1,032,546	961,963
Due to other funds	(310)	(1,445)	(1,755)
Claims reserve	183,290	-	183,290
Payables from restricted assets	-	672	672
Bond interest payable	-	(1,347)	(1,347)
Deferred revenues	-	(36,715)	(36,715)
Net cash provided by (used by) operating activities	<u>(4,942)</u>	<u>9,763,539</u>	<u>9,758,597</u>
CASH FLOW FROM INVESTING ACTIVITIES			
(Increase) decrease in investments	<u>191,007</u>	<u>(4,267,547)</u>	<u>(4,076,540)</u>
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES			
Sewerage certificates retired	<u>-</u>	<u>(36,835)</u>	<u>(36,835)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(232,512)	(232,512)
Payment on long term debt	-	(837,333)	(837,333)
Cash from sale of capital assets	-	13,000	13,000
Capital contributed by customer	-	2,415	2,415
Net cash used for capital and related financing activities	<u>-</u>	<u>(1,054,430)</u>	<u>(1,054,430)</u>
Increase in cash	186,065	4,404,727	4,590,792
CASH			
Beginning of period	<u>55,905</u>	<u>1,238,280</u>	<u>1,294,185</u>
End of period	<u>\$ 241,970</u>	<u>\$ 5,643,007</u>	<u>\$ 5,884,977</u>

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

ALL DISCRETELY PRESENTED COMPONENT UNITS COMBINING BALANCE SHEET

December 31, 1995

	District Attorney	Sheriff(3)	Clerk of Court(3)	Assessor (1)	Parish Court(3)	Indigent Defender Board (1)
ASSETS						
Cash and cash equivalents	\$ 65,576	\$ 3,661,973	\$ 531,766	\$ 450,739	\$ 44,012	\$ 40,886
Investments	93,133	-	1,350,000	-	-	-
Accounts receivable, net	1,694	197,796	77,287	13,148	3,424	-
Due from other governments	76,641	-	-	52,866	22,405	31,854
Due from other funds	-	-	153,183	-	-	-
Inventory	-	6,085	-	-	-	-
Restricted assets	-	778,385	-	-	-	-
Other assets	134	-	-	-	-	-
Prepaid insurance	-	-	-	-	-	-
Fixed assets	191,972	2,475,955	385,672	84,314	29,809	-
Amount to be provided for retire- ment of compensated absences	-	-	23,295	-	-	-
Total assets	\$ 429,150	\$ 7,120,194	\$ 2,521,203	\$ 601,067	\$ 99,650	\$ 72,740
LIABILITIES						
Accounts payable and accrued liabilities	\$ 96,458	\$ 106,428	\$ 17,224	\$ 14,306	\$ 596	\$ 6,610
Due to other funds	-	-	153,183	-	-	-
Due to taxing bodies	-	643,785	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-
Unsettled deposits	-	-	1,285,826	-	-	-
Long-term payables	-	158,323	23,295	-	-	-
Total liabilities	96,458	908,536	1,479,528	14,306	596	6,610
FUND BALANCE						
Investment in general fixed assets	191,972	2,475,955	385,672	84,314	29,809	-
Contributed capital	-	-	-	-	-	-
Customers	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-
Retained earnings	-	-	-	-	-	-
Reserved - revenue bonds	-	-	-	-	-	-
Reserved - replacements	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-
Fund balance	-	-	-	-	-	-
Reserved for inventory	-	6,085	-	-	-	-
Reserved for self-insurance	-	730,092	-	-	-	-
Designated-subsequent year expenditures	-	-	-	-	-	-
Undesignated	140,720	2,999,526	656,003	502,447	69,245	66,130
Total fund balances	332,692	6,211,658	1,041,675	586,761	99,054	66,130
Total liabilities and fund balances	\$ 429,150	\$ 7,120,194	\$ 2,521,203	\$ 601,067	\$ 99,650	\$ 72,740

- (1) For the year ended December 31, 1994
(2) For the year ended March 31, 1995
(3) For the year ended June 30, 1995
(4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

Criminal Court	Civic Center	Communication District	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks No. 2	Waterworks No. 4 (4)	Sewerage District No. 6	Totals
\$ -	\$ -	\$ 36,761	\$ 5,154,273	\$ 251,233	\$ 195,002	\$ 4,603	\$ -	\$ 10,436,824
54,159	5	459,795	3,305,195	3,968,967	-	-	29,693	9,260,947
-	3,860	31,632	15,585,008	788,415	17,568	10,666	6,385	16,736,883
23,739	-	-	-	-	-	-	-	207,505
-	-	-	-	-	-	-	9,630	162,813
-	-	-	341,949	106,512	-	-	-	454,546
-	-	-	7,094,133	-	11,801	30,347	33,629	7,948,295
-	-	-	233,092	68,604	-	1,360	-	303,190
-	-	-	-	-	1,070	1,481	-	2,551
-	-	65,158	6,185,467	849,179	213,336	75,367	250,696	10,806,925
-	-	-	-	-	-	-	-	23,295
\$ 77,898	\$ 3,865	\$ 593,346	\$ 37,899,117	\$ 6,032,910	\$ 438,777	\$ 123,824	\$ 330,033	\$ 56,343,774
\$ 29,164	\$ 1,774	\$ 1,145	\$ 5,380,625	\$ 128,009	\$ 9,229	\$ 7,919	\$ 8,931	\$ 5,808,418
24,788	1,103	-	-	-	-	-	127,327	306,401
-	-	-	-	-	-	-	-	643,785
-	-	-	-	-	10,044	2,990	38,041	51,075
-	-	-	-	-	-	-	-	1,285,826
-	-	-	-	222,339	-	74,000	36,834	514,791
53,952	2,877	1,145	5,380,625	350,348	19,273	84,909	211,133	8,610,296
-	-	65,158	-	-	-	-	-	3,232,880
-	-	-	-	-	35,685	20,030	-	55,715
-	-	-	-	-	175,500	46,000	-	221,500
-	-	-	-	-	-	21,136	-	21,136
-	-	-	-	-	-	6,914	-	6,914
-	-	-	32,518,492	5,682,562	208,319	(55,165)	118,900	38,473,108
-	-	-	-	-	-	-	-	6,085
-	-	-	-	-	-	-	-	730,092
13,300	1,100	-	-	-	-	-	-	14,400
10,646	(112)	527,043	-	-	-	-	-	4,971,648
23,946	988	592,201	32,518,492	5,682,562	419,504	38,915	118,900	47,733,478
\$ 77,898	\$ 3,865	\$ 593,346	\$ 37,899,117	\$ 6,032,910	\$ 438,777	\$ 123,824	\$ 330,033	\$ 56,343,774

ASCENSION PARISH COUNCIL

ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE COMPONENT UNITS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	District Attorney	Sheriff(3)	Clerk of Court (3)	Assessor (1)	Parish Court(3)
REVENUES					
Taxes	\$ -	\$ 4,304,173	\$ -	\$ -	\$ -
Intergovernmental	450,012	578,834	-	604,884	-
Charges for services	411,216	1,607,667	1,194,478	-	-
Fines and forfeitures	-	-	-	-	126,133
Miscellaneous	8,024	143,841	48,160	19,379	1,059
Total revenues	869,252	6,634,515	1,242,638	624,263	127,192
EXPENDITURES					
Other	-	-	-	-	-
General government	-	-	-	534,387	-
Judicial - Parish Court	-	-	-	-	95,069
Judicial - District Attorney	813,776	-	-	-	-
Judicial - Clerk of Court	-	-	1,239,973	-	-
Sheriff	-	5,871,615	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	813,776	5,871,615	1,239,973	534,387	95,069
Excess (deficiency) of revenues over expenditures	55,476	762,900	2,665	89,876	32,123
OTHER FINANCING SOURCES (USES)					
Operating transfer in					
General Fund	-	-	-	-	-
Recreation Fund	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	55,476	762,900	2,665	89,876	32,123
Fund balances at beginning of year (restated)	85,244	2,972,803	653,338	412,571	37,122
Residual equity transfer to General Fund	-	-	-	-	-
Fund balances at end of year	\$ 140,720	\$ 3,735,703	\$ 656,003	\$ 502,447	\$ 69,245

- (1) For the year ended December 31, 1994
(2) For the year ended March 31, 1995
(3) For the year ended June 30, 1995
(4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

Indigent Defender Board (1)	Criminal Court	Civic Center	Communication District	Totals
\$ -	\$ -	\$ -	\$ -	\$ 4,304,173
-	-	5,000	-	1,638,730
-	-	11,545	215,367	3,440,273
317,729	351,110	-	-	794,972
-	9,015	249	20,226	249,953
317,729	360,125	16,794	235,593	10,428,101
-	-	-	156,613	156,613
269,816	379,732	-	-	1,183,935
-	-	-	-	95,069
-	-	-	-	813,776
-	-	-	-	1,239,973
-	-	-	-	5,871,615
-	-	24,908	-	24,908
269,816	379,732	24,908	156,613	9,385,889
47,913	(19,607)	(8,114)	78,980	1,042,212
-	67,500	-	-	67,500
-	-	5,000	-	5,000
-	67,500	5,000	-	72,500
47,913	47,893	(3,114)	78,980	1,114,712
18,217	841	4,102	448,063	4,632,301
-	(24,788)	-	-	(24,788)
\$ 66,130	\$ 23,946	\$ 988	\$ 527,043	\$ 5,722,225

ASCENSION PARISH COUNCIL
ALL DISCRETELY PRESENTED PROPRIETARY FUND TYPE COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS

For the year ended December 31, 1995

	East Ascension Hospital (2)	Vest Ascension Hospital (4)	Waterworks No. 2	Waterworks No. 4 (4)	Sewerage District No. 6	Totals
OPERATING REVENUES						
Charges for services	\$ -	\$ -	\$ 122,483	\$ 89,492	\$ 31,485	\$ 243,460
Patient revenue, net	39,351,297	3,209,389	-	-	-	42,560,686
Miscellaneous	106,764	-	-	-	-	106,764
Total operating revenues	39,458,061	3,209,389	122,483	89,492	31,485	42,910,910
OPERATING EXPENSES						
Cost of water	-	-	50,101	53,561	-	103,662
Depreciation	587,890	124,114	7,410	3,859	20,801	744,074
Maintenance	-	-	12,488	3,591	18,147	34,226
Professional services	-	-	6,294	3,217	-	9,511
Management fees	-	-	32,105	13,171	-	45,276
Bad debts	-	-	1,005	986	52,693	54,684
Miscellaneous	-	-	6,391	6,375	1,807	14,573
Hospitals	32,100,699	3,317,051	-	-	-	35,417,750
Total operating expenses	32,688,589	3,441,165	115,794	84,760	93,448	36,423,756
Operating income	6,769,472	(231,776)	6,689	4,732	(61,963)	6,487,154
NONOPERATING REVENUES (EXPENSES)						
Taxes	8,940	581,945	-	-	-	590,885
Assessments	-	-	-	-	36,715	36,715
Interest	523,592	168,467	3,744	(3,863)	3,072	695,012
Grants	-	75,000	-	-	-	75,000
Miscellaneous	-	-	79	1,151	(627)	603
Other	-	-	-	-	5,500	5,500
Debt service	-	-	-	-	(5,789)	(5,789)
Total nonoperating revenues (expenses)	532,532	825,412	3,823	(2,712)	38,871	1,397,926
Net income transferred to retained earnings	7,302,004	593,636	10,512	2,020	(23,092)	7,885,080
Retained earnings at beginning of year	25,216,488	5,088,926	197,807	(29,135)	141,992	30,616,078
Retained earnings at end of year	\$ 32,518,492	\$ 5,682,562	\$ 208,319	\$ (27,115)	\$ 118,900	\$ 38,501,158

(1) For the year ended December 31, 1994
(2) For the year ended March 31, 1995
(3) For the year ended June 30, 1995
(4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

STATEMENT PRESENTATION

The Ascension Parish Council (the Council) is the governing authority for Ascension Parish (the Parish) and is a political subdivision of the State of Louisiana. The Council, under the provisions of the Ascension Parish Home Rule Charter, which was effective January 1, 1994, enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, public safety, and health services.

The accompanying financial statements conform, except where otherwise noted, to generally accepted accounting principles (GAAP) applicable to government units.

REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Ascension Parish Council), (2) organizations for which the primary government is financially accountable, and (3) 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, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the Parish of Ascension for financial reporting purposes. The basic criteria are as follows:

- o Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
- o Whether the Parish governing authority (Ascension Parish Council and/or Parish President) appoints a majority of board members of the potential component unit.
- o Fiscal interdependency between the Parish and the potential component unit.
- o Imposition of will by the Parish on the potential component unit.
- o Financial benefit/burden relationship between the Parish and the potential component unit.

Based on the previous criteria, Ascension Parish management has included the following component units in the financial reporting entity.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units

The following component units are reported as part of the primary government in the General Purpose Financial Statements of the Parish of Ascension.

East and West Ascension Drainage Districts No. 1

The East and West Ascension Drainage Districts provide maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes. The fiscal year for the Districts is the calendar year.

Health Unit

The Health Unit operates the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing. The fiscal year for the Health Unit is the calendar year.

Mental Health Center

The Mental Health Center provides that portion of the operations of the Parish mental health center not provided by the Department of Health and Human Resources, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing. The fiscal year for the Center is the calendar year.

Fire Protection District No. 2

The Fire Protection District No. 2 offers maintenance and operation of a fire protection system consisting of 8 fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided primarily by appropriations of sales and use tax funds which are distributed among the service units. The fiscal year for the District is the calendar year.

Recreation Commission

The Recreation Commission provides recreational activities for the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax. The fiscal year for the Commission is the calendar year.

Tourist Center

The Center provides information on local tourism. The Tourist Center collects sales taxes on hotels and motels. The fiscal year for the Center is the calendar year.

Ascension Parish Library

The Library provides citizens of the Parish access to library materials, books, magazines, records, and films. It is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The fiscal year for the Library is the calendar year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Discrete Component Units

The majority of funding for the following state constitutionally defined parish officials is included in the Parish general fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish General Purpose Financial Report.

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 1995)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 1994)

The following agencies are also reported in the component units columns of the General Purpose Financial Statements:

Ascension Parish Sheriff

The Sheriff is an elected official as provided for in the State Constitution. The Sheriff of Ascension Parish is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Prison). The Sheriff's financial statements for the year ended June 30, 1995, are included in this report.

Ascension Parish Clerk of Court

The Ascension Parish Clerk of Court is a legally separate parish entity established by the state constitution. The Parish governing authority (Ascension Parish Council) is required by statute to fund certain equipment, facilities, and binding of permanent records in the office of the Clerk of Court. The Clerk's office provides its own operating budget funds from fees and charges. The Clerk of Court's financial statements for the year ended June 30, 1995, are presented in this report.

Ascension Parish Assessor

The Parish Assessor is an elected official provided for by the Louisiana State Constitution. The Assessor is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in the sense that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 1994, are presented in this report.

Ascension Parish Communication District

The Communication District is a legally separate entity. The Parish appoints all members to the District's Board of Commissioners. The District's financial statements for the year ended December 31, 1995, are presented in this report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Parish Court for the Parish of Ascension Judicial Expense Fund

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. The Parish Court's financial statements for the year ended June 30, 1995, are presented in this report.

Sewerage District No. 6 of Ascension Parish

The Sewerage District is a legally separate entity. The Parish provides funding to the district as well as approves its budget, and approves or modifies its rates. Additionally, while not legally obligated for funding the District's long-term debt, the Parish has assumed responsibility for serving the debt issued by the District.

Related Organizations

The following entities were established pursuant to state statutes for various public purposes within Ascension Parish. The Council appoints the board members of each respective agency. Each agency is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 1995
West Ascension Hospital Service District	August 31, 1995
Ascension Parish Water Works District No. 2	December 31, 1995
Ascension Parish Water Works District No. 4	August 31, 1995

Complete financial statements of the Parish component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P. O. Box 94937, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney
P. O. Box 279
Napoleonville, LA 70390

Ascension Parish Sheriff
P. O. Box 268
Donaldsonville, LA 70346

Ascension Parish Clerk of Court
P. O. 192
Donaldsonville, LA 70346

Ascension Parish Assessor
P. O. Box 544
Donaldsonville, LA 70346

Ascension Parish Court
P. O. Box 1910
Gonzales, LA 70737

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Twenty-Third Judicial District Indigent Defender
828 South Irma Blvd.
Gonzales, LA 70737

Ascension Parish Communication District
P. O. Box 1000
Gonzales, LA 70707

East Ascension Hospital Service District
615 East Worth R.
Gonzales, LA 70737

West Ascension Hospital Service District
P. O. Box 186
Donaldsonville, LA 70346

Ascension Parish Water Works District No. 2
P. O. Box 6
White Castle, LA 70788

Ascension Parish Water Works District No. 4
P. O. Box 6
White Castle, LA 70788

FUND ACCOUNTING

The accounts of the Council 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 comprise its assets, liabilities, equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds and account groups of the primary government presented in the financial statements are described as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Parish are financed. The acquisition, use, and balances of expendable financial resources and related liabilities of the Parish are accounted for through governmental funds. Measurement is focused upon determining changes in financial position, rather than net income. The following are the governmental fund types of the Parish:

General Fund - The general fund is the general operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Additionally, the general fund of each component unit is reported as a special revenue fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (CONTINUED)

Debt Service Funds - 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.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Fund Types

Enterprise Funds - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

The proprietary fund type consists of a partial self-insurance program as an internal service fund.

Account Groups

Account groups are used to establish accounting control and accountability for the Parish's fixed assets and general long-term debt. The following are the account groups of the Parish:

General Fixed Assets Account Group - This group of accounts represents a summary of the fixed assets of the Parish. Capital expenditures are recorded as expenditures in the governmental fund types at the time of purchase and are subsequently recorded, at cost, for control purposes, in the general fixed assets account group.

In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

General Long-Term Debt Account Group - This group of accounts represents a summary of the long-term debt of the Parish.

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.

Governmental funds are accounted for using the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

The modified accrual basis of accounting as applied to the major sources of revenue is as follows:

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 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.

Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time.

Federal and state aid and grants are recorded as revenue when the Parish is entitled to the funds, generally corresponding to when grant related costs are incurred by the Parish.

Interest income on investments is recorded when investments mature and income is received.

Proprietary funds are accounted for using the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable and expenses are recognized in the period incurred, if measurable.

BUDGET POLICY AND BUDGETARY ACCOUNTING

The Home Rule Charter for the Parish outlines procedures for adopting a budget for funds of the primary government.

1. No later than seventy five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.
4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)

The budgets are to be prepared consistent with the accounting method used for the applicable fund. At the end of each fiscal year, unexpended appropriations automatically lapse.

The portion of unreserved fund balance of individual funds designated for subsequent year's expenditures represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

Budget amounts for the Library Capital Project Fund were not prepared for 1995. Accordingly, that fund has been excluded from the combined statement of revenues, expenditures and changes in fund balances - budget (GAAP basis) and actual (Exhibit C) for the year ended December 31, 1995.

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government includes the payroll cash account, HUD Section 8 cash account, cash for building permits, cash for Sales and use Tax District 2 and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts was to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Council's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1245 and 33:2955 which include, but are not limited to, United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, and certificates of deposit and U.S. government securities with original maturities of three months or less. Cash equivalent policies of the Parish's discrete component units can be found in the individual component unit audit reports.

Investments, which include time certificates of deposit and U.S. government securities with original maturities in excess of three months, are stated at the lower of cost or market.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

INVENTORIES

In the primary government's governmental fund types, inventories of supplies are recorded as expenditures at the time of purchase.

BAD DEBTS

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible.

FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) of the primary government are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets have been valued at cost.

Fixed assets consisting of improvements (other than buildings), such as roads, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Parish. Therefore, the purpose of stewardship for such capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

LONG-TERM DEBT

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

Sales tax revenue bonds are secured by sales tax revenues. Payment of such debt is provided by sales tax revenue transferred to the appropriate debt service fund.

General obligation bonds are repaid from property taxes. These property taxes are shown as revenues in each general obligation bond debt service fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RESERVES AND DESIGNATIONS OF EQUITY

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. However, some designations have been legally authorized, such as the following: (a) "Designated for construction contracts" are for those portions of incomplete projects that are to be appropriations in the following year, (b) "Designated for subsequent years' expenditures" is that portion of fund balance which has been earmarked to fund the following years' budgets, and (c) other designations are made for specific indicated purposes included in the title.

TRANSFERS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts.

VACATION AND SICK LEAVE

Employees of the primary government accrue twelve days of sick leave per year and ten to fifteen days of vacation leave per year depending on length of service. Sick leave may be accumulated up to sixty days, while vacation leave may not exceed thirty days at any one time. Upon resignation or retirement, unused accumulated vacation leave is paid to the employee at the employee's current rate of pay. Upon death, unused vacation leave of up to thirty days is paid to the employee's heirs. Unused sick leave lapses. Details of the compensated absences liability for the Parish's discrete component units can be found in the separately issued financial statements of each component unit.

INSURANCE

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$30,000 per occurrence, not to exceed \$95,000 in the aggregate. The Ascension Council is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Ascension Parish Council. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Ascension Parish Council utilizes an internal service fund to account for the transactions related to these self-insurance programs.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The Council maintains a consolidated cash management pool that is available for use by all funds except the Sales and Use Tax District No. 2 special revenue and debt service funds. Each fund type's portion of the consolidated cash pool and the account balance of each fund type with a separate bank account are displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

Deposits

At December 31, 1995, the carrying amount of the Council's deposits was \$2,543,607 and the bank balance was \$3,491,654. The bank balance was secured by federal depository insurance and collateral held by the Council's independent third party agent in the Council's name.

Certificates of deposit with an original maturity of 90 days or more totalling \$400,000 are classified on the combined balance sheet as "Investments".

The Council's bank balance of deposits at December 31, 1995, is categorized above in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the Council or its agent in the Council's name.

Investments

The Council's investments are insured, registered or held in safekeeping by the Council's agent in the Council's name. At December 31, 1995, the investments are comprised of:

	<u>Cost</u>	<u>Fair Market Value</u>
U. S. Treasury Bills	\$ 17,532,089	\$ 17,813,499
U. S. Treasury Notes	7,009,756	7,082,005
Federal Home Loan Bank Note	<u>1,498,218</u>	<u>1,539,360</u>
	<u>\$ 26,040,063</u>	<u>\$ 26,434,864</u>

Cash, Cash Equivalents and Investments Summary

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" for the Primary Government on the combined balance sheet.

Cash and cash equivalents:	
Deposits	\$ 2,143,607
Cash on hand	2,511
Investments	<u>3,999,473</u>
Sub-total cash and cash equivalents	<u>6,145,591</u>
Investments:	
Deposits	400,000
Investments	<u>22,040,590</u>
Sub-total investments	<u>22,440,590</u>
Total	<u>\$ 28,586,181</u>

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 1995, were as follows:

Primary Government	
Ad valorem taxes	\$ 4,818,646
Sales and use taxes	1,066,304
Other	<u>233,329</u>
Total primary government	6,118,279
Component Units	
Third-party payors	11,102,628
Patient accounts receivable	5,745,179
Fees, charges, and commissions	125,407
Sales and use tax	97,638
Water fees	28,016
Ad valorem	7,332
Other	<u>238,532</u>
Subtotal	<u>23,463,011</u>
Less allowance for doubtful accounts	<u>607,849</u>
Total	<u>\$ 22,855,162</u>

Due from other governments at December 31, 1995, consists of the following:

Primary Government	
State of Louisiana	
State Revenue Sharing	\$ 468,452
Severance tax	48,998
Department of Health & Hospitals	4,387
Beer tax	17,225
Emergency Preparedness	7,356
Video Poker	55,410
Substance Abuse	9,749
Community Service	<u>6,769</u>
Total primary government	628,346
Component Units	
State revenue sharing	52,866
Department of Social Services	38,939
Fines and forfeitures	95,075
Other	<u>20,625</u>
Total	<u>\$ 835,851</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS
(CONTINUED)**

Food Stamp Program

The Food Stamp Program is operated by the Council under an agreement with the State of Louisiana Department of Social Services. Under this program, the Council 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	\$ 2,127,613
Received	7,420,065
Issued	<u>(7,575,091)</u>
 Balance at December 31, 1995	 <u>\$ 1,972,587</u>

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 1995, taxes of \$4,825,466 were levied on property by the primary government with assessed valuations totaling \$350,501,730 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	2.86
East Ascension Drainage	5.03
West Ascension Drainage	5.35
Lighting Districts	1.00 - 5.21
Health Unit	2.00
Mental Health Unit	.50
Library Maintenance	4.22
Library Sinking Fund	.70
Council on Aging	1.50

Information concerning ad valorem taxes for the Parish discretely presented component units can be found in the separately issued financial statements of each component unit.

NOTE 5 - RESTRICTED ASSETS

Restricted assets of the discretely presented component units at December 31, 1995, were as follows:

Cash and cash equivalents	\$ 816,281
Investments	7,094,133
Due from operating accounts	4,252
Assessments and accrued interest receivable	<u>78,517</u>
Subtotal	<u>7,993,183</u>
Less allowance for doubtful accounts	<u>(44,888)</u>
Total	<u>\$ 7,948,295</u>

NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the primary government for the year ended December 31, 1995, is as follows:

	<u>Beginning of Year</u>	<u>Net Additions</u>	<u>End of Year</u>
Land and buildings	\$ 17,198,392	\$ 906,017	\$ 18,104,409
Vehicles	2,631,216	775,923	3,407,139
Field equipment	4,322,392	(124,616)	4,197,776
Office equipment	1,892,974	134,250	2,027,224
Library materials	1,711,724	233,586	1,945,310
	<u>\$ 27,756,698</u>	<u>\$ 1,925,160</u>	<u>\$ 29,681,858</u>

A summary of changes in fixed assets for component units is as follows:

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
District Attorney			
Office equipment	\$ 177,265	\$ 14,707	\$ 191,972
Ascension Parish Sheriff			
Office equipment	2,380,156	95,799	2,475,955
Ascension Parish Clerk of Court			
Building improvements	148,729	-	148,729
Vehicles	18,350	-	18,350
Office equipment	200,320	18,273	218,593
Ascension Parish Assessor			
Vehicles	41,460	5,583	47,043
Office equipment	37,191	80	37,271
Ascension Parish Court			
Office equipment	28,567	1,242	29,809
East Ascension Hospital Service District			
Land and building	8,295,655	13,794	8,309,449
Equipment	4,784,083	158,723	4,942,806
Vehicles	27,345	-	27,345
West Ascension Hospital Service District			
Land and buildings	1,485,382	2,271	1,487,653
Equipment	834,476	(66,967)	767,509
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water system	366,429	2,143	368,572
Ascension Parish Water Works District 4			
Water system	154,230	306	154,536
Sewerage District No.6			
Sewer system	416,039	-	416,039
Ascension Parish Communication District			
Building Improvements	45,040	-	45,040
Equipment	5,973	14,145	20,118
	<u>\$ 19,479,947</u>	<u>\$ 260,099</u>	19,740,046
Less accumulated depreciation			
East Ascension Hospital Service District			(7,094,133)
West Ascension Hospital Service District			(1,439,240)
Ascension Parish Water Works District 2			(155,236)
Ascension Parish Water Works District 4			(79,169)
Sewerage District No.6			(165,343)
			<u>\$ 10,806,925</u>

NOTE 7 - LONG-TERM DEBT

DEBT OUTSTANDING - PRIMARY GOVERNMENT

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

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Public improvement	\$ 15,550,000	\$ 7,000,000	\$ 1,035,000	\$ 21,515,000
General obligation	550,000	800,000	170,000	1,180,000
Promissory notes	-	160,000	37,500	122,500
Accrued vacation leave	<u>161,458</u>	<u>31,099</u>	<u>-</u>	<u>192,557</u>
	<u>\$ 16,261,458</u>	<u>\$ 7,991,099</u>	<u>\$ 1,242,500</u>	<u>\$ 23,010,057</u>

Long-term debt obligations for the primary government at December 31, 1995, are comprised of the following individual issues:

Public Improvement Bonds

Sales and Use Tax

\$1,825,000 serial bonds dated September 1, 1987; due in annual installments of \$40,000 - \$190,000 through 2007; interest at 10% - 7.4%.	\$ 1,435,000
\$3,890,000 serial bonds dated September 1, 1989; due in annual installments of \$70,000 - \$555,000 through 2004; interest at 12% - 6.5%.	<u>1,300,000</u>
Total sales and use bonds	<u>2,735,000</u>

East Ascension Major Drainage Sales and Use Tax

\$5,000,000 Drainage serial bonds dated December 1, 1988; due in annual installments of \$110,000 - \$485,000 through 2008; interest at 12% - 7.2%.	4,065,000
\$1,110,000 Drainage serial bonds dated December 1, 1989; due in annual installments of \$25,000 - \$105,000 through 2009; interest at 12% - 6.9%.	930,000
\$5,000,000 Drainage serial bonds dated February 1, 1990; due in annual installments of \$110,000 - \$235,000 through 2009; interest at 12% - 7.25%.	4,195,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

East Ascension Major Drainage Sales and Use Tax (Continued)

\$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installments of \$65,000 - \$265,000 through 2011; interest at 12% - 6.9%	<u>2,590,000</u>
Total drainage sales and use tax bonds	<u>11,780,000</u>

Sales Tax District No. 2

\$7,000,000 serial bonds dated February 1, 1995; due in annual installments of \$490,000 - \$920,000 through 2005; interest at 9% - 5.6%.	<u>7,000,000</u>
Total public improvement bonds	<u>21,515,000</u>

General Obligation Bonds

\$2,200,000 Library District serial bonds dated July 1, 1977; due in annual installments of \$125,000 - \$195,000 through 1997; interest at 4.75% - 5.25%.	380,000
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Certificate of Indebtedness

\$800,000 Council on Aging Certificate of indebtedness; due in annual installments of \$70,000 - \$110,000 through 2004; interest at 6%.	<u>800,000</u>
Total general obligation debt	<u>1,180,000</u>

Promissory Notes

\$67,500 non-interest bearing note due in annual installments of \$7,500 through 2002.	52,500
\$70,000 non-interest bearing note due in annual installments of \$30,000 through 1997 and \$10,000 in 1998.	<u>70,000</u>
Total promissory notes	<u>122,500</u>

Accrued Vacation Leave

Total long-term debt	<u>\$ 23,010,057</u>
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NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1995, including interest payments of \$10,982,734 are as follows:

<u>Maturity</u>	<u>Public Improvement Bonds</u>	<u>General Obligation Bonds</u>	<u>Certificate of Indebtedness</u>	<u>Promissory Notes</u>
1996	\$ 3,072,475	\$ 200,094	\$ 115,900	\$ 37,500
1997	2,553,585	200,119	116,550	37,500
1998	2,564,028	-	116,900	17,500
1999	2,572,649	-	112,100	7,500
2000	2,592,931	-	112,150	7,500
2001- 2011	<u>18,887,554</u>	<u>-</u>	<u>460,700</u>	<u>15,000</u>
Totals	<u>\$ 32,243,222</u>	<u>\$ 400,213</u>	<u>\$ 1,034,300</u>	<u>\$ 122,500</u>

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates unmatured interest outstanding at December 31, 1995, and the amounts which can be presumed to be required in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

	<u>Amount to be Provided for General Long- Term Debt</u>	<u>Unmatured Interest Coupons</u>	<u>Total</u>
Public improvement bonds	\$ 17,678,000	\$ 10,728,221	\$ 28,406,221
General obligation bonds	164,638	20,213	184,851
Certificate of indebtedness	723,400	234,300	957,700
Promissory notes	122,500	-	122,500
Accrued vacation leave	<u>192,557</u>	<u>-</u>	<u>192,557</u>
Totals	<u>\$ 18,881,095</u>	<u>\$ 10,982,734</u>	<u>\$ 29,863,829</u>

Bond Restrictions

Parish Sales Tax Bonds

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1987, 1989, and 1995, proceeds of the 1.5% parish sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

A Public Improvement Sales Tax Bond - Series 1987, 1989 and 1995 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement Sales Tax Bond - Series 1987, 1989 and 1995 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$1,360,959 has been deposited therein for this requirement.

Drainage Sales Tax Bonds - Series 1995

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1988, 1990, 1991, and 1993, proceeds of the 1/2% drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991 and 1993 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991 and 1993 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$1,399,273 has been deposited therein for this requirement.

Certificate of Indebtedness - Series 1995

A Sinking Fund is used for the payment of principal and interest on indebtedness as they become due and payable. Monthly payments are equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Industrial Bond Issues

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds and Environmental Improvement Revenue Bonds issued under the authority of the Ascension Parish Council. Obligations of the industrial districts are payable solely from the income derived from the industrial districts and do not bear the full faith and credit of the Parish.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Long-Term Debt - Component Units

A summary of long-term debt obligations for the component units is as follows:

Ascension Parish Sheriff Compensated absences	\$ 158,323
Ascension Parish Clerk of Court Compensated absences	23,295
Ascension Parish Water Works District 4 Revenue bonds	74,000
Sewerage District No. 6 Sewerage certificate	<u>36,834</u>
	<u>\$ 292,452</u>

NOTE 8 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish has a one percent sales and use tax to be levied by the Council for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish.

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Council for 1995, as follows:

1. Amounts determined through the budget process required by the General Fund for basic services, and the Road and Bridge Fund for road construction and maintenance of roads.
2. 6.67 percent to be used for recreation and recreational facilities.
3. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance.

Parish Sales Tax - Primary Government

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the sales tax fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1989. See Note 7.

NOTE 8 - DEDICATED REVENUE (Continued)

Restricted Sales Tax

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement (Drainage) Bonds - Series ST 1989, 1990, 1991, and 1993. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series - 1995. See Note 7.

NOTE 9 - PENSION PLAN

Substantially all employees of the Council are members of the State Parochial Employees' Retirement System of Louisiana and participate in the social security system. Under both plans, contributions are based upon a prescribed percentage of compensation, and benefits are not guaranteed by the Council.

The employee and employer contribution rate for the parochial retirement system is 2% and 1%, respectively, of taxable wages for each eligible employee.

Social security contributions were approximately \$334,000 for 1995.

In addition, the State of Louisiana Statutes require a portion (approximately \$176,000) of the Parish's ad valorem tax revenue to be deducted for various retirement systems.

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 1995, were as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
Primary Government		
General Fund:		
East Ascension Drainage Major Fund	\$ 3,479	\$ -
Sewerage District No. 6	117,278	-
Criminal Court Fund	24,788	-
East Ascension Drainage Fund	4,696	-
Road and Bridge Fund	7,827	-
Section 8 Fund	9,632	-
Sales and Use Tax Fund	-	726,342

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Special Revenue Funds:		
Road and Bridge Fund:		
Sales and Use Tax Fund	\$ 175,000	\$ -
General Fund	-	7,827
East Ascension Drainage Fund:		
General Fund	-	4,696
East Ascension Drainage Major Fund	63,549	481,494
West Ascension Drainage Fund:		
Sales and Use Tax Fund	-	18,349
Road Lighting District:		
Sales and Use Tax Fund	-	13,399
Fire Protection District No. 2 Fund:		
Sales and Use Tax District No. 2 Fund	76,960	-
Recreation District Fund:		
Sales and Use Tax Fund	33,406	-
Sales and Use Tax Fund:		
General Fund	726,342	-
West Ascension Drainage Fund	18,349	-
Road Lighting District Fund	13,399	-
Road and Bridge Fund	-	175,000
Recreation District Fund	-	33,406
Civic Center Fund	1,103	-
Law Officer's Court Fund	4,860	-
Road Construction Fund	-	230,389
Council on Aging	7,270	-
Sewer District No. 7 Fund	419	-
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 2 Fund	-	76,960
Road Construction Fund	-	72,253
Sales and Use Tax District No. 2 Sinking Fund		81,667
Section 8 Fund:		
General Fund	-	9,632
East Ascension Drainage Major Fund:		
General Fund		3,479
East Ascension Drainage Fund	481,494	63,549
Law Officers Court Fund:		
Sales and Use Tax Fund	-	4,860
Council on Aging:		
Sales and Use Tax Fund	-	7,270
Ascension Parish Food Service Program		1,500
Darrow Community Center:		
Summer Food Fund	1,500	-
Debt Service Funds:		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	81,667	-
Capital Projects Funds:		
Road Construction Fund		
Sales and Use Tax Fund	230,389	-
Sales and Use Tax District No. 2 Fund	<u>72,253</u>	<u>-</u>
Total primary government	<u>\$ 2,155,660</u>	<u>\$ 2,012,072</u>

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Component Units		
Sewer District No. 7 Fund:		
Sales and Use Tax Fund	\$	\$ 419
Criminal Court Fund:		
General Fund	-	24,788
Civic Center Commission Fund:		
Sales and Use Tax Fund	-	1,103
Sewer District No. 6 Fund:		
General Fund	-	117,278
Total component units	-	143,588
Total reporting entity	\$ 2,155,660	\$ 2,155,660

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Various suits and claims arising in the ordinary course of operations are pending against the Council. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. These claims consist of environmental issues, improper maintenance of roads, contractual disputes and improper right of ways. It is the opinion of Parish management that the ultimate resolution of such litigation will not have a material effect on the financial position of the Parish.

The Ascension Parish Council receives Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of Parish management that the Parish's compliance with the terms of grants will result in negligible, if any, disallowed costs.

NOTE 12 - SELF INSURANCE

During 1990, the Council initiated a self-insured retention program (SIR) within the Internal Service Fund in order to deal with potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Council is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$200,000 per occurrence with an aggregate cap of \$1,000,000, and (b) liability (including automobile, general, products and property) with a \$30,000 per occurrence limit and annual aggregate limits of \$95,000.

NOTE 12 - SELF INSURANCE (CONTINUED)

All funds of the Council participate in the program and make payments to the Internal Service Fund based on estimates of amounts needed to pay prior - and current - year claims. During the current year, the Council engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of the fiscal year, it was actuarially determined that the undiscounted loss reserve was \$398,290. This reserve represents reported losses of approximately \$190,000 and includes claims incurred but not yet reported approximating \$208,000.

NOTE 13 - COUNCIL MEMBER COMPENSATION

The Council chairman received \$963 per month and the other Council members received \$856 each per month as compensation. The Parish President received \$4,583 per month.

NOTE 14 - SUBSEQUENT EVENTS

On February 1, 1996, the Council approved a \$1,899,367 construction contract for the Twelfth Road Improvement Project-Phase Three.

On February 15, 1996, the Council authorized the issuance of not to exceed \$14,000,000 public improvement refunding bonds, payable from the proceeds of the 1-1/2% sales and use tax levied by the Parish. Proceeds from the bonds will be used for the purpose of refinancing debt currently owed by the Parish.

NOTE 15 - PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT OF RETAINED EARNINGS/FUND BALANCE

The Council has restated its 1994 financial statements to reflect an adjustment to the Internal Service Fund to record a claims reserve for its self-insured property, liability and worker's compensation program. This adjustment reduced previously reported 1994 net income and retained earnings as of December 31, 1994 by \$240,000.

Beginning fund balance for the Clerk of Courts (a component unit) was increased by \$153,183. Also, the Ascension Parish Communication District was included as a component unit for 1995, which increased beginning fund balance by \$448,063.

ASCENSION PARISH COUNCIL

GENERAL FUND

**The General Fund is used to
account for all financial resources
except those required to be accounted for
in another fund.**

**ASCENSION PARISH COUNCIL
GENERAL FUND**

BALANCE SHEETS

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
ASSETS		
Cash and cash equivalents	\$ 41,137	\$ 32,963
Accounts receivable, net		
Ad valorem taxes	758,164	754,112
Other	94,169	74,367
Due from other governments		
LA - State revenue sharing	69,852	67,572
LA - Severance	48,998	44,297
LA - Beer	17,225	12,174
LA - Other	93,673	75,671
Due from other funds	167,700	143,192
Other assets	4,340	9,549
	<hr/>	<hr/>
Total assets	\$ 1,295,258	\$ 1,213,897
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities		
Accounts payable	\$ 163,983	\$ 223,359
Accrued payroll	41,659	31,261
Deductions from ad valorem taxes		
Contribution to retirement system	25,711	27,573
Due to other governments		
Community Services	-	1,368
LA - State revenue sharing	57,815	-
Due to other funds	726,342	636,011
	<hr/>	<hr/>
Total liabilities	1,015,510	919,572
	<hr/>	<hr/>
FUND BALANCE		
Designated-subsequent year expenditures	37,295	208,010
Undesignated	242,353	86,315
	<hr/>	<hr/>
Fund balance	279,748	294,325
	<hr/>	<hr/>
Total liabilities and fund balance	\$ 1,295,258	\$ 1,213,897
	<hr/>	<hr/>

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 758,000	\$ 760,692	\$ 2,692	\$ 756,651
Ad valorem	90,000	95,784	5,784	85,193
Franchise				
Licenses and permits	600,000	544,764	(55,236)	440,522
Occupational	18,000	18,255	255	16,075
Alcoholic beverages	360,000	380,371	20,371	315,610
Building	5,500	7,200	1,700	4,500
Mobile home	20,000	22,880	2,880	3,450
Planning fees		300	-	600
Other				
Intergovernmental	17,500	27,102	9,602	-
Refunds	200,000	203,398	3,398	193,717
Severance	107,000	104,778	(2,222)	101,358
State revenue sharing	68,000	74,520	6,520	64,872
OFS - Food Stamp Program	23,000	28,793	5,793	29,271
Beer	22,000	25,054	3,054	19,002
Civil defense	110,000	127,517	17,517	57,430
Community Based Program	204,550	202,110	(2,440)	86,164
Grants	270,000	246,798	(23,202)	167,892
Other				
Miscellaneous	11,000	11,003	3	11,003
Rentals	5,500	5,806	306	4,773
Other				
Total revenues	2,890,350	2,887,125	(3,225)	2,358,083

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES				
Current Expenditures				
General government	\$ 2,732,015	\$ 2,741,056	\$ (9,041)	\$ 2,581,016
Public safety	355,800	353,817	1,983	403,551
Health and welfare	380,550	298,562	81,988	276,462
Culture and recreation	27,300	26,646	654	21,309
Debt Service	-	7,500	(7,500)	-
Debt service	-	7,500	(7,500)	-
Total expenditures	3,495,665	3,427,581	68,084	3,282,318
Excess (deficiency) of revenues over expenditures	(605,315)	(540,456)	64,859	(924,235)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	60,000	60,000	-
Operating transfers in				
Transfer in				
Road and Bridge Fund	66,750	66,750	-	56,000
East Ascension Drainage Fund	34,300	34,300	-	31,000
E.A. Drainage Restricted Fund	161,500	161,500	-	92,000
West Ascension Drainage Fund	6,200	6,200	-	6,000
Sales and Use Tax Fund	1,000,000	1,000,000	-	1,588,785
Other Funds	86,400	86,400	-	50,100
Operating transfers out				
Transfer out				
Criminal Court Fund	(67,500)	(67,500)	-	(70,000)
Jail Fund	(826,085)	(826,085)	-	(620,000)
Law Officers Court Fund	(16,800)	(14,286)	2,514	(12,000)
HUD (Section 8)	(15,820)	(6,188)	9,632	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	428,945	501,091	72,146	1,121,885
Fund balance at beginning of year	(176,370)	(39,365)	137,005	197,650
Residual equity transfer from Criminal Court Fund	294,325	294,325	-	95,834
Fund balance at end of year	\$ 142,743	\$ 279,748	\$ 137,005	\$ 294,325

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
General government	\$	\$		
Legislative - Councilmen	128,100	127,976	124	128,131
Personnel	15,000	12,995	2,005	16,656
Official publications	2,000	1,618	382	3,896
Other charges and services	13,650	13,641	9	14,244
Dues and subscriptions	36,500	36,101	399	34,916
Travel and mileage				
Judicial - Parish Court				
Personnel	67,700	68,334	(634)	69,226
Other charges and services	5,000	4,249	751	4,331
Judicial - District Attorney				
Personnel	59,200	58,942	258	46,664
Juror and witnesses	52,000	51,927	73	50,470
Professional	700	674	26	-
Other charges and services	103,500	103,500	-	103,500
Judicial - Clerk of Court				
Permanent records	60,000	60,000	-	60,500
Court attendance	16,000	19,280	(3,280)	13,320
Judicial - Coroner				
Personnel	36,000	36,000	-	24,000
Professional	45,000	53,802	(8,802)	39,534
Other charges and services	2,000	2,080	(80)	2,378
Judicial - Justice of Peace				
Personnel	34,645	34,589	56	35,217
Other charges and services	1,100	1,069	31	1,502
Elections - Registrar of Voters				
Personnel	56,600	56,681	(81)	56,086
Equipment	2,000	1,141	859	-
Office supplies	3,000	3,126	(126)	2,161
Other charges and services	9,500	8,810	690	7,643
Elections - other	20,500	6,389	14,111	10,973
Financial and Administration				
Personnel	904,400	888,791	15,609	890,713
Worker's compensation	11,100	11,100	-	16,500
Professional	10,000	20,886	(10,886)	-
Building rent	14,300	14,592	(292)	11,584
Utilities	110,000	108,330	1,670	115,125
Telephone	38,000	39,356	(1,356)	33,263
Office supplies	45,000	44,411	589	45,353
Courthouse supplies	6,700	7,995	(1,295)	6,025
Accounting	45,000	43,464	1,536	51,725
Engineer				53,467
Insurance	42,200	42,200	-	66,720
Maintenance	116,000	111,118	4,882	82,191

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
Miscellaneous	\$ 119,000	\$ 162,057	\$ (43,057)	\$ 110,463
Contingency	30,000	16,365	13,635	20,508
Dues and subscriptions	1,500	1,600	(100)	1,199
Travel and mileage	25,000	23,549	1,451	21,370
Appropriations and grants	21,000	20,531	469	12,500
Equipment purchased	50,000	47,828	2,172	53,711
Bayou Plantation building	-	7,500	(7,500)	7,500
Building Permits				
Personnel	216,850	221,963	(5,113)	197,861
Professional	6,000	4,365	1,635	9,365
Telephone	8,000	7,478	522	5,553
Maintenance	6,000	4,585	1,415	3,418
Office supplies	12,000	8,307	3,693	13,488
Other charges and services	6,300	4,600	1,700	7,767
Travel and mileage	4,000	2,969	1,031	3,138
Capital outlay - equipment	20,000	19,665	335	15,161
Planning Commission				
Personnel	37,970	32,068	5,902	-
Professional	50,000	55,428	(5,428)	-
Other charges and services	4,000	3,317	683	-
Capital outlay - equipment	2,000	1,714	286	-
Total general government	2,732,015	2,741,056	(9,041)	2,581,016
Public safety				
Sheriff				
Juvenile	240,000	246,407	(6,407)	251,048
Commissions	2,500	2,651	(151)	64,089
Court attendance	20,000	20,650	(650)	17,750
Other charges and services	2,000	177	1,823	10,716
Civil defense				
Personnel	59,700	57,807	1,893	38,447
Professional	12,100	8,368	3,732	-
Other charges and services	5,600	4,604	996	21,501
Travel and mileage	900	349	551	-
Capital outlay - equipment	13,000	12,804	196	-
Total public safety	355,800	353,817	1,983	403,551

ASCENSION PARISH COUNCIL

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND

The Road and Bridge Maintenance Fund is used to account for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

EAST AND WEST ASCENSION DRAINAGE FUNDS

The East and West Ascension Drainage Funds are used to account for the maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes.

SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS

The Sales and Use Tax Funds are used to account for the collection of a one and one-half percent sales and use tax in the Parish. The Council participates in centralized administration of local sales taxes for the Parish. The taxes are remitted to the appropriate funds as budgeted by the Council annually, or as dedicated.

HEALTH UNIT FUND

The Health Unit Fund is used to account for the operations of the Parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

MENTAL HEALTH CENTER FUND

The Mental Health Center Fund is used to account for that portion of the operations of the Parish mental health center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICT NO. 1 FUND

The Fire Protection District No. 1 Fund is used to account for the maintenance and operation of a fire protection system consisting of eight fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the District.

RECREATION COMMISSION FUND

The Recreation Commission Fund is used to account for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax.

ASCENSION PARISH COUNCIL
SPECIAL REVENUE FUNDS (Continued)

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

The Road Lighting District Maintenance Funds are used to account for the operations and maintenance of street lights in Districts 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing funds.

JAIL FUND

The Jail Fund is used to account for the operation of the Parish jail.

LAW OFFICER'S COURT FUND

The Law Officer's Court Fund is used to account for the juror and witness fees incurred in parish court trial cases. Financing is provided through court fines and bond forfeitures.

SECTION 8 FUND

The Section 8 Fund is used to account for resources granted by the Department of Housing and Urban Development to provide housing assistance to low income families.

FOOD SERVICE FUND

The Food Service Fund is used to account for expenditures of the Department of Education's Summer Food Service Program.

TOURIST CENTER FUND

The Tourist Center Fund is used to account for collection of sales taxes on hotels and motels. The Center provides information on local tourism.

COUNCIL ON AGING FUND

The Council on Aging Fund is used to account for collection of ad valorem taxes designated for the elderly of Ascension Parish.

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

The Judicial District Families in Need of Services Fund is used to account for the Families in Need of Services Program.

LIBRARY FUND

The Library Fund is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the parish access to library materials, books, magazines, records, and films.

ASCENSION PARISH COUNCIL
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1995

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use District No. 1	Sales and Use District No. 2
ASSETS					
Cash and cash equivalents	\$ -	\$ 729,328	\$ -	\$ 213,561	\$ -
Investments	397,099	3,194,717	-	933,576	143,707
Accounts receivable, net	-	1,177,072	211,214	-	-
Ad valorem taxes	-	334,737	-	494,456	231,269
Sales and use taxes	60	626	11	394	34
Interest	97,647	-	-	-	-
Other	-	-	-	-	-
Due from other governments	-	120,160	18,790	-	-
LA - State revenue sharing	-	-	-	-	-
LA - Other	-	-	-	771,740	-
Due from other funds	175,000	545,045	-	-	-
Other assets	-	42,273	-	-	-
Total assets	\$ 669,806	\$ 6,143,958	\$ 230,015	\$ 2,413,727	\$ 375,010
LIABILITIES					
Accounts payable and accrued liabilities	\$ 44,017	\$ 63,096	\$ 1,020	\$ -	\$ -
Accounts payable	54,516	60,007	4,568	-	-
Accrued payroll	-	-	-	-	-
Deduction from ad valorem tax	-	39,917	7,163	-	-
Contribution to retirement system	-	-	-	-	-
Due to other governments	-	-	-	-	-
United States	7,827	553,218	18,349	438,796	230,879
Due to other funds	-	-	-	-	-
Total liabilities	106,360	716,238	31,100	438,796	230,879
Fund balances					
Designated-subsequent year expenditures	386,250	551,670	68,858	-	-
Undesignated	177,196	4,876,050	130,057	1,974,931	144,131
Total fund balances	563,446	5,427,720	198,915	1,974,931	144,131
Total liabilities and fund balances	\$ 669,806	\$ 6,143,958	\$ 230,015	\$ 2,413,727	\$ 375,010

(Continued)

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ASCENSION PARISH COUNCIL

GENERAL PURPOSE FINANCIAL REPORT

December 31, 1995

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 9-4-96

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ASCENSION PARISH COUNCIL

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INDEPENDENT AUDITORS' REPORT

**Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana**

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We did not audit the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

Those statements represent 99% of both the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$2,565,501 and \$1,459,581 of Special Revenue Funds' assets and revenues, respectively, \$5,505,851 of general fixed assets and \$30,113 of general long-term debt as

of and for the year ended December 31, 1995. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based on the report of the other auditor.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget (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 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 and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **ASCENSION PARISH COUNCIL** as of December 31, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above, present fairly, in all material respects, the financial position of each of the individual funds and account groups of the **ASCENSION PARISH COUNCIL**, at December 31, 1995, and the results of operations of such funds and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Ascension Parish Council
June 6, 1996

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In accordance with Governmental Auditing Standards, we have also issued reports dated June 6, 1996 on our consideration of the Ascension Parish Council's internal control structure and on its compliance with laws and regulations.


Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

ASCENSION PARISH COUNCIL
ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET

December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	\$ 41,137	\$ 2,673,731	\$ 258,465	\$ 2,930,288
Investments	-	8,787,118	3,596,441	8,995,755
Accounts receivable, net	852,333	5,064,821	199,125	1,752
Due from other governments	229,748	398,598	-	-
Due from other funds	167,700	1,602,151	81,667	304,142
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	4,340	42,723	-	-
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets	\$ 1,295,258	\$ 18,569,142	\$ 4,135,698	\$ 12,231,937
LIABILITIES				
Accounts payable and accrued liabilities	\$ 205,642	\$ 521,547	-	\$ 201,119
Contracts payable	-	-	-	1,068,467
Contribution to retirement system	25,711	131,196	6,736	-
Due to other governments	57,815	12,781	-	-
Due to other funds	726,342	1,285,730	-	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Long-term payables	-	-	-	-
Claims reserve	-	-	-	-
Total liabilities	1,015,510	1,951,254	6,736	1,269,586
FUND EQUITY				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Customers	-	-	-	-
Federal grants	-	-	-	-
Retained earnings	-	-	-	-
Reserved - potential claims	-	-	-	-
Reserved - revenue bonds	-	-	-	-
Reserved - replacements	-	-	-	-
Unreserved	-	-	-	-
Fund balances	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	3,602,482	-
Designated-subsequent year expenditures	37,395	1,538,567	526,480	5,145,140
Undesignated	242,353	15,079,321	-	5,817,211
Total fund equity	279,748	16,617,888	4,128,962	10,962,351
Total liabilities and fund equity	\$ 1,295,258	\$ 18,569,142	\$ 4,135,698	\$ 12,231,937

Notes on Exhibit A-B are an integral part of this statement.

Internal Service	General Fixed Assets	General Long-term Debt	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 241,970	\$ -	\$ -	\$ 6,145,591	\$ 10,436,824	\$ 16,582,415
1,061,276	-	-	22,440,590	9,260,947	31,701,537
248	-	-	6,118,279	16,736,883	22,855,162
-	-	-	628,346	207,505	835,851
-	-	-	2,155,660	162,813	2,318,473
-	-	-	-	454,546	454,546
-	-	-	-	7,948,295	7,948,295
-	-	-	47,063	303,190	350,253
272,793	-	-	272,793	2,551	275,344
-	29,681,858	-	29,681,858	10,806,925	40,488,783
-	-	4,128,962	4,128,962	-	4,128,962
-	-	18,881,095	18,881,095	23,295	18,904,390
\$ 1,576,287	\$ 29,681,858	\$ 23,010,057	\$ 90,500,237	\$ 56,343,774	\$ 146,844,011
\$ 9,950	\$ -	\$ -	\$ 938,258	\$ 5,808,418	6,746,676
-	-	-	1,068,467	-	1,068,467
-	-	-	163,643	-	163,643
-	-	-	70,596	-	70,596
-	-	-	2,012,072	306,401	2,318,473
-	-	-	-	643,785	643,785
-	-	-	-	51,075	51,075
-	-	-	-	1,285,826	1,285,826
423,290	-	23,010,057	23,010,057	514,791	23,524,848
-	-	-	423,290	-	423,290
433,240	-	23,010,057	27,686,383	8,610,296	36,296,679
-	29,681,858	-	29,681,858	3,232,880	32,914,738
-	-	-	-	55,715	55,715
-	-	-	-	221,500	221,500
1,143,047	-	-	1,143,047	-	1,143,047
-	-	-	-	21,136	21,136
-	-	-	-	6,914	6,914
-	-	-	-	38,473,108	38,473,108
-	-	-	-	6,085	6,085
-	-	-	-	730,092	730,092
-	-	-	3,602,482	-	3,602,482
-	-	-	7,247,582	14,400	7,261,982
-	-	-	21,138,885	4,971,648	26,110,533
1,143,047	29,681,858	-	62,813,854	47,733,478	110,547,332
\$ 1,576,287	\$ 29,681,858	\$ 23,010,057	\$ 90,500,237	\$ 56,343,774	\$ 146,844,011

ASCENSION PARISH COUNCIL

ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects
REVENUES				
Taxes	\$ 856,476	\$ 17,986,599	\$ 199,355	\$ -
Licenses and permits	973,770	-	-	-
Intergovernmental	1,040,070	1,753,965	-	17,857
Charges for services	-	55,478	-	10,050
Fines and forfeitures	-	58,847	-	-
Miscellaneous	16,809	753,196	192,988	492,616
Total revenues	2,887,125	20,608,085	392,343	520,523
EXPENDITURES				
General government	2,741,056	318,366	6,736	-
Public safety	353,817	1,678,532	-	-
Public works	-	6,382,352	-	217,825
Health and welfare	298,562	1,546,448	10,400	-
Culture and recreation	26,646	2,027,582	-	-
Intergovernmental	-	40,606	-	-
Debt service	7,500	30,000	2,594,194	-
Capital projects	-	-	-	6,515,543
Total expenditures	3,427,581	12,023,886	2,611,330	6,733,368
Excess (deficiency) of revenues over expenditures	(540,456)	8,584,199	(2,218,987)	(6,212,845)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	60,000	100,000	715,525	7,100,000
Operating transfers in	1,355,150	4,659,287	3,110,884	3,959,611
Operating transfers out	(914,059)	(11,826,171)	(360,303)	(56,899)
Total other financing sources (uses)	501,091	(7,066,884)	3,466,106	11,002,712
Excess (deficiency) of revenues over expenditures and other sources (uses)	(39,365)	1,517,315	1,247,119	4,789,867
Fund balances at beginning of year	294,325	15,100,573	2,881,843	6,172,484
Residual equity transfer	24,788	-	-	-
Fund balances at end of year	\$ 279,748	\$ 16,617,888	\$ 4,128,962	\$ 10,962,351

Notes on Exhibit A-B are an integral part of this statement.

Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
\$ 19,042,430	\$ 4,304,173	\$ 23,346,603
973,770	-	973,770
2,811,892	1,638,730	4,450,622
65,528	3,440,273	3,505,801
58,847	794,972	853,819
1,455,609	249,953	1,705,562
24,408,076	10,428,101	34,836,177
3,066,158	3,489,366	6,555,524
2,032,349	5,871,615	7,903,964
6,600,177	-	6,600,177
1,855,410	-	1,855,410
2,054,228	24,908	2,079,136
40,606	-	40,606
2,631,694	-	2,631,694
6,515,543	-	6,515,543
24,796,165	9,385,889	34,182,054
(388,089)	1,042,212	654,123
7,975,525	-	7,975,525
13,084,932	72,500	13,157,432
(13,157,432)	-	(13,157,432)
7,903,025	72,500	7,975,525
7,514,936	1,114,712	8,629,648
24,449,225	4,632,301	29,081,526
24,788	(24,788)	-
\$ 31,988,949	\$ 5,722,225	\$ 37,711,174

ASCENSION PARISH COUNCIL

GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CERTAIN CAPITAL PROJECTS FUND TYPES COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES						
Taxes	\$ 848,000	\$ 856,476	\$ 8,476	\$ 17,657,260	\$ 17,986,599	\$ 329,339
Licenses and permits	1,003,800	973,770	(30,030)	-	-	-
Intergovernmental	1,022,050	1,040,070	18,020	1,831,892	1,753,965	(77,927)
Charges for services	-	-	-	52,000	55,478	3,478
Fines and forfeitures	-	-	-	52,000	58,847	6,847
Miscellaneous	16,500	16,809	309	787,004	753,196	(33,808)
Total revenues	2,890,350	2,887,125	(3,225)	20,380,156	20,608,085	227,929
EXPENDITURES						
General government	2,732,015	2,741,056	(9,041)	343,370	318,366	25,004
Public safety	355,800	353,817	1,983	1,688,153	1,678,532	9,621
Public works	-	-	-	6,797,810	6,382,352	415,458
Health and welfare	380,550	298,562	81,988	1,688,470	1,546,448	142,022
Culture and recreation	27,300	26,646	654	2,543,608	2,027,582	516,026
Intergovernmental	-	-	-	46,000	40,606	5,394
Debt service	-	7,500	(7,500)	-	30,000	(30,000)
Capital projects	-	-	-	-	-	-
Total expenditures	3,495,665	3,427,581	68,084	13,107,411	12,023,886	1,083,525
Excess (deficiency) of revenues over expenditures	(605,315)	(540,456)	64,859	7,272,745	8,584,199	1,311,454
OTHER FINANCING SOURCES (USES)						
Proceeds from long-term debt	-	60,000	60,000	-	100,000	100,000
Operating transfers in	1,355,150	1,355,150	-	4,653,517	4,659,287	5,770
Operating transfers out	(926,205)	(914,059)	12,146	(11,725,550)	(11,826,171)	(100,621)
Total other financing sources (uses)	428,945	501,091	72,146	(7,072,033)	(7,066,884)	5,149
Excess (deficiency) of revenues over expenditures and other sources (uses)	(176,370)	(39,365)	137,005	200,712	1,517,315	1,316,603
Fund balances at beginning of year	294,325	294,325	-	15,100,573	15,100,573	-
Residual equity transfer from Criminal Court Fund	24,788	24,788	-	-	-	-
Fund balances at end of year	\$ 142,743	\$ 279,748	\$ 137,055	\$ 15,301,285	\$ 16,617,888	\$ 1,316,603

Notes on Exhibit A-B are an integral part of this statement.

Debt Service			Capital Projects		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 198,000	\$ 199,355	\$ 1,355	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	17,857	17,857
-	-	-	9,700	10,050	350
-	-	-	-	-	-
198,600	192,988	(5,612)	536,120	492,616	(43,504)
396,600	392,343	(4,257)	545,820	520,523	(25,297)
7,225	6,736	489	-	-	-
-	-	-	-	-	-
-	-	-	275,300	217,825	57,475
10,400	10,400	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,594,590	2,594,194	396	-	-	-
-	-	-	7,589,030	6,515,543	1,073,487
2,612,215	2,611,330	885	7,864,330	6,733,368	1,130,962
(2,215,615)	(2,218,987)	(3,372)	(7,318,510)	(6,212,845)	1,105,665
715,525	715,525	-	7,100,000	7,100,000	-
3,110,950	3,110,884	(66)	3,882,000	3,959,611	77,611
(535,000)	(360,303)	174,697	(56,562)	(56,899)	(337)
3,291,475	3,466,106	174,631	10,925,438	11,002,712	77,274
1,075,860	1,247,119	171,259	3,606,928	4,789,867	1,182,938
2,881,843	2,881,843	-	6,172,310	6,172,484	174
-	-	-	-	-	-
\$ 3,957,703	\$ 4,128,962	\$ 171,259	\$ 9,779,238	\$ 10,962,351	\$ 1,183,112

ASCENSION PARISH COUNCIL

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

For the year ended December 31, 1995

	Internal Service	Component Units	Totals (Memorandum Only) 1995
OPERATING REVENUES			
Charges for services	\$ -	\$ 243,460	\$ 243,460
Patient revenue, net	-	42,560,686	42,560,686
Insurance premiums	621,590	-	621,590
Interest, net	69,018	-	69,018
Miscellaneous	-	106,764	106,764
Total operating revenues	690,608	42,910,910	43,601,518
OPERATING EXPENSES			
Cost of water	-	103,662	103,662
Depreciation	-	744,074	744,074
Maintenance	-	34,226	34,226
Professional services	51,002	9,511	60,513
Management fees	-	45,276	45,276
Bad debts	-	54,684	54,684
Insurance premiums	243,844	-	243,844
Insurance claims	408,067	-	408,067
Miscellaneous	-	14,573	14,573
Hospitals	-	35,417,750	35,417,750
Total operating expenses	702,913	36,423,756	37,126,669
Operating income	(12,305)	6,487,154	6,474,849
NONOPERATING REVENUES (EXPENSES)			
Taxes	-	590,885	590,885
Assessments	-	36,715	36,715
Interest, net	-	695,012	695,012
Grants	-	75,000	75,000
Miscellaneous	-	603	603
Other	-	5,500	5,500
Debt service	-	(5,789)	(5,789)
Total nonoperating revenues (expenses)	-	1,397,926	1,397,926
Net income (loss)	(12,305)	7,885,080	7,872,775
Retained earnings at beginning of year	1,155,352	30,616,078	31,771,430
Retained earnings at end of year	\$ 1,143,047	\$ 38,501,158	\$ 39,644,205

Notes on Exhibit A-B are an integral part of this statement.

ASCENSION PARISH COUNCIL

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS COMBINED STATEMENT OF CASH FLOWS

For the year ended December 31, 1995

	Internal Service	Component Units	Totals 1995
CASH FLOW FROM OPERATING ACTIVITIES			
Net income	\$ (12,305)	\$ 7,885,080	\$ 7,872,775
Adjustments to net income:			
Depreciation	-	744,074	744,074
Loss on disposition of assets	-	15,688	15,688
Provision for bad debts	-	1,429,340	1,429,340
Change in operating assets and liabilities:			
Accounts receivable	741	(1,434,748)	(1,434,007)
Prepaid insurance	(105,775)	(242)	(106,017)
Assessments receivable and related interest	-	37,734	37,734
Other assets	-	105,253	105,253
Inventory	-	(12,351)	(12,351)
Accounts payable and accrued liabilities	(70,583)	1,032,546	961,963
Due to other funds	(310)	(1,445)	(1,755)
Claims reserve	183,290	-	183,290
Payables from restricted assets	-	672	672
Bond interest payable	-	(1,347)	(1,347)
Deferred revenues	-	(36,715)	(36,715)
Net cash provided by (used by) operating activities	(4,942)	9,763,539	9,758,597
CASH FLOW FROM INVESTING ACTIVITIES			
(Increase) decrease in investments	191,007	(4,267,547)	(4,076,540)
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES			
Sewerage certificates retired	-	(36,835)	(36,835)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(232,512)	(232,512)
Payment on long term debt	-	(837,333)	(837,333)
Cash from sale of capital assets	-	13,000	13,000
Capital contributed by customer	-	2,415	2,415
Net cash used for capital and related financing activities	-	(1,054,430)	(1,054,430)
Increase in cash	186,065	4,404,727	4,590,792
CASH			
Beginning of period	55,905	1,238,280	1,294,185
End of period	\$ 241,970	\$ 5,643,007	\$ 5,884,977

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

ALL DISCRETELY PRESENTED COMPONENT UNITS COMBINING BALANCE SHEET

December 31, 1995

	District Attorney	Sheriff(3)	Clerk of Court(3)	Assessor (1)	Parish Court(3)	Indigent Defender Board (1)
ASSETS						
Cash and cash equivalents	\$ 65,576	\$ 3,661,973	\$ 531,766	\$ 450,739	\$ 44,012	\$ 40,886
Investments	93,133	-	1,350,000	-	-	-
Accounts receivable, net	1,694	197,796	77,287	13,148	3,424	-
Due from other governments	76,641	-	-	52,866	22,405	31,854
Due from other funds	-	-	153,183	-	-	-
Inventory	-	6,085	-	-	-	-
Restricted assets	-	778,385	-	-	-	-
Other assets	134	-	-	-	-	-
Prepaid insurance	-	-	-	-	-	-
Fixed assets	191,972	2,475,955	385,672	84,314	29,809	-
Amount to be provided for retirement of compensated absences	-	-	23,295	-	-	-
Total assets	\$ 429,150	\$ 7,120,194	\$ 2,521,203	\$ 601,067	\$ 99,650	\$ 72,740
LIABILITIES						
Accounts payable and accrued liabilities	\$ 96,458	\$ 106,428	\$ 17,224	\$ 14,306	\$ 596	\$ 6,610
Due to other funds	-	-	153,183	-	-	-
Due to taxing bodies	-	643,785	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-
Unsettled deposits	-	-	1,285,826	-	-	-
Long-term payables	-	158,323	23,295	-	-	-
Total liabilities	96,458	908,536	1,479,528	14,306	596	6,610
FUND BALANCE						
Investment in general fixed assets	191,972	2,475,955	385,672	84,314	29,809	-
Contributed capital	-	-	-	-	-	-
Customers	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-
Retained earnings	-	-	-	-	-	-
Reserved - revenue bonds	-	-	-	-	-	-
Reserved - replacements	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-
Fund balance	-	-	-	-	-	-
Reserved for inventory	-	6,085	-	-	-	-
Reserved for self-insurance	-	730,092	-	-	-	-
Designated-subsequent year expenditures	-	-	-	-	-	-
Undesignated	140,720	2,999,526	656,003	502,447	69,245	66,130
Total fund balances	332,692	6,211,658	1,041,675	586,761	99,054	66,130
Total liabilities and fund balances	\$ 429,150	\$ 7,120,194	\$ 2,521,203	\$ 601,067	\$ 99,650	\$ 72,740

(1) For the year ended December 31, 1994

(2) For the year ended March 31, 1995

(3) For the year ended June 30, 1995

(4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

Criminal Court	Civic Center	Communication District	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks No. 2	Waterworks No. 4 (4)	Sewerage District No. 6	Totals
\$ -	\$ -	\$ 36,761	\$ 5,154,273	\$ 251,233	\$ 195,002	\$ 4,603	\$ -	\$ 10,436,824
54,159	5	459,795	3,305,195	3,968,967	-	-	29,693	9,260,947
-	3,860	31,632	15,585,008	788,415	17,568	10,666	6,385	16,736,883
23,739	-	-	-	-	-	-	-	207,505
-	-	-	-	-	-	-	9,630	162,813
-	-	-	341,949	106,512	-	-	-	454,546
-	-	-	7,094,133	-	11,801	30,347	33,629	7,948,295
-	-	-	233,092	68,604	-	1,360	-	303,190
-	-	-	-	-	1,070	1,481	-	2,551
-	-	65,158	6,185,467	849,179	213,336	75,367	250,696	10,806,925
-	-	-	-	-	-	-	-	23,295
\$ 77,898	\$ 3,865	\$ 593,346	\$ 37,899,117	\$ 6,032,910	\$ 438,777	\$ 123,824	\$ 330,033	\$ 56,343,774
\$ 29,164	\$ 1,774	\$ 1,145	\$ 5,380,625	\$ 128,009	\$ 9,229	\$ 7,919	\$ 8,931	\$ 5,808,418
24,788	1,103	-	-	-	-	-	127,327	306,401
-	-	-	-	-	-	-	-	643,785
-	-	-	-	-	10,044	2,990	38,041	51,075
-	-	-	-	-	-	-	-	1,285,826
-	-	-	-	222,339	-	74,000	36,834	514,791
53,952	2,877	1,145	5,380,625	350,348	19,273	84,909	211,133	8,610,296
-	-	65,158	-	-	-	-	-	3,232,880
-	-	-	-	-	35,685	20,030	-	55,715
-	-	-	-	-	175,500	46,000	-	221,500
-	-	-	-	-	-	21,136	-	21,136
-	-	-	-	-	-	6,914	-	6,914
-	-	-	32,518,492	5,682,562	208,319	(55,165)	118,900	38,473,108
-	-	-	-	-	-	-	-	6,085
-	-	-	-	-	-	-	-	730,092
13,300	1,100	-	-	-	-	-	-	14,400
10,646	(112)	527,043	-	-	-	-	-	4,971,648
23,946	988	592,201	32,518,492	5,682,562	419,504	38,915	118,900	47,733,478
\$ 77,898	\$ 3,865	\$ 593,346	\$ 37,899,117	\$ 6,032,910	\$ 438,777	\$ 123,824	\$ 330,033	\$ 56,343,774

ASCENSION PARISH COUNCIL

ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE COMPONENT UNITS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	District Attorney	Sheriff(3)	Clerk of Court (3)	Assessor (1)	Parish Court(3)
REVENUES					
Taxes	\$ -	\$ 4,304,173	\$ -	\$ -	\$ -
Intergovernmental	450,012	578,834	-	604,884	-
Charges for services	411,216	1,607,667	1,194,478	-	-
Fines and forfeitures	-	-	-	-	126,133
Miscellaneous	8,024	143,841	48,160	19,379	1,059
Total revenues	869,252	6,634,515	1,242,638	624,263	127,192
EXPENDITURES					
Other	-	-	-	-	-
General government	-	-	-	534,387	-
Judicial - Parish Court	-	-	-	-	95,069
Judicial - District Attorney	813,776	-	-	-	-
Judicial - Clerk of Court	-	-	1,239,973	-	-
Sheriff	-	5,871,615	-	-	-
Culture and recreation	-	-	-	-	-
Total expenditures	813,776	5,871,615	1,239,973	534,387	95,069
Excess (deficiency) of revenues over expenditures	55,476	762,900	2,665	89,876	32,123
OTHER FINANCING SOURCES (USES)					
Operating transfer in					
General Fund	-	-	-	-	-
Recreation Fund	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	55,476	762,900	2,665	89,876	32,123
Fund balances at beginning of year (restated)	85,244	2,972,803	653,338	412,571	37,122
Residual equity transfer to General Fund	-	-	-	-	-
Fund balances at end of year	\$ 140,720	\$ 3,735,703	\$ 656,003	\$ 502,447	\$ 69,245

- (1) For the year ended December 31, 1994
- (2) For the year ended March 31, 1995
- (3) For the year ended June 30, 1995
- (4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

Indigent Defender Board (1)	Criminal Court	Civic Center	Communication District	Totals
\$ -	\$ -	\$ -	\$ -	\$ 4,304,173
-	-	5,000	-	1,638,730
-	-	11,545	215,367	3,440,273
317,729	351,110	-	-	794,972
-	9,015	249	20,226	249,953
317,729	360,125	16,794	235,593	10,428,101
-	-	-	156,613	156,613
269,816	379,732	-	-	1,183,935
-	-	-	-	95,069
-	-	-	-	813,776
-	-	-	-	1,239,973
-	-	-	-	5,871,615
-	-	24,908	-	24,908
269,816	379,732	24,908	156,613	9,385,889
47,913	(19,607)	(8,114)	78,980	1,042,212
-	67,500	-	-	67,500
-	-	5,000	-	5,000
-	67,500	5,000	-	72,500
47,913	47,893	(3,114)	78,980	1,114,712
18,217	841	4,102	448,063	4,632,301
-	(24,788)	-	-	(24,788)
\$ 66,130	\$ 23,946	\$ 988	\$ 527,043	\$ 5,722,225

ASCENSION PARISH COUNCIL
ALL DISCRETELY PRESENTED PROPRIETARY FUND TYPE COMPONENT UNITS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS

For the year ended December 31, 1995

	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks No. 2	Waterworks No. 4 (4)	Sewerage District No. 6	Totals
OPERATING REVENUES						
Charges for services	\$ -	\$ -	\$ 122,483	\$ 89,492	\$ 31,485	\$ 243,460
Patient revenue, net	39,351,297	3,209,389	-	-	-	42,560,686
Miscellaneous	106,764	-	-	-	-	106,764
Total operating revenues	39,458,061	3,209,389	122,483	89,492	31,485	42,910,910
OPERATING EXPENSES						
Cost of water	-	-	50,101	53,561	-	103,662
Depreciation	587,890	124,114	7,410	3,859	20,801	744,074
Maintenance	-	-	12,488	3,591	18,147	34,226
Professional services	-	-	6,294	3,217	-	9,511
Management fees	-	-	32,105	13,171	-	45,276
Bad debts	-	-	1,005	986	52,693	54,684
Miscellaneous	-	-	6,391	6,375	1,807	14,573
Hospitals	32,100,699	3,317,051	-	-	-	35,417,750
Total operating expenses	32,688,589	3,441,165	115,794	84,760	93,448	36,423,756
Operating income	6,769,472	(231,776)	6,689	4,732	(61,963)	6,487,154
NONOPERATING REVENUES (EXPENSES)						
Taxes	8,940	581,945	-	-	-	590,885
Assessments	-	-	-	-	36,715	36,715
Interest	523,592	168,467	3,744	(3,863)	3,072	695,012
Grants	-	75,000	-	-	-	75,000
Miscellaneous	-	-	79	1,151	(627)	603
Other	-	-	-	-	5,500	5,500
Debt service	-	-	-	-	(5,789)	(5,789)
Total nonoperating revenues (expenses)	532,532	825,412	3,823	(2,712)	38,871	1,397,926
Net income transferred to retained earnings	7,302,004	593,636	10,512	2,020	(23,092)	7,885,080
Retained earnings at beginning of year	25,216,488	5,088,926	197,807	(29,135)	141,992	30,616,078
Retained earnings at end of year	\$ 32,518,492	\$ 5,682,562	\$ 208,319	\$ (27,115)	\$ 118,900	\$ 38,501,158

(1) For the year ended December 31, 1994
(2) For the year ended March 31, 1995
(3) For the year ended June 30, 1995
(4) For the year ended August 31, 1995

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

STATEMENT PRESENTATION

The Ascension Parish Council (the Council) is the governing authority for Ascension Parish (the Parish) and is a political subdivision of the State of Louisiana. The Council, under the provisions of the Ascension Parish Home Rule Charter, which was effective January 1, 1994, enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, public safety, and health services.

The accompanying financial statements conform, except where otherwise noted, to generally accepted accounting principles (GAAP) applicable to government units.

REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Ascension Parish Council), (2) organizations for which the primary government is financially accountable, and (3) 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, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the Parish of Ascension for financial reporting purposes. The basic criteria are as follows:

- o Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
- o Whether the Parish governing authority (Ascension Parish Council and/or Parish President) appoints a majority of board members of the potential component unit.
- o Fiscal interdependency between the Parish and the potential component unit.
- o Imposition of will by the Parish on the potential component unit.
- o Financial benefit/burden relationship between the Parish and the potential component unit.

Based on the previous criteria, Ascension Parish management has included the following component units in the financial reporting entity.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units

The following component units are reported as part of the primary government in the General Purpose Financial Statements of the Parish of Ascension.

East and West Ascension Drainage Districts No. 1

The East and West Ascension Drainage Districts provide maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes. The fiscal year for the Districts is the calendar year.

Health Unit

The Health Unit operates the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing. The fiscal year for the Health Unit is the calendar year.

Mental Health Center

The Mental Health Center provides that portion of the operations of the Parish mental health center not provided by the Department of Health and Human Resources, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing. The fiscal year for the Center is the calendar year.

Fire Protection District No. 2

The Fire Protection District No. 2 offers maintenance and operation of a fire protection system consisting of 8 fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided primarily by appropriations of sales and use tax funds which are distributed among the service units. The fiscal year for the District is the calendar year.

Recreation Commission

The Recreation Commission provides recreational activities for the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax. The fiscal year for the Commission is the calendar year.

Tourist Center

The Center provides information on local tourism. The Tourist Center collects sales taxes on hotels and motels. The fiscal year for the Center is the calendar year.

Ascension Parish Library

The Library provides citizens of the Parish access to library materials, books, magazines, records, and films. It is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The fiscal year for the Library is the calendar year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Discrete Component Units

The majority of funding for the following state constitutionally defined parish officials is included in the Parish general fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish General Purpose Financial Report.

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 1995)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 1994)

The following agencies are also reported in the component units columns of the General Purpose Financial Statements:

Ascension Parish Sheriff

The Sheriff is an elected official as provided for in the State Constitution. The Sheriff of Ascension Parish is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Prison). The Sheriff's financial statements for the year ended June 30, 1995, are included in this report.

Ascension Parish Clerk of Court

The Ascension Parish Clerk of Court is a legally separate parish entity established by the state constitution. The Parish governing authority (Ascension Parish Council) is required by statute to fund certain equipment, facilities, and binding of permanent records in the office of the Clerk of Court. The Clerk's office provides its own operating budget funds from fees and charges. The Clerk of Court's financial statements for the year ended June 30, 1995, are presented in this report.

Ascension Parish Assessor

The Parish Assessor is an elected official provided for by the Louisiana State Constitution. The Assessor is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in the sense that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 1994, are presented in this report.

Ascension Parish Communication District

The Communication District is a legally separate entity. The Parish appoints all members to the District's Board of Commissioners. The District's financial statements for the year ended December 31, 1995, are presented in this report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Parish Court for the Parish of Ascension Judicial Expense Fund

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. The Parish Court's financial statements for the year ended June 30, 1995, are presented in this report.

Sewerage District No. 6 of Ascension Parish

The Sewerage District is a legally separate entity. The Parish provides funding to the district as well as approves its budget, and approves or modifies its rates. Additionally, while not legally obligated for funding the District's long-term debt, the Parish has assumed responsibility for serving the debt issued by the District.

Related Organizations

The following entities were established pursuant to state statutes for various public purposes within Ascension Parish. The Council appoints the board members of each respective agency. Each agency is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 1995
West Ascension Hospital Service District	August 31, 1995
Ascension Parish Water Works District No. 2	December 31, 1995
Ascension Parish Water Works District No. 4	August 31, 1995

Complete financial statements of the Parish component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P. O. Box 94937, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney
P. O. Box 279
Napoleonville, LA 70390

Ascension Parish Sheriff
P. O. Box 268
Donaldsonville, LA 70346

Ascension Parish Clerk of Court
P. O. 192
Donaldsonville, LA 70346

Ascension Parish Assessor
P. O. Box 544
Donaldsonville, LA 70346

Ascension Parish Court
P. O. Box 1910
Gonzales, LA 70737

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Twenty-Third Judicial District Indigent Defender
828 South Irma Blvd.
Gonzales, LA 70737

Ascension Parish Communication District
P. O. Box 1000
Gonzales, LA 70707

East Ascension Hospital Service District
615 East Worth R.
Gonzales, LA 70737

West Ascension Hospital Service District
P. O. Box 186
Donaldsonville, LA 70346

Ascension Parish Water Works District No. 2
P. O. Box 6
White Castle, LA 70788

Ascension Parish Water Works District No. 4
P. O. Box 6
White Castle, LA 70788

FUND ACCOUNTING

The accounts of the Council 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 comprise its assets, liabilities, equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds and account groups of the primary government presented in the financial statements are described as follows:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the Parish are financed. The acquisition, use, and balances of expendable financial resources and related liabilities of the Parish are accounted for through governmental funds. Measurement is focused upon determining changes in financial position, rather than net income. The following are the governmental fund types of the Parish:

General Fund - The general fund is the general operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Additionally, the general fund of each component unit is reported as a special revenue fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (CONTINUED)

Debt Service Funds - 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.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Fund Types

Enterprise Funds - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

The proprietary fund type consists of a partial self-insurance program as an internal service fund.

Account Groups

Account groups are used to establish accounting control and accountability for the Parish's fixed assets and general long-term debt. The following are the account groups of the Parish:

General Fixed Assets Account Group - This group of accounts represents a summary of the fixed assets of the Parish. Capital expenditures are recorded as expenditures in the governmental fund types at the time of purchase and are subsequently recorded, at cost, for control purposes, in the general fixed assets account group.

In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

General Long-Term Debt Account Group - This group of accounts represents a summary of the long-term debt of the Parish.

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.

Governmental funds are accounted for using the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

The modified accrual basis of accounting as applied to the major sources of revenue is as follows:

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 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.

Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time.

Federal and state aid and grants are recorded as revenue when the Parish is entitled to the funds, generally corresponding to when grant related costs are incurred by the Parish.

Interest income on investments is recorded when investments mature and income is received.

Proprietary funds are accounted for using the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable and expenses are recognized in the period incurred, if measurable.

BUDGET POLICY AND BUDGETARY ACCOUNTING

The Home Rule Charter for the Parish outlines procedures for adopting a budget for funds of the primary government.

1. No later than seventy five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.
4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)

The budgets are to be prepared consistent with the accounting method used for the applicable fund. At the end of each fiscal year, unexpended appropriations automatically lapse.

The portion of unreserved fund balance of individual funds designated for subsequent year's expenditures represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

Budget amounts for the Library Capital Project Fund were not prepared for 1995. Accordingly, that fund has been excluded from the combined statement of revenues, expenditures and changes in fund balances - budget (GAAP basis) and actual (Exhibit C) for the year ended December 31, 1995.

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government includes the payroll cash account, HUD Section 8 cash account, cash for building permits, cash for Sales and use Tax District 2 and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts was to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Council's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1245 and 33:2955 which include, but are not limited to, United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, and certificates of deposit and U.S. government securities with original maturities of three months or less. Cash equivalent policies of the Parish's discrete component units can be found in the individual component unit audit reports.

Investments, which include time certificates of deposit and U.S. government securities with original maturities in excess of three months, are stated at the lower of cost or market.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

INVENTORIES

In the primary government's governmental fund types, inventories of supplies are recorded as expenditures at the time of purchase.

BAD DEBTS

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible.

FIXED ASSETS

Fixed assets used in governmental fund type operations (general fixed assets) of the primary government are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets have been valued at cost.

Fixed assets consisting of improvements (other than buildings), such as roads, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Parish. Therefore, the purpose of stewardship for such capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

LONG-TERM DEBT

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

Sales tax revenue bonds are secured by sales tax revenues. Payment of such debt is provided by sales tax revenue transferred to the appropriate debt service fund.

General obligation bonds are repaid from property taxes. These property taxes are shown as revenues in each general obligation bond debt service fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RESERVES AND DESIGNATIONS OF EQUITY

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. However, some designations have been legally authorized, such as the following: (a) "Designated for construction contracts" are for those portions of incomplete projects that are to be appropriations in the following year, (b) "Designated for subsequent years' expenditures" is that portion of fund balance which has been earmarked to fund the following years' budgets, and (c) other designations are made for specific indicated purposes included in the title.

TRANSFERS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts.

VACATION AND SICK LEAVE

Employees of the primary government accrue twelve days of sick leave per year and ten to fifteen days of vacation leave per year depending on length of service. Sick leave may be accumulated up to sixty days, while vacation leave may not exceed thirty days at any one time. Upon resignation or retirement, unused accumulated vacation leave is paid to the employee at the employee's current rate of pay. Upon death, unused vacation leave of up to thirty days is paid to the employee's heirs. Unused sick leave lapses. Details of the compensated absences liability for the Parish's discrete component units can be found in the separately issued financial statements of each component unit.

INSURANCE

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$30,000 per occurrence, not to exceed \$95,000 in the aggregate. The Ascension Council is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Ascension Parish Council. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Ascension Parish Council utilizes an internal service fund to account for the transactions related to these self-insurance programs.

TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The Council maintains a consolidated cash management pool that is available for use by all funds except the Sales and Use Tax District No. 2 special revenue and debt service funds. Each fund type's portion of the consolidated cash pool and the account balance of each fund type with a separate bank account are displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

Deposits

At December 31, 1995, the carrying amount of the Council's deposits was \$2,543,607 and the bank balance was \$3,491,654. The bank balance was secured by federal depository insurance and collateral held by the Council's independent third party agent in the Council's name.

Certificates of deposit with an original maturity of 90 days or more totalling \$400,000 are classified on the combined balance sheet as "Investments".

The Council's bank balance of deposits at December 31, 1995, is categorized above in three levels of credit risk. Category 1 includes bank balance which is insured or collateralized with securities held by the Council or its agent in the Council's name.

Investments

The Council's investments are insured, registered or held in safekeeping by the Council's agent in the Council's name. At December 31, 1995, the investments are comprised of:

	Cost	Fair Market Value
U. S. Treasury Bills	\$ 17,532,089	\$ 17,813,499
U. S. Treasury Notes	7,009,756	7,082,005
Federal Home Loan Bank Note	1,498,218	1,539,360
	\$ 26,040,063	\$ 26,434,864

Cash, Cash Equivalents and Investments Summary

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" for the Primary Government on the combined balance sheet.

Cash and cash equivalents:	
Deposits	\$ 2,143,607
Cash on hand	2,511
Investments	3,999,473
Sub-total cash and cash equivalents	6,145,591
Investments:	
Deposits	400,000
Investments	22,040,590
Sub-total investments	22,440,590
Total	\$ 28,586,181

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 1995, were as follows:

Primary Government	
Ad valorem taxes	\$ 4,818,646
Sales and use taxes	1,066,304
Other	<u>233,329</u>
Total primary government	6,118,279
Component Units	
Third-party payors	11,102,628
Patient accounts receivable	5,745,179
Fees, charges, and commissions	125,407
Sales and use tax	97,638
Water fees	28,016
Ad valorem	7,332
Other	<u>238,532</u>
Subtotal	<u>23,463,011</u>
Less allowance for doubtful accounts	<u>607,849</u>
Total	<u>\$ 22,855,162</u>

Due from other governments at December 31, 1995, consists of the following:

Primary Government	
State of Louisiana	
State Revenue Sharing	\$ 468,452
Severance tax	48,998
Department of Health & Hospitals	4,387
Beer tax	17,225
Emergency Preparedness	7,356
Video Poker	55,410
Substance Abuse	9,749
Community Service	<u>6,769</u>
Total primary government	628,346
Component Units	
State revenue sharing	52,866
Department of Social Services	38,939
Fines and forfeitures	95,075
Other	<u>20,625</u>
Total	<u>\$ 835,851</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS
(CONTINUED)**

Food Stamp Program

The Food Stamp Program is operated by the Council under an agreement with the State of Louisiana Department of Social Services. Under this program, the Council 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		\$ 2,127,613
Received		7,420,065
Issued		<u>(7,575,091)</u>
Balance at December 31, 1995		<u>\$ 1,972,587</u>

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 1995, taxes of \$4,825,466 were levied on property by the primary government with assessed valuations totaling \$350,501,730 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	2.86
East Ascension Drainage	5.03
West Ascension Drainage	5.35
Lighting Districts	1.00 - 5.21
Health Unit	2.00
Mental Health Unit	.50
Library Maintenance	4.22
Library Sinking Fund	.70
Council on Aging	1.50

Information concerning ad valorem taxes for the Parish discretely presented component units can be found in the separately issued financial statements of each component unit.

NOTE 5 - RESTRICTED ASSETS

Restricted assets of the discretely presented component units at December 31, 1995, were as follows:

Cash and cash equivalents		\$ 816,281
Investments		7,094,133
Due from operating accounts		4,252
Assessments and accrued interest receivable		<u>78,517</u>
Subtotal		7,993,183
Less allowance for doubtful accounts		<u>(44,888)</u>
Total		<u>\$ 7,948,295</u>

NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the primary government for the year ended December 31, 1995, is as follows:

	<u>Beginning of Year</u>	<u>Net Additions</u>	<u>End of Year</u>
Land and buildings	\$ 17,198,392	\$ 906,017	\$ 18,104,409
Vehicles	2,631,216	775,923	3,407,139
Field equipment	4,322,392	(124,616)	4,197,776
Office equipment	1,892,974	134,250	2,027,224
Library materials	1,711,724	233,586	1,945,310
	<u>\$ 27,756,698</u>	<u>\$ 1,925,160</u>	<u>\$ 29,681,858</u>

A summary of changes in fixed assets for component units is as follows:

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
District Attorney			
Office equipment	\$ 177,265	\$ 14,707	\$ 191,972
Ascension Parish Sheriff			
Office equipment	2,380,156	95,799	2,475,955
Ascension Parish Clerk of Court			
Building improvements	148,729	-	148,729
Vehicles	18,350	-	18,350
Office equipment	200,320	18,273	218,593
Ascension Parish Assessor			
Vehicles	41,460	5,583	47,043
Office equipment	37,191	80	37,271
Ascension Parish Court			
Office equipment	28,567	1,242	29,809
East Ascension Hospital Service District			
Land and building	8,295,655	13,794	8,309,449
Equipment	4,784,083	158,723	4,942,806
Vehicles	27,345	-	27,345
West Ascension Hospital Service District			
Land and buildings	1,485,382	2,271	1,487,653
Equipment	834,476	(66,967)	767,509
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water system	366,429	2,143	368,572
Ascension Parish Water Works District 4			
Water system	154,230	306	154,536
Sewerage District No.6			
Sewer system	416,039	-	416,039
Ascension Parish Communication District			
Building Improvements	45,040	-	45,040
Equipment	5,973	14,145	20,118
	<u>\$ 19,479,947</u>	<u>\$ 260,099</u>	19,740,046
Less accumulated depreciation			
East Ascension Hospital Service District			(7,094,133)
West Ascension Hospital Service District			(1,439,240)
Ascension Parish Water Works District 2			(155,236)
Ascension Parish Water Works District 4			(79,169)
Sewerage District No.6			(165,343)
			<u>\$ 10,806,925</u>

NOTE 7 - LONG-TERM DEBT

DEBT OUTSTANDING - PRIMARY GOVERNMENT

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

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
Public improvement	\$ 15,550,000	\$ 7,000,000	\$ 1,035,000	\$ 21,515,000
General obligation	550,000	800,000	170,000	1,180,000
Promissory notes	-	160,000	37,500	122,500
Accrued vacation leave	<u>161,458</u>	<u>31,099</u>	<u>-</u>	<u>192,557</u>
	<u>\$ 16,261,458</u>	<u>\$ 7,991,099</u>	<u>\$ 1,242,500</u>	<u>\$ 23,010,057</u>

Long-term debt obligations for the primary government at December 31, 1995, are comprised of the following individual issues:

Public Improvement Bonds

Sales and Use Tax

\$1,825,000 serial bonds dated September 1, 1987; due in annual installments of \$40,000 - \$190,000 through 2007; interest at 10% - 7.4%.	\$ 1,435,000
\$3,890,000 serial bonds dated September 1, 1989; due in annual installments of \$70,000 - \$555,000 through 2004; interest at 12% - 6.5%.	<u>1,300,000</u>
Total sales and use bonds	<u>2,735,000</u>

East Ascension Major Drainage Sales and Use Tax

\$5,000,000 Drainage serial bonds dated December 1, 1988; due in annual installments of \$110,000 - \$485,000 through 2008; interest at 12% - 7.2%.	4,065,000
\$1,110,000 Drainage serial bonds dated December 1, 1989; due in annual installments of \$25,000 - \$105,000 through 2009; interest at 12% - 6.9%.	930,000
\$5,000,000 Drainage serial bonds dated February 1, 1990; due in annual installments of \$110,000 - \$235,000 through 2009; interest at 12% - 7.25%.	4,195,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

East Ascension Major Drainage Sales and Use Tax (Continued)

\$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installments of \$65,000 - \$265,000 through 2011; interest at 12% - 6.9%	<u>2,590,000</u>
Total drainage sales and use tax bonds	<u>11,780,000</u>

Sales Tax District No. 2

\$7,000,000 serial bonds dated February 1, 1995; due in annual installments of \$490,000 - \$920,000 through 2005; interest at 9% - 5.6%.	<u>7,000,000</u>
Total public improvement bonds	<u>21,515,000</u>

General Obligation Bonds

\$2,200,000 Library District serial bonds dated July 1, 1977; due in annual installments of \$125,000 - \$195,000 through 1997; interest at 4.75% - 5.25%.	380,000
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Certificate of Indebtedness

\$800,000 Council on Aging Certificate of indebtedness; due in annual installments of \$70,000 - \$110,000 through 2004; interest at 6%.	<u>800,000</u>
Total general obligation debt	<u>1,180,000</u>

Promissory Notes

\$67,500 non-interest bearing note due in annual installments of \$7,500 through 2002.	52,500
\$70,000 non-interest bearing note due in annual installments of \$30,000 through 1997 and \$10,000 in 1998.	<u>70,000</u>
Total promissory notes	<u>122,500</u>

Accrued Vacation Leave

Total long-term debt	<u>\$ 23,010,057</u>
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NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1995, including interest payments of \$10,982,734 are as follows:

<u>Maturity</u>	<u>Public Improvement Bonds</u>	<u>General Obligation Bonds</u>	<u>Certificate of Indebtedness</u>	<u>Promissory Notes</u>
1996	\$ 3,072,475	\$ 200,094	\$ 115,900	\$ 37,500
1997	2,553,585	200,119	116,550	37,500
1998	2,564,028	-	116,900	17,500
1999	2,572,649	-	112,100	7,500
2000	2,592,931	-	112,150	7,500
2001- 2011	<u>18,887,554</u>	<u>-</u>	<u>460,700</u>	<u>15,000</u>
Totals	<u>\$ 32,243,222</u>	<u>\$ 400,213</u>	<u>\$ 1,034,300</u>	<u>\$ 122,500</u>

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates unmatured interest outstanding at December 31, 1995, and the amounts which can be presumed to be required in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

	<u>Amount to be Provided for General Long- Term Debt</u>	<u>Unmatured Interest Coupons</u>	<u>Total</u>
Public improvement bonds	\$ 17,678,000	\$ 10,728,221	\$ 28,406,221
General obligation bonds	164,638	20,213	184,851
Certificate of indebtedness	723,400	234,300	957,700
Promissory notes	122,500	-	122,500
Accrued vacation leave	<u>192,557</u>	<u>-</u>	<u>192,557</u>
Totals	<u>\$ 18,881,095</u>	<u>\$ 10,982,734</u>	<u>\$ 29,863,829</u>

Bond Restrictions

Parish Sales Tax Bonds

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1987, 1989, and 1995, proceeds of the 1.5% parish sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

A Public Improvement Sales Tax Bond - Series 1987, 1989 and 1995 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement Sales Tax Bond - Series 1987, 1989 and 1995 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$1,360,959 has been deposited therein for this requirement.

Drainage Sales Tax Bonds - Series 1995

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1988, 1990, 1991, and 1993, proceeds of the 1/2% drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991 and 1993 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991 and 1993 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$1,399,273 has been deposited therein for this requirement.

Certificate of Indebtedness - Series 1995

A Sinking Fund is used for the payment of principal and interest on indebtedness as they become due and payable. Monthly payments are equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Industrial Bond Issues

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds and Environmental Improvement Revenue Bonds issued under the authority of the Ascension Parish Council. Obligations of the industrial districts are payable solely from the income derived from the industrial districts and do not bear the full faith and credit of the Parish.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Long-Term Debt - Component Units

A summary of long-term debt obligations for the component units is as follows:

Ascension Parish Sheriff Compensated absences	\$ 158,323
Ascension Parish Clerk of Court Compensated absences	23,295
Ascension Parish Water Works District 4 Revenue bonds	74,000
Sewerage District No. 6 Sewerage certificate	<u>36,834</u>
	<u>\$ 292,452</u>

NOTE 8 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish has a one percent sales and use tax to be levied by the Council for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish.

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Council for 1995, as follows:

1. Amounts determined through the budget process required by the General Fund for basic services, and the Road and Bridge Fund for road construction and maintenance of roads.
2. 6.67 percent to be used for recreation and recreational facilities.
3. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance.

Parish Sales Tax - Primary Government

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the sales tax fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1989. See Note 7.

NOTE 8 - DEDICATED REVENUE (Continued)

Restricted Sales Tax

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement (Drainage) Bonds - Series ST 1989, 1990, 1991, and 1993. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series - 1995. See Note 7.

NOTE 9 - PENSION PLAN

Substantially all employees of the Council are members of the State Parochial Employees' Retirement System of Louisiana and participate in the social security system. Under both plans, contributions are based upon a prescribed percentage of compensation, and benefits are not guaranteed by the Council.

The employee and employer contribution rate for the parochial retirement system is 2% and 1%, respectively, of taxable wages for each eligible employee.

Social security contributions were approximately \$334,000 for 1995.

In addition, the State of Louisiana Statutes require a portion (approximately \$176,000) of the Parish's ad valorem tax revenue to be deducted for various retirement systems.

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 1995, were as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
Primary Government		
General Fund:		
East Ascension Drainage Major Fund	\$ 3,479	\$ -
Sewerage District No. 6	117,278	-
Criminal Court Fund	24,788	-
East Ascension Drainage Fund	4,696	-
Road and Bridge Fund	7,827	-
Section 8 Fund	9,632	-
Sales and Use Tax Fund	-	726,342

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Special Revenue Funds:		
Road and Bridge Fund:		
Sales and Use Tax Fund	\$ 175,000	\$ -
General Fund	-	7,827
East Ascension Drainage Fund:		
General Fund	-	4,696
East Ascension Drainage Major Fund	63,549	481,494
West Ascension Drainage Fund:		
Sales and Use Tax Fund	-	18,349
Road Lighting District:		
Sales and Use Tax Fund	-	13,399
Fire Protection District No. 2 Fund:		
Sales and Use Tax District No. 2 Fund	76,960	-
Recreation District Fund:		
Sales and Use Tax Fund	33,406	-
Sales and Use Tax Fund:		
General Fund	726,342	-
West Ascension Drainage Fund	18,349	-
Road Lighting District Fund	13,399	-
Road and Bridge Fund	-	175,000
Recreation District Fund	-	33,406
Civic Center Fund	1,103	-
Law Officer's Court Fund	4,860	-
Road Construction Fund	-	230,389
Council on Aging	7,270	-
Sewer District No. 7 Fund	419	-
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 2 Fund	-	76,960
Road Construction Fund	-	72,253
Sales and Use Tax District No. 2 Sinking Fund		81,667
Section 8 Fund:		
General Fund	-	9,632
East Ascension Drainage Major Fund:		
General Fund		3,479
East Ascension Drainage Fund	481,494	63,549
Law Officers Court Fund:		
Sales and Use Tax Fund	-	4,860
Council on Aging:		
Sales and Use Tax Fund	-	7,270
Ascension Parish Food Service Program		1,500
Darrow Community Center:		
Summer Food Fund	1,500	-
Debt Service Funds:		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	81,667	-
Capital Projects Funds:		
Road Construction Fund		
Sales and Use Tax Fund	230,389	-
Sales and Use Tax District No. 2 Fund	<u>72,253</u>	<u>-</u>
Total primary government	<u>\$ 2,155,660</u>	<u>\$ 2,012,072</u>

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Component Units		
Sewer District No. 7 Fund:		
Sales and Use Tax Fund	\$	\$ 419
Criminal Court Fund:		
General Fund	-	24,788
Civic Center Commission Fund:		
Sales and Use Tax Fund	-	1,103
Sewer District No. 6 Fund:		
General Fund	-	<u>117,278</u>
Total component units	<u>-</u>	<u>143,588</u>
Total reporting entity	<u>\$ 2,155,660</u>	<u>\$ 2,155,660</u>

NOTE 11 - COMMITMENTS AND CONTINGENCIES

Various suits and claims arising in the ordinary course of operations are pending against the Council. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. These claims consist of environmental issues, improper maintenance of roads, contractual disputes and improper right of ways. It is the opinion of Parish management that the ultimate resolution of such litigation will not have a material effect on the financial position of the Parish.

The Ascension Parish Council receives Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of Parish management that the Parish's compliance with the terms of grants will result in negligible, if any, disallowed costs.

NOTE 12 - SELF INSURANCE

During 1990, the Council initiated a self-insured retention program (SIR) within the Internal Service Fund in order to deal with potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Council is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$200,000 per occurrence with an aggregate cap of \$1,000,000, and (b) liability (including automobile, general, products and property) with a \$30,000 per occurrence limit and annual aggregate limits of \$95,000.

NOTE 12 - SELF INSURANCE (CONTINUED)

All funds of the Council participate in the program and make payments to the Internal Service Fund based on estimates of amounts needed to pay prior - and current - year claims. During the current year, the Council engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of the fiscal year, it was actuarially determined that the undiscounted loss reserve was \$398,290. This reserve represents reported losses of approximately \$190,000 and includes claims incurred but not yet reported approximating \$208,000.

NOTE 13 - COUNCIL MEMBER COMPENSATION

The Council chairman received \$963 per month and the other Council members received \$856 each per month as compensation. The Parish President received \$4,583 per month.

NOTE 14 - SUBSEQUENT EVENTS

On February 1, 1996, the Council approved a \$1,899,367 construction contract for the Twelfth Road Improvement Project-Phase Three.

On February 15, 1996, the Council authorized the issuance of not to exceed \$14,000,000 public improvement refunding bonds, payable from the proceeds of the 1-1/2% sales and use tax levied by the Parish. Proceeds from the bonds will be used for the purpose of refinancing debt currently owed by the Parish.

NOTE 15 - PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT OF RETAINED EARNINGS/FUND BALANCE

The Council has restated its 1994 financial statements to reflect an adjustment to the Internal Service Fund to record a claims reserve for its self-insured property, liability and worker's compensation program. This adjustment reduced previously reported 1994 net income and retained earnings as of December 31, 1994 by \$240,000.

Beginning fund balance for the Clerk of Courts (a component unit) was increased by \$153,183. Also, the Ascension Parish Communication District was included as a component unit for 1995, which increased beginning fund balance by \$448,063.

ASCENSION PARISH COUNCIL

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

**ASCENSION PARISH COUNCIL
GENERAL FUND**

BALANCE SHEETS

December 31, 1995 and 1994

	<u>1995</u>	<u>1994</u>
ASSETS		
Cash and cash equivalents	\$ 41,137	\$ 32,963
Accounts receivable, net		
Ad valorem taxes	758,164	754,112
Other	94,169	74,367
Due from other governments		
LA - State revenue sharing	69,852	67,572
LA - Severance	48,998	44,297
LA - Beer	17,225	12,174
LA - Other	93,673	75,671
Due from other funds	167,700	143,192
Other assets	4,340	9,549
	<hr/>	<hr/>
Total assets	\$ 1,295,258	\$ 1,213,897
	<hr/>	<hr/>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities		
Accounts payable	\$ 163,983	\$ 223,359
Accrued payroll	41,659	31,261
Deductions from ad valorem taxes		
Contribution to retirement system	25,711	27,573
Due to other governments		
Community Services	-	1,368
LA - State revenue sharing	57,815	-
Due to other funds	726,342	636,011
	<hr/>	<hr/>
Total liabilities	1,015,510	919,572
	<hr/>	<hr/>
FUND BALANCE		
Designated-subsequent year expenditures	37,295	208,010
Undesignated	242,353	86,315
	<hr/>	<hr/>
Fund balance	279,748	294,325
	<hr/>	<hr/>
Total liabilities and fund balance	\$ 1,295,258	\$ 1,213,897
	<hr/>	<hr/>

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes	\$	\$		\$
Ad valorem	758,000	760,692	2,692	756,651
Franchise	90,000	95,784	5,784	85,193
Licenses and permits				
Occupational	600,000	544,764	(55,236)	440,522
Alcoholic beverages	18,000	18,255	255	16,075
Building	360,000	380,371	20,371	315,610
Mobile home	5,500	7,200	1,700	4,500
Planning fees	20,000	22,880	2,880	3,450
Other	20,300	300	-	600
Intergovernmental				
Refunds	17,500	27,102	9,602	-
Severance	200,000	203,398	3,398	193,717
State revenue sharing	107,000	104,778	(2,222)	101,358
OFS - Food Stamp Program	68,000	74,520	6,520	64,872
Beer	23,000	28,793	5,793	29,271
Civil defense	22,000	25,054	3,054	19,002
Community Based Program	110,000	127,517	17,517	57,430
Grants	204,550	202,110	(2,440)	86,164
Other	270,000	246,798	(23,202)	167,892
Miscellaneous				
Rentals	11,000	11,003	3	11,003
Other	5,500	5,806	306	4,773
Total revenues	2,890,350	2,887,125	(3,225)	2,358,083

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE — BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
EXPENDITURES				
Current Expenditures				
General government	\$ 2,732,015	\$ 2,741,056	\$ (9,041)	\$ 2,581,016
Public safety	355,800	353,817	1,983	403,551
Health and welfare	380,550	298,562	81,988	276,442
Culture and recreation	27,300	26,646	654	21,309
Debt Service	-	7,500	(7,500)	-
Debt service	-	7,500	(7,500)	-
Total expenditures	3,495,665	3,427,581	68,084	3,282,318
Excess (deficiency) of revenues over expenditures	(605,315)	(540,456)	64,859	(924,235)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	60,000	60,000	-
Operating transfers in				
Transfer in				
Road and Bridge Fund	66,750	66,750	-	56,000
East Ascension Drainage Fund	34,300	34,300	-	31,000
E.A. Drainage Restricted Fund	161,500	161,500	-	92,000
West Ascension Drainage Fund	6,200	6,200	-	6,000
Sales and Use Tax Fund	1,000,000	1,000,000	-	1,588,785
Other Funds	86,400	86,400	-	50,100
Operating transfers out				
Transfer out				
Criminal Court Fund	(67,500)	(67,500)	-	(70,000)
Jail Fund	(826,085)	(826,085)	-	(620,000)
Law Officers Court Fund	(16,800)	(14,286)	2,514	(12,000)
HUD (Section 8)	(15,820)	(6,188)	9,632	-
	428,945	501,091	72,146	1,121,885
Excess (deficiency) of revenues over expenditures and other sources (uses)	(176,370)	(39,365)	137,005	197,650
Fund balance at beginning of year	294,325	294,325	-	95,834
Residual equity transfer from Criminal Court Fund	24,788	24,788	-	841
Fund balance at end of year	\$ 142,743	\$ 279,748	\$ 137,005	\$ 294,325

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
General government	\$	\$		
Legislative - Councilmen	128,100	127,976	124	128,131
Personnel	15,000	12,995	2,005	16,656
Official publications	2,000	1,618	382	3,896
Other charges and services	13,650	13,641	9	14,244
Dues and subscriptions	36,500	36,101	399	34,916
Travel and mileage				
Judicial - Parish Court	67,700	68,334	(634)	69,226
Personnel	5,000	4,249	751	4,331
Other charges and services				
Judicial - District Attorney	59,200	58,942	258	46,664
Personnel	52,000	51,927	73	50,470
Juror and witnesses	700	674	26	-
Professional	103,500	103,500	-	103,500
Other charges and services				
Judicial - Clerk of Court	60,000	60,000	-	60,500
Permanent records	16,000	19,280	(3,280)	13,320
Court attendance				
Judicial - Coroner	36,000	36,000	-	24,000
Personnel	45,000	53,802	(8,802)	39,534
Professional	2,000	2,080	(80)	2,378
Other charges and services				
Judicial - Justice of Peace	34,645	34,589	56	35,217
Personnel	1,100	1,069	31	1,502
Other charges and services				
Elections - Registrar of Voters	56,600	56,681	(81)	56,086
Personnel	2,000	1,141	859	-
Equipment	3,000	3,126	(126)	2,161
Office supplies	9,500	8,810	690	7,643
Other charges and services	20,500	6,389	14,111	10,973
Elections - other				
Financial and Administration				
Personnel	904,400	888,791	15,609	890,713
Worker's compensation	11,100	11,100	-	16,500
Professional	10,000	20,886	(10,886)	-
Building rent	14,300	14,592	(292)	11,584
Utilities	110,000	108,330	1,670	115,125
Telephone	38,000	39,356	(1,356)	33,263
Office supplies	45,000	44,411	589	45,353
Courthouse supplies	6,700	7,995	(1,295)	6,025
Accounting	45,000	43,464	1,536	51,725
Engineer				53,467
Insurance	42,200	42,200	-	66,720
Maintenance	116,000	111,118	4,882	82,191

ASCENSION PARISH COUNCIL
FOOD SERVICE PROGRAM FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental Grants	\$ 161,000	\$ 162,248	\$ 1,248	\$ 130,058
Total revenues	161,000	162,248	1,248	130,058
EXPENDITURES				
General government Personnel	9,950	9,961	(11)	9,933
Insurance	6,000	6,008	(8)	4,750
Miscellaneous	-	-	-	200
Health and welfare Personnel	85,100	85,130	(30)	64,418
Food	50,570	50,771	(201)	36,802
Other	22,450	23,038	(588)	13,955
Total expenditures	174,070	174,908	(838)	130,058
Excess (deficiency) of revenues over expenditures	(13,070)	(12,660)	410	-
OTHER FINANCING SOURCES (USES)				
Operating transfers in	13,100	12,091	(1,009)	-
Transfer in Sales and Use Tax Fund	13,100	12,091	(1,009)	-
Total other financing sources (uses)	30	(569)	(599)	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	569	569	-	569
Fund balance at beginning of year	\$ 599	\$ -	\$ (599)	\$ 569
Fund balance at end of year				

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
TOURIST CENTER FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Taxes	\$ 70,000	\$ 77,145	\$ 7,145	\$ 70,371
Sales and use				
Miscellaneous	170	324	154	51
Interest				
Total revenues	70,170	77,469	7,299	70,422
EXPENDITURES				
Culture and recreation				
Personnel	30,690	31,595	(905)	26,710
Professional	700	709	(9)	742
Contract labor				72
Utilities	800	830	(30)	1,130
Telephone	1,300	1,355	(55)	1,667
Travel and mileage	3,800	3,597	203	1,283
Other	32,150	33,215	(1,065)	28,612
Total expenditures	69,440	71,301	(1,861)	60,216
Excess (deficiency) of revenues over expenditures	730	6,168	5,438	10,206
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(1,800)	(1,800)	-	-
Transfer out				
General Fund	(1,800)	(1,800)	-	-
Total other financing sources (uses)	(1,070)	4,368	5,438	10,206
Excess (deficiency) of revenues over expenditures and other sources (uses)	9,236	9,236	-	(970)
Fund balance at beginning of year				
Fund balance at end of year	\$ 8,166	\$ 13,604	\$ 5,438	\$ 9,236

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
COUNCIL ON AGING FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Taxes				
Ad valorem	\$ 426,000	\$ 426,390	\$ 390	\$ 423,430
Miscellaneous	8,000	8,243	243	-
Interest				
Total revenues	434,000	434,633	633	423,430
EXPENDITURES				
General government	15,200	14,435	765	15,482
Contribution to retirement system				
Health and welfare	47,100	47,096	4	24,950
Capital outlay-building & land	256,000	256,064	(64)	
Other				
Total expenditures	318,300	317,595	705	40,432
Excess (deficiency) of revenues over expenditures	115,700	117,038	1,338	382,998
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in				
Other funds	1,600	1,653	53	-
Operating transfers out				
Transfer out	(10,600)	(10,600)	-	-
General Fund	(87,000)	(87,000)	-	-
Council on Aging Sinking Fund				
Total other financing sources (uses)	(96,000)	(95,947)	53	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	19,700	21,091	1,391	382,998
Fund balance at beginning of year	382,998	382,998	-	-
Fund balance at end of year	\$ 402,698	\$ 404,089	\$ 1,391	\$ 382,998

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Miscellaneous	700	728	\$ 28
Interest		33,070	70
Other	33,000		
Total revenues	33,700	33,798	98
EXPENDITURES			
Judicial - Parish Court			
Personnel	10,760	9,688	1,072
Professional	5,000	5,598	(598)
Office supplies	1,000	916	84
Travel and mileage	1,000	245	755
Total expenditures	17,760	16,447	1,313
Excess (deficiency) of revenues over expenditures	15,940	17,351	1,411
Fund balance at end of year	\$ 15,940	\$ 17,351	\$ 1,411

**ASCENSION PARISH COUNCIL
ASCENSION PARISH LIBRARY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 1,191,160	\$ 1,197,382	\$ 6,222	\$ 1,191,160
Intergovernmental				
State revenue sharing	176,992	173,444	(3,548)	167,340
Charges for services	12,000	13,303	1,303	11,135
Fines and forfeitures	8,000	13,507	5,507	11,506
Library				
Miscellaneous	40,200	60,383	20,183	45,772
Use of money and property		1,362	1,362	570
Other				
Total revenues	1,428,352	1,459,381	31,029	1,427,483
EXPENDITURES				
Culture and recreation				
Library administration	636,332	609,920	26,412	537,070
Materials and supplies	50,900	41,979	8,921	33,792
Operating services	327,500	238,314	89,186	204,836
Travel and mileage	12,000	7,624	4,376	5,755
Capital outlay - equipment	999,986	551,044	448,942	201,086
Intergovernmental				
Miscellaneous	46,000	40,606	5,394	43,554
Total expenditures	2,072,718	1,489,487	583,231	1,026,093
Excess (deficiency) of revenues over expenditures	(644,366)	(30,106)	614,260	401,390
Fund balance at beginning of year	2,460,183	2,460,183	-	2,058,793
Fund balance at end of year	\$ 1,815,817	\$ 2,430,077	\$ 614,260	\$ 2,460,183

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

DEBT SERVICE FUNDS

SALES AND USE TAX SINKING AND RESERVE DEBT SERVICE FUNDS

The Sales and Use Tax Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,825,000 bonds issued in 1987 to fund the renovation and expansion of the Parish Jail and \$3,890,000 of bonds issued in 1989 to fund road improvements and other capital improvements. The bond issues are financed through a dedication of Parish sales taxes.

EAST ASCENSION DRAINAGE SINKING AND RESERVE DEBT SERVICE FUNDS

The East Ascension Drainage Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$5,000,000, \$1,110,000, \$5,000,000, and \$2,885,000 public improvement bonds issued in 1988, 1989, 1990 and 1991, respectively, to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

COUNCIL ON AGING SINKING DEBT SERVICE FUND

The Council on Aging Sinking Debt Service fund is used to accumulate monies for payment of the \$800,000 Certificate of Indebtedness issued in 1995. The debt issue is financial through dedication of ad valorem taxes for the elderly in Ascension Parish Sales and Use District No. 2 Sinking and Reserve Debt Service Funds. The Sales and Use Tax District No. 2 Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$7,000,000 bond issued in 1995 to fund road construction and maintenance and fire protection. The bond issues are financial through a dedication of Parish sales taxes.

SALES AND USE TAX DISTRICT NO. 2 SINKING AND RESERVE DEBT SERVICE FUNDS

The Sales and Use Tax District No. 2 Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$7,000,000 bond issued in 1995 to fund road construction, maintenance and fire protection. The bond issues are financed through a dedication of Parish sales taxes.

LIBRARY DEBT SERVICE FUND

The Library Debt Service Fund is used to accumulate monies for the payment of the 1977 bond issue of \$2,200,000 for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in Parish. The bond issue is financed by a property tax levy.

ASCENSION PARISH COUNCIL

DEBT SERVICE FUNDS COMBINING BALANCE SHEET

December 31, 1995

Public Improvement Bonds

	Sales & Use Sinking	Sales & Use Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 258,465
Investments	284,114	660,959	148,355	1,140,808
Accounts receivable, net	60	124	71	228
Due from other funds	-	-	-	-
Total assets	\$ 284,174	\$ 661,083	\$ 148,426	\$ 1,399,501
LIABILITIES AND FUND BALANCES				
Deduct from ad valorem tax	\$ -	\$ -	\$ -	\$ -
Contribution to retirement system	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
FUND BALANCE				
Fund balance				
Reserved for debt service	108,074	322,683	144,521	1,399,501
Designated-subsequent year expenditures	176,100	338,400	3,905	-
Total fund balances	284,174	661,083	148,426	1,399,501
Total liabilities and fund balances	\$ 284,174	\$ 661,083	\$ 148,426	\$ 1,399,501

Notes on Exhibit A-8 are an integral part of this statement.

Sales & Use #2 Reserve	Sales & Use #2 Sinking	General Obligation Debt		Totals (Memorandum Only)	
		Council on Aging Sinking	Library Fund	1995	1994
\$ -	\$ -	\$ -	\$ -	\$ 258,465	\$ -
700,000	562,149	76,595	23,461	3,596,441	2,689,760
-	-	5	198,637	199,125	200,254
-	81,667	-	-	81,667	-
<u>\$ 700,000</u>	<u>\$ 643,816</u>	<u>\$ 76,600</u>	<u>\$ 222,098</u>	<u>\$ 4,135,698</u>	<u>\$ 2,890,014</u>
\$ -	\$ -	\$ -	\$ 6,736	\$ 6,736	\$ 7,225
-	-	-	-	-	946
-	-	-	6,736	6,736	8,171
700,000	643,816	76,100	207,787	3,602,482	2,705,593
-	-	500	7,575	526,480	176,250
700,000	643,816	76,600	215,362	4,128,962	2,881,843
<u>\$ 700,000</u>	<u>\$ 643,816</u>	<u>\$ 76,600</u>	<u>\$ 222,098</u>	<u>\$ 4,135,698</u>	<u>\$ 2,890,014</u>

**ASCENSION PARISH COUNCIL
DEBT SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES**

For the year ended December 31, 1995

	Public Improvement Bonds			
	Sales & Use Sinking	Sales & Use Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
REVENUES				
Taxes				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Interest	17,236	34,776	20,176	64,841
Total revenues	<u>17,236</u>	<u>34,776</u>	<u>20,176</u>	<u>64,841</u>
EXPENDITURES				
General government				
Contribution to retirement system	-	-	-	-
Council on Aging				
Interest and bank charges	-	-	-	-
Debt service				
Principal retirement	580,000	-	455,000	-
Interest and bank charges	246,496	-	903,096	-
Total expenditures	<u>826,496</u>	<u>-</u>	<u>1,358,096</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(809,260)</u>	<u>34,776</u>	<u>(1,337,920)</u>	<u>64,841</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt				
Operating transfers in				
Transfer in				
E.A. Drainage Restricted Fund	-	-	1,353,664	-
Sales and Use Tax Fund	657,770	-	-	-
Sales and Use Tax Reserve Fund	169,200	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use District No. 2 Fund	-	-	-	-
Operating transfers out				
Transfer out				
E.A. Drainage Restricted Fund	-	-	(20,176)	(64,840)
Sales and Use Tax Fund	(17,236)	(34,776)	-	-
Sales & Use Tax Sinking Fund	-	(169,200)	-	-
Council on Aging Fund	-	-	-	-
Sales & Use District No. 2	-	-	-	-
Total other financing sources (uses)	<u>809,734</u>	<u>(203,976)</u>	<u>1,333,488</u>	<u>(64,840)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>474</u>	<u>(169,200)</u>	<u>(4,432)</u>	<u>1</u>
Fund balances at beginning of year	<u>283,700</u>	<u>830,283</u>	<u>152,858</u>	<u>1,399,500</u>
Fund balances at end of year	<u>\$ 284,174</u>	<u>\$ 661,083</u>	<u>\$ 148,426</u>	<u>\$ 1,399,501</u>

Notes on Exhibit A-8 are an integral part of this statement.

Sales & Use #2 Reserve	Sales & Use #2 Sinking	General Obligation Debt		Totals (Memorandum Only)	
		Council on Aging Sinking	Library Fund	1995	1994
\$ -	\$ -	\$ -	\$ 199,355	\$ 199,355	\$ 198,346
38,503	13,919	1,653	1,884	192,988	119,661
38,503	13,919	1,653	201,239	392,343	318,007
-	-	-	6,736	6,736	7,225
-	-	10,400	-	10,400	-
-	-	-	170,000	1,205,000	1,115,000
-	214,959	-	24,643	1,389,194	1,266,292
-	214,959	10,400	201,379	2,611,330	2,388,517
38,503	(201,040)	(8,747)	(140)	(2,218,987)	(2,070,510)
700,000	15,525	-	-	715,525	-
-	-	-	-	1,353,664	1,364,921
-	-	-	-	657,770	819,612
-	-	-	-	169,200	-
-	-	87,000	-	87,000	-
-	843,250	-	-	843,250	-
-	-	-	-	(85,016)	(75,689)
-	-	-	-	(52,012)	(47,501)
-	-	-	-	(169,200)	-
-	-	(1,653)	-	(1,653)	-
(38,503)	(13,919)	-	-	(52,422)	-
661,497	844,856	85,347	-	3,466,106	2,061,343
700,000	643,816	76,600	(140)	1,247,119	(9,167)
-	-	-	215,502	2,881,843	2,891,010
\$ 700,000	\$ 643,816	\$ 76,600	\$ 215,362	\$ 4,128,962	\$ 2,881,843

ASCENSION PARISH COUNCIL

CAPITAL PROJECTS FUNDS

DARROW COMMUNITY CENTER CAPITAL PROJECT FUND

The Darrow Community Center Capital Project Fund is used to account for the funds provided for the construction of the Darrow Community Center.

EAST ASCENSION DRAINAGE CONSTRUCTION CAPITAL PROJECT FUND

The East Ascension Drainage Construction Capital Project Fund is used to account for the proceeds of a bond issue for the purpose of constructing and/or acquiring drainage facilities in the Parish. Such expenditures are to be funded with the proceeds of public improvement bonds.

ROAD PROJECTS CAPITAL PROJECT FUND

The Road Projects Capital Project Fund is used to account for the proceeds of a 1989 bond issue and sales tax revenue dedicated for the purpose of constructing and improving roads in the Parish.

OFFICE BUILDING CAPITAL PROJECT FUND

The Office Building Capital Project Fund is used to account for improvements to the Parish office building located in Gonzales.

SEWER PROJECT FUND

The Sewer Project Fund is used to account for construction of a sewer system for a portion of the Parish.

HEALTH UNIT CONSTRUCTION PROJECT FUND

The Health Unit Construction Project Fund is used to account for the construction of the Ascension Parish Health Unit.

COUNCIL ON AGING BUILDING CONSTRUCTION FUND

The Council on Aging Building Construction Fund is used to account for the construction of the building to be used by the Ascension Parish Council on Aging.

Health Unit Construction	Council on Aging Building	Totals (Memorandum Only)	
		1995	1994
\$ -	\$ -	\$ 2,930,288	\$ 267,101
279,606	756,752	8,995,755	5,153,927
-	73	1,752	5,209
-	-	-	250
-	-	-	244,502
-	-	304,142	1,190,076
<u>\$ 279,606</u>	<u>\$ 756,825</u>	<u>\$ 12,231,937</u>	<u>\$ 6,861,065</u>
\$ -	\$ -	\$ 201,119	\$ 166,979
-	-	1,068,467	521,602
-	-	1,269,586	688,581
264,400	756,825	5,145,140	3,268,390
15,206	-	5,817,211	2,904,094
279,606	756,825	10,962,351	6,172,484
<u>\$ 279,606</u>	<u>\$ 756,825</u>	<u>\$ 12,231,937</u>	<u>\$ 6,861,065</u>

ASCENSION PARISH COUNCIL

CAPITAL PROJECTS FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	Darrow Community Center Project	East Ascension Drainage Project	Road Projects	Office Building	Sewer Project
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 17,857
Charges for services	10,050	-	-	-	-
Miscellaneous	103	115,917	353,394	-	-
Total revenues	10,153	115,917	353,394	-	17,857
EXPENDITURES					
Public works	-	217,825	-	-	-
Capital projects	15,751	78,909	5,982,110	120,363	234
Total expenditures	15,751	296,734	5,982,110	120,363	234
Excess (deficiency) of revenues over expenditures	(5,598)	(180,817)	(5,628,716)	(120,363)	17,623
OTHER FINANCING SOURCES (USES)					
Proceeds from long-term debt	-	-	6,300,000	-	-
Operating transfers in	5,000	-	3,424,611	-	-
Operating transfers out	-	-	-	(56,899)	-
Total other financing sources (uses)	5,000	-	9,724,611	(56,899)	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	(598)	(180,817)	4,095,895	(177,262)	17,623
Fund balances at beginning of year	2,288	2,701,771	3,289,584	177,262	174
Fund balances at end of year	\$ 1,690	\$ 2,520,954	\$ 7,385,479	\$ -	\$ 17,797

Notes on Exhibit A-8 are an integral part of this statement.

Health Unit Construction	Council on Aging Building	Totals (Memorandum Only)	
		1995	1994
\$ -	\$ -	\$ 17,857	\$ 425,410
-	-	10,050	7,742
-	23,202	492,616	234,799
-	23,202	520,523	667,951
-	-	217,825	-
251,799	66,377	6,515,543	2,348,406
251,799	66,377	6,733,368	2,348,406
(251,799)	(43,175)	(6,212,845)	(1,680,455)
-	800,000	7,100,000	-
530,000	-	3,959,611	1,514,976
-	-	(56,899)	-
530,000	800,000	11,002,712	1,514,976
278,201	756,825	4,789,867	(165,479)
1,405	-	6,172,484	6,337,963
\$ 279,606	\$ 756,825	\$ 10,962,351	\$ 6,172,484

ASCENSION PARISH COUNCIL
DARROW COMMUNITY CENTER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance --	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Charges for services	\$ 9,700	\$ 10,050	\$ 350	\$ 7,742
Charges for services				
Miscellaneous	120	103	(17)	83
Interest				
Total revenues	9,820	10,153	333	7,825
EXPENDITURES				
Capital projects				
Personnel	8,890	8,818	72	8,472
Utilities	4,400	4,412	(12)	4,365
Maintenance	800	551	249	1,078
Insurance	640	640	-	1,000
Miscellaneous	1,300	1,330	(30)	669
Total expenditures	16,030	15,751	279	15,584
Excess (deficiency) of revenues over expenditures	(6,210)	(5,598)	612	(7,759)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	5,000	5,000	-	5,000
Recreation Fund				
Total other financing sources (uses)	5,000	5,000	-	5,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	(1,210)	(598)	612	(2,759)
Fund balance at beginning of year	2,288	2,288	-	5,047
Fund balance at end of year	\$ 1,078	\$ 1,690	\$ 612	\$ 2,288

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
EAST ASCENSION DRAINAGE PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995	1994	
	Budget	Actual	
		Variance - Favorable (Unfavorable)	
		1994 Actual	
REVENUES			
Miscellaneous	\$ 133,000	\$ 115,917	\$ (17,083)
Interest			103,116
Total revenues	133,000	115,917	(17,083)
			103,116
EXPENDITURES			
Public works	261,300	203,825	57,475
Contract payments	14,000	14,000	-
Capital outlay-building and land			
Capital projects	53,500	78,538	(25,038)
Engineer	10,000	371	9,629
Miscellaneous			12,680
Total expenditures	338,800	296,734	42,066
Excess (deficiency) of revenues over expenditures	(205,800)	(180,817)	24,983
Fund balance at beginning of year	2,701,771	2,701,771	-
Fund balance at end of year	\$ 2,495,971	\$ 2,520,954	\$ 24,983
			\$ 2,701,771

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
ROAD PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance --	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Miscellaneous Interest	\$ 380,000	\$ 353,394	\$ (26,606)	\$ 131,600
Total revenues	380,000	353,394	(26,606)	131,600
EXPENDITURES				
Capital projects	6,000,000	4,941,556	1,058,444	1,385,349
Contract payments	1,080,600	1,040,555	40,045	367,914
Professional				
Total expenditures	7,080,600	5,982,111	1,098,489	1,753,263
Excess (deficiency) of revenues over expenditures	(6,700,600)	(5,628,717)	1,071,883	(1,621,663)
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	6,300,000	6,300,000	-	-
Operating transfers in				
Transfer in				
Sales and Use Tax Fund	2,200,000	2,321,967	121,967	1,190,076
Sales and Use District No. 2	1,147,000	1,102,644	(44,356)	-
Total other financing sources (uses)	9,647,000	9,724,611	77,611	1,190,076
Excess (deficiency) of revenues over expenditures and other sources (uses)	2,946,400	4,095,894	1,149,495	(431,587)
Fund balance at beginning of year	3,289,585	3,289,585	-	3,721,171
Fund balance at end of year	\$ 6,235,984	\$ 7,385,479	\$ 1,149,495	\$ 3,289,584

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
OFFICE BUILDING CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995	1994	Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
EXPENDITURES				
Capital projects	\$ 2,700	\$ 2,668	\$ 32	\$ 10,514
Landscape and architectural	117,000	116,935	65	36,950
Contract payments	1,000	760	240	274
Miscellaneous				
Total expenditures	120,700	120,363	337	47,738
Excess (deficiency) of revenues over expenditures	(120,700)	(120,363)	337	(47,738)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in				
East Ascension Drainage Restricted Fund	-	-	-	225,000
Operating transfers out				
Transfer out				
East Ascension Drainage Restricted Fund	(56,562)	(56,899)	(337)	-
Total other financing sources (uses)	(56,562)	(56,899)	(337)	225,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	(177,262)	(177,262)	-	177,262
Fund balance at beginning of year	177,262	177,262	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 177,262

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
SEWER PROJECT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental				
LA Community Develop Block Grant	\$ -	\$ 17,857	\$ 17,857	\$ 425,410
Total revenues	-	17,857	17,857	425,410
EXPENDITURES				
Capital projects		(500)	500	463,341
Contract payments	-	-	-	1,275
Administration fees	-	-	-	12,650
Engineer	-	734	(734)	28,280
Miscellaneous	-	-	-	-
Total expenditures	-	234	(234)	505,546
Excess (deficiency) of revenues over expenditures	-	17,623	17,623	(80,136)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	-	-	-	79,900
Sales and Use Tax Fund	-	-	-	-
Total other financing sources (uses)	-	-	-	79,900
Excess (deficiency) of revenues over expenditures and other sources (uses)	-	17,623	17,623	(236)
Fund balance at beginning of year	-	174	174	410
Fund balance at end of year	\$ -	\$ 17,797	\$ 17,797	\$ 174

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
HEALTH UNIT CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
EXPENDITURES				
Capital projects	\$ 10,000	\$ 7,097	\$ 2,903	\$ 13,000
Landscape and architectural	18,000	11,598	6,402	-
Equipment	235,000	229,525	5,475	-
Contract payments	4,000	3,579	421	595
Miscellaneous				
Total expenditures	267,000	251,799	15,201	13,595
Excess (deficiency) of revenues over expenditures	(267,000)	(251,799)	15,201	(13,595)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	530,000	530,000	-	15,000
Health Unit Fund				
Total other financing sources (uses)	530,000	530,000	-	15,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	263,000	278,201	15,201	1,405
Fund balance at beginning of year	1,405	1,405	-	-
Fund balance at end of year	\$ 264,405	\$ 279,606	\$ 15,201	\$ 1,405

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
COUNCIL ON AGING BUILDING CONSTRUCTION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Miscellaneous	\$ 23,000	\$ 23,202	\$ 202
Interest			
Total revenues	23,000	23,202	202
EXPENDITURES			
Capital projects	26,200	26,134	66
Professional	10,000	39,433	(29,433)
Capital outlay - facilities	5,000	810	4,190
Other			
Total expenditures	41,200	66,377	(25,177)
Excess (deficiency) of revenues over expenditures	(18,200)	(43,175)	(24,975)
OTHER FINANCING SOURCES (USES)			
Proceeds from long-term debt	800,000	800,000	-
Debt proceeds			
Total other financing sources (uses)	800,000	800,000	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	781,800	756,825	(24,975)
Fund balance at end of year	\$ 781,800	\$ 756,825	(24,975)

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

This group of accounts is used to account for unmatured general long-term liabilities of the Ascension Parish Council

ASCENSION PARISH COUNCIL

COMBINING STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1995

	Sales and Use Tax Series 1987, 1989 and 1995	East Ascension Major Drainage Series 1988, 1989 1990 and 1991	General Obligation Bonds	Certificate of Indebtedness	Promissory Notes	Accrued Vacation Leave	Totals 1995	1994
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT								
Amount available in debt service funds for debt retirement	\$ 2,289,073	\$ 1,547,927	\$ 215,362	\$ 76,600	\$ -	\$ -	\$ 4,128,962	\$ 2,881,843
Amount to be provided for debt retirement	<u>7,445,927</u>	<u>10,232,073</u>	<u>164,638</u>	<u>723,400</u>	<u>122,500</u>	<u>192,557</u>	<u>18,881,095</u>	<u>13,379,615</u>
Total available and to be provided for retirement of general long-term debt	<u>\$ 9,735,000</u>	<u>\$ 11,780,000</u>	<u>\$ 380,000</u>	<u>\$ 800,000</u>	<u>\$ 122,500</u>	<u>\$ 192,557</u>	<u>\$ 23,010,057</u>	<u>\$ 16,261,458</u>
GENERAL LONG-TERM DEBT PAYABLE								
Bonds payable and accrued vacation	<u>\$ 9,735,000</u>	<u>\$ 11,780,000</u>	<u>\$ 380,000</u>	<u>\$ 800,000</u>	<u>\$ 122,500</u>	<u>\$ 192,557</u>	<u>\$ 23,010,057</u>	<u>\$ 16,261,458</u>

ASCENSION PARISH COUNCIL

SPECIAL INDEPENDENT AUDITORS' REPORTS

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

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the internal control structure of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit 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*." 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.

The management of the **ASCENSION PARISH COUNCIL** is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 of **ASCENSION PARISH COUNCIL**, 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we considered to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of **ASCENSION PARISH COUNCIL**. Those comments are included with this report as Financial and Operational Recommendations.

This report is intended for the information of the Council, management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

FINANCIAL AND OPERATIONAL RECOMMENDATIONS

SEWER DISTRICT NO. 6

For several years, the Ascension Parish government has been responsible for financial administration of Sewerage District No. 6. Certain aspects of the District's operations are as follows:

1. The Board of Directors of the Sewerage District has been re-activated for the management of this project. Since this is a local project that is to be self-funding through user fees and property assessments, the participation of residents of the District, in addressing the operational and financial aspects of the District, is a favorable development.
2. The billing and related enforcement of collection was transferred to the Parish Water Company. The billing was initiated in June 1995. At the time of conversion, the Parish retained balances owed which were older than 90 days. The collection of the older receivables should be achieved in 1996.
3. The collection of property assessments has been pursued, with mixed success. The initial collection efforts resulted in a loss of \$32,320 in principal and \$26,457 in interest relative to the assessments receivable. We recommend that a more beneficial form of collection be pursued and that the resolution of delinquent assessments be concluded in 1996.
4. The Sewerage District owes the General Fund \$117,278 for cash advances made to support the District's operation.

SELF-INSURANCE

An actuarial evaluation was made of the Parish's self-insurance program as of September 30, 1995. We recommend that the Parish continue obtaining this service on an annual basis, at December 31.

PAYROLL/PERSONNEL

Based on a review of personnel files, the following observations were made:

- o Forms L-4 were only prepared for state withholding authorization on employees hired in 1995; the federal withholding forms have been used on all employees. All employees should have this authorization prepared.
- o Forms I-9 (Proof of Citizenship) are to be prepared by all employees and a copy of their social security card and drivers license obtained. As of December 31, 1995, only employees hired in 1995 prepared the form.

ACCOUNTS PAYABLE

We recommend that accounts payable of the Ascension Government be recorded and that interim financial statements include such amounts.

FIXED ASSETS

Currently, the Parish prepares fixed asset listings to reconcile to the general ledger on an annual basis. Secondly, the software used to accumulate the data fails to provide column totals, which causes Parish personnel to manually prepare the totals for adequate reporting and reconciling. Finally, the Parish capitalization policy for fixed assets is currently \$200.

We recommend that a new software package to adequately report fixed assets held be purchased by the Parish. At a minimum, the fixed asset listing should be updated quarterly to account for the asset additions and deletions. Finally, we recommend the Parish adopt a policy to increase the capitalization threshold for fixed assets to \$1,000.

BUDGET ADOPTION

The Home Rule Charter stipulates that the budgets for operating and capital expenditures be submitted to the Council at least seventy-five days prior to the beginning of the fiscal year to which the budgets are applicable and that such budgets be adopted not less than thirty days before the beginning of the fiscal year. At the current time, budgets are being submitted and adopted in accordance with the state's budget law requirements, which are not as stringent, as to the time table for submission and adoption of the budget, as the Home Rule Charter.

Accordingly, it is our recommendation that the Council comply with the requirements of the Home Rule Charter concerning the enactment of the budget.



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

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the compliance with laws and regulations of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit 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*." 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.

Compliance with laws, regulations, contracts, and grants applicable to the **ASCENSION PARISH COUNCIL**, is the responsibility of the **ASCENSION PARISH COUNCIL**'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Parish'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 disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996



**INDEPENDENT AUDITORS' REPORT ON SYSTEMS SURVEY
AND COMPLIANCE QUESTIONNAIRE**

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the auditors' reports on the systems survey and compliance questionnaire of the Ascension Parish Library and the discretely presented component units listed above, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards; *Governmental 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*." 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.

Compliance with laws, regulations, contracts, and grants applicable to the **ASCENSION PARISH COUNCIL**, is the responsibility of the **ASCENSION PARISH COUNCIL**'s management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the **ASCENSION PARISH COUNCIL**'s responses to the systems survey and compliance questionnaire concerning certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the information of the Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996



INDEPENDENT AUDITORS' REPORT ON PARISH SYSTEM OF ROAD TRANSPORTATION

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors. Furthermore, the auditors' reports on parish system of road transportation of the Ascension Parish Library and the discretely presented component units listed above, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller of the United States, and Office of Management and Budget (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 the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Ascension Parish Council, is the responsibility of the Ascension Parish Council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Ascension Parish Council's compliance with Louisiana Revised Statutes 48:751-760, the Parish Transportation Act, relating to the adoption of a parish system of road administration. 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 disclosed no instances of material noncompliance with the provisions of the Parish Transportation Act.

This report is intended for the information of the Council, management, and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL**, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 6, 1996. We have also audited the compliance of the **ASCENSION PARISH COUNCIL**, with requirements applicable to major federal assistance programs and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the reports of the other auditors. Furthermore, the internal control structure used in administering federal financial assistance programs of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit. Federal assistance of the component units represents 1% of total federal financial assistance.

We conducted our audit 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". 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 the **ASCENSION PARISH COUNCIL** 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 **ASCENSION PARISH COUNCIL**, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the **ASCENSION PARISH COUNCIL**, and on the compliance of the **ASCENSION PARISH COUNCIL**, 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 general purpose financial statements in a separate report dated June 6, 1996.

The management of **ASCENSION PARISH COUNCIL** is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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:

Accounting controls:

- o Revenue/receipts
- o Purchases/disbursements

Administrative controls:

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

Specific controls:

- o Eligibility
- o Reporting
- o Cost allocation

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, the **ASCENSION PARISH COUNCIL**, expended 91 percent 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 **ASCENSION PARISH COUNCIL**'s major federal financial assistance programs, 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.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the **ASCENSION PARISH COUNCIL**. Those comments are included with this report as Financial and Operational Recommendations.

This report is intended for the information of the Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of **ASCENSION PARISH COUNCIL** as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the compliance with the general requirements applicable to federal financial assistance programs of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit. Federal assistance of the component units represent 3% of total federal financial assistance.

We have applied procedures to test **ASCENSION PARISH COUNCIL**'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:

- o Political activity
- o Civil rights
- o Cash management
- o Federal financial reports
- o Drug-free workplace
- o Allowable cost principles
- o 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 the **ASCENSION PARISH COUNCIL**'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 the **ASCENSION PARISH COUNCIL** had not complied, in all material respects, with those requirements.

This report is intended for the information of the Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Juell & Wenbler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of **ASCENSION PARISH COUNCIL**, as of and for the year ended December 31, 1995, as listed in the table of contents, and have issued our report thereon dated June 6, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the compliance with the specific requirements applicable to federal financial assistance programs of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit. Federal assistance of the component units represent 3% of total federal financial assistance.

We have also audited **ASCENSION PARISH COUNCIL's** compliance with the requirements governing eligibility; special reporting requirements; and special tests and provisions 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 **ASCENSION PARISH COUNCIL** is responsible for **ASCENSION PARISH COUNCIL'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; and Office of Management and Budget 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 **ASCENSION PARISH COUNCIL's** compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, **ASCENSION PARISH COUNCIL** complied, in all material respects, with the requirements governing eligibility; special reporting requirements; and special tests and provisions that are applicable to each of its major federal financial assistance programs, for the year ended December 31, 1995.

This report is intended for the information of the Council, management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Deub & Wenkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996



INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **ASCENSION PARISH COUNCIL**, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 6, 1996. These general purpose financial statements are the responsibility of **ASCENSION PARISH COUNCIL's** management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the auditors' reports on the schedule of federal financial assistance of the Ascension Parish Library and the discretely presented component units listed above, if any, can be found in the separately issued financial reports of each such unit. Federal financial assistance of component units represents 3% of total federal financial assistance.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget 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 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 conducted for the purpose of forming an opinion on the general purpose financial statements of **ASCENSION PARISH COUNCIL**, 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 this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account groups financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. Federal financial assistance expenditures totaling \$242,092 included in the Schedule have been subjected to the auditing procedures applied in the audit of the Ascension Parish Sheriff and the District Attorney of the Twenty-Third Judicial District's financial statements performed by the other auditors whose report on the Schedule of Federal Financial Assistance has been furnished to us.

Fauch & Winbler LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

ASCENSION PARISH COUNCIL
Donaldsonville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1995

<u>Grantor/State Pass-through/ Program name/ Location of Project</u>	<u>CFDA Number</u>	<u>Grant Amount</u>	<u>Balance January 1</u>	<u>Federal Receipts</u>	<u>Grantee Matching Contributions</u>	<u>Expenditures</u>	<u>Balance December 31</u>
Other Federal Assistance - Primary Government Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Emergency Management Assistance Project	83.156	-	4,675	22,372	58,878	83,932	7,357
Department of Housing and Urban Development/ Louisiana Division of Administration/Office of Finance and Support Services/Louisiana Community Development Block Grant/Sewer Project	14.228	532,255	244,502	262,359	-	236	(17,621) *
Department of Health and Human Services/ Louisiana Department of Health and Hospitals/ Office of Alcohol and Drug Abuse/PASAC	93.109	60,000	4,212	74,464	45,083	125,084	9,749
Department of Housing and Urban Development/ Louisiana Department of Social Services/Office of Community Services/Emergency Shelter Grant	14.231	40,648	1,613	22,404	-	27,560	6,769
Department of Agriculture/ Louisiana Office of Eligibility Determination/ Food Stamp Program	10.551	-	6,847	66,980	60,710	135,230	14,387
Department of Agriculture/ Louisiana Department of Education/ Summer Food Program	10.553	-	(569)	162,248	12,090	174,907	-
Totals - Other Federal Assistance - Primary Government			<u>261,280</u>	<u>610,827</u>	<u>176,761</u>	<u>546,949</u>	<u>20,641</u>

* Credit balances represent deferred revenue - federal government.

ASCENSION PARISH COUNCIL
Donaldsonville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1995

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Grantee Matching Contributions	Expenditures	Balance December 31
Other Federal Assistance - Component Units State of Louisiana/Department of Social Services/ Office of Family Support/Title IV-D Program	13.783	-	-	174,012	-	174,012	-
United States Department of Agriculture/ Louisiana Department of Agriculture and Forestry - Food Distribution Program	10.550	-	-	7,565	-	7,565	-
United States Department of Justice/Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Prevention	16.579	-	-	57,304	-	57,304	-
United States Department of Justice/St. Martin Parish Sheriff Seniors and Lawmen Together	16.575	-	-	3,211	-	3,211	-
Totals - Other Federal Assistance - Component Units		-	-	242,092	-	242,092	-
Major Programs Federal Assistance - Primary Government Department of Agriculture/ Louisiana Office of Eligibility Determination/ Food Stamp Program	10.551	-	(2,127,613)*	7,420,065	-	7,575,091	(1,972,587)*
Department of Housing and Urban Development/ Department of Urban and Community Affairs/ Section 8 Housing - Existing/Parish	14.156	-	(6,032)	370,799	156	364,777	(12,210)
Totals - Major Programs Federal Assistance		-	(2,133,645)	7,790,864	156	7,939,868	(1,984,797)
Total Federal Assistance		-	(1,872,365)	8,643,783	176,917	8,728,909	(1,964,156)

*Credit balances represent deferred revenue - federal government.

ASCENSION PARISH COUNCIL

STATISTICAL SECTION

The accompanying pages are for use in comparing the results of 1995 operations and 1996 budget amounts to those of prior years. The significance of the information is the long-term trends associated with the statistics.



**INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY INFORMATION**

Honorable President and Members
of the Ascension Parish Council,
Donaldsonville, Louisiana

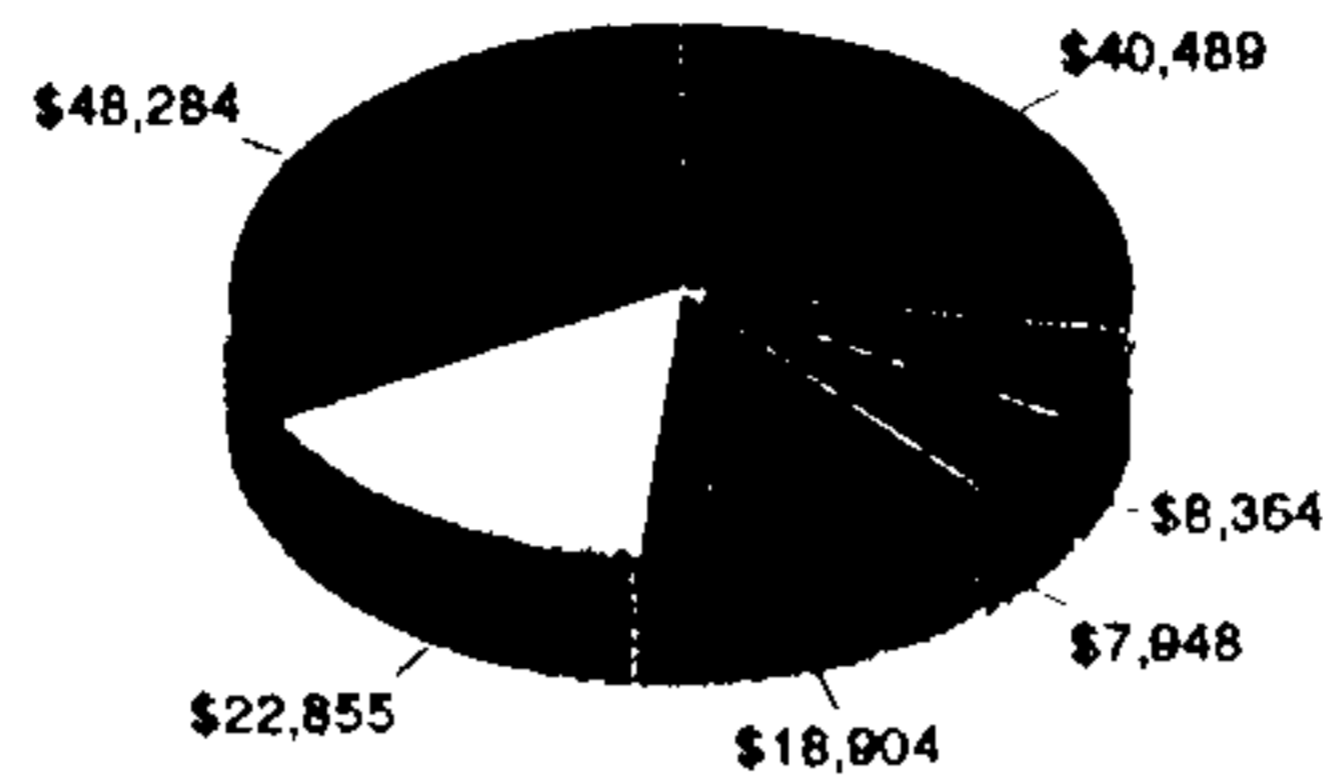
Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information on pages S-2 to S-29 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information for the years ended December 31, 1995, 1994, 1993, and 1992 has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole. The budget figures for the year ending December 31, 1996, were adopted by the Parish Council in December 1995.

Faulk & Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 6, 1996

TOTAL ASSETS* - REPORTING ENTITY PARISH OF ASCENSION



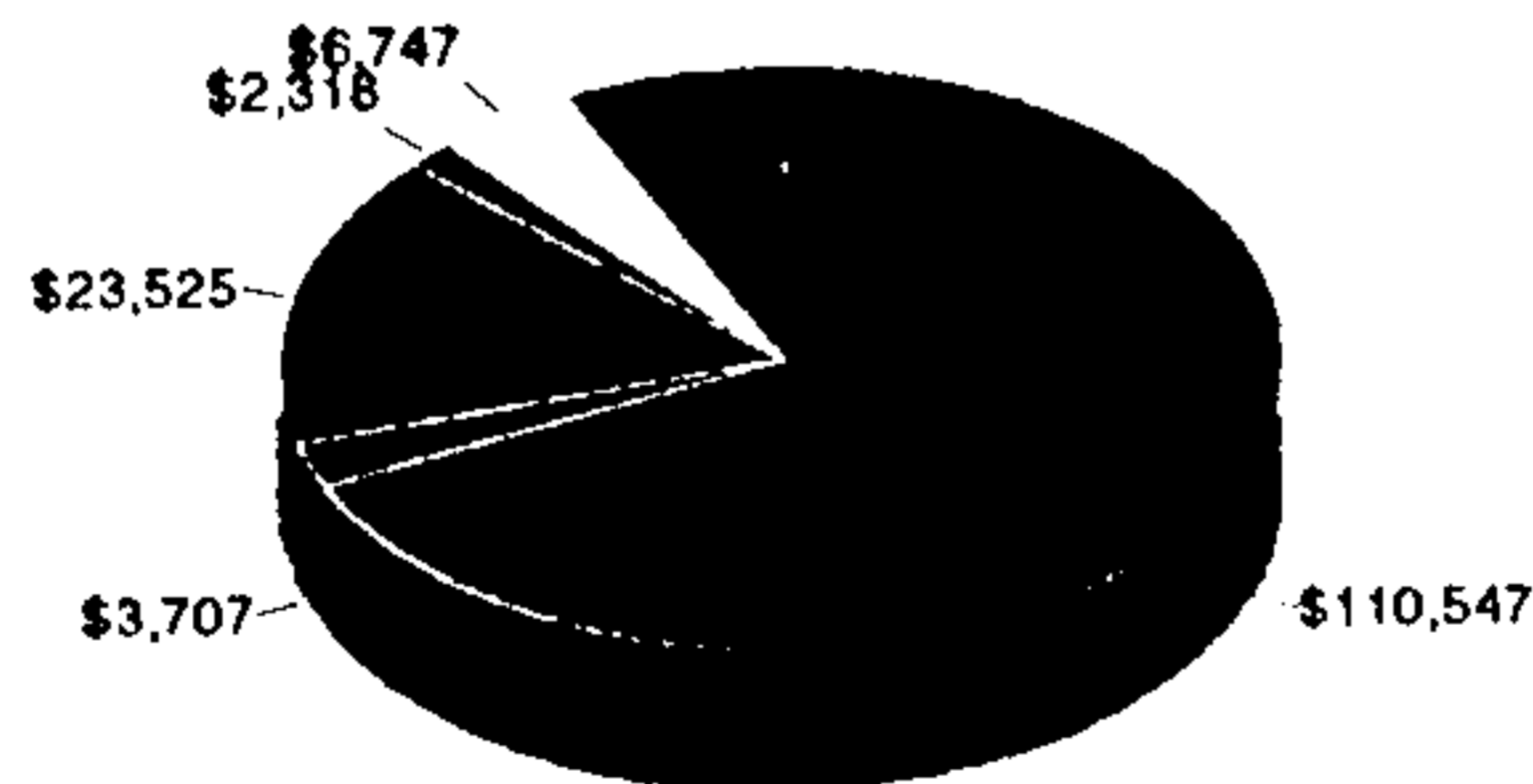
DECEMBER 31, 1995

■ CASH & INVESTMENTS	■ ACCTS RECEIVABLE	■ REQUIRED FOR DEBT
■ RESTRICTED ASSETS	■ OTHER	■ GFA

TOTAL ASSETS = \$ 146,844,011

* IN THOUSANDS

TOTAL LIABILITIES & FUND EQUITY* - REPORTING ENTITY PARISH OF ASCENSION



DECEMBER 31, 1995

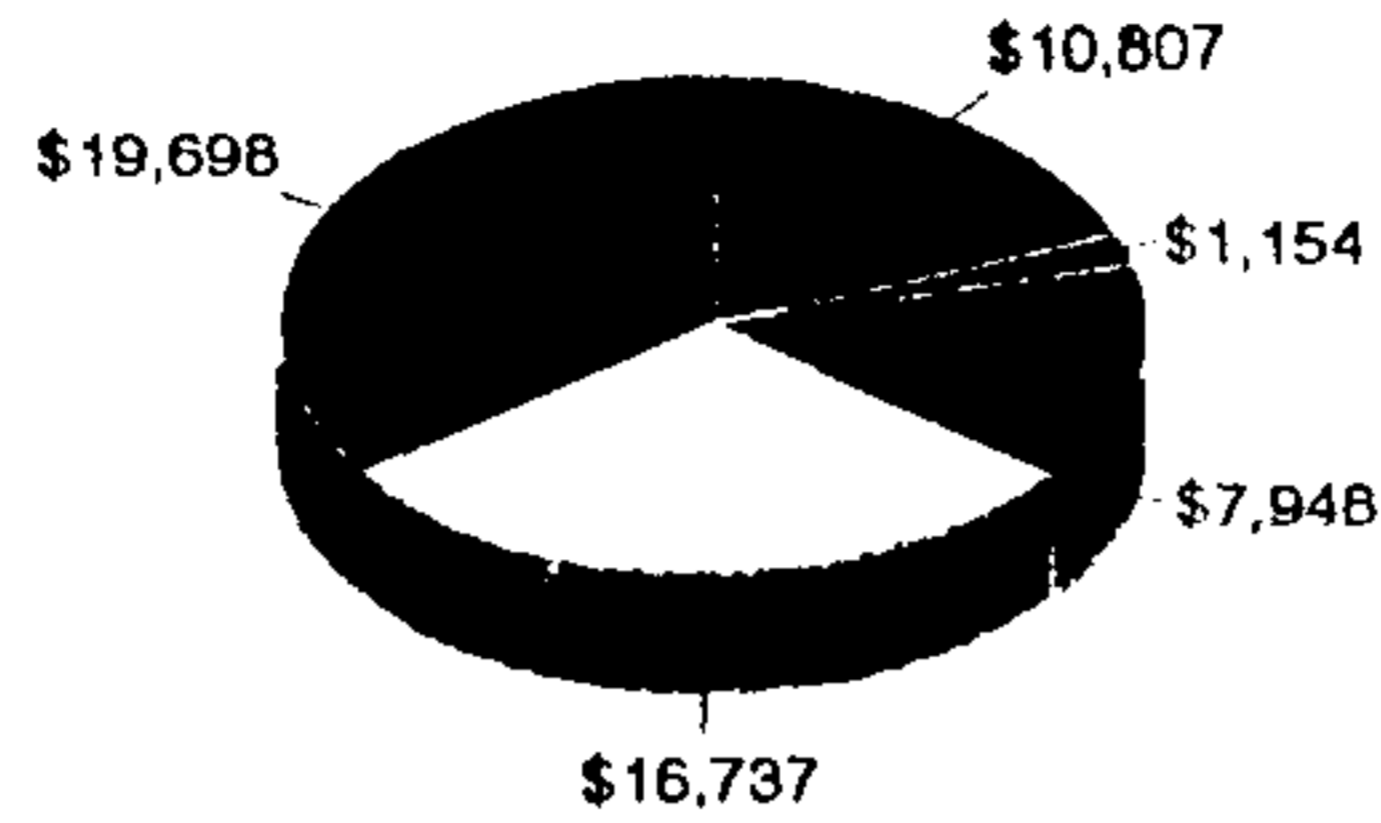
■ ACCOUNTS PAYABLE	■ DUE TO FUNDS	■ BONDED DEBT
■ OTHER PAYABLES	■ FUND EQUITY	

TOTAL LIABILITIES = \$ 36,296,679

TOTAL FUND EQUITY = \$110,547,332

* IN THOUSANDS

TOTAL ASSETS* - COMPONENT UNITS PARISH OF ASCENSION



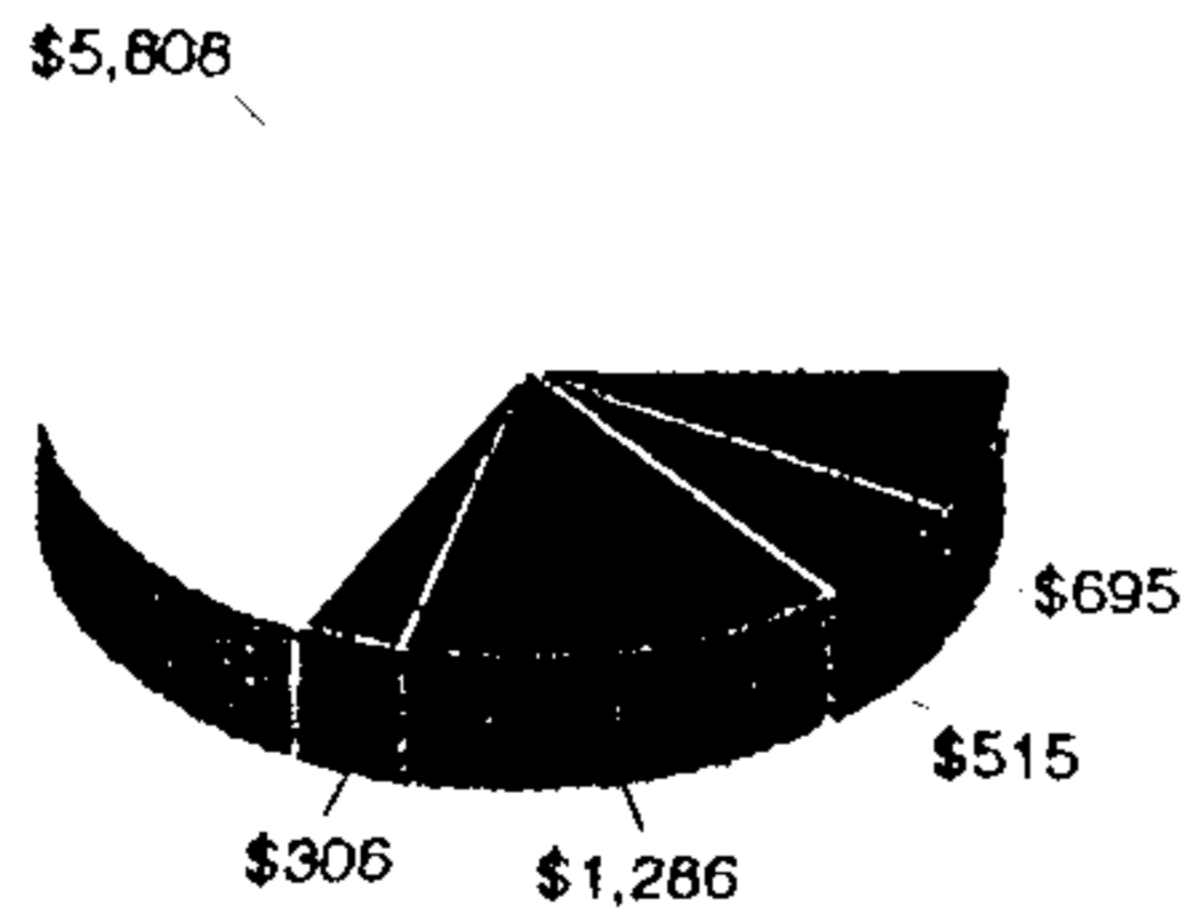
DECEMBER 31, 1995

■ CASH & INVESTMENTS	■ ACCTS RECEIVABLE	■ RESTRICTED ASSETS
■ OTHER	■ FIXED ASSETS	

TOTAL ASSETS = \$ 56,343,774

* IN THOUSANDS

TOTAL LIABILITIES* - COMPONENT UNITS PARISH OF ASCENSION



DECEMBER 31, 1995

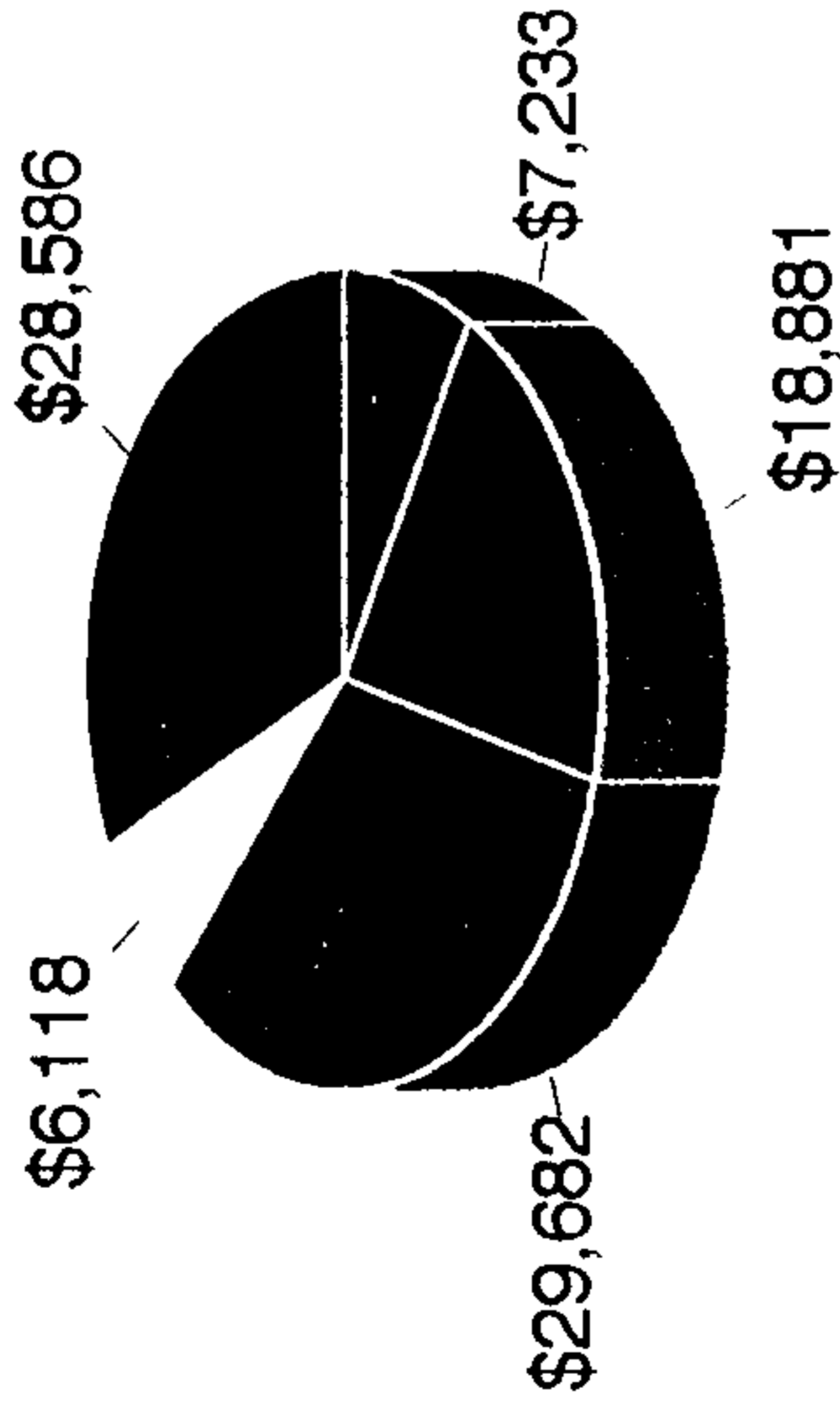
■ ACCOUNTS PAYABLE	■ DUE TO FUNDS	■ UNSETTLED DEPOSITS
■ L/T PAYABLES	■ OTHER PAYABLES	

TOTAL LIABILITIES = \$ 8,610,296

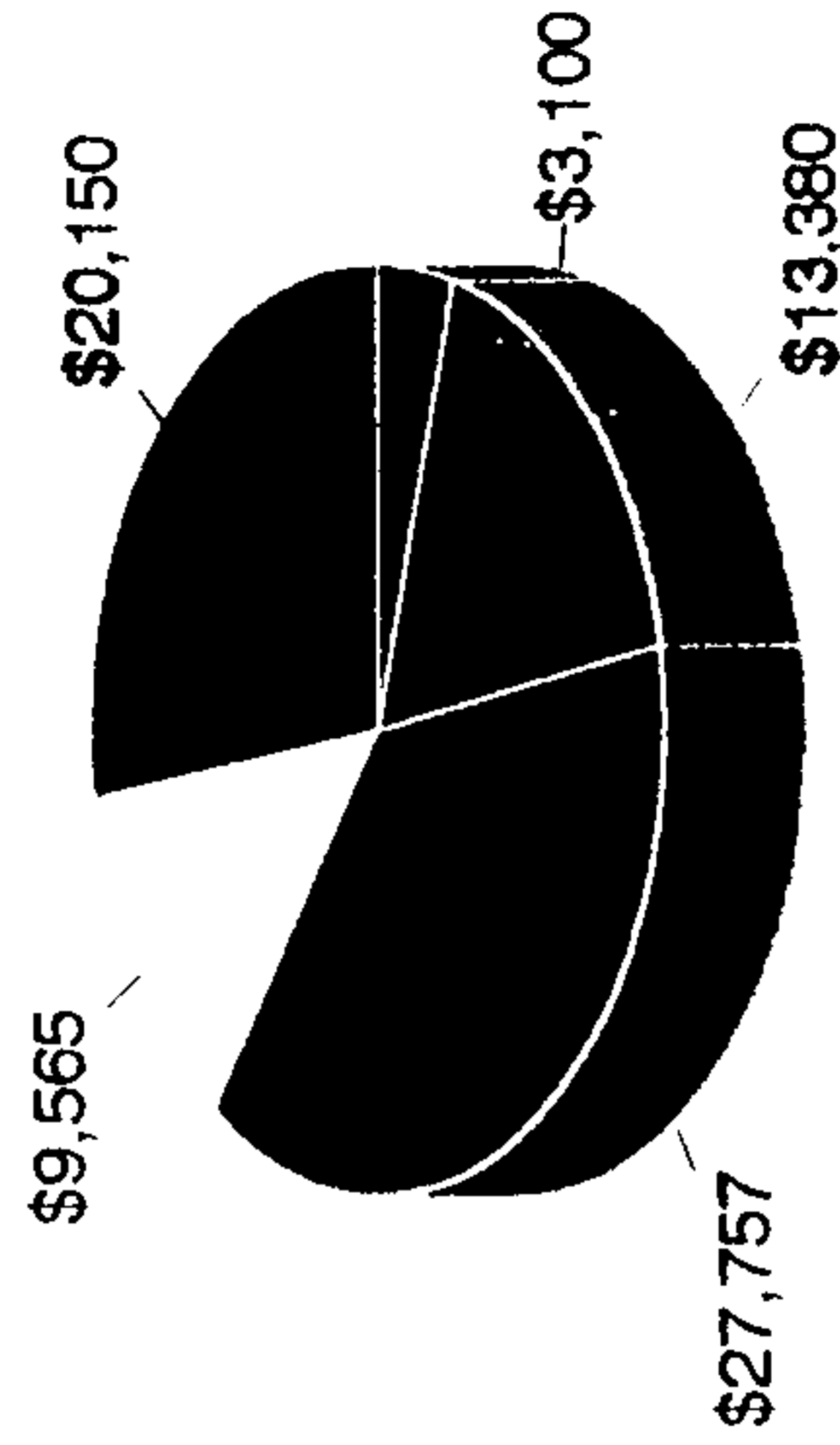
* IN THOUSANDS

TOTAL ASSETS* - PRIMARY GOVERNMENT

ASCENSION PARISH COUNCIL



DECEMBER 31, 1995



DECEMBER 31, 1994

- CASH & INVESTMENTS
- ACCTS RECEIVABLE
- GFA
- REQUIRED FOR DEBT
- OTHER

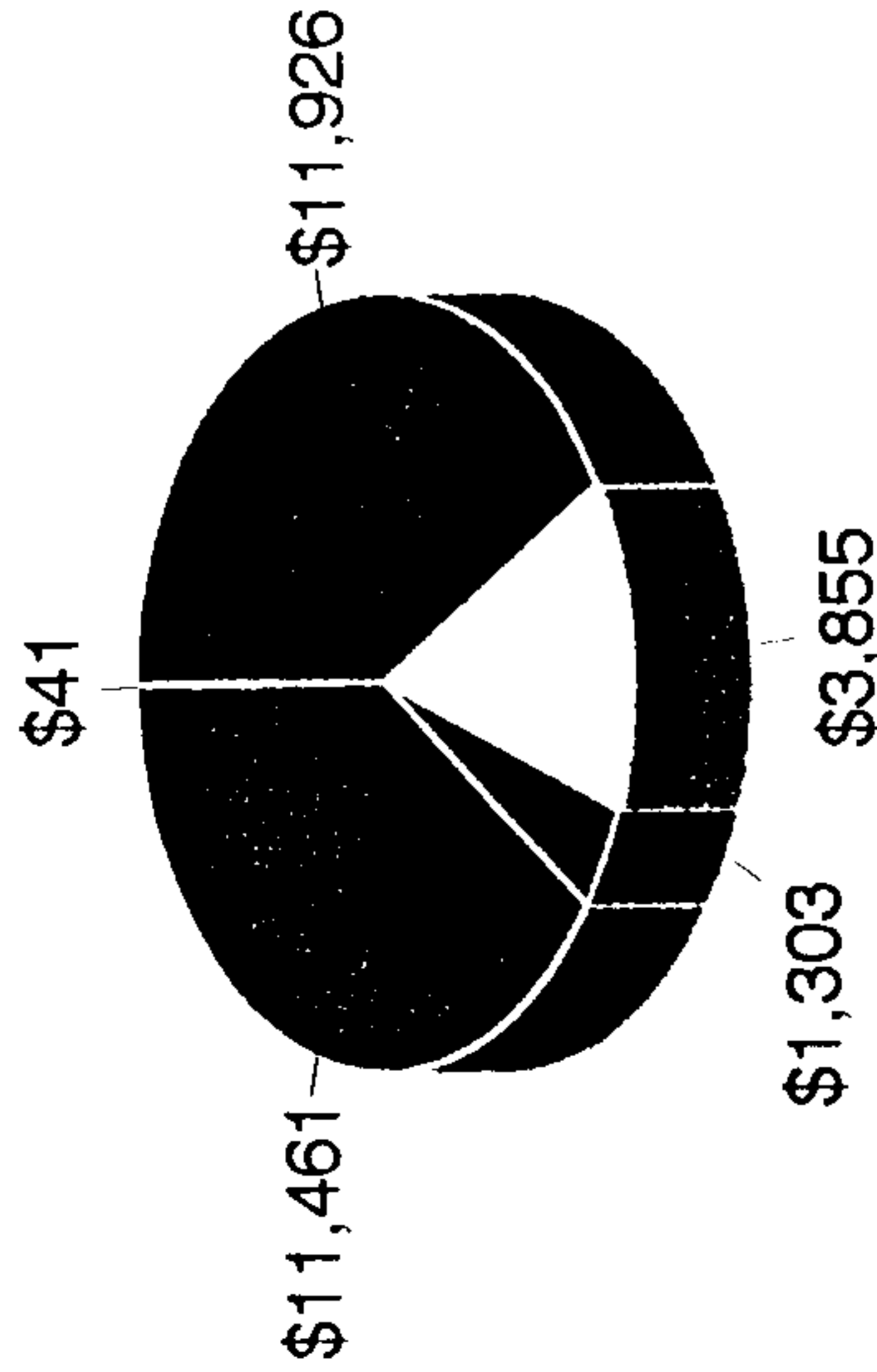
TOTAL ASSETS = \$ 90,500,237

TOTAL ASSETS = \$ 73,951,734

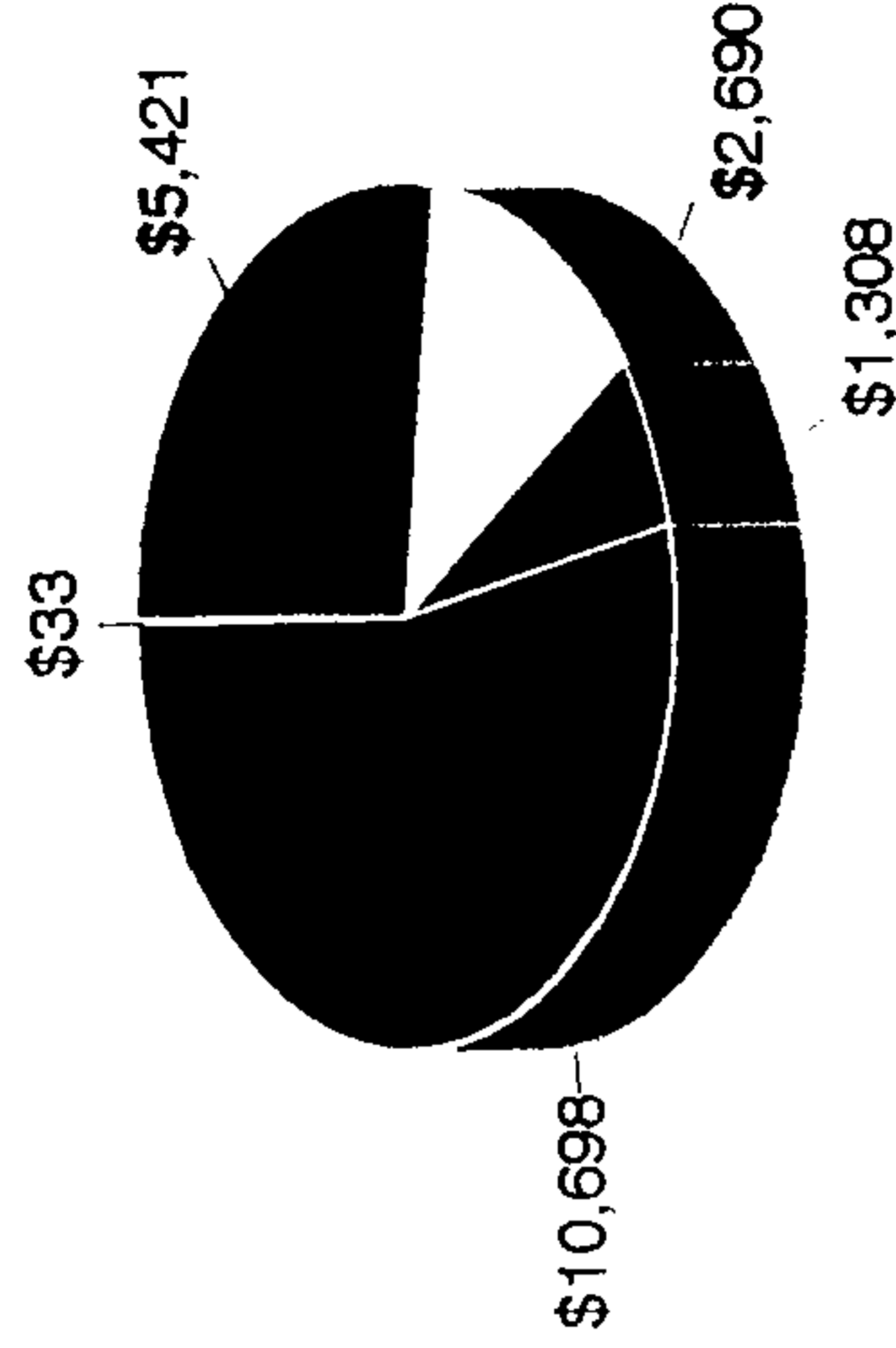
* IN THOUSANDS

CASH & INVESTMENTS* - PRIMARY GOVERNMENT

ASCENSION PARISH COUNCIL



DECEMBER 31, 1995



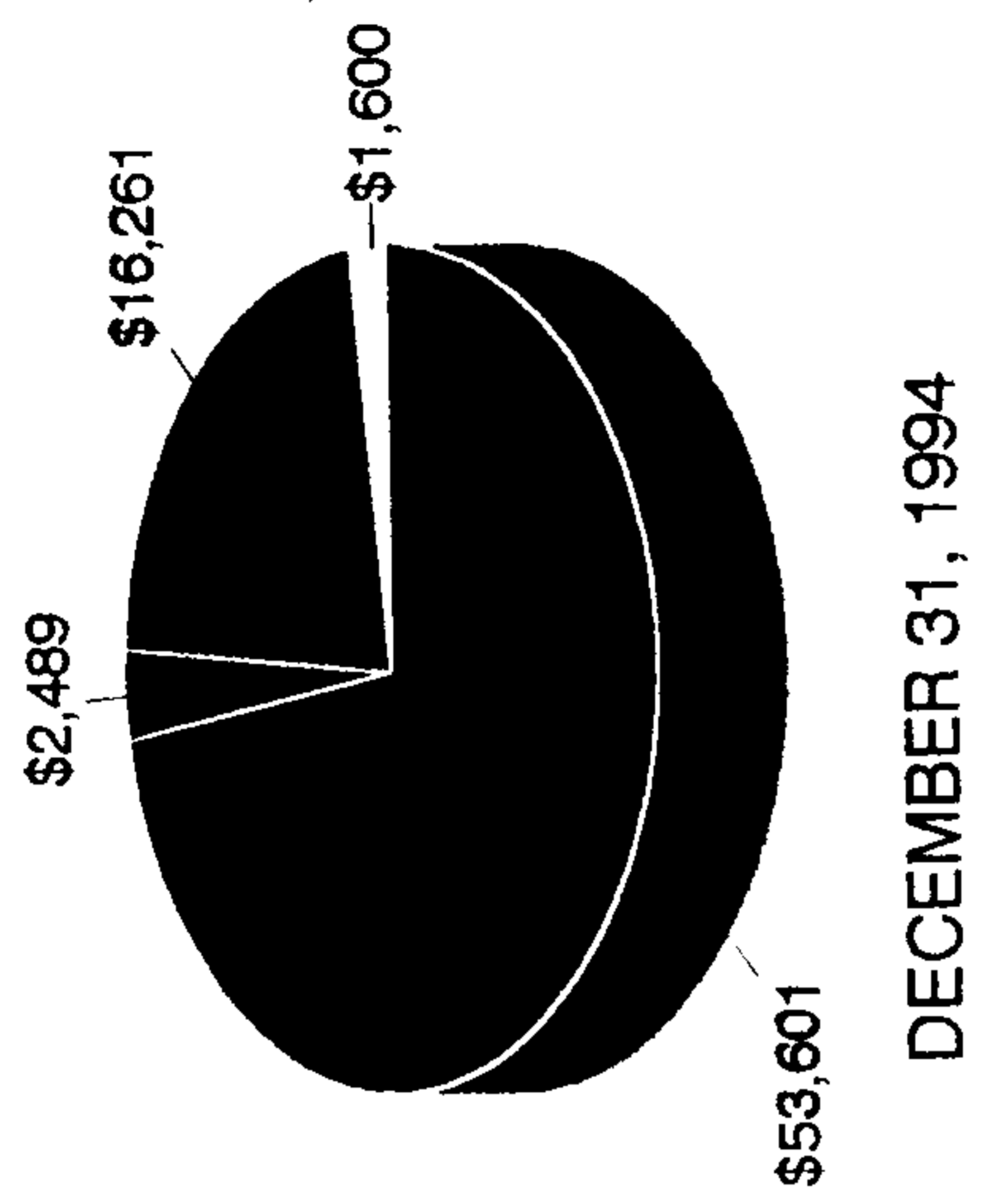
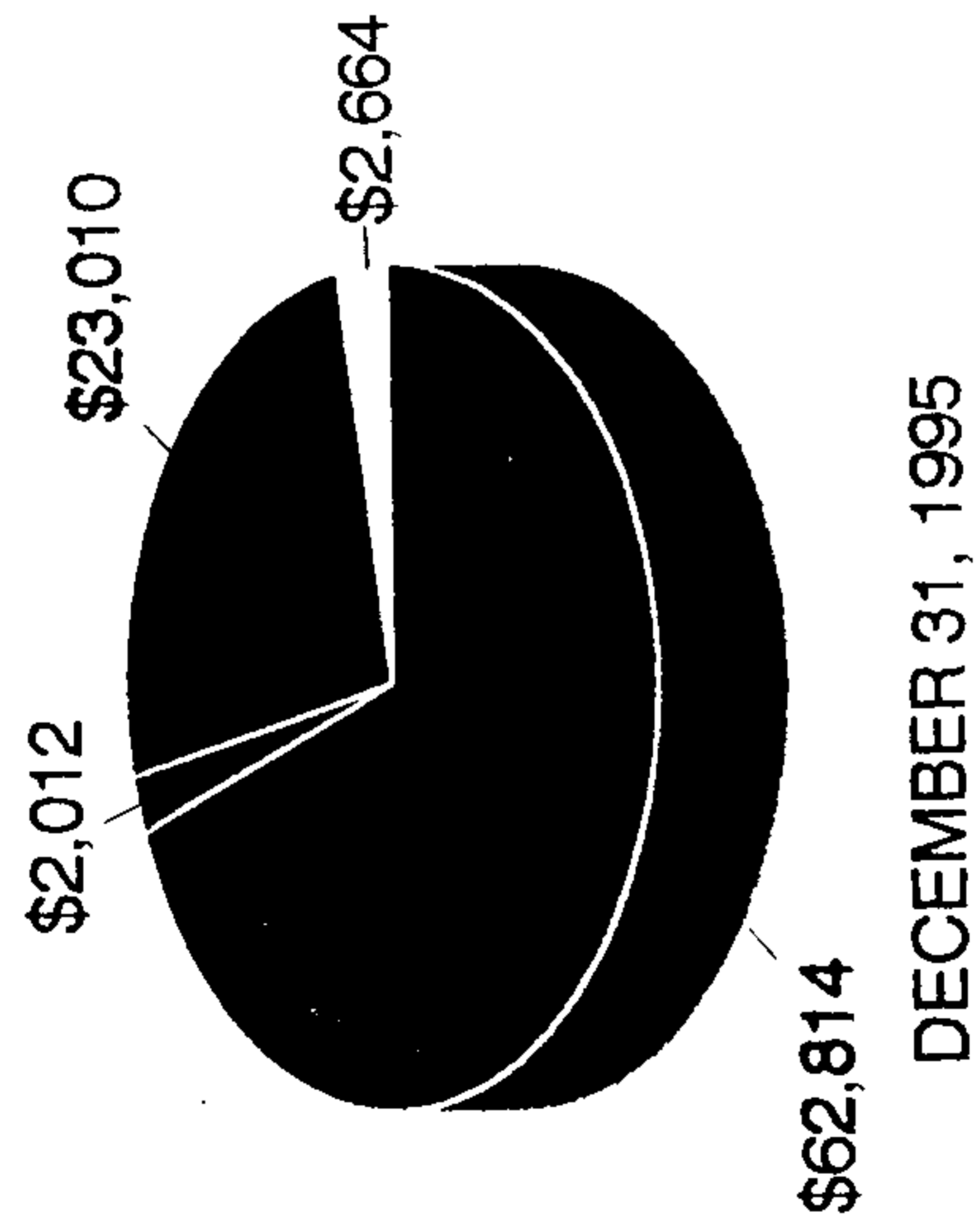
DECEMBER 31, 1994

- GENERAL
- SPECIAL REVENUE
- DEBT SERVICE
- CAPITAL PROJECTS
- PROPRIETARY FUNDS

TOTAL CASH & INV. = \$ 28,586,181 TOTAL CASH & INV. = \$ 20,149,498

* IN THOUSANDS

LIABILITIES & FUND EQUITY* - PRIMARY GOVERNMENT ASCENSION PARISH COUNCIL



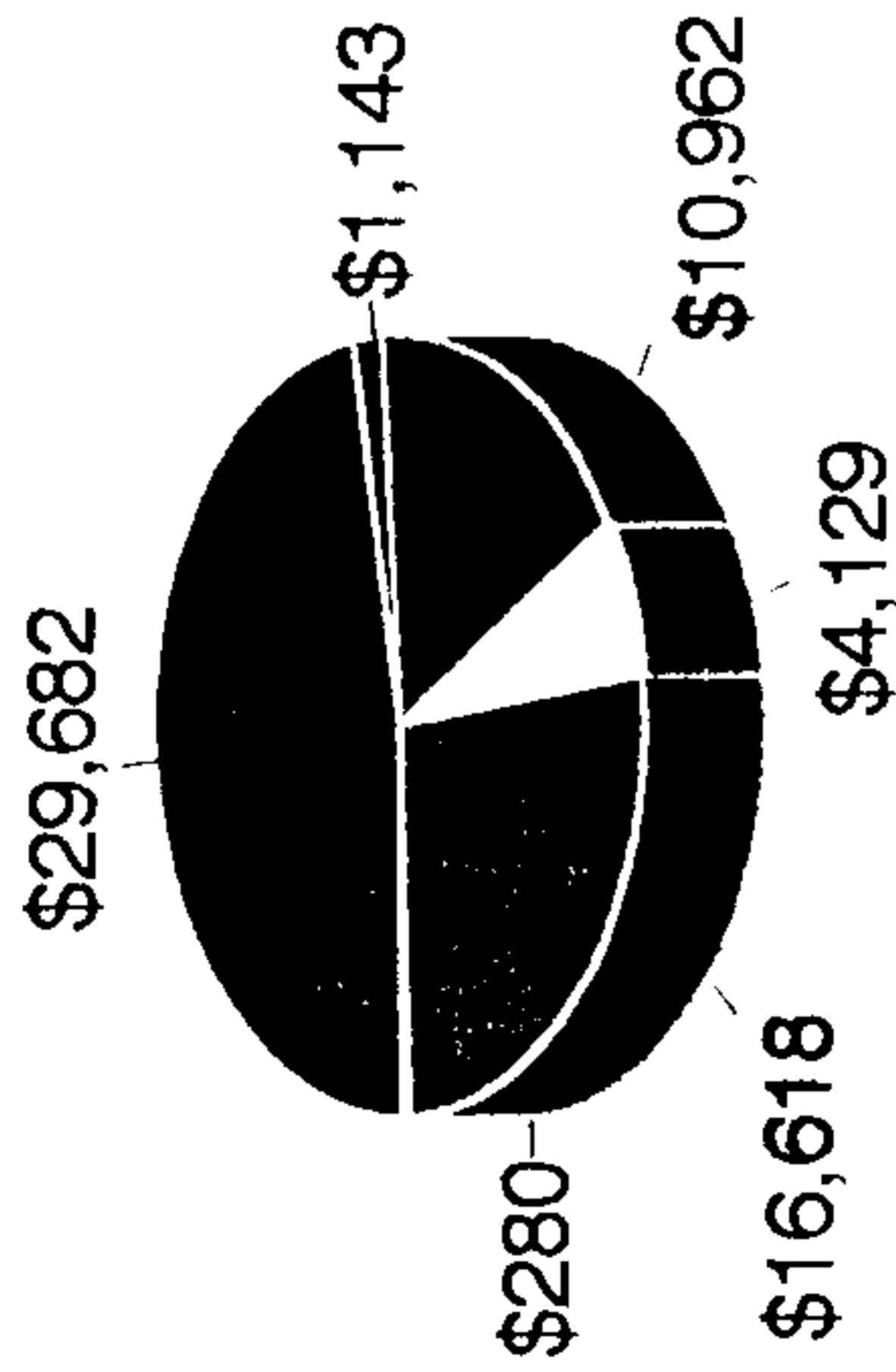
ACCTS PAY
 BONDED DEBT
 DUE TO FUNDS
 FUND EQUITY

TOTAL LIABILITIES = \$ 27,686,383 TOTAL LIABILITIES = \$ 20,350,461
 TOTAL EQUITY = \$ 62,813,854 TOTAL EQUITY = \$ 53,601,273

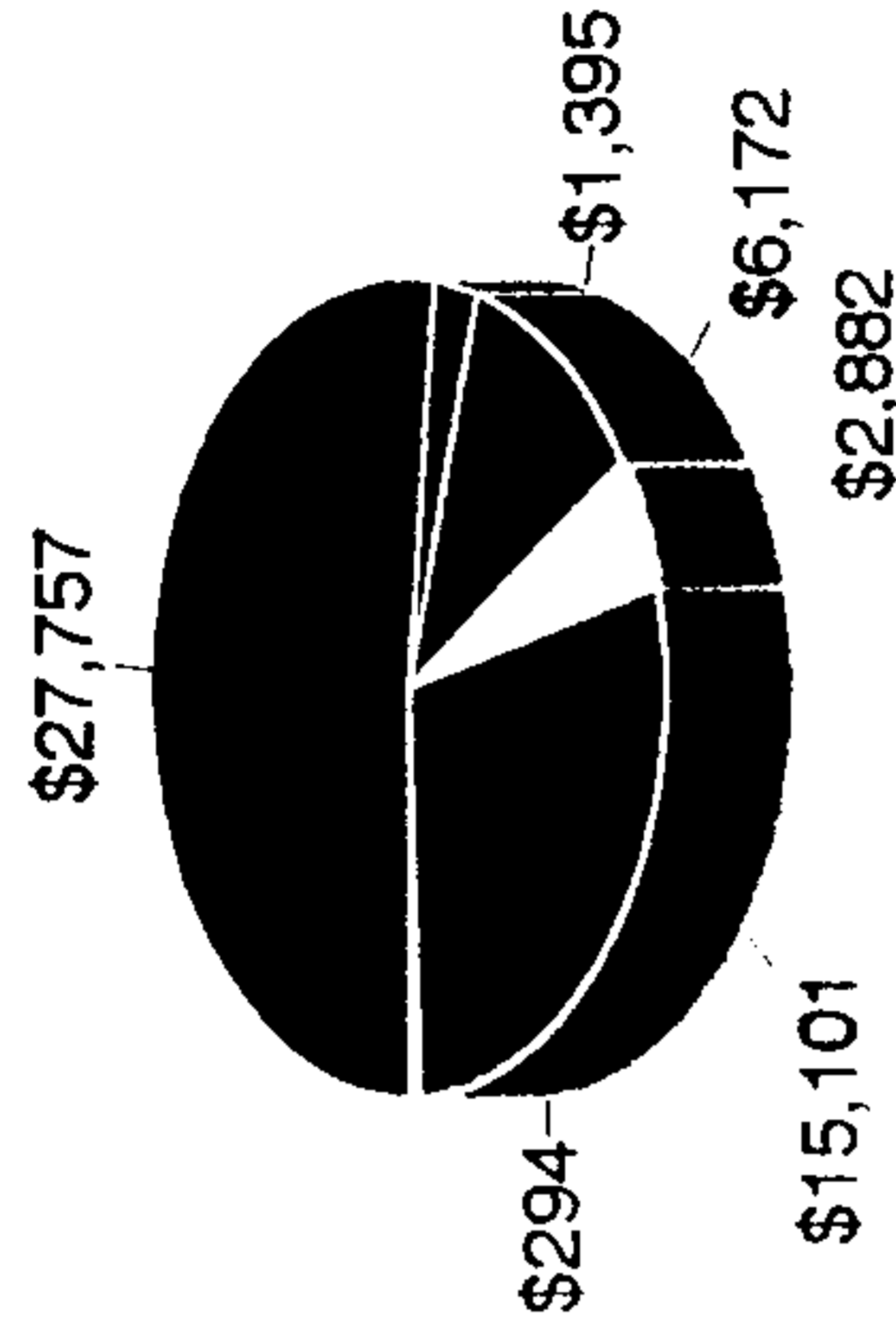
* IN THOUSANDS

FUND EQUITY* - PRIMARY GOVERNMENT

ASCENSION PARISH COUNCIL



DECEMBER 31, 1995



DECEMBER 31, 1994

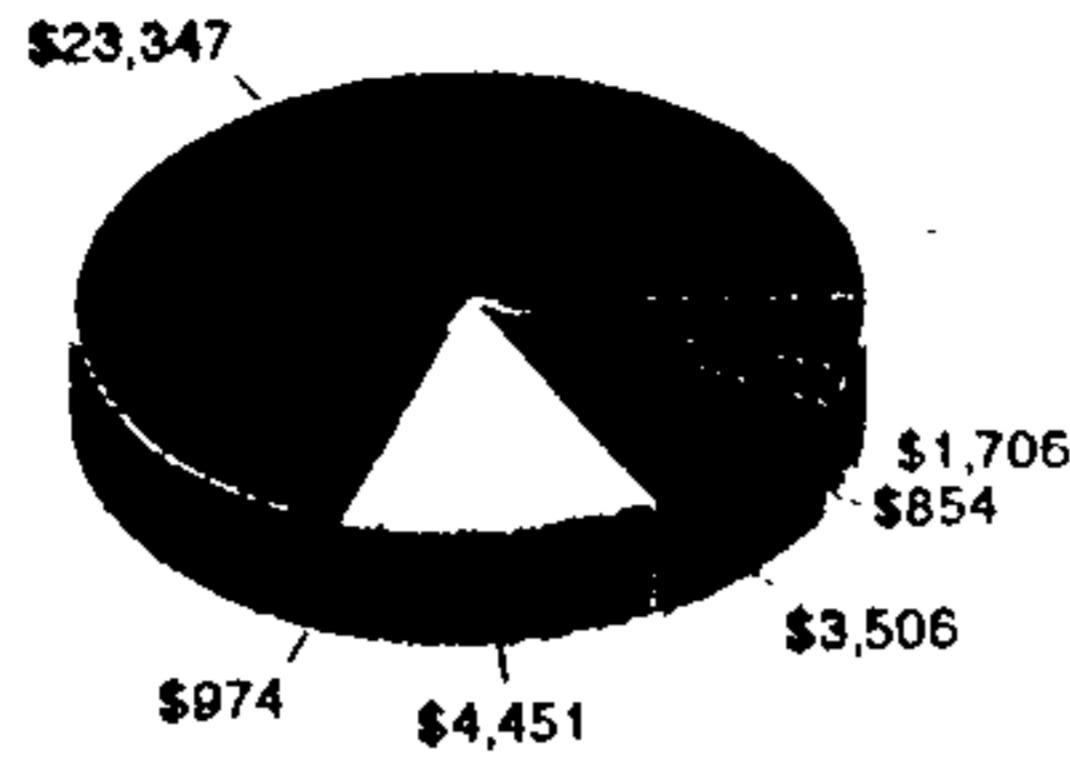
- GENERAL
- SPECIAL REVENUE
- CAPITAL PROJECTS
- INTERNAL SERVICE
- DEBT SERVICE
- GEN FIXED ASSETS

TOTAL EQUITY = \$ 62,813,854

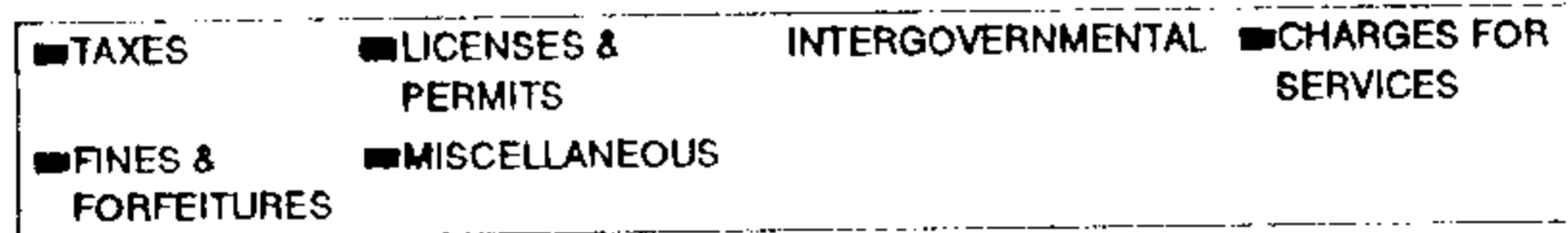
TOTAL EQUITY = \$ 53,601,273

* IN THOUSANDS

**REVENUES* - REPORTING ENTITY
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



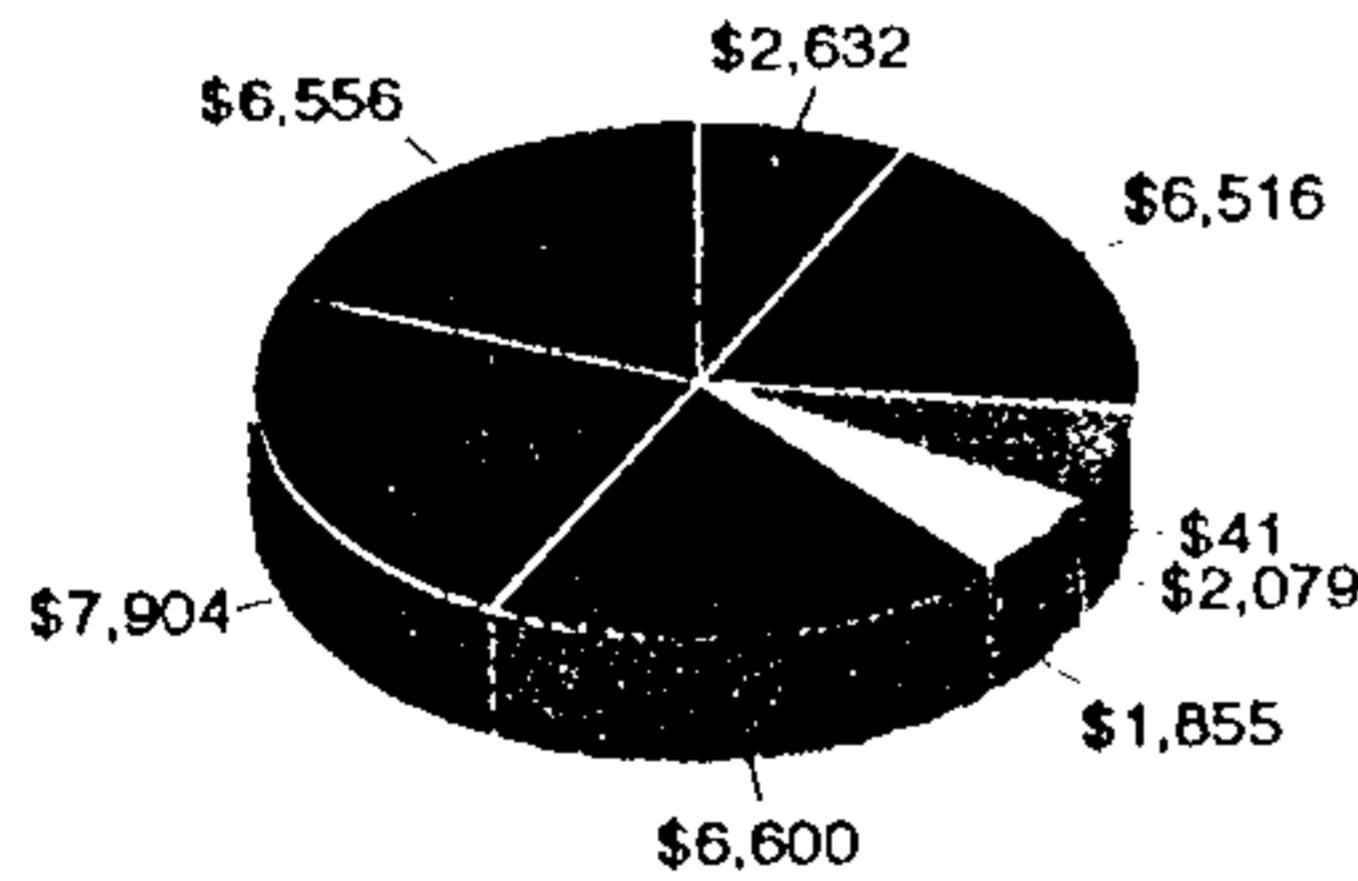
DECEMBER 31, 1995



TOTAL REVENUES = \$34,836,177

* IN THOUSANDS

**EXPENDITURES* - REPORTING ENTITY
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



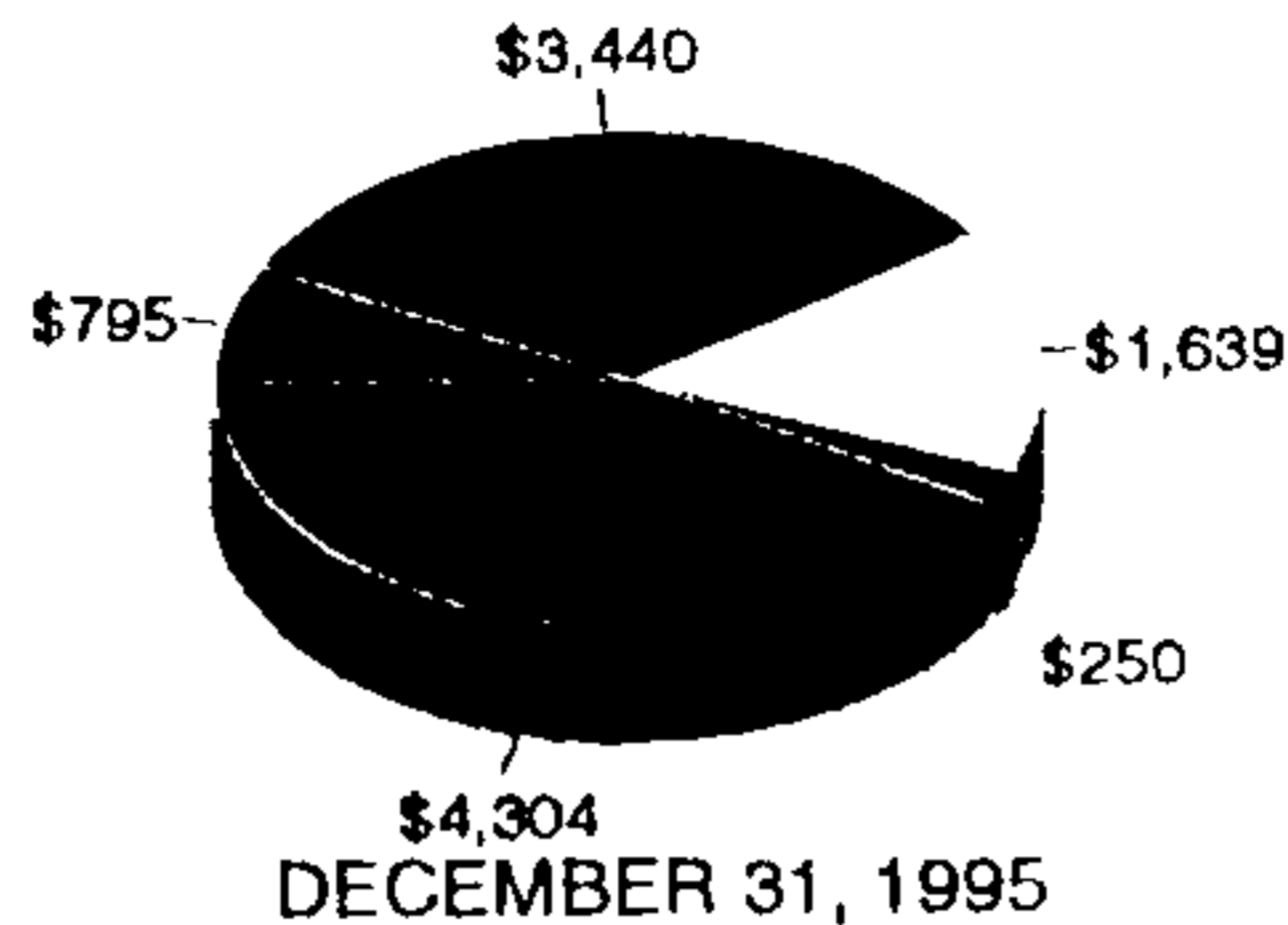
DECEMBER 31, 1995



TOTAL EXPENDITURES = \$ 26,337,134

* IN THOUSANDS

**REVENUES* - COMPONENT UNITS
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



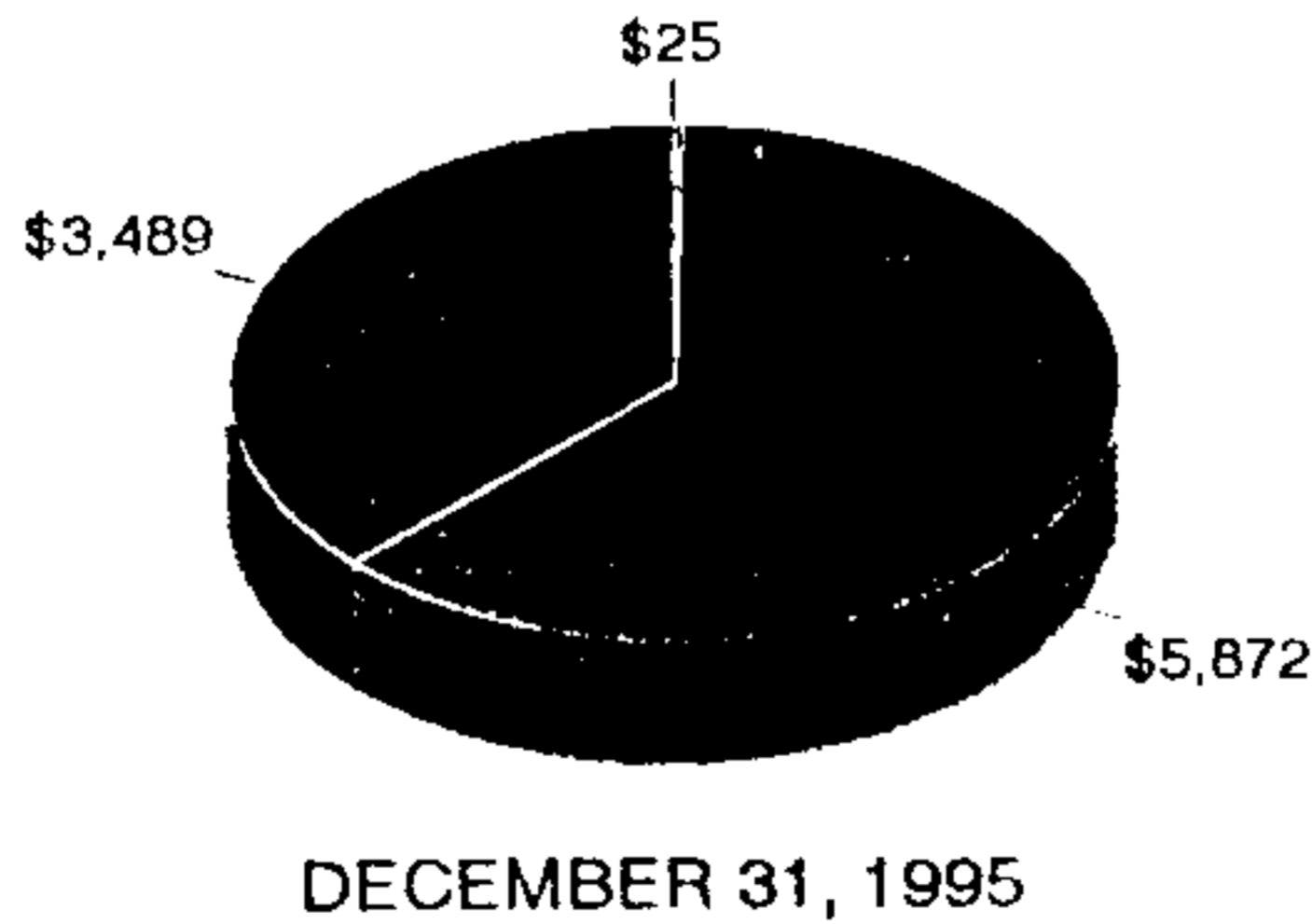
DECEMBER 31, 1995

■ TAXES	■ MISCELLANEOUS	■ INTERGOVERNMENTAL	■ CHARGES FOR SERVICES
■ FINES & FORFEITURES			

TOTAL REVENUES = \$ 10,428,101

* IN THOUSANDS

**EXPENDITURES* - COMPONENT UNITS
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



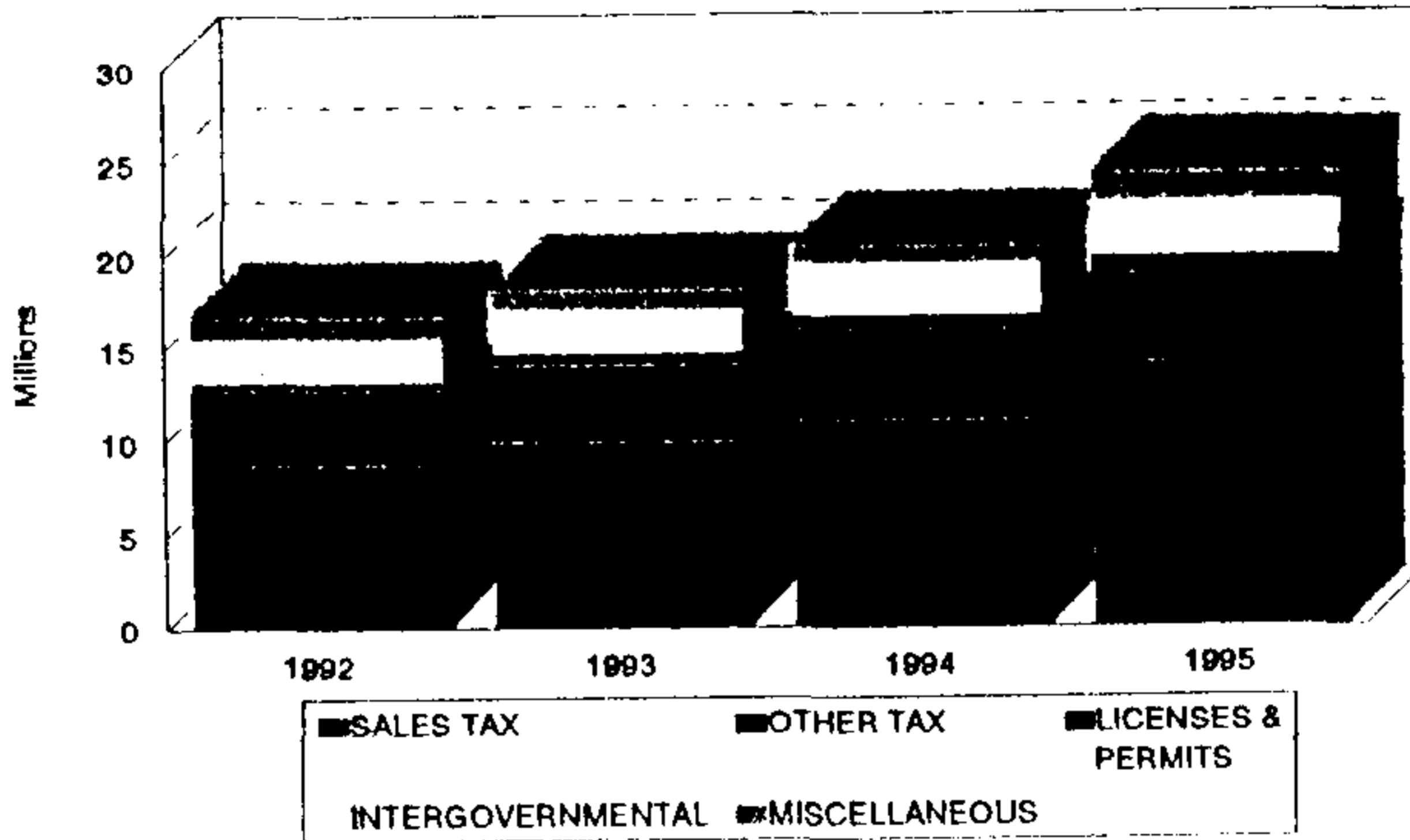
DECEMBER 31, 1995

■ GENERAL GOVERNMENT	■ PUBLIC SAFETY	■ CULTURE & RECREATION
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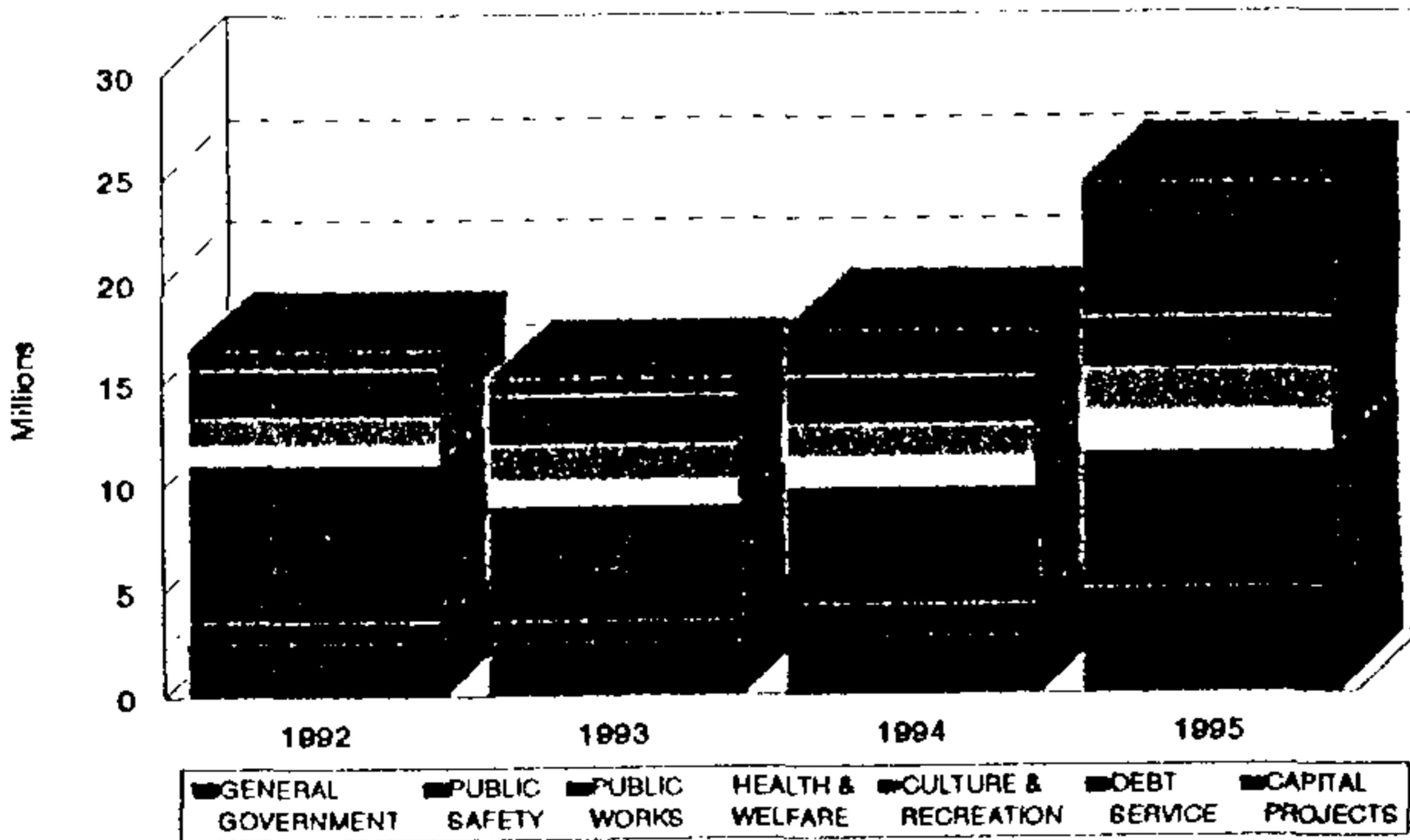
TOTAL EXPENDITURES = \$ 9,385,889

* IN THOUSANDS

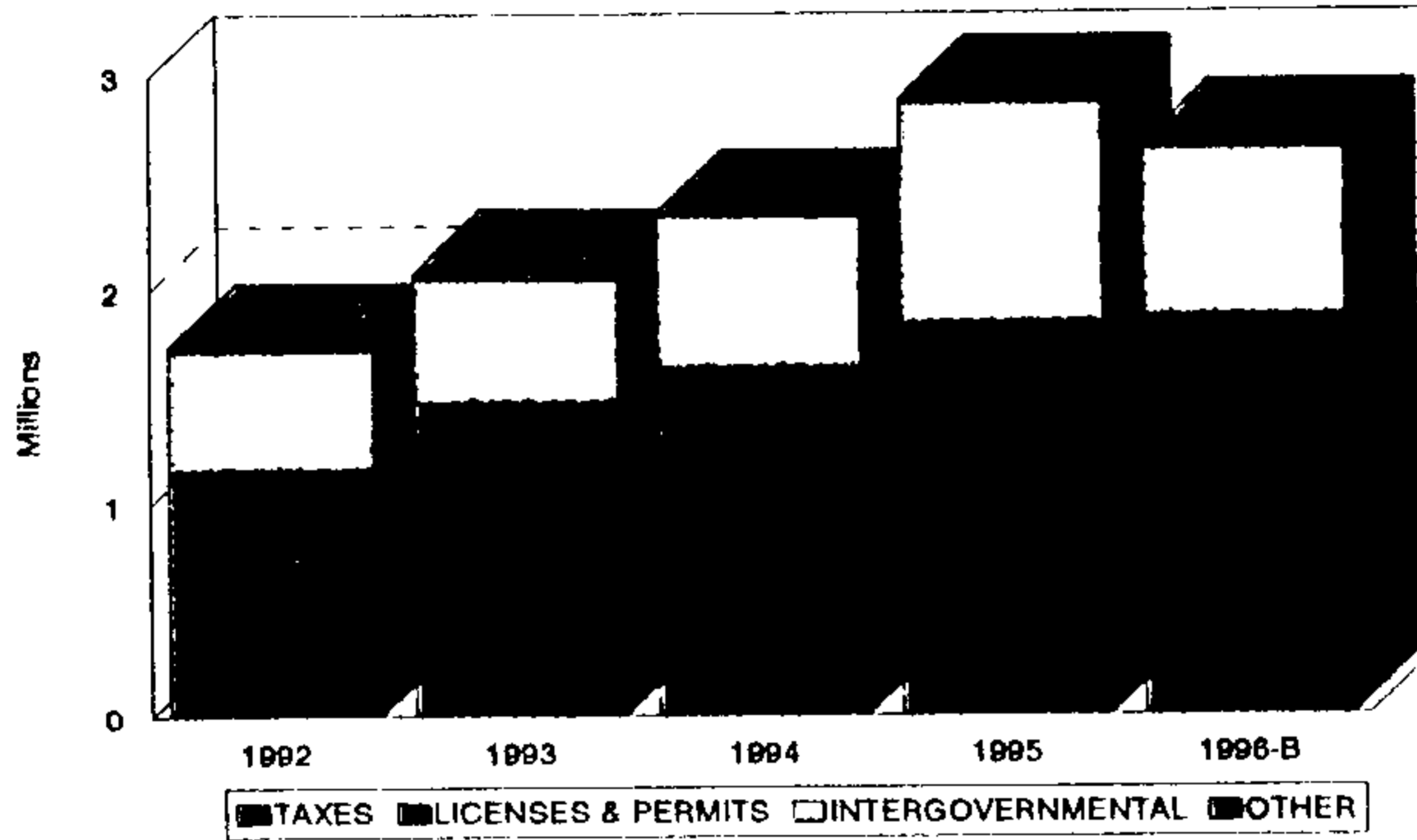
**REVENUES - PRIMARY GOVERNMENT
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



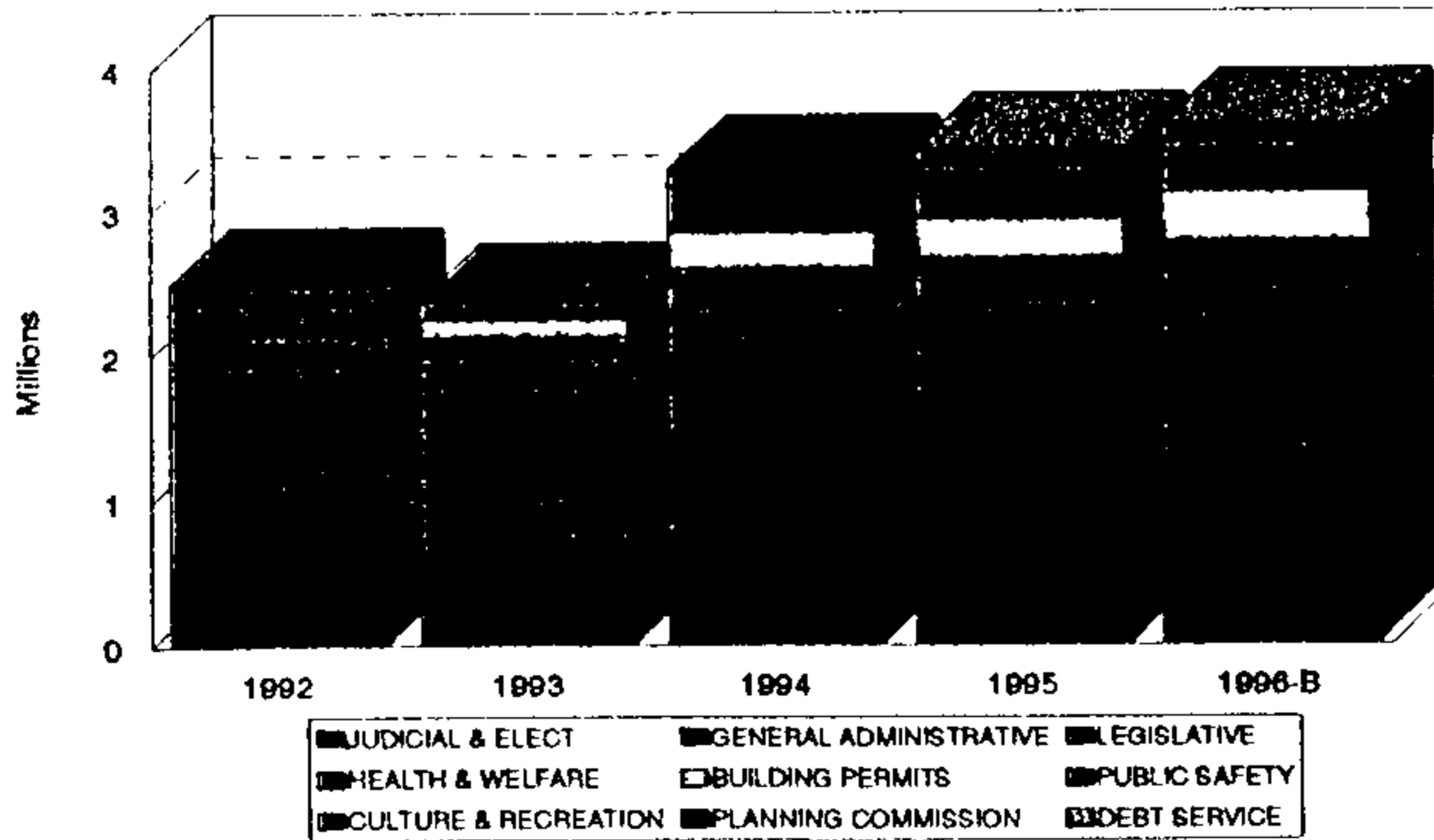
**EXPENDITURES - PRIMARY GOVERNMENT
GOVERNMENTAL FUND TYPE ONLY
ASCENSION PARISH COUNCIL**



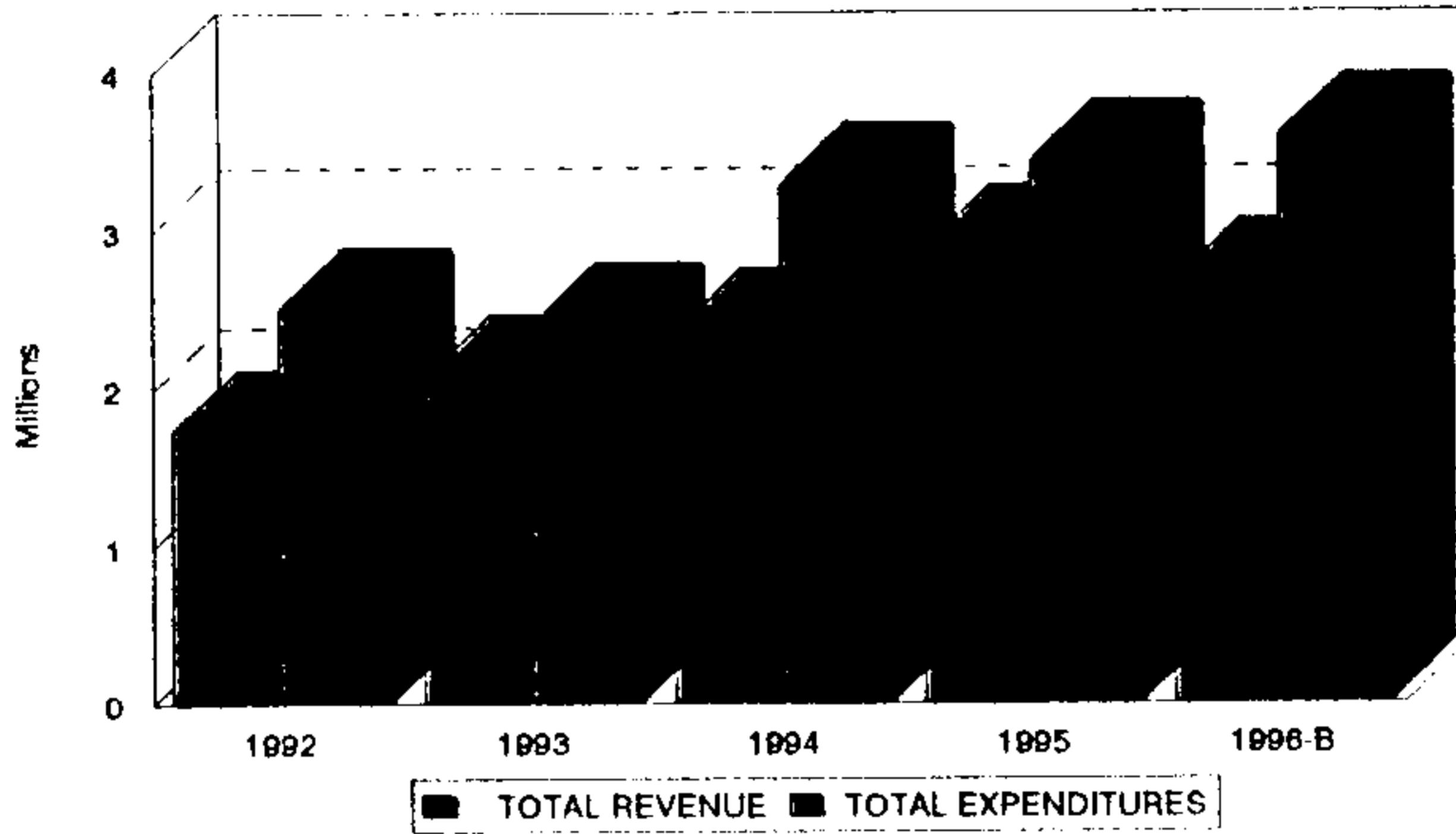
GENERAL FUND REVENUES ASCENSION PARISH COUNCIL



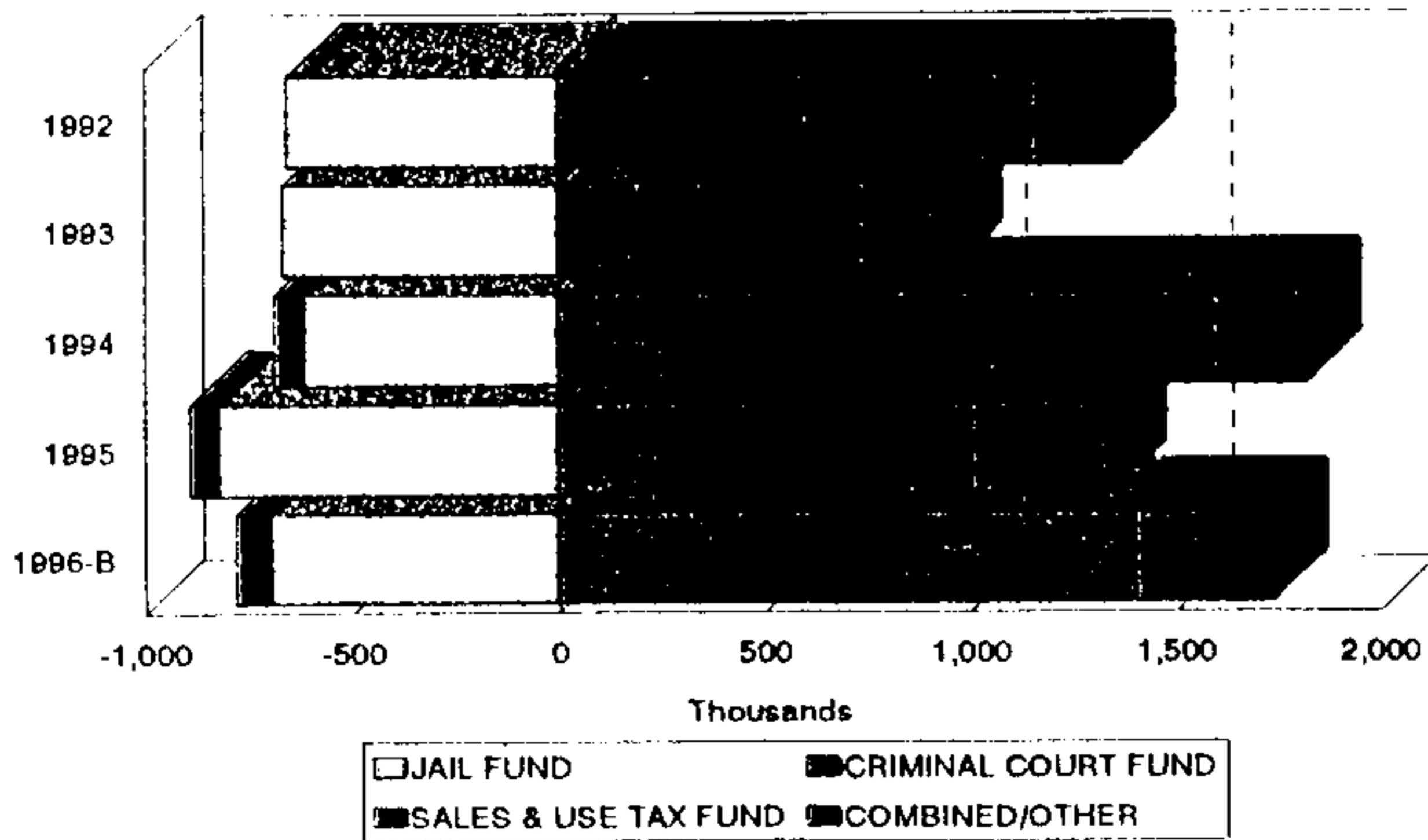
GENERAL FUND EXPENDITURES ASCENSION PARISH COUNCIL



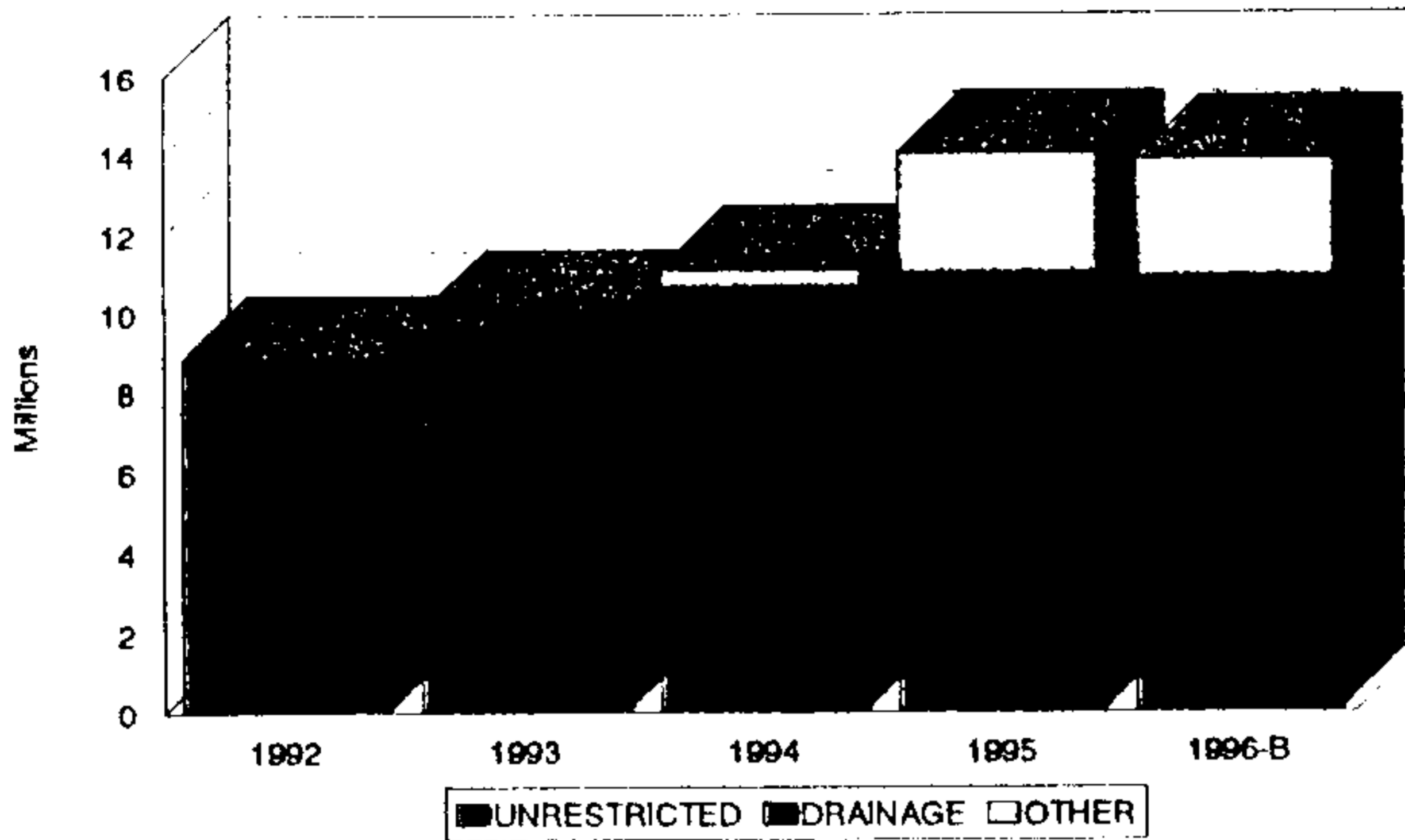
GENERAL FUND REVENUES & EXPENDITURES ASCENSION PARISH COUNCIL



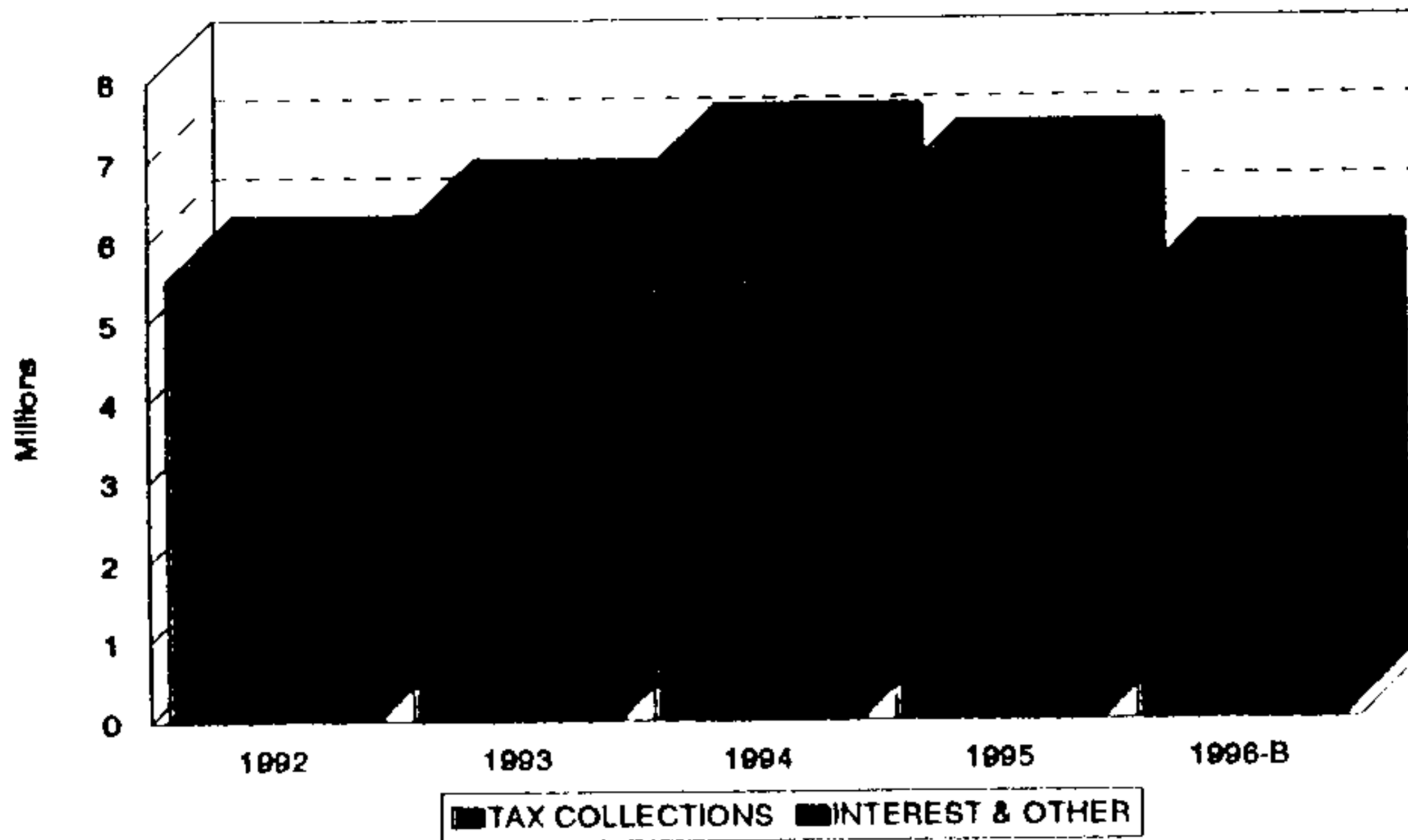
GENERAL FUND TRANSFERS ASCENSION PARISH COUNCIL



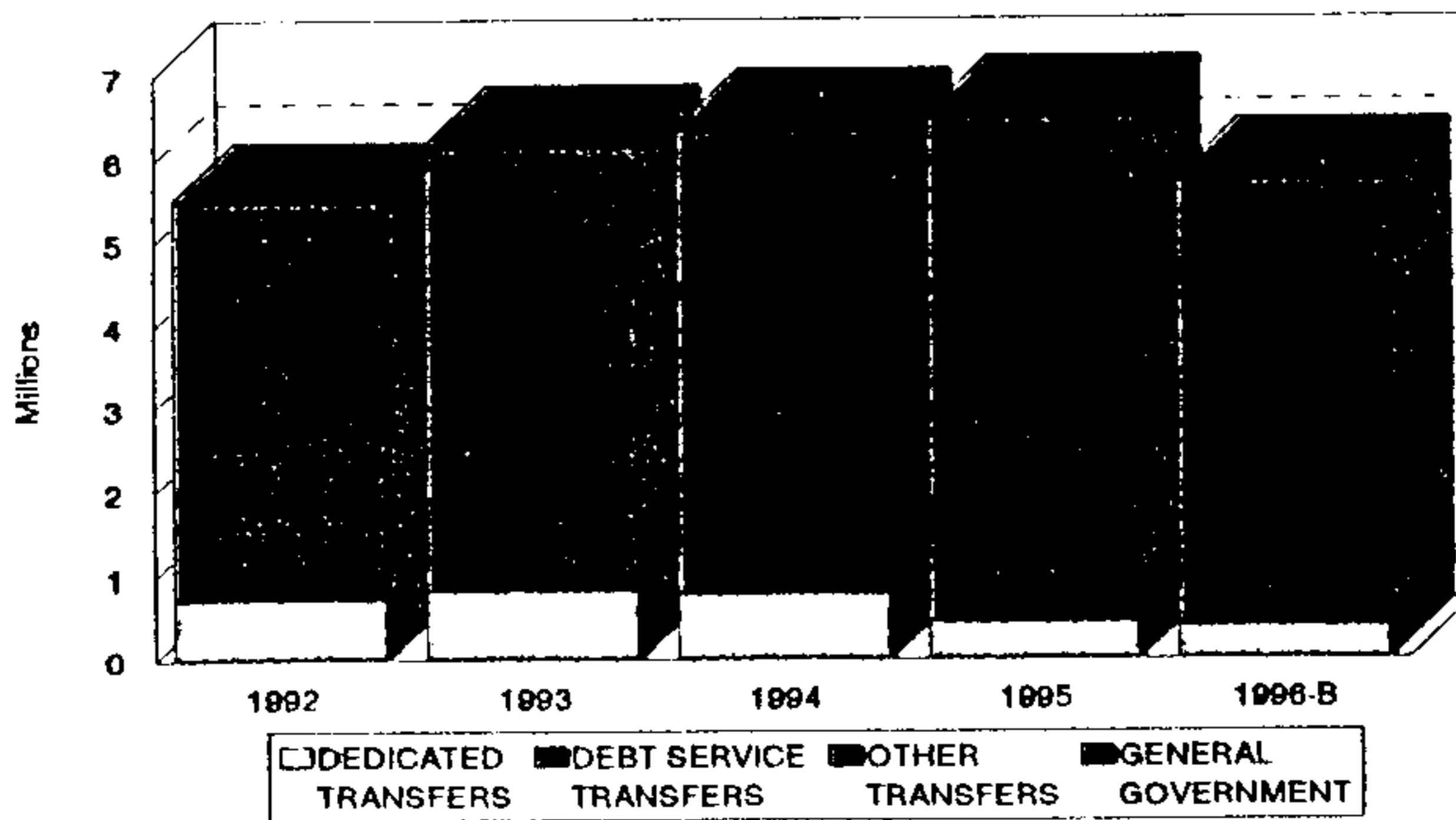
SALES TAX COLLECTIONS
RESTRICTED & UNRESTRICTED
ASCENSION PARISH COUNCIL



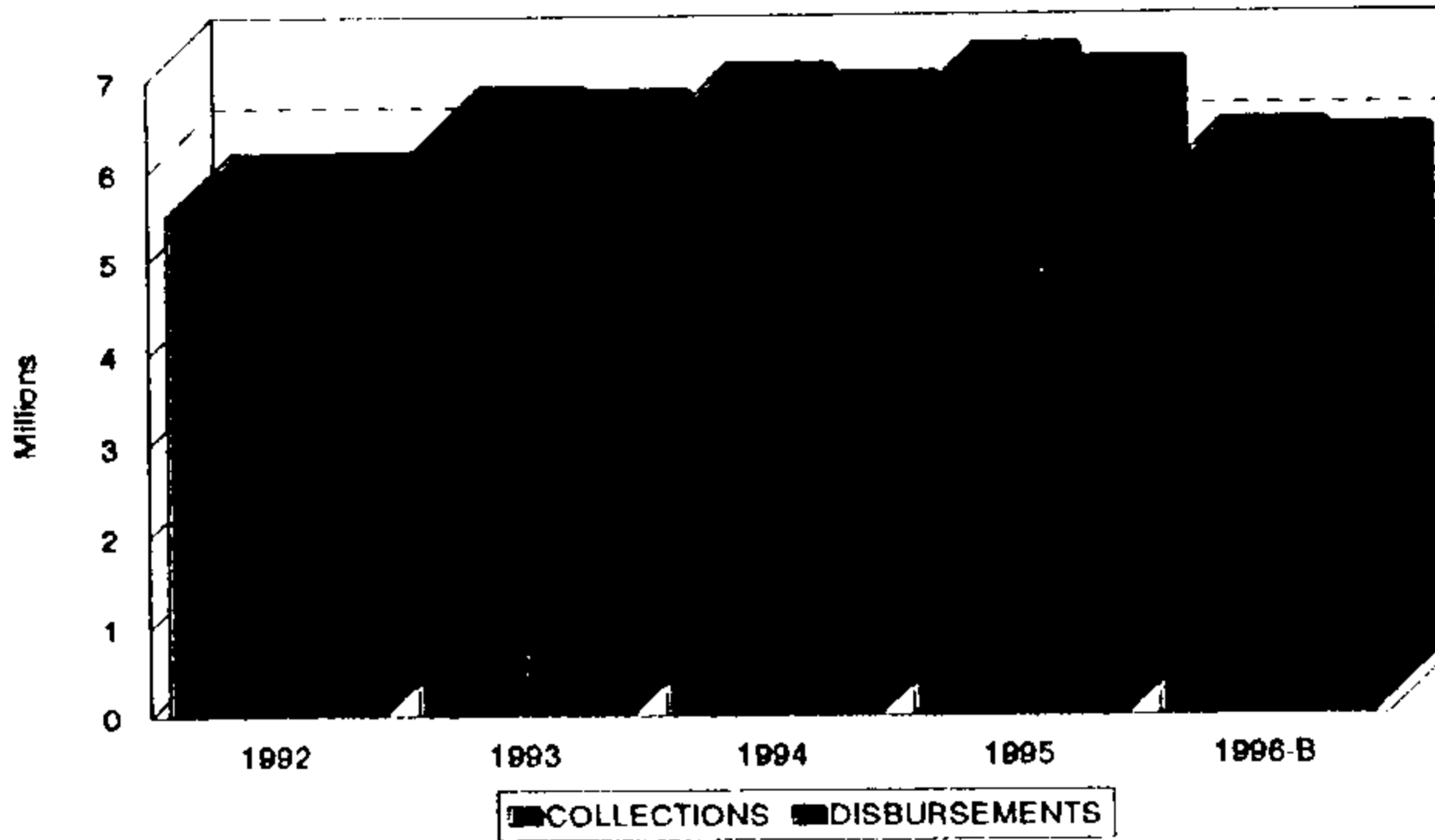
UNRESTRICTED SALES TAX REVENUE SOURCES ASCENSION PARISH COUNCIL



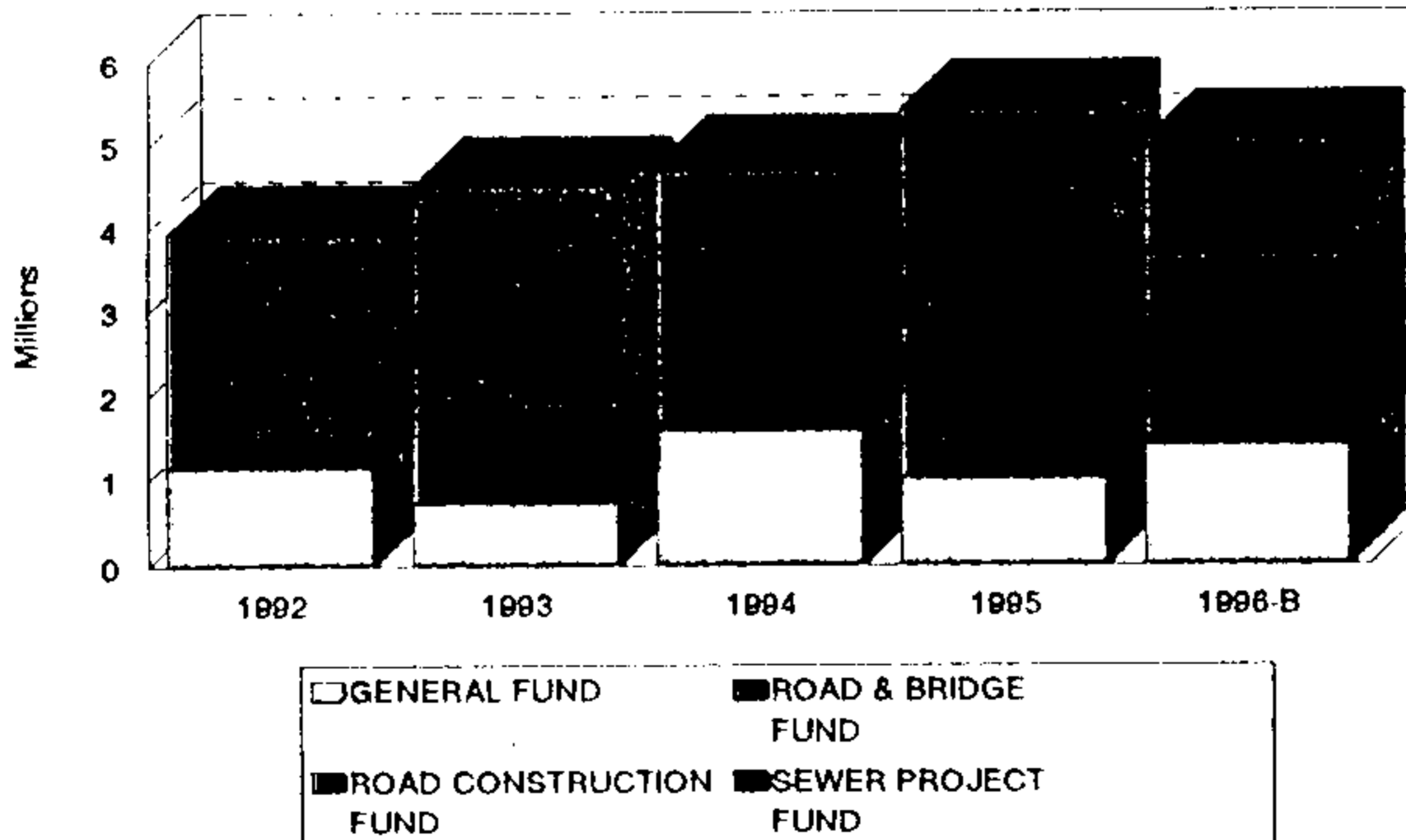
UNRESTRICTED SALES TAX EXPENDITURES ASCENSION PARISH COUNCIL



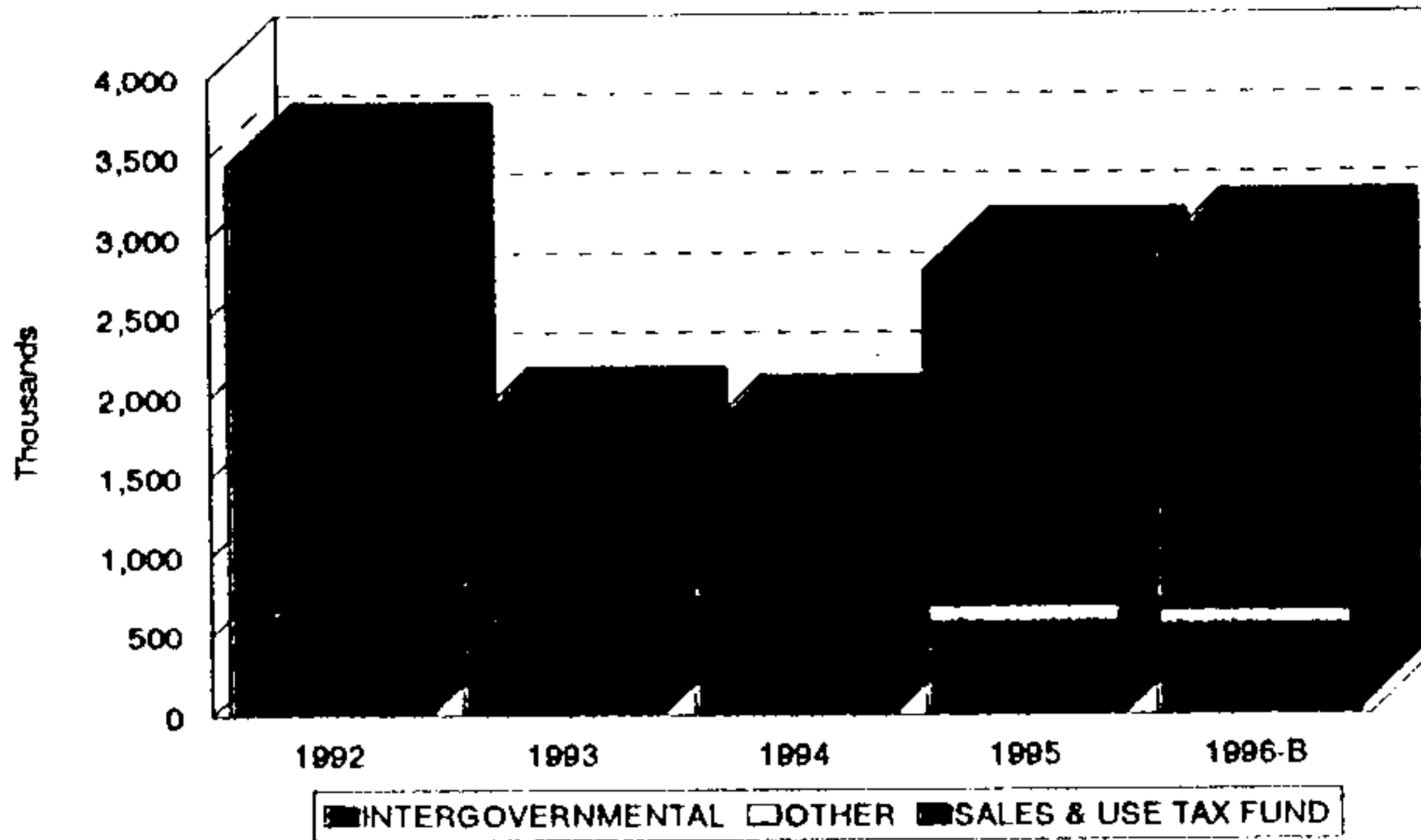
**UNRESTRICTED SALES TAX
COLLECTIONS & DISBURSEMENTS
ASCENSION PARISH COUNCIL**



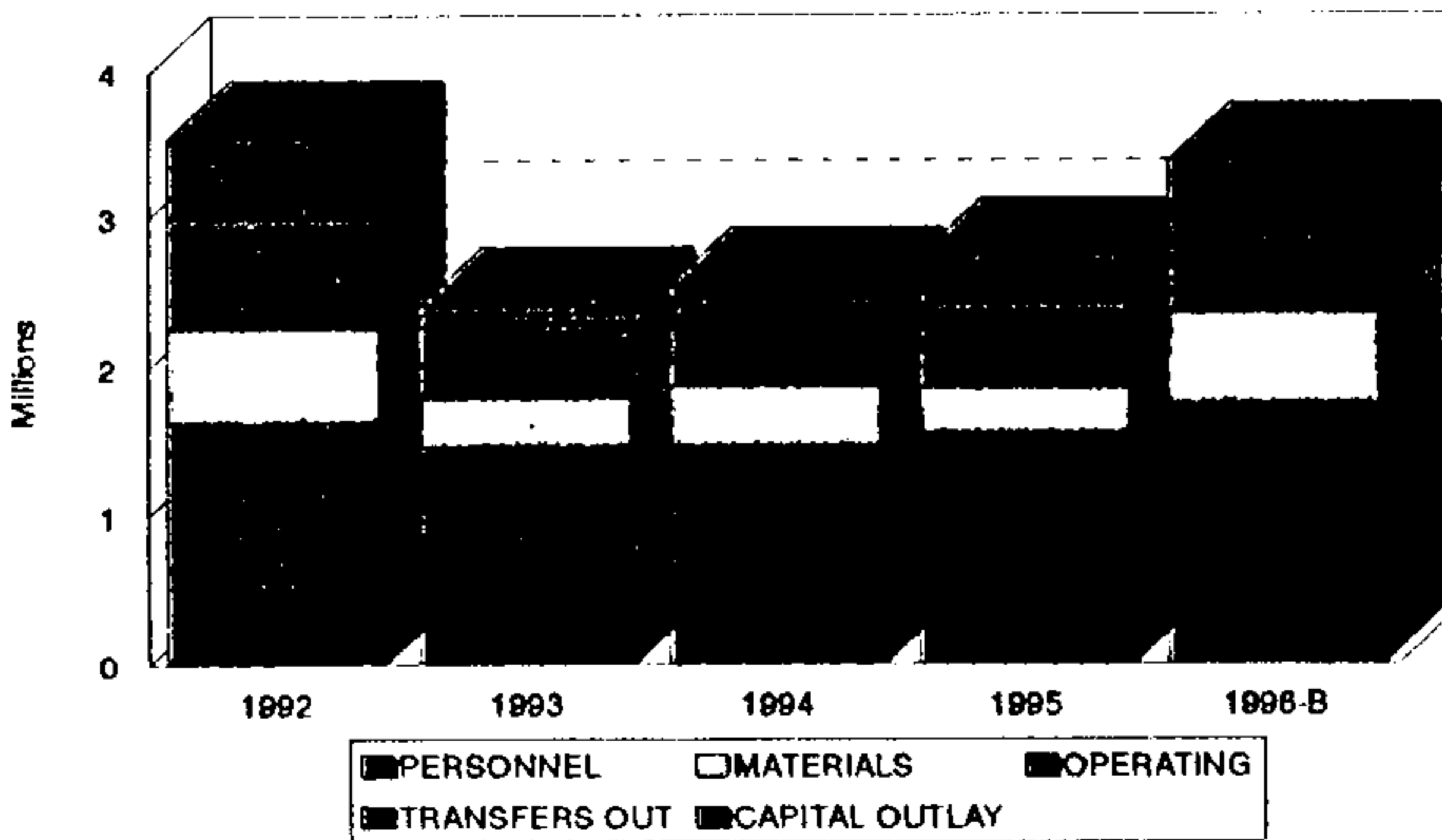
**UNRESTRICTED UNDEDICATED SALES TAX TRANSFERS
ASCENSION PARISH COUNCIL**



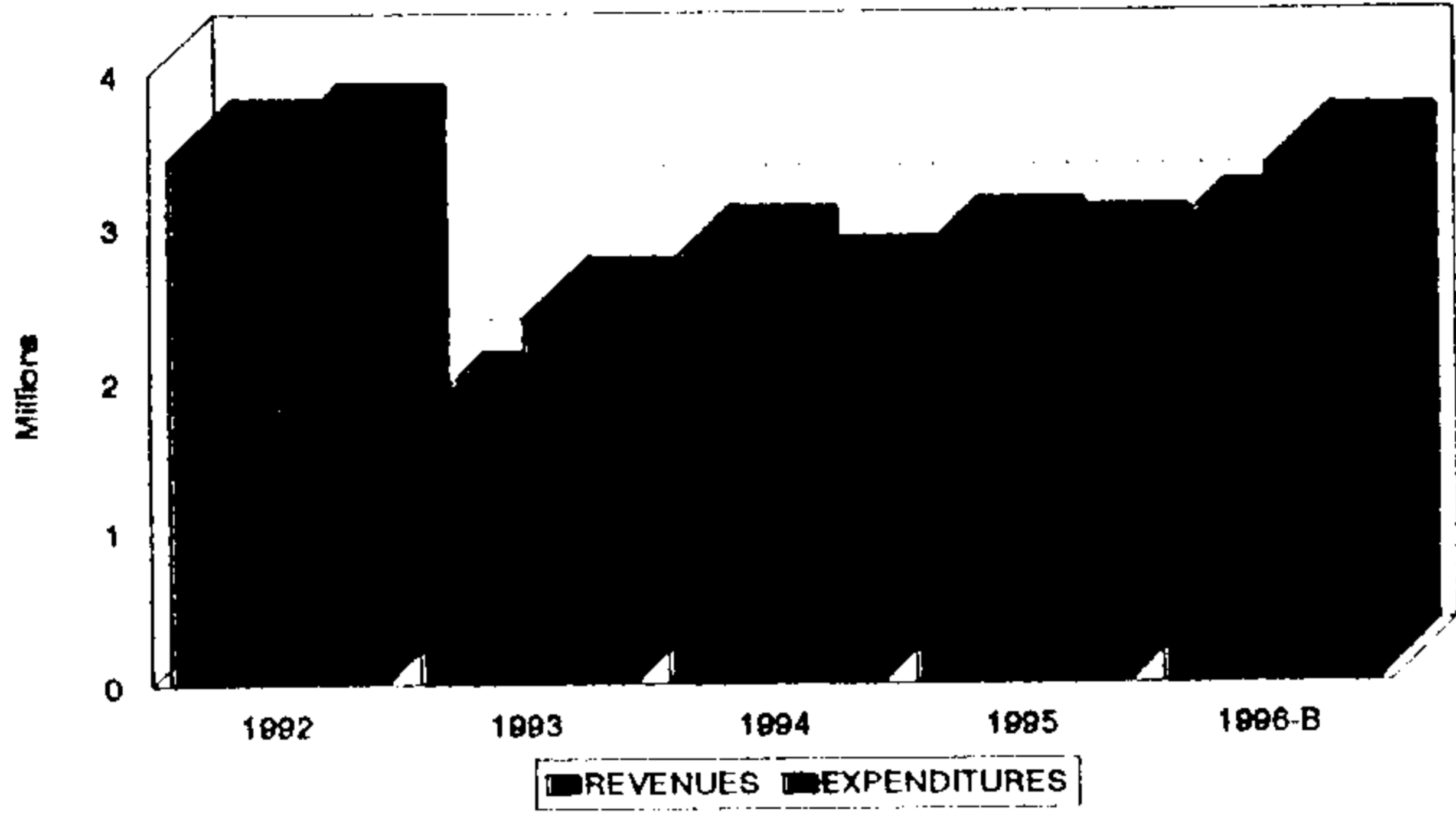
ROAD & BRIDGE FUND REVENUES ASCENSION PARISH COUNCIL



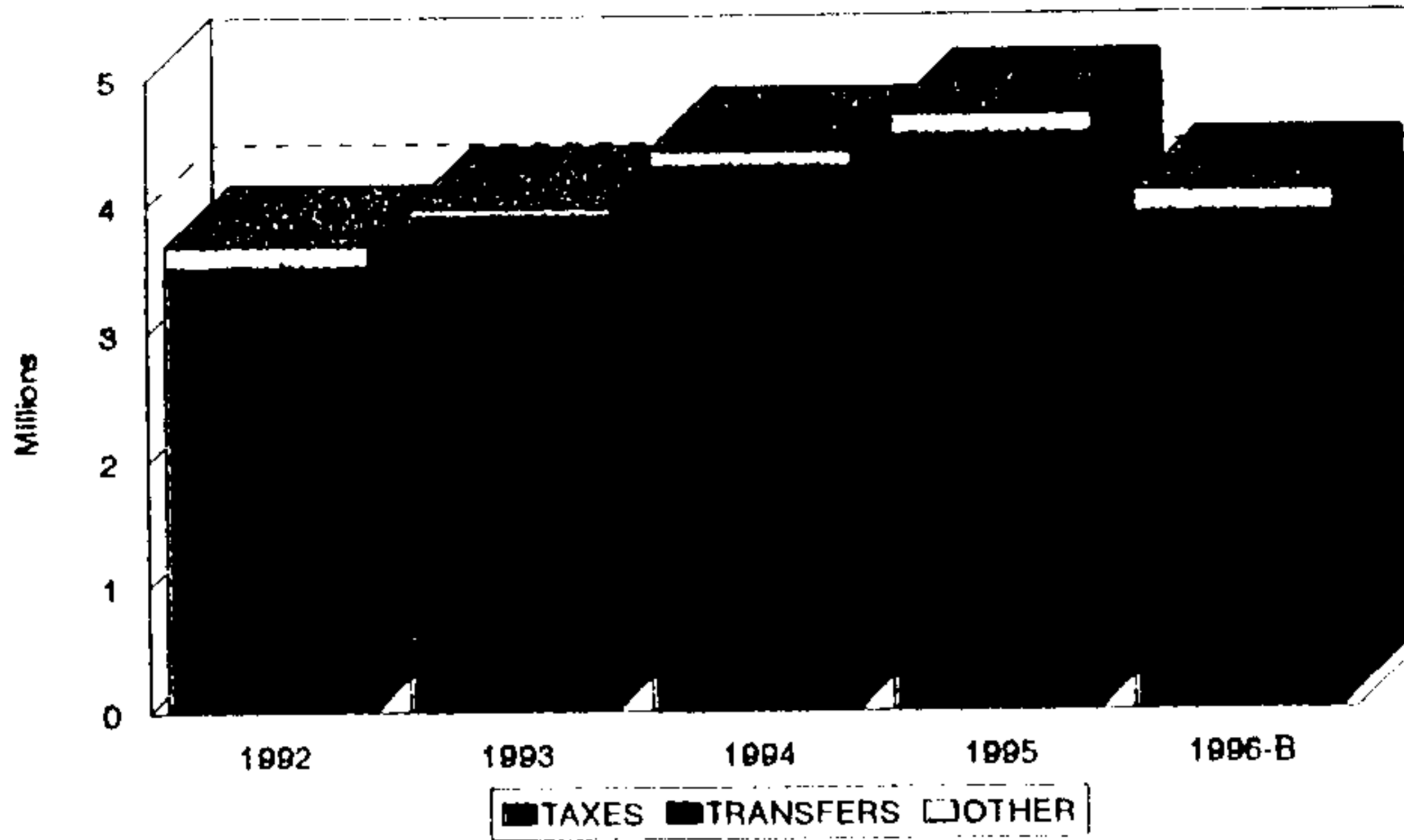
ROAD & BRIDGE FUND EXPENDITURES ASCENSION PARISH COUNCIL



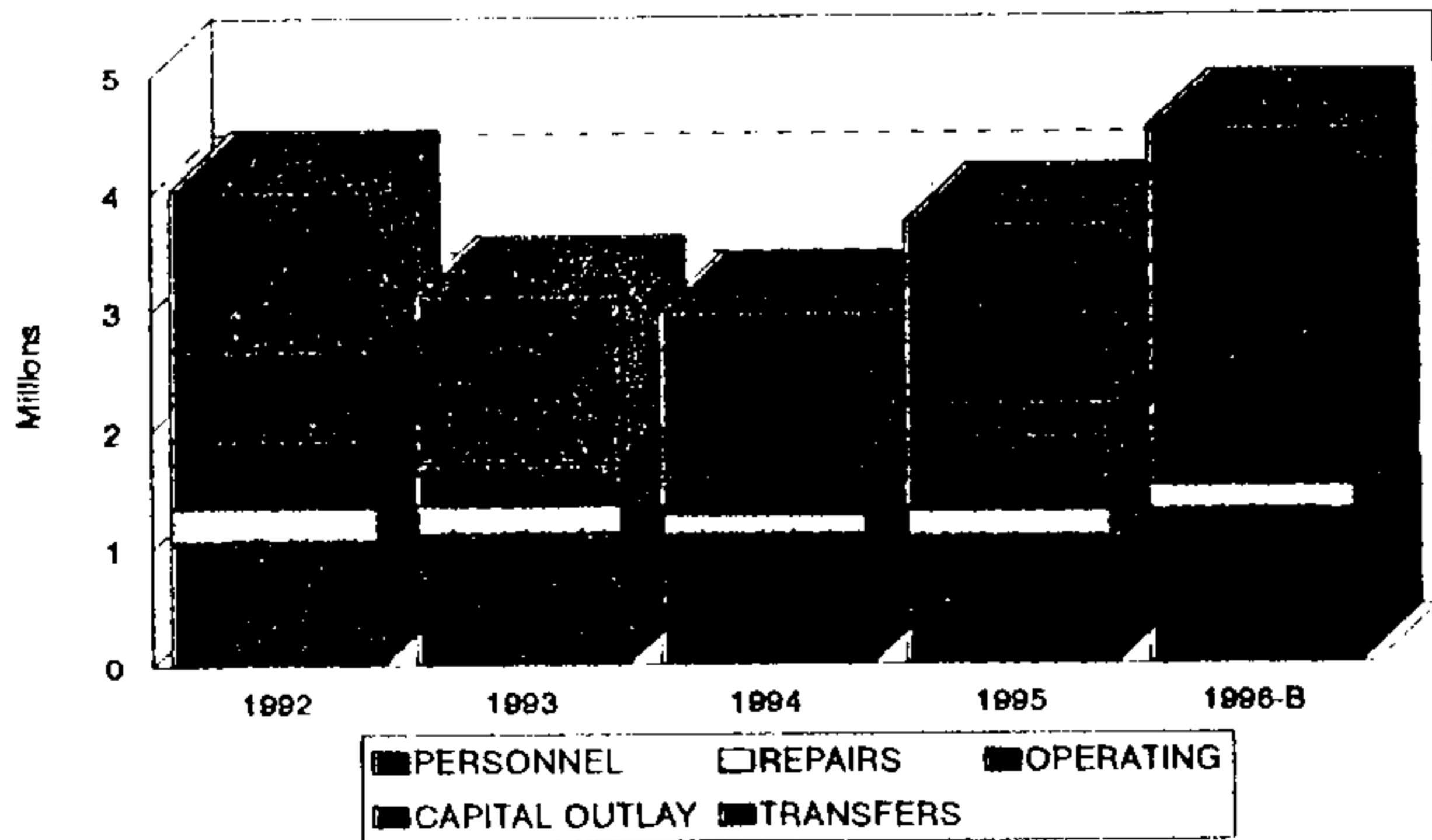
ROAD & BRIDGE
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



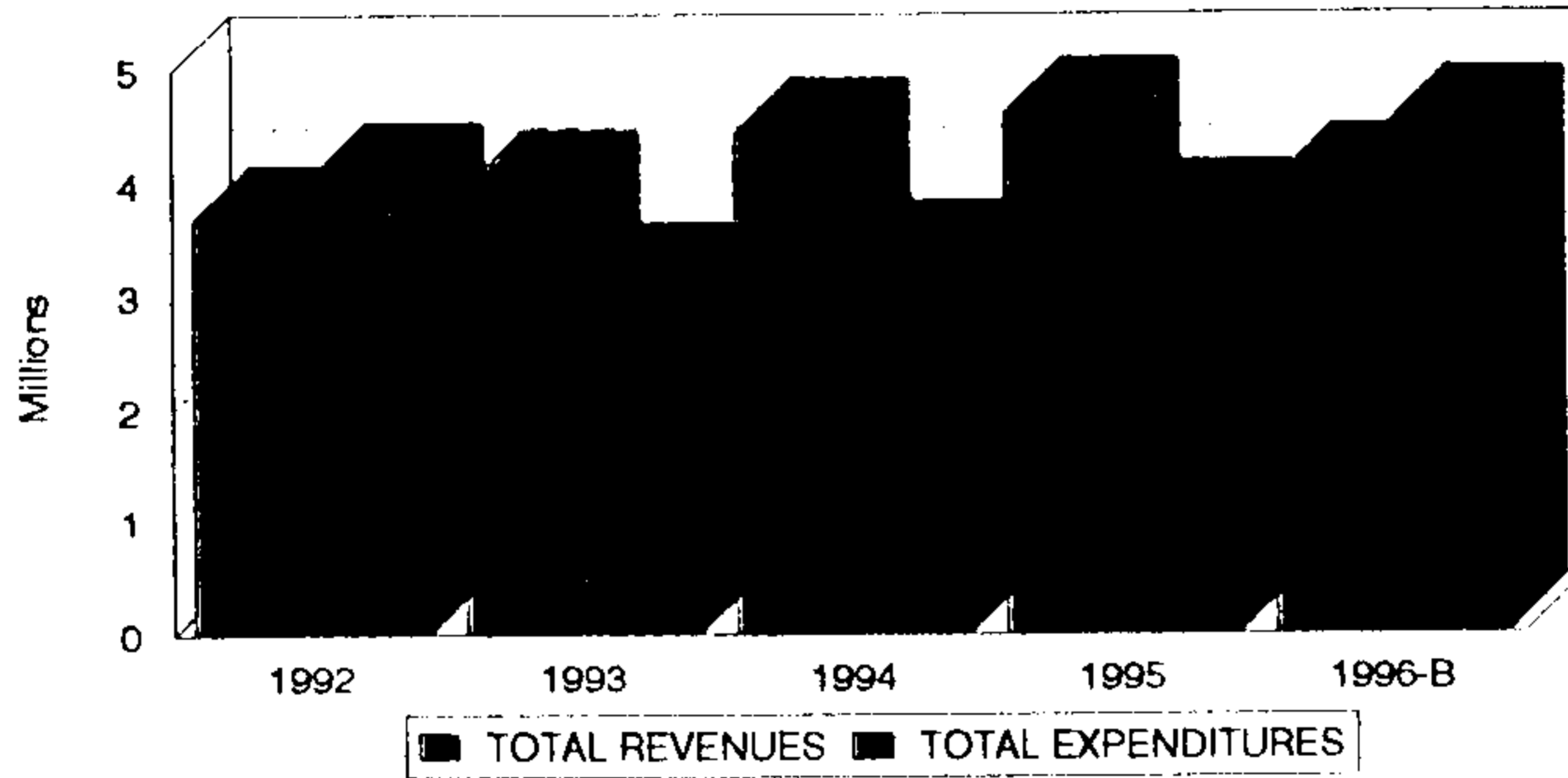
EAST ASC DRAIN RESTRICTED REVENUES ASCENSION PARISH COUNCIL



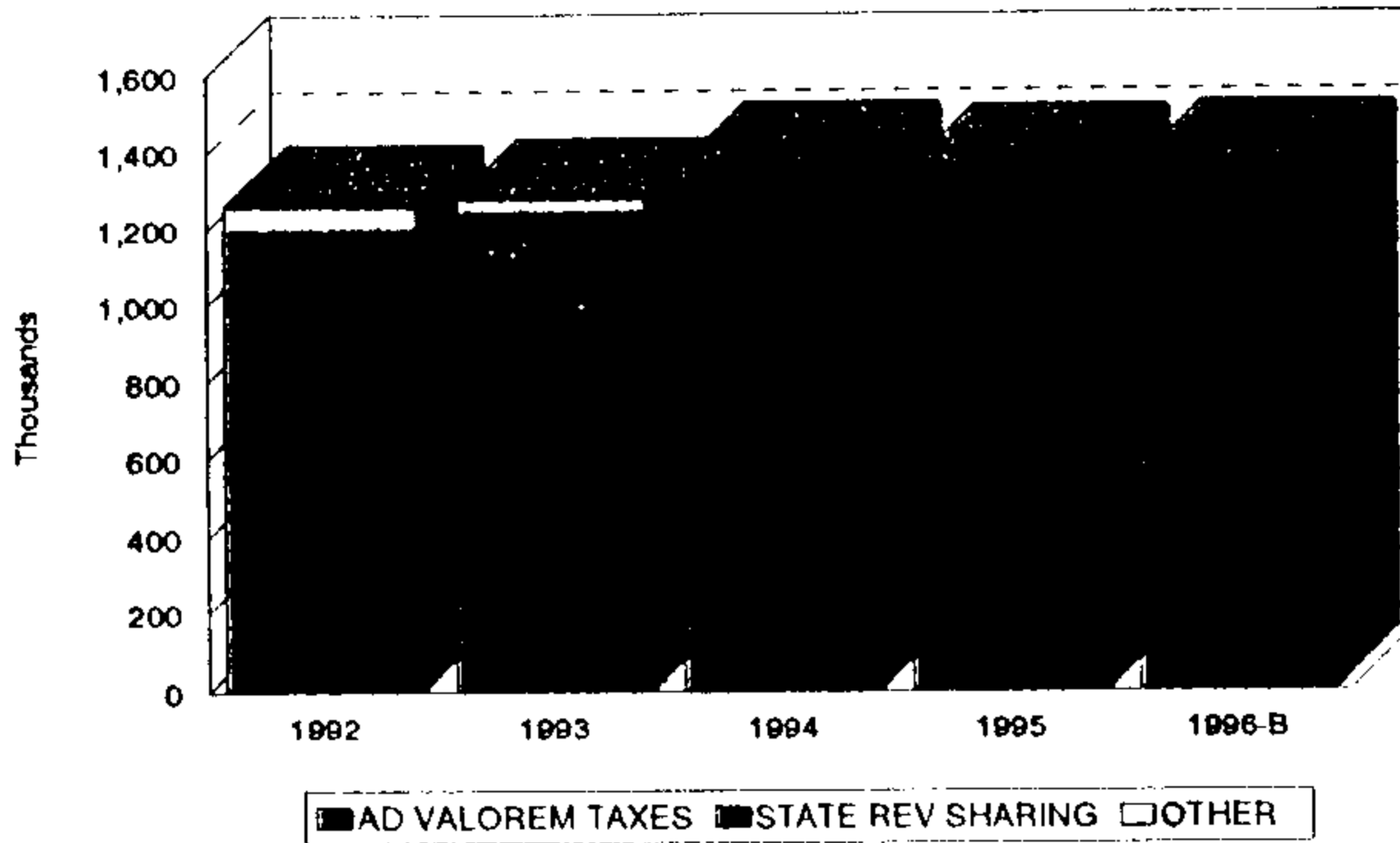
EAST ASC DRAIN RESTRICTED EXPENDITURES ASCENSION PARISH COUNCIL



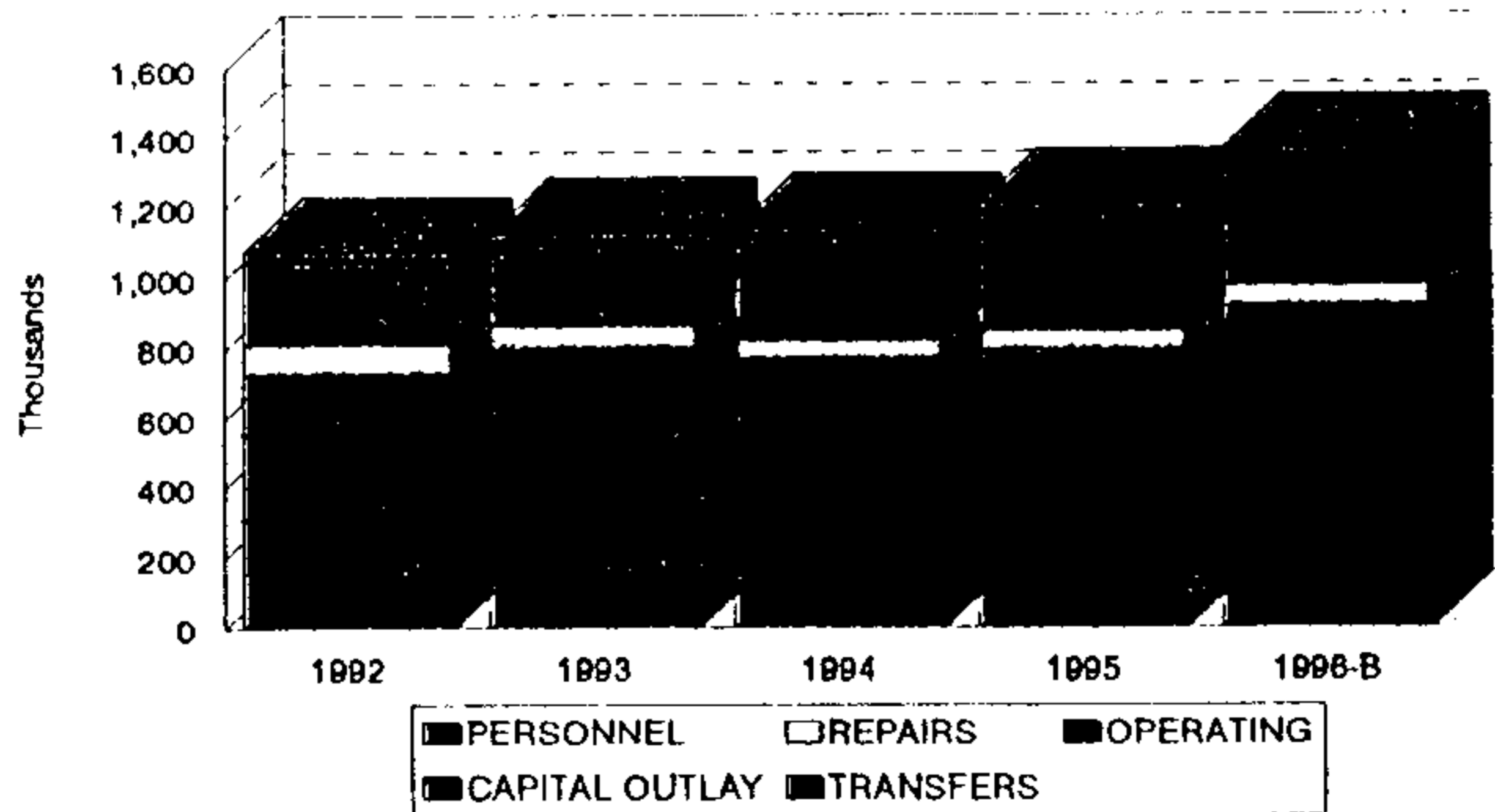
EAST ASC DRAIN RESTRICTED
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



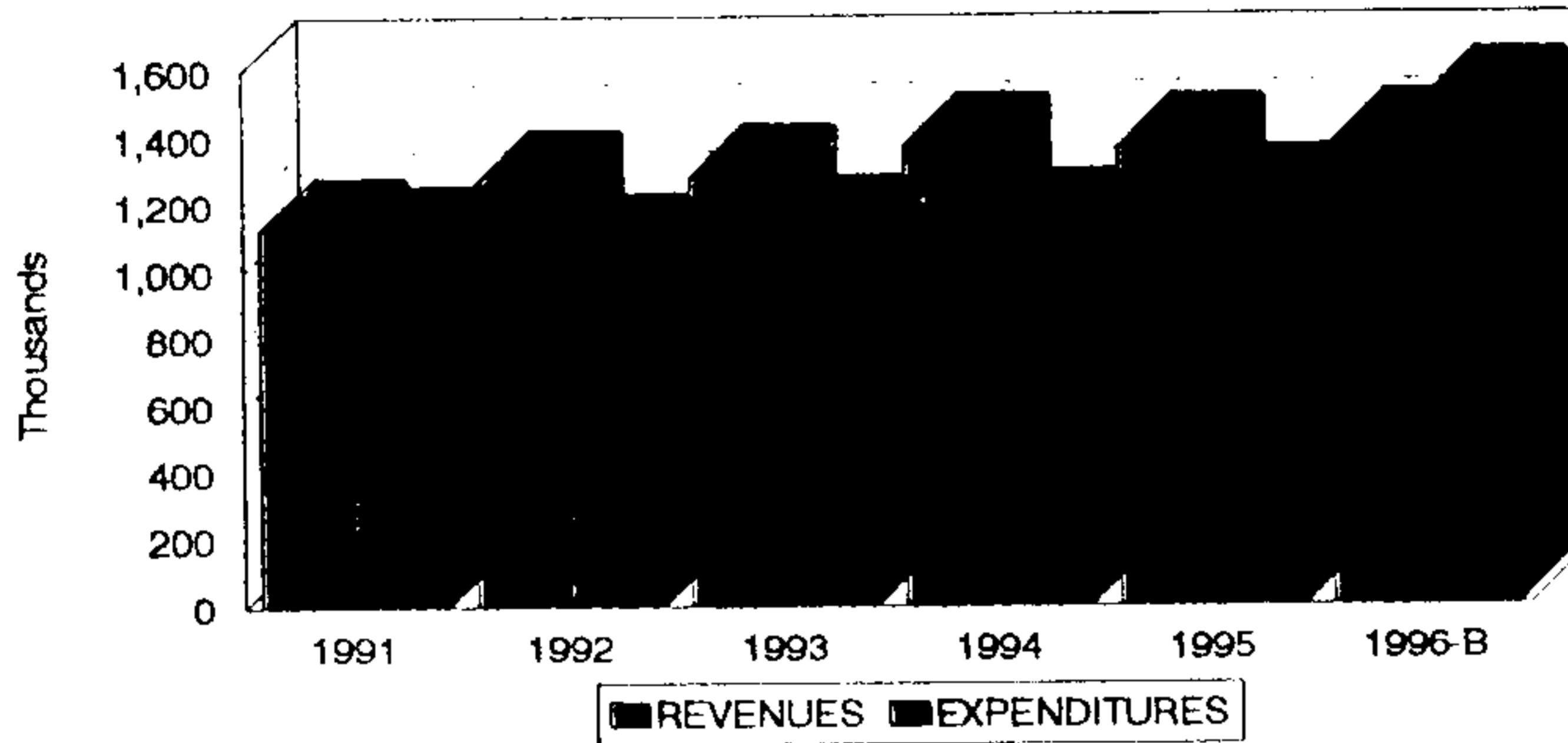
**EAST ASC UNRESTRICTED DRAIN FUND
REVENUES
ASCENSION PARISH COUNCIL**



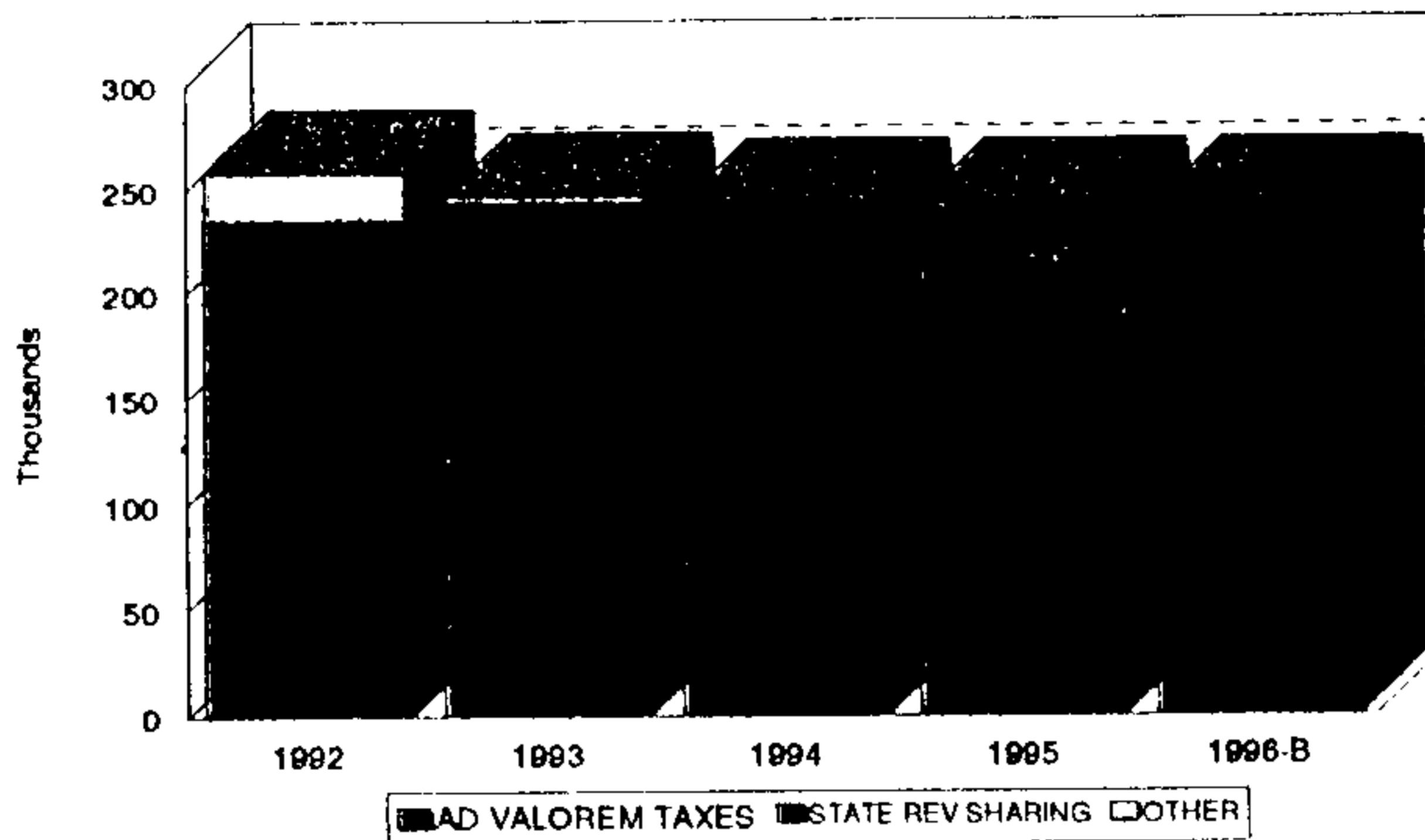
**EAST ASC UNRESTRICTED DRAIN FUND
EXPENDITURES
ASCENSION PARISH COUNCIL**



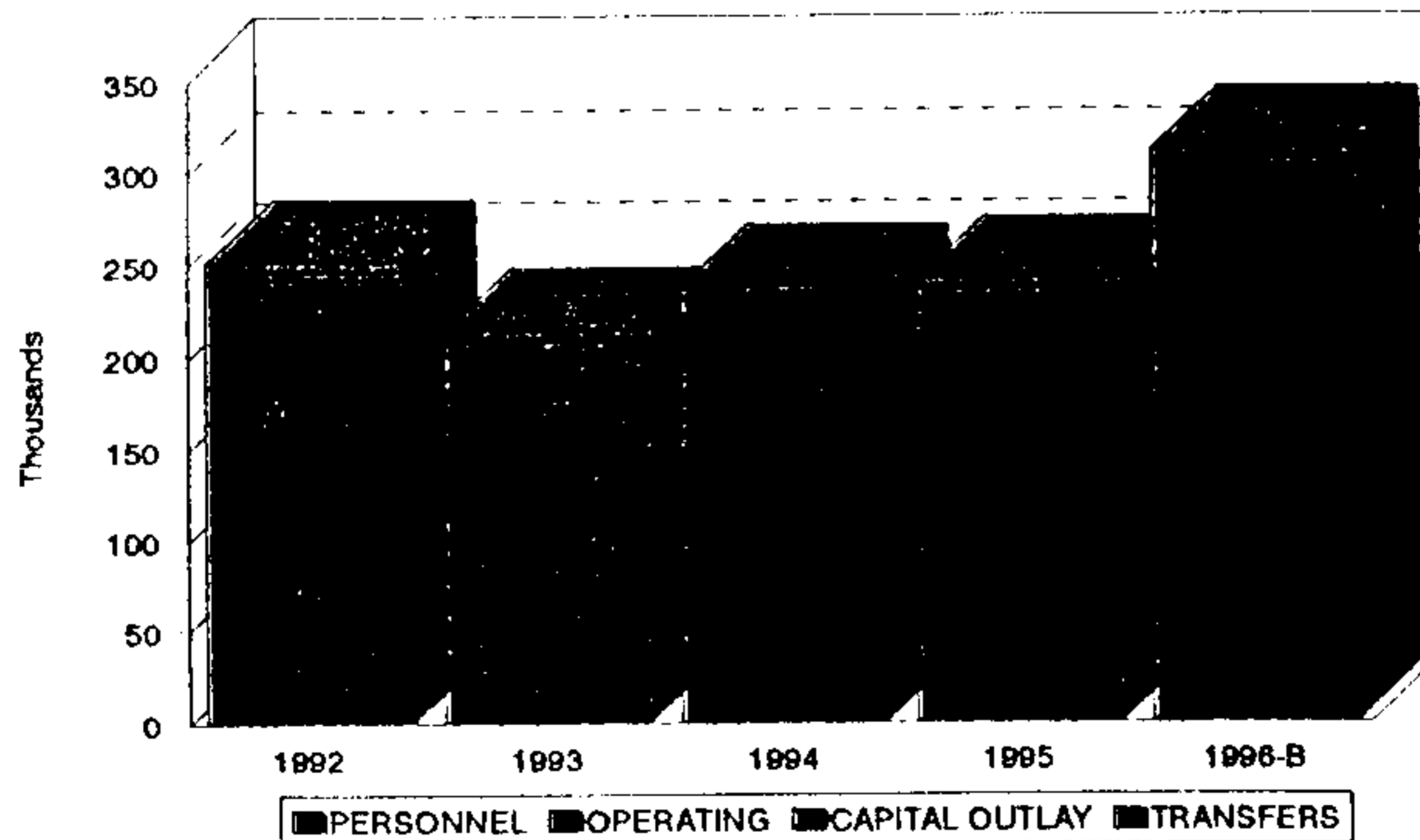
EAST ASC UNRESTRICTED DRAIN FUND
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



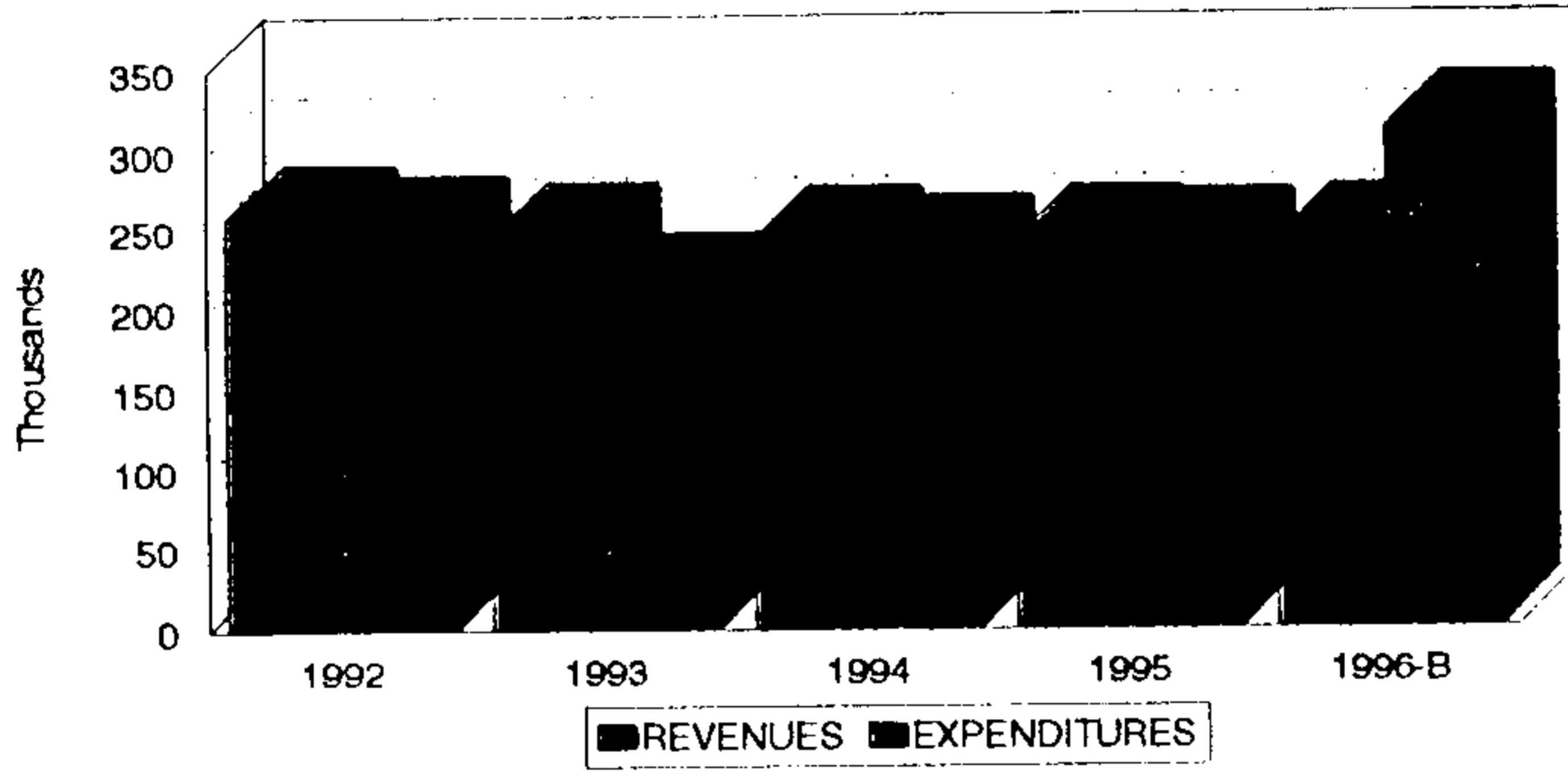
WEST ASCENSION DRAINAGE REVENUES ASCENSION PARISH COUNCIL



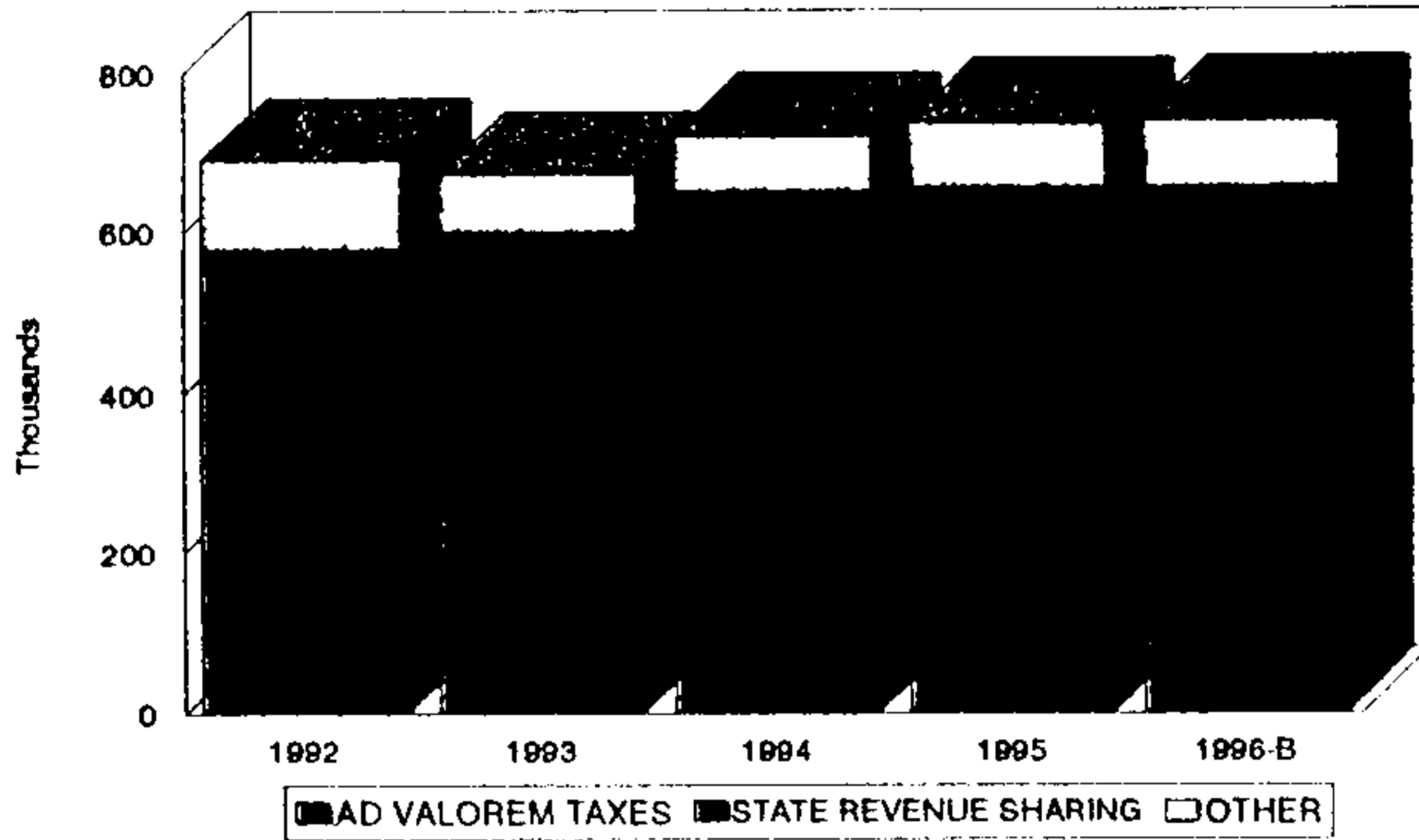
WEST ASCENSION DRAINAGE EXPENDITURES ASCENSION PARISH COUNCIL



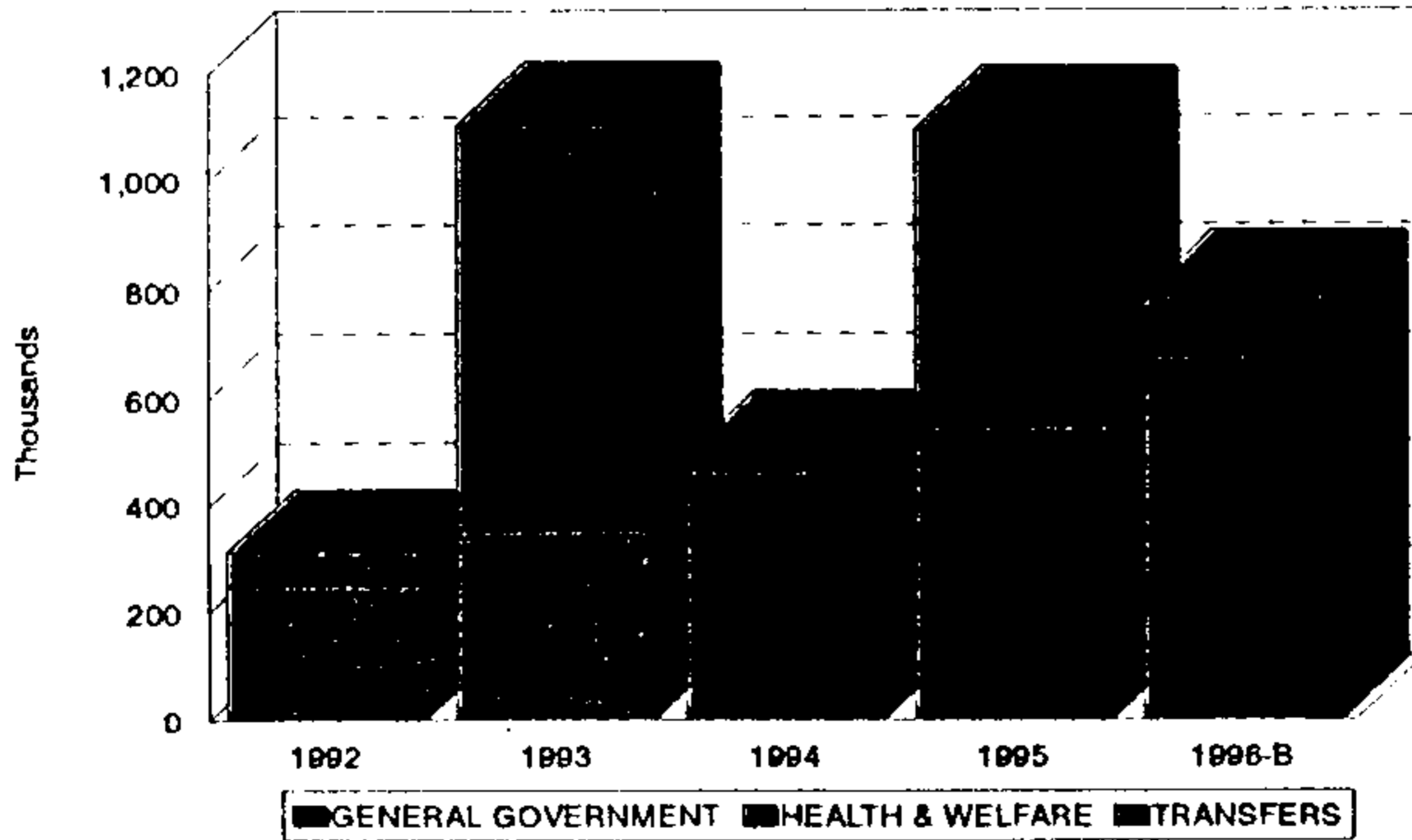
WEST ASCENSION DRAINAGE
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



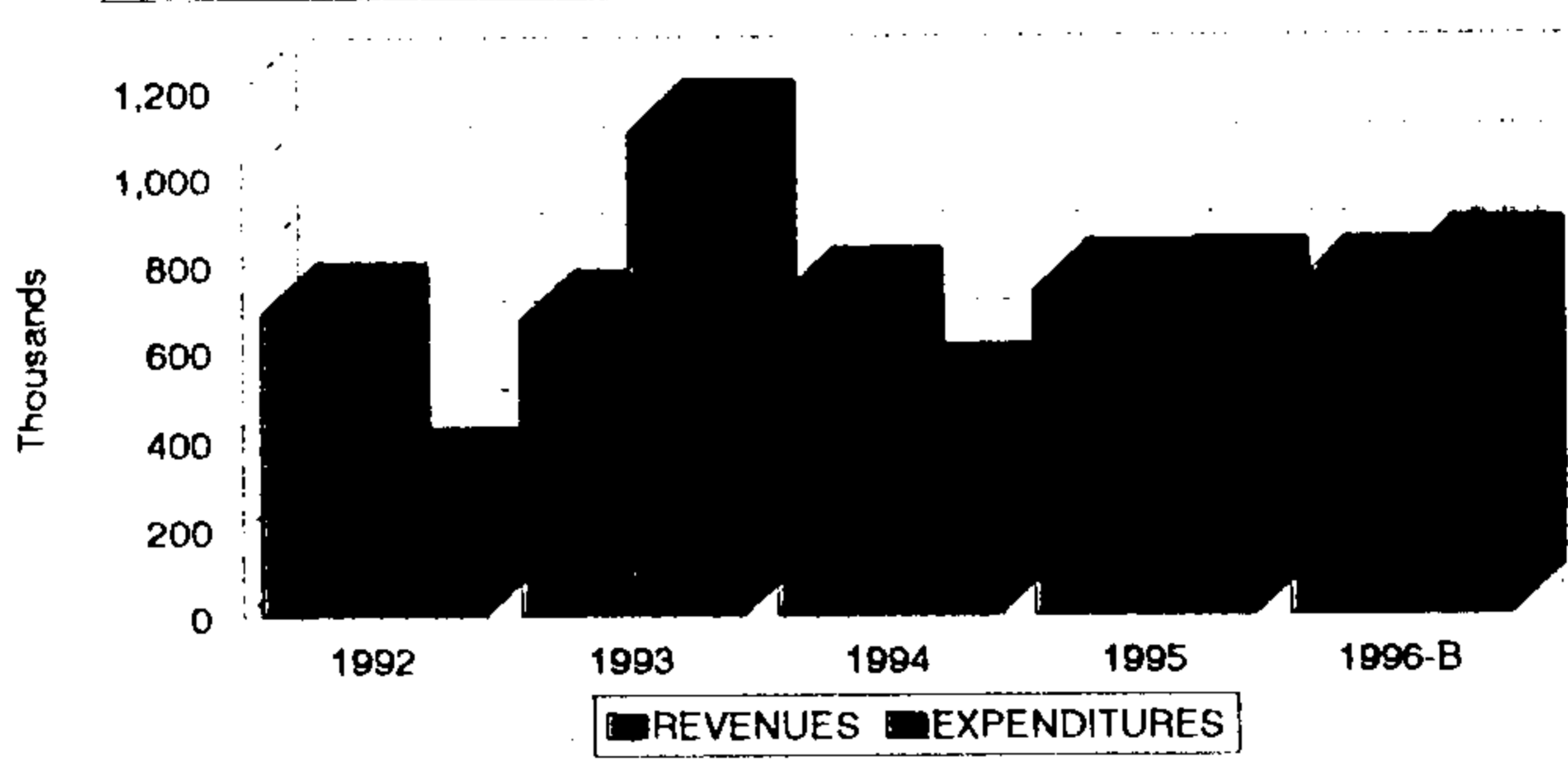
HEALTH UNIT FUND REVENUES ASCENSION PARISH COUNCIL



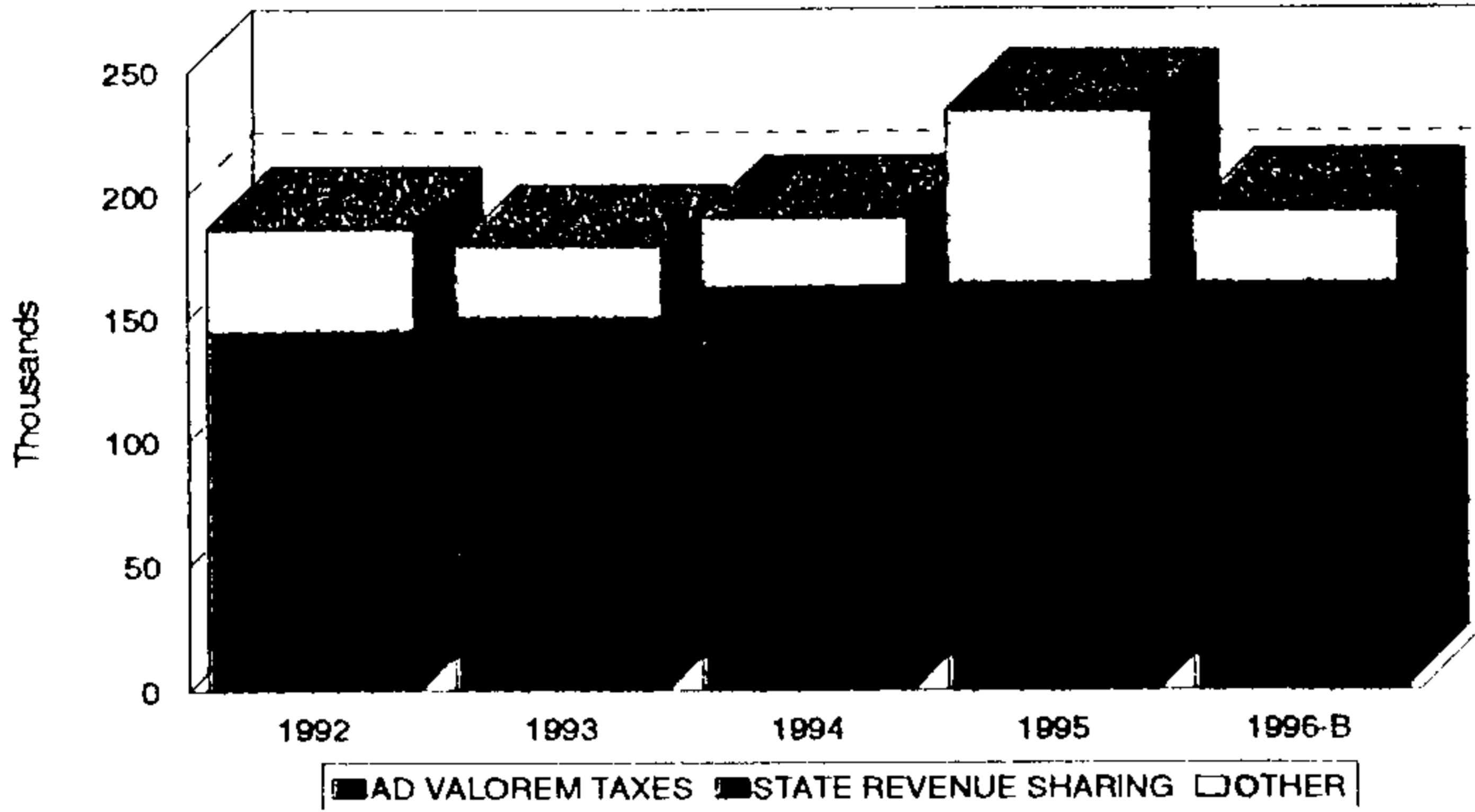
HEALTH UNIT FUND EXPENDITURES ASCENSION PARISH COUNCIL



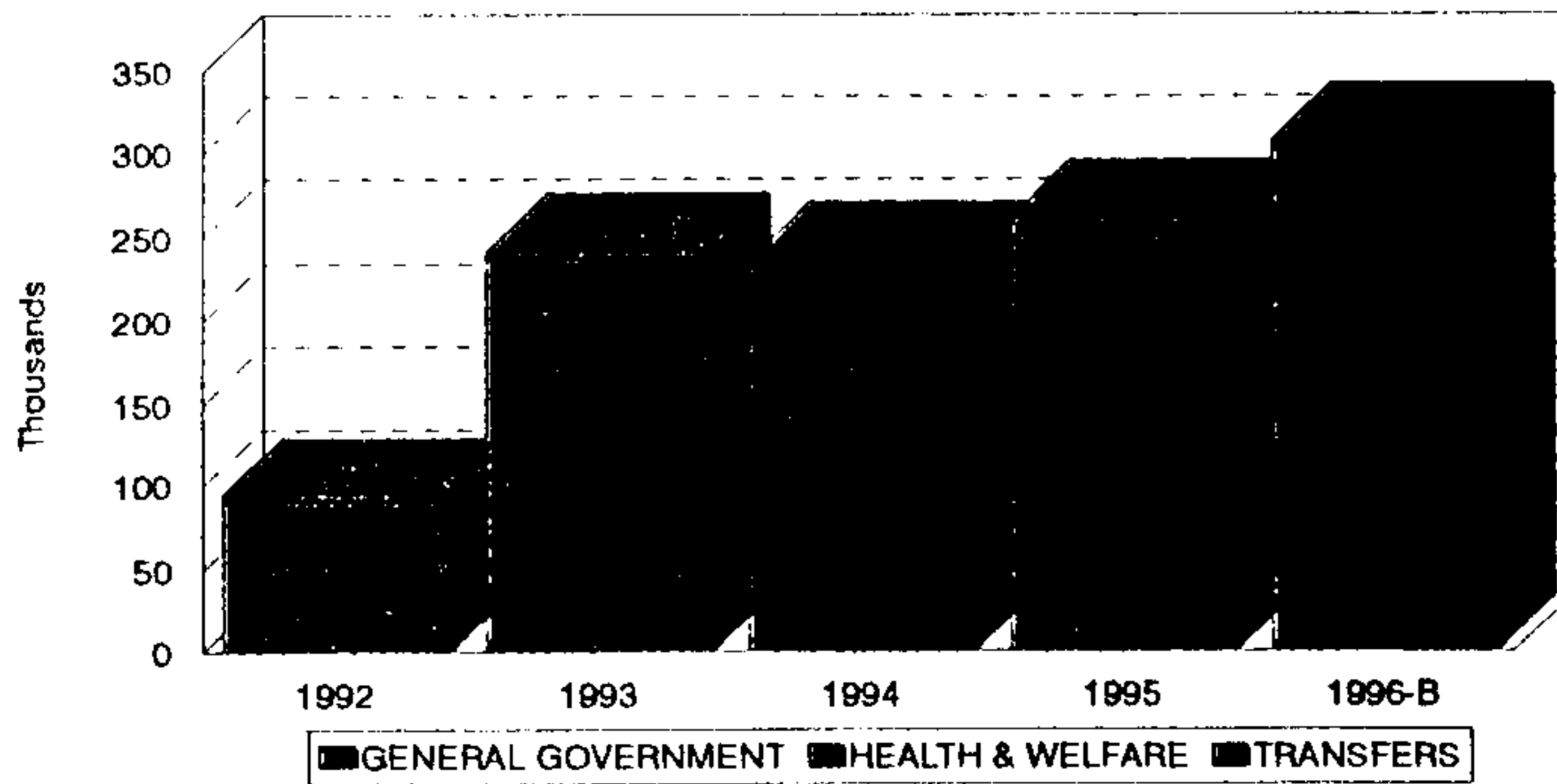
HEALTH UNIT FUND
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



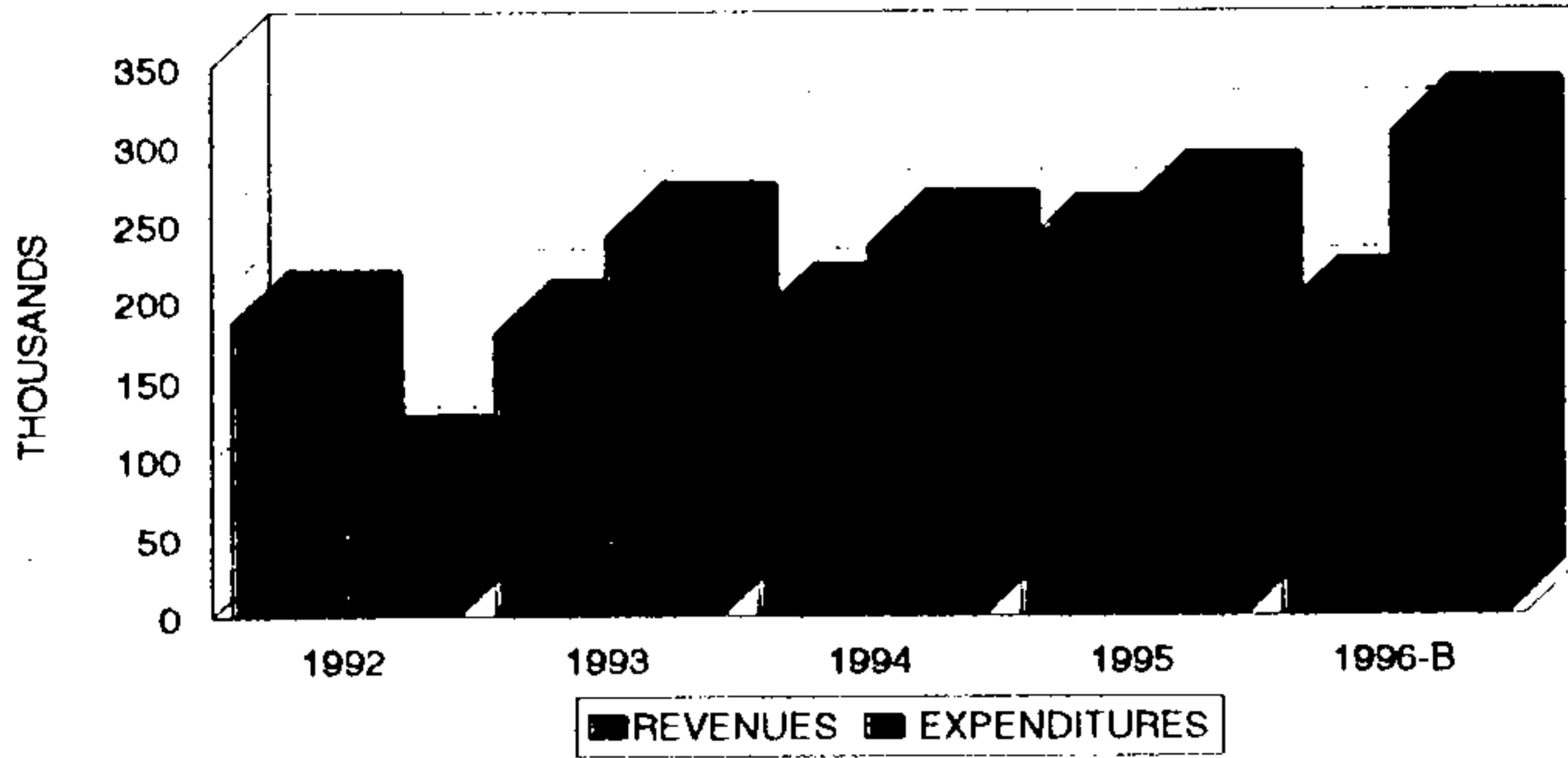
MENTAL HEALTH FUND REVENUES ASCENSION PARISH COUNCIL



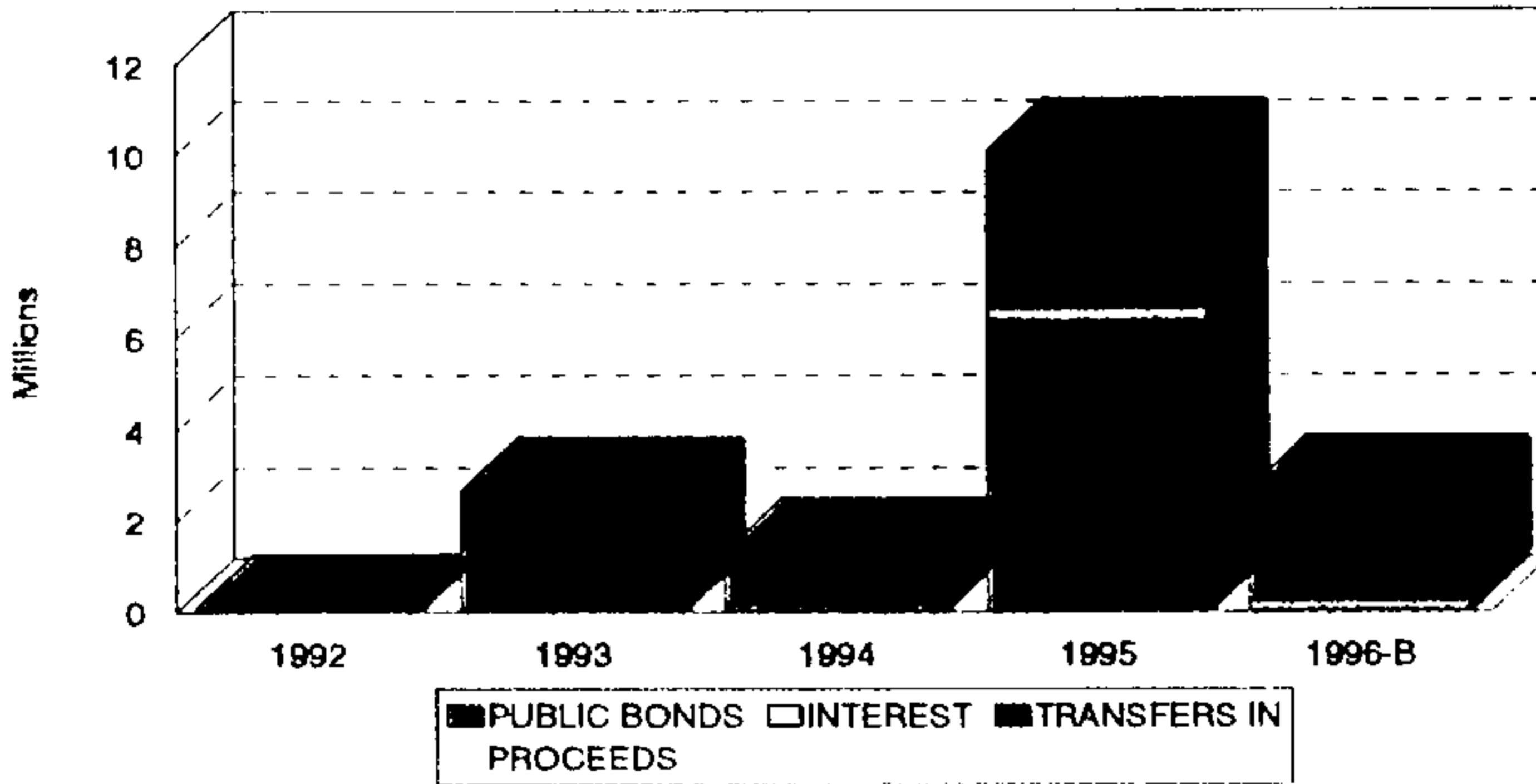
MENTAL HEALTH FUND EXPENDITURES ASCENSION PARISH COUNCIL



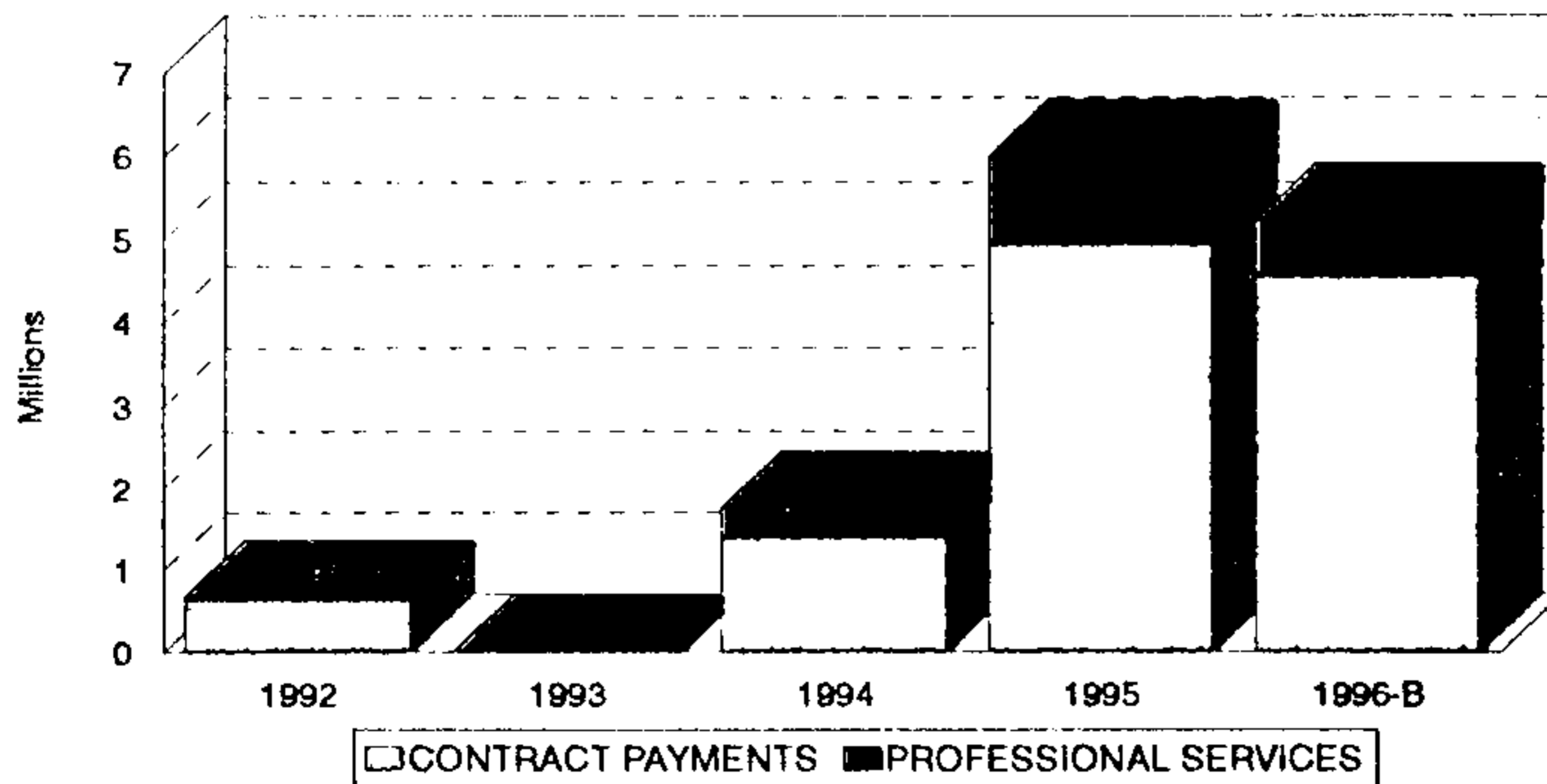
MENTAL HEALTH FUND
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



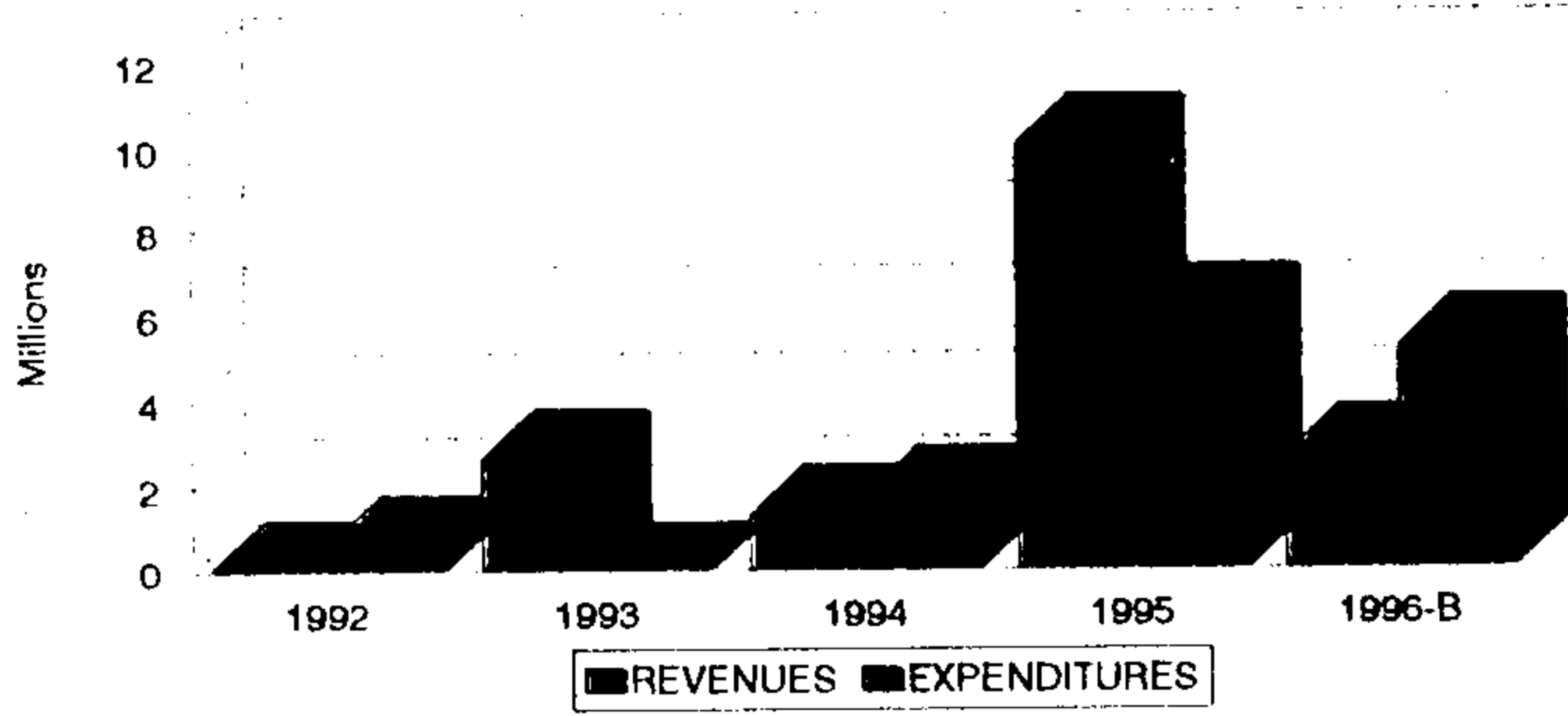
ROAD PROJECT FUND REVENUES ASCENSION PARISH COUNCIL



ROAD PROJECT FUND EXPENDITURES ASCENSION PARISH COUNCIL



ROAD PROJECT FUND
REVENUES & EXPENDITURES
ASCENSION PARISH COUNCIL



ASCENSION PARISH COUNCIL
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
Health and welfare				
Food Stamp	\$ 115,300	\$ 116,595	\$ (1,295)	\$ 108,526
Personnel	19,500	18,634	866	15,643
Other charges and services				
Health Unit	101,200	102,857	(1,657)	6,228
Personnel	26,000	30,411	(4,411)	57,123
Parish of Ascension Substance Abuse Council				77,284
Rehabilitation grant	30,000	27,560	2,440	8,164
Emergency shelter grant	88,550	2,505	86,045	3,474
Other charges and services				
Total health and welfare	380,550	298,562	81,988	276,442
Culture and recreation				
Parish culture and recreation				
Personnel	2,700	2,700	-	2,700
Telephone	5,000	4,903	97	5,486
Other charges and services	19,600	19,043	557	13,123
Total Culture and recreation	27,300	26,646	654	21,309
Debt service				
Principal retirement	-	7,500	(7,500)	-
Total debt service	-	7,500	(7,500)	-
Total expenditures	\$ 3,495,665	\$ 3,427,581	\$ 68,084	\$ 3,282,318

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND

The Road and Bridge Maintenance Fund is used to account for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

EAST AND WEST ASCENSION DRAINAGE FUNDS

The East and West Ascension Drainage Funds are used to account for the maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes.

SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS

The Sales and Use Tax Funds are used to account for the collection of a one and one-half percent sales and use tax in the Parish. The Council participates in centralized administration of local sales taxes for the Parish. The taxes are remitted to the appropriate funds as budgeted by the Council annually, or as dedicated.

HEALTH UNIT FUND

The Health Unit Fund is used to account for the operations of the Parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

MENTAL HEALTH CENTER FUND

The Mental Health Center Fund is used to account for that portion of the operations of the Parish mental health center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICT NO. 1 FUND

The Fire Protection District No. 1 Fund is used to account for the maintenance and operation of a fire protection system consisting of eight fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the District.

RECREATION COMMISSION FUND

The Recreation Commission Fund is used to account for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax.

ASCENSION PARISH COUNCIL
SPECIAL REVENUE FUNDS (Continued)

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

The Road Lighting District Maintenance Funds are used to account for the operations and maintenance of street lights in Districts 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing funds.

JAIL FUND

The Jail Fund is used to account for the operation of the Parish jail.

LAW OFFICER'S COURT FUND

The Law Officer's Court Fund is used to account for the juror and witness fees incurred in parish court trial cases. Financing is provided through court fines and bond forfeitures.

SECTION 8 FUND

The Section 8 Fund is used to account for resources granted by the Department of Housing and Urban Development to provide housing assistance to low income families.

FOOD SERVICE FUND

The Food Service Fund is used to account for expenditures of the Department of Education's Summer Food Service Program.

TOURIST CENTER FUND

The Tourist Center Fund is used to account for collection of sales taxes on hotels and motels. The Center provides information on local tourism.

COUNCIL ON AGING FUND

The Council on Aging Fund is used to account for collection of ad valorem taxes designated for the elderly of Ascension Parish.

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

The Judicial District Families in Need of Services Fund is used to account for the Families in Need of Services Program.

LIBRARY FUND

The Library Fund is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the parish access to library materials, books, magazines, records, and films.

ASCENSION PARISH COUNCIL
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1995

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use District No. 1	Sales and Use District No. 2
ASSETS					
Cash and cash equivalents	\$ -	\$ 729,328	\$ -	\$ 213,561	\$ -
Investments	397,099	3,194,717	-	933,576	143,707
Accounts receivable, net	-	1,177,072	211,214	-	-
Ad valorem taxes	-	334,737	-	494,456	231,269
Sales and use taxes	60	626	11	394	34
Interest	97,647	-	-	-	-
Other	-	-	-	-	-
Due from other governments	-	120,160	18,790	-	-
LA - State revenue sharing	-	-	-	-	-
LA - Other	-	-	-	771,740	-
Due from other funds	175,000	545,045	-	-	-
Other assets	-	42,273	-	-	-
Total assets	\$ 669,806	\$ 6,143,958	\$ 230,015	\$ 2,413,727	\$ 375,010
LIABILITIES					
Accounts payable and accrued liabilities	\$ 44,017	\$ 63,096	\$ 1,020	\$ -	\$ -
Accounts payable	54,516	60,007	4,568	-	-
Accrued payroll	-	-	-	-	-
Deduction from ad valorem tax	-	39,917	7,163	-	-
Contribution to retirement system	-	-	-	-	-
Due to other governments	-	-	-	-	-
United States	7,827	553,218	18,349	438,796	230,879
Due to other funds	-	-	-	-	-
Total liabilities	\$ 106,360	\$ 716,238	\$ 31,100	\$ 438,796	\$ 230,879
Fund balances					
Designated-subsequent year expenditures	386,250	551,670	68,858	-	-
Undesignated	177,196	4,876,050	130,057	1,974,931	144,131
Total fund balances	\$ 563,446	\$ 5,427,720	\$ 198,915	\$ 1,974,931	\$ 144,131
Total liabilities and fund balances	\$ 669,806	\$ 6,143,958	\$ 230,015	\$ 2,413,727	\$ 375,010

(Continued)

ASCENSION PARISH COUNCIL

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1995

	Health Unit	Mental Health Unit	Fire Protection District No. 1	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8
ASSETS								
Cash and cash equivalents	\$ 262,375	\$ -	\$ 279,097	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	1,150,774	613,976	1,224,118	640,942	305,840	130,294	-	21,700
Accounts receivable, net								
Ad valorem taxes	567,477	141,905	-	-	147,979	-	-	-
Sales and use taxes	-	-	-	-	-	-	-	-
Interest	314	106	193	97	54	-	-	-
Other	-	81	-	11,160	-	-	4,860	3,275
Due from other governments								
LA - State revenue sharing	54,800	13,724	-	-	21,338	-	-	-
LA - Other	-	-	-	-	-	-	-	-
Due from other funds	-	-	76,960	33,406	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	\$ 2,035,740	\$ 769,792	\$ 1,580,368	\$ 685,605	\$ 475,211	\$ 130,294	\$ 4,860	\$ 24,975
LIABILITIES								
Accounts payable and accrued liabilities								
Accounts payable	\$ 6,057	\$ 13,331	\$ 25,485	\$ 15,494	\$ 13,030	\$ 103,336	\$ -	\$ 3,150
Accrued payroll	7,135	3,695	-	2,953	-	395	-	(17)
Deduction from ad valorem tax								
Contribution to retirement system	19,244	4,812	-	-	5,019	-	-	-
Due to other governments								
United States	-	-	-	-	-	-	-	12,210
Due to other funds	-	-	-	-	13,400	-	4,860	9,632
Total liabilities	\$ 32,436	\$ 21,838	\$ 25,485	\$ 18,447	\$ 31,449	\$ 103,731	\$ 4,860	\$ 24,975
FUND BALANCES								
Designated-subsequent year expenditures	46,750	114,950	-	344,650	7,405	2,114	-	-
Undesignated	1,956,554	633,004	1,554,883	322,508	436,357	24,449	-	-
Total fund balances	\$ 2,003,304	\$ 747,954	\$ 1,554,883	\$ 667,158	\$ 443,762	\$ 26,563	\$ -	\$ -
Total liabilities and fund balances	\$ 2,035,740	\$ 769,792	\$ 1,580,368	\$ 685,605	\$ 475,211	\$ 130,294	\$ 4,860	\$ 24,975

(Continued)

ASCENSION PARISH COUNCIL

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS

December 31, 1995

	Food Service Program	Tourist Center	Council on Aging	Judicial District Families in Need of Services Fund	Library Fund	Totals (Memorandum Only)	
						1995	1994
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 1,189,370	\$ 2,673,731	\$ 298,159
Investments	2,659	11,057	-	16,659	-	8,787,118	10,399,402
Accounts receivable, net	-	-	425,643	-	1,190,562	3,861,852	3,862,400
Ad valorem taxes	-	5,842	-	-	-	1,066,304	1,203,689
Sales and use taxes	-	1	26	2	-	1,918	26,184
Interest	-	142	249	1,550	15,783	134,747	11,032
Other	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	169,786	398,598	331,285
LA - State revenue sharing	-	-	-	-	-	-	36,963
LA - Other	-	-	-	-	-	1,602,151	1,281,022
Due from other funds	-	-	-	-	-	42,723	42,273
Other assets	-	450	-	-	-	-	-
Total assets	\$ 2,659	\$ 17,492	\$ 425,918	\$ 18,211	\$ 2,565,501	\$ 18,569,142	\$ 17,492,409
LIABILITIES							
Accounts payable and accrued liabilities	\$ 589	\$ 2,928	\$ 124	\$ 860	\$ 94,818	\$ 387,335	\$ 285,432
Accounts payable	-	960	-	-	-	134,212	106,599
Accrued payroll	-	-	-	-	-	-	-
Deduction from ad valorem tax	-	-	14,435	-	40,606	131,196	141,324
Contribution to retirement system	-	-	-	-	-	-	-
Due to other governments	571	-	-	-	-	12,781	6,032
United States	1,499	-	7,270	-	-	1,285,730	1,852,449
Due to other funds	-	-	-	-	-	-	-
Total liabilities	2,659	3,888	21,829	860	135,424	1,951,254	2,391,836
FUND BALANCES							
Designated-subsequent year expenditures	-	6,600	-	9,320	-	1,538,567	949,545
Undesignated	-	7,004	404,089	8,031	2,430,077	15,079,321	14,151,028
Total fund balances	-	13,604	404,089	17,351	2,430,077	16,617,888	15,100,573
Total liabilities and fund balances	\$ 2,659	\$ 17,492	\$ 425,918	\$ 18,211	\$ 2,565,501	\$ 18,569,142	\$ 17,492,409

Notes on Exhibit A-8 are an integral part of this statement.



Road Lighting No. 5	Road Lighting No. 6	Road Lighting No. 7	Totals 1995 (Memorandum Only)
\$ 21,189	\$ 161,547	\$ -	\$ 305,840
8,399	72,886	4,492	147,979
4	29	-	54
1,822	7,632	590	21,338
<u>\$ 31,414</u>	<u>\$ 242,094</u>	<u>\$ 5,082</u>	<u>\$ 475,211</u>
\$ 1,393	\$ 5,636	\$ 300	\$ 13,030
285	2,472	152	5,019
-	-	1,238	13,400
<u>1,678</u>	<u>8,108</u>	<u>1,690</u>	<u>31,449</u>
3,200	200	45	7,405
26,536	233,786	3,347	436,357
<u>29,736</u>	<u>233,986</u>	<u>3,392</u>	<u>443,762</u>
<u>\$ 31,414</u>	<u>\$ 242,094</u>	<u>\$ 5,082</u>	<u>\$ 475,211</u>

ASCENSION PARISH COUNCIL
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use District No. 1	Sales and Use District No. 2
REVENUES					
Taxes	\$ -	\$ 5,572,954	\$ 211,800	\$ 6,579,537	\$ 3,060,764
Intergovernmental	560,885	180,243	28,185	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Miscellaneous	120,414	177,933	3,095	119,740	8,864
Total revenues	681,299	5,931,130	243,080	6,699,277	3,069,628
EXPENDITURES					
General government	-	39,917	7,163	60,915	19,157
Judicial - Parish Court	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	2,668,270	3,347,438	228,066	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt service	-	-	-	-	-
Total expenditures	2,668,270	3,387,355	235,229	60,915	19,157
Excess (deficiency) of revenues over expenditures	(1,986,971)	2,543,775	7,851	6,638,362	3,050,471
OTHER FINANCING SOURCES (USES)					
Proceeds from long-term debt	-	-	-	-	-
Operating transfers in	2,100,000	141,915	-	52,012	52,422
Operating transfers out	(66,750)	(1,549,464)	(6,200)	(6,530,683)	(2,959,674)
Total other financing sources (uses)	2,033,250	(1,407,549)	(6,200)	(6,478,671)	(2,907,252)
Excess (deficiency) of revenues over expenditures and other sources (uses)	46,279	1,136,226	1,651	159,691	143,219
Fund balances at beginning of year	517,167	4,291,494	197,264	1,815,240	912
Fund balances at end of year	\$ 563,446	\$ 5,427,720	\$ 198,915	\$ 1,974,931	\$ 144,131

ASCENSION PARISH COUNCIL

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	Health Unit	Mental Health Unit	Fire Protection District No. 1	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8
REVENUES								
Taxes	\$ 569,517	\$ 142,416	\$ -	\$ -	\$ 148,694	\$ -	\$ -	\$ -
Intergovernmental	82,200	61,043	115,121	-	32,007	-	-	358,589
Charges for services	-	-	-	42,175	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	45,340	-
Miscellaneous	85,672	29,846	56,289	31,826	15,407	-	-	-
Total revenues	737,389	233,305	171,410	74,001	196,108	-	45,340	358,589
EXPENDITURES								
General government	19,244	6,612	-	-	5,019	-	62,866	50,622
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	-	-	846,237	-	-	832,295	-	-
Public works	-	-	-	-	138,578	-	-	-
Health and welfare	526,137	244,057	-	507,400	-	-	-	314,155
Culture and recreation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,000	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	545,381	250,669	846,237	537,400	143,597	832,295	62,866	364,777
Excess (deficiency) of revenues over expenditures	192,008	(17,364)	(674,827)	(463,399)	52,511	(832,295)	(17,526)	(6,188)
OTHER FINANCING SOURCES (USES)								
Proceeds from long-term debt	-	-	-	100,000	-	-	-	-
Operating transfers in	-	-	1,013,780	438,855	-	826,085	14,286	6,188
Operating transfers out	(548,700)	(10,550)	(29,250)	(21,000)	(4,500)	-	-	-
Total other financing sources (uses)	(548,700)	(10,550)	984,530	517,855	(4,500)	826,085	14,286	6,188
Excess (deficiency) of revenues over expenditures and other sources (uses)	(356,692)	(27,914)	309,703	54,456	48,011	(6,210)	(3,240)	-
Fund balances at beginning of year	2,359,996	775,868	1,245,180	612,702	395,751	32,773	3,240	-
Fund balances at end of year	\$ 2,003,304	\$ 747,954	\$ 1,554,883	\$ 667,158	\$ 443,762	\$ 26,563	\$ -	\$ -

ASCENSION PARISH COUNCIL

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	Food Service Program	Tourist Center	Council on Aging	Judicial District Families in Need of Services Fund	Library Fund	Totals (Memorandum Only)	
						1995	1994
REVENUES							
Taxes	\$ -	\$ 77,145	\$ 426,390	\$ -	\$ 1,197,382	\$ 17,986,599	\$ 15,002,274
Intergovernmental	162,248	-	-	-	173,444	1,753,965	1,620,880
Charges for services	-	-	-	-	13,303	55,478	51,667
Fines and forfeitures	-	-	-	-	13,507	58,847	44,606
Miscellaneous	-	324	8,243	33,798	61,745	753,196	469,441
Total revenues	162,248	77,469	434,633	33,798	1,459,381	20,608,085	17,188,868
EXPENDITURES							
General government	15,969	-	14,435	-	-	301,919	261,183
Judicial - Parish Court	-	-	-	16,447	-	16,447	-
Public safety	-	-	-	-	-	1,678,532	1,116,931
Public works	-	-	-	-	-	6,382,352	5,570,719
Health and welfare	158,939	-	303,160	-	-	1,546,448	1,114,817
Culture and recreation	-	71,301	-	-	1,448,881	2,027,582	1,581,356
Intergovernmental	-	-	-	-	40,606	40,606	43,554
Debt service	-	-	-	-	-	30,000	-
Total expenditures	174,908	71,301	317,595	16,447	1,489,487	12,023,886	9,688,560
Excess (deficiency) of revenues over expenditures	(12,660)	6,168	117,038	17,351	(30,106)	8,584,199	7,500,308
OTHER FINANCING SOURCES (USES)							
Proceeds from long-term debt	-	-	-	-	-	100,000	-
Operating transfers in	12,091	-	1,653	-	-	4,659,287	3,872,200
Operating transfers out	-	(1,800)	(97,600)	-	-	(11,826,171)	(8,645,404)
Total other financing sources (uses)	12,091	(1,800)	(95,947)	-	-	(7,066,884)	(4,773,204)
Excess (deficiency) of revenues over expenditures and other sources (uses)	(569)	4,368	21,091	17,351	(30,106)	1,517,315	2,727,104
Fund balances at beginning of year	569	9,236	382,998	-	2,460,183	15,100,573	12,373,469
Fund balances at end of year	\$ -	\$ 13,604	\$ 404,089	\$ 17,351	\$ 2,430,077	\$ 16,617,888	\$ 15,100,573

Notes on Exhibit A-8 are an integral part of this statement

ASCENSION PARISH COUNCIL

SPECIAL REVENUES FUNDS - ROAD LIGHTING DISTRICTS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1995

	Road Lighting No. 1	Road Lighting No. 2	Road Lighting No. 3	Road Lighting No. 4
REVENUES				
Taxes	\$ 18,551	\$ 23,082	\$ 14,922	\$ 5,795
Intergovernmental	7,773	576	5,532	3,060
Miscellaneous	1,941	4,171	17	-
Total revenues	28,265	27,829	20,471	8,855
EXPENDITURES				
General government	628	781	505	196
Public works	14,378	16,991	17,570	8,696
Total expenditures	15,006	17,772	18,075	8,892
Excess (deficiency) of revenues over expenditures	13,259	10,057	2,396	(37)
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(700)	(700)	(500)	-
Total other financing sources (uses)	(700)	(700)	(500)	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	12,559	9,357	1,896	(37)
Fund balances at beginning of year	48,804	95,312	9,518	(761)
Fund balances at end of year	\$ 61,363	\$ 104,669	\$ 11,414	\$ (798)

Notes on Exhibit A-8 are an integral part of this statement.

Road Lighting No. 5	Road Lighting No. 6	Road Lighting No. 7	Totals 1995 (Memorandum Only)
\$ 8,548	\$ 73,285	\$ 4,511	\$ 148,694
2,733	11,448	885	32,007
1,137	8,115	26	15,407
12,418	92,848	5,422	196,108
285	2,472	152	5,019
12,952	63,128	4,863	138,578
13,237	65,600	5,015	143,597
(819)	27,248	407	52,511
(300)	(2,200)	(100)	(4,500)
(300)	(2,200)	(100)	(4,500)
(1,119)	25,048	307	48,011
30,855	208,938	3,085	395,751
\$ 29,736	\$ 233,986	\$ 3,392	\$ 443,762

ASCENSION PARISH COUNCIL
ROAD AND BRIDGE FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 540,000	\$ 560,885	\$ 20,885	\$ 535,343
Parish Transportation Fund				953
FEMA				
Miscellaneous	18,000	17,271	(729)	12,046
Interest	110,100	103,143	(6,957)	-
Other				
Total revenues	668,100	681,299	13,199	548,342
EXPENDITURES				
Public works				
Personnel	1,549,550	1,557,279	(7,729)	1,468,562
Materials and supplies	444,200	295,550	148,650	398,539
Insurance	49,800	49,800	-	78,930
Equipment maintenance	170,000	188,608	(18,608)	196,934
Gasoline and oil	76,500	75,639	861	59,740
Other charges and services	181,600	177,211	4,389	187,390
Capital outlay - equipment	330,000	324,183	5,817	90,347
Total expenditures	2,801,650	2,668,270	133,380	2,480,442
Excess (deficiency) of revenues over expenditures	(2,133,550)	(1,986,971)	146,579	(1,932,100)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	2,100,000	2,100,000	-	2,189,701
Sales and Use Tax Fund				
Operating transfers out	(66,750)	(66,750)	-	(56,000)
Transfer out				
General Fund				
Total other financing sources (uses)	2,033,250	2,033,250	-	2,133,701
Excess (deficiency) of revenues over expenditures and other sources (uses)	(100,300)	46,279	146,579	201,601
Fund balance at beginning of year	517,167	517,167	-	315,566
Fund balance at end of year	\$ 416,867	\$ 563,446	\$ 146,579	\$ 517,167

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
EAST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	East Ascension Drainage Unrestricted		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Taxes			
Ad valorem	\$ 1,177,000	\$ 1,180,716	\$ 3,716
Sales and use	-	-	-
Intergovernmental			
State revenue sharing	184,000	180,243	(3,757)
Miscellaneous			
Interest	-	-	-
Sale of property	2,600	-	(2,600)
Total revenues	<u>1,363,600</u>	<u>1,360,959</u>	<u>(2,641)</u>
EXPENDITURES			
General government			
Contribution to retirement system	43,450	39,917	3,533
Public works			
Personnel	796,300	793,765	2,535
Vehicular maintenance	55,000	56,662	(1,662)
Repairs - flood control	-	-	-
Materials and supplies	141,300	125,009	16,291
Utilities			
Engineer	10,000	6,771	3,229
Insurance	18,300	18,300	-
Equipment rental	4,600	4,452	148
Gasoline and oil	20,000	17,064	2,936
Other charges and services	22,600	18,336	4,264
Judgements	-	-	-
Capital outlay - equipment	110,800	65,590	45,210
Weed control	34,500	29,667	4,833
Tax collector	-	-	-
Total expenditures	<u>1,256,850</u>	<u>1,175,533</u>	<u>81,317</u>
Excess (deficiency) of revenues over expenditures	<u>106,750</u>	<u>185,426</u>	<u>78,676</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in			
Transfer in			
East Ascension Drainage Restricted Sinking Fund	-	-	-
East Ascension Drainage Restricted Reserve Fund	-	-	-
Office Construction Fund	-	-	-
Operating transfers out			
Transfer out			
General Fund	(34,300)	(34,300)	-
East Ascension Drainage Restricted Sinking Fund	-	-	-
Total other financing sources (uses)	<u>(34,300)</u>	<u>(34,300)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>72,450</u>	<u>151,126</u>	<u>78,676</u>
Fund balances at beginning of year	632,415	632,415	-
Fund balances at end of year	<u>\$ 704,865</u>	<u>\$ 783,541</u>	<u>\$ 78,676</u>

Notes on Exhibit A-8 are an integral part of this statement.

East Ascension Drainage Restricted			East Ascension Drainage Fund		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ 4,300,000	\$ 4,392,238	\$ 92,238	\$ 1,177,000	\$ 1,180,716	\$ 3,716
-	-	-	4,300,000	4,392,238	92,238
194,000	177,933	(16,067)	184,000	180,243	(3,757)
1,400	-	(1,400)	194,000	177,933	(16,067)
			4,000	-	(4,000)
4,495,400	4,570,171	74,771	5,859,000	5,931,130	72,130
-	-	-	43,450	39,917	3,533
1,162,900	1,081,033	81,867	1,959,200	1,874,798	84,402
220,000	225,248	(5,248)	275,000	281,910	(6,910)
52,000	50,904	1,096	52,000	50,904	1,096
40,300	33,949	6,351	181,600	158,957	22,642
11,000	9,190	1,810	11,000	9,190	1,810
65,000	56,265	8,735	75,000	63,036	11,964
46,300	46,300	-	64,600	64,600	-
7,000	4,749	2,251	11,600	9,201	2,399
60,000	52,761	7,239	80,000	69,825	10,175
39,000	32,517	6,483	61,600	50,853	10,747
325,000	292,825	32,175	325,000	292,825	32,175
290,400	266,428	23,972	401,200	332,018	69,182
20,200	13,541	6,659	54,700	43,208	11,492
48,800	46,113	2,687	48,800	46,113	2,687
2,387,900	2,211,823	176,077	3,644,750	3,387,355	257,395
2,107,500	2,358,348	250,848	2,214,250	2,543,775	329,525
22,000	20,176	(1,824)	148,562	20,176	\$ (128,386)
70,000	64,840	(5,160)	-	64,840	64,840
56,562	56,899	337	-	56,899	56,899
(161,500)	(161,500)	-	(1,549,500)	(195,800)	1,353,700
(1,353,700)	(1,353,664)	36	-	(1,353,664)	(1,353,664)
(1,366,638)	(1,373,249)	(6,611)	(1,400,938)	(1,407,549)	(6,611)
740,862	985,099	244,237	813,312	1,136,226	322,914
3,659,079	3,659,079	-	4,291,494	4,291,494	-
\$ 4,399,941	\$ 4,644,178	\$ 244,237	\$ 5,104,806	\$ 5,427,720	\$ 322,914

**ASCENSION PARISH COUNCIL
WEST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 211,000	\$ 211,800	\$ 800	\$ 212,226
Intergovernmental				
State revenue sharing	29,000	28,185	(815)	28,610
Miscellaneous				
Interest	3,300	3,095	(205)	2,660
Total revenues	243,300	243,080	(220)	243,496
EXPENDITURES				
General government				
Contribution to retirement system	7,650	7,163	487	7,763
Public works				
Personnel	165,750	163,578	2,172	183,417
Materials and supplies	3,100	6,271	(3,171)	3,600
Maintenance	18,600	12,281	6,319	14,733
Insurance	5,000	5,000		7,850
Gasoline and oil	7,000	6,689	311	6,541
Other charges and services	2,000	1,725	275	2,701
Capital outlay - equipment	35,000	31,394	3,606	1,554
Weed control	2,000	1,128	872	3,464
Total expenditures	246,100	235,229	10,871	231,603
Excess (deficiency) of revenues over expenditures	(2,800)	7,851	10,651	11,893
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(6,200)	(6,200)	-	(6,000)
Total other financing sources (uses)	(6,200)	(6,200)	-	(6,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	(9,000)	1,651	10,651	5,893
Fund balance at beginning of year	197,264	197,264	-	191,371
Fund balance at end of year	\$ 188,264	\$ 198,915	\$ 10,651	\$ 197,264

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
SALES AND USE TAX DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 6,500,000	\$ 6,648,791	\$ 148,791	\$ 6,452,091
Refunds	(75,000)	(69,254)	5,746	(35,269)
Miscellaneous				
Interest	120,000	119,740	(260)	76,394
Total revenues	6,545,000	6,699,277	154,277	6,493,216
EXPENDITURES				
General government				
Consolidated parish collection service	65,000	60,915	4,085	61,854
Total expenditures	65,000	60,915	4,085	61,854
Excess (deficiency) of revenues over expenditures	6,480,000	6,638,362	158,362	6,431,362
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use Tax Reserve Fund	38,000	34,776	(3,224)	32,810
Sales & Use Tax Sinking Fund	20,000	17,236	(2,764)	14,691
Operating transfers out				
Transfer out				
General Fund	(1,000,000)	(1,000,000)	-	(1,588,785)
Road and Bridge Fund	(2,100,000)	(2,100,000)	-	(2,189,700)
Fire District No. 2 Fund				
Recreation Fund	(433,550)	(438,855)	(5,305)	(358,585)
Sales & Use Tax Sinking Fund	(657,800)	(657,770)	30	(428,002)
Road Construction Fund	(2,200,000)	(2,321,967)	(121,967)	(819,612)
Associated Food Service Fund	(13,100)	(12,091)	1,009	(908,631)
Sewer Project Fund				(79,900)
TOTAL OTHER FINANCING SOURCES (USES)	(6,346,450)	(6,478,671)	(132,221)	(6,325,714)
Excess (deficiency) of revenues over expenditures and other sources (uses)	133,550	159,691	26,141	105,648
Fund balance at beginning of year	\$ 1,815,240	\$ 1,815,240	\$ -	\$ 1,709,592
Fund balance at end of year	\$ 1,948,790	\$ 1,974,931	\$ 26,141	\$ 1,815,240

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
SALES AND USE TAX DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 3,000,000	\$ 3,060,764	\$ 60,764	\$ 424,497
Miscellaneous	10,400	8,864	(1,536)	913
Interest				
Total revenues	3,010,400	3,069,628	59,228	425,410
EXPENDITURES				
General government				
Consolidated parish collection service	15,000	15,664	(664)	2,330
Other	5,000	3,493	1,507	-
Total expenditures	20,000	19,157	843	2,330
Excess (deficiency) of revenues over expenditures	2,990,400	3,050,471	60,071	423,080
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in				
Sales and Use District No. 2 Reserve	32,000	38,503	6,503	-
Sales and Use District No. 2	13,000	13,919	919	-
Operating transfers out				
Transfer out				
Fire District No. 2 Fund	-	-	-	(140,723)
Road Construction Fund	(1,147,000)	(1,102,644)	44,356	(281,445)
Fire District No. 1	(995,000)	(1,013,780)	(18,780)	-
Sales and Use District No. 2 Sinking	(843,250)	(843,250)	-	-
Total other financing sources (uses)	(2,940,250)	(2,907,252)	32,998	(422,168)
Excess (deficiency) of revenues over expenditures and other sources (uses)	50,150	143,219	93,069	912
Fund balance at beginning of year	912	912	-	-
Fund balance at end of year	\$ 51,062	\$ 144,131	\$ 93,069	\$ 912

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
HEALTH UNIT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Taxes				
Ad valorem	\$ 567,000	\$ 569,517	\$ 2,517	\$ 566,655
Intergovernmental				
State revenue sharing	84,000	82,200	(1,800)	79,698
Miscellaneous				
Interest	97,000	85,672	(11,328)	74,440
Total revenues	748,000	737,389	(10,611)	720,793
EXPENDITURES				
General government				
Contribution to retirement system	20,300	19,244	1,056	20,642
Health and welfare				
Other charges and services	125,000	115,496	9,504	132,466
Capital outlay - building & land	37,000	37,000	-	29,499
Capital outlay - equipment	20,000	14,082	5,918	29,691
Other	359,450	359,559	(109)	251,988
Total expenditures	561,750	545,381	16,369	464,286
Excess (deficiency) of revenues over expenditures	186,250	192,008	5,758	256,507
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(18,700)	(18,700)	-	(17,500)
Health Unit Construction Fund	(530,000)	(530,000)	-	(15,000)
Total other financing sources (uses)	(548,700)	(548,700)	-	(32,500)
Excess (deficiency) of revenues over expenditures and other sources (uses)	(362,450)	(356,692)	5,758	224,007
Fund balance at beginning of year	2,359,996	2,359,996	-	2,135,989
Fund balance at end of year	\$ 1,997,546	\$ 2,003,304	\$ 5,758	\$ 2,359,996

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
FIRE PROTECTION DISTRICT NO. 1 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental	\$ 115,100	\$ 115,121	\$ 21	\$ 103,354
Fire insurance rebate	-	-	-	12
FEMA	-	-	-	-
Miscellaneous	65,000	56,289	(8,711)	44,753
Interest	-	-	-	1,523
Sale of property	-	-	-	-
Total revenues	180,100	171,410	(8,690)	149,642
EXPENDITURES				
Public safety				
Personnel	5,000	4,280	720	1,360
Maintenance	84,000	81,450	2,550	72,840
Fire protection and service	61,000	71,953	(10,953)	21,669
Distributions to fire service units	115,100	115,121	(21)	103,354
Insurance	15,900	15,900	-	21,570
Other charges and services	14,000	15,334	(1,334)	8,881
Capital outlay - building & land	-	-	-	24,956
Capital outlay - equipment	550,000	542,199	7,801	260,713
Total expenditures	845,000	846,237	(1,237)	515,343
Excess (deficiency) of revenues over expenditures	(664,900)	(674,827)	(9,927)	(365,701)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	995,000	1,013,780	18,780	499,307
Sales and Use District NO. 2	(29,250)	(29,250)	-	(12,000)
Operating transfers out				
Transfer out	965,750	984,530	18,780	487,307
General Fund	300,850	309,703	8,853	121,606
Total other financing sources (uses)	1,245,180	1,245,180	-	1,123,574
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,546,030	\$ 1,554,883	\$ 8,853	\$ 1,245,180
Fund balance at beginning of year				
Fund balance at end of year				

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
RECREATION COMMISSION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Intergovernmental	\$ 40,000	42,175	\$ 2,175	\$ 40,532
FEMA				
Charges for services	30,000	27,905	(2,095)	21,218
Miscellaneous	2,500	2,763	263	7,920
Interest	1,000	1,158	158	5,566
Rentals				
Other	73,500	74,001	501	75,257
Total revenues				
				160,561
EXPENDITURES				
Parish culture and recreation	170,150	167,248	2,902	116,132
Personnel	96,000	91,475	4,525	36,299
Programs	55,000	54,129	871	18,190
Maintenance	11,500	11,500		48,934
Insurance	40,800	41,068	(268)	84,000
Other charges and services	30,000	100,000	(70,000)	41,678
Capital outlay - building & land	11,000	11,067	(67)	32,807
Capital outlay - equipment	33,000	30,913	2,087	
Site work				
Debt service		30,000	(30,000)	
Principal retirement		537,400	(89,950)	538,601
Total expenditures	447,450	537,400		
				(463,344)
Excess (deficiency) of revenues over expenditures	(373,950)	(463,399)	(89,449)	
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt		100,000	100,000	
Operating transfers in				
Transfer in				
Sales and Use Tax Fund	433,550	438,855	5,305	428,002
Operating transfers out				
Transfer out				
General Fund	(11,000)	(11,000)		(12,000)
Darrow Community Center Fund	(5,000)	(5,000)		(5,000)
Civic Center Fund	(5,000)	(5,000)		(5,000)
Total other financing sources (uses)	412,550	517,855	105,305	406,002
Excess (deficiency) of revenues over expenditures and other sources (uses)	38,600	54,456	15,856	(57,342)
Fund balance at beginning of year	612,702	612,702		670,044
Fund balance at end of year	\$ 651,302	\$ 667,158	\$ 15,856	\$ 612,702

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 18,500	\$ 18,551	\$ 51	\$ 18,283
Intergovernmental				
State revenue sharing	8,000	7,773	(227)	7,864
Miscellaneous				
Interest	2,000	1,941	(59)	1,184
Total revenues	<u>28,500</u>	<u>28,265</u>	<u>(235)</u>	<u>27,331</u>
EXPENDITURES				
General government	670	628	42	672
Contribution to retirement system				
Public works	16,000	14,378	1,622	16,180
Utilities				
	16,670	15,006	1,664	16,852
Total expenditures				
	<u>11,830</u>	<u>13,259</u>	<u>1,429</u>	<u>10,479</u>
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out	(700)	(700)	-	(700)
General Fund				
	(700)	(700)	-	(700)
Total other financing sources (uses)				
Excess (deficiency) of revenues over expenditures and other sources (uses)	11,130	12,559	1,429	9,779
Fund balance at beginning of year	48,804	48,804	-	39,025
Fund balance at end of year	<u>\$ 59,934</u>	<u>\$ 61,363</u>	<u>\$ 1,429</u>	<u>\$ 48,804</u>

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 2 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Taxes				
Ad valorem	\$ 23,000	\$ 23,082	\$ 82	\$ 23,687
Intergovernmental	600	576	(24)	588
State revenue sharing				
Miscellaneous	4,400	4,171	(229)	3,093
Interest				
Total revenues	28,000	27,829	(171)	27,368
EXPENDITURES				
General government	860	781	79	865
Contribution to retirement system				
Public works	23,000	16,433	6,567	16,714
Utilities	600	558	42	-
Miscellaneous				
Total expenditures	24,460	17,772	6,688	17,579
Excess (deficiency) of revenues over expenditures	3,540	10,057	6,517	9,789
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out	(700)	(700)	-	(700)
General Fund				
Total other financing sources (uses)	(700)	(700)	-	(700)
Excess (deficiency) of revenues over expenditures and other sources (uses)	2,840	9,357	6,517	9,089
Fund balance at beginning of year	95,312	95,312	-	86,223
Fund balance at end of year	\$ 98,152	\$ 104,669	\$ 6,517	\$ 95,312

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 3 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 14,900	\$ 14,922	\$ 22	\$ 14,626
Intergovernmental				
State revenue sharing	5,700	5,532	(168)	5,508
Miscellaneous				
Interest	9	16	7	-
Total revenues	20,609	20,470	(139)	20,134
EXPENDITURES				
General government	530	505	25	534
Contribution to retirement system				
Public works	18,000	17,569	431	18,008
Utilities				
	18,530	18,074	456	18,542
Total expenditures				
	2,079	2,396	317	1,592
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General fund	(500)	(500)	-	(500)
Total other financing sources (uses)				
	(500)	(500)	-	(500)
Excess (deficiency) of revenues over expenditures and other sources (uses)				
	1,579	1,896	317	1,092
Fund balance at beginning of year	9,518	9,518	-	8,426
Fund balance at end of year	11,097	11,414	317	9,518

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 4 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 5,800	\$ 5,795	\$ (5)	\$ 5,875
Intergovernmental	3,100	3,060	(40)	3,140
State revenue sharing				
Total revenues	8,900	8,855	(45)	9,015
EXPENDITURES				
General government				
Contribution to retirement system	210	196	14	212
Public works				
Utilities	7,900	8,696	(796)	9,619
Total expenditures	8,110	8,892	(782)	9,831
Excess (deficiency) of revenues over expenditures	790	(37)	(827)	(816)
Fund balance at beginning of year	(761)	(761)	-	55
Fund balance at end of year	\$ 29	\$ (798)	\$ (827)	\$ (761)

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 5 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	Budget	Actual	Variance - Favorable (Unfavorable)	1994 Actual
REVENUES				
Taxes				
Ad valorem	\$ 8,400	\$ 8,548	\$ 148	\$ 7,921
Intergovernmental				
State revenue sharing	2,800	2,733	(67)	2,731
Miscellaneous				
Interest	1,200	1,137	(63)	1,041
Total revenues	12,400	12,418	18	11,693
EXPENDITURES				
General government				
Contribution to retirement system	300	285	15	290
Public works				
Utilities	13,000	12,952	48	13,359
Total expenditures	13,300	13,237	63	13,649
Excess (deficiency) of revenues over expenditures	(900)	(819)	81	(1,956)
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(300)	(300)	-	(300)
Total other financing sources (uses)	(300)	(300)	-	(300)
Excess (deficiency) of revenues over expenditures and other sources (uses)	(1,200)	(1,119)	81	(2,256)
Fund balance at beginning of year	30,855	30,855	-	33,111
Fund balance at end of year	\$ 29,655	\$ 29,736	\$ 81	\$ 30,855

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 6 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 73,000	\$ 73,285	\$ 285	\$ 73,442
Intergovernmental				
State revenue sharing	11,700	11,448	(252)	11,122
Miscellaneous				
Interest	9,000	8,115	(885)	6,220
Total revenues	93,700	92,848	(852)	90,784
EXPENDITURES				
General government				
Contribution to retirement system	2,500	2,472	28	2,530
Public works				
Utilities	73,000	63,119	9,881	63,436
Miscellaneous	10	9	1	-
Total expenditures	75,510	65,600	9,910	65,966
Excess (deficiency) of revenues over expenditures	18,190	27,248	9,058	24,818
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(2,200)	(2,200)	-	(1,600)
Total other financing sources (uses)	(2,200)	(2,200)	-	(1,600)
Excess (deficiency) of revenues over expenditures and other sources (uses)	15,990	25,048	9,058	23,218
Fund balance at beginning of year	208,938	208,938	-	185,720
Fund balance at end of year	\$ 224,928	\$ 233,986	\$ 9,058	\$ 208,938

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
ROAD LIGHTING DISTRICT NO. 7 FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 4,500	\$ 4,511	\$ 11	\$ 4,649
Intergovernmental	900	885	(15)	911
State revenue sharing				
Miscellaneous	25	26	1	6
Interest				
Total revenues	5,425	5,422	(3)	5,566
EXPENDITURES				
General government	170	152	18	170
Contribution to retirement system				
Public works	4,900	4,863	37	5,067
Utilities				
Total expenditures	5,070	5,015	55	5,237
Excess (deficiency) of revenues over expenditures	355	407	52	329
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Transfer out				
General Fund	(100)	(100)	-	(100)
Total other financing sources (uses)	(100)	(100)	-	(100)
Excess (deficiency) of revenues over expenditures and other sources (uses)	255	307	52	229
Fund balance at beginning of year	3,085	3,085	-	2,856
Fund balance at end of year	\$ 3,340	\$ 3,392	\$ 52	\$ 3,085

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
JAIL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995	1994	Variance -- Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
EXPENDITURES				
Public safety	\$ 13,953	\$ 13,961	\$ (8)	18,300
Personnel	244,000	251,564	(7,564)	238,867
Prisoners	137,000	135,506	1,494	129,608
Utilities	15,000	15,911	(911)	12,509
Telephone	111,000	103,631	7,369	80,949
Maintenance	79,000	79,756	(756)	62,760
Supplies	200,000	191,411	8,589	17,335
Major repairs - building	20,200	20,200	-	31,710
Insurance	5,000	3,009	1,991	3,313
Miscellaneous	18,000	17,346	654	6,237
Capital outlay - equipment				
Total expenditures	843,153	832,295	10,858	601,588
Excess (deficiency) of revenues over expenditures	(843,153)	(832,295)	10,858	(601,588)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in				
General Fund	826,085	826,085	-	620,000
Total other financing sources (uses)	826,085	826,085	-	620,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	(17,068)	(6,210)	10,858	18,412
Fund balance at beginning of year	32,773	32,773	-	14,361
Fund balance at end of year	\$ 15,705	\$ 26,563	\$ 10,858	\$ 32,773

Notes on Exhibit A-8 are an integral part of this statement.

**ASCENSION PARISH COUNCIL
LAW OFFICERS' COURT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1995

	1995		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Fines and forfeitures	\$ 44,000	\$ 45,340	\$ 1,340	\$ 33,100
Court fines & bond forfeitures				
Total revenues	44,000	45,340	1,340	33,100
EXPENDITURES				
General government	64,000	62,866	1,134	41,933
Juror and witnesses	64,000	62,866	1,134	41,933
Total expenditures	(20,000)	(17,526)	2,474	(8,833)
Excess (deficiency) of revenues over expenditures				
OTHER FINANCING SOURCES (USES)				
Operating transfers in	16,800	14,286	(2,514)	12,000
Transfer in				
General Fund	16,800	14,286	(2,514)	12,000
Total other financing sources (uses)	(3,200)	(3,240)	(40)	3,167
Excess (deficiency) of revenues over expenditures and other sources (uses)	3,240	3,240	-	73
Fund balance at beginning of year	\$ 40	\$ -	\$ (40)	\$ 3,240
Fund balance at end of year				

Notes on Exhibit A-8 are an integral part of this statement.

ASCENSION PARISH COUNCIL
SECTION 8 FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance -	1994
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES				
Intergovernmental				
HUD receipts	\$ 443,000	\$ 358,589	\$ (84,411)	\$ 347,058
Total revenues	443,000	358,589	(84,411)	347,058
EXPENDITURES				
General government				
Personnel	37,620	30,050	7,570	-
Contract labor	9,000	9,008	(8)	-
Utilities	1,000	518	482	-
Telephone	2,000	877	1,123	-
Office supplies	3,000	1,725	1,275	-
Consultant and administration	-	1,298	(1,298)	39,413
Accounting	3,000	3,000	-	3,000
Capital outlay - equipment	5,000	3,186	1,814	-
Other	1,100	960	140	-
Health and welfare				
Housing and utility assistance	397,100	314,155	82,945	304,645
Total expenditures	458,820	364,777	94,043	347,058
Excess (deficiency) of revenues over expenditures	(15,820)	(6,188)	9,632	-
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Transfer in	15,820	6,188	(9,632)	-
General Fund				
Total other financing sources (uses)	15,820	6,188	(9,632)	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

Notes on Exhibit A-8 are an integral part of this statement.