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PARISH OF ASCENSION
GENERAL-PURPOSE FINANCIAL REPORT

December 31, 1999

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Release Date JUL 12 2000

PARISH OF ASCENSION

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INDEPENDENT AUDITORS' REPORT

Honorable Chairman 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 groups financial statements of the **PARISH OF ASCENSION (PARISH)** as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Parish'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 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
Twenty-Third Judicial District Judicial Expense Fund
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 98% 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 on the general-purpose financial statements, 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 \$2,508,831 and \$3,082,551 of Special Revenue Funds' assets and revenues, respectively, \$8,173,277 of general fixed assets and \$39,454 of general long-term debt as of and for the year ended December 31, 1999. 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 solely on the report of the other auditor.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of

material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit 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 **PARISH** as of December 31, 1999, 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 **PARISH**, at December 31, 1999, and the results of operations of such funds and cash flows of individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated June 2, 2000, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

We have audited the general-purpose financial statements of the Parish as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The Year 2000 information in Exhibit A-9 is not a required part of the general-purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. We were unable to apply certain of these limited procedures to the Year 2000 information because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that the Parish is Year 2000 compliant, that the Parish's Year 2000 remediation efforts were successful in whole or in part, or that parties with which the Parish does business are Year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards on pages 119 and 120 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.



Certified Public Accountants

**ASCENSION PARISH COUNCIL
ALL FUND TYPES, ACCOUNT GROUPS
AND DISCRETELY PRESENTED COMPONENT UNITS**

COMBINED BALANCE SHEET

December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	\$ 1,100	\$ 1,835,909	\$ 131,082	\$ 1,200,208
Investments	-	20,979,603	4,450,889	21,317,591
Accounts receivable, net	1,146,045	7,117,815	225,872	100,000
Due from other governments	673,813	561,084	-	-
Due from other funds	127,318	2,253,705	77,549	268,444
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	54,900	42,273	-	200,000
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
Total assets	\$ 2,003,176	\$ 32,790,389	\$ 4,885,392	\$ 23,086,243
LIABILITIES				
Accounts payable and accrued liabilities	\$ 887,130	\$ 483,836	\$ 30	\$ 244,933
Contracts payable	-	127,934	-	662,851
Contribution to retirement system	31,631	160,813	-	-
Due to other governments	-	-	-	-
Due to other funds	1,025,354	1,600,866	-	-
Deferred revenue	-	132,125	212,095	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Estimated claims payable	-	-	-	-
Long-term payables	-	-	-	-
Total liabilities	1,944,115	2,505,574	212,125	907,784
FUND BALANCE				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Customers	-	-	-	-
Federal grants	-	-	-	-
Retained earnings	-	-	-	-
Reserved - revenue bonds	-	-	-	-
Reserved - replacements	-	-	-	-
Unreserved	-	-	-	-
Fund balance	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	4,629,669	-
Designated - subsequent year expenditures	-	2,745,179	43,598	10,204,433
Reserved for encumbrance	59,061	80,451	-	-
Undesignated	-	27,459,185	-	11,974,026
Total fund balance	59,061	30,284,815	4,673,267	22,178,459
Total liabilities and fund balances	\$ 2,003,176	\$ 32,790,389	\$ 4,885,392	\$ 23,086,243

Proprietary Fund Type	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
	General Fixed Assets	General Long-term Debt			
\$ 137,329	\$ -	\$ -	\$ 3,305,628	\$ 10,744,608	\$ 14,050,236
2,154,581	-	-	48,902,664	7,672,069	56,574,733
20,053	-	-	8,609,785	3,202,309	11,812,094
-	-	-	1,234,897	344,206	1,579,103
-	-	-	2,727,016	49,500	2,776,516
-	-	-	-	353,408	353,408
-	-	-	-	6,371,318	6,371,318
-	-	-	297,173	81,595	378,768
-	-	-	-	3,293	3,293
-	40,692,274	-	40,692,274	12,814,697	53,506,971
-	-	4,673,267	4,673,267	-	4,673,267
-	-	23,159,189	23,159,189	1,075,055	24,234,244
<u>\$ 2,311,963</u>	<u>\$ 40,692,274</u>	<u>\$ 27,832,456</u>	<u>\$ 133,601,893</u>	<u>\$ 42,712,058</u>	<u>\$ 176,313,951</u>
\$ 124,767	\$ -	\$ -	\$ 1,740,696	\$ 2,977,048	\$ 4,717,744
-	-	-	790,785	-	790,785
-	-	-	192,444	-	192,444
-	-	-	-	34,177	34,177
-	-	-	2,626,220	150,296	2,776,516
-	-	-	344,220	-	344,220
-	-	-	-	1,485,617	1,485,617
-	-	-	-	44,085	44,085
-	-	-	-	1,486,015	1,486,015
630,094	-	-	630,094	-	630,094
-	-	27,832,456	27,832,456	1,388,555	29,221,011
754,861	-	27,832,456	34,156,915	7,565,793	41,722,708
-	40,692,274	-	40,692,274	6,453,238	47,145,512
-	-	-	-	71,160	71,160
-	-	-	-	221,500	221,500
-	-	-	-	20,885	20,885
-	-	-	-	7,665	7,665
1,557,102	-	-	1,557,102	18,889,266	20,446,368
-	-	-	-	632	632
-	-	-	-	748,380	748,380
-	-	-	4,629,669	-	4,629,669
-	-	-	12,993,210	7,015	13,000,225
-	-	-	139,512	-	139,512
-	-	-	39,433,211	8,726,524	48,159,735
1,557,102	40,692,274	-	99,444,978	35,146,265	134,591,243
<u>\$ 2,311,963</u>	<u>\$ 40,692,274</u>	<u>\$ 27,832,456</u>	<u>\$ 133,601,893</u>	<u>\$ 42,712,058</u>	<u>\$ 176,313,951</u>

**PARISH OF ASCENSION
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, 1999

	Totals						Component Units	Totals (Memorandum Only) Reporting Entity
	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Primary Government			
REVENUES								
Taxes	\$ 1,090,057	\$ 30,131,368	\$ 30	\$ -	\$ 31,221,455	\$ 8,633,607	\$ 39,855,062	
Licenses and permits	1,517,394	-	-	-	1,517,394	-	1,517,394	
Intergovernmental	1,188,565	2,124,530	-	100,000	3,413,095	2,903,879	6,316,974	
Charges for services	-	41,230	-	-	41,230	5,050,819	5,092,049	
Fines and forfeitures	-	71,856	-	-	71,856	1,377,662	1,449,518	
Miscellaneous	39,733	2,112,991	382,404	973,637	3,508,765	693,609	4,202,374	
Total revenues	3,835,749	34,481,975	382,434	1,073,637	39,773,795	18,659,576	58,433,371	
EXPENDITURES								
General government	5,278,726	392,332	-	-	5,671,058	5,635,801	11,306,859	
Public safety	519,763	1,784,452	-	-	2,304,215	10,745,092	13,049,307	
Public works	-	8,421,579	-	-	8,421,579	-	8,421,579	
Health and welfare	96,136	2,331,083	-	-	2,427,219	-	2,427,219	
Culture and recreation	41,545	2,928,420	-	-	2,969,965	20,585	2,990,550	
Intergovernmental	-	73,198	-	-	73,198	-	73,198	
Debt service	7,500	-	2,978,208	-	2,985,708	282,457	3,268,165	
Capital projects	-	-	-	11,184,559	11,184,559	-	11,184,559	
Total expenditures	5,943,670	15,931,064	2,978,208	11,184,559	36,037,501	16,683,935	52,721,436	
Excess (deficiency) of revenues over expenditures	(2,107,921)	18,550,911	(2,595,774)	(10,110,922)	3,736,294	1,975,641	5,711,935	

OTHER FINANCING SOURCES (USES)									
Proceeds from issuance of long-term debt	-	793,018	9,206,982	10,000,000	-	10,000,000			
Operating transfers in	4,231,318	7,562,332	7,525,232	22,294,485	217,900	22,512,385			
Operating transfers out	(2,107,752)	(20,409,680)	-	(22,671,915)	(27,470)	(22,699,385)			
Total other financing sources (uses)	2,123,566	(12,847,348)	16,732,214	9,622,570	190,430	9,813,000			
Excess (deficiency) of revenues over expenditures and other sources (uses)									
	15,645	5,703,563	1,018,364	6,621,292	2,166,071	15,524,935			
FUND BALANCE									
Beginning of year	-	24,581,252	3,684,842	15,557,167	7,359,896	51,183,157			
Residual equity transfer	43,416	-	(29,939)	13,477	(43,416)	(29,939)			
End of year	\$ 59,061	\$ 30,284,815	\$ 4,673,267	\$ 22,178,459	\$ 9,482,551	\$ 66,678,153			

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

**PARISH OF ASCENSION
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND
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, 1999

	General			Special Revenue		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
REVENUES						
Taxes	\$ 1,086,500	\$ 1,090,057	\$ 3,557	\$ 29,635,006	\$ 30,131,368	\$ 496,362
Licenses and permits	1,354,500	1,517,394	162,894	-	-	-
Intergovernmental	1,220,628	1,188,565	(32,063)	2,179,574	2,124,530	(55,044)
Charges for services	-	-	-	47,800	41,230	(6,570)
Fines and forfeitures	-	-	-	72,000	71,856	(144)
Miscellaneous	39,201	39,733	532	2,008,930	2,112,991	104,061
Total revenues	<u>3,700,829</u>	<u>3,835,749</u>	<u>134,920</u>	<u>33,943,310</u>	<u>34,481,975</u>	<u>538,665</u>
EXPENDITURES						
General government	5,982,548	5,278,726	703,822	407,685	392,332	15,353
Public safety	494,005	519,763	(25,758)	2,326,280	1,784,452	541,828
Public works	-	-	-	9,781,772	8,421,579	1,360,193
Health and welfare	145,662	96,136	49,526	2,729,282	2,331,083	398,199
Culture and recreation	45,200	41,545	3,655	3,551,427	2,928,420	623,007
Intergovernmental	-	-	-	80,547	73,198	7,349
Debt service	-	7,500	(7,500)	-	-	-
Capital projects	-	-	-	-	-	-
Total expenditures	<u>6,667,415</u>	<u>5,943,670</u>	<u>723,745</u>	<u>18,876,993</u>	<u>15,931,064</u>	<u>2,945,929</u>
Excess (deficiency) of revenues over expenditures	<u>(2,966,586)</u>	<u>(2,107,921)</u>	<u>858,665</u>	<u>15,066,317</u>	<u>18,550,911</u>	<u>3,484,594</u>
OTHER FINANCING SOURCES (USES)						
Proceeds from issuance of long-term debt	-	-	-	-	-	-
Operating transfers in	5,085,148	4,231,318	(853,830)	7,922,379	7,562,332	(360,047)
Operating transfers out	(2,118,562)	(2,107,752)	10,810	(21,521,845)	(20,409,680)	1,112,165
Total other financing sources (uses)	<u>2,966,586</u>	<u>2,123,566</u>	<u>(843,020)</u>	<u>(13,599,466)</u>	<u>(12,847,348)</u>	<u>752,118</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>\$ -</u>	<u>15,645</u>	<u>\$ 15,645</u>	<u>\$ 1,466,851</u>	<u>5,703,563</u>	<u>\$ 4,236,712</u>
FUND BALANCE						
Beginning of year					24,581,252	
Residual equity transfer from Criminal Court Fund		43,416				
End of year		<u>\$ 59,061</u>			<u>\$ 30,284,815</u>	

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)
\$ 100	\$ 30	\$ (70)	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	100,000	100,000	-
-	-	-	-	-	-
-	-	-	-	-	-
404,342	382,404	(21,938)	901,000	973,637	72,637
404,442	382,434	(22,008)	1,001,000	1,073,637	72,637
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,977,516	2,978,208	(692)	-	-	-
-	-	-	15,109,002	11,184,559	3,924,443
2,977,516	2,978,208	(692)	15,109,002	11,184,559	3,924,443
(2,573,074)	(2,595,774)	(22,700)	(14,108,002)	(10,110,922)	3,997,080
793,018	793,018	-	9,206,982	9,206,982	-
2,975,603	2,975,603	-	7,535,977	7,525,232	(10,745)
(201,000)	(154,483)	46,517	-	-	-
3,567,621	3,614,138	46,517	16,742,959	16,732,214	(10,745)
<u>\$ 994,547</u>	1,018,364	<u>\$ 23,817</u>	<u>\$ 2,634,957</u>	6,621,292	<u>\$ 3,986,335</u>
	3,684,296			15,557,167	
	(29,393)			-	
	<u>\$ 4,673,267</u>			<u>\$ 22,178,459</u>	

PARISH OF ASCENSION
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED
COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

For the year ended December 31, 1999

	Internal Service	Component Units	Totals (Memorandum Only) 1999
OPERATING REVENUES			
Charges for services	\$ -	\$ 269,375	\$ 269,375
Patient revenue, net	-	14,570,650	14,570,650
Insurance premiums	648,583	-	648,583
Interest, net	95,515	-	95,515
Miscellaneous	-	-	-
Total operating revenues	<u>744,098</u>	<u>14,840,025</u>	<u>15,584,123</u>
OPERATING EXPENSES			
Cost of water	-	129,496	129,496
Depreciation	-	616,597	616,597
Maintenance	-	33,300	33,300
Professional services	68,646	7,317	75,963
Management fees	-	51,281	51,281
Insurance premiums	468,213	-	468,213
Insurance claims	289,770	-	289,770
Bad debts	-	4,868	4,868
Miscellaneous	-	51,363	51,363
Hospitals	-	16,322,664	16,322,664
Total operating expenses	<u>826,629</u>	<u>17,216,886</u>	<u>18,043,515</u>
Operating loss	<u>(82,531)</u>	<u>(2,376,861)</u>	<u>(2,459,392)</u>
NONOPERATING REVENUES (EXPENSES)			
Operating transfers in	187,000	-	187,000
Taxes	-	772,906	772,906
Assessments	-	-	-
Interest	-	238,298	238,298
Grants	-	297,916	297,916
Miscellaneous	-	(20,450)	(20,450)
Other	-	58,917	58,917
Net nonoperating revenues	<u>187,000</u>	<u>1,347,587</u>	<u>1,534,587</u>
Net income (loss)	<u>104,469</u>	<u>(1,029,274)</u>	<u>(924,805)</u>
RETAINED EARNINGS			
Beginning of year	<u>1,452,633</u>	<u>19,947,090</u>	<u>21,399,723</u>
End of year	<u>\$ 1,557,102</u>	<u>\$ 18,917,816</u>	<u>\$ 20,474,918</u>

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

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

For the year ended December 31, 1999

	Internal Service	Component Units	Totals (Memorandum Only) 1999
CASH FLOW FROM OPERATING ACTIVITIES			
Net income (loss)	\$ 104,469	\$ (1,029,274)	\$ (924,805)
Adjustments of net income (loss):			
Depreciation	-	616,725	616,725
Loss on disposition of assets	-	126,921	126,921
Provision for bad debts	-	1,852,811	1,852,811
Change in operating assets and liabilities:			
Accounts receivable	(6,419)	(1,257,358)	(1,263,777)
Prepaid insurance	205,707	(201)	205,506
Assessments receivable and related interest	-	2,335	2,335
Other assets	-	26,625	26,625
Inventory	-	19,235	19,235
Accounts payable and accrued liabilities	92,530	(166,449)	(73,919)
Due to other funds	-	(54,400)	(54,400)
Payables from restricted assets	-	4,576	4,576
Estimated third-party payer settlements	4,355	(607,577)	(603,222)
Net cash provided by (used by) operating activities	<u>400,642</u>	<u>(466,031)</u>	<u>(65,389)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Decrease (increase) in investments	<u>(486,173)</u>	<u>1,444,907</u>	<u>958,734</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(758,332)	(758,332)
Proceeds of sale of capital assets	-	281,135	281,135
Capital contributed by customers	-	8,860	8,860
Net cash used for capital and related financing activities	<u>-</u>	<u>(468,337)</u>	<u>(468,337)</u>
Increase (decrease) in cash	(85,531)	510,539	425,008
CASH			
Beginning of period	<u>222,860</u>	<u>1,184,800</u>	<u>1,407,660</u>
End of period	<u>\$ 137,329</u>	<u>\$ 1,695,339</u>	<u>\$ 1,832,668</u>

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

PARISH OF ASCENSION
ALL DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET

December 31, 1999

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)	Assessor (1)	Parish Court (3)	Indigent Defender Board (1)	Criminal Court
ASSETS							
Cash and cash equivalents	\$ 527,451	\$ 5,696,799	\$ 1,294,655	\$ 917,984	\$ 106,360	\$ 193,037	\$ -
Investments	263,923	-	1,849,537	-	-	-	61,936
Accounts receivable, net	-	530,645	106,092	16,182	-	-	-
Due from other governments	54,168	135,072	-	66,149	14,299	19,595	39,493
Due from other funds	-	-	49,500	-	-	-	-
Inventory	-	632	-	-	-	-	-
Restricted assets	-	748,380	-	-	-	-	-
Other assets	-	-	-	-	404	-	-
Prepaid insurance	-	-	-	-	-	-	-
Fixed assets	263,923	4,218,511	834,804	108,944	159,007	-	-
Amount to be provided for retirement of general long-term debt	-	947,838	36,259	-	-	-	-
Total assets	\$ 1,109,465	\$ 12,277,877	\$ 4,170,847	\$ 1,109,259	\$ 280,070	\$ 212,632	\$ 101,429
LIABILITIES							
Accounts payable and accrued liabilities	\$ 272,072	\$ 311,930	\$ 18,667	\$ 20,057	\$ 22,140	\$ 54	\$ 14,598
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	49,500	-	-	-	43,416
Due to taxing bodies	-	1,485,617	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-	-
Unsettled deposits	-	-	1,486,015	-	-	-	-
Long - term payables	-	947,838	36,259	-	-	-	-
Total liabilities	272,072	2,745,385	1,590,441	20,057	22,140	54	58,014
FUND BALANCE							
Investment in general fixed assets	263,923	4,218,511	834,834	108,944	159,007	-	-
Contributed capital							
Customers	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
Retained earnings							
Reserved - revenue bonds	-	-	-	-	-	-	-
Reserved - replacements	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Fund balance							
Reserved for inventory	-	632	-	-	-	-	-
Reserved for self-insurance	-	748,380	-	-	-	-	-
Designated - subsequent year expenditures	-	-	-	-	-	-	-
Undesignated	573,470	4,564,969	1,745,572	980,258	98,923	212,578	43,415
Total fund balance	837,393	9,532,492	2,580,406	1,089,202	257,930	212,578	43,415
Total liabilities and fund balances	\$ 1,109,465	\$ 12,277,877	\$ 4,170,847	\$ 1,109,259	\$ 280,070	\$ 212,632	\$ 101,429

- (1) For the year ended December 31, 1998
(2) For the year ended March 31, 1999
(3) For the year ended June 30, 1999
(4) For the year ended August 31, 1999

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

Civic Center	Communication District (1)	Judicial Expense (1)	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks District No. 2 (1)	Waterworks District No. 4 (4)	Sewerage District No. 6	Waterworks District No. 7	Totals
\$ 5	\$ 105,800	\$ 250,779	\$ 1,043,713	\$ 361,721	\$ 210,497	\$ 4,040	\$ 50	\$ 31,717	\$ 10,744,608
22,862	95,727	-	-	5,336,330	-	-	41,754	-	7,672,069
75	24,637	-	1,741,792	744,406	24,323	10,260	3,897	-	3,202,309
5,000	-	10,430	-	-	-	-	-	-	344,206
-	-	-	-	-	-	-	-	-	49,500
-	-	-	214,889	137,887	-	-	-	-	353,408
-	-	-	5,573,082	-	17,212	32,644	-	-	6,371,318
-	-	-	22,034	58,359	-	798	-	-	81,595
-	-	-	-	-	1,175	2,118	-	-	3,293
-	784,841	83,178	4,603,000	1,048,964	476,114	60,919	167,492	5,000	12,814,697
-	90,958	-	-	-	-	-	-	-	1,075,055
<u>\$ 27,942</u>	<u>\$ 1,101,963</u>	<u>\$ 344,387</u>	<u>\$13,198,510</u>	<u>\$ 7,687,667</u>	<u>\$ 729,321</u>	<u>\$ 110,779</u>	<u>\$ 213,193</u>	<u>\$ 36,717</u>	<u>\$ 42,712,058</u>
\$ 864	\$ -	\$ 97	\$ 2,097,111	\$ 190,006	\$ 12,685	\$ 15,189	\$ 1,578	\$ -	\$ 2,977,048
-	-	-	-	-	-	-	-	34,177	34,177
-	-	-	-	-	-	-	57,380	-	150,296
-	-	-	-	-	-	-	-	-	1,485,617
-	-	-	-	-	14,829	5,460	-	23,796	44,085
-	-	-	-	-	-	-	-	-	1,486,015
-	90,958	-	-	-	255,500	58,000	-	-	1,388,555
864	90,958	97	2,097,111	190,006	283,014	78,649	58,958	57,973	7,565,793
-	784,841	83,178	-	-	-	-	-	-	6,453,238
-	-	-	-	-	45,445	20,715	-	5,000	71,160
-	-	-	-	-	175,500	46,000	-	-	221,500
-	-	-	-	-	-	20,885	-	-	20,885
-	-	-	-	-	-	7,665	-	-	7,665
-	-	-	11,101,399	7,497,661	225,362	(63,135)	154,235	(26,256)	18,889,266
-	-	-	-	-	-	-	-	-	632
-	-	-	-	-	-	-	-	-	748,380
7,015	-	-	-	-	-	-	-	-	7,015
20,063	226,164	261,112	-	-	-	-	-	-	8,726,524
27,078	1,011,005	344,290	11,101,399	7,497,661	446,307	32,130	154,235	(21,256)	35,146,265
<u>\$ 27,942</u>	<u>\$ 1,101,963</u>	<u>\$ 344,387</u>	<u>\$13,198,510</u>	<u>\$ 7,687,667</u>	<u>\$ 729,321</u>	<u>\$ 110,779</u>	<u>\$ 213,193</u>	<u>\$ 36,717</u>	<u>\$ 42,712,058</u>

**PARISH OF ASCENSION
ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE
COMPONENT UNITS**

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

For the year ended December 31, 1999

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)	Assessor (1)
REVENUES				
Taxes	\$ -	\$ 8,633,607	\$ -	\$ -
Intergovernmental	1,097,964	1,068,080	-	737,835
Charges for services	306,954	2,401,737	1,928,492	-
Fines and forfeitures	435,131	-	-	-
Miscellaneous	79,685	331,041	124,444	40,129
Total revenues	<u>1,919,734</u>	<u>12,434,465</u>	<u>2,052,936</u>	<u>777,964</u>
EXPENDITURES				
General government	1,668,818	-	1,920,826	655,568
Public safety	-	10,745,092	-	-
Culture and recreation	-	-	-	-
Debt service	-	222,101	-	-
Total expenditures	<u>1,668,818</u>	<u>10,967,193</u>	<u>1,920,826</u>	<u>655,568</u>
Excess (deficiency) of revenues over expenditures	<u>250,916</u>	<u>1,467,272</u>	<u>132,110</u>	<u>122,396</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	-	-	-	-
Recreation Fund	-	-	-	-
Operating transfers out				
FIN Program Fund	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	250,916	(1,467,272)	132,110	122,396
FUND BALANCE				
Beginning of year	322,554	3,846,709	1,613,462	857,862
Residual equity transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 573,470</u>	<u>\$ 5,313,981</u>	<u>\$ 1,745,572</u>	<u>\$ 980,258</u>

(1) For the year ended December 31, 1998

(2) For the year ended March 31, 1999 (not used)

(3) For the year ended June 30, 1999

(4) For the year ended August 31, 1999 (not used)

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

<u>Parish Court (3)</u>	<u>Indigent Defender Board (5)</u>	<u>Criminal Court</u>	<u>Civic Center</u>	<u>Communication District (1)</u>	<u>Judicial Expense (1)</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,633,607
-	-	-	-	-	-	2,903,879
-	-	-	13,915	274,522	125,199	5,050,819
158,019	345,813	438,699	-	-	-	1,377,662
1,675	-	95,897	5,769	8,597	6,372	693,609
<u>159,694</u>	<u>345,813</u>	<u>534,596</u>	<u>19,684</u>	<u>283,119</u>	<u>131,571</u>	<u>18,659,576</u>
123,688	364,957	656,810	-	193,323	51,811	5,635,801
-	-	-	-	-	-	10,745,092
-	-	-	20,585	-	-	20,585
-	-	-	-	60,356	-	282,457
<u>123,688</u>	<u>364,957</u>	<u>656,810</u>	<u>20,585</u>	<u>253,679</u>	<u>51,811</u>	<u>16,683,935</u>
<u>36,006</u>	<u>(19,144)</u>	<u>(122,214)</u>	<u>(901)</u>	<u>29,440</u>	<u>79,760</u>	<u>1,975,641</u>
-	-	197,900	-	-	-	197,900
-	-	-	20,000	-	-	20,000
-	-	(27,470)	-	-	-	(27,470)
-	-	170,430	20,000	-	-	190,430
36,006	(19,144)	48,216	19,099	(29,440)	79,760	2,166,071
62,917	231,722	33,813	7,979	196,724	181,352	7,355,094
-	-	(38,614)	-	-	-	(38,614)
<u>\$ 98,923</u>	<u>\$ 212,578</u>	<u>\$ 43,415</u>	<u>\$ 27,078</u>	<u>\$ 226,164</u>	<u>\$ 261,112</u>	<u>\$ 9,482,551</u>

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

For the year ended December 31, 1999

	East Ascension Hospital (2)	West Ascension Hospital (4)	(Compiled) Waterworks District No. 2 (1)	Waterworks District No. 4 (4)	Sewerage District No. 6	Waterworks District No. 7	Totals
OPERATING REVENUES							
Charges for services	\$ -	\$ -	\$ 135,916	\$ 92,690	\$ 40,769	\$ -	\$ 269,375
Patient revenue, net	11,809,205	2,761,445	-	-	-	-	14,570,650
Total operating revenues	11,809,205	2,761,445	135,916	92,690	40,769	-	14,840,025
OPERATING EXPENSES							
Cost of water	-	-	66,056	63,440	-	-	129,496
Depreciation	494,927	89,474	7,505	3,890	20,801	-	616,597
Maintenance	-	-	10,247	3,792	19,261	-	33,300
Professional services	-	-	4,338	2,979	-	-	7,317
Management fees	-	-	36,429	14,852	-	-	51,281
Bad debts	-	-	3,796	1,072	-	-	4,868
Miscellaneous	-	-	17,733	7,641	2,433	23,556	51,363
Hospitals	12,659,631	3,663,033	-	-	-	-	16,322,664
Total operating expenses	13,154,558	3,752,507	146,104	97,666	42,495	23,556	17,216,886
Operating income (loss)	(1,345,353)	(991,062)	(10,188)	(4,976)	1,726	(23,556)	(2,376,861)
NONOPERATING REVENUES							
(EXPENSES)							
Taxes	232	772,674	-	-	-	-	772,906
Interest	32,229	201,752	5,434	(3,301)	2,184	-	238,298
Grants	297,916	-	-	-	-	-	297,916
Miscellaneous	-	-	173	137	(20,760)	-	(20,450)
Other	1,495	-	-	-	57,422	-	58,917
Net nonoperating revenues (expenses)	331,872	974,426	5,607	(3,164)	38,846	-	1,347,587
Net income transferred to retained earnings	(1,013,481)	(16,636)	(4,581)	(8,140)	37,120	(23,556)	(1,029,274)
RETAINED EARNINGS							
(ACCUMULATED DEFICIT)							
Beginning of year	12,114,880	7,514,297	229,943	(26,445)	117,115	(2,700)	19,947,090
End of year	\$ 11,101,399	\$ 7,497,661	\$ 225,362	\$ (34,585)	\$ 154,235	\$ (26,256)	\$ 18,917,816

(1) For the year ended December 31, 1998

(2) For the year ended March 31, 1999

(3) For the year ended June 30, 1999 (not used)

(4) For the year ended August 31, 1999

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

PARISH OF ASCENSION**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 Parish of Ascension), (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 Unit

The Mental Health Unit provides that portion of the operations of the Parish mental health center not provided by the State of Louisiana, 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 Mental Health Unit is the calendar year.

Fire Protection Districts No. 1 and No. 2

The Fire Protection Districts No. 1 and No. 2 offers maintenance and operation of a fire protection system consisting of 12 fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided by sales and use tax funds which are distributed among the service units. The fiscal year for the Districts 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 Commission

The Commission promotes local tourism. The Tourist Commission receives sales taxes on the room rentals of hotels and motels. The fiscal year for the Commission is the calendar year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units (Continued)

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.

Discrete Component Units

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, 1998.)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 1998, a biennial audit.)

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

Ascension Parish Sheriff

The Sheriff, an elected official as defined in the Louisiana State Constitution, 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, 1999, 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, 1999, are presented in this report.

Ascension Parish Assessor

The Parish Assessor, an elected official provided for by the Louisiana State Constitution, is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in 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, 1998, are presented in this report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Discrete Component Units (Continued)

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, 1998, are presented in this report.

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, 1999, are presented in this report.

Twenty-Third Judicial District Judicial Expense Fund

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was amended to Title 13 of the Louisiana Revised Statutes of 1950. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. The Expense Fund's financial statements for the year ended December 31, 1998, are presented in this report.

Sewerage District No. 6 of Ascension Parish

The Sewerage District is a legally separate entity. The Parish has advanced funds for serving debt issued by the District; therefore, the District has recorded amounts due to the Parish.

Related Organizations

The following entities were established pursuant to state statutes for various public purposes within Ascension Parish. The Council appoints and removes 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 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, 1999
West Ascension Hospital Service District	August 31, 1999
Ascension Parish Water Works District No. 2	December 31, 1998
Ascension Parish Water Works District No. 4	August 31, 1999
West Ascension Water Works District No. 7	December 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Related Organizations (Continued)

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

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

Twenty-Third District Judicial Expense Fund
828 South Irma Blvd.
Gonzales, LA 70737

Ascension Parish Communication District
P. O. Box 268
Donaldsonville, LA 70346

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING

The accounts of the Parish 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (CONTINUED)

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 only proprietary fund type of the primary government 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

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.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting and apply all applicable FASB pronouncements in accounting and reporting for its proprietary operations. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, prepaid insurance, deferred revenue and claims payable.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)

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.

The budgets are to be prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity. 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.

ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the General Fund and certain Special Revenue Funds. For budgetary purposes appropriations lapse at fiscal year end except for that portion related to encumbered amounts. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government includes cash accounts for payroll, Section 8, building permits, Sales and Use Tax District No. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

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 Parish'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 allow, but are not limited to the following investment vehicles: 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.

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 and result primarily from participation in the consolidated cash account.

INVENTORIES

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

Information concerning inventory for the Parish's discretely presented component units can be found in the separately issued financial statements of each component unit

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. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. On the other hand, in proprietary fund types, the uncollectible amount is recognized as a bad debt expense.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS AND DEPRECIATION

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.

Proprietary component unit fixed assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Buildings and improvements	20 - 50 years
Equipment	5 - 20 years

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.

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 subsequent years' expenditures" is that portion of fund balance which has been earmarked to fund the following years' budgets, and (b) other designations are made for specific indicated purposes included in the title.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

COMPENSATED ABSENCES

All Parish primary government regular employees, excluding Ascension Parish Library personnel, earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of twenty-five days. Vacation is payable upon resignation or retirement at the employee's current rate of pay.

All Parish primary government, excluding Ascension Parish Library personnel, employees earn twelve days of sick leave per year. Sick leave may be accumulated up to sixty days. Sick leave is payable only upon retirement.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment. Compensatory leave is accumulated without time limitations. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded the following liabilities as of December 31, 1999, for certain salary-related benefits associated with the payment of compensated absences:

1. Accrued vacation for each employee is valued at the employee's current rate of pay.
2. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.
3. Compensatory leave, based on the employee's current rate of pay, is not recorded in the financial statements since the amount is immaterial.

In governmental funds, the total liability as stated above is included in the General Long-Term Debt Account Group. Accrued vacation, and related benefits will be paid from future years' resources.

Details of the compensated absences liability for the Parish discrete component units and the Ascension Parish Library, a blended component unit, can be found in the separately issued financial reports of each component unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$125,000 in the aggregate. The Parish 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 Parish of Ascension. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish of Ascension 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 Parish maintains a consolidated cash management pool that is available for use by all funds except Sales and Use Tax District No. 2 Fund, Section 8, 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, 1999, the carrying amount of the Primary Government's deposits (including demand deposit accounts and certificates of deposit) was \$10,464,700 and the bank balance was \$10,993,151. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$7,900,000 are classified on the combined balance sheet as "Investments." The remaining carrying amount of \$2,564,700 is classified as "Cash and Cash Equivalents."

Investments

The Parish's investments are U.S. Treasury Bills and Treasury Notes. At December 31, 1999, the investments in U.S. Treasury obligations totaled \$41,002,664.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

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	\$ 2,564,700
Investments	737,767
Cash on hand	3,161
Total cash and cash equivalents	3,305,628
Investments:	
Certificates of deposit	7,900,000
Investments	41,002,664
Total investments	48,902,664
Total	\$ 52,208,292

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 1999, were as follows:

Primary Government

Ad valorem taxes	\$ 5,892,654
Sales and use taxes	1,956,554
Assessment fees	217,551
Other	520,071
Total primary government	8,586,830

Component Units

Third-party payors	102,413
Patient accounts receivable	4,227,162
Fees, charges, and commissions	77,165
Sales and use tax	542,701
Water fees	40,693
Other	215,930
Subtotal	5,206,064
Less allowance for doubtful accounts	(2,003,755)
Total component units	3,202,309
Total	\$ 11,789,139

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

Due from other governments at December 31, 1999, consists of the following:

Primary Government

State of Louisiana	
State revenue sharing	\$ 526,161
Parish transportation	61,490
Severance tax	22,955
Beer tax	10,857
Grants	549,029
Other	<u>87,360</u>
Total primary government	<u>1,257,852</u>

Component Units

State revenue sharing	58,418
Department of Social Services	17,353
Fines and forfeitures	110,202
Other	<u>158,233</u>
Total component units	<u>344,206</u>

Total	<u><u>\$ 1,602,058</u></u>
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NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 1999, taxes of \$5,901,918 were levied on property by the primary government with assessed valuations totaling \$460,34,060 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	2.86
East Ascension Drainage	5.00
West Ascension Drainage	5.35
Lighting Districts	1.00 - 5.00
Health Unit	2.00
Mental Health Unit	.50
Library Maintenance	4.22
Council on Aging	1.50

NOTE 4 - AD VALOREM TAXES (CONTINUED)

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

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years. At December 31, 1999, approximately \$38,000 (less than 1% of total taxes) has been paid under protest with the Sheriff and is subject to review by the Louisiana Tax Commission.

The Sheriff of Ascension Parish, as provided by State Law (LRS 33:1435), is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 1999 property tax calendar is as follows:

Millage Rates Adopted	June 18, 1999
Levy Date	October 1, 1999
Due Date	November 15, 1999
Lien Date	January 1, 2000
Collection Dates	December 1, 1999 to February 28, 2000

Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

All property taxes are recorded in governmental funds, as explained in Note 1. Revenues in government funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less an estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes which, based on past experience, will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. No allowance for uncollectible taxes is recorded at December 31, 1999.

All of the taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 60 days subsequent to year-end and are therefore available to liquidate liabilities of the current period.

NOTE 5 - RESTRICTED ASSETS

Restricted assets of the discretely presented component units at December 31, 1999, were as follows:

Cash and cash equivalents	\$	791,984
Investments		5,158,976
Due from operating accounts		6,252
Assessments and accrued interest receivable		65,824
Management fee receivable		414,106
		6,437,142
Less allowance for doubtful accounts		(65,824)
Total	\$	6,371,318

NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the Primary Government for the year ended December 31, 1999, is as follows:

	<u>Balance Beginning of Year</u>	<u>Net Additions (Deletions)</u>	<u>Balance End of Year</u>
Land and buildings	\$ 22,279,860	\$ 803,220	\$ 23,083,080
Vehicles	4,587,312	700,381	5,287,693
Field equipment	4,896,941	744,562	5,641,503
Office equipment	3,088,127	349,342	3,437,469
Construction in progress	494,425	(136,011)	358,414
Library materials	2,633,629	250,486	2,884,115
	\$ 37,980,294	\$ 2,711,980	\$ 40,692,274

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	\$ 231,297	\$ 32,626	\$ 263,923
Ascension Parish Sheriff Equipment	3,276,466	942,045	4,218,511
Ascension Parish Clerk of Court Building improvements	150,594	307,715	458,309
Vehicles	18,731	88	18,819
Office equipment	325,985	31,691	357,676

NOTE 6 - FIXED ASSETS (CONTINUED)

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
Ascension Parish Assessor			
Vehicles	\$ 51,231	\$ 4,709	\$ 55,940
Office equipment	53,120	(116)	53,004
Ascension Parish Court			
Office equipment	149,007	10,000	159,007
Ascension Parish Judicial Expense Fund			
Building improvements	8,463	305	8,768
Equipement	54,459	19,951	74,410
East Ascension Hospital Service District			
Land and building	8,440,088	115,909	8,555,997
Equipment	5,218,737	(374,543)	4,844,194
West Ascension Hospital Service District			
Land and building	1,817,500	99,459	1,916,959
Equipment	837,605	72,136	909,741
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water System	384,644	(11,152)	373,492
Construction in progress	-	280,264	280,264
Ascension Parish Water Works District 4			
Water System	155,606	-	155,606
West Ascension Water Works District 7			
Land	5,000	-	5,000
Sewerage District No. 6			
Sewer system	416,039	-	416,039
Ascension Parish Communication District			
Building improvements	45,040	-	45,040
Equipment	705,097	34,705	739,801
	<u>\$ 22,377,966</u>	<u>\$ 1,565,792</u>	<u>23,943,757</u>
Less accumulated depreciation:			
East Ascension Hospital Service District			(8,797,191)
West Ascension Hospital Service District			(1,810,993)
Ascension Parish Water Works Distict 2			(177,642)
Ascension Parish Water Works Distict 4			(94,687)
Sewerage District No. 6			(248,547)
			<u>\$12,814,697</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, 1999:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Public improvement	\$ 17,870,000	\$ 10,000,000	\$ 1,550,000	\$ 26,320,000
Certificate of indebtedness	575,000	-	80,000	495,000
Special assessment	489,000	-	55,000	434,000
Promissory notes	30,000	-	7,500	22,500
Accrued vacation leave	532,046	28,910	-	560,956
	<u>\$ 19,496,046</u>	<u>\$ 10,028,910</u>	<u>\$ 1,692,500</u>	<u>\$ 27,832,456</u>

Long-term debt obligations for the primary government at December 31, 1999, are comprised of the following individual issues:

Public Improvement Bonds

Sales and Use Tax District No. 1 and 2

\$1,810,000 Public improvement sales tax refunding bonds dated August 1996; due in annual installments of \$75,000 - \$230,000 through 2007; interest at 5.4% - 4.1%. See Note 8. \$ 1,400,000

East Ascension Major Drainage Sales and Use Tax

\$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installments of \$95,000 - \$130,000 through 2001; interest at 6.05% - 6.4%. See Note 8. 250,000

\$10,605,000 Drainage public improvement refunding bonds dated July 18, 1996; due in annual installments of \$70,000 - \$1,230,000 through 2011; interest at 5.55% - 3.6%. See Note 8. 9,925,000

\$10,000,000 Drainage serial bonds dated April 1, 1999; due in annual installments of \$325,000 - \$790,000 through 2018; interest at 3.95% - 7% 10,000,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

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 5.25% - 9%.	<u>4,745,000</u>
Total public improvement bonds	26,320,000

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%.	495,000
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Special Assessment Bonds

\$606,900 Paving Certificates Series 1997; due in annual installments of \$54,000 - \$55,000 through March 2007; interest at 5.2% - 6.2%.	434,000
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Promissory Note

\$67,500 non-interest bearing note due in annual installments of \$7,500 through 2002.	22,500
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Accrued Vacation Leave

	<u>560,956</u>
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Total long-term debt	<u><u>\$ 27,832,456</u></u>
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Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1999, including interest payments of \$9,665,989 are as follows:

2000	\$ 3,273,161	\$ 78,557	\$ 112,150	\$ 7,500
2001	3,276,281	75,147	116,750	7,500
2002	3,276,703	70,902	115,900	7,500
2003	3,298,078	67,770	114,750	-
2004	3,314,698	65,070	113,300	-
2005-2018	<u>19,367,032</u>	<u>178,740</u>	<u>-</u>	<u>-</u>
Totals	<u><u>\$ 35,805,953</u></u>	<u><u>\$ 536,186</u></u>	<u><u>\$ 572,850</u></u>	<u><u>\$ 22,500</u></u>

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity (Continued)

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, 1999, 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:

	Amount to be Provided for General Long- Term Debt	Unmatured Interest Coupons	Total
Public improvement bond	\$ 22,019,763	\$ 9,485,953	\$ 31,505,716
General obligation debt	555,970	180,036	736,006
Promissory notes	22,500	-	22,500
Accrued vacation leave	560,956	-	560,956
	\$ 23,159,189	\$ 9,665,989	\$ 32,825,178
Totals			

Bond Restrictions

Parish Sales Tax Bonds

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1987, 1995, and 1996, proceeds of the 1.5% Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

Public Improvement Sales Tax Bond - Series 1987, 1995 and Sales Tax Refunding Bonds - Series 1996 - Sinking Fund to be used for the payment of 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.

Public Improvement Sales Tax Bond - Series 1987, 1995 and Sales Tax Refunding Bond Series 1996 - 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 \$961,484 has been deposited therein for this requirement.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

Drainage Sales Tax Bonds - Series 1995

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1991, 1993, and 1999 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 1991, 1993, 1999 and Public Improvement Refunding Bond - Series ST 1996 - 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, 1993, 1999 and Public Improvement Refunding Bond - Series ST 1996 - 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 \$2,187,654 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, Environmental Improvement Revenue Bonds and Solid Waste Disposal Revenue Bonds issued under the authority of the Parish of Ascension. 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.

Long-Term Debt - Component Units

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

Ascension Parish Sheriff	
Bonds payable	\$ 615,000
Compensated absences	332,838
Ascension Parish Clerk of Court	
Compensated absences	36,259
Ascension Parish Water Works District 2	
Revenue bonds	255,500
Ascension Parish Water Works District 4	
Revenue bonds	58,000
Ascension Parish Communications District	
Certificates of Indebtedness	<u>90,958</u>
	<u>\$1,388,555</u>

NOTE 8 - PRIOR YEARS' DEBT DEFEASANCE

In prior years, the Parish has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1999, the amount of defeased debt outstanding but removed from the General Long-Term Debt Account Group amounted to \$1,940,000

NOTE 9 - LIQUIDATION OF PRIOR YEAR DEFEASANCE

In 1989 and 1990, the Parish issued Drainage Serial Bonds in the amount of \$6,110,000 to provide a portion of the funds necessary to finance the cost of drainage improvements in the Parish.

During 1996, the Parish defeased the maturities from December 1, 2000, through December 1, 2009, by placing funds into an irrevocable escrow trust account with an escrow agent to provide for debt service payments on these maturities. Accordingly, the escrow trust account assets and the liability for the defeased bonds were removed from the accompanying financial statements. All the bonds, in the amount of \$4,150,000, were defeased during 1999.

NOTE 10 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish has a one percent sales and use tax levied 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 Parish for 1999, as follows:

1. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance,
2. 10 percent to be used for recreational operations and facilities,
3. Amounts determined through the budget process required by the General Fund for basic services, and
4. Excess sales tax revenues are dedicated to the Road Construction Fund for road construction and maintenance of roads.

NOTE 10 - DEDICATED REVENUE (CONTINUED)

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 1996. See Note 7.

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 11 - PENSION PLAN

Parochial Employees' Retirement System of Louisiana

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with basic benefits reduced 3 percent for each year retirement precedes age 62. In any case, monthly retirement benefits paid under Plan B cannot exceed the lesser of 100 percent of final-average salary or \$70 multiplied by total years of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

NOTE 11 - PENSION PLAN (CONTINUED)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$1,200 and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parish's contributions to the system under Plan B for the year ended December 1999 and 1998, was \$171,328 and \$154,637, respectively.

NOTE 12 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan. Assets totaling \$941,196 are held by Nationwide, a deferred compensation administrator, under agreement with the Parish.

The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

NOTE 13 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 1999, were as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
Primary Government		
General Fund:		
Sewerage District No. 6 Fund	\$ 56,961	\$ -
Criminal Court Fund	43,416	-
Sales and Use Tax District No. 1 Fund	-	967,277
Jail Fund	58,077	-
Governor Safe and Drug Fund	26,941	-
Special Revenue Funds:		
Road and Bridge Fund:		
Sales and Use Tax District No. 1 Fund	-	282,279
East Ascension Drainage Fund:		
East Ascension Drainage Major Fund	-	638,389
West Ascension Drainage Fund:		
Sales and Use Tax District No. 1 Fund	-	47,903
Road Lighting District No. 4 Fund:		
Sales and Use Tax District No. 1 Fund	-	7,020
Fire Protection District No. 2 Fund:		
Sales and Use Tax District No. 2 Fund	14,729	-
Fire Protection District No. 1 Fund:		
Sales and Use Tax District No. 2 Fund	132,562	-
Recreation District Fund:		
Sales and Use Tax District No. 2 Fund	92,594	-
Sales and Use Tax District No. 1 Fund:		
General Fund	967,277	-
West Ascension Drainage Fund	47,903	-
Road Lighting District No. 1 Fund	7,020	-
Road and Bridge Fund	282,279	-
Recreation District Fund	-	92,594
Law Officers Court Fund	5,097	-
Road Project Fund	-	51,412
Sales and Use Tax District No. 2 Fund	7,359	-
Sewer District No. 7 Fund	419	-

NOTE 13 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Sales and Use Tax District No. 2 Fund:		
Sales and Use Tax District No. 1 Fund	-	7,359
Fire Protection District No. 1 Fund	-	132,562
Fire Protection District No. 2 Fund	-	14,729
Road Project Fund	-	217,032
Sales and Use Tax District No. 2 Sinking Fund	-	77,549
East Ascension Drainage Major Fund:		
East Ascension Drainage Fund	638,389	-
Law Officers Court Fund:		
Sales and Use Tax District No. 1 Fund	-	5,097
Governor's Safe & Drug Free Program Fund:		
General Fund	-	26,941
Jail Fund:		
General Fund	-	58,077
Debt Service Funds:		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	77,549	-
Capital Projects Funds:		
Road Project Fund:		
Sales and Use Tax District No. 2 Fund	217,032	-
Sales and Use Tax District No. 1 Fund	<u>51,412</u>	<u>-</u>
Total primary government	<u>2,727,016</u>	<u>2,626,220</u>
 Component Units		
Sewer District No. 7 Fund:		
Sales and Use Tax District No. 1 Fund	-	419
Criminal Court Fund:		
General Fund	-	43,416
Sewer District No. 6:		
General Fund	-	56,961
Clerk of Court	<u>49,500</u>	<u>49,500</u>
Total component units	<u>49,500</u>	<u>150,296</u>
Total reporting entity	<u>\$ 2,776,516</u>	<u>\$ 2,776,516</u>

NOTE 14 - RESIDUAL EQUITY TRANSFERS

A residual equity transfer of \$43,416 was made from the Criminal Court Fund to the General Fund to meet statutory requirements.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Suits and Claims

Various suits and claims arising in the ordinary course of operations are pending against the Parish. 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.

Grants

The Parish of Ascension 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.

Environmental Remediation

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by the Ascension Parish Sewerage District No. 6. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports.

Parish management expended \$18,000 to settle the violations resulting from this matter. Furthermore, the Parish adopted a resolution, in 1999, committing \$375,000 to the construction of a wastewater treatment system to replace the non-compliant system. Finally, during 1999, the Parish abolished the Board of Directors of Sewer District No.6 and assumed operations of the current facility.

Risk Management

The Parish is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the Parish carries commercial insurance. There were no major changes in insurance coverage from the prior year.

Construction Contracts

At December 31, 1999, the Parish had outstanding commitments resulting from construction contracts of approximately \$810,000 and engineering contracts of approximately \$725,000.

NOTE 16 - SELF INSURANCE

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish 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 limit of \$1,000,000, and (b) liability (including automobile, general liability, products and property) with a \$30,000 per occurrence limit and annual aggregate limits of \$125,000.

All funds of the Parish participate in the program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of that fiscal year, it was actuarially determined that the undiscounted loss reserve was \$630,094. This reserve represents reported losses of approximately \$161,000 and includes claims incurred but not yet reported approximating \$469,100.

Changes in this reserve amount in fiscal years 1998 and 1999 were as follows:

	<u>Balance at Beginning of Fiscal Year</u>	<u>Current-year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at End of Fiscal Year</u>
1998	\$ 435,739	\$ 574,443	\$ 384,443	\$ 625,739
1999	\$ 625,739	\$ 294,125	\$ 289,770	\$ 630,094

NOTE 17 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance and Retained Earnings

Special Revenue Funds:

The Sales and Use Tax District No. 2, and Law Officers' Court funds have fund deficits of \$6,870 and \$2,107, respectively. Management's policy is to provide an operating transfer from the General Fund for the deficit.

Component Units:

The West Ascension Waterworks District No. 7 has a deficit in retained earnings of \$26,256. The District is obtaining financing from the United States Department of Agriculture, which will eliminate the deficit.

The Waterworks District No. 4 has a deficit in retained earnings of \$34,585 that was primarily due to water loss experienced at various times in prior years.

NOTE 17 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Expenditures Exceeding Appropriations

Excess of expenditures over appropriations in individual funds or departments within the funds occurred as follows:

	<u>Revised Budget</u>	<u>Actual (Budgetary Basis)</u>	<u>Unfavorable Variance</u>
General Fund:			
Public safety	\$ 494,005	\$ 519,763	\$ (25,758)
Debt service	-	7,500	(7,500)
Special Revenue Funds:			
Sales & Use Tax No. 1 Fund			
Operating Transfer Out:			
Road Construction Fund	2,058,530	2,123,382	(94,852)
Recreation Fund	1,169,782	1,177,086	(7,304)
Sales & Use Tax No. 2 Fund			
Operating Transfer Out:			
Fire Protection District No. 1 Fund	1,664,616	1,819,402	(154,786)
Fire Protection District No. 2 Fund	184,957	202,156	(17,199)
Road Lighting District No. 3 Fund	18,100	20,088	(1,988)
Road Lighting District No. 5 Fund	27,500	28,411	(911)

NOTE 18 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 1999, Council members and the Parish President received the following as compensation, including per diem payments:

	<u>Amount</u>
Parish President	\$ 67,500
Councilman, District 1	15,960
Councilman, District 2	15,960
Councilman, District 3	15,635
Councilman, District 4	15,895
Councilman, District 5	15,700
Councilman, District 6	15,765
Councilman, District 7	15,570
Councilman, District 8	15,505
Councilman, District 9	15,570
Councilman, District 10	14,120
Councilman, District 11	15,830
Total	<u>\$ 239,010</u>

NOTE 19 - SUBSEQUENT EVENTS

Construction Contracts

The Parish awarded approximately \$354,500 in construction contracts subsequent to December 31, 1999.

Environmental Remediation

In May 2000, the Parish issued compliance orders concerning three wastewater treatment systems operated at Parish facilities. The orders cite the non-filing of discharge monitoring reports. Parish management has subsequently filed the required reports. However, no sampling was undertaken at two of the systems. The third system cited is under construction with no discharges of treated water occurring.

Officials from the Louisiana Department of Environmental Quality have not taken any action to the Parish's response to the compliance orders.

NOTE 20 - PRIOR PERIOD ADJUSTMENT

Component Units:

Parish Court for the Parish of Ascension

A prior period adjustment was made to correct an error. The adjustment reduced beginning fund balance by \$7,441.

Details of the prior period adjustment for the Parish's discrete component unit can be found in the separately issued audit report of the component unit.

REQUIRED SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

YEAR 2000 ISSUES

PRIMARY GOVERNMENT

December 31, 1999

In October 1998, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin 98-1, Disclosures about Year 2000 Issues. The provisions of the GASB Technical Bulletin, effective for financial statements on which the auditor's report is dated after October 31, 1998, require the Parish to make disclosures about its state of readiness in addressing Year 2000 issues for its internal computer systems and equipment. On March 29, 1999, GASB issued Technical Bulletin 99-1 which amended the previously issued disclosure requirements allowing for the disclosure to be made in the required supplementary information.

The Year 2000 issue is the result of shortcomings in electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond.

The following stages have been identified by the GASB as necessary to implement a Year 2000-compliant system:

Awareness Stage – In this first stage, an organization establishes a budget and project plan for dealing with the Year 2000 issue.

Assessment Stage – While in this stage, an organization begins the process of identifying all of its systems (preparing an inventory) and individual components of the systems. An organization may decide to review all system components for Year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment-systems and equipment critical to conducting operations to check compliance.

Remediation Stage – During this stage, an organization makes changes to systems and equipment. This stage involves the technical issues of converting existing systems, or switching to compliant systems. Decisions are made to make the system or processes Year 2000 compliant, and the required system changes are made.

Validation/Testing Stage – At this stage, an organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running of test scripts, and the review of test results are crucial for this stage of the conversion process to be successful. If the testing results show anomalies, the tested area needs to be corrected and re-tested.

The Parish has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue that are necessary to conducting Parish operations and has identified such systems as follows:

- **Financial reporting, payroll and purchasing**
- **Permit issuance and accounting**
- **Departmental networks and personal computers**
- **Jail**

The Parish did not experience any problems in its electronic data processing systems as a result of the Year 2000 issue with the systems as stated above.

PARISH OF ASCENSION

GENERAL FUND

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

**PARISH OF ASCENSION
GENERAL FUND**

BALANCE SHEETS

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash and cash equivalents	\$ 1,100	\$ 1,000
Accounts receivable, net		
Ad valorem taxes	971,517	935,258
Other	151,573	83,691
Due from other governments		
LA - State revenue sharing	79,750	77,804
LA - Severance	22,955	27,313
LA - Beer	10,857	9,740
LA - Other	583,206	154,195
Due from other funds	127,318	129,666
Other assets	54,900	500
	<u> </u>	<u> </u>
Total assets	<u>\$ 2,003,176</u>	<u>\$ 1,419,167</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 835,194	\$ 410,013
Accrued payroll	51,936	80,504
Deductions from ad valorem taxes		
Contribution to retirement system	31,631	30,521
Due to other funds	1,025,354	898,129
	<u> </u>	<u> </u>
Total liabilities	<u>1,944,115</u>	<u>1,419,167</u>
 FUND BALANCE		
Reserved for encumbrances	59,061	-
Undesignated	-	-
	<u> </u>	<u> </u>
Fund balance	<u>59,061</u>	<u>-</u>
	<u> </u>	<u> </u>
Total liabilities and fund balance	<u>\$ 2,003,176</u>	<u>\$ 1,419,167</u>

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

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 971,500	\$ 972,065	\$ 565	\$ 927,961
Franchise	115,000	117,992	2,992	114,407
Licenses and permits				
Occupational	750,000	772,190	22,190	693,804
Alcoholic beverages	14,500	14,703	203	17,178
Building	495,000	633,801	138,801	497,860
Mobile home	6,000	5,100	(900)	6,300
Planning fees	72,000	83,100	11,100	76,992
Other	17,000	8,500	(8,500)	400
Intergovernmental				
Severance	150,000	148,641	(1,359)	163,635
State revenue sharing	120,000	119,625	(375)	116,706
Beer	36,500	44,680	8,180	37,003
Civil defense	16,750	15,358	(1,392)	16,755
Grants	666,278	628,881	(37,397)	169,823
Video poker	231,100	231,380	280	388,357
Miscellaneous				
Interest	-	6,070	6,070	-
Other	39,201	33,663	(5,538)	19,427
Total revenues	3,700,829	3,835,749	134,920	3,246,608
EXPENDITURES				
General government	5,982,548	5,278,726	703,822	4,212,510
Public safety	494,005	519,763	(25,758)	435,915
Health and welfare	145,662	96,136	49,526	136,134
Culture and recreation	45,200	41,545	3,655	33,518
Debt service	-	7,500	(7,500)	7,500
Total expenditures	6,667,415	5,943,670	723,745	4,825,577
Excess of expenditures over revenues	(2,966,586)	(2,107,921)	858,665	(1,578,969)

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Road and Bridge Fund	189,440	189,440	-	233,960
East Ascension Drainage Fund	42,070	42,070	-	34,200
E.A. Drainage Restricted Fund	213,600	213,600	-	257,660
West Ascension Drainage Fund	6,900	6,900	-	6,100
Sales and Use Tax District No.1 Fund	4,487,328	3,640,557	(846,771)	2,164,337
Governor's Safe and Drug Free Fund	34,000	26,941	(7,059)	17,115
Other Funds	111,810	111,810	-	91,250
Operating transfers out				
Criminal Court Fund	(139,770)	(197,900)	(58,130)	(168,650)
Jail Fund	(960,417)	(894,477)	65,940	(832,300)
Law Officers Court Fund	(3,375)	(3,375)	-	-
Mental Health Fund	-	-	-	(74,750)
Waste Water Fund	-	-	-	(200,000)
Insurance Fund	(15,000)	(12,000)	3,000	-
Courthouse East Construction Fund	(1,000,000)	(1,000,000)	-	-
Total other financing sources	<u>2,966,586</u>	<u>2,123,566</u>	<u>(843,020)</u>	<u>1,528,922</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>15,645</u>	<u>\$ 15,645</u>	<u>(50,047)</u>
FUND BALANCE				
Beginning of year		-		11,433
Residual equity transfer from Criminal Court Fund		<u>43,416</u>		<u>38,614</u>
End of year		<u>\$ 59,061</u>		<u>\$ -</u>

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

**PARISH OF ASCENSION
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 183,950	\$ 201,121	\$ (17,171)	\$ 180,974
Official publications	35,000	32,566	2,434	27,972
Other charges and services	2,000	1,063	937	1,341
Dues and subscriptions	16,500	16,187	313	16,219
Travel and mileage	32,325	31,212	1,113	24,867
Judicial - Parish Court				
Personnel	97,825	91,372	6,453	81,327
Other charges and services	5,000	3,837	1,163	4,539
Judicial - District Attorney				
Personnel	80,020	79,652	368	80,019
Juror and witnesses	67,128	61,033	6,095	52,089
Prosecutorial	108,872	96,501	12,371	-
Insurance	6,600	6,563	37	5,493
Other charges and services	138,500	138,500	-	129,750
Judicial - Clerk of Court				
Permanent records	60,000	60,000	-	60,000
Court attendance	21,000	17,557	3,443	15,296
Judicial - Coroner				
Personnel	36,000	36,000	-	36,000
Professional	75,000	59,522	15,478	105,074
Other charges and services	7,000	4,847	2,153	6,330
Judicial - Justice of Peace				
Personnel	70,820	68,295	2,525	69,803
Other charges and services	1,900	1,435	465	1,771
Elections - Registrar of Voters				
Personnel	68,575	68,548	27	59,697
Equipment	2,000	1,397	603	-
Office supplies	3,600	3,395	205	3,191
Other charges and services	9,500	8,594	906	8,637
Elections - other	32,000	2,440	29,560	2,995
Financial and Administration				
Personnel	1,412,900	1,352,479	60,421	1,239,387
Worker's compensation	16,950	16,950	-	16,950
Professional	-	-	-	22,404
Building rent	27,700	23,622	4,078	33,360
Utilities	130,000	120,616	9,384	117,010
Telephone	75,000	68,204	6,796	52,827

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
Economic development	550,000	549,029	971	-
Office supplies	90,250	69,244	21,006	74,942
Courthouse supplies	28,700	22,512	6,188	10,285
Accounting	80,000	71,365	8,635	63,510
Insurance	30,200	30,200	-	30,200
Maintenance	226,000	195,324	30,676	168,596
Professional services	293,000	237,522	55,478	106,117
Fixed assets acquisition	288,470	186,257	102,213	49,263
Contingency	30,000	28,024	1,976	22,328
Dues and subscriptions	9,500	5,736	3,764	4,852
Publication	5,000	255	4,745	-
Travel and mileage	30,000	18,865	11,135	15,730
Appropriations and grants	48,278	48,278	-	28,900
Equipment purchased	215,500	113,360	102,140	171,042
Bayou Plantation building	27,000	19,482	7,518	57,500
Building Permits				
Personnel	444,450	412,045	32,405	392,016
Professional	2,500	744	1,756	6,812
Telephone	11,000	10,279	721	7,535
Maintenance	11,500	11,081	419	12,042
Office supplies	20,000	18,632	1,368	12,472
Other charges and services	58,550	26,834	31,716	13,256
Travel and mileage	2,000	1,171	829	340
Capital outlay - equipment	41,000	16,354	24,646	18,411
Planning Commission				
Personnel	255,075	224,973	30,102	134,390
Professional	57,000	38,838	18,162	33,406
Other charges and services	23,000	25,676	(2,676)	23,874
Capital outlay - equipment	49,000	27,984	21,016	6,600
GIS department				
Personnel	89,600	73,018	16,582	50,477
Professional	95,700	104,054	(8,354)	175,483
Office supplies	4,500	4,220	280	7,165
Capital outlay - equipment	24,510	3,988	20,522	56,755
Repair and maintenance	10,000	7,238	2,762	1,250
Miscellaneous	7,600	2,636	4,964	1,639
Total general government	<u>5,982,548</u>	<u>5,278,726</u>	<u>703,822</u>	<u>4,212,510</u>

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
PUBLIC SAFETY				
Sheriff				
Juvenile	330,000	364,754	(34,754)	296,131
Commissions	-	-	-	2,337
Court attendance	20,000	18,250	1,750	18,050
Other charges and services	2,500	1,781	719	3,219
Civil defense				
Personnel	96,650	95,845	805	89,932
Professional	27,000	23,537	3,463	13,866
Other charges and services	16,055	14,878	1,177	10,876
Travel and mileage	1,200	718	482	890
Capital outlay - equipment	600	-	600	614
Total public safety	<u>494,005</u>	<u>519,763</u>	<u>(25,758)</u>	<u>435,915</u>
HEALTH AND WELFARE				
Health Unit				
Personnel	8,940	8,940	-	8,940
Rural development	70,000	51,356	18,644	108,995
Emergency shelter grant	10,800	12,203	(1,403)	9,059
Sheriff and district attorney	38,022	15,978	22,044	-
Other charges and services	17,900	7,659	10,241	9,140
Total health and welfare	<u>145,662</u>	<u>96,136</u>	<u>49,526</u>	<u>136,134</u>
CULTURE AND RECREATION				
Parish culture and recreation				
Personnel	20,200	18,476	1,724	12,185
Telephone	6,000	6,208	(208)	5,011
Other charges and services	19,000	16,861	2,139	16,322
Total culture and recreation	<u>45,200</u>	<u>41,545</u>	<u>3,655</u>	<u>33,518</u>
DEBT SERVICE				
Principal retirement	-	7,500	(7,500)	7,500
Total expenditures	<u>\$ 6,667,415</u>	<u>\$ 5,943,670</u>	<u>\$ 723,745</u>	<u>\$ 4,825,577</u>

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

PARISH OF ASCENSION
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 a 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 DISTRICTS NO. 1 & 2 FUNDS

The Fire Protection District No. 1 and No. 2 Funds are used to account for the maintenance and operation of a fire protection system consisting of twelve fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, 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 Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 provides funding to a fire protection system for West Ascension Parish.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

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 ten percent of the one-percent parish wide sales tax.

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.

DARROW COMMUNITY CENTER FUND

The Darrow Community Center Fund is used to account for the funds generated from public use of the Darrow Community Center.

FOOD SERVICE FUND

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

TOURIST COMMISSION FUND

The Tourist Commission Fund is used to account for collection of sales taxes on room rentals of hotels and motels. The Commission promotes local tourism.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

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.

GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND

The Governor's Safe and Drug Free Program Fund is used to account for a grant program funded by the Department of Education for community drug and violence prevention.

PRESCRIPTION DRUG FUND

The Prescription Drug Fund is used to account for the prescription drug program used by Parish employees.

SUPPLEMENTAL ENVIRONMENT PROJECT

The Supplemental Environment Project is used to account for special funds received to provide emergency preparedness services.

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.

PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 1999

ASSETS	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use Tax District No.1	Sales and Use Tax District No.2	Health Unit	Mental Health Unit
Cash and cash equivalents	\$ 1,000	\$ 710,757	\$ -	\$ 119,288	\$ -	\$ 200	\$ 100
Investments	287,037	11,151,171	-	1,871,535	-	721,401	356,356
Accounts receivable, net	-	-	-	-	-	-	-
Ad valorem taxes	-	1,532,367	241,514	-	-	724,268	181,114
Sales and use taxes	-	589,837	-	913,395	442,361	-	-
Other	-	-	17,869	-	-	-	64,485
Due from other governments	-	-	-	-	-	-	-
LA - State revenue sharing	-	136,106	18,696	-	-	61,430	15,376
LA - Other	114,673	-	-	-	-	-	-
Due from other funds	-	638,389	-	1,317,354	-	-	-
Other assets	-	42,273	-	-	-	-	-
Total assets	\$ 402,710	\$ 14,800,900	\$ 278,079	\$ 4,221,572	\$ 442,361	\$ 1,507,299	\$ 617,431

LIABILITIES AND FUND BALANCE

LIABILITIES							
Accounts payable	\$ 90,370	\$ 74,385	\$ 10,383	\$ -	\$ -	\$ 16,609	\$ 33,143
Contract payable	-	40,605	-	-	-	-	-
Accrued payroll	25,867	48,095	2,724	-	-	4,332	8,899
Deductions from ad valorem taxes	-	-	-	-	-	-	-
Contribution to retirement system	-	49,892	7,863	-	-	23,581	5,897
Deferred revenue	-	-	-	-	-	-	-
Due to other funds	282,279	638,389	47,903	144,006	449,231	-	-
Total liabilities	\$ 398,516	\$ 851,366	\$ 68,873	\$ 144,006	\$ 449,231	\$ 44,522	\$ 47,939
FUND BALANCE							
Designated - subsequent year expenditures	-	443,876	62,835	-	-	173,695	259,587
Reserved for encumbrances	4,194	11,208	-	-	-	490	7,245
Undesignated	-	13,494,450	146,371	4,077,566	(6,870)	1,288,592	302,660
Fund balance	\$ 4,194	\$ 13,949,534	\$ 209,206	\$ 4,077,566	\$ (6,870)	\$ 1,462,777	\$ 569,492
Total liabilities and fund balance	\$ 402,710	\$ 14,800,900	\$ 278,079	\$ 4,221,572	\$ 442,361	\$ 1,507,299	\$ 617,431

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

For the year ended December 31, 1999

	Fire Protection District No. 1	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2
ASSETS								
Cash and cash equivalents	\$ 212,021	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 361	\$ -
Investments	3,326,418	872,490	314,943	10,996	-	136,491	52,467	944,515
Accounts receivable, net	-	-	-	-	-	-	-	-
Ad valorem taxes	-	-	188,431	-	-	-	-	-
Sales and use taxes	-	-	-	-	-	-	-	-
Other	-	13,025	-	-	2,990	1,961	1,475	-
Due from other governments	-	-	-	-	-	-	-	-
LA - State revenue sharing	-	-	22,830	-	-	-	-	-
LA - Other	-	-	-	-	-	-	-	-
Due from other funds	132,562	92,594	-	58,077	-	-	-	14,729
Other assets	-	-	-	-	-	-	-	-
Total assets	\$ 3,671,001	\$ 978,359	\$ 526,204	\$ 69,073	\$ 2,990	\$ 138,452	\$ 54,303	\$ 959,244
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 5,273	\$ 32,515	\$ 30,227	\$ 61,737	\$ -	\$ 6,327	\$ 284	\$ 20,360
Contract payable	-	-	-	-	-	-	-	-
Accrued payroll	44	-	-	545	-	-	-	-
Deductions from ad valorem taxes	-	-	-	-	-	-	-	-
Contribution to retirement system	-	-	6,135	-	-	-	-	-
Deferred revenue	-	-	-	-	-	132,125	-	-
Due to other funds	-	-	7,020	-	5,097	-	-	-
Total liabilities	5,317	32,515	43,382	62,282	5,097	138,452	284	20,360
FUND BALANCE								
Designated - subsequent year expenditures	1,015,120	363,556	5,355	-	-	-	33,455	340,800
Reserved for encumbrances	-	45,660	-	6,791	-	-	-	-
Undesignated	2,650,564	536,628	477,467	-	(2,107)	-	20,564	598,084
Fund balance	3,665,684	945,844	482,822	6,791	(2,107)	-	54,019	938,884
Total liabilities and fund balance	\$ 3,671,001	\$ 978,359	\$ 526,204	\$ 69,073	\$ 2,990	\$ 138,452	\$ 54,303	\$ 959,244

PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 1999

	Tourist Commission	Council on Aging	Judicial District Families in Need of Services	Governor's Safe and Drug Free Program	Supplemental Environment Project	Library Fund	Totals (Memorandum Only)	
							1999	1998
ASSETS								
Cash and cash equivalents	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 791,782	\$ 1,835,909	\$ 2,489,403
Investments	553,978	36,946	57,692	4,258	280,909	-	20,979,603	15,588,298
Accounts receivable, net								
Ad valorem taxes	-	543,248	-	-	-	1,510,195	4,921,137	4,748,373
Sales and use taxes	10,961	-	-	-	-	-	1,956,554	2,123,218
Other	67,927	543	-	54,968	-	14,881	240,124	647,228
Due from other governments								
LA - State revenue sharing	-	-	-	-	-	191,973	446,411	437,437
LA - Other	-	-	-	-	-	-	114,673	146,531
Due from other funds	-	-	-	-	-	-	2,253,705	1,939,900
Other assets	-	-	-	-	-	-	42,273	42,273
Total assets	\$ 633,016	\$ 580,737	\$ 57,692	\$ 59,226	\$ 280,909	\$ 2,508,831	\$ 32,790,389	\$ 28,162,661
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	\$ 33,293	\$ 193	\$ 1,536	\$ 3,260	\$ 1,685	\$ 21,287	\$ 442,867	\$ 760,156
Contract payable	-	-	-	-	-	-	40,605	36,905
Accrued payroll	752	-	904	29,025	-	7,111	128,298	273,888
Deductions from ad valorem taxes								
Contribution to retirement system	-	17,688	-	-	-	49,757	160,813	155,068
Deferred revenue	-	-	-	-	-	-	132,125	51,519
Due to other funds	-	-	-	26,941	-	-	1,600,866	2,303,875
Total liabilities	34,045	17,881	2,440	59,226	1,685	78,155	2,505,574	3,581,409
FUND BALANCE								
Designated - subsequent year expenditures	-	-	-	-	46,900	-	2,745,179	3,854,021
Reserved for encumbrances	4,863	-	-	-	-	-	80,451	-
Undesignated	594,108	562,856	55,252	-	232,324	2,430,676	27,459,185	20,727,231
Fund balance	598,971	562,856	55,252	-	279,224	2,430,676	30,284,815	24,581,252
Total liabilities and fund balance	\$ 633,016	\$ 580,737	\$ 57,692	\$ 59,226	\$ 280,909	\$ 2,508,831	\$ 32,790,389	\$ 28,162,661

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

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS**

COMBINING BALANCE SHEET

December 31, 1999

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
ASSETS				
Investments	\$ 99,854	\$ 79,169	\$ 10,530	\$ -
Accounts receivable, net				
Ad valorem taxes	18,842	27,074	16,811	6,417
Due from other governments				
LA - State revenue sharing	<u>5,196</u>	<u>392</u>	<u>3,898</u>	<u>1,974</u>
 Total assets	 <u>\$ 123,892</u>	 <u>\$ 106,635</u>	 <u>\$ 31,239</u>	 <u>\$ 8,391</u>
 LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,286	\$ 2,642	\$ 1,841	\$ 851
Deductions from ad valorem taxes				
Contribution to retirement system	613	882	547	209
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,020</u>
 Total liabilities	 <u>1,899</u>	 <u>3,524</u>	 <u>2,388</u>	 <u>8,080</u>
 FUND BALANCE				
Designated - subsequent year expenditures	-	5,355	-	-
Undesignated	<u>121,993</u>	<u>97,756</u>	<u>28,851</u>	<u>311</u>
 Fund balance	 <u>121,993</u>	 <u>103,111</u>	 <u>28,851</u>	 <u>311</u>
 Total liabilities and fund balance	 <u>\$ 123,892</u>	 <u>\$ 106,635</u>	 <u>\$ 31,239</u>	 <u>\$ 8,391</u>

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

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Totals 1999 (Memorandum Only)</u>
\$ 19,131	\$ 105,314	\$ 945	\$ 314,943
10,282	104,756	4,249	188,431
<u>1,886</u>	<u>8,942</u>	<u>542</u>	<u>22,830</u>
<u>\$ 31,299</u>	<u>\$ 219,012</u>	<u>\$ 5,736</u>	<u>\$ 526,204</u>
\$ 15,744	\$ 7,503	\$ 360	\$ 30,227
335	3,411	138	6,135
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,020</u>
<u>16,079</u>	<u>10,914</u>	<u>498</u>	<u>43,382</u>
-	-	-	5,355
<u>15,220</u>	<u>208,098</u>	<u>5,238</u>	<u>477,467</u>
<u>15,220</u>	<u>208,098</u>	<u>5,238</u>	<u>482,822</u>
<u>\$ 31,299</u>	<u>\$ 219,012</u>	<u>\$ 5,736</u>	<u>\$ 526,204</u>

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

For the year ended December 31, 1999

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use Tax District No. 1	Sales and Use Tax District No. 2	Health Unit	Mental Health Unit
REVENUES							
Taxes	\$ -	\$ 8,924,650	\$ 233,653	\$ 11,769,824	\$ 5,668,751	\$ 723,431	\$ 180,903
Intergovernmental	633,595	213,777	45,913	-	-	92,145	319,538
Charges for services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Miscellaneous	129,463	576,408	3,822	150,695	13,205	87,987	67,464
Total revenues	763,058	9,714,835	283,388	11,920,519	5,681,956	903,563	567,905
EXPENDITURES							
General government	-	49,892	7,863	92,536	48,187	23,581	8,547
Judicial - Parish Court	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	3,780,807	4,118,601	283,883	-	-	-	-
Health and welfare	-	-	-	-	-	740,484	720,791
Culture and recreation	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Total expenditures	3,780,807	4,168,493	291,746	92,536	48,187	764,065	729,338
Excess (deficiency) of revenues over expenditures	(3,017,749)	5,546,342	(8,358)	11,827,983	5,633,769	139,498	(161,433)
OTHER FINANCING SOURCES (USES)							
Operating transfers in	3,211,383	80,919	-	16,096	57,468	-	-
Operating transfers out	(189,440)	(2,109,645)	(6,900)	(10,446,331)	(6,064,673)	(447,890)	(12,780)
Total other financing sources (uses)	3,021,943	(2,028,726)	(6,900)	(10,430,235)	(6,007,205)	(447,890)	(12,780)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	4,194	3,517,616	(15,258)	1,397,748	(373,436)	(308,392)	(174,213)
FUND BALANCE (DEFICIT)							
Beginning of year	-	10,431,918	224,464	2,679,818	366,566	1,771,169	743,705
End of year	\$ 4,194	\$ 13,949,534	\$ 209,206	\$ 4,077,566	\$ (6,870)	\$ 1,462,777	\$ 569,492

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1999

	Fire Protection District No. 1	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2
REVENUES								
Taxes	\$ -	\$ -	\$ 183,502	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	108,669	-	34,245	-	-	270,008	-	28,169
Charges for services	-	24,466	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	51,519	-	-	-
Miscellaneous	170,600	51,907	16,931	-	-	-	9,926	46,592
Total revenues	279,269	76,373	234,678	-	51,519	270,008	9,926	74,761
EXPENDITURES								
General government	-	-	6,135	-	53,626	33,419	-	-
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	486,221	-	-	858,771	-	-	-	391,190
Public works	-	-	232,389	-	-	-	5,899	-
Health and welfare	-	-	-	-	-	236,589	-	-
Culture and recreation	-	890,503	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	486,221	890,503	238,524	858,771	53,626	270,008	5,899	391,190
Excess (deficiency) of revenues over expenditures	(206,952)	(814,130)	(3,846)	(858,771)	(2,107)	-	4,027	(316,429)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	1,819,402	1,177,086	-	894,477	3,375	-	30,000	202,156
Operating transfers out	(709,330)	(70,530)	(7,490)	-	-	-	-	(4,690)
Total other financing sources (uses)	1,110,072	1,106,556	(7,490)	894,477	3,375	-	30,000	197,466
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	903,120	292,426	(11,336)	35,706	1,268	-	34,027	(118,963)
FUND BALANCE (DEFICIT)								
Beginning of year	2,762,564	653,418	494,158	(28,915)	(3,375)	-	19,992	1,057,847
End of year	\$ 3,665,684	\$ 945,844	\$ 482,822	\$ 6,791	\$ (2,107)	\$ -	\$ 54,019	\$ 938,884

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1999

	Tourist Commission	Council on Aging	Judicial District Families in Need of Services	Governor's Safe and Drug Free Program	Supplemental Environment Project	Library Fund	Totals	
							1999	(Memorandum Only) 1998
REVENUES								
Taxes	\$ 375,867	\$ 542,577	\$ -	\$ -	\$ -	\$ 1,528,210	\$ 30,131,368	\$ 28,476,141
Intergovernmental	-	-	-	-	-	378,471	2,124,530	1,941,291
Charges for services	-	-	-	-	-	16,764	41,230	50,004
Fines and forfeitures	-	-	-	-	-	20,337	71,856	69,730
Miscellaneous	41,967	6,796	1,940	271,025	327,494	138,769	2,112,991	1,670,043
Total revenues	417,834	549,373	1,940	271,025	327,494	2,082,551	34,481,975	32,207,209
EXPENDITURES								
General government	-	17,688	-	-	-	-	341,474	330,816
Judicial - Parish Court	-	-	50,858	-	-	-	50,858	65,168
Public safety	-	-	-	-	48,270	-	1,784,452	1,629,840
Public works	-	-	-	-	-	-	8,421,579	7,911,448
Health and welfare	-	389,135	-	244,084	-	-	2,331,083	2,277,567
Culture and recreation	219,746	-	-	-	-	1,818,171	2,928,420	3,095,654
Intergovernmental	-	-	-	-	-	73,198	73,198	47,945
Debt service	-	-	-	-	-	-	-	10,000
Total expenditures	219,746	406,823	50,858	244,084	48,270	1,891,369	15,931,064	15,368,438
Excess (deficiency) of revenues over expenditures	198,088	142,550	(48,918)	26,941	279,224	191,182	18,550,911	16,838,771
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	69,970	-	-	-	7,562,332	6,808,838
Operating transfers out	(197,170)	(115,870)	-	(26,941)	-	-	(20,409,680)	(20,404,687)
Total other financing sources (uses)	(197,170)	(115,870)	69,970	(26,941)	-	-	(12,847,348)	(13,595,849)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	918	26,680	21,052	-	279,224	191,182	5,703,563	3,242,922
FUND BALANCE								
Beginning of year	598,053	536,176	34,200	-	-	2,239,494	24,581,252	21,338,330
End of year	\$ 598,971	\$ 562,856	\$ 55,252	\$ -	\$ 279,224	\$ 2,430,676	\$ 30,284,815	\$ 24,581,252

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

**PARISH OF ASCENSION
SPECIAL REVENUES FUNDS - ROAD LIGHTING DISTRICTS**

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

For the year ended December 31, 1999

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
REVENUES				
Taxes	\$ 14,517	\$ 26,969	\$ 16,105	\$ 5,767
Intergovernmental	7,794	588	5,847	2,961
Miscellaneous	4,744	4,118	787	-
	<u>27,055</u>	<u>31,675</u>	<u>22,739</u>	<u>8,728</u>
EXPENDITURES				
General government	613	882	547	209
Public works	12,271	70,200	19,541	8,698
	<u>12,884</u>	<u>71,082</u>	<u>20,088</u>	<u>8,907</u>
Excess (deficiency) of revenues over expenditures	14,171	(39,407)	2,651	(179)
OTHER FINANCING USES				
Operating transfers out	<u>(750)</u>	<u>(800)</u>	<u>(600)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	13,421	(40,207)	2,051	(179)
FUND BALANCE				
Beginning of year	<u>108,572</u>	<u>143,318</u>	<u>26,800</u>	<u>490</u>
End of year	<u>\$ 121,993</u>	<u>\$ 103,111</u>	<u>\$ 28,851</u>	<u>\$ 311</u>

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

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Totals 1999 (Memorandum Only)</u>
\$ 10,231	\$ 105,800	\$ 4,113	\$ 183,502
2,829	13,413	813	34,245
<u>1,125</u>	<u>6,031</u>	<u>126</u>	<u>16,931</u>
<u>14,185</u>	<u>125,244</u>	<u>5,052</u>	<u>234,678</u>
335	3,411	138	6,135
<u>28,076</u>	<u>88,842</u>	<u>4,761</u>	<u>232,389</u>
<u>28,411</u>	<u>92,253</u>	<u>4,899</u>	<u>238,524</u>
(14,226)	32,991	153	(3,846)
<u>(350)</u>	<u>(4,860)</u>	<u>(130)</u>	<u>(7,490)</u>
(14,576)	28,131	23	(11,336)
<u>29,796</u>	<u>179,967</u>	<u>5,215</u>	<u>494,158</u>
<u>\$ 15,220</u>	<u>\$ 208,098</u>	<u>\$ 5,238</u>	<u>\$ 482,822</u>

**PARISH OF ASCENSION
ROAD AND BRIDGE FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Parish Transportation Fund	\$ 640,000	\$ 631,712	\$ (8,288)	\$ 644,164
FEMA reimbursement	1,900	1,883	(17)	15,408
Miscellaneous				
Interest	-	8,443	8,443	-
Other	200,500	121,020	(79,480)	134,028
Total revenues	<u>842,400</u>	<u>763,058</u>	<u>(79,342)</u>	<u>793,600</u>
EXPENDITURES				
Public works				
Personnel	2,390,022	2,133,360	256,662	2,001,277
Materials and supplies	258,500	154,032	104,468	385,698
Insurance	25,700	25,700	-	25,700
Equipment and road maintenance	430,000	346,534	83,466	202,678
Gasoline and oil	85,000	79,724	5,276	71,131
Other charges and services	158,500	133,812	24,688	127,176
Capital outlay	943,500	907,645	35,855	560,188
Total expenditures	<u>4,291,222</u>	<u>3,780,807</u>	<u>510,415</u>	<u>3,373,848</u>
Excess of expenditures over revenues	<u>(3,448,822)</u>	<u>(3,017,749)</u>	<u>431,073</u>	<u>(2,580,248)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax Fund	3,638,262	3,211,383	(426,879)	2,803,859
Operating transfers out				
General Fund	(189,440)	(189,440)	-	(233,960)
Total other financing sources (uses)	<u>3,448,822</u>	<u>3,021,943</u>	<u>(426,879)</u>	<u>2,569,899</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ -</u>	<u>4,194</u>	<u>\$ 4,194</u>	<u>(10,349)</u>
FUND BALANCE				
Beginning of year		-		10,349
End of year		<u>\$ 4,194</u>		<u>\$ -</u>

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

PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND

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

For the year ended December 31, 1999

	East Ascension Drainage Unrestricted		East Ascension Drainage Restricted		East Ascension Drainage Fund		Variance - favorable (unfavorable)
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Taxes							
Ad valorem	\$ 1,532,350	\$ 1,537,548	\$ 5,198	\$ -	\$ -	\$ 1,532,350	\$ 5,198
Sales and use	-	-	-	-	-	-	-
Intergovernmental	-	-	7,140,500	7,387,102	246,602	7,140,500	246,602
State revenue sharing	200,000	204,159	-	-	-	200,000	4,159
FEMA reimbursement	1,200	1,214	8,400	8,404	4	9,600	18
Miscellaneous	-	-	-	-	-	-	-
Interest	-	-	400,000	527,832	127,832	400,000	127,832
Sale of property	6,000	6,456	20,000	42,120	22,120	26,000	48,576
Total revenues	1,739,550	1,749,377	7,568,900	7,965,458	396,558	9,308,450	406,385
EXPENDITURES							
General government							
Contribution to retirement system	50,000	49,892	-	-	-	50,000	108
Public works							
Personnel	1,258,870	1,130,759	1,761,615	1,468,941	292,674	2,599,700	420,785
Vehicular maintenance	86,100	68,678	369,000	268,744	100,256	455,100	117,678
Repairs - flood control	9,000	-	9,000	222	8,778	18,000	17,778
Materials and supplies	214,500	173,176	108,000	76,240	31,760	322,500	73,084
Utilities	-	-	13,200	8,592	4,608	13,200	4,608
Engineer	14,000	1,639	50,000	39,827	10,173	64,000	4,608
Insurance	10,500	10,500	48,400	48,400	-	58,900	22,534
Equipment rental	5,000	2,284	10,000	4,236	5,764	15,000	8,480
Gasoline and oil	15,000	16,818	50,000	49,018	982	65,000	(836)
Other charges and services	81,000	69,178	55,000	34,802	20,198	136,000	32,020
Capital outlay - equipment	113,900	108,284	477,000	458,995	18,005	590,900	23,621
Weed control	-	-	20,000	-	20,000	20,000	20,000
Tax collector and professional service	-	-	120,000	79,268	40,732	120,000	40,732
Total expenditures	1,857,870	1,631,208	3,091,215	2,537,285	553,930	4,949,085	780,592
Excess (deficiency) of revenues over expenditures	(118,320)	118,169	4,477,685	5,428,173	950,488	4,359,365	1,186,977

OTHER FINANCING SOURCES (USES)

Operating transfers in									
East Ascension Drainage	-	-	80,000	65,351	(14,649)	80,000	65,351	(14,649)	(14,649)
Restricted Sinking Fund	-	-	20,000	15,568	(4,432)	20,000	15,568	(4,432)	(4,432)
Operating transfers out									
General Fund	(42,070)	(42,070)	(213,600)	(213,600)	-	(255,670)	(255,670)	-	-
East Ascension Drainage	-	-	(1,678,975)	(1,678,975)	-	(1,678,975)	(1,678,975)	-	-
Restricted Sinking Fund	-	-	(175,000)	(175,000)	-	(175,000)	(175,000)	-	-
Other Funds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(42,070)	(42,070)	(1,967,575)	(1,986,656)	(19,081)	(2,009,645)	(2,028,726)	(19,081)	(19,081)

Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ (160,390)	76,099	\$ 236,489	\$ 2,510,110	\$ 3,441,517	\$ 931,407	\$ 2,349,720	\$ 3,517,616	\$ 1,167,896
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FUND BALANCE

Beginning of year	818,602			9,613,316				10,431,918	
End of year	\$ 894,701			\$ 13,054,833				\$ 13,949,534	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 241,500	\$ 233,653	\$ (7,847)	\$ 241,858
Intergovernmental				
State revenue sharing	29,000	28,044	(956)	28,896
Grants	17,869	17,869	-	-
Miscellaneous				
Interest	4,000	3,742	(258)	4,144
Other	80	80	-	651
Total revenues	<u>292,449</u>	<u>283,388</u>	<u>(9,061)</u>	<u>275,549</u>
EXPENDITURES				
General government				
Contribution to retirement system	8,100	7,863	237	7,901
Public works				
Personnel	216,360	217,413	(1,053)	189,060
Materials and supplies	41,625	37,156	4,469	5,890
Insurance	2,950	2,950	-	2,950
Equipment maintenance	19,000	14,999	4,001	19,519
Gasoline and oil	6,000	3,935	2,065	3,986
Other charges and services	9,000	2,787	6,213	9,996
Capital outlay - equipment	10,000	4,643	5,357	16,481
Total expenditures	<u>313,035</u>	<u>291,746</u>	<u>21,289</u>	<u>255,783</u>
Excess (deficiency) of revenues over expenditures	(20,586)	(8,358)	12,228	19,766
OTHER FINANCING USES				
Operating transfers out				
General Fund	(6,900)	(6,900)	-	(6,100)
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (27,486)</u>	<u>(15,258)</u>	<u>\$ 12,228</u>	<u>13,666</u>
FUND BALANCE				
Beginning of year		<u>224,464</u>		<u>210,798</u>
End of year		<u>\$ 209,206</u>		<u>\$ 224,464</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 11,747,825	\$ 11,799,670	\$ 51,845	\$ 11,196,415
Refunds	(50,000)	(29,846)	20,154	(63,277)
Miscellaneous				
Interest	135,000	150,695	15,695	136,611
Total revenues	11,832,825	11,920,519	87,694	11,269,749
EXPENDITURES				
General government				
Consolidated parish collection service	80,000	92,536	(12,536)	83,855
Excess of revenues over expenditures	11,752,825	11,827,983	75,158	11,185,894
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use Tax Reserve Fund	15,000	8,721	(6,279)	14,364
Sales & Use Tax Sinking Fund	14,000	7,375	(6,625)	12,028
Sewer Project Fund	-	-	-	20,220
Operating transfers out				
General Fund	(4,487,328)	(3,640,557)	846,771	(2,164,337)
Road and Bridge Fund	(3,638,262)	(3,211,383)	426,879	(2,803,859)
Bayou Terrace Road Construction Fund	-	-	-	-
Recreation Fund	(1,169,782)	(1,177,086)	(7,304)	(996,262)
Sales & Use Tax Sinking Fund	(251,423)	(251,423)	-	(250,482)
Road Construction Fund	(2,028,530)	(2,123,382)	(94,852)	(4,688,234)
FINS Program Fund	(42,500)	(42,500)	-	(42,500)
Total other financing sources (uses)	(11,588,825)	(10,430,235)	1,158,590	(10,899,062)
Excess of revenues over expenditures and other financing sources (uses)	\$ 164,000	1,397,748	\$ 1,233,748	286,832
FUND BALANCE				
Beginning of year		2,679,818		2,392,986
End of year		\$ 4,077,566		\$ 2,679,818

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 5,598,720	\$ 5,683,640	\$ 84,920	\$ 5,345,079
Refunds	(12,000)	(14,889)	(2,889)	(31,638)
Miscellaneous				
Interest	25,000	13,205	(11,795)	22,893
Total revenues	5,611,720	5,681,956	70,236	5,336,334
EXPENDITURES				
General government				
Consolidated parish collection service	50,000	48,187	1,813	41,374
Excess of revenues over expenditures	5,561,720	5,633,769	72,049	5,294,960
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use District No. 2 Reserve Fund	45,000	38,262	(6,738)	41,997
Sales & Use Tax District No. 2 Fund	25,000	19,206	(5,794)	22,367
Operating transfers out				
Road Construction Fund	(3,218,177)	(3,112,580)	105,597	(2,589,373)
Fire Protection District No. 1 Fund	(1,664,616)	(1,819,402)	(154,786)	(1,505,135)
Fire Protection District No. 2 Fund	(184,957)	(202,156)	(17,199)	(251,877)
Sales and Use District No. 2 Sinking Fund	(930,535)	(930,535)	-	(924,650)
Total other financing sources (uses)	(5,928,285)	(6,007,205)	(78,920)	(5,206,671)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ (366,565)	(373,436)	\$ (6,871)	88,289
FUND BALANCE (DEFICIT)				
Beginning of year		366,566		278,277
End of year		\$ (6,870)		\$ 366,566

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

**PARISH OF ASCENSION
HEALTH UNIT FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 724,250	\$ 723,431	\$ (819)	\$ 690,900
Intergovernmental				
State revenue sharing	90,500	92,145	1,645	90,333
Miscellaneous				
Interest	100,000	84,871	(15,129)	107,222
Rental	3,116	3,116	-	13,544
	<u>917,866</u>	<u>903,563</u>	<u>(14,303)</u>	<u>901,999</u>
EXPENDITURES				
General government				
Contribution to retirement system	24,000	23,581	419	22,723
Health and welfare				
Personnel	584,400	530,797	53,603	494,959
Maintenance	57,200	44,507	12,693	48,167
Capital outlay - equipment	24,800	18,438	6,362	47,087
Other	281,600	146,742	134,858	166,630
	<u>972,000</u>	<u>764,065</u>	<u>207,935</u>	<u>779,566</u>
Excess (deficiency) of revenues over expenditures	<u>(54,134)</u>	<u>139,498</u>	<u>193,632</u>	<u>122,433</u>
OTHER FINANCING USES				
Operating transfers out				
Waste Water Fund	-	-	-	(200,000)
Sewer District No 6 Construction Fund	(375,000)	(375,000)	-	-
Mental Health Unit Fund	-	-	-	(34,750)
Health Unit Construction Fund	(50,000)	(50,000)	-	-
General Fund	(22,890)	(22,890)	-	(19,000)
	<u>(447,890)</u>	<u>(447,890)</u>	<u>-</u>	<u>(253,750)</u>
Excess of expenditures and other financing uses over revenues	<u>\$ (502,024)</u>	<u>(308,392)</u>	<u>\$ 193,632</u>	<u>(131,317)</u>
FUND BALANCE				
Beginning of year		<u>1,771,169</u>		<u>1,902,486</u>
End of year		<u>\$ 1,462,777</u>		<u>\$ 1,771,169</u>

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

**PARISH OF ASCENSION
MENTAL HEALTH UNIT FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 181,100	\$ 180,903	(197)	\$ 172,769
Intergovernmental				
State revenue sharing	22,500	23,064	564	22,615
Other	323,585	296,474	(27,111)	185,731
Miscellaneous				
Interest	28,000	25,889	(2,111)	32,352
Other	32,000	41,575	9,575	31,378
Total revenues	<u>587,185</u>	<u>567,905</u>	<u>(19,280)</u>	<u>444,845</u>
EXPENDITURES				
General government				
Contribution to retirement system	11,500	8,547	2,953	8,182
Health and welfare				
Personnel	503,876	476,779	27,097	374,820
Telephone	29,000	28,246	754	19,704
Maintenance	29,630	25,098	4,532	22,798
Appropriations and grants	48,500	34,029	14,471	-
Other charges and services	148,500	113,045	35,455	123,846
Capital outlay - equipment	69,700	43,594	26,106	8,865
Total expenditures	<u>840,706</u>	<u>729,338</u>	<u>111,368</u>	<u>558,215</u>
Excess of expenditures over revenues	<u>(253,521)</u>	<u>(161,433)</u>	<u>92,088</u>	<u>(113,370)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	-	-	-	74,750
Health Unit Fund	-	-	-	34,750
Operating transfers out				
General Fund	<u>(12,780)</u>	<u>(12,780)</u>	<u>-</u>	<u>(8,100)</u>
Total financing sources (uses)	<u>(12,780)</u>	<u>(12,780)</u>	<u>-</u>	<u>101,400</u>
Excess of expenditures over revenues and other financing sources (uses)	<u>\$ (266,301)</u>	<u>(174,213)</u>	<u>92,088</u>	<u>(11,970)</u>
FUND BALANCE				
Beginning of year		<u>743,705</u>		<u>755,675</u>
End of year		<u>\$ 569,492</u>		<u>\$ 743,705</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Fire insurance rebate	\$ 108,700	\$ 108,669	\$ (31)	\$ 99,816
Miscellaneous				
Interest and other	160,000	170,600	10,600	157,559
Total revenues	<u>268,700</u>	<u>279,269</u>	<u>10,569</u>	<u>257,375</u>
EXPENDITURES				
Public safety				
Personnel	21,780	21,071	709	21,743
Maintenance	105,000	82,747	22,253	128,497
Fire protection and service	100,000	88,408	11,592	80,301
Insurance	35,800	35,646	154	34,590
Appropriations and grants	108,700	108,669	31	121,739
Other charges and services	52,280	43,092	9,188	28,901
Capital outlay - equipment	379,500	106,588	272,912	237,963
Total expenditures	<u>803,060</u>	<u>486,221</u>	<u>316,839</u>	<u>653,734</u>
Excess of expenditures over revenues	<u>(534,360)</u>	<u>(206,952)</u>	<u>327,408</u>	<u>(396,359)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No.2 Fund	1,664,616	1,819,402	154,786	1,505,135
Operating transfers out				
General Fund	(34,330)	(34,330)	-	(33,300)
Fire District No.1 Construction Fund	(675,000)	(675,000)	-	(201,070)
Total other financing sources (uses)	<u>955,286</u>	<u>1,110,072</u>	<u>154,786</u>	<u>1,270,765</u>
Excess of revenues and other financing sources (uses) over expenditures	<u>\$ 420,926</u>	<u>903,120</u>	<u>\$ 482,194</u>	<u>874,406</u>
FUND BALANCE				
Beginning of year		2,762,564		2,754,870
Residual equity transfer to				
Fire Protection District No. 2 Fund		-		<u>866,712</u>
End of year		<u>\$ 3,665,684</u>		<u>\$ 2,762,564</u>

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

**PARISH OF ASCENSION
RECREATION COMMISSION FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Charges for services	\$ 34,000	\$ 24,466	\$ (9,534)	\$ 23,895
Miscellaneous				
Interest	31,000	36,539	5,539	30,813
Rentals	12,000	15,000	3,000	4,555
Other	42,100	368	(41,732)	4,395
Total revenues	<u>119,100</u>	<u>76,373</u>	<u>(42,727)</u>	<u>63,658</u>
EXPENDITURES				
Parish culture and recreation				
Personnel	368,550	321,644	46,906	296,618
Programs	94,500	66,310	28,190	57,859
Maintenance	150,000	109,144	40,856	65,192
Insurance	7,950	7,950	-	7,950
Other charges and services	135,100	86,436	48,664	89,427
Site work	387,970	186,553	201,417	276,393
Capital outlay - building & land	42,000	-	42,000	70,033
Capital outlay - equipment	115,000	112,466	2,534	4,914
Debt service				
Principal retirement	-	-	-	10,000
Total expenditures	<u>1,301,070</u>	<u>890,503</u>	<u>410,567</u>	<u>878,386</u>
Excess of expenditures over revenues	<u>(1,181,970)</u>	<u>(814,130)</u>	<u>367,840</u>	<u>(814,728)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No. 1 Fund	1,169,782	1,177,086	7,304	996,262
Operating transfers out				
General Fund	(20,530)	(20,530)	-	(12,800)
Darrow Community Center Fund	(30,000)	(30,000)	-	(5,000)
Lighting District No. 6 Fund	-	-	-	(14,300)
Civic Center Fund	(20,000)	(20,000)	-	(7,500)
Total other financing sources (uses)	<u>1,099,252</u>	<u>1,106,556</u>	<u>7,304</u>	<u>956,662</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (82,718)</u>	<u>292,426</u>	<u>\$ 375,144</u>	<u>141,934</u>
FUND BALANCE				
Beginning of year		<u>653,418</u>		<u>511,484</u>
End of year		<u>\$ 945,844</u>		<u>\$ 653,418</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 18,825	\$ 14,517	\$ (4,308)	\$ 18,248
Intergovernmental				
State revenue sharing	7,800	7,794	(6)	7,874
Miscellaneous				
Interest	4,600	4,744	144	4,613
Total revenues	<u>31,225</u>	<u>27,055</u>	<u>(4,170)</u>	<u>30,735</u>
EXPENDITURES				
General government				
Contribution to retirement system	630	613	17	620
Public works				
Utilities	16,000	12,271	3,729	12,500
Total expenditures	<u>16,630</u>	<u>12,884</u>	<u>3,746</u>	<u>13,120</u>
Excess of revenues over expenditures	14,595	14,171	(424)	17,615
OTHER FINANCING USES				
Operating transfers out				
General Fund	(750)	(750)	-	(800)
Excess of revenues over expenditures and other financing uses	<u>\$ 13,845</u>	<u>13,421</u>	<u>\$ (424)</u>	<u>16,815</u>
FUND BALANCE				
Beginning of year		<u>108,572</u>		<u>91,757</u>
End of year		<u>\$ 121,993</u>		<u>\$ 108,572</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 27,070	\$ 26,969	\$ (101)	\$ 26,777
Intergovernmental				
State revenue sharing	600	588	(12)	612
Miscellaneous				
Interest	<u>4,500</u>	<u>4,118</u>	<u>(382)</u>	<u>6,635</u>
Total revenues	<u>32,170</u>	<u>31,675</u>	<u>(495)</u>	<u>34,024</u>
EXPENDITURES				
General government				
Contribution to retirement system	900	882	18	872
Public works				
Utilities	20,000	20,200	(200)	18,228
Appropriations and grants	50,000	50,000	-	-
Miscellaneous	<u>400</u>	<u>-</u>	<u>400</u>	<u>-</u>
Total expenditures	<u>71,300</u>	<u>71,082</u>	<u>218</u>	<u>19,100</u>
Excess (deficiency) of revenues over expenditures	(39,130)	(39,407)	(277)	14,924
OTHER FINANCING USES				
Operating transfers out				
General Fund	<u>(800)</u>	<u>(800)</u>	<u>-</u>	<u>(700)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (39,930)</u>	(40,207)	<u>\$ (277)</u>	14,224
FUND BALANCE				
Beginning of year		<u>143,318</u>		<u>129,094</u>
End of year		<u>\$ 103,111</u>		<u>\$ 143,318</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 16,800	\$ 16,105	\$ (695)	\$ 17,905
Intergovernmental				
State revenue sharing	6,000	5,847	(153)	6,068
Miscellaneous				
Interest	600	787	187	642
Total revenues	<u>23,400</u>	<u>22,739</u>	<u>(661)</u>	<u>24,615</u>
EXPENDITURES				
General government				
Contribution to retirement system	600	547	53	578
Public works				
Utilities	17,500	19,541	(2,041)	17,136
Total expenditures	<u>18,100</u>	<u>20,088</u>	<u>(1,988)</u>	<u>17,714</u>
Excess of revenues over expenditures	5,300	2,651	(2,649)	6,901
OTHER FINANCING USES				
Operating transfers out				
General Fund	(600)	(600)	-	(500)
Excess of revenues over expenditures and other financing uses	<u>\$ 4,700</u>	2,051	<u>\$ (2,649)</u>	6,401
FUND BALANCE				
Beginning of year		<u>26,800</u>		<u>20,399</u>
End of year		<u>\$ 28,851</u>		<u>\$ 26,800</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 6,415	\$ 5,767	\$ (648)	\$ 5,750
Intergovernmental				
State revenue sharing	<u>3,000</u>	<u>2,961</u>	<u>(39)</u>	<u>3,009</u>
Total revenues	<u>9,415</u>	<u>8,728</u>	<u>(687)</u>	<u>8,759</u>
EXPENDITURES				
General government				
Contribution to retirement system	190	209	(19)	188
Public works				
Utilities	<u>9,000</u>	<u>8,698</u>	<u>302</u>	<u>7,349</u>
Total expenditures	<u>9,190</u>	<u>8,907</u>	<u>283</u>	<u>7,537</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 225</u>	(179)	<u>\$ (404)</u>	1,222
FUND BALANCE (DEFICIT)				
Beginning of year		<u>490</u>		<u>(732)</u>
End of year		<u>\$ 311</u>		<u>\$ 490</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 10,280	\$ 10,231	\$ (49)	\$ 10,120
Intergovernmental				
State revenue sharing	2,800	2,829	29	2,882
Miscellaneous				
Interest	<u>1,000</u>	<u>1,125</u>	<u>125</u>	<u>1,146</u>
Total revenues	<u>14,080</u>	<u>14,185</u>	<u>105</u>	<u>14,148</u>
EXPENDITURES				
General government				
Contribution to retirement system	350	335	15	333
Public works				
Utilities	<u>27,150</u>	<u>28,076</u>	<u>(926)</u>	<u>11,159</u>
Total expenditures	<u>27,500</u>	<u>28,411</u>	<u>(911)</u>	<u>11,492</u>
Excess (deficiency) of revenues over expenditures	(13,420)	(14,226)	(806)	2,656
OTHER FINANCING USES				
Operating transfers out				
General Fund	<u>(350)</u>	<u>(350)</u>	<u>-</u>	<u>(300)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (13,770)</u>	<u>(14,576)</u>	<u>\$ (806)</u>	2,356
FUND BALANCE				
Beginning of year		<u>29,796</u>		<u>27,440</u>
End of year		<u>\$ 15,220</u>		<u>\$ 29,796</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 104,750	\$ 105,800	\$ 1,050	\$ 80,138
Intergovernmental				
State revenue sharing	12,500	13,413	913	12,552
Miscellaneous				
Interest	10,000	6,031	(3,969)	9,469
Total revenues	<u>127,250</u>	<u>125,244</u>	<u>(2,006)</u>	<u>102,159</u>
EXPENDITURES				
General government				
Contribution to retirement system	3,100	3,411	(311)	3,008
Public works				
Utilities	120,000	88,842	31,158	174,384
Professional	-	-	-	11,282
Total expenditures	<u>123,100</u>	<u>92,253</u>	<u>30,847</u>	<u>188,674</u>
Excess (deficiency) of revenues over expenditures	<u>4,150</u>	<u>32,991</u>	<u>28,841</u>	<u>(86,515)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Recreation Fund	-	-	-	14,300
Operating transfers out				
General Fund	(4,860)	(4,860)	-	(2,400)
Total other financing sources (uses)	<u>(4,860)</u>	<u>(4,860)</u>	<u>-</u>	<u>11,900</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (710)</u>	<u>28,131</u>	<u>\$ 28,841</u>	<u>(74,615)</u>
FUND BALANCE				
Beginning of year		<u>179,967</u>		<u>254,582</u>
End of year		<u>\$ 208,098</u>		<u>\$ 179,967</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 4,240	\$ 4,113	\$ (127)	\$ 4,365
Intergovernmental				
State revenue sharing	860	813	(47)	862
Miscellaneous				
Interest	120	126	6	123
Total revenues	<u>5,220</u>	<u>5,052</u>	<u>(168)</u>	<u>5,350</u>
EXPENDITURES				
General government				
Contribution to retirement system	145	138	7	143
Public works				
Utilities	4,900	4,761	139	4,595
Total expenditures	<u>5,045</u>	<u>4,899</u>	<u>146</u>	<u>4,738</u>
Excess of revenues over expenditures	175	153	(22)	612
OTHER FINANCING USES				
Operating transfers out				
General Fund	(130)	(130)	-	(100)
Excess of revenues over expenditures and other financing uses	<u>\$ 45</u>	23	<u>\$ (22)</u>	512
FUND BALANCE				
Beginning of year		<u>5,215</u>		4,703
End of year		<u>\$ 5,238</u>		<u>\$ 5,215</u>

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

**PARISH OF ASCENSION
JAIL FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ 3,478
EXPENDITURES				
Public safety				
Personnel	\$ 46,500	\$ 44,108	\$ 2,392	\$ 41,138
Prisoners	380,000	363,352	16,648	324,107
Utilities	136,500	136,913	(413)	124,604
Telephone	20,000	20,100	(100)	18,156
Maintenance	153,500	139,867	13,633	157,465
Supplies	121,800	113,097	8,703	120,482
Major repairs - building	6,500	639	5,861	54,250
Insurance	12,200	12,200	-	12,200
Miscellaneous	3,500	1,001	2,499	5,767
Capital outlay - equipment	51,000	27,494	23,506	6,524
Total expenditures	931,500	858,771	72,729	864,693
Excess of expenditures over revenues	(931,500)	(858,771)	72,729	(861,215)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	960,417	894,477	(65,940)	832,300
Excess (deficiency) of revenues and other financing sources over expenditures	\$ 28,917	35,706	\$ 6,789	(28,915)
FUND BALANCE (DEFICIT)				
Beginning of year		(28,915)		-
End of year		\$ 6,791		\$ (28,915)

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

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

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Fines and forfeitures				
Court fines & bond forfeitures	\$ 60,000	\$ 51,519	\$ (8,481)	\$ 54,132
EXPENDITURES				
General government				
Juror and witnesses	60,000	53,626	6,374	57,507
Excess of expenditures over revenues	-	(2,107)	(2,107)	(3,375)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	3,375	3,375	-	-
Excess (deficiency) of revenues and other other financing sources over expenditures	\$ 3,375	1,268	\$ (2,107)	(3,375)
FUND BALANCE (DEFICIT)				
Beginning of year		(3,375)		-
End of year		\$ (2,107)		\$ (3,375)

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

**PARISH OF ASCENSION
SECTION 8 FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental HUD receipts	\$ 306,800	\$ 270,008	\$ (36,792)	\$ 291,282
EXPENDITURES				
General government				
Consultant and administration	35,300	30,419	4,881	35,457
Accounting	3,000	3,000	-	3,000
Health and welfare				
Housing and utility assistance	268,500	236,589	31,911	252,825
Total expenditures	306,800	270,008	36,792	291,282
Excess of revenues over expenditures	\$ -	-	\$ -	-
FUND BALANCE				
Beginning of year		-		-
End of year		\$ -		\$ -

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

**PARISH OF ASCENSION
DARROW COMMUNITY CENTER FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Charges for services	\$ -	\$ -	\$ -	\$ 11,610
Miscellaneous				
Rental	9,000	8,375	(625)	-
Interest	1,000	1,551	551	615
Total revenues	<u>10,000</u>	<u>9,926</u>	<u>(74)</u>	<u>12,225</u>
EXPENDITURES				
Public works				
Utilities	5,500	4,302	1,198	4,394
Maintenance	5,000	288	4,712	480
Insurance	380	380	-	380
Miscellaneous	2,600	929	1,671	779
Total expenditures	<u>13,480</u>	<u>5,899</u>	<u>7,581</u>	<u>6,033</u>
Excess (deficiency) of revenues over expenditures	(3,480)	4,027	7,507	6,192
OTHER FINANCING SOURCES				
Operating transfers in				
Recreation Fund	30,000	30,000	-	5,000
Excess of revenues and other financing sources over expenditures	<u>\$ 26,520</u>	34,027	<u>\$ 7,507</u>	11,192
FUND BALANCE				
Beginning of year		<u>19,992</u>		<u>8,800</u>
End of year		<u>\$ 54,019</u>		<u>\$ 19,992</u>

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

**PARISH OF ASCENSION
FIRE PROTECTION DISTRICT NO. 2 FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Fire insurance rebate	\$ 28,168	\$ 28,169	\$ 1	\$ 26,028
Miscellaneous				
Interest	29,500	46,592	17,092	30,393
Total revenues	<u>57,668</u>	<u>74,761</u>	<u>17,093</u>	<u>56,421</u>
EXPENDITURES				
Public safety				
Personnel	-	-	-	86
Distribution to fire service unit	28,170	28,169	1	26,028
Maintenance	27,120	11,482	15,638	14,777
Fire protection and service	25,000	3,450	21,550	7,400
Insurance	12,630	12,422	208	8,818
Appropriations and grants	145,000	145,725	725	47,212
Other charges and services	36,700	9,721	(26,979)	5,772
Capital outlay - equipment	245,200	180,221	64,979	1,320
Total expenditures	<u>519,820</u>	<u>391,190</u>	<u>128,630</u>	<u>111,413</u>
Excess of expenditures over revenues	<u>(462,152)</u>	<u>(316,429)</u>	<u>145,723</u>	<u>(54,992)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No.2 Fund	184,957	202,156	17,199	251,877
Operating transfers out				
General Fund	<u>(4,690)</u>	<u>(4,690)</u>	<u>-</u>	<u>(5,750)</u>
Total other financing sources (uses)	<u>180,267</u>	<u>197,466</u>	<u>17,199</u>	<u>246,127</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (281,885)</u>	<u>(118,963)</u>	<u>\$ 162,922</u>	<u>191,135</u>
FUND BALANCE				
Beginning of year		1,057,847		-
Residual equity transfer from				
Fire Protection District No. 1 Fund		<u>-</u>		<u>866,712</u>
End of year		<u>\$ 938,884</u>		<u>\$ 1,057,847</u>

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

**PARISH OF ASCENSION
TOURIST COMMISSION FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 330,000	\$ 375,867	\$ 45,867	\$ 425,308
-Miscellaneous				
Interest	18,660	28,750	10,090	18,630
Other	15,000	13,217	(1,783)	14,054
Total revenues	<u>363,660</u>	<u>417,834</u>	<u>54,174</u>	<u>457,992</u>
EXPENDITURES				
Culture and recreation				
Personnel	74,310	72,116	2,194	58,470
Advertising	92,530	76,726	15,804	42,840
Utilities	1,800	1,365	435	984
Telephone	5,700	4,668	1,032	2,957
Travel and mileage	10,780	10,284	496	5,300
Capital outlay - equipment	16,500	8,253	8,247	15,650
Appropriations and grants	85,000	25,048	59,952	-
Other	28,650	21,286	7,364	20,262
Total expenditures	<u>315,270</u>	<u>219,746</u>	<u>95,524</u>	<u>146,463</u>
Excess of revenues over expenditures	<u>48,390</u>	<u>198,088</u>	<u>149,698</u>	<u>311,529</u>
OTHER FINANCING USES				
Operating transfers out				
General Fund	(7,900)	(7,900)	-	(6,300)
Office Building Construction Fund	(189,270)	(189,270)	-	-
Total other financing uses	<u>(197,170)</u>	<u>(197,170)</u>	<u>-</u>	<u>(6,300)</u>
Excess (deficiency) of revenues and other financing uses over expenditures	<u>\$ (148,780)</u>	918	<u>\$ 149,698</u>	305,229
FUND BALANCE				
Beginning of year		<u>598,053</u>		<u>292,824</u>
End of year		<u>\$ 598,971</u>		<u>\$ 598,053</u>

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

**PARISH OF ASCENSION
COUNCIL ON AGING FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Ad valorem	\$ 543,200	\$ 542,577	\$ (623)	\$ 518,191
Miscellaneous				
Interest	8,000	6,796	(1,204)	8,265
Total revenues	<u>551,200</u>	<u>549,373</u>	<u>(1,827)</u>	<u>526,456</u>
EXPENDITURES				
General government				
Contribution to retirement system	18,000	17,688	312	17,043
Health and welfare				
Appropriations and grants	417,330	389,135	28,195	484,949
Total expenditures	<u>435,330</u>	<u>406,823</u>	<u>28,507</u>	<u>501,992</u>
Excess of revenues over expenditures	<u>115,870</u>	<u>142,550</u>	<u>26,680</u>	<u>24,464</u>
OTHER FINANCING SOURCES (USES)				
Operating transfer in				
Other Funds	2,000	-	(2,000)	2,497
Operating transfers out				
Council on Aging Sinking Fund	(114,670)	(114,670)	-	(115,300)
General Fund	(1,200)	(1,200)	-	(1,200)
Total financing sources (uses)	<u>(113,870)</u>	<u>(115,870)</u>	<u>(2,000)</u>	<u>(114,003)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ 2,000</u>	26,680	<u>\$ 24,680</u>	(89,539)
FUND BALANCE				
Beginning of year		<u>536,176</u>		<u>625,715</u>
End of year		<u>\$ 562,856</u>		<u>\$ 536,176</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ 1,000	\$ 1,940	\$ 940	\$ 621
EXPENDITURES				
Judicial - Parish Court				
Personnel	69,970	50,858	19,112	65,088
Professional	-	-	-	30
Miscellaneous	-	-	-	50
Total expenditures	69,970	50,858	19,112	65,168
Excess of expenditures over revenues	(68,970)	(48,918)	20,052	(64,547)
OTHER FINANCING SOURCES				
Operating transfers in				
Criminal Court Fund	27,470	27,470	-	36,600
Sales and Use Tax Fund	42,500	42,500	-	42,500
Total other financing sources	69,970	69,970	-	79,100
Excess of revenues and other financing sources over expenditures	\$ 1,000	21,052	\$ 20,052	14,553
FUND BALANCE				
Beginning of year		34,200		19,647
End of year		\$ 55,252		\$ 34,200

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

**PARISH OF ASCENSION
GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Grant	\$ 300,246	\$ 271,025	\$ (29,221)	\$ 244,692
EXPENDITURES				
Health and welfare				
Personnel	182,969	176,912	6,057	199,534
Insurance	21,344	20,052	1,292	8,568
Professional	1,000	1,000	-	808
Acquisitions - equipment	1,366	-	1,366	2,192
Office supplies	10,665	7,275	3,390	6,153
Miscellaneous	48,902	38,845	10,057	15,662
Total expenditures	266,246	244,084	22,162	232,917
Excess of revenues over expenditures	34,000	26,941	(7,059)	11,775
OTHER FINANCING USES				
Operating transfers out				
General Fund	(34,000)	(26,941)	7,059	(17,115)
Excess (deficiency) of revenues over expenditures and other financing uses	\$ -	-	\$ -	(5,340)
FUND BALANCE				
Beginning of year		-		5,340
End of year		\$ -		\$ -

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

**PARISH OF ASCENSION
SUPPLEMENTAL ENVIRONMENT PROJECT FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)
	Budget	Actual	
REVENUES			
Miscellaneous			
Settlement	\$ 325,000	\$ 325,000	\$ -
Interest	2,000	2,494	494
Total revenues	<u>327,000</u>	<u>327,494</u>	<u>494</u>
EXPENDITURES			
Public safety			
Professional	3,200	-	3,200
Appropriation and grants	40,000	40,000	-
Capital outlay	28,700	8,270	20,430
Total expenditures	<u>71,900</u>	<u>48,270</u>	<u>23,630</u>
Excess of revenues over expenditures	<u>\$ 255,100</u>	279,224	<u>\$ 24,124</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 279,224</u>	

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

**PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 1,469,181	\$ 1,528,210	\$ 59,029	\$ 1,469,181
Intergovernmental				
State revenue sharing	184,192	194,429	10,237	190,604
State - aids libraries	23,200	24,042	842	23,787
Federal grant	160,000	160,000	-	10,000
Charges for services				
Charges for services	13,800	16,764	2,964	14,499
Fines and forfeitures				
Library	12,000	20,337	8,337	15,598
Miscellaneous				
Use of money and property	30,000	43,252	13,252	61,930
Other	49,908	95,517	45,609	102,436
Total revenues	<u>1,942,281</u>	<u>2,082,551</u>	<u>140,270</u>	<u>1,888,035</u>
EXPENDITURES				
Culture and recreation				
Library administration	987,487	950,748	36,739	808,730
Materials and supplies	59,600	40,398	19,202	43,184
Operating services	371,200	301,852	69,348	268,209
Travel and mileage	15,000	14,740	260	12,270
Capital outlay - equipment	501,800	510,433	(8,633)	948,412
Intergovernmental				
Miscellaneous	80,547	73,198	7,349	47,945
Total expenditures	<u>2,015,634</u>	<u>1,891,369</u>	<u>124,265</u>	<u>2,128,750</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (73,353)</u>	191,182	<u>\$ 264,535</u>	(240,715)
FUND BALANCE				
Beginning of year		<u>2,239,494</u>		<u>2,480,209</u>
End of year		<u>\$ 2,430,676</u>		<u>\$ 2,239,494</u>

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

PARISH OF ASCENSION

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 \$1,810,000 refunding bonds issued in 1996. 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 \$1,110,000, \$5,000,000, and \$2,885,000 public improvement bonds issued in 1989, 1990, and 1991, respectively, and \$10,605,000 public improvement refunding bonds issued in 1996, 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.

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.

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 financed through dedication of ad valorem taxes for the elderly.

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.

BAYOU TERRACE BOND FUND

The Bayou Terrace Bond Fund is used to accumulate funds for payment of the \$606,960 debt issued in 1997 to fund road improvements. The debt issue is financial by a special property assessment.

**PARISH OF ASCENSION
DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 1999

	Public Improvement Bonds			
	Sales & Use Tax Sinking	Sales & Use Tax Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 131,082
Investments	215,157	265,478	181,129	2,056,572
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
	-	-	-	-
Total assets	\$ 215,157	\$ 265,478	\$ 181,129	\$ 2,187,654
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
	-	-	-	-
Total liabilities	-	-	-	-
FUND BALANCE				
Reserved for debt service	215,157	265,478	180,988	2,187,654
Designated - subsequent year expenditures	-	-	141	-
	-	-	141	-
Fund balance	215,157	265,478	181,129	2,187,654
Total liabilities and fund balance	\$ 215,157	\$ 265,478	\$ 181,129	\$ 2,187,654

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

Public Improvement Bonds		General Obligation Debt			Totals (Memorandum Only)	
Sales & Use Tax No. 2 Sinking	Sales & Use Tax No. 2 Reserve	Council on Aging Sinking	Library Fund	Bayou Terrace Bond	1999	1998
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,082	\$ 160,811
673,270	700,000	83,324	274	275,685	4,450,889	3,397,058
-	-	-	-	225,872	225,872	351,636
77,549	-	-	-	-	77,549	77,512
<u>\$ 750,819</u>	<u>\$ 700,000</u>	<u>\$ 83,324</u>	<u>\$ 274</u>	<u>\$ 501,557</u>	<u>\$ 4,885,392</u>	<u>\$ 3,987,017</u>
\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 30	\$ 16
-	-	-	-	212,095	212,095	302,159
-	-	-	30	212,095	212,125	302,175
750,819	700,000	83,324	244	246,005	4,629,669	3,654,202
-	-	-	-	43,457	43,598	30,640
<u>750,819</u>	<u>700,000</u>	<u>83,324</u>	<u>244</u>	<u>289,462</u>	<u>4,673,267</u>	<u>3,684,842</u>
<u>\$ 750,819</u>	<u>\$ 700,000</u>	<u>\$ 83,324</u>	<u>\$ 274</u>	<u>\$ 501,557</u>	<u>\$ 4,885,392</u>	<u>\$ 3,987,017</u>

**PARISH OF ASCENSION
DEBT SERVICE FUNDS**

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

For the year ended December 31, 1999

	Public Improvement Bonds			
	Sales & Use Tax Sinking	Sales & Use Tax Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
REVENUES				
Taxes				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Interest	10,752	12,715	64,041	95,282
Special assessment	-	-	-	-
Total revenues	<u>10,752</u>	<u>12,715</u>	<u>64,041</u>	<u>95,282</u>
EXPENDITURES				
Debt service				
Principal retirement	170,000	-	745,000	-
Interest and bank charges	78,631	-	879,766	-
Total expenditures	<u>248,631</u>	<u>-</u>	<u>1,624,766</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(237,879)</u>	<u>12,715</u>	<u>(1,560,725)</u>	<u>95,282</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
E.A. Drainage Restricted Fund	-	-	1,678,975	-
Sales & Use Tax Fund	251,423	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Bayou Terrace Construction Fund	-	-	-	-
Operating transfers out				
E.A. Drainage Restricted Fund	-	-	(15,568)	(65,351)
Sales & Use Tax District No. 1 Fund	(7,375)	(8,721)	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing sources (uses)	<u>244,048</u>	<u>(8,721)</u>	<u>1,663,407</u>	<u>(65,351)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>6,169</u>	<u>3,994</u>	<u>102,682</u>	<u>29,931</u>
FUND BALANCE				
Beginning of year	<u>208,988</u>	<u>261,484</u>	<u>78,447</u>	<u>1,364,705</u>
End of year	<u>\$ 215,157</u>	<u>\$ 265,478</u>	<u>\$ 181,129</u>	<u>\$ 2,187,654</u>

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

<u>Public Improvement Bonds</u>		<u>General Obligation Debt</u>			<u>Totals</u> <u>(Memorandum Only)</u>	
<u>Sales & Use Tax</u> <u>No. 2 Sinking</u>	<u>Sales & Use Tax</u> <u>No. 2 Reserve</u>	<u>Council on</u> <u>Aging</u> <u>Sinking</u>	<u>Library Fund</u>	<u>Bayou Ter</u> <u>Bond</u>	<u>1999</u>	<u>1998</u>
\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 30	\$ 181
- 35,388	38,262	2,587	244	33,069	292,340	233,194
-	-	-	-	90,064	90,064	167,591
<u>35,388</u>	<u>38,262</u>	<u>2,587</u>	<u>274</u>	<u>123,133</u>	<u>382,434</u>	<u>400,966</u>
635,000	-	80,000	-	55,000	1,685,000	1,647,960
274,309	-	32,100	-	28,402	1,293,208	1,083,789
<u>909,309</u>	<u>-</u>	<u>112,100</u>	<u>-</u>	<u>83,402</u>	<u>2,978,208</u>	<u>2,731,749</u>
<u>(873,921)</u>	<u>38,262</u>	<u>(109,513)</u>	<u>274</u>	<u>39,731</u>	<u>(2,595,774)</u>	<u>(2,330,783)</u>
-	-	-	-	-	1,678,975	1,307,823
-	-	-	-	-	251,423	250,482
-	-	114,670	-	-	114,670	115,300
930,535	-	-	-	-	930,535	924,650
-	-	-	-	-	(80,919)	(98,032)
-	-	-	-	-	(16,096)	(26,392)
-	-	-	-	-	-	(2,497)
<u>(19,206)</u>	<u>(38,262)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(57,468)</u>	<u>(64,364)</u>
<u>911,329</u>	<u>(38,262)</u>	<u>114,670</u>	<u>-</u>	<u>-</u>	<u>2,821,120</u>	<u>2,406,970</u>
37,408	-	5,157	274	39,731	225,346	76,187
<u>713,411</u>	<u>700,000</u>	<u>78,167</u>	<u>(30)</u>	<u>249,731</u>	<u>3,654,903</u>	<u>3,608,655</u>
<u>\$ 750,819</u>	<u>\$ 700,000</u>	<u>\$ 83,324</u>	<u>\$ 244</u>	<u>\$ 289,462</u>	<u>\$ 4,673,267</u>	<u>\$ 3,684,842</u>

PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS

FIRE DISTRICT NO. 1 CONSTRUCTION FUND

The Fire District No. 1 Construction Fund is used to account for the construction of the Fire Department facilities.

EAST ASCENSION DRAINAGE PROJECT 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 sales tax revenue dedicated for the purpose of constructing and improving roads in the Parish.

SEWER DISTRICT NO. 6 CONSTRUCTION FUND

The Sewer District No. 6 Construction Fund is used to account for construction of a sewer system for the Sewer District No. 6.

OFFICE BUILDING CONSTRUCTION FUND

The Office Building Construction Fund is used to account for the construction and renovation of office facilities for the Parish Department of Public Works and Gonzales Mental Health.

WASTE WATER FUND

The Waste Water Fund is used to account for capital expenditures related to a Parish-wide water and sewer system project.

HEALTH UNIT CONSTRUCTION PROJECT FUND

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

COURTHOUSE EAST CONSTRUCTION FUND

The Courthouse East Construction Fund is used to account for construction of the expansion of the courthouse on the eastside of Ascension Parish.

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 1999

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Projects</u>	<u>Sewer District No. 6 Construction</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 551,281	\$ 648,927	\$ -
Investments	586,933	8,649,142	10,181,115	341,202
Accounts receivable				
Other	-	-	-	-
Due from other funds	-	-	268,444	-
Other assets	-	200,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 586,933</u>	<u>\$ 9,400,423</u>	<u>\$ 11,098,486</u>	<u>\$ 341,202</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	\$ -	\$ 60,166	\$ 22,599	\$ 500
Due to other funds	-	-	-	-
Contracts payable	53,240	188,708	370,308	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>53,240</u>	<u>248,874</u>	<u>392,907</u>	<u>500</u>
FUND BALANCE				
Designated - subsequent year expenditures	426,000	4,255,000	4,988,300	337,163
Undesignated	107,693	4,896,549	5,717,279	3,539
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance	<u>533,693</u>	<u>9,151,549</u>	<u>10,705,579</u>	<u>340,702</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balance	<u>\$ 586,933</u>	<u>\$ 9,400,423</u>	<u>\$ 11,098,486</u>	<u>\$ 341,202</u>

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

<u>Office Building Construction</u>	<u>Waste Water</u>	<u>Health Unit Construction</u>	<u>Courthouse East Construction</u>	<u>Totals (Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,200,208	\$ 1,696,227
215,337	60,000	283,862	1,000,000	21,317,591	13,300,157
-	100,000	-	-	100,000	1,312
-	-	-	-	268,444	1,186,321
-	-	-	-	200,000	200,000
<u>\$ 215,337</u>	<u>\$ 160,000</u>	<u>\$ 283,862</u>	<u>\$ 1,000,000</u>	<u>\$ 23,086,243</u>	<u>\$ 16,384,017</u>
\$ -	\$ 160,000	\$ 1,668	\$ -	\$ 244,933	\$ 183,662
-	-	-	-	-	1,312
-	-	50,595	-	662,851	641,876
-	160,000	52,263	-	907,784	826,850
151,570	-	46,400	-	10,204,433	7,871,815
63,767	-	185,199	1,000,000	11,974,026	7,685,352
<u>215,337</u>	<u>-</u>	<u>231,599</u>	<u>1,000,000</u>	<u>22,178,459</u>	<u>15,557,167</u>
<u>\$ 215,337</u>	<u>\$ 160,000</u>	<u>\$ 283,862</u>	<u>\$ 1,000,000</u>	<u>\$ 23,086,243</u>	<u>\$ 16,384,017</u>

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 1999

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer District No. 6 Construction</u>
REVENUES				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	372,246	601,391	-
Total revenues	-	372,246	601,391	-
EXPENDITURES				
Capital projects	205,372	2,399,253	8,256,100	34,298
Excess of expenditures over revenues	(205,372)	(2,027,007)	(7,654,709)	(34,298)
OTHER FINANCING SOURCES				
Proceeds from long - term debt	-	9,206,982	-	-
Operating transfers in	675,000	-	5,235,962	375,000
Operating transfers out	-	-	-	-
Total other financing sources	675,000	9,206,982	5,235,962	375,000
Excess (deficiency) of revenues and other financing sources over expenditures	469,628	7,179,975	(2,418,747)	340,702
FUND BALANCE				
Beginning of year	64,065	1,971,574	13,124,326	-
End of year	<u>\$ 533,693</u>	<u>\$ 9,151,549</u>	<u>\$ 10,705,579</u>	<u>\$ 340,702</u>

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

<u>Office Building Construction</u>	<u>Waste Water</u>	<u>Health Unit Construction</u>	<u>Courthouse East Construction</u>	<u>Totals (Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -
-	-	-	-	973,637	684,124
-	100,000	-	-	1,073,637	684,124
6,120	100,000	183,416	-	11,184,559	7,238,922
(6,120)	-	(183,416)	-	(10,110,922)	(6,554,798)
-	-	-	-	9,206,982	-
189,270	-	50,000	1,000,000	7,525,232	9,540,627
-	-	-	-	-	(20,220)
189,270	-	50,000	1,000,000	16,732,214	(9,520,407)
183,150	-	(133,416)	1,000,000	6,621,292	2,965,609
32,187	-	365,015	-	15,557,167	12,591,558
<u>\$ 215,337</u>	<u>\$ -</u>	<u>\$ 231,599</u>	<u>\$ 1,000,000</u>	<u>\$ 22,178,459</u>	<u>\$ 15,557,167</u>

**PARISH OF ASCENSION
FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

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

For the year ended December 31, 1999

	<u>1999</u>		Variance - favorable (unfavorable)	<u>1998 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
EXPENDITURES				
Capital projects				
Landscape and architectural	\$ 24,000	\$ 17,225	\$ 6,775	\$ 30,462
Contract payments	244,000	187,486	56,514	383,455
Miscellaneous	1,000	661	339	1,226
	<u>269,000</u>	<u>205,372</u>	<u>63,628</u>	<u>415,143</u>
OTHER FINANCING SOURCES				
Operating transfers in				
Fire District No. 1 Fund	<u>675,000</u>	<u>675,000</u>	-	<u>201,070</u>
Excess of other financing sources over expenditures	<u>\$ 406,000</u>	469,628	<u>\$ 63,628</u>	214,073
FUND BALANCE				
Beginning of year		<u>64,065</u>		<u>278,138</u>
End of year		<u>\$ 533,693</u>		<u>\$ 64,065</u>

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

**PARISH OF ASCENSION
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, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ 450,000	\$ 372,246	\$ (77,754)	\$ 83,765
EXPENDITURES				
Capital projects				
Contract payments	2,485,050	1,197,080	1,287,970	725,527
Capital outlay - right-of-way	250,000	136,397	113,603	40,876
Engineer	1,205,400	930,071	275,329	243,961
Miscellaneous	139,050	135,705	3,345	34,705
Total expenditures	4,079,500	2,399,253	1,680,247	1,045,069
Excess of expenditures over revenues	(3,629,500)	(2,027,007)	1,602,493	(961,304)
OTHER FINANCING SOURCES				
Proceeds from long-term debt	9,206,982	9,206,982	-	-
Operating transfers in E.A. Drainage Restricted Fund	-	-	-	1,661,950
Total other financing sources	9,206,982	9,206,982	-	1,661,950
Excess of revenues and other financing sources over expenditures	\$ 5,577,482	7,179,975	\$ 1,602,493	700,646
FUND BALANCE				
Beginning of year		1,971,574		1,270,928
End of year		\$ 9,151,549		\$ 1,971,574

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

**PARISH OF ASCENSION
ROAD PROJECT FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ 450,000	\$ 601,391	\$ 151,391	\$ 580,359
EXPENDITURES				
Capital projects				
Contract payments	8,927,400	7,556,275	1,371,125	3,934,021
Professional	954,700	699,825	254,875	623,014
Total expenditures	9,882,100	8,256,100	1,626,000	4,557,035
Excess of expenditures over revenues	(9,432,100)	(7,654,709)	1,777,391	(3,976,676)
OTHER FINANCING SOURCES				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	2,028,530	2,123,382	94,852	4,688,234
Sales & Use Tax District No. 2 Fund	3,218,177	3,112,580	(105,597)	2,589,373
Total other financing sources	5,246,707	5,235,962	(10,745)	7,277,607
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (4,185,393)	(2,418,747)	\$ 1,766,646	3,300,931
FUND BALANCE				
Beginning of year		13,124,326		9,823,395
End of year		\$ 10,705,579		\$ 13,124,326

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

**PARISH OF ASCENSION
SEWER DISTRICT NO. 6 CONSTRUCTION FUND**

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

For the year ended December 31, 1999

	<u>1999</u>		<u>Variance - favorable (unfavorable)</u>
	<u>Budget</u>	<u>Actual</u>	
EXPENDITURES			
Capital projects			
Engineering	\$ 37,837	\$ 32,960	\$ 4,877
Miscellaneous	-	1,338	(1,338)
	<u>37,837</u>	<u>34,298</u>	<u>3,539</u>
OTHER FINANCING SOURCES			
Operating transfers in			
Health Unit Fund	<u>375,000</u>	<u>375,000</u>	<u>-</u>
Excess of other financing sources			
over expenditures	<u>\$ 337,163</u>	<u>340,702</u>	<u>\$ 3,539</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 340,702</u>	

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

**PARISH OF ASCENSION
OFFICE BUILDING CONSTRUCTION FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Interest	\$ 1,000	\$ -	\$ (1,000)	\$ -
EXPENDITURES				
Capital projects				
Landscape and architectural	30,000	-	30,000	14,069
Contract payments	-	-	-	761,230
Capital outlay	5,200	5,154	46	23,967
Miscellaneous	1,500	966	534	15,578
Total expenditures	<u>36,700</u>	<u>6,120</u>	<u>30,580</u>	<u>814,844</u>
Excess expenditures over revenues	35,700	6,120	29,580	814,844
OTHER FINANCING SOURCES				
Operating transfers in				
Tourist Center Fund	<u>189,270</u>	<u>189,270</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>189,270</u>	<u>189,270</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 153,570</u>	183,150	<u>\$ 29,580</u>	(814,844)
FUND BALANCE				
Beginning of year		<u>32,187</u>		<u>847,031</u>
End of year		<u>\$ 215,337</u>		<u>\$ 32,187</u>

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

**PARISH OF ASCENSION
WASTE WATER FUND**

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

For the year ended December 31, 1999

	1999		Variance - Favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Intergovernmental Grants	\$ 100,000	\$ 100,000	\$ -	\$ -
EXPENDITURES				
Capital projects Engineering	100,000	100,000	-	400,000
Excess of expenditures over revenues	-	-	-	(400,000)
OTHER FINANCING SOURCES				
Operating transfers in General Fund	-	-	-	200,000
Health Unit Fund	-	-	-	200,000
Total financing sources	-	-	-	400,000
Excess of revenues and other financing sources over expenditures	\$ -	-	\$ -	-
FUND BALANCE				
Beginning of year		-		-
End of year		\$ -		\$ -

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

**PARISH OF ASCENSION
HEALTH UNIT CONSTRUCTION FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
EXPENDITURES				
Capital projects				
Contract payments	\$ 327,750	\$ 149,730	\$ 178,020	\$ -
Professional	32,865	29,530	3,335	-
Miscellaneous	8,000	4,156	3,844	-
	<u>368,615</u>	<u>183,416</u>	<u>185,199</u>	-
OTHER FINANCING SOURCES				
Operating transfers in Health Unit Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Excess of expenditures over other financing sources	<u>\$ (318,615)</u>	<u>(133,416)</u>	<u>\$ 185,199</u>	-
FUND BALANCE				
Beginning of year		<u>365,015</u>		<u>365,015</u>
End of year		<u>\$ 231,599</u>		<u>\$ 365,015</u>

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

**PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND**

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

For the year ended December 31, 1999

	1999		Variance - favorable (unfavorable)
	Budget	Actual	
EXPENDITURES			
Capital projects			
Engineering	\$ 326,250	\$ -	\$ 326,250
Miscellaneous	9,000	-	9,000
	<u>335,250</u>	-	<u>335,250</u>
OTHER FINANCING SOURCES			
Operating transfers in General Fund	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Excess of other financing sources over expenditures	<u>\$ 664,750</u>	1,000,000	<u>\$ 335,250</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 1,000,000</u>	

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

PARISH OF ASCENSION

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

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

**PARISH OF ASCENSION
COMBINING STATEMENT OF GENERAL LONG-TERM DEBT**

December 31, 1999

Sales and Use tax Series 1987, 1995 and 1996	East Ascension Major Drainage Series 1988, 1989 1990, 1991 1996 and 1999	General Obligation Bonds/ Certificate of Indebtedness	Promissory Notes	Accrued Vacation Leave	Totals
					1999
					1998

**AMOUNT AVAILABLE AND
TO BE PROVIDED FOR
THE PAYMENT OF GENERAL
LONG-TERM DEBT**

Amount available in debt service funds for debt retirement	\$ 1,931,454	\$ 2,368,783	\$ 372,786	\$ -	\$ 4,673,023	\$ 3,684,842
Amount to be provided for debt retirement	<u>4,213,546</u>	<u>17,806,217</u>	<u>556,214</u>	<u>22,500</u>	<u>23,159,433</u>	<u>15,811,204</u>
Total available and to be provided for retirement of general long-term debt	<u>\$ 6,145,000</u>	<u>\$ 20,175,000</u>	<u>\$ 929,000</u>	<u>\$ 22,500</u>	<u>\$ 27,832,456</u>	<u>\$ 19,496,046</u>

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable and accrued vacation	<u>\$ 6,145,000</u>	<u>\$ 20,175,000</u>	<u>\$ 929,000</u>	<u>\$ 22,500</u>	<u>\$ 27,832,456</u>	<u>\$ 19,496,046</u>
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Notes on Exhibit A-8 are an integral part of this statement.

PARISH OF ASCENSION

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1999

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<u>Other Federal Assistance - Primary Government</u> Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Emergency Management Assistance Project	83.156	\$ -	\$ 4,189	\$ 16,755	\$ 15,358	\$ 2,792
Department of Health and Human Services Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse/PASAC	93.109	-	25,000	174,778	149,778	-
United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Determination/ Emergency Shelter	14.231	-	3,571	7,611	12,519	8,479
United States Environmental Protection Agency/ Wastewater Study	-	100,000	-	-	100,000	100,000
United States Department of Agriculture/ Natural Resources Conservation Service/ Emergency Watershed Protection Program	-	-	-	-	17,869	17,869
United States Department of Justice/ Office of Justice Programs/Local Law Enforcement Block Grant	-	-	-	15,978	15,978	-

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1999

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<u>Other Federal Assistance - Primary Government</u>						
Federal Emergency Management Agency/ Louisiana Military Department/Disaster Relief	-	-	94,793	106,374	11,581	-
Department of Health and Human Services/ Office of the Governor/Louisiana Department of Health and Hospitals/Abstinence Education	92.235	-	52,444	130,837	78,393	-
Totals - Other Federal Assistance - Primary Government			179,997	452,333	401,476	129,140
<u>Major Programs Federal Assistance - Primary Government</u>						
United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing	14.855	-	(51,519)	347,835	270,008	(129,346) *
United States Department of Education/Louisiana Office of the Governor/Governor's Safe and Drug Free Program	84.186	-	99,803	237,467	192,632	54,968
Total Federal Assistance			\$ 228,281	\$ 1,037,635	\$ 864,116	\$ 54,762

*Credit balances represent deferred revenue - federal government.

PARISH OF ASCENSION

SPECIAL INDEPENDENT AUDITORS' REPORTS



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Chairman 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 **PARISH OF ASCENSION** as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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
Twenty-Third Judicial District Judicial Expense Fund
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 certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

Compliance

As part of obtaining reasonable assurance about whether the **PARISH OF ASCENSION**'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 99-1, 99-2, 99-3 and 99-10.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **PARISH OF ASCENSION**'s internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Parish's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 99-4, 99-5, 99-6, 99-7, 99-8 and 99-9.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider all of the items to be material weaknesses.

This report is intended solely for the information and use of the Parish Council and management, the Legislative Auditor and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants

Baton Rouge, Louisiana
June 2, 2000



**INDEPENDENT AUDITORS' REPORT ON
PARISH SYSTEM OF ROAD TRANSPORTATION**

Honorable Chairman 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 **PARISH OF ASCENSION** as of and for the year ended December 31, 1999, as listed in the table of contents, and have issued our report thereon dated June 2, 2000.

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
Twenty-Third Judicial District Judicial Expense Fund
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 compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were 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 of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 **PARISH OF ASCENSION**, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Ascension'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 solely for the information and use of the Parish Council and management, and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.


Certified Public Accountants

Baton Rouge, Louisiana
June 2, 1999



**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

Compliance

We have audited the compliance of the **PARISH OF ASCENSION**, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 1999. The **PARISH OF ASCENSION**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the **PARISH OF ASCENSION**'s management. Our responsibility is to express an opinion on the **PARISH OF ASCENSION**'S compliance 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
Twenty-Third Judicial District Judicial Expense Fund
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 compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting 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 of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH OF ASCENSION's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish of Ascension's compliance with those requirements.

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that is required to be reported in accordance with OMB Circular A-133 and is described in the accompanying schedule of findings and questioned costs as item 99-2.

Internal Control Over Compliance

The management of the **PARISH OF ASCENSION** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish of Ascension's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Parish's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 99-4.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable condition described above, we consider the item to be a material weakness.

This report is intended solely for the information and use of the Parish Council and management, the Legislative Auditor and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Fauci & Winkler LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 2, 2000

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1999

1) Summary of Auditors' Results:

- A) The type of report issued on the general purpose financial statements: **Unqualified opinion**
 - B) Reportable conditions in internal control were disclosed by the audit of Financial Statements: **99-4, 99-5, 99-6, 99-7, 99-8 and 99-9**
Material weaknesses: **See above**
 - C) Noncompliance which is material to the general purpose financial statements: **None**
 - D) Reportable conditions in internal control over major programs: **99-7**
 - E) The type of report issued on compliance for major programs: **Unqualified opinion**
 - F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **99-2, 99-7**
 - G) Major programs:
 - U.S. Department of Housing and Urban Development
Department of Housing and Community Affairs
Section 8 Housing - Existing/Parish
C.F.D.A. 14.855
 - U.S. Department of Education
Louisiana Office of the Governor
Governor's Safe & Drug Free Program
C.F.D.A. 84.186
 - H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000**
 - I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**
- 2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: See 99-1, 99-2, 99-3, 99-4, 99-5, 99-6, 99-7, 99-8, 99-9, 99-10 and 98-1**
- 3) Findings and questioned cost relating to federal awards: 99-2, 99-7**

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1999

99-1 Collateral Pledges of Cash and Investments

Finding:

During the year ended December 31, 1999, deposits held with banks in excess of federal depository insurance limits were not adequately secured. These deficiencies were generally at least once per month through September, 1999.

Recommendation:

The Parish should return to its prior policy of monitoring cash balances daily with a matching of collateral pledged by its fiscal agent to verify the adequacy of security pledged to secure cash balances.

Management's corrective action plan:

In October 1999, the Parish obtained additional collateral pledges from its financial institution to adequately address unsecured balances noted in earlier months. However, cash will be monitored on a daily basis to determine cash collateral needs.

99-2 Section 8 Program

Finding:

The following was discovered with regards to the Section 8 program administered by the Parish:

- Ten participant files were tested for compliance with federal regulations associated with the Department of Housing and Urban Development's Section 8 housing assistance program. Based on our tests, it was determined that one of the participants tested received benefits of \$1,065 for which they were ineligible. The finding results from the participant's failure to timely report a change in income earned. Upon discovery by the Parish's administrator, the appropriate changes were made. The Parish is attempting to recover the funds expended from the participant. The participant has indicated an inability to repay the funds.

This occurrence was not unusual. In fact, several participants reimbursed the Parish's Section 8 program for overpaid benefits during 1999. Currently, the Parish's administrator notifies Finance employees of a participant overpayment and forwards an agreement for reimbursement signed by the participant. Typically, repayment is made to the Parish. On

the other hand, the Parish does not maintain adequate records, such as an accounts receivable subsidiary ledger, to reflect amounts due.

- The Parish held excess funds, approximately \$108,000, relative to the expenditures for the Section 8 program. The funds are due to the Department of Housing and Urban Development at year-end. The program allows for funding to exceed spending up to 5% of program needs. The amount due at December 31, 1999 was 40%. Management indicated it contacted HUD in November 1999 to reduce the payment due in December; however the payment was not adjusted accordingly. If the request had been processed correctly, the amount due to HUD would have been significantly less, but would have exceeded the 5% allowance.

Recommendation:

We recommend that detailed receivable records be maintained for amounts owed to the Parish, and that tenant balances that are uncollected be forwarded to the Parish attorney in a timely manner to further collection efforts.

Secondly, the Parish should enhance monitoring efforts of cash needs of the Section 8 program on an on-going basis to avoid receipt of excess federal funding.

Management's corrective action plan:

The Section 8 administrator indicated that interim procedures are to be enhanced to include review of cash needs for the program. Secondly, it was indicated that the overpayment by HUD would be refunded through 2000 program payment reductions.

Finally, a detailed receivable schedule of payments due from program participants for overpayments would be maintained with appropriate dialogue with the Parish attorney to further any collection efforts needed.

99-3 Public bid law

Finding:

Based on our test of expenditures that were subject to the public bid law, the following was determined:

- A \$14,224 purchase of computer equipment during 1999 did not contain evidence that three quotations were obtained to satisfy the requirements of the public bid law.
- Recurring purchases of fuel were obtained from obtaining 3 quotations on a monthly basis from local fuel distributors. State law requires public advertisement.

Recommendation:

We recommend that the Parish adhere to the public bid law with purchases exceeding \$7,500.

Management's corrective action plan:

Management of the Parish indicated that the first item noted was an isolated incident. The purchasing agent for the Parish was on leave when the purchase was made. As a result, this purchase was made without obtaining proper bids.

Secondly, in May 2000, the Parish advertised for bids for the purchase of fuel. The advertised bid met the requirements of the public bid law.

99-4 Supervision of Financial Management**Finding:**

The senior management (the Parish Council and the Parish President's office) of Ascension Parish has consistently supported strong internal controls over financial administration. Internal control is the process designed to provide reasonable assurance regarding the achievement of the key objective of (1) reliability of financial reporting (and the accuracy of the underlying records), (2) effectiveness and efficiency of operations, and (3) compliance with applicable laws and regulations. Within recent years, there have been changes in the supervisory personnel responsible for the financial records of the Parish. The purpose of the change has been to upgrade the skill base within the Finance Department with the objective of employing more advanced accounting technology appropriate to the needs of Ascension Parish with its historical and projected growth.

During 1999, the Parish upgraded its computer capabilities, both as to hardware and software. The purposes of the upgrade included expanding the use of technology to accounting functions.

At the conclusion of the initial implementation of the system in 1999, Faulk & Winkler LLC was employed to perform a general assessment of the revised accounting processes. At that time, senior Parish management, in its oversight capacity, was seeking assurance that financial administration was functioning consistent with its tradition, and, to the extent that deficiencies exist, that such deficiencies were appropriately resolved prior to the closing of the financial records as of December 31, 1999.

In general, deficiencies were identified that related to procedures that previously had functioned in a satisfactory manner or an inability to implement new programs that represented enhancements to the accounting process. Furthermore, these matters with deficiencies had not been satisfactorily resolved at the time of the preparation of the 1999 year-end financial records and related financial statements, and there is little, if any, sign of progress to resolve these matters as the 2000-year progresses. Our comments in these reports identify such matters.

Recommendation:

A senior manager with the appropriate skills be appointed to assume responsibility for management of the Finance Department. Subsequent to that appointment, that the staffing of the accounting department be accomplished to provide appropriate competency. In general, the skills needed are (1) prior hands-on experience with accounting and related computer processes, (2) time urgency in achieving these functions on a recurring cycle, primarily monthly, (3) accounting knowledge that relates to the magnitude of operations of the Parish and (4) experience in supervising personnel.

Two accounting managers be appointed as follows: (1) accounting manager for records and (2) accounting manager for financial management. Responsibilities of the former position will be consistent with prior activities. On the other hand, the latter manager, a new position, will be responsible for such activities as (a) budgeting for current year and multi-year operations and capital expenditures, (2) grant-writing and compliance, (3) capital construction financial monitoring. The ideal working arrangement for this structure would be a highly integrated and coordinated effort between these two main areas of responsibility.

Management's corrective action plan:

In June 2000, a Chief Finance Officer/Treasurer with the appropriate abilities was appointed to take responsibility for the staffing and assignment of responsibilities within the Finance Department. Parish management has assigned top priority to providing a quick and thorough remedy to these matters.

99-5 Utilization of the computerized accounting system**Finding:**

Currently, the staff of the Finance Department is not appropriately knowledgeable concerning the computer accounting system used by the Parish. The staff has taken a trial and error approach to processing transactions and generating data from the system. The result has been inefficient and ineffective management of the financial statement reporting area.

- Year-end close out. The 2000 financial statements were delayed because it was thought that 1999 financial records had to be closed before the subsequent year's processing could occur. It was subsequently determined closing the 1999 records was not necessary for the 2000 record keeping to be initiated. As a result, January's financial statements were issued in May, when, they should have been issued in February, or early March, at the latest, with subsequent months being provided more timely.
- The inability to use financial reporting options, including greater summarization, separate department reports, and budgets, provided by the accounting program to provide appropriate financial information to managers.
- The inability to use the accounts payable subsidiary program and encumbrance programs in an appropriate manner.

Recommendation:

The staff of the Finance Department develops a better understanding of the capabilities offered by computerized accounting system.

Management's corrective action plan:

In May 2000, Parish officials met with its computer consultants to review the capabilities of the accounting software and the training of staff concerning the matters discussed above as well as other service options. The computer consultant has confirmed that the matters noted were correctable within the current capabilities of the accounting system. The consultant is currently advising the staff of the Finance Department and reviewing the system to resolve the matters identified.

99-6 Timeliness and accuracy of financial statement preparation and presentation**Finding:**

The financial statements prepared by the Finance Department for 1999 have not been prepared timely or accurately on an interim or year-end basis.

The lack of timely financial statements resulted from the following:

- Completion of the 1998 financial records on March 31, 1999; however, the accounting for fixed assets not being finalized until June 1999. Based on the late completion of the 1998 financial statements, 1999 financial statements were delayed. This practice is consistent with prior years - but is later than usual.
- Implementation of the new accounting software package with the new procedures for the recordation of accounts payable and encumbrances. Additional time was necessary to try to gain an understanding of the new system. A lack of proper planning existed with the conversion to this program that resulted in a trial and error approach to implementing the new system.
- The accounting records were not available for the audit until about mid-April, the latest date in our memory. Even with this late date, critical accounts of the accounting records were still unfinished and required our assistance in completion. These items are enumerated throughout this report.

The essential point is that a stated objective of the Finance Department has been (1) to speed up the year-end closing process' (2) to have the monthly closing routine more closely resemble the year-end process, and (3) transition to an accrual basis financial statement on the monthly financial statements. Accordingly, greater attention was to be devoted to monitoring the accuracy of balance sheet accounts, such as cash, investments, receivable, and liabilities, so that monthly financial statements more closely resembled the year-end accrual basis. We did not find that these objectives were being met.

Recommendation:

With regards to timely reporting, we recommend that (1) a definitive time frame be developed for completion of the financial statements, (2) that time frame allow for review of the financial statements prior to the presentation to the Finance Committee so that appropriate modification, if any, may be identified and made and (3) the financial statements be presented to the Council Finance Committee at its monthly meeting. In addition, a brief, such as a one page, analytical report accompany the financial statements submitted to the Council Finance Committee would be beneficial.

Secondly, the process used to generate the monthly financial statements should be enhanced to more closely resemble the year-end closing. For example, accounts payable and other operating resources and obligations should be included in the monthly financial statements. As a result, the monthly financial statements will be more accurate and the year-end closing maybe accomplished in a timelier manner.

Management's corrective action plan:

In June 2000, a Chief Finance Officer/Treasurer with the appropriate abilities was appointed to take responsibility for the staffing and assignment of responsibilities within the Finance Department. Parish management has assigned top priority to providing a quick and thorough remedy to these matters.

99-7 Cash management**Finding:**

Our findings related to management of cash (and investments) held by the Parish are as follows:

- Daily cash management – The Parish previously had a procedure to monitor cash position on a daily basis. During 1999, this procedure was discontinued. The Finance Department informed us that this procedure was time consuming with marginal benefit. An alternative procedure for daily cash monitoring was not implemented. As a result, the Finance Department was unable to adequately track cash position and related investment balances on a daily basis.
- Cash collateral management –Funds in excess of FDIC insurance limits are required to be collateralized by obtaining pledged securities from the Parish's fiscal agent. The Parish has consistently monitored the adequacy of such collateral relative to its cash position. Furthermore, and as a result, there were times during the year when the pledged collateral was not adequate relative to the cash on deposit with the Parish's fiscal agent. This omission directly relates to the first point stated above (See F99-1).
- Cash reconciliations – Based on a review of the cash reconciliation for the Central Fund bank account, cash reconciliations were prepared incorrectly and untimely. Secondly, the procedures in place are inadequate to properly reconcile cash on a monthly basis with recorded amounts in the general ledger.

- The following was discovered relative to accounting for cash and investments:
 - A certificate of deposit of \$1,500,000 purchased in March of 1999 (maturing in March 2000) was omitted from the Schedule of Investment recapping 1999 activity.
 - Interest earned of approximately \$700,000 was not recorded in the financial records prepared by the Finance office. An audit adjustment was made to properly report interest earnings during 1999.
 - A vehicle that was purchased (\$15,000) during 1999 with a manual check was omitted from the financial records of the Parish.
 - Numerous unsubstantiated journal entries were made to the financial records to adjust cash to what was considered to be the appropriate balance. The journal entries recorded additional revenue of approximately \$80,000, which was removed through audit entry.
 - Two deposits, totaling approximately \$50,000, made to the Section 8 program were omitted from the records
 - Extensive assistance was necessary to complete the 1999 bank reconciliation's and the bank reconciliation's for 2000 are incomplete as of this date..

Recommendation:

Our recommendations are as follows:

- Re-institute the procedure to monitor cash and investment position on a daily basis, particularly to ensure maximum investment of excess funds, monitor bank balances for adequate collateralization, and provide a tool for reconciliation to the general ledger and financial reporting.
- Prepare cash reconciliations on a monthly basis by the 15-day of the month. The computerized accounting system provides a module to prepare cash reconciliations, which will enhance the effectiveness and accuracy of the reconciliation process. The Finance Department has not utilized the module. In any event, cash reconciliations need to be prepared more accurately and timely with comparison to the daily cash reports and general ledger balances.
- The practice of recording unsubstantiated journal entries should be discontinued! As stated above, a significant amount of entries were made unsubstantiated.

Management's corrective action plan:

In June 2000, a Chief Finance Officer/Treasurer with the appropriate abilities was appointed to take responsibility for the staffing and assignment of responsibilities within the Finance Department. Parish management has assigned top priority to providing a quick and thorough remedy to these matters.

Secondly, cash monitoring procedures utilized in previous years will be reinstated to provide adequate daily review of the Parish's cash position.

99-8 Accounts payable and encumbrance recording

Finding:

Three observations were made concerning the recording of accounts payable and encumbrances during 1999. They are as follows:

Accounts payable recordation

At December 31, 1999, an adjustment was needed to record approximately \$765,000 in contractor, engineering and legal fees incurred during the year. The expenditures were not reported on the financial statements prepared by the Parish.

Secondly, the subsidiary schedules to support recorded accounts payable were prepared on a piecemeal basis. Several attempts were made by management to provide the detailed support of vendor accruals. After much effort, one computerized and one manual listing were presented that supported recorded accruals. The computerized accounting system provides a supportive report for accounts payable accruals. This capability has not been fully reviewed by management of the Parish.

Duplicate vendor payments

Based on our inquiry to the Finance Department, it was confirmed that duplicate vendor payments have occurred during 1999. Such payments were discovered upon return of the duplicate payment by the vendor. The Finance office reviewed the occurrence and determined that overpayments were the result of disbursing funds by manual checks in certain instances.

The recordation of the manual check can be deferred for up to four weeks at times. As a result, if a vendor requests a payment on an outstanding invoice, the accounting system does not have the previous payment documented and the second disbursement can be made.

In August 1999, the practice of disbursing funds by manual check was terminated. All disbursements are being prepared through the accounting system. No attempts were made to determine additional duplicate payments other than those returned by vendors.

Encumbrance recording

Based on our review of the open encumbrances (approximately \$762,500) listed (654 records) as of September 21, 1999, we found 18 errors associated with either an inappropriate dating of purchase order changes or finalization of a purchase order prior to its actual completion. The errors resulted in the understatement of encumbrances by \$9,220. We reported this occurrence to the Finance Department with subsequent corrections.

During the initial implementation of the accounting system, encumbrances were not properly matched with vendor invoices when paid. As a result, significant adjustments were made to correct these errors in early 1999. Based on our test of open encumbrances at December 31, 1999, the amounts reported appeared reasonable.

Recommendation:

All expenditures incurred during a fiscal year should be timely recorded in the financial records of the Parish. The Parish should develop monthly accounts payable recording procedures to ensure timely and accurate reporting of expenditures and accounts payable on the financial statements. Secondly, accounts payable recording and reporting procedures should be explored with Parish computer consultants to determine appropriate program requirements.

We suggest that the Finance office attempt to identify additional duplicate vendor payments for reimbursement by a query of the system to match identical payments made to vendors. In addition, vendor payment histories should be reviewed to identify potential overpayments.

Management's corrective action plan:

In June 2000, a Chief Finance Officer/Treasurer with the appropriate abilities was appointed to take responsibility for the staffing and assignment of responsibilities within the Finance Department. Parish management has assigned top priority to providing a quick and thorough remedy to these matters.

Secondly, the computer consultant for the Parish is advising management with proper data input and reporting options for recording and reporting accounts payable and encumbrances.

99-9 – Recreation Funds

Finding:

Various athletic associations for sports leagues conducted at Parish recreation facilities collect funds that are designated for Ascension Parish. Such collections are to assist with defraying costs related to the Parish's recreational program. During 1999, the following occurred:

- The Ascension Youth Softball Association experienced a theft of approximately \$22,000. As a result, approximately \$5,300 of registration fees designated for the Parish have not been remitted.
- The AYBA Basketball Association has failed to remit to the Parish approximately \$18,000 in fees collected for the 1999 and 2000 seasons.

Collection of these funds is being actively pursued.

Recommendation:

We recommend the following:

- Involve the Parish attorney with the collection of fees owed the Parish for its recreation program,
- Cash handling procedures be administered by the Finance department rather than the Recreation department,
- Detailed revenue reconciliation reports should be developed for use by the Associations and monitored by the Finance department,
- Cash received is deposited on a daily basis.

Management's corrective action plan:

On June 6, 2000, the amounts due from the AYBA Basketball Association were received.

However, the balance due from the Ascension Youth Softball Association has not been remitted. The Parish attorney has been contacted with regard to this amount due. The Parish will vigorously pursue payment from the Association.

Finally, the Parish is currently reorganizing the Finance Department. As a result, the monitoring of off-site cash collections by Parish agencies is a top priority. Secondly, management agrees that internal control over collection of funds by the Recreation Department will be enhanced by direct involvement by the Finance Department. Management intends to implement the recommendation during 2000.

99-10 Louisiana Environmental Quality Act

Finding:

In May 2000, the Louisiana Department of Environmental Quality (DEQ) issued compliance orders relating to three sewer systems operated by the Parish. The orders cite non-filing of required discharge monitoring reports (DMRs). The finding is in violation of the Louisiana Environmental Quality Act.

The Parish subsequently filed the DMRs in June 2000. However, no sampling was undertaken at two of the systems. The third system (Sewer District No. 6) is under construction and no discharge of treated water were made.

The sewer systems cited were:

- Butch Gore Ball Park
- Ascension Parish Jail
- Country Ridge Subdivision (Sewer District No. 6)

Recommendation:

The Parish should adhere to the compliance orders and the Louisiana Environmental Quality Act for the sewer systems operated.

Management's corrective action plan:

Management has filed the DMRs as requested in the compliance orders. However, no samples were taken relating to treated water discharged from the systems during the time period requested.

Management intends to timely submit the required DMRs in the future and has assigned the Parish engineer the responsibility of testing, reporting and timely submitting these reports. In addition, the Parish is in the process of employing an independent contractor to take samples, get these samples analyzed, complete the DMRs and deliver to the Parish engineer for timely submission.

PARISH OF ASCENSION
Donaldsonville, Louisiana

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1999

98-1 Clean Water Act and the National Pollutant Discharge Elimination System program

Finding:

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by the Ascension Parish Sewerage District No. 6. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports. The findings are in violation of the Clean Water Act and the National Discharge Elimination System program from January 1992 through 1998. The Parish entered into a consent agreement with EPA in October 1999 to settle the matters cited above. In accordance with the consent agreement, the Parish has agreed to commit \$375,000 to construct a sewer treatment system to replace the non-compliant system currently in place. In addition, the Sewer District No. 6 Board of Directors was abolished in August 1999. Finally, the Parish incurred a fine of \$18,000 as a result of this violation. Currently, construction of the new system has not begun.

Recommendation:

We recommend that the Parish adhere to the consent agreement entered into with EPA. In addition, the Parish should monitor construction of the facility to adhere to time deadlines, which are imposed by EPA.

Management's corrective action plan:

Management intends to adhere to the consent agreement entered into with EPA. In addition, the Parish is monitoring the progress of construction activities for the new sewer system. Finally, as evidenced by the abolishment of the Sewer District Board of Directors, the Parish is committed to resolving this matter by adhering to the clean water act and the national pollutant discharge elimination system program.

PARISH OF ASCENSION

STATISTICAL SECTION

The accompanying pages are for use in comparing the results of 1999 operations and 2000 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 Parish of Ascension,
Donaldsonville, Louisiana

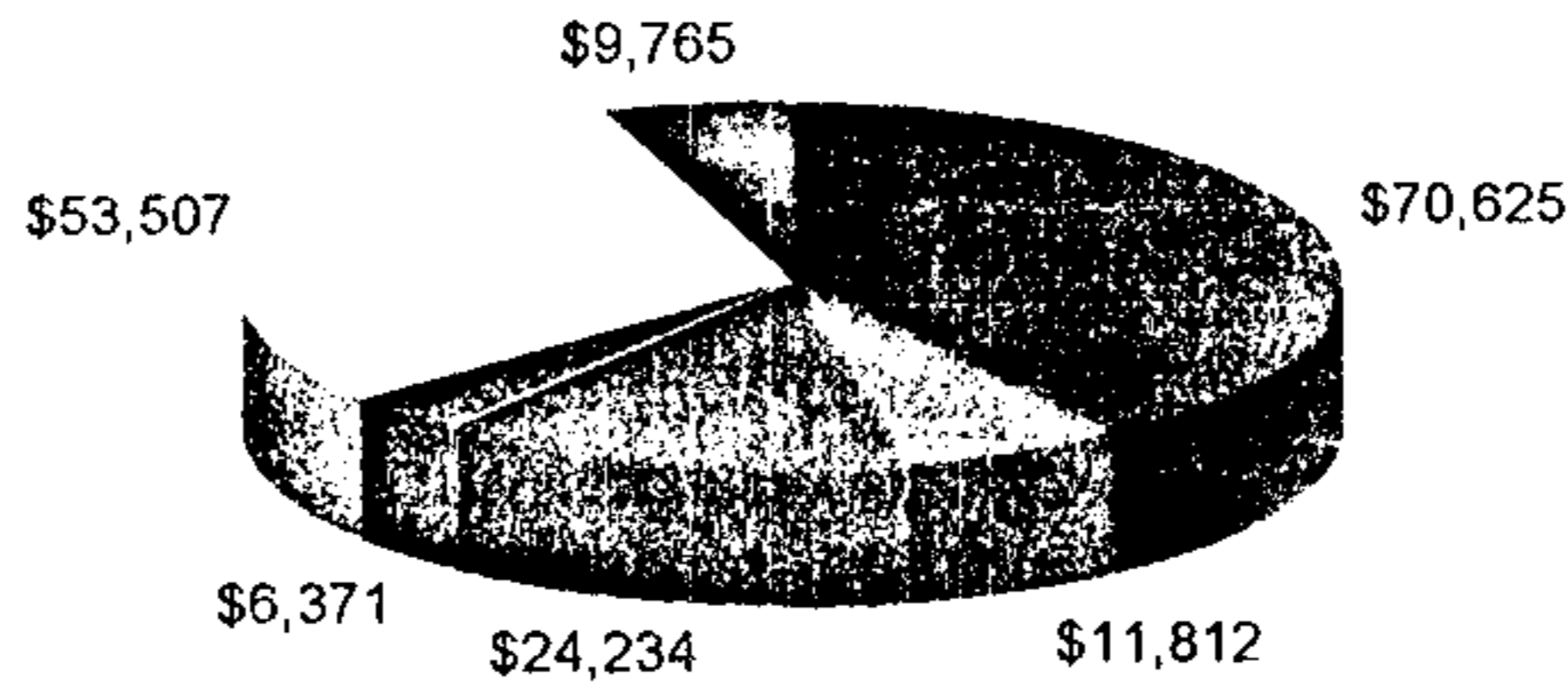
Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information on pages S-2 to S-23 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information for the years ended December 31, 1999, 1998, 1997, and 1996, 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. In December, 1999, the Parish Council adopted the budget figures for the year ending December 31, 2000.

Faulk & Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 2, 2000

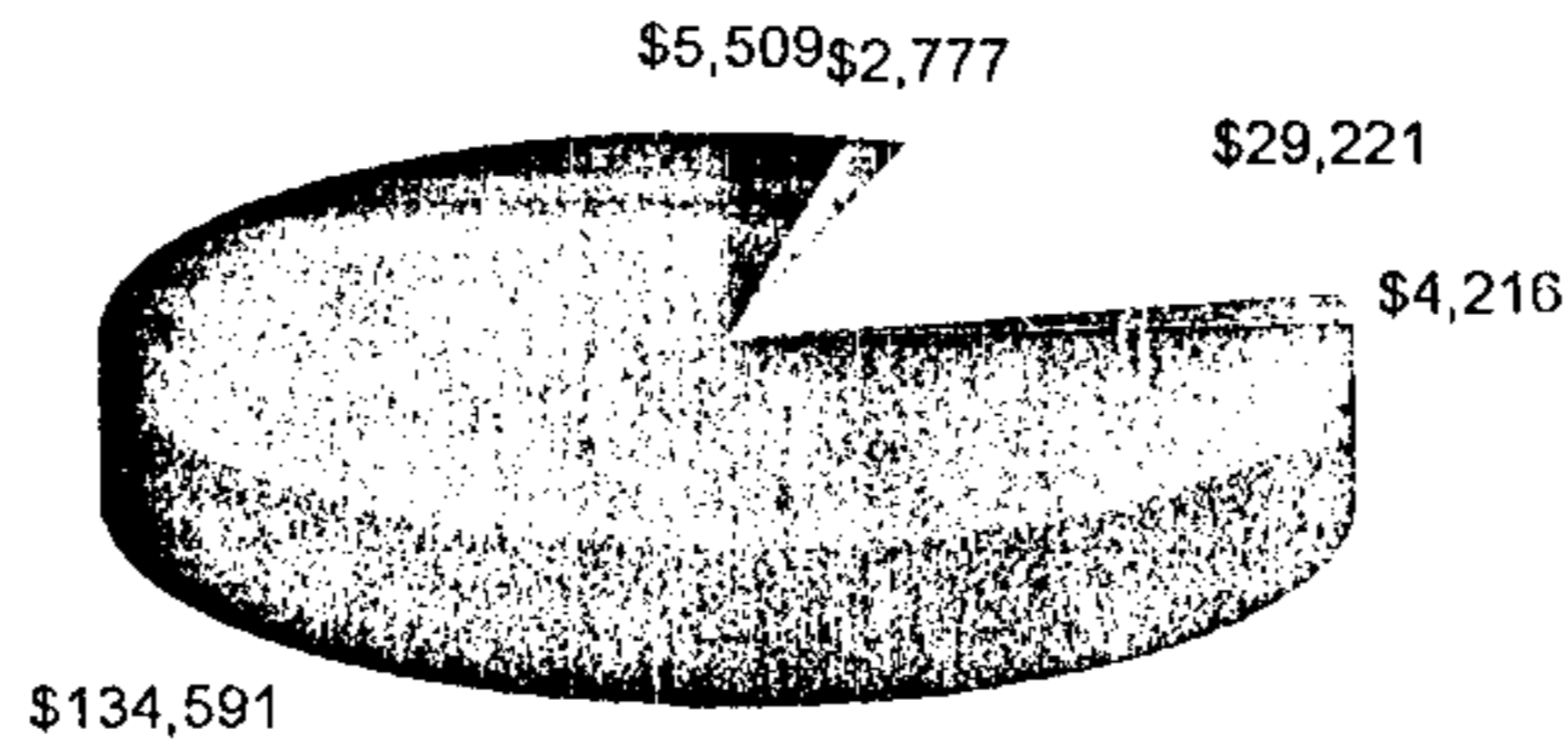
TOTAL ASSETS* - REPORTING ENTITY PARISH OF ASCENSION



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

TOTAL ASSETS = \$176,313,951
* IN THOUSANDS

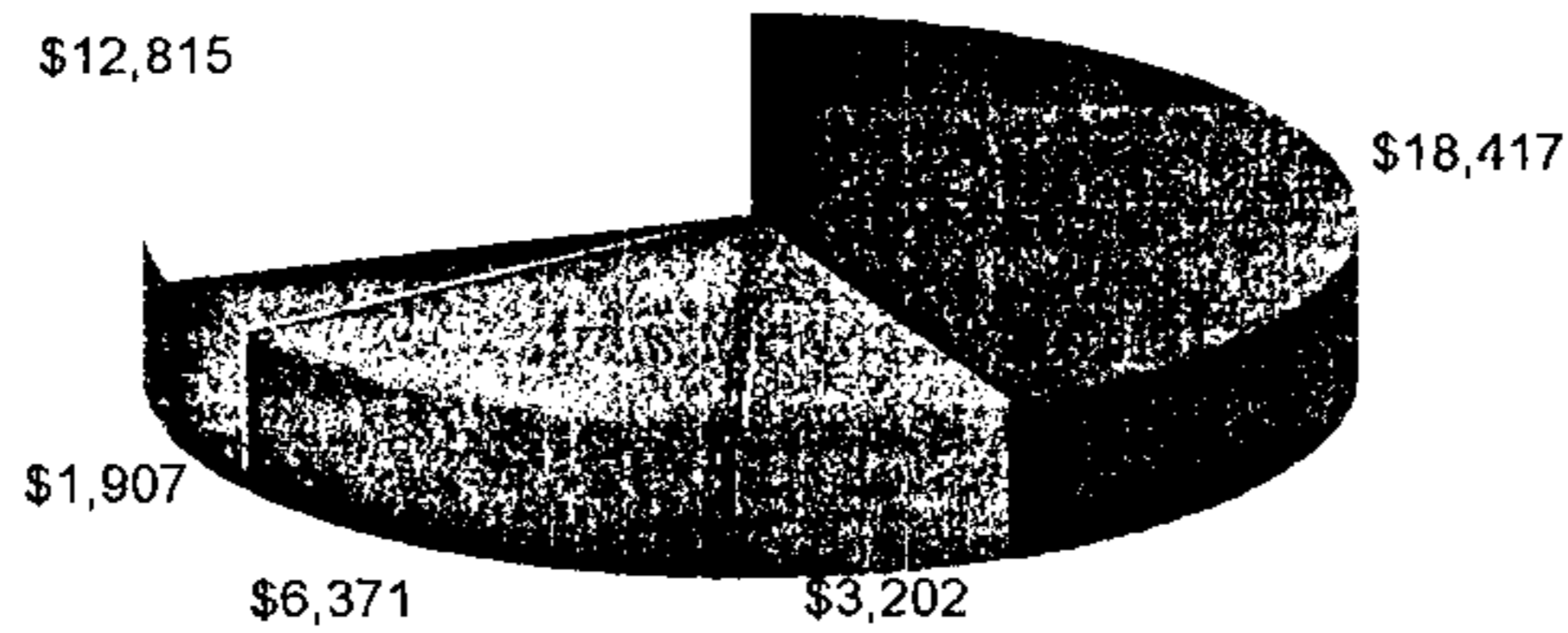
TOTAL LIABILITIES & FUND EQUITY* - REPORTING ENTITY PARISH OF ASCENSION



■ ACCOUNTS PAYABLE	■ DUE TO FUNDS	BONDED DEBT	■ OTHER	■ FUND EQUITY
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TOTAL LIABILITIES = \$41,722,708 TOTAL FUND EQUITY = \$134,591,243
* IN THOUSANDS

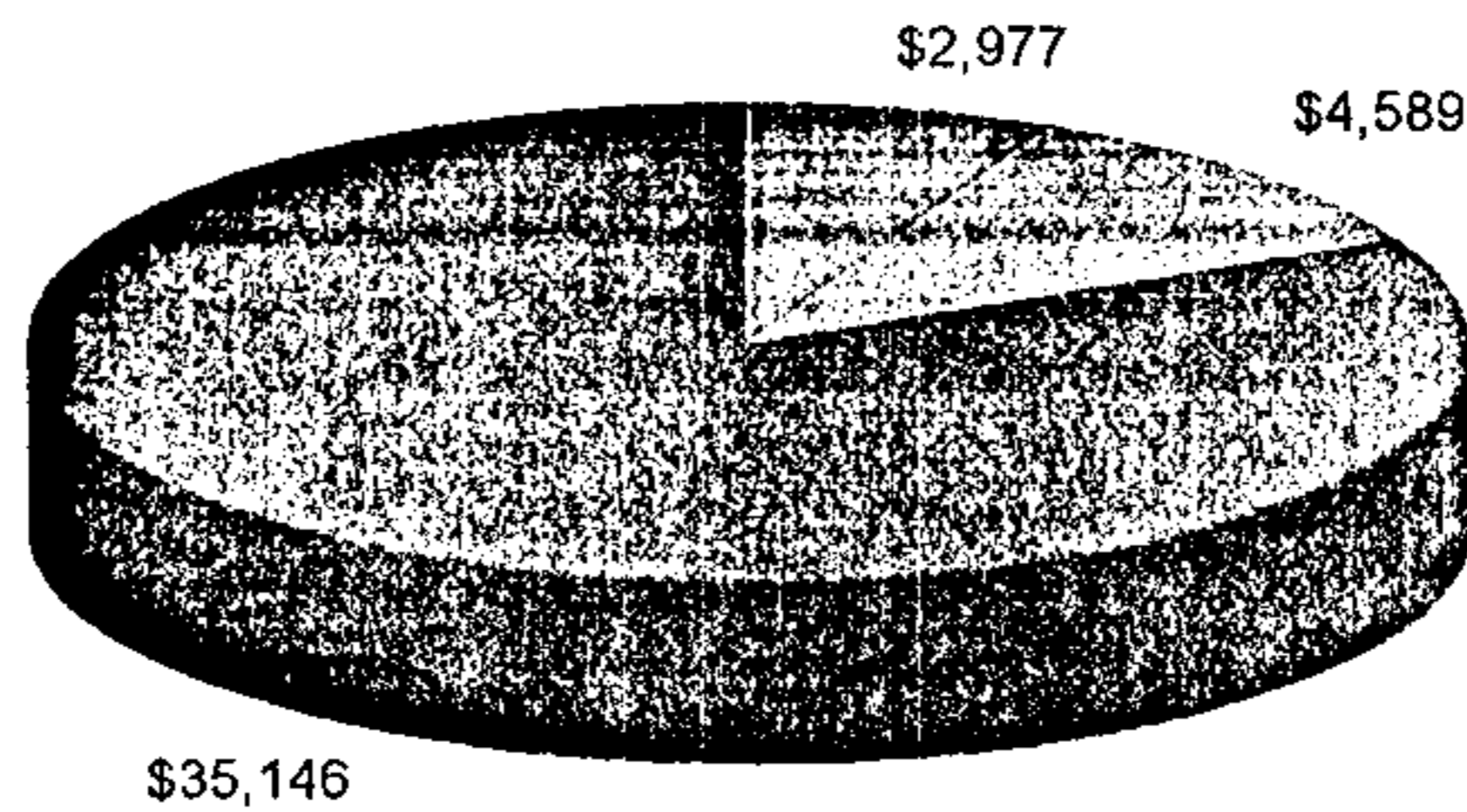
TOTAL ASSETS* - COMPONENT UNITS
PARISH OF ASCENSION



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

TOTAL ASSETS = \$42,712,058
 * IN THOUSANDS

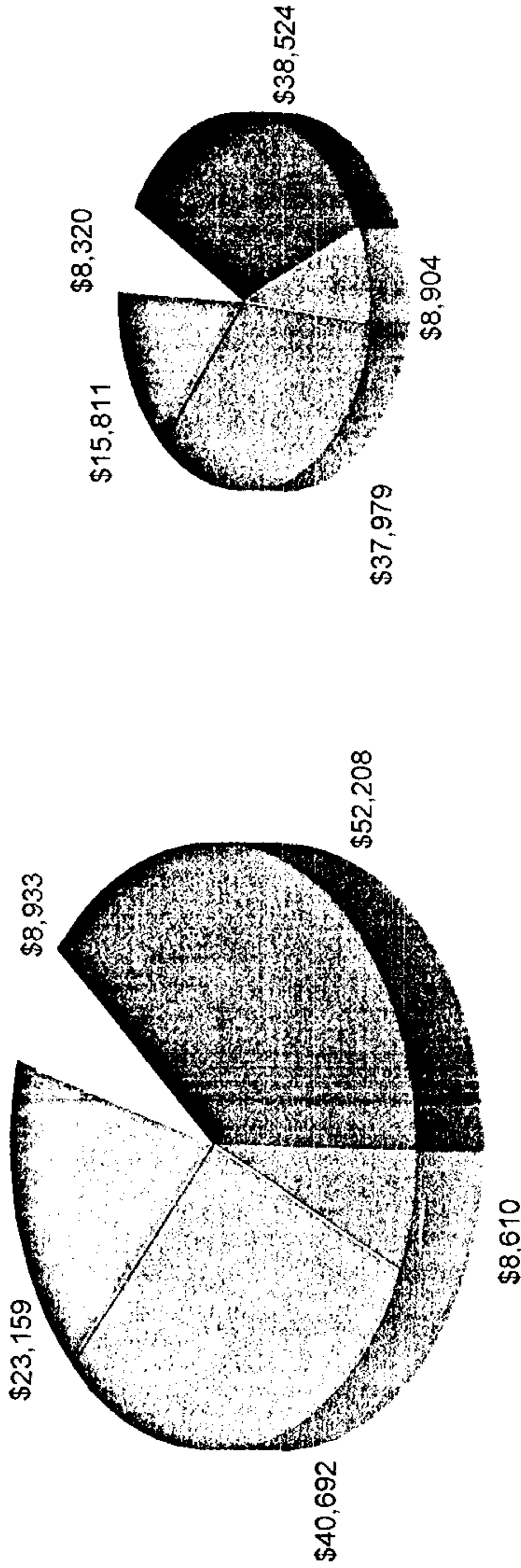
TOTAL LIABILITIES & FUND EQUITY* -
COMPONENT UNITS
PARISH OF ASCENSION



■ ACCOUNTS PAYABLE	■ OTHER LIABILITIES	■ FUND EQUITY
--------------------	---------------------	---------------

TOTAL LIABILITIES = \$7,565,793 TOTAL FUND EQUITY = \$35,146,265
 * IN THOUSANDS

TOTAL ASSETS* - PRIMARY GOVERNMENT PARISH OF ASCENSION



DECEMBER 31, 1999

DECEMBER 31, 1998

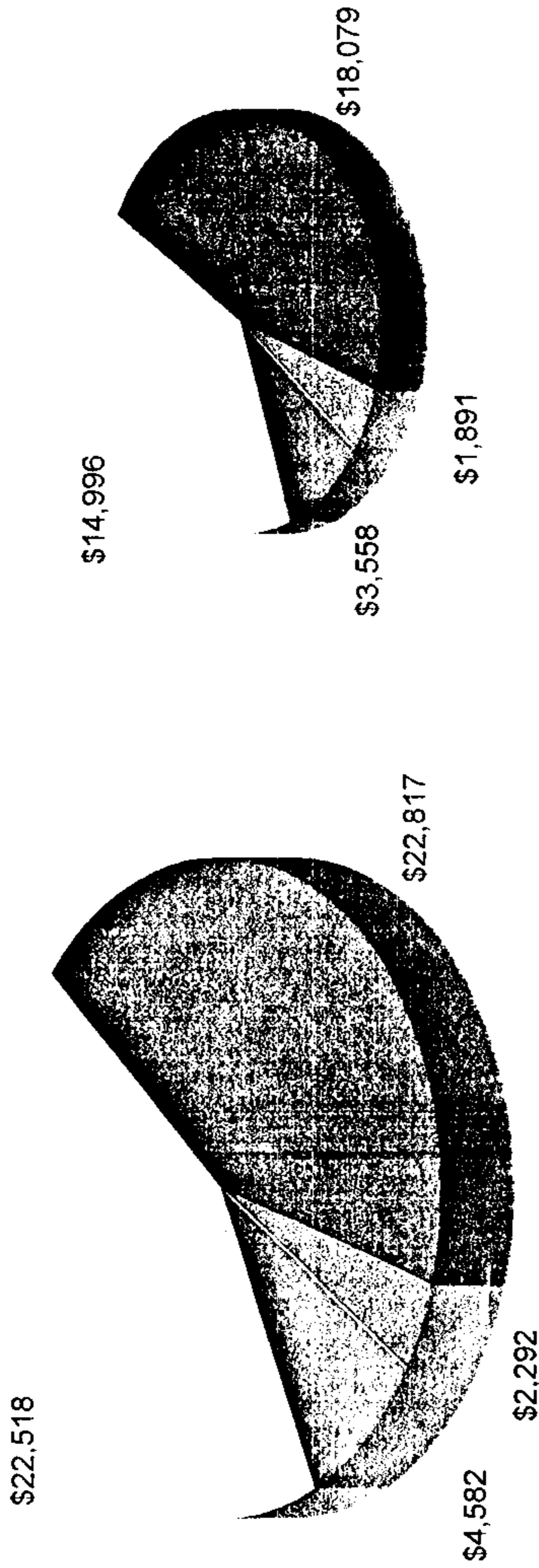
- CASH & INVESTMENTS ■ ACCTS RECEIVABLE ■ GFA
- REQUIRED FOR DEBT ■ OTHER

TOTAL ASSETS* = \$ 133,601,893

TOTAL ASSETS* = \$ 109,538,201

* IN THOUSANDS

CASH & INVESTMENTS* - PRIMARY GOVERNMENT PARISH OF ASCENSION



DECEMBER 31, 1999

DECEMBER 31, 1998

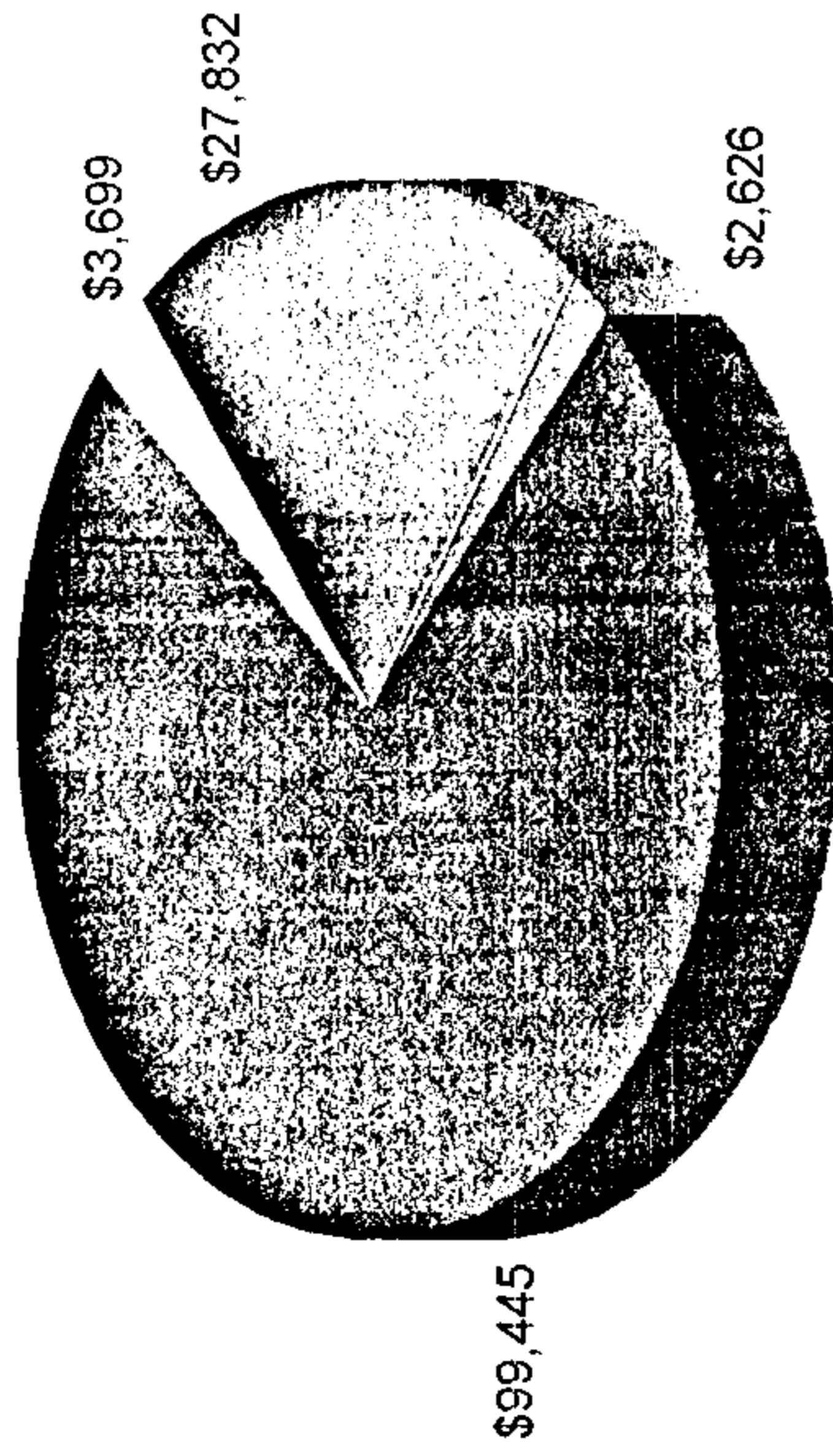
■ SPECIAL REVENUE AND GENERAL	■ PROPRIETARY FUNDS	■ DEBT SERVICE	■ CAPITAL PROJECTS
-------------------------------	---------------------	----------------	--------------------

TOTAL CASH & INV. = \$ 52,208,292

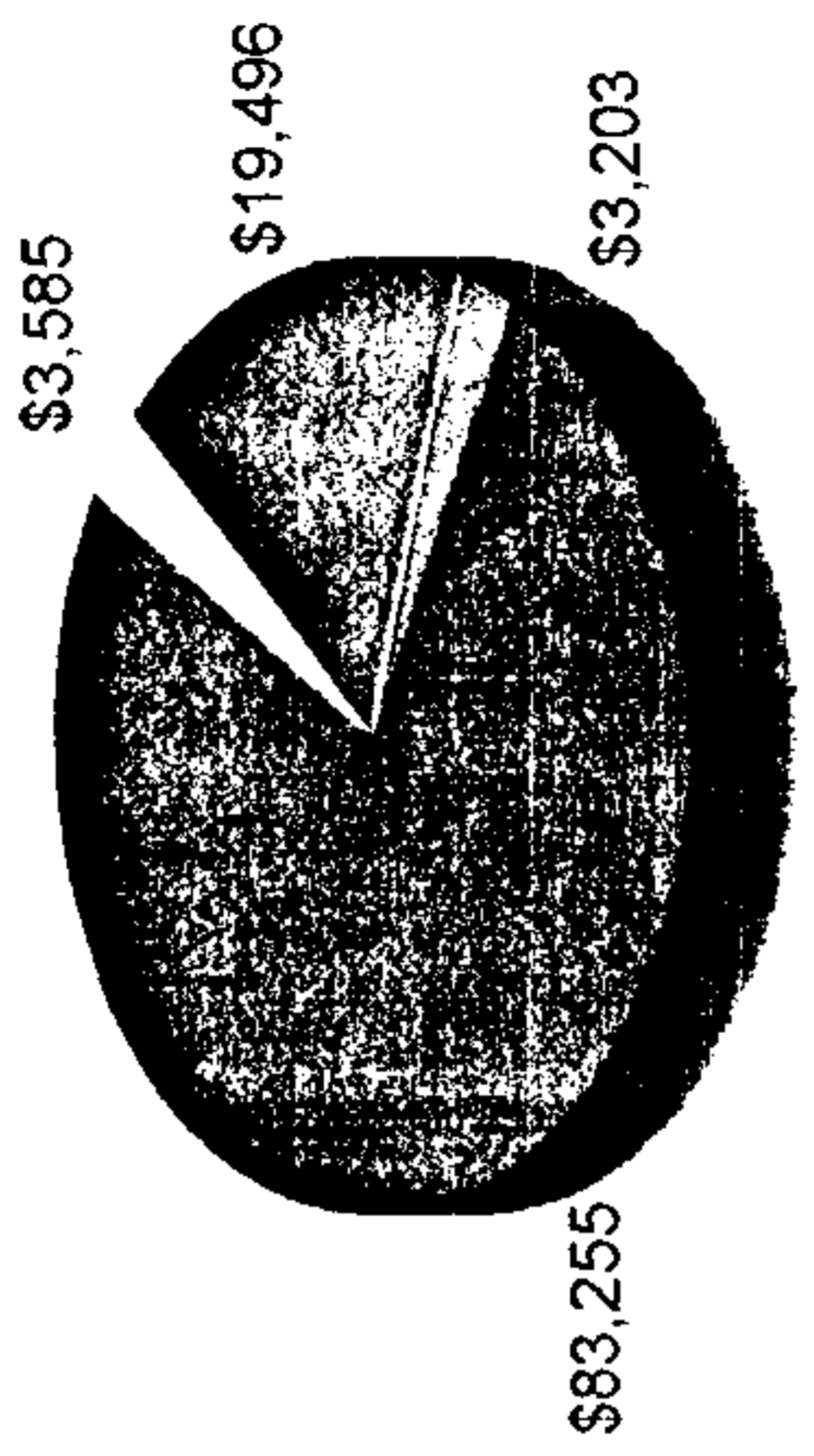
TOTAL CASH & INV. = \$ 328,524,222

* IN THOUSANDS

LIABILITIES & FUND EQUITY* - PRIMARY GOVERNMENT PARISH OF ASCENSION



DECEMBER 31, 1999



DECEMBER 31, 1998

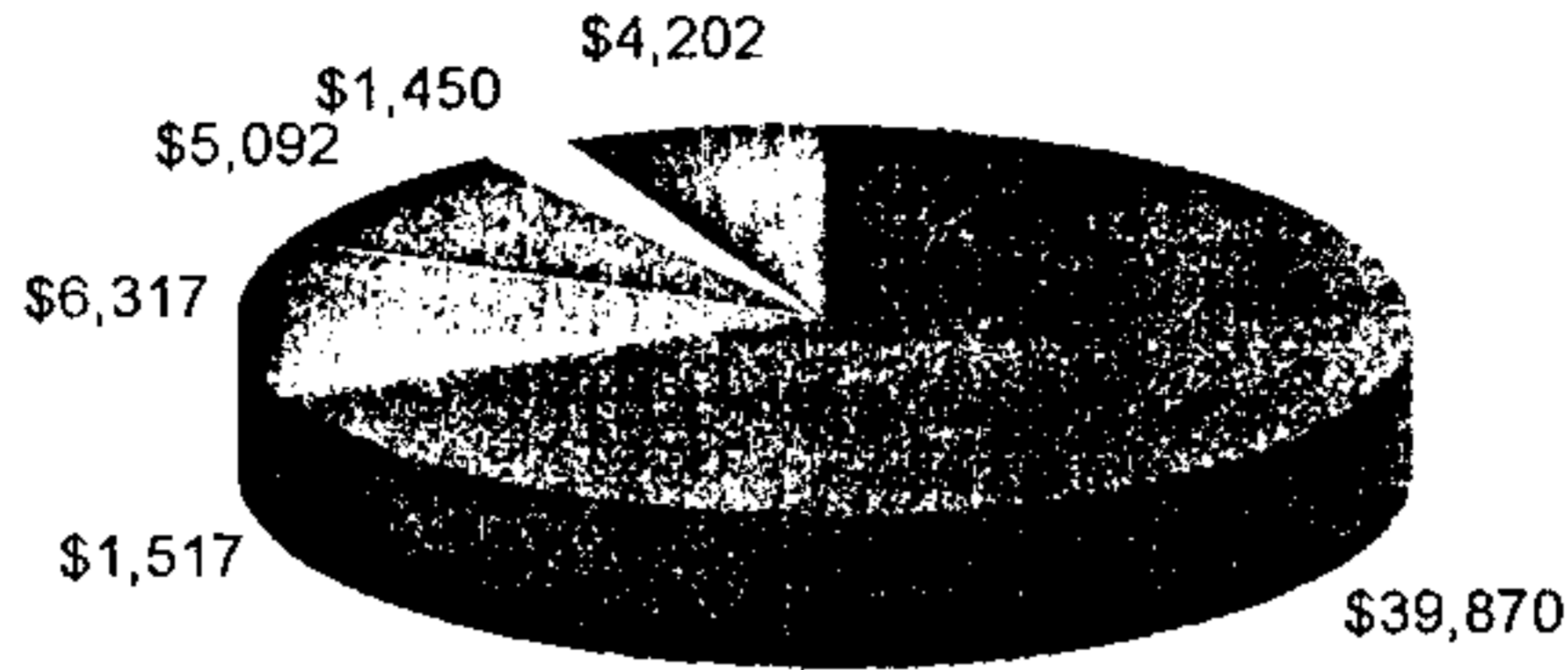
ACCTS PAY	BONDED DEBT	DUE TO FUNDS	FUND EQUITY
-----------	-------------	--------------	-------------

TOTAL LIABILITIES = \$34,156,915
TOTAL EQUITY = \$99,444,978

TOTAL LIABILITIES = \$26,283,623
TOTAL EQUITY = \$83,254,578

*IN THOUSANDS

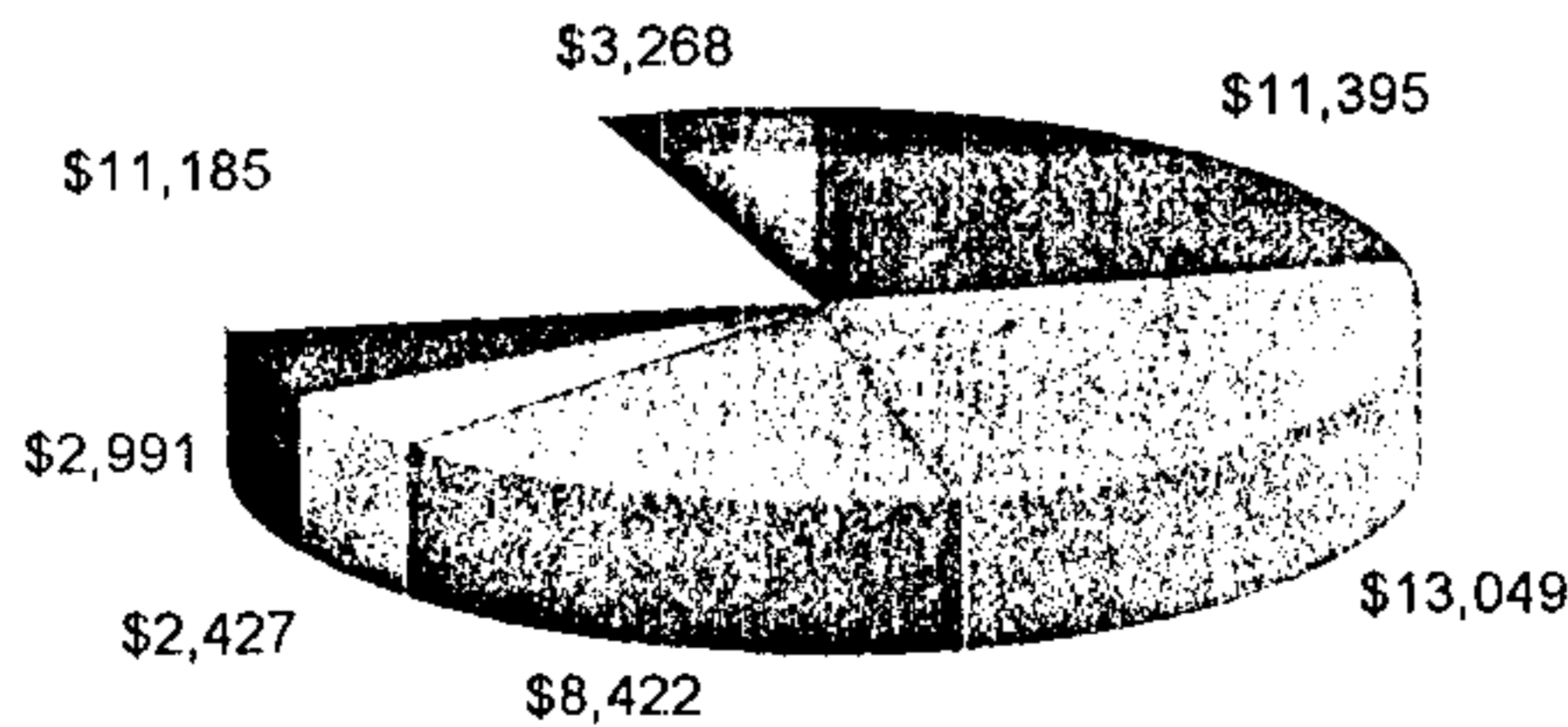
REVENUES* - REPORTING ENTITY
GOVERNMENTAL FUND TYPE ONLY
PARISH OF ASCENSION



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

TOTAL REVENUES = \$58,448,260
* IN THOUSANDS

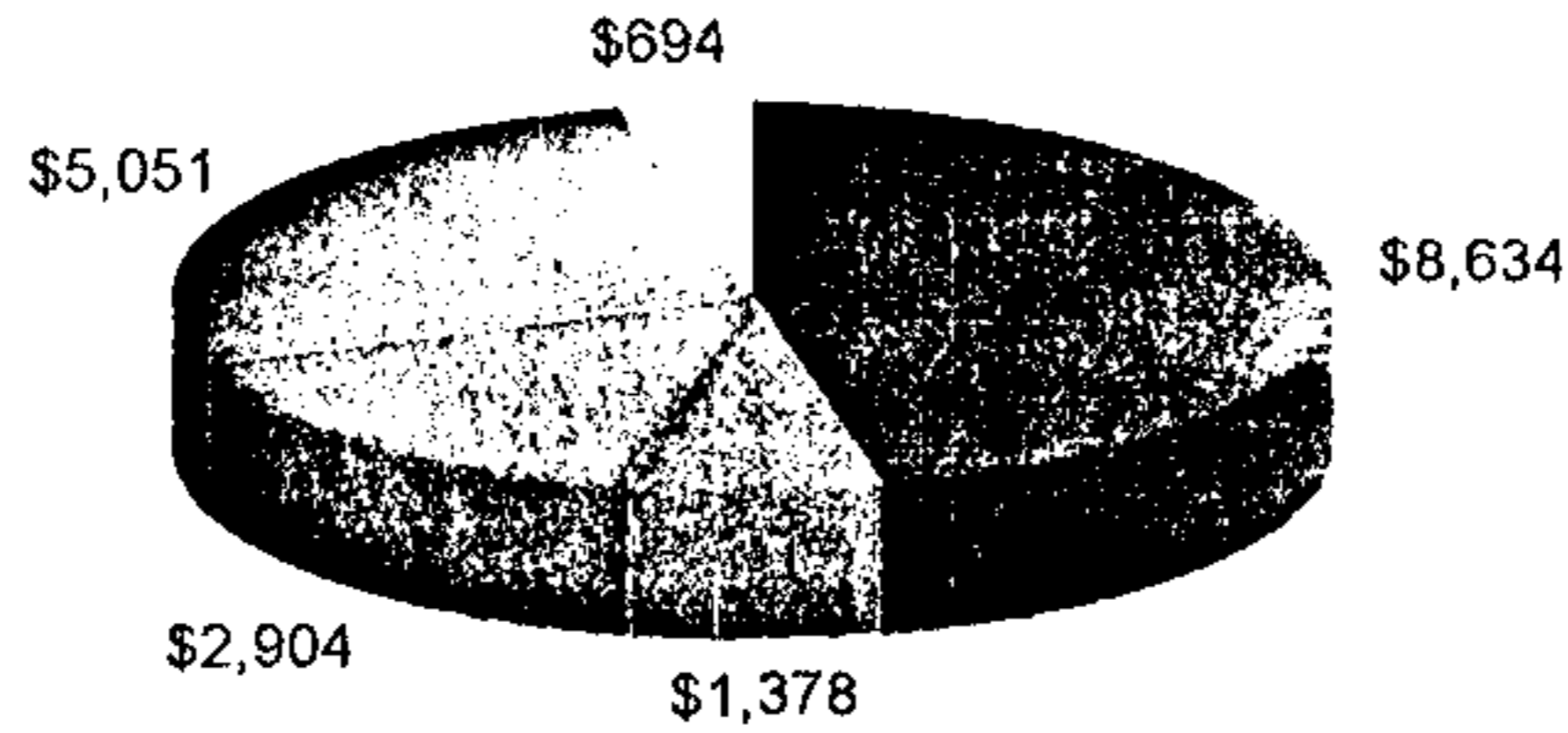
EXPENDITURES* - REPORTING ENTITY
GOVERNMENTAL FUND TYPE ONLY
PARISH OF ASCENSION



■ GENERAL GOVERNMENT	■ PUBLIC SAFETY	■ PUBLIC WORKS
■ HEALTH & WELFARE	■ CULTURE & RECREATION	■ CAPITAL PROJECTS
■ DEBT SERVICE		

TOTAL EXPENDITURES = \$52,736,325
* IN THOUSANDS

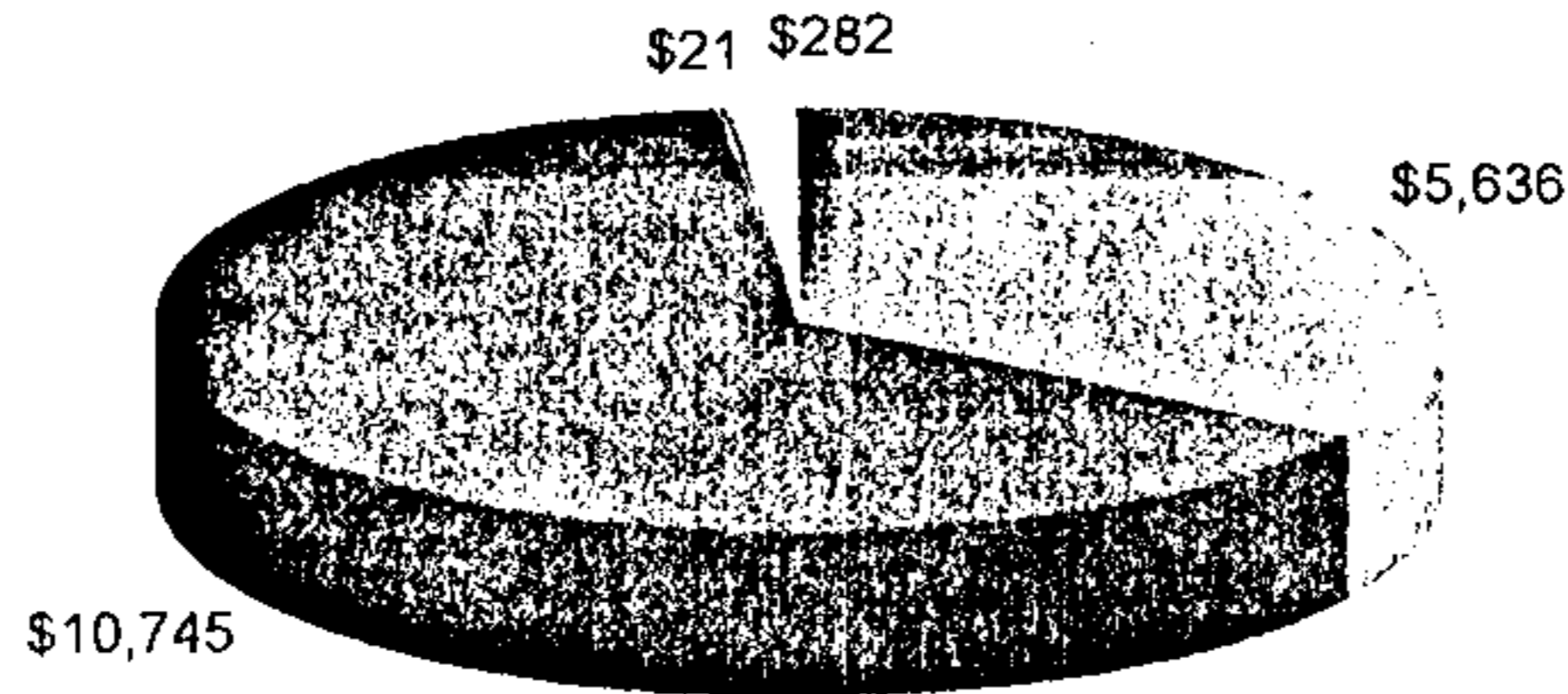
REVENUES* - COMPONENT UNITS
GOVERNMENTAL FUND TYPES ONLY
PARISH OF ASCENSION



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

TOTAL REVENUES = \$18,659,576
* IN THOUSANDS

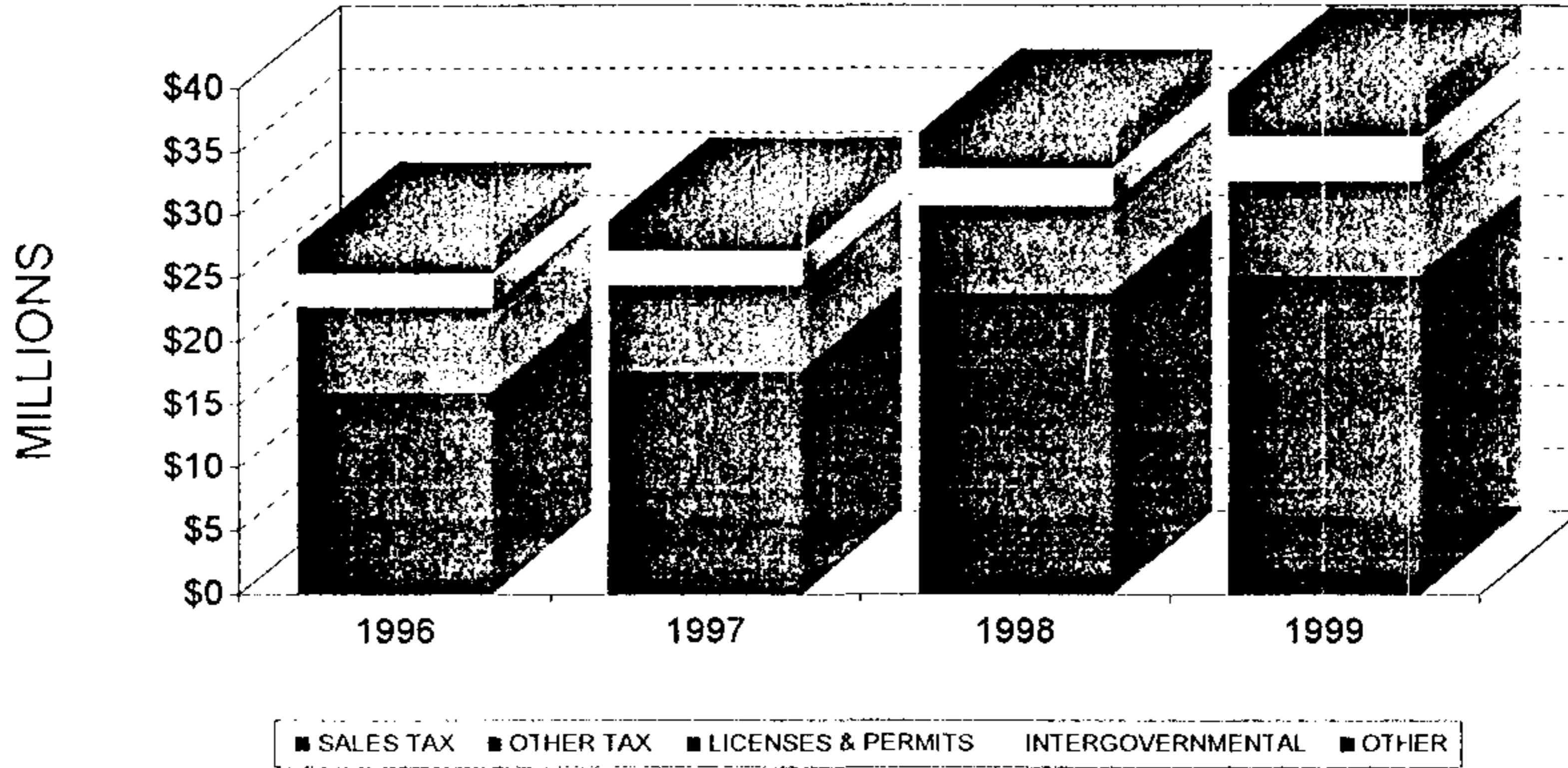
EXPENDITURES* - COMPONENT UNITS
GOVERNMENTAL FUND TYPE ONLY
PARISH OF ASCENSION



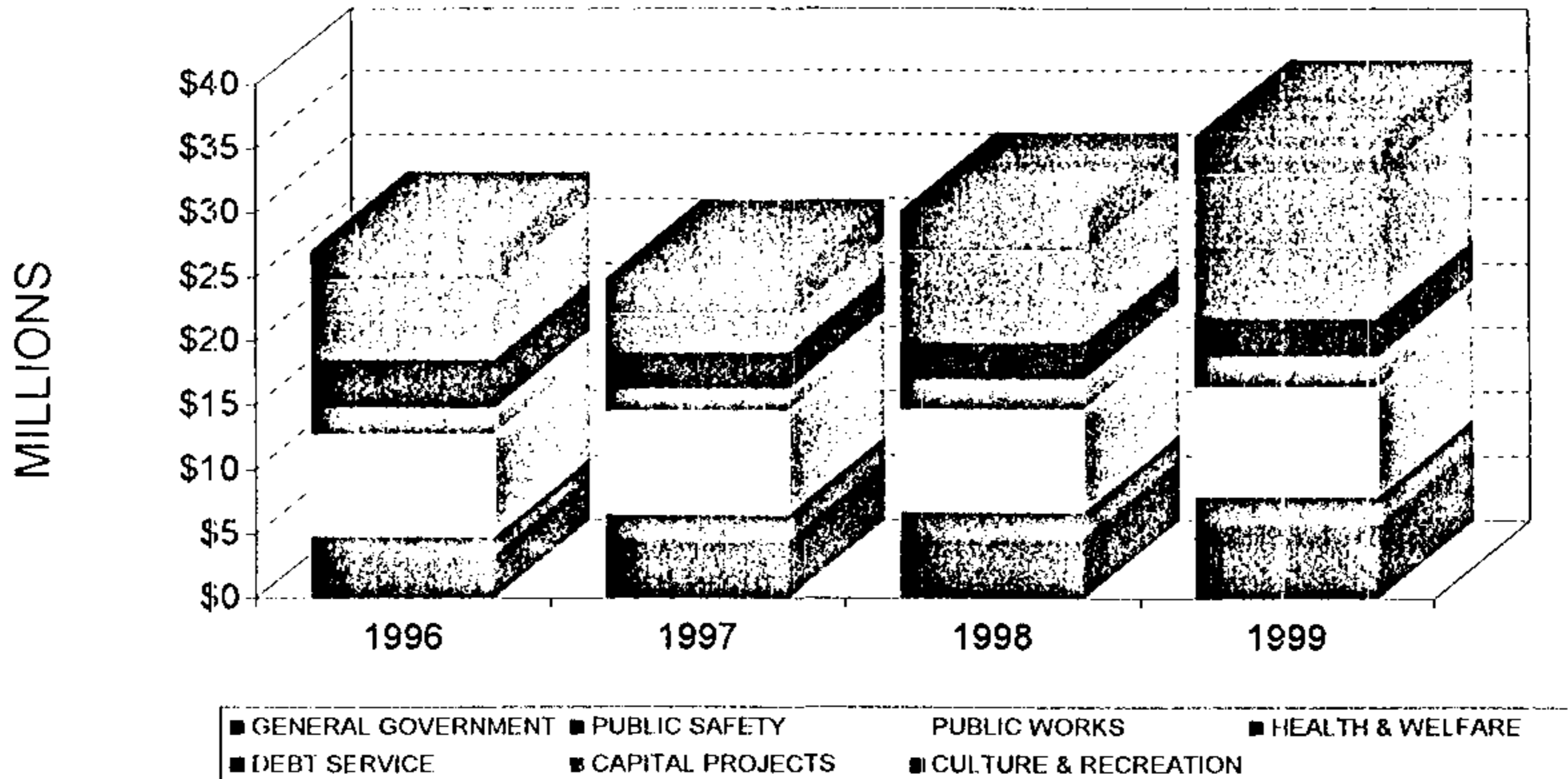
■ GENERAL GOVERNMENT	■ PUBLIC SAFETY	■ CULTURE & RECREATION
■ DEBT SERVICE		

TOTAL EXPENDITURES = \$16,683,935
* IN THOUSANDS

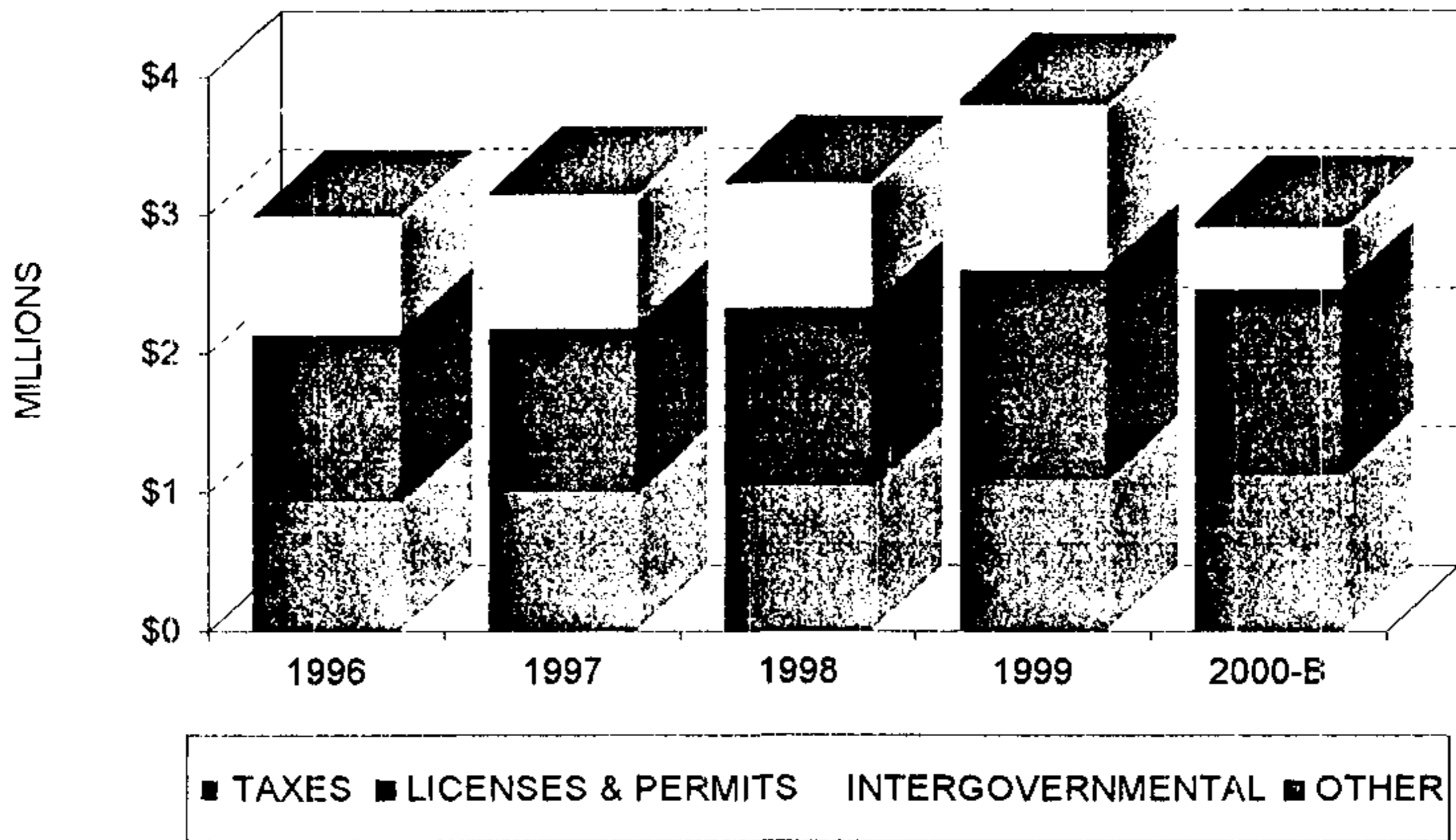
REVENUES - PRIMARY GOVERNMENT
 GOVERNMENTAL FUND TYPE ONLY
 PARISH OF ASCENSION



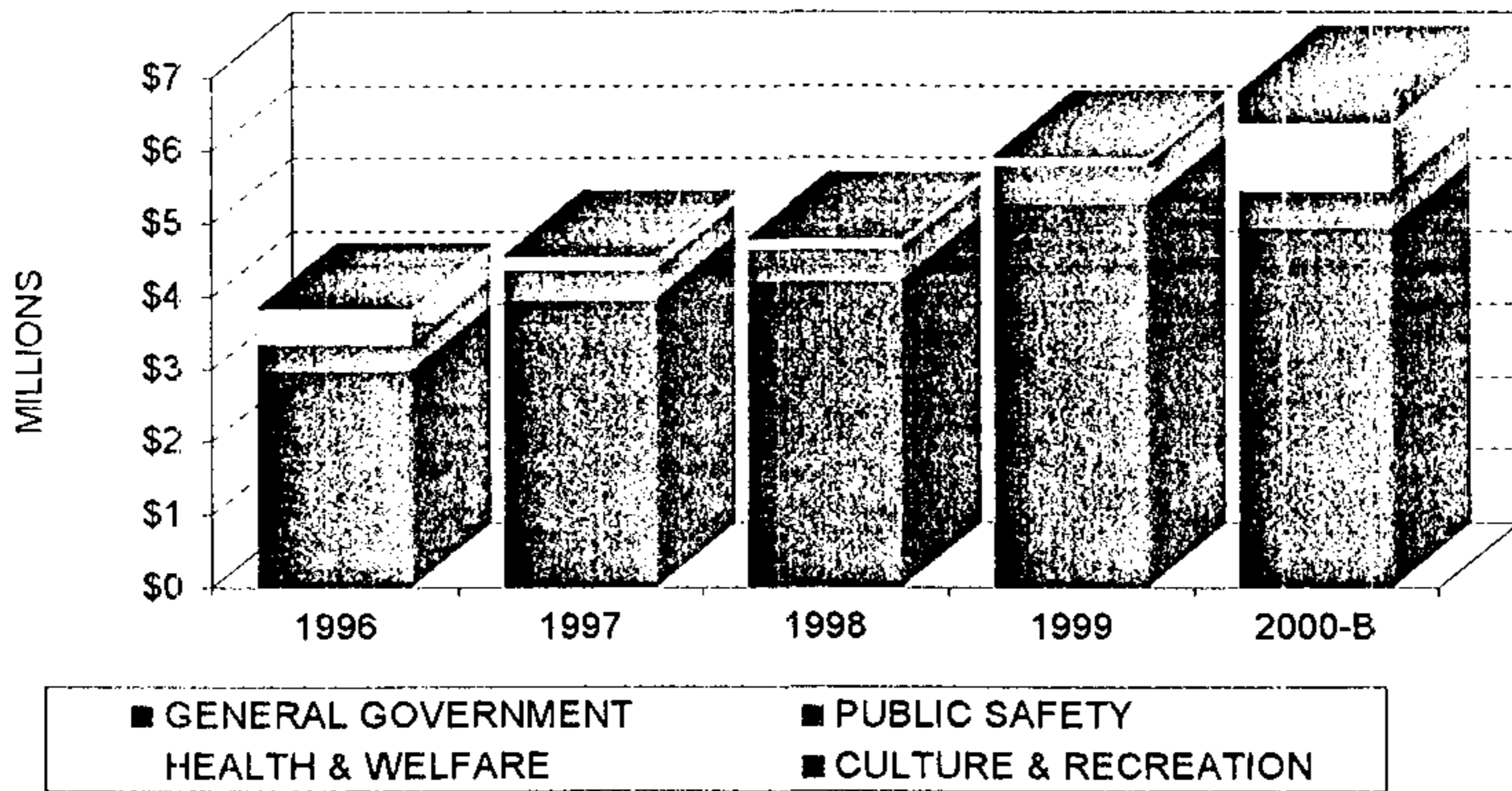
EXPENDITURES - PRIMARY GOVERNMENT
 GOVERNMENTAL FUND TYPE ONLY
 PARISH OF ASCENSION



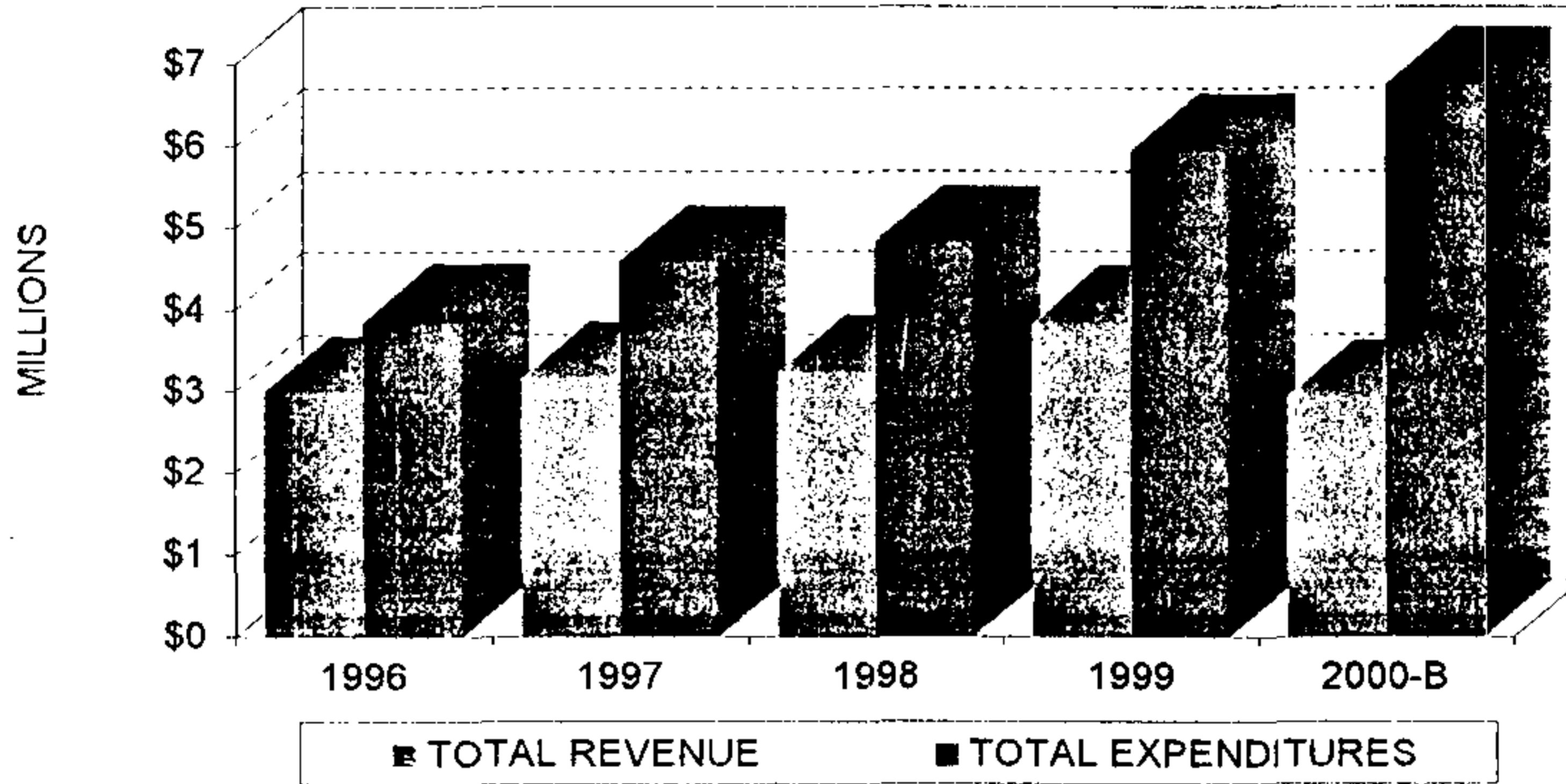
GENERAL FUND REVENUES PARISH OF ASCENSION



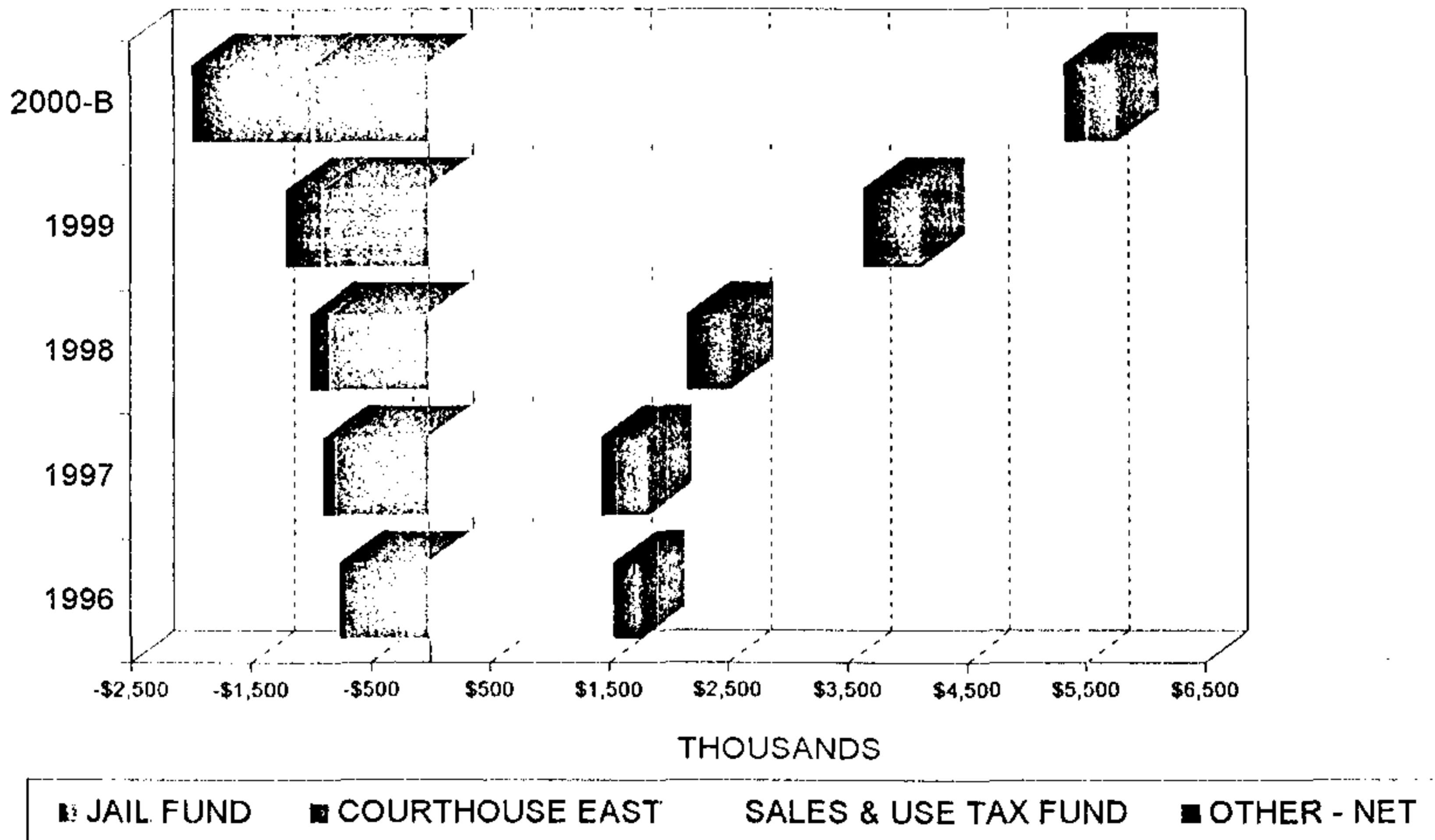
GENERAL FUND EXPENDITURES PARISH OF ASCENSION



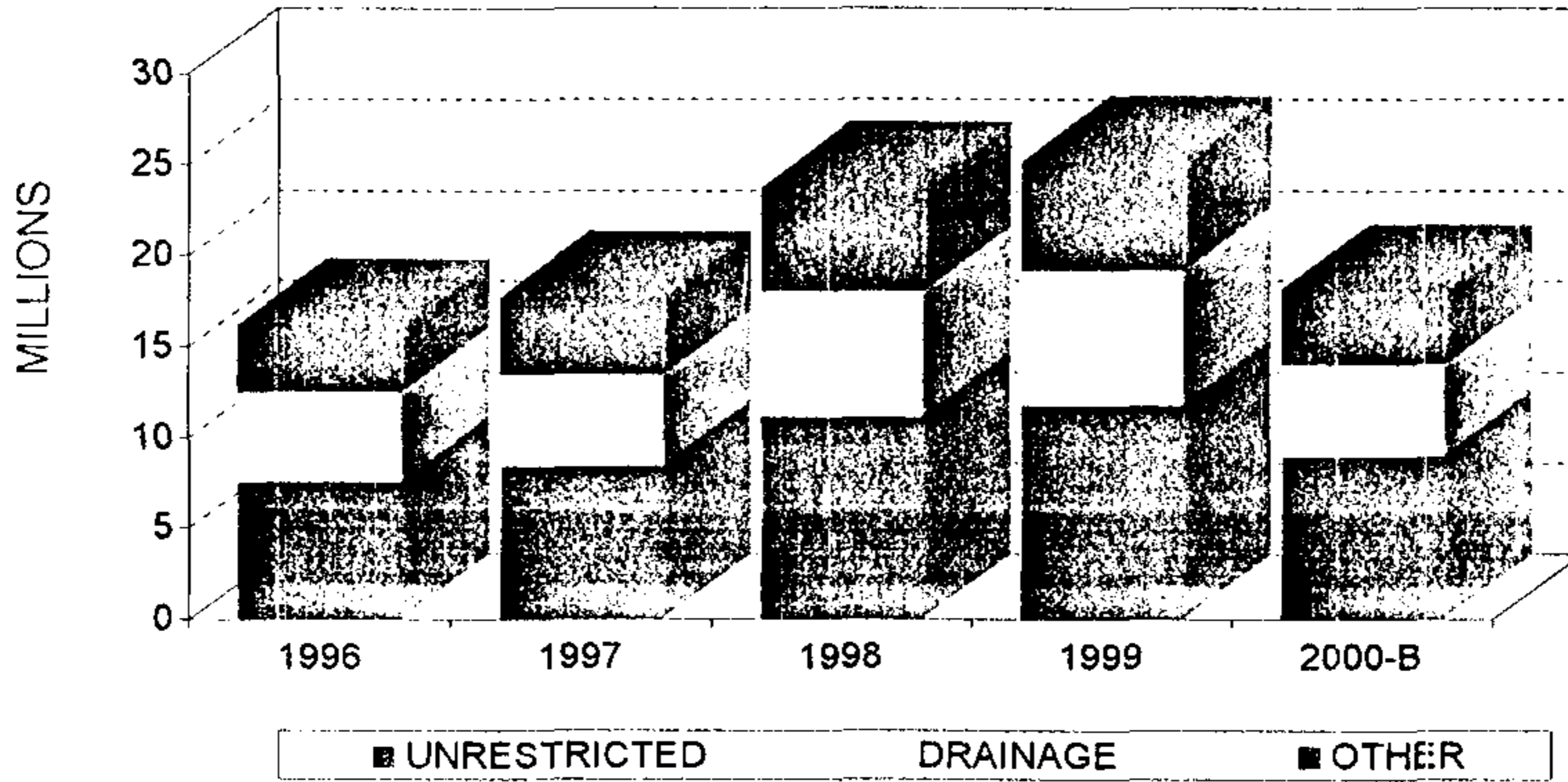
GENERAL FUND REVENUE & EXPENDITURES PARISH OF ASCENSION



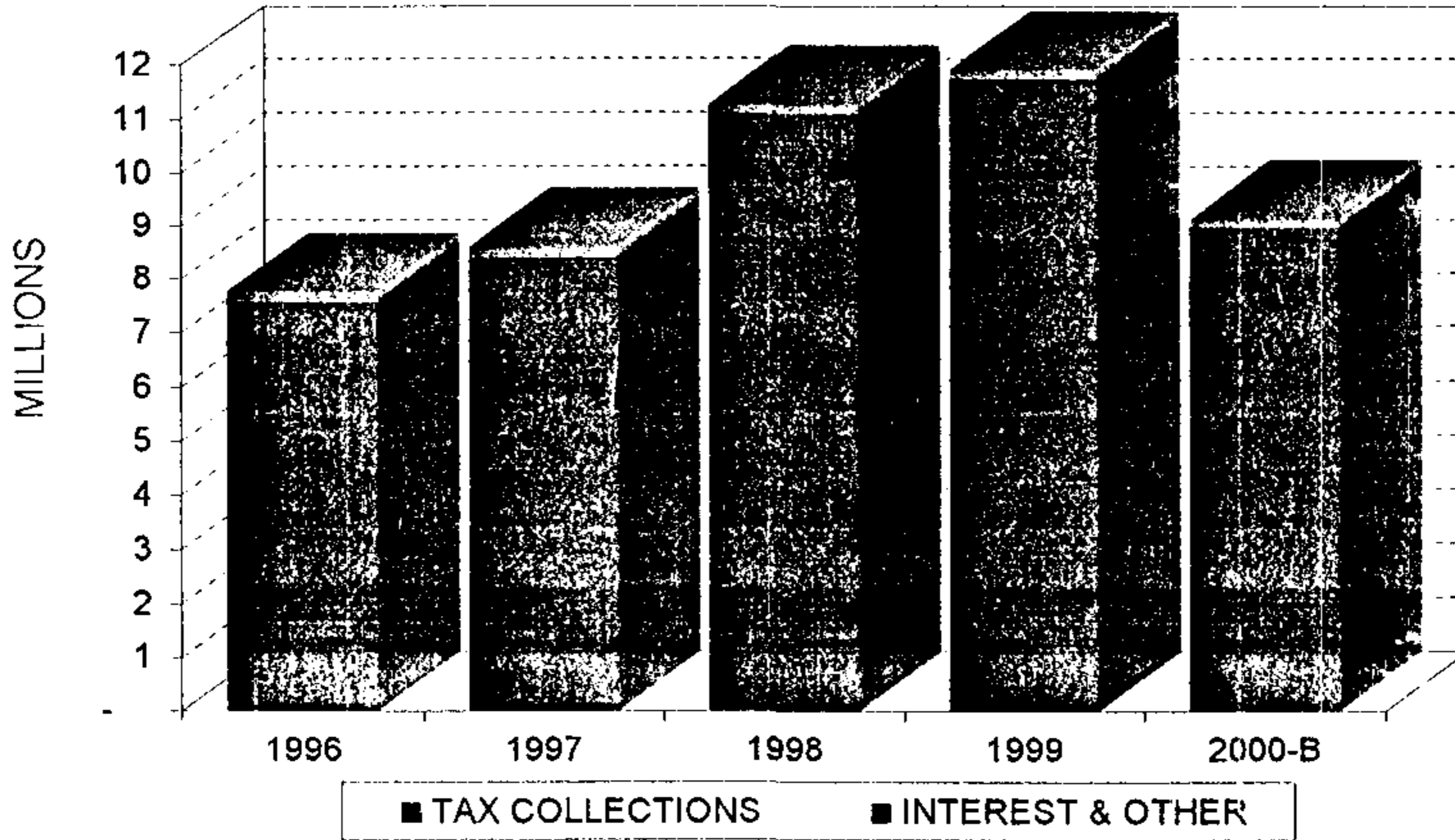
GENERAL FUND TRANSFERS PARISH OF ASCENSION



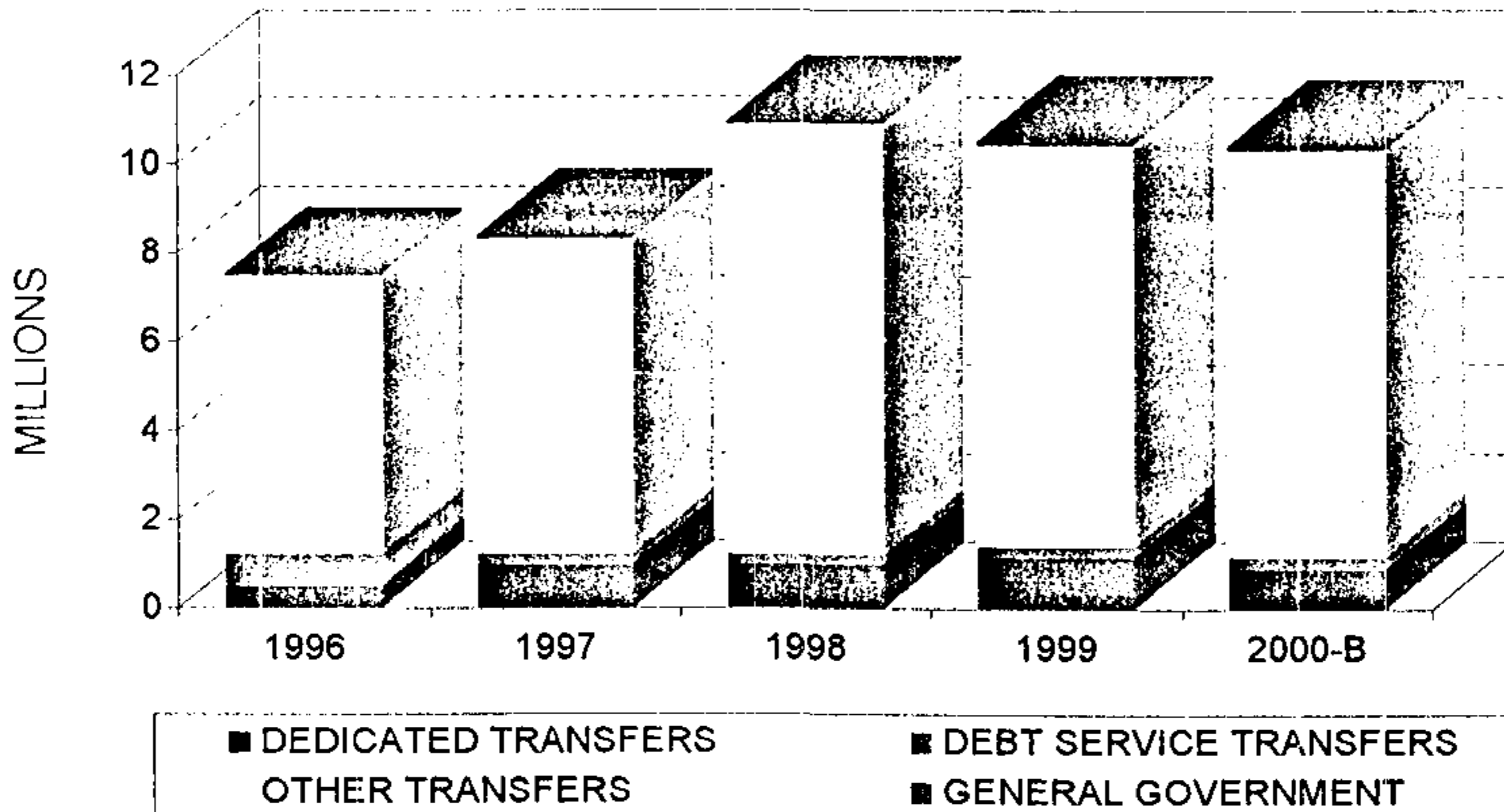
SALES TAX COLLECTIONS RESTRICTED & UNRESTRICTED PARISH OF ASCENSION



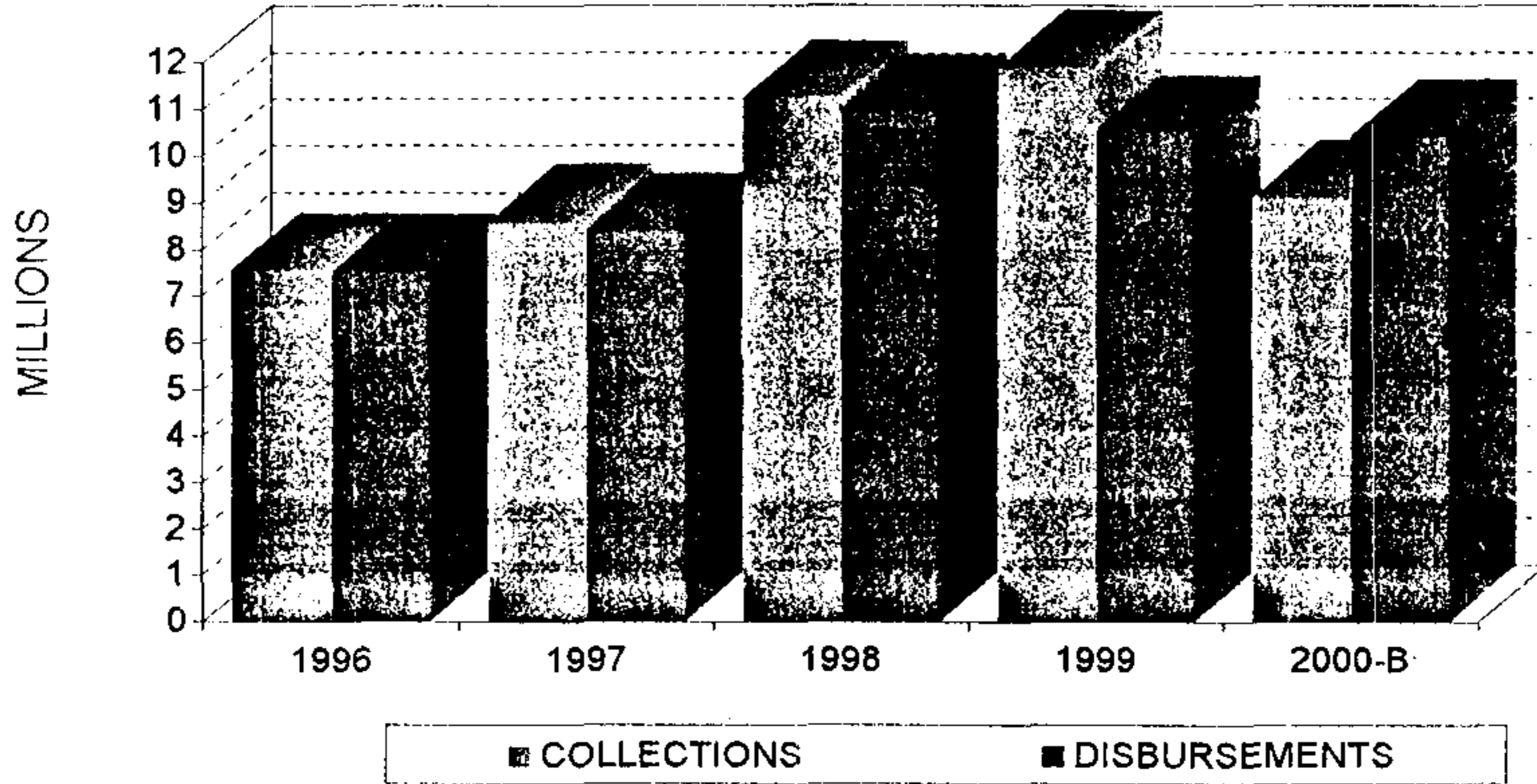
UNRESTRICTED SALES TAX REVENUE SOURCES PARISH OF ASCENSION



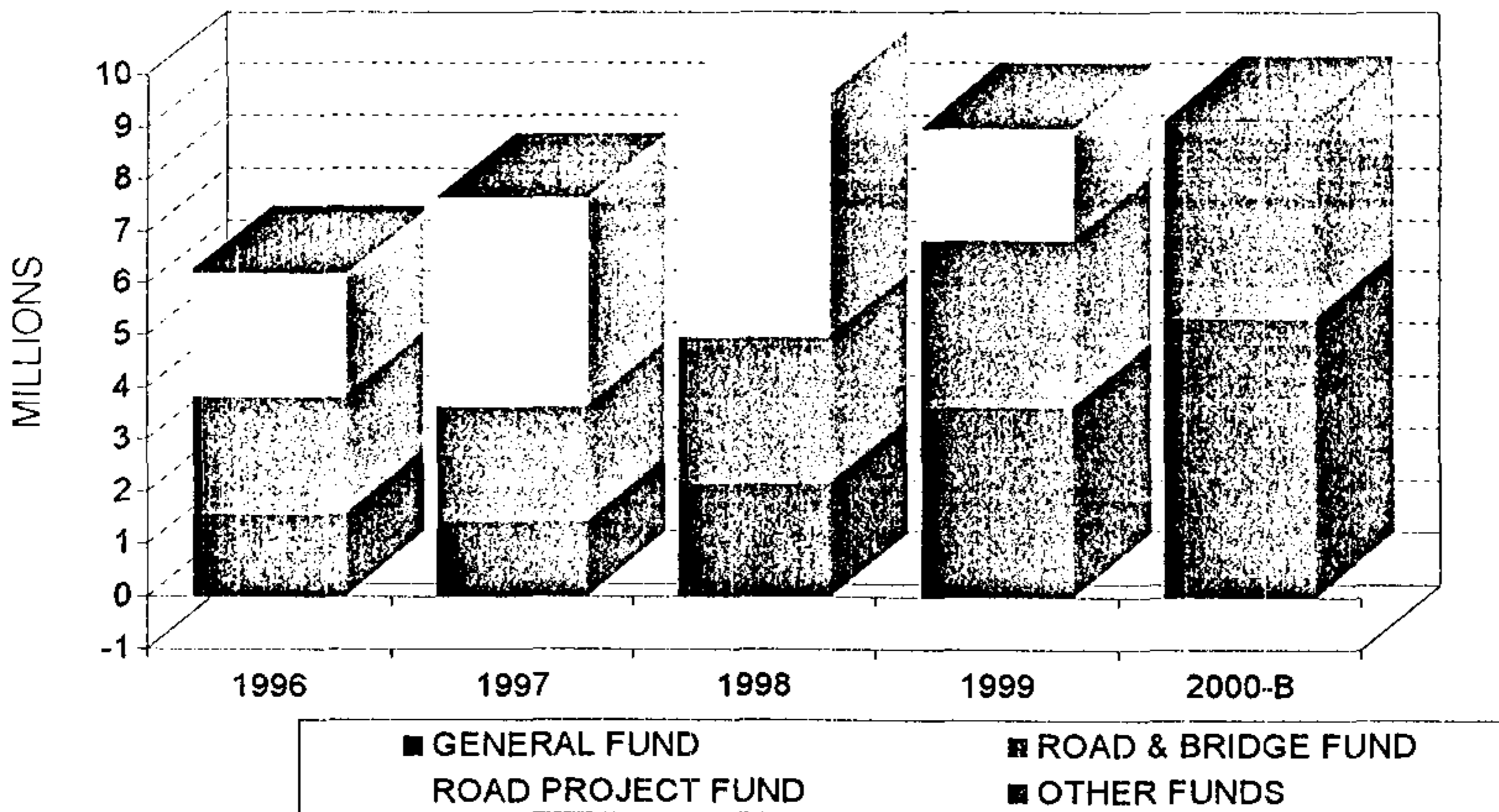
UNRESTRICTED SALES TAX EXPENDITURES PARISH OF ASCENSION



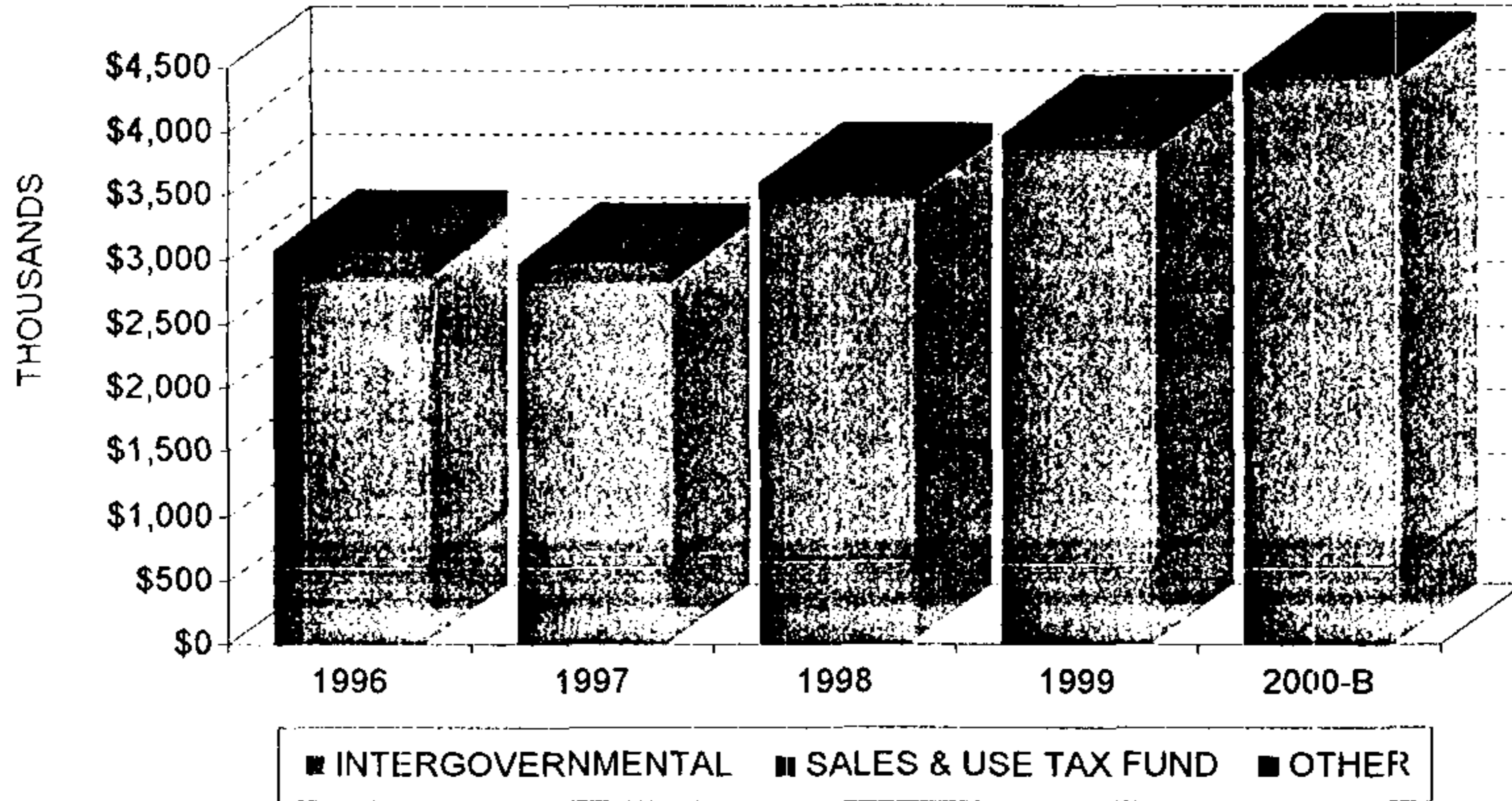
UNRESTRICTED SALES TAX COLLECTIONS & DISBURSEMENTS PARISH OF ASCENSION



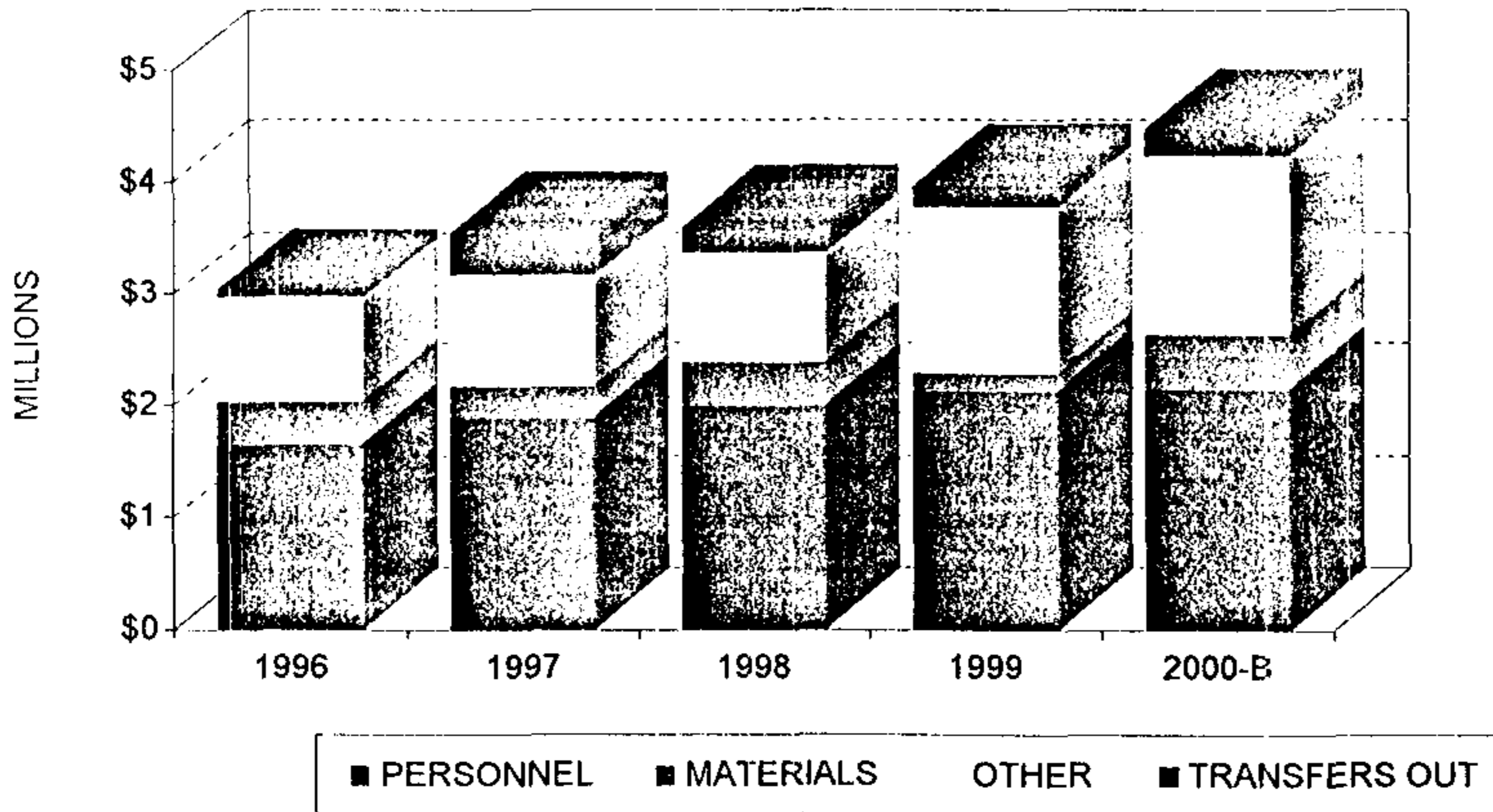
UNRESTRICTED UNDEDICATED SALES TAX TRANSFERS PARISH OF ASCENSION



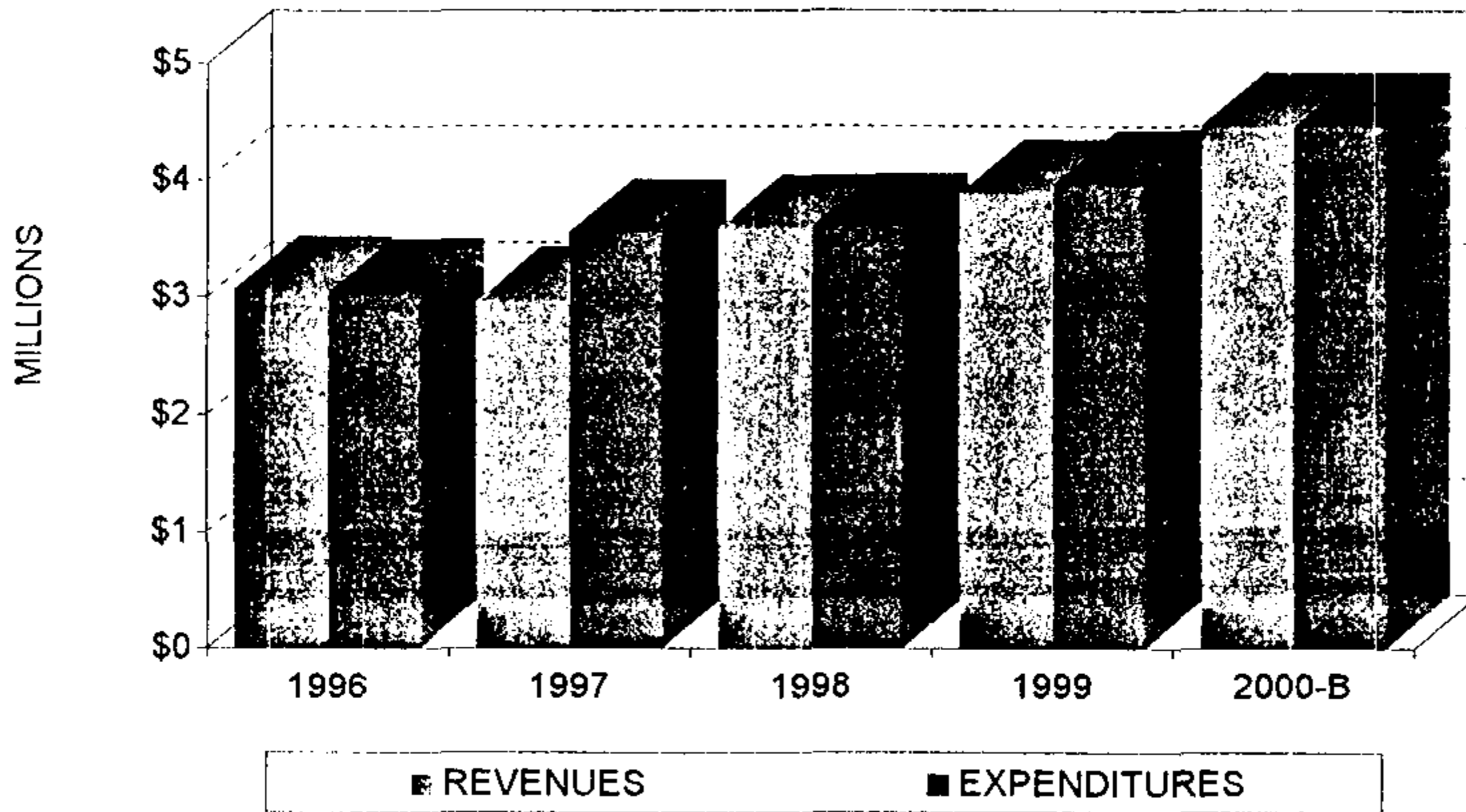
ROAD & BRIDGE FUND REVENUES PARISH OF ASCENSION



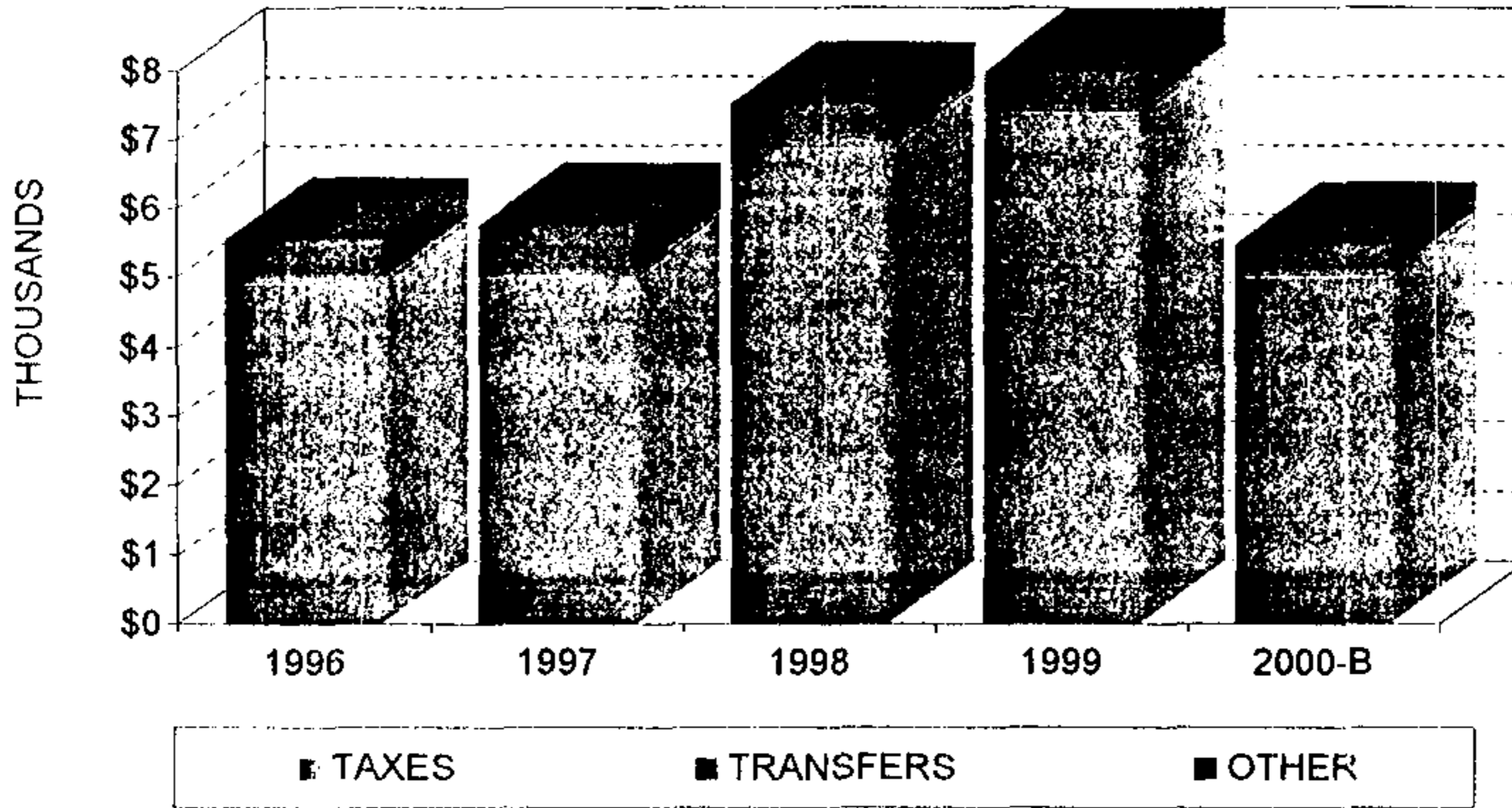
ROAD & BRIDGE FUND EXPENDITURES PARISH OF ASCENSION



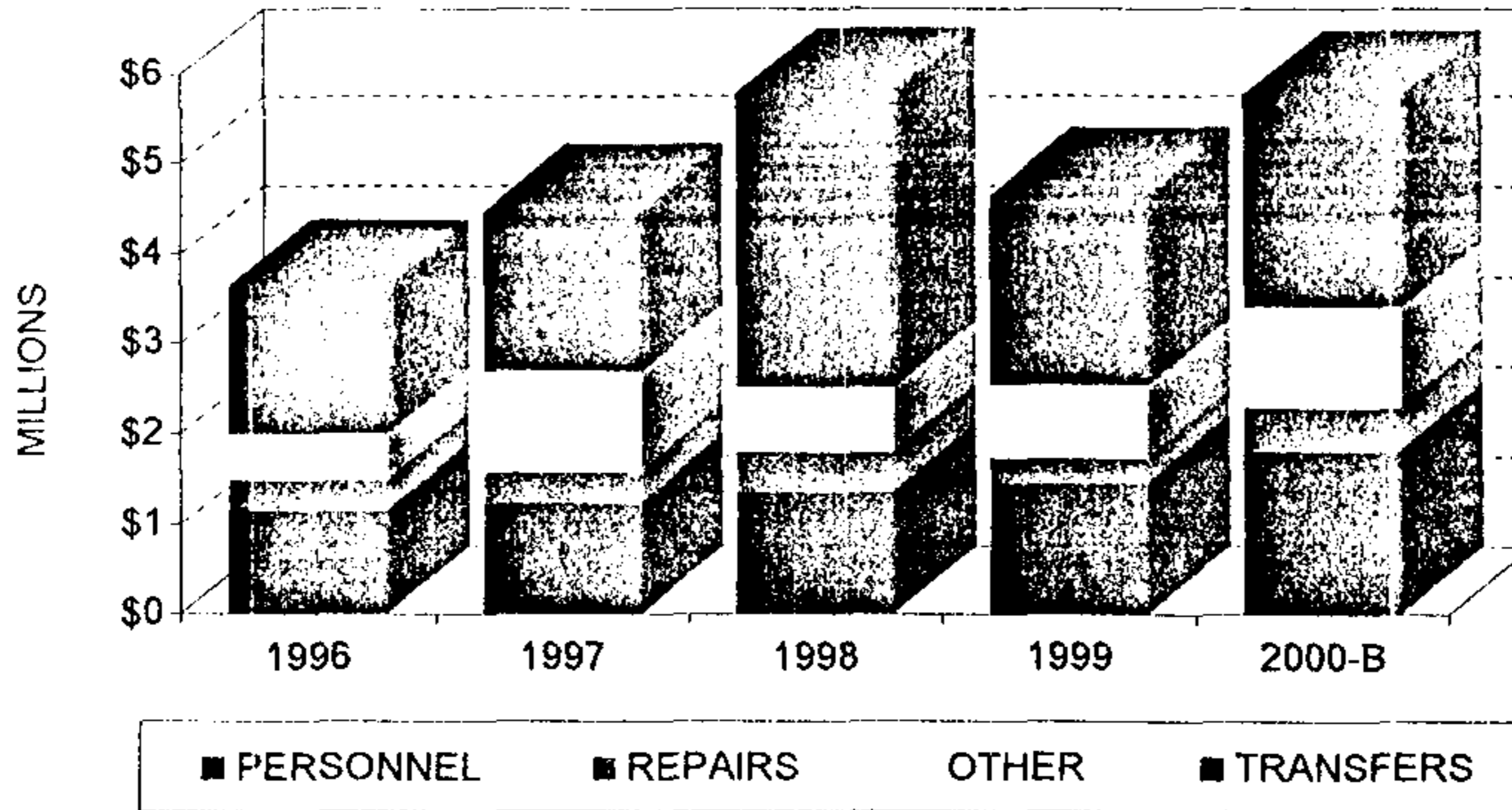
ROAD & BRIDGE REVENUES & EXPENDITURES PARISH OF ASCENSION



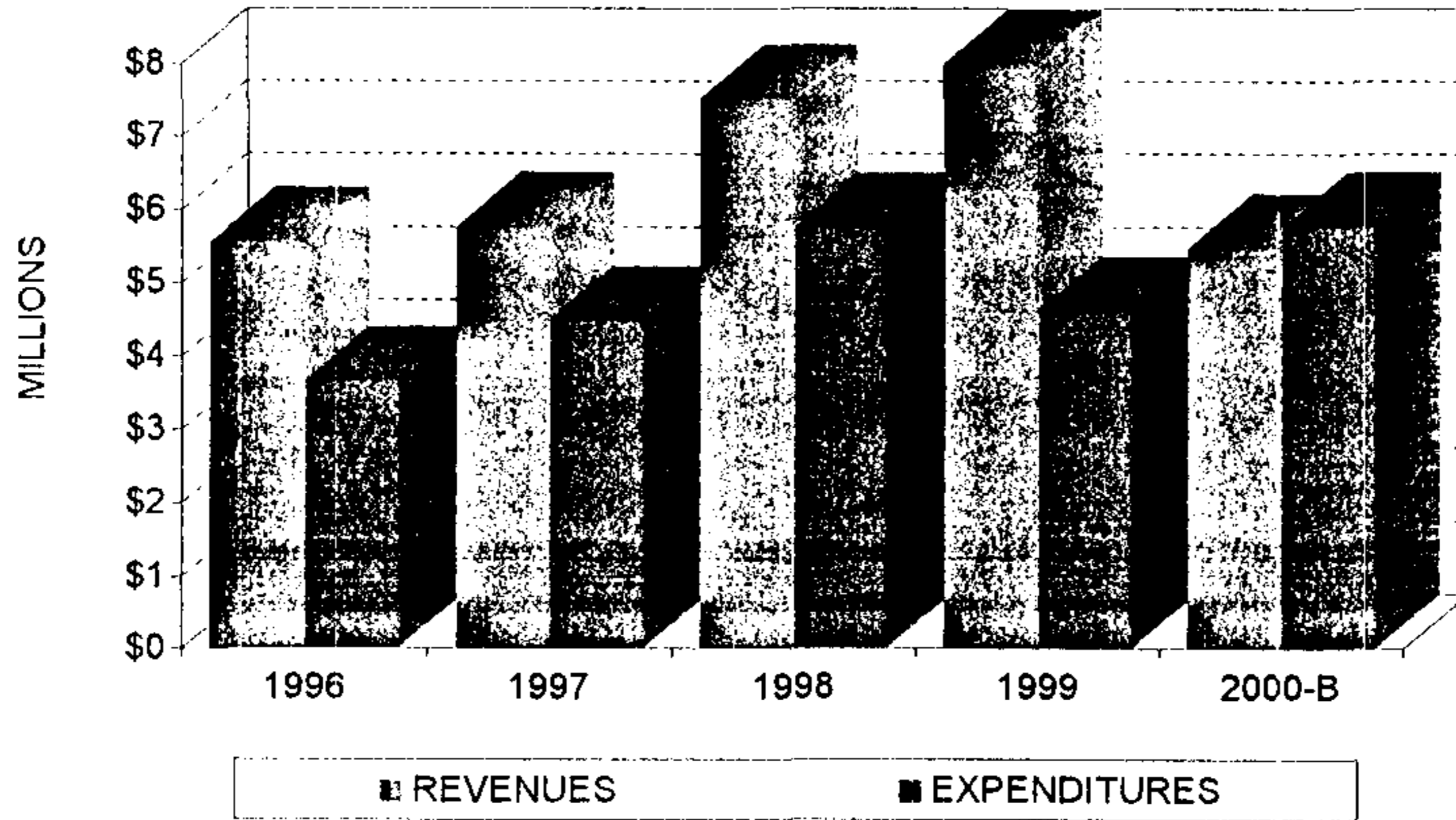
EAST ASC DRAIN RESTRICTED REVENUES PARISH OF ASCENSION



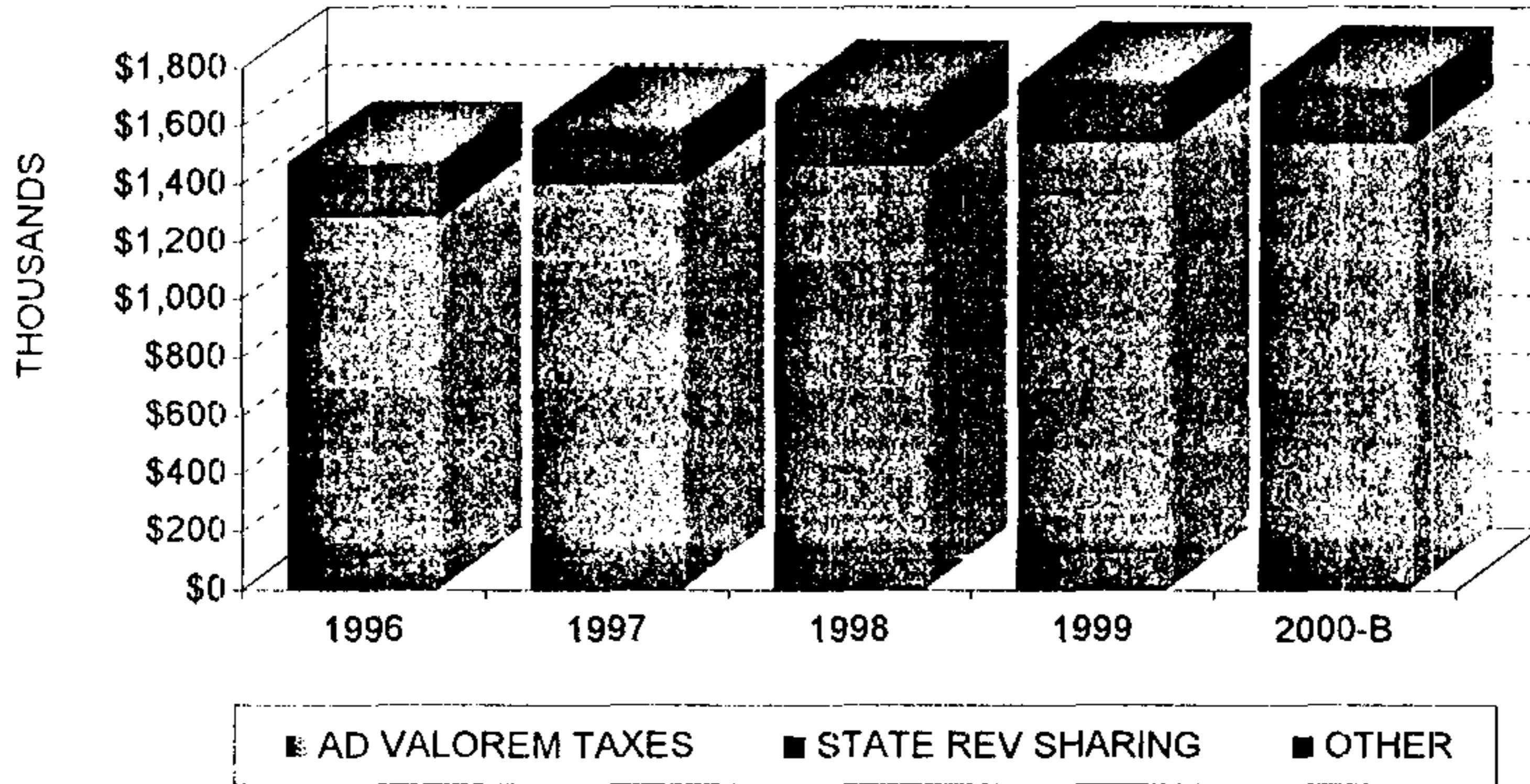
EAST ASC DRAIN RESTRICTED EXPENDITURES PARISH OF ASCENSION



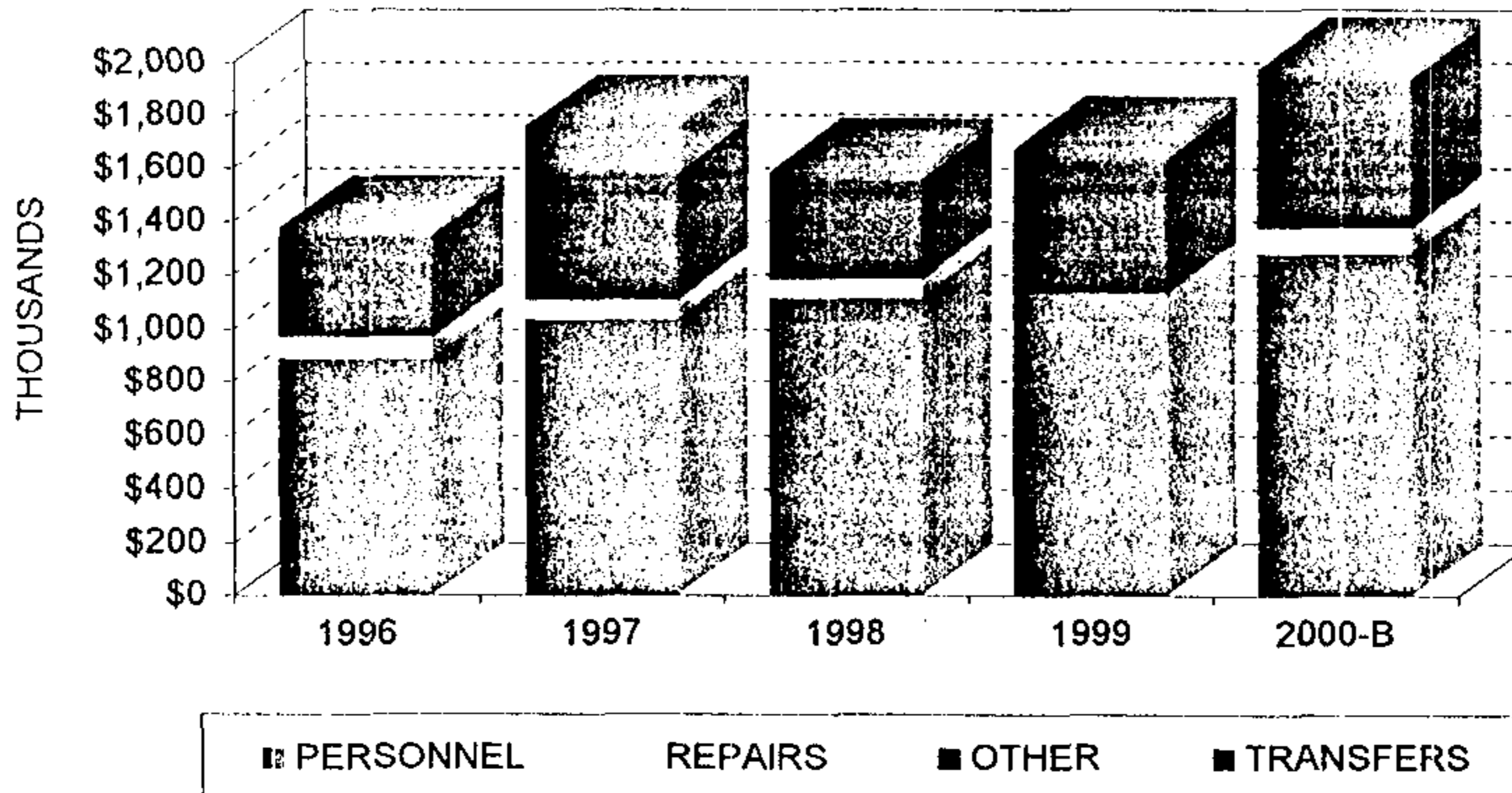
EAST ASC DRAIN RESTRICTED REVENUES & EXPENDITURES PARISH OF ASCENSION



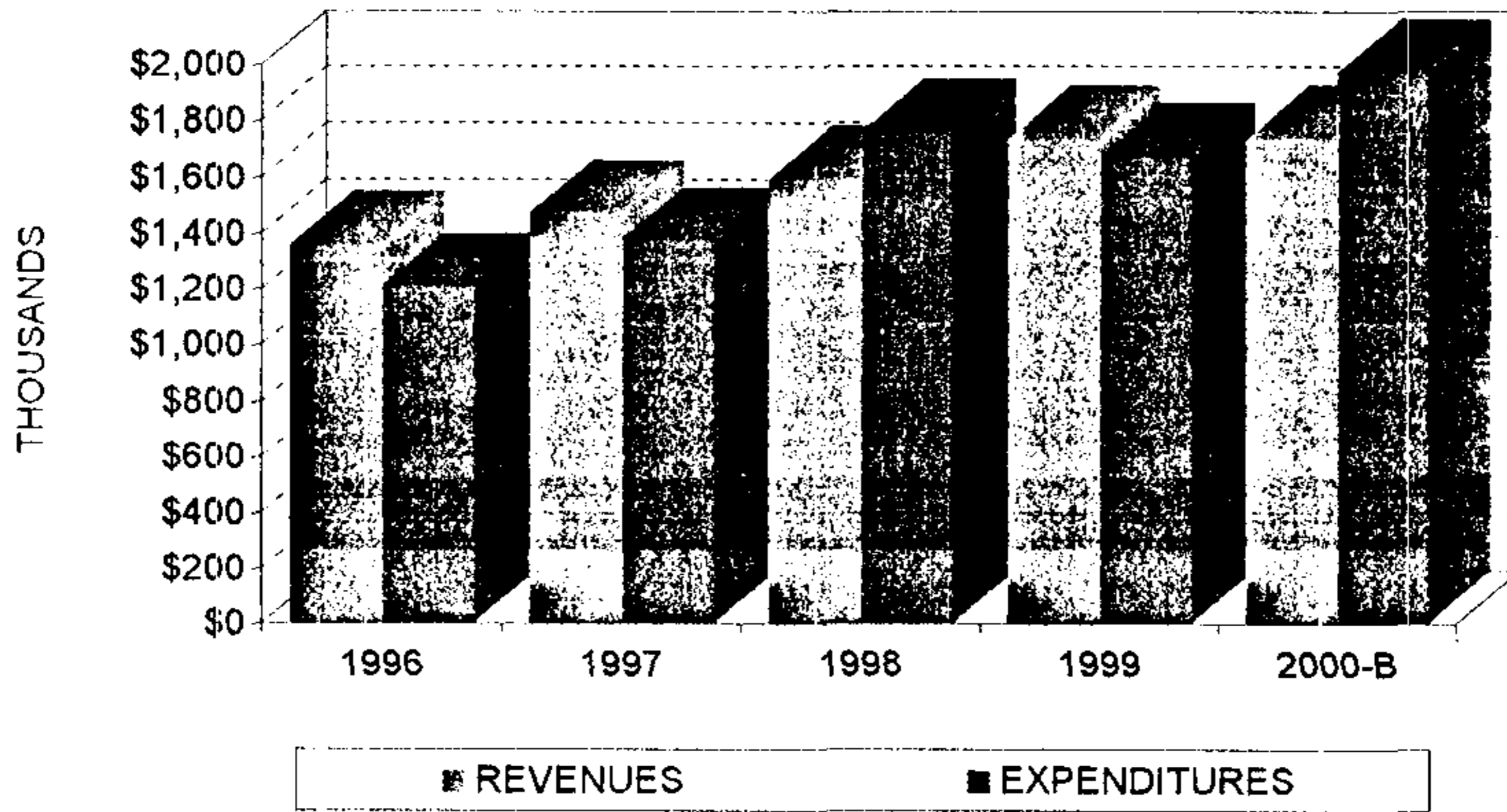
EAST ASC UNRESTRICTED DRAIN REVENUES PARISH OF ASCENSION



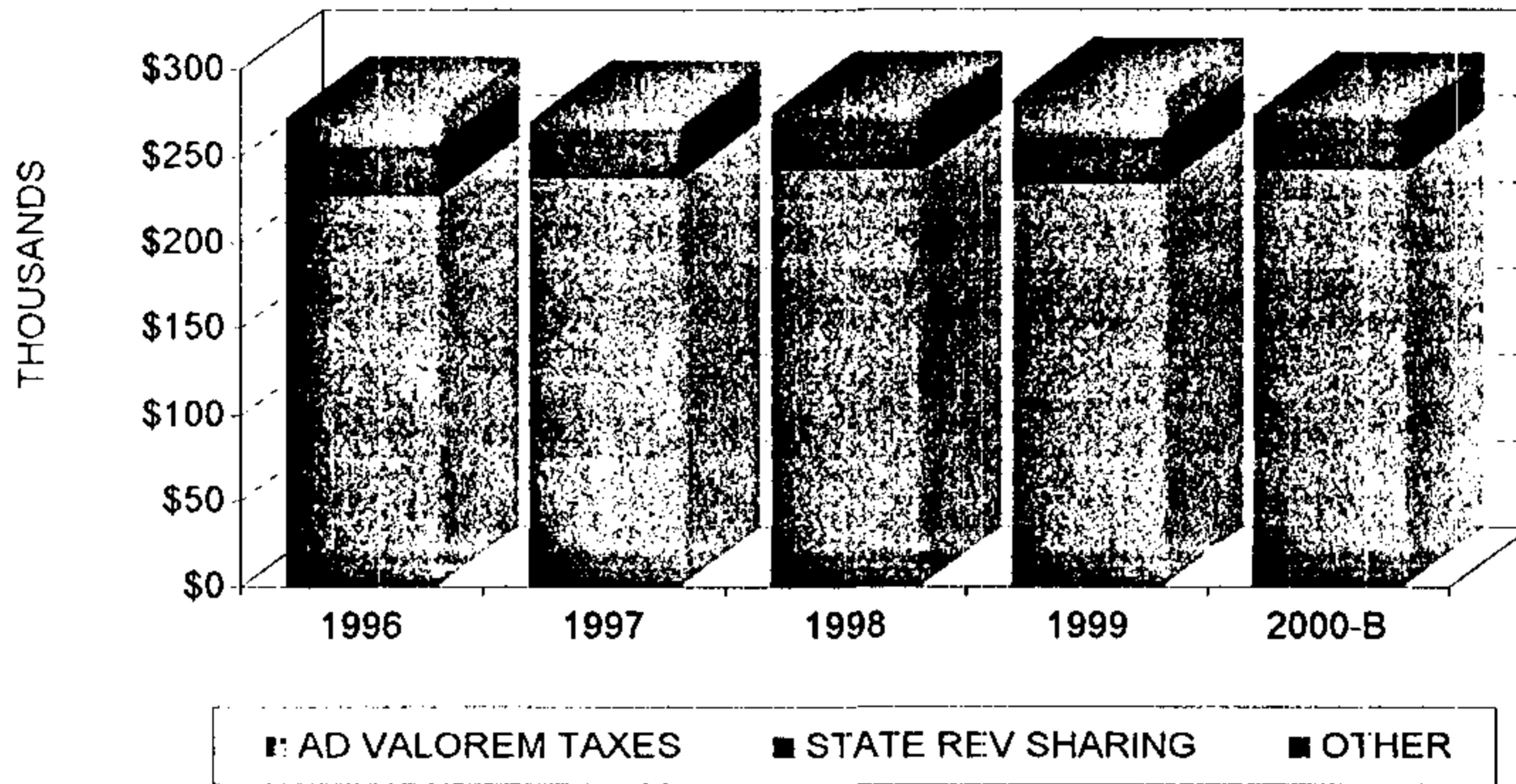
EAST ASC UNRESTRICTED DRAIN EXPENDITURES PARISH OF ASCENSION



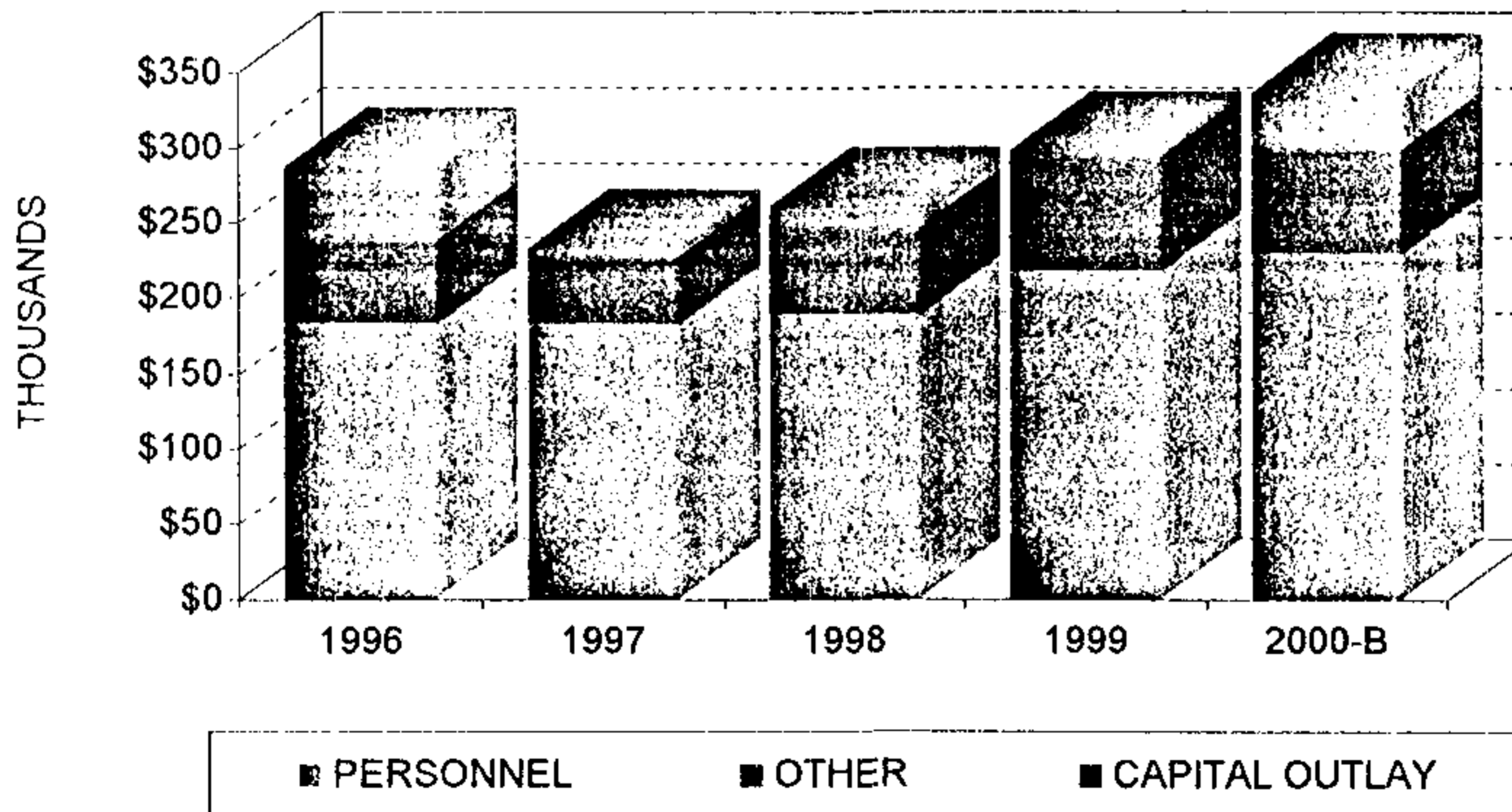
EAST ASC UNRESTRICTED DRAIN FUND
REVENUES & EXPENDITURES
PARISH OF ASCENSION



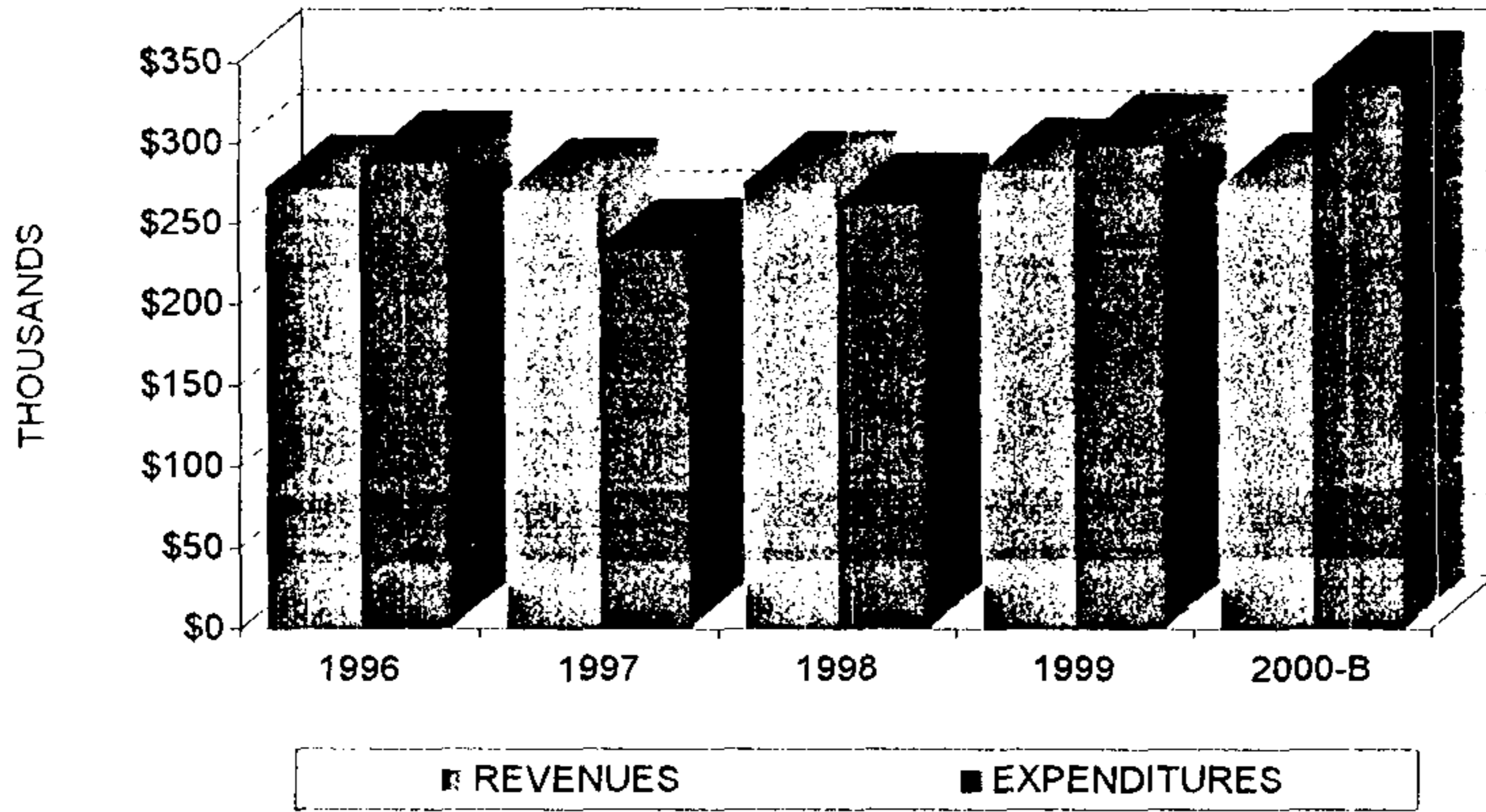
WEST ASCENSION DRAINAGE REVENUES PARISH OF ASCENSION



WEST ASCENSION DRAINAGE EXPENDITURES PARISH OF ASCENSION



WEST ASCENSION DRAINAGE REVENUES & EXPENDITURES PARISH OF ASCENSION



Honorable Chairman and Members of
The Ascension Parish Council
Donaldsonville, Louisiana

In planning and performing our audit of the financial statements of the Parish of Ascension (the Parish) for the year ended December 31, 1999, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the Parish's internal control in our report dated June 2, 2000. This letter does not affect our report dated June 2, 2000 on the financial statements of the Parish.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Parish personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized on Attachment A.

Attachment B recaps the variance between the operating surplus (deficit) budgeted and the actual result. In general, the actual result was a greater operating surplus than anticipated.

This report is intended solely for the information and use of the Parish Council, management, the Louisiana Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Faulk & Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 2, 2000

OPERATIONAL RECOMMENDATIONS

99-1 MULTI-YEAR BUDGETING

Observation: Ascension Parish does not utilize a multi-year budgeting process for its operating and its capital budgets.

Recommendation: With the rapid growth that has occurred and the anticipation for such growth to continue in Ascension Parish, the use of multi-year budgeting provides a means to establish a priority for the use of resources on a broad conceptual basis in contrast to isolated instances of decision-making on major items. This approach will be particularly beneficial in terms of the infrastructure needs that continue to increase with the growth being experienced.

The key consideration in this process is not the development of numbers for purposes of the budget, but the identification of the core concerns embraced by the Parish's leadership and the use of its limited resources for application to such concerns. For that reason, our judgment is that the capital budgeting process would be more critical than operating budgets, and would be developed in greater detail.

Management's corrective action plan: The Parish is currently reorganizing its finance department. Without reservation, Parish Management endorses this recommendation. During the reorganization, the economic feasibility of implementing this suggestion in the near term will be evaluated. On a longer-term basis, this recommendation will be implemented.

99-2 MONITORING OF PARISH COMPONENT UNITS

Observation: A number of years ago, the Parish Police Jury, adopted a procedure for the monitoring of component units of Ascension Parish. Component units are basically those boards and commissions that are established by the Parish Governing Authority. The Parish Council appoints the governing boards of component units and the component unit generally seeks the approval and/or access to the borrowing capacity of the Parish when issuing debt. The purpose of procedures was to maintain a first-hand working knowledge of the operations of such agencies such that the Parish was knowledgeable about the operations and related finances of such units.

The Parish, as well as the components units, has ignored compliance with the stated objectives and procedures of that action for sometime. The reorganization of the finance department, as described elsewhere, provides an excellent opportunity to revisit this action for re-implementation.

Management's corrective action plan: The Parish is currently reorganizing its finance department. Without reservation, Parish Management endorses this recommendation. During the reorganization, the manner in which this suggestion can be implemented will be evaluated. On a longer-term basis, this recommendation will be implemented.

99-3 ACCOUNTING AND PURCHASING MANUAL

Observation: The Parish's accounting and purchasing procedures manuals have not been updated for changes made to the accounting and purchasing systems.

Recommendation: With the revision of accounting procedures during 1999, an update of the Parish's accounting procedures manual should be accomplished. The Parish should proceed to prepare a comprehensive accounting manual to document procedures for all functions of the Parish's finance department.

Such a manual should include the significant transaction processing cycles of the Parish, as follows:

- Financial statement preparation,
- Budgeting,
- Cash receipts, disbursements, reconciliation and investing
- Cash collateralization,
- Revenue and receivables,
- Expenditures, accounts payable, payroll and encumbrance accounting,
- Fixed asset accounting and property management,
- Debt service,
- Capital projects.

The Parish's purchasing department updated its purchasing procedure manual in November 1998. However, the manual does not include procedures associated with functions performed on the new accounting system. As a result, we recommend that the purchasing manual be updated to properly document current procedures of the purchasing department, and for incorporation into the procedure manual for financial administration.

Management's corrective action plan: The Parish is reorganizing its finance department. During this process, the procedures currently utilized will be reviewed and documented on a cycle basis. Once finished, the purchasing manual will be updated as well.

99-3 MONITORING OF CAPITAL OUTLAY PROJECTS

Observation: The Parish maintains manual records by project of engineering and contractor expenditures over the term of a project. Miscellaneous expenses associated with capital projects are gathered at a later date based upon requests submitted to the Finance department. The process is time consuming, inefficient and typically untimely.

Recommendation: The Parish should utilize a system report designed to account for capital projects in the accounting system. The Parish would, upon purchase order issuance or invoice entry, assign a project number to the disbursement. The system provides a report option to produce a listing of all disbursements made to project codes. This option should be further explored with the Parish computer consultant. The software provider may need to tailor the program to meet the Parish's needs.

Management's corrective action plan: In May 2000, Parish officials met with its computer consultants to review the capabilities of the accounting software and the training of staff concerning the matter discussed above as well as other service options. The computer consultant has confirmed that the matter noted was correctable within the current capabilities of the accounting system and is to provide the alternatives in the near-future.

PRIOR YEARS OPERATIONAL RECOMMENDATIONS

98-1 FIXED ASSETS

Observation: Historically, the staff of the Parish's finance office accomplishes the accounting for fixed assets annually. Accounting on an annual basis creates a burden that does not allow the Parish to timely maintain detailed supporting schedules, reconcile support schedules to general ledger transactions and update financial statement reporting. In addition, completion of the annual report and related audit procedures are delayed as a result of this practice.

The fixed asset schedules prepared for December 31, 1999 contained numerous omissions of 1999 property additions. The errors were the result of a lack of a proper reconciliation to the general ledger. When the reconciliation was prepared, the omitted property items were included on the final property schedule for 1999.

Recommendation: We recommend that the accounting for fixed assets be maintained, at a minimum, on a quarterly basis. Accounting on a regular basis will create efficiency and promote more effective control over financial reporting and accountability of property owned by the Parish.

In addition, the Parish's accounting system has a fixed asset accounting module that is not being utilized. We recommend that the Parish finance office utilize the reporting module to enhance accountability of the area.

Finally, we recommend that a physical inventory of the fixed assets of the Parish be accomplished on no less than an annual basis, with large equipment being verified by the Finance Department on a surprise basis throughout the year.

Management's corrective action plan: The implementation of the fixed assets program will be assigned a priority over the next sixty days. It is anticipated that the program will be operational before December 2000.

The Parish conducted a complete physical inventory of Parish property during 2000. However, the Finance Department did not verify items as recommended above. During the next physical inventory, the Finance Department will be responsible to conduct unscheduled verifications of major equipment owned by the Parish.

98-2 GRANT ADMINISTRATION

Observation: The Parish maintains records for grant administration at multiple offices located in the Parish. Records that are maintained by each office relating to grants were difficult to compile. Secondly, various parties share compliance responsibility connected to the grant, with no one individual assigned oversight of the process.

The Parish has initiated a policy concerning the administration of grants, which has allowed for sharing of information between each office. On the other hand, the policy does not assign oversight responsibility to any party connected with administration of the grant.

Recommendation: We recommend that the Parish amend its grant administration policy to assign overall compliance responsibility to one individual. That individual should be involved with the grant process from start to finish and be responsible for the consolidation of records to document compliance.

Management's corrective action plan: With the reorganization of the Finance Department, the assignment of responsibility for grants compliance will be assigned in a more formal, structured manner.

98-3 FUND DEFICITS

Observation: Fund deficits exist in the following funds:

- | | |
|---|----------|
| • Sales and Use Tax District No. 2 Fund | \$ 6,870 |
| • Law Officers Court Fund | 2,107 |

During 1999, the fund deficit in the Jail Fund was eliminated. In 1998, we recommended a modest increase to fees charged by the parish court. An increase to the fee was not implemented. On the other hand, a fund deficit was created in 1999 in the Sales and Use Tax District No. 2 Fund.

Recommendation: We recommend that these fund deficits be eliminated through either an interfund transfer, a reduction in costs or increase in fees charged by the parish court. The Law Officer's Court Fund's deficit can be offset by an increase in court costs charged by the Parish. Currently, the Parish receives \$5 per court appearance. A modest increase to \$6 per court appearance would eliminate the deficit.

Management's corrective action plan: The Parish anticipates eliminating these fund deficits during 2000. Transfers made from the Sales and Use Tax District No. 2 Fund will be monitored to allow for a 2000 surplus sufficient to eliminate the fund deficit.

The Parish is considering increasing the court appearance fee to \$6, which appears to be sufficient to eliminate the fund deficit. If such an increase does not occur, a transfer from the General Fund will be made to eliminate the deficit.

98-4 ELECTRONIC DISBURSEMENT OF FUNDS

Observation: Presently, the Parish disburses expenditures by check. Considerable effort and time can be eliminated through the use of alternative disbursement procedures. In particular, the following should be reviewed for implementation:

- **Payroll disbursements** - The disbursement of payroll directly to employee bank accounts would alleviate substantial effort associated with check preparation, delivery and subsequent reconciliation. In addition, finance employees are not burdened with administration of returned and lost employee checks. Presently, employees of the Parish distribute payroll checks.

The benefit of this procedure is to eliminate the processes of check preparation and delivery, cash reconciliation and storage, and to provide a benefit to Parish employees with timely and effortless deposit of their funds.

- **Disbursements to Parish vendors** - A number of vendors that conduct business with the Parish on a recurring basis are susceptible to alternate forms of payment processes. These vendors may presently be divided into two categories, as follows:

Utilities: These expenditures are generally processed with virtually no discrepancies (i.e. Eatel, Entergy, and BellSouth).

Small charges: Typically, in these situations, the Parish issues blanket purchase orders to select vendors that allows Parish employees to purchase smaller items on an "as needed" basis without a individual purchase order being issued.

Recommendation: We recommend that the Parish consider the following:

- Disburse its payroll by electronic transfer for all employees.
- Authorize the payment of its utility charges by direct drafting on its account.
- Utilize Visa or similar credit cards, with an appropriate written policy, for the payment of smaller charge items.

The general focus of this comment is to take advantage of technology advances to reduce the administrative expense of processing expenses for disbursement.

Management's corrective action plan: Management agrees with the concept of electronic disbursements and intends to implement the following:

- The payment of payroll electronically is considered a viable option, but a considerable number of Parish employees do not maintain checking accounts. On the other hand, the process of electronic disbursement of payroll will be explored for the possibility of implementation.
- The payment of certain vendors by authorizing the payment through direct drafting is considered an efficient means to process Parish transactions. In addition, the use of credit cards for certain types of disbursements would enhance control over the purchase of small items, primarily in public works. The Parish intends to explore the use of such payment means to efficiently and effectively disburse Parish funds.

DECENTRALIZED CASH COLLECTIONS: 97-3

Observation: Previously, the collection of cash was being accomplished at locations separate from the Finance Department. Locations collecting cash for services provided and preparing the related bank deposit, include the following:

- Ascension Parish Permit Office
- Mental Health Unit (Gonzales and Donaldsonville)
- Darrow Community Center
- Oak Grove Community Center
- Ascension Parish Recreation
- Ascension Parish Civic Center

As part of the audit, we reviewed the cash procedures for the Ascension Parish Permit office. The review of the Parish Permit office resulted in no constructive comments concerning their cash handling procedures.

The findings of 1998 and 1997 pertaining to procedures for handling cash at the Gonzales Mental Health office are as follows:

- Charges for services and cash receipts are kept manually on patient fee cards. The cash received is balanced daily between copies of manual receipts provided to patients, patient fee cards and bank deposits.
- Cash received is deposited once a week.
- No computer software applications are used to account for receivables from patients and insurance billings.
- Management with Mental Health reported that billings for insurance were two years in arrears. Management stated that an effort would be made to get insurance billings up to date. Management contended that the lack of billing was due to an inadequate maintenance of records by a prior administration.

In 1999, no substantial changes were made at the Gonzales Mental Health office as a result of our recommendations. The Parish purchased computer equipment for the Gonzales Mental Health office, and software has been selected, with implementation currently underway in 2000. The Gonzales Mental Health office anticipates implementation of the software package by the end of the second quarter of 2000.

In addition, management made efforts to collect unpaid insurance billings. Management stated that the collection results were limited primarily due to the lapse in time and lack of patient authorizations. Our observation is the probability for collection is remote.

Recommendation: Although, the segregation of responsibility between personnel appears proper at the locations visited, we recommend the Parish Finance Office implement the following:

- Evaluate the cash handling system for each of these activities to have the appropriate procedures in place for the handling of cash.
- Each office develop use of computer software applications to account for revenues billed and cash received, along with submission of monthly reports to the Parish Finance Office for inclusion in the Parish's financial statements. Possible software applications are Microsoft Access or accounting packages capable of reporting accounts receivable (Peachtree and Quickbooks),
- Cash received is deposited on a daily basis.
- On a periodic basis, compliance with these procedures is tested to monitor adherence with the designated procedures for the collection and deposit of funds.
- Assist the Mental Health office with the development of proper billing and record maintenance procedures to ensure current and accurate charges for services.

Management's corrective action plan: The Parish is currently reorganizing the Finance Department. As a result, the Parish has placed a high priority on the resolution of this matter in 2000. The Mental Health office has implemented software in 2000 to enhance control over fees collected and reporting to the Finance Department.

Secondly, enhancing financial management and analysis by the Finance Department is a primary objective of Parish administration. With the reorganization contemplated in the Finance Department, monitoring of off-site financial activity is a high priority. As a result, management believes that internal control over these cash collections will be enhanced by direct involvement by the Parish's Finance Department.

97-5 WATERWORKS DISTRICT NO. 7

Observation: The Ascension Parish Waterworks District No. 7 conducted a limited number of financial transactions during 1999. Accounting for these transactions by the District was included in the financial statements of the Parish through audit entry. Funding of \$2.2 million for construction of the system was not achieved in 1999. Accordingly, there was no formalization of an agreement to provide financial and administrative assistance to the District by the Parish. Currently, the District owes the Parish \$34,177.

Recommendations: We continue to recommend the following:

- The Parish maintain the District's general ledger and provide monthly financial statements.
- The Parish administer the funding grant to ensure compliance with the requirements related to federal funding.
- The District's audit of the financial statements continues to be incorporated into the Parish's audit.

Management's corrective action plan: An intergovernmental agreement will be proposed whereby the Parish will administer the District's grant and loan funding. The Parish will defer the other aspects of administration of financial records and reporting to the District.

97-8 BAYOU TERRACE ASSESSMENTS RECEIVABLE

Observation: In 1997, the accounting for property assessments was being accomplished through the use of a spreadsheet computer software application. In 1998, the Parish continued utilizing the same means of accounting. In 1999, the Parish purchased an accounting package to resolve this recommendation. However, the package has not been utilized.

The use of a spreadsheet program for accounting purposes is an ineffective means to maintain accountability of this activity. Secondly, the effort required to compile these records was labor intensive and inefficient. In addition, we would expect the accounting effort to increase from year to year as more information would require monitoring (i.e. unpaid assessments).

Recommendation: We recommend that the Parish account for the Bayou Terrace assessments through the accounting program purchased. The use of such a program will provide a more efficient means to monitor outstanding assessments, as well as a clear historical record of the activity of each account over the ten-year period.

Management's corrective action plan: The Parish has committed to implementing the accounting system during 2000.

96-1 COMMITMENTS

Observation: Previously, we reported the Parish's financial accounting systems did not monitor certain obligations associated with accounts payable and encumbrances.

The Parish purchased accounting software with the capability of addressing the issues raised concerning accounts payable and encumbrances in 1998. The Parish began implementation of the system on January 1, 1999. In addition, the Parish has not explored all the capabilities offered by the systems, such as data extraction and alternative reporting formats.

Recommendation: Based on our review of the operation of the system in 1999, this finding has been reassigned as a reportable condition that is identified as 99-5 and 99-8.

Management's corrective action plan: See Item 99-5 and 99-8 for response.

96-3 SEWER DISTRICT NO. 6

Observation: The Parish should formally authorize the resolution of uncollectible sewerage assessments and sewerage services fees due to the District, and the amount due to the Parish by the District. The District's board was abolished in 1999.

Recommendation: First, the sewerage service fees are resolved with the passage of time and the lack of activity coupled with the movement of residents out of the District. These accounts are uncollectible (\$35,827) and should be authorized for write off. The amount has previously been expensed.

Second, sewerage assessment and related interest (\$11,424) represents the remaining balance after land was exchanged to reduce debt. During 1999, the Parish took ownership of land (\$54,400) to resolve a portion of the debt. The remaining balance is uncollectible and should be authorized for write-off. The amount has previously been expensed as a bad debt.

Third, the amount due to the Parish (\$57,380) be appropriated as a transfer to the District by the General Fund.

Management's corrective action plan: The Parish intends to appropriate a transfer from the General Fund to eliminate the amount due from Sewer District No. 6 during 2000. In addition, the accounting necessary to eliminate the uncollectible sewerage assessments and related interest will be performed in 2000.

**Parish of Ascension
Council Administered Funds
For the year ended December 31, 1999**

Fund	1999 Operating surplus (deficit)			December 31, 1999
	Budget	Actual	Variance	Actual Fund balance
General fund	\$ -	\$ 15,645	\$ 15,645	\$ 59,061
Road and Bridge	\$ -	\$ 4,194	\$ 4,194	\$ 4,194
EA Drainage	(160,390)	76,099	236,489	894,701
EA Major Drainage	2,510,110	3,441,517	931,407	13,054,833
West Ascension Drainage	(27,486)	(15,258)	12,228	209,206
S&U No. 1	164,000	1,397,748	1,233,748	4,077,566
S&U No. 2	(366,565)	(373,436)	(6,871)	(6,870)
Health Unit	(502,024)	(308,392)	193,632	1,462,777
Mental Health	(266,301)	(174,213)	92,088	569,492
Fire District No. 1	420,926	903,120	482,194	3,665,684
Fire District No. 2	(281,885)	(118,963)	162,922	938,884
Recreation	(82,718)	292,426	375,144	945,844
Road Lighting #1	13,845	13,421	(424)	121,993
Road Lighting #2	(39,930)	(40,207)	(277)	103,111
Road Lighting #3	4,700	2,051	(2,649)	28,851
Road Lighting #4	225	(179)	(404)	311
Road Lighting #5	(13,770)	(14,576)	(806)	15,220
Road Lighting #6	(710)	28,131	28,841	208,098
Road Lighting #7	45	23	(22)	5,238
Jail	28,917	35,706	6,789	6,791
Law Officers Court	3,375	1,268	(2,107)	(2,107)
Tourist Commission Fund	(148,780)	918	149,698	598,971
Council on Aging	2,000	26,680	24,680	562,856
Judicial District FINS	1,000	21,052	20,052	55,252
Supplemental Environmental Project Fund	255,100	279,224	24,124	279,244
Darrow Community Center	26,520	34,027	7,507	54,019
Special Revenue	\$ 1,540,204	\$ 5,512,381	\$ 3,972,177	\$ 27,854,159
S&U Tax No. 1 Sinking	\$ 2,393	\$ 6,169	\$ 3,776	\$ 215,157
S&U Tax No. 1 Reserve	-	3,994	3,994	265,478
EAD Sinking	97,393	102,682	5,289	181,129
EAD Reserve	793,018	822,949	29,931	2,187,654
S&U Tax No. 2 Sinking	21,175	37,408	16,233	750,819
S&U Tax No. 2 Reserve	-	-	-	700,000
Council on Aging Sinking	2,570	5,157	2,587	83,324
Bayou Terrace Bond Fund	77,898	39,731	(38,167)	289,462
Library Sinking	100	274	174	244
Debt Service	\$ 994,547	\$ 1,018,364	\$ 23,817	\$ 4,673,267
EA Drainage project	\$ 5,577,482	\$ 7,179,975	\$ 1,602,493	\$ 9,151,549
Road Project	(4,185,393)	(2,418,747)	1,766,646	10,705,579
Sewer District No. 6 Construction	337,163	340,702	3,539	340,702
Health Unit Construction	(318,615)	(133,416)	185,199	231,599
Courthouse East Construction	664,750	1,000,000	335,250	1,000,000
Fire District #1 Construction	406,000	469,628	63,628	533,693
Office Building Construction	153,570	183,150	29,580	215,337
Capital Projects	\$ 2,634,957	\$ 6,621,292	\$ 3,986,335	\$ 22,178,459