



Postlethwaite & Netterville

A PROFESSIONAL SERVICE CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

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April 21, 1997

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To the Members of the Board of Commissioners
ACADEMIC PAPER COMMUNICATION DISTRICT
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the **ACADEMIC PAPER COMMUNICATION DISTRICT** for the year ended December 31, 1996, and have issued our report thereon dated April 21, 1997. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated November 6, 1996, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concepts of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of the **ACADEMIC PAPER COMMUNICATION DISTRICT**. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure.

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11-14-87
11:14 AM
Box 143 5052 5011
Lafayette, Louisiana
70503-1431

INDEPENDENT AUDITORS' REPORT

ASCENSION PARISH COMMUNICATION DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1986

11-14-87 11:14 AM
Box 143 5052 5011
Lafayette, Louisiana
70503-1431

Under provisions of state law, this report is a public document. A copy of the report has been distributed to the audited, or audited, entity and other reports, to public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 11-14-87



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OTHER REPORTS REQUIRED BY GOVERNMENT AERONAUTIC STANDARDS



As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the ACCREDITED PUBLIC COMMUNICATIONS DISTRICT's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on overall compliance with such provisions.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 1996. We noted no transactions entered into by the ACCREDITED PUBLIC COMMUNICATIONS DISTRICT during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Significant Audit Adjustments

The purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in our judgment, may not have been detected except through our auditing procedures. These adjustments may include those proposed by us but not recorded by the ACCREDITED PUBLIC COMMUNICATIONS DISTRICT that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not material to the current general purpose financial statements. We recorded several audit adjustments related to accounts receivable, prepaid assets, accounts payable, and reclassification. The errors appear to have been caused by interest income receivable not being accrued, capital assets not being recorded correctly, invoices not recorded in the proper fiscal period, and various misclassifications. The corrections were considered material in relation to the general purpose financial statements of the ACCREDITED PUBLIC COMMUNICATIONS DISTRICT taken as a whole.



Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the general purpose financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Accountants

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 58, *Reports on the Application of Accounting Principles*.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the **ASSOCIATED PAPER COMMERCIALS UNION DISTRICT'S** auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

This information is intended solely for the use of the Members of the Board of Commissioners and management of the **ASSOCIATED PAPER COMMERCIALS UNION DISTRICT** and should not be used for any other purpose.

Very truly yours,

R. S. Hollenhorst, P. C.





Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL

Members of the Board of Commissioners
Ascension Parish Commission District
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the **Ascension Parish Commission District**, a component unit of the Ascension Parish Council, as of and for the years ended December 31, 1998 and 1999, and have issued our report thereon dated April 31, 1999.

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

The management of **Ascension Parish Commission District** is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audits of the general purpose financial statements of the **Ascension Parish Commission District** for the year ended December 31, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.



Postlethwaite & Netterville

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE

Members of the Board of Commissioners
ASSOCIATION PARISH COMMUNICATIONS DISTRICT
Lumbertonville, Louisiana

We have audited the general purpose financial statements of ASSOCIATION PARISH COMMUNICATIONS DISTRICT, a component unit of the Association Parish Council, as of and for the years ended December 31, 1996 and 1995, and have issued our report thereon dated April 21, 1997.

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

Compliance with laws, regulations, and contracts applicable to ASSOCIATION PARISH COMMUNICATIONS DISTRICT, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audits of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements but for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the ASSOCIATION PARISH COMMUNICATIONS DISTRICT'S 1996 financial statements.

Findings:

The District did not comply with the following requirements of LRS 38:1304(2), 1305, 1306, and 1307.

- a. All action necessary to adopt and finalize the budget should be completed prior to year end. The adopted budget should contain the same information as that required for the proposed budget.
- b. The proposed budget should be submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year.
- c. To the extent that proposed expenditures were greater than \$200,000, the budget should be made available for public inspection and should be advertised in the official journal. The advertisement should include the date, time, and place of the public hearing. A budget summary should be published in the official journal at least 15 days prior

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

Finding:	The aggregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to the limited number of accounting personnel.
Recommendation:	No action is recommended.
Management's response:	We concur with the finding.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the reportable conditions described above are material weaknesses.

This report is intended for the information of the Board of Commissioners, management, and the Ascension Parish Council and the Legislative Auditors' Office. However, this report is a matter of public record and its distribution is not limited.

Richard L. Smith, CPA, Director

Donaldsonville, Louisiana
April 21, 1997

ASCENSION PARISH COMMUNICATION DISTRICT
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

F. Budget Practices

When actual revenues within a fund are falling in excess estimated annual budgeted revenues by five percent or more, and/or actual expenditures are exceeding estimated budgeted expenditures by five percent or more, the budget should be amended to reflect such changes and adopted by the District in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget, or as amended by the Communication District.

2. Cash

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At year end, the carrying amount of the District's deposits was \$193,028 and the bank balance was \$197,871. Of the bank balance, \$186,028 was covered by Federal depository insurance and \$11,843 was covered by collateral held by the pledging bank's agent in the District's name.

3. Changes in General Fixed Assets

A summary of Changes in General Fixed Assets follows:

	Balance January 1, 1996	Addition	Depletion	Balance December 31, 1996
Building Improvements	\$ 48,000	\$ -	\$ -	\$ 48,000
Equipment	28,118	651,684	-	679,802
	<u>\$ 76,118</u>	<u>\$ 651,684</u>	<u>\$ -</u>	<u>\$ 727,802</u>

4. Subsequent Event

In January, 1997, the District issued Certificates of Indebtedness totaling \$190,808. The Certificates were issued to assist with payment of expenditures incurred for the new 800 9847 toll-free trunking system.



ASCENSION PARISH COMMUNICATION DISTRICT
DONALDSONVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported to the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied. The accompanying statements with financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Contributions on telephone bills are recorded in the year earned. Interest is recorded when paid and accrued for reporting purposes.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

E. 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, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a closed fiscal year.

F. Budget Practices

The proposed budgets for fiscal year 1996 should have been completed and made available for public inspection at the Sheriff's office prior to December 15, 1995. A public hearing should have been held for suggestions and comments from taxpayers. The proposed fiscal year 1996 budgets should have been formally adopted by the District after the public hearing. The budget, which included proposed expenditures and the means of financing them, for the General Fund, should have been published in the official journal two days prior to the public hearings.

The budget for the General Fund was prepared on the modified accrual basis of accounting.

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to the public hearing. Notice should also be published certifying that all actions required by the Local Government Budget Act have been completed.

d. The proposed budget should be made available for public inspection at the required location.

Management's
response:

We will comply with the above budget requirements in the future.

Finding:

LRS 29:1315 requires amendment to the general fund budget when actual expenditures exceed budgeted expenditures by five percent or more. For the year ended December 31, 1996, the general fund budget had not been amended as required.

Management's
response:

We will amend our budgets when necessary in the future.

We considered these instances of non-compliance in forming our opinion on whether the ASSOCIATION Parish Council Commissioners DISTRICT'S 1996 general purpose financial statements are presented fairly, in all material aspects, in conformity with generally accepted accounting principles, and this report does not affect our report dated April 21, 1997, on these general purpose financial statements.

This report is intended for the information of the Board of Commissioners, management, the Association Parish Council and the Legislative Auditors' Office. However, this report is a matter of public record and its distribution is not limited.

Richard J. Williams, CPA

Denham Springs, Louisiana
April 21, 1997

INDEPENDENT AUDITORS' REPORT

ASCENSION PARISH COMMUNICATIONS DISTRICT

FINANCIAL REPORT

DECEMBER 31, 1996



ASCENSION PARISH COMMUNICATION DISTRICT
DONALDSONVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies (continued)

3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the council appoints all members to the District's Board of Commissioners, the District was determined to be a component unit of the Ascension Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises it's assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be used and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 33:9105, which provides that a percentage of the telephone bill collected from throughout the parish be transmitted to the District to defray its expenditures.

C. General Fixed Assets and Long Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

All other fixed assets used by the District are provided by the parish governing body and are accounted for in their general fixed assets account group.

There are no long term obligations at December 31, 1995.





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INDEPENDENT AUDITORS' REPORT

Members of the Board of Commissioners
ASCENSION PARISH COMMUNICATION DISTRICT
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of ASCENSION PARISH COMMUNICATION DISTRICT, a component unit of the Ascension Parish Council as of December 31, 1998, and for the years ended December 31, 1996 and 1995, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material aspects, the financial position of ASCENSION PARISH COMMUNICATION DISTRICT, as of December 31, 1998 and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 21, 1999 on our consideration of Ascension Parish Communication District's internal control structure and a report dated April 21, 1997 on its compliance with laws and regulations.

Donaldsonville, Louisiana
April 21, 1999

Postlethwaite & Netterville

ASCENSHON PARISH COMMUNICATION DISTRICT
BOZEMANVILLE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUNDS TYPES AND ACCOUNT GROUP
DECEMBER 31, 1996

ASSETS

	Governmental		Totals	
	Fund Type	Account Group	(Millions of Dollars)	
	General Fund	General Fixed Assets	1996	1995
Cash	\$ 108,889	\$ -	\$ 108,889	\$ 38,761
Creditors of Deposits	58,839	-	58,839	459,709
Commissions receivable	18,714	-	18,714	24,854
Accrued interest receivable	879	-	879	8,478
General fixed assets	-	676,842	676,842	65,158
Total assets	\$ 215,607	\$ 676,842	\$ 892,459	\$ 797,960

LIABILITIES AND FUND BALANCE

Liabilities:				
Accounts payable	\$ 185,282	\$ -	\$ 185,282	\$ 1,943
Total liabilities	<u>185,282</u>	<u>-</u>	<u>185,282</u>	<u>1,943</u>
Fund balance:				
Increment in general fixed assets	-	676,842	676,842	65,158
Unassigned - undesignated	28,728	-	28,728	327,659
Total fund balance	<u>28,728</u>	<u>676,842</u>	<u>695,570</u>	<u>392,817</u>
Total liabilities and fund balance	\$ 215,607	\$ 676,842	\$ 892,459	\$ 797,960

The accompanying notes are an integral part of this statement.

ASCENSION PARISH COMMUNICATION DISTRICT
THIBODOULEVILLE, LOUISIANA

STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
GENERAL FUND
YEARS ENDING DECEMBER 31, 1996 AND 1995

	<u>1996</u>	<u>1995</u>
REVENUES		
Fees and charges	\$ 209,904	\$ 215,867
Interest income	<u>28,239</u>	<u>28,239</u>
Total Revenue	<u>238,143</u>	<u>244,106</u>
EXPENDITURES		
Capital outlay	611,684	14,145
Contract labor	-	280
Fees	141	-
Telephone	135,584	132,459
Legal and professional	7,405	2,509
Office expense	27	24
Repairs and maintenance	3,875	5,577
Training	<u>-----</u>	<u>1,308</u>
Total Expenditures	<u>758,866</u>	<u>157,641</u>
Excess (deficit) of revenues over expenditures	<u>(520,723)</u>	<u>88,465</u>
Fund Balance, beginning of year	<u>327,085</u>	<u>449,083</u>
Fund Balance, end of year	<u>\$ -20,638</u>	<u>\$ 537,548</u>

The accompanying notes are an integral part of this statement.



ASCENSION PARISH COMMUNICATION DISTRICT
MONROE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET BASED AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Fees and charges	\$ 230,280	\$ 229,904	(\$ 376)
Interest income	25,680	24,259	1,421
Total Revenue	<u>255,960</u>	<u>254,163</u>	<u>1,797</u>
EXPENDITURES			
Capital outlay	420,799	411,694	(\$ 9,105)
Fees	-	340	(\$ 340)
Telephone	158,000	158,504	(\$ 504)
Legal and professional	3,480	7,439	(\$ 3,959)
Office expense	-	27	(\$ 27)
Repairs and maintenance	-	3,028	(\$ 3,028)
Training	580	-	580
Total Expenditures	<u>582,859</u>	<u>780,866</u>	<u>(\$ 197,997)</u>
Excess (deficit) of revenues over expenditures	(\$ 306,899)	(\$ 506,703)	(\$ 199,804)
Fund Balance, beginning of year	527,843	527,843	-
Fund Balance, end of year	<u>\$ 220,944</u>	<u>\$ 21,140</u>	<u>(\$ 199,804)</u>

ASCENSION PARISH COMMUNICATION DISTRICT
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statutes 33:900 - 910, the Communication District was created to provide emergency communications to the residents of Ascension Parish. The District was created by the Ascension Parish Council, who in turn appoints a board to manage the affairs of the District. The board appoints a Director to function as the manager. Each member serves on a voluntary basis. The District serves approximately 58,000 residents and a geographic area of approximately 300 square miles. There currently are no employees and the Ascension Parish Sheriff serves as the director on a voluntary basis.

The accounting and reporting policies of the District conforms to generally accepted accounting principles (GAAP) as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

A. Reporting Entity

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

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are financially dependent on the council.