



PARISH OF ASCENSION
GENERAL PURPOSE FINANCIAL REPORT

December 31, 1999

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

Release Date 1/10/00

PARISH OF ASCENSION

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We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the PARISH OF ASCENSION as of December 31, 1996, 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 OF ASCENSION, at December 31, 1996, and the results of operations of such funds and the cash flows of the individual proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued reports dated May 9, 1997, on our consideration of the Parish of Ascension's internal control structure and on its compliance with laws and regulations.


Frank J. Winkler, C.P.A.
Certified Public Accountant

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

COMBINED BALANCE SHEET

December 31, 2009

	Disseminated Fund Types			
	General	Special Revenue	Endeavor Funds	Special Funds
ASSETS				
Cash and cash equivalents	\$ 1,000	\$ 1,079,217	\$ 80,000	\$ 331,000
Investments	-	17,105,600	5,000,000	4,400,000
Accounts receivable, net	902,607	1,000,000	200,000	1,170
Due from other governments	132,400	4,000,000	-	-
Due from other funds	500,000	1,200,000	200,000	1,000,000
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
Other assets	500	42,250	-	-
Receivable insurance	-	-	-	-
Fund assets	-	-	-	-
Accounts payable to other service funds	-	-	-	-
Amounts to be paid for intergovernmental general long-term debt	-	-	-	-
Total assets	\$ 1,535,507	\$ 24,054,067	\$ 3,000,000	\$ 5,832,170
LIABILITIES				
Accounts payable and accrued liabilities	\$ 200,000	\$ 500,000	\$ -	\$ 500,000
Compensated payables	-	-	-	500,000
Accrued expenses unrelated to payables	-	-	-	-
Contributions to retirement system	27,442	100,000	7,500	-
Due to other governments	50,500	60,000	-	-
Due to other funds	200,000	1,200,000	-	2,000
Due to ending fund	-	-	-	-
Payable from investment assets	-	-	-	-
Unsettled deposits	-	-	-	-
Contingencies	-	-	-	-
Contingencies payable	-	-	-	-
Total liabilities	\$ 477,942	\$ 860,000	\$ 7,500	\$ 1,002,000
FUND BALANCE				
Investments in general fund assets	-	-	-	-
Dedicated capital	-	-	-	-
Inventory	-	-	-	-
Fund assets	-	-	-	-
Retained earnings	-	-	-	-
Retained - general fund	-	-	-	-
Retained - capitalization	-	-	-	-
Unexpended	-	-	-	-
Fund balances	-	-	-	-
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	1,000,000	-
Designated - subsequent year expenditures	200,000	1,780,000	200,000	1,000,000
Undesignated	200,000	10,000,000	-	4,000,000
Total fund balance	\$ 400,000	\$ 11,780,000	\$ 2,000,000	\$ 5,000,000
Total liabilities and fund balance	\$ 1,077,942	\$ 24,054,067	\$ 3,007,500	\$ 6,832,170

Notes on Exhibits A-11 are an integral part of this statement.

Proprietary Fund Type	Fiscal Year	Proprietary Fund Type Agency	Accounting Change		Totals (Monetary Only) Primary Government	Component Units	Totals (Monetary Only) Reporting Entity
			General Fund Assets	General Fund Liab. and Debt			
\$	2018		\$	\$	\$	\$	\$
	1,486,211	477,629	-	-	1,963,841	8,484,781	10,448,622
	5,753	-	-	-	30,418,704	23,584,992	53,933,696
	-	-	-	-	9,733,483	4,871,176	14,604,659
	-	-	-	-	443,295	228,499	671,794
	-	-	-	-	1,584,578	397,448	1,982,026
	-	-	-	-	-	403,074	403,074
	-	-	-	-	-	10,876,611	10,876,611
	-	-	-	-	42,770	225,466	268,236
	274,212	-	-	-	714,212	2,889	717,091
	-	-	14,000,007	-	26,112,027	10,763,841	36,874,874
	-	-	-	2,500,024	3,544,914	-	3,544,914
	-	-	-	18,292,187	18,292,187	23,185	18,315,372
\$	1,760,423	477,629	\$	\$	\$	\$	\$
	1,760,423	477,629	14,000,007	21,092,184	47,886,148	24,584,895	72,471,043
\$	2019		\$	\$	\$	\$	\$
	88,886	-	-	-	1,198,044	11,276,270	12,474,314
	-	-	-	-	349,843	-	349,843
	-	477,629	-	-	477,629	-	477,629
	-	-	-	-	176,880	-	176,880
	-	-	-	-	973,864	-	973,864
	-	-	-	-	1,440,899	54,407	1,495,306
	-	-	-	-	-	780,446	780,446
	-	-	-	-	-	11,276	11,276
	-	-	-	-	-	1,889,432	1,889,432
	348,292	-	-	-	348,292	-	348,292
	-	-	-	11,687,136	21,887,336	27,547	21,908,929
	447,178	477,629	-	11,687,136	28,280,620	14,712,874	43,093,724
	-	-	14,000,007	-	21,092,187	1,994,680	24,796,884
	-	-	-	-	-	14,710	14,710
	-	-	-	-	-	214,789	214,789
	-	-	-	-	-	19,766	19,766
	-	-	-	-	-	7,121	7,121
	1,209,400	-	-	-	1,209,400	34,008,447	35,217,847
	-	-	-	-	-	1,006	1,006
	-	-	-	-	-	707,443	707,443
	-	-	-	-	1,189,780	-	1,189,780
	-	-	-	-	1,636,216	-	1,636,216
	-	-	-	-	20,118,977	1,864,695	21,983,672
	1,199,400	-	14,000,007	-	24,807,877	36,074,766	60,882,643
\$	1,960,629	477,629	\$	\$	\$	\$	\$
	1,960,629	477,629	14,000,007	21,092,184	73,884,148	50,584,840	124,469,000

**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, 1998

	General	Special Revenue	Debt Service	Capital Projects	Transfers (Miscellaneous Only)	Transfers		Total
						Primary Government	Other Government (Only)	
REVENUES								
Taxes	\$ 911,298	\$ 28,406,873	\$ 116,218	-	\$ -	\$ 21,288,703	\$ 6,411,117	\$ 25,228,619
Licenses and permits	1,298,270	-	-	-	-	1,298,270	-	1,298,270
Intergovernmental	(44,081)	1,691,081	-	-	-	2,141,978	1,201,790	3,343,770
Charges for services	-	11,793	-	6,225	-	86,508	4,694,580	4,891,315
Fees and royalties	-	89,822	-	-	-	29,421	603,828	643,249
Miscellaneous	11,802	1,071,212	182,721	318,473	-	2,242,894	450,252	3,191,119
Total revenues	1,969,021	21,865,881	199,401	324,702	-	21,728,696	11,656,782	33,811,492
EXPENDITURES								
General government	1,299,631	366,647	7,249	-	-	3,368,947	3,655,822	6,734,449
Public safety	348,131	1,179,121	-	-	-	1,488,438	3,044,921	4,533,359
Public works	-	8,875,281	-	1,111,878	-	3,628,339	-	2,496,228
Health and welfare	484,382	1,489,378	-	-	-	1,195,160	-	2,168,920
Culture and recreation	27,341	2,245,142	-	-	-	2,119,261	26,456	2,145,717
Inter governmental	-	45,789	-	-	-	83,769	-	45,789
Debt service	3,500	50,000	3,798,494	4,589,817	-	3,782,961	-	3,782,961
Capital projects	-	-	-	4,589,817	-	6,268,817	-	6,268,817
Total expenditures	2,662,817	11,485,358	3,808,743	4,589,817	-	21,167,312	6,660,692	27,837,429
Excess (deficiency) of revenues over expenditures	(693,796)	11,011,032	(1,609,342)	(1,265,115)	-	561,384	496,090	(,025,937)

OTHER DEFERRED NON-REVENUE ITEMS:

Provision of teaching aids	12,415,000	12,415,000	-	12,415,000	-	12,415,000
Operating transfers in	6,842,500	3,471,250	4,211,250	-	63,200	14,000,000
Provision to retired debt service agent	-	(12,491,500)	-	11,249,150	-	(1,242,350)
Operating transfers out	(812,000)	(1,127,600)	(315,600)	-	(1,042,600)	(1,042,600)
Total other financing income/(cost)	5,625,500	(8,147,850)	4,211,250	(164,450)	61,200	1,611,250

Excess of revenues over expenditures and other income/(cost)

566,000	5,622,700	(531,000)	(2,651,870)	200,150	204,000	862,050
FUND BALANCE:						
Beginning of year	276,740	16,675,006	6,128,000	10,962,100	11,998,000	57,328,000
Residual equity transfer	178	-	-	-	178	(178)

End of year	445,918	16,675,006	6,128,000	10,962,100	12,176,178	58,411,122
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**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, 1998

	General			Special Revenue		
	Budget	Actual	Variance - (adverse)	Budget	Actual	Variance - (adverse)
REVENUES						
Taxes	\$ 844,000	\$ 931,500	\$ 87,500	\$ 3,254,000	\$ 3,648,600	\$ 394,600
License and permit non-governmental	1,079,000	1,286,733	207,733	-	-	-
Grants	304,000	340,887	36,887	1,641,000	1,597,800	(43,200)
Charges for services	-	-	-	26,000	17,500	(8,500)
Fees and tolls (non- governmental)	-	-	-	49,000	49,422	422
Miscellaneous	11,000	1,000	(10,000)	1,344,000	1,511,933	167,933
Total revenues	2,238,000	2,560,020	322,020	5,274,000	5,816,355	542,355
EXPENDITURES						
General government	1,011,000	1,090,143	79,143	244,000	309,647	65,647
Public safety	150,720	264,733	114,013	1,208,000	1,174,705	(33,295)
Public works	-	-	-	1,266,000	1,493,760	227,760
Recruitment and retention	43,100	46,182	3,082	1,049,000	1,129,000	80,000
Culture and recreation	11,000	37,644	26,644	2,263,000	2,183,143	(79,857)
Non-governmental	-	-	-	46,000	41,700	(4,300)
Debt service	-	7,500	7,500	-	31,000	31,000
Capital projects	-	-	-	-	-	-
Total expenditures	1,215,820	1,486,602	270,782	5,826,000	6,143,855	317,855
Excess (deficiency) of revenues over expenditures	<u>1,022,180</u>	<u>1,073,418</u>	<u>51,238</u>	<u>(552,000)</u>	<u>672,500</u>	<u>1,224,500</u>
OTHER FINANCING SOURCES (USES)						
Proceeds of refunding debt	-	-	-	-	-	-
Operating transfers in	1,000,000	1,000,000	-	4,873,170	4,984,000	110,830
Payments received from various agencies	-	-	-	-	-	-
Operating transfers out	(801,120)	(832,984)	(31,864)	(3,770,130)	(3,711,600)	58,530
Total other financing sources (uses)	1,998,880	1,967,016	(31,864)	1,103,040	1,272,400	169,360
Excess (deficiency) over expenditures and other financing	<u>1,022,180</u>	<u>106,412</u>	<u>(215,668)</u>	<u>548,960</u>	<u>944,900</u>	<u>395,640</u>
FUND BALANCE						
Beginning of year	-	174,707	174,707	-	64,618	64,618
Residual equity transfer from Continental Care Fund	-	79	79	-	-	-
End of year	1,022,180	281,189	(240,991)	548,960	649,518	100,558

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

Bids Issues			Capital Projects		
Budget	Actual	Variance - In credit (debit credit)	Budget	Actual	Variance - In credit (debit credit)
\$ 80,000	\$ 80,000	\$ 0,000	\$ -	\$ -	-
-	-	-	-	-	-
-	-	-	5,000	6,221	1,221
-	-	-	-	-	-
<u>80,000</u>	<u>80,000</u>	<u>0,000</u>	<u>5,000</u>	<u>6,221</u>	<u>1,221</u>
75,000	88,881	13,881	200,000	150,562	49,438
7,221	7,221	0,000	-	-	-
-	-	-	1,388,100	1,000,000	388,100
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,750,000	1,766,401	16,401	4,000,000	4,266,432	266,432
1,880,000	1,750,000	130,000	1,880,000	1,880,000	0,000
10,000,000	11,310,000	1,310,000	17,400,000	16,877,500	522,500
-	11,400,000	11,400,000	-	-	-
1,470,000	1,470,000	0,000	1,000,000	4,200,000	3,200,000
-	13,480,000	13,480,000	-	-	-
<u>10,000,000</u>	<u>10,000,000</u>	<u>0,000</u>	-	-	-
1,000,000	1,770,000	770,000	1,000,000	4,200,000	3,200,000
<u>\$ 1,000,000</u>	<u>\$ 1,770,000</u>	<u>\$ 770,000</u>	<u>\$ 1,000,000</u>	<u>\$ 4,200,000</u>	<u>\$ 3,200,000</u>
	4,028,000			10,962,100	
<u>\$ 1,000,000</u>			<u>\$ 1,000,000</u>		
				10,962,100	
			<u>\$ 1,000,000</u>		

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

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

For the year ended December 31, 1996

	Annual Revenue	Component Units	Total (Monetary in 1996 Dollars)
OPERATING REVENUES			
Charges for services	\$ -	\$ 232,841	\$ 232,841
Payroll income - net	-	15,713.49	15,713.49
Insurance premiums	608,120	-	608,120
Interest, net	93,881	-	93,881
Miscellaneous	-	89,473	89,473
Total operating revenues	<u>712,001</u>	<u>297,224</u>	<u>1,009,224</u>
OPERATING EXPENSES			
Cost of water	-	600,712	600,712
Depreciation	-	766,580	766,580
Maintenance	-	38,100	38,100
Professional services	22,000	8,668	30,668
Management fees	-	45,828	45,828
Insurance premiums	370,600	-	370,600
Insurance claims	152,100	-	152,100
Fuel costs	-	24,700	24,700
Miscellaneous	-	14,370	14,370
Depreciat.	-	36,880,540	36,880,540
Total operating expenses	<u>592,700</u>	<u>21,490,098</u>	<u>22,082,798</u>
Operating income	<u>119,301</u>	<u>(21,192,874)</u>	<u>(21,073,573)</u>
NONOPERATING REVENUES (EXPENSES)			
Operating surplus in	21,000	-	21,000
Taxes	-	688,821	688,821
Amortization	-	26,715	26,715
Income	-	1,011,876	1,011,876
Donor	-	488,527	488,527
Miscellaneous	-	(1,000)	(1,000)
Other	-	8,500	8,500
Gift service	-	(2,200)	(2,200)
Net nonoperating revenues (expenses)	<u>21,000</u>	<u>2,708,208</u>	<u>2,729,208</u>
Net income (loss)	<u>140,301</u>	<u>(18,484,666)</u>	<u>(18,344,365)</u>
RETAINED EARNINGS			
Beginning of year	<u>1,043,848</u>	<u>26,708,891</u>	<u>27,752,739</u>
End of year	<u>\$ 1,184,149</u>	<u>\$ 26,174,224</u>	<u>\$ 27,358,373</u>

Notes on Exhibit A-3 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, 1996

	Revised 1996	Component Units	Total 1996
CASH FLOW FROM OPERATING ACTIVITIES			
Net income	\$ 176,342	\$ (48,179,875)	\$ (48,003,533)
Adjustments of net income:			
Depreciation	-	764,546	764,546
Loss on disposition of assets	-	(6,254)	(6,254)
Provision for bad debts	-	(468,702)	(468,702)
Change in operating assets and liabilities:			
Accounts receivable	(6,500)	17,287,881	17,281,381
Retained assets	-	(1,298,054)	(1,298,054)
Prepaid insurance	11,419	(435)	(4,004)
Accruals on bonds and related interest	-	5,034	5,034
Other assets	-	79,742	79,742
Inventory	-	36,436	36,436
Accounts payable and accrued liabilities	14,006	(3,088,498)	(3,088,492)
Due to other funds	-	(6,301)	(6,301)
Payables from restricted assets	-	645	645
Bond interest payable	-	11,169	(1,759)
Deferred revenues	-	(48,714)	(48,714)
Net cash provided by (used by) operating activities	<u>182,603</u>	<u>4,768,100</u>	<u>4,685,614</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Decrease in investments	<u>(345,245)</u>	<u>(6,764,872)</u>	<u>(7,110,117)</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(398,122)	(398,122)
Payment on long term debt	-	(48,814)	(48,814)
Cash from sale of capital assets	-	2,800	2,800
Capital contributed by contributors	-	5,600	5,600
Net cash used for capital and related financing activities	<u>-</u>	<u>(448,536)</u>	<u>(448,536)</u>
Decrease in cash	<u>(162,642)</u>	<u>(2,071,017)</u>	<u>(2,233,659)</u>
CASH			
Beginning of period	<u>241,879</u>	<u>5,620,217</u>	<u>5,862,096</u>
End of period	<u>\$ 89,237</u>	<u>\$ 3,549,199</u>	<u>\$ 3,638,436</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, 1996

	Bishop	Clerk	Parish	Indep. Endowm.
	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
ASSETS				
Cash and cash equivalents	\$ 40,376	\$ 1,600,000	\$ 1,351,750	\$ 165,507
Receivables	93,023	-	1,900,000	-
Accounts receivable, net	6,894	107,480	611,144	19,486
Due from other governments	76,641	-	-	33,403
Due from other funds	-	-	212,448	-
Inventory	-	1,026	-	-
Prepaid assets	-	802,667	-	-
Other assets	104	-	-	-
Prepaid insurance	-	-	-	-
Fixed assets	180,872	2,754,240	480,942	49,671
Amount to be provided for retirement of completed assets	-	-	21,086	-
Total assets	\$ 498,700	\$ 3,482,310	\$ 3,499,464	\$ 348,684
LIABILITIES				
Accounts payable and accrued liabilities	\$ 96,428	\$ 110,000	\$ 8,242	\$ 16,117
Due to other funds	-	212,448	-	-
Due to funding bodies	-	700,000	-	-
Payable from contract terms	-	-	-	-
Unearned deposits	-	1,804,112	-	-
Long-term payable	-	121,000	21,086	-
Total liabilities	\$ 96,428	\$ 1,957,150	\$ 2,816,331	\$ 16,117
FUND BALANCE				
Reserves in general fund assets	180,872	2,754,240	480,942	49,671
Committed capital	-	-	-	-
Capital	-	-	-	-
Federal grants	-	-	-	-
Reserve earnings	-	-	-	-
Reserve - capital funds	-	-	-	-
Reserve - replacements	-	-	-	-
Unearned	-	-	-	-
Fund balance	-	-	-	-
Reserve for inventory	-	1,026	-	-
Reserve for self-insurance	-	700,000	-	-
Unexpended	149,736	2,050,207	488,291	49,671
Total fund balance	\$ 330,608	\$ 2,755,167	\$ 2,969,233	\$ 99,342
Total liabilities and fund balance	\$ 427,036	\$ 2,482,317	\$ 2,994,464	\$ 215,759

(1) For the year ended December 31, 1995

(2) For the year ended December 31, 1995

(3) For the year ended March 31, 1996

(4) For the year ended June 30, 1996

(5) For the year ended August 31, 1996

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

Criminal Court	Civil Center	Communications District (C)	East Astoria Hospital (E)	West Astoria Hospital (W)	Waterworks District No. 2 (D)	Waterworks District No. 3 (B)	Sewerage District No. 4	Total
\$ -	\$ -	\$ 36,764	\$ 2,247,368	\$ 365,448	\$ 190,002	\$ 4,630	\$ -	\$ 4,418,340
8,702	-	489,795	9,809,808	4,419,328	-	-	11,814	18,768,947
-	-	31,482	2,702,489	866,937	17,268	14,937	5,259	4,873,336
43,840	5,000	-	-	-	-	-	-	504,894
-	-	-	240,889	118,003	-	-	-	400,892
-	-	-	9,982,863	-	10,881	21,234	5,866	18,804,675
-	-	-	118,868	48,181	-	1,207	-	200,896
-	-	-	-	-	1,878	1,838	-	2,899
-	-	66,158	9,808,674	147,265	203,206	21,864	209,899	10,797,811
-	-	-	-	-	-	-	-	23,889
<u>\$ 49,842</u>	<u>\$ 5,000</u>	<u>\$ 498,346</u>	<u>\$ 12,540,374</u>	<u>\$ 4,632,654</u>	<u>\$ 408,777</u>	<u>\$ 27,176</u>	<u>\$ 284,883</u>	<u>\$ 18,598,611</u>
\$ 24,897	\$ 1,500	\$ 1,145	\$ 18,584,617	\$ 437,722	\$ 9,229	\$ 5,780	\$ 8,884	\$ 18,579,294
24,738	1,500	-	-	-	-	-	103,093	26,707
-	-	-	-	-	-	-	-	268,649
-	-	-	-	-	18,844	3,233	-	13,274
-	-	-	-	-	-	-	-	1,884,452
-	-	-	-	-	-	26,000	-	231,597
49,165	5,000	1,145	18,584,617	437,722	18,273	80,983	109,883	14,512,874
-	-	66,158	-	-	-	-	-	3,584,449
-	-	-	-	-	26,483	26,680	-	56,715
-	-	-	-	-	175,268	46,000	-	221,268
-	-	-	-	-	-	21,766	-	21,766
-	-	-	-	-	-	3,421	-	3,421
-	-	-	18,778,827	4,057,197	288,349	182,211	144,882	26,338,617
-	-	-	-	-	-	-	-	1,829
-	-	-	-	-	-	-	-	109,807
711	(62)	421,583	-	-	-	-	-	4,383,899
711	(62)	421,583	18,578,827	4,057,197	408,244	44,294	104,883	26,874,764
<u>\$ 49,842</u>	<u>\$ 5,000</u>	<u>\$ 498,346</u>	<u>\$ 18,580,374</u>	<u>\$ 4,632,654</u>	<u>\$ 408,777</u>	<u>\$ 27,176</u>	<u>\$ 284,883</u>	<u>\$ 18,598,611</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, 1996

	District Administ. (2)	District (4)	Cost of Care (4)	General (1)
REVENUES				
Taxes				
Adopter-restricted	\$ -	\$ 4,500,000	\$ -	\$ -
Change in reserves	490,000	179,000	-	81,700
Fees and royalties	80,000	1,660,000	1,073,200	-
Miscellaneous	-	-	-	-
	<u>870,000</u>	<u>1,839,000</u>	<u>1,073,200</u>	<u>281,700</u>
Transfers-in	80,000	4,973,000	1,589,500	673,700
	<u>950,000</u>	<u>6,812,000</u>	<u>2,662,700</u>	<u>955,400</u>
EXPENDITURES				
Other	-	-	-	-
Employer payments	-	-	-	-
Judicial - Parish Court	-	-	-	564,170
Judicial - District Attorney	811,700	-	-	-
Judicial - State of Louisiana	-	-	1,333,200	-
Benefit	-	7,000,000	-	-
Capital and maintenance	-	-	-	-
	<u>811,700</u>	<u>7,000,000</u>	<u>1,333,200</u>	<u>564,170</u>
Excess availability of resources over expenditures	80,000	(178,000)	729,500	119,670
	<u>891,700</u>	<u>6,822,000</u>	<u>2,062,700</u>	<u>684,070</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers to General Fund	-	-	-	-
Reversion Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess availability of resources over expenditures and other financing	80,000	(178,000)	729,500	119,670
	<u>80,000</u>	<u>(178,000)</u>	<u>729,500</u>	<u>119,670</u>
FUND BALANCE				
Beginning of year	80,000	1,710,700	656,000	500,000
Residual equity transfer to General Fund	-	-	-	-
	<u>80,000</u>	<u>1,710,700</u>	<u>656,000</u>	<u>500,000</u>
End of year	<u>\$ 160,000</u>	<u>\$ 3,421,400</u>	<u>\$ 1,382,500</u>	<u>\$ 619,670</u>

1) For the year ended December 31, 1994
 2) For the year ended December 31, 1995
 3) For the year ended March 31, 1996
 4) For the year ended June 30, 1996
 5) For the year ended August 31, 1996

Public Cases (M)	Indigent Defender Board (M)	Criminal Court	Civil Center	Communication Division (M)	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,902,177
127,146	-	-	4,879	215,547	1,283,781
-	217,129	288,991	-	-	4,894,881
271	-	33,414	1,000	29,276	481,900
127,417	217,129	322,405	11,879	244,823	11,196,790
-	-	-	-	236,413	196,433
-	244,436	249,267	-	-	1,212,980
49,124	-	-	-	-	47,420
-	-	-	-	-	813,776
-	-	-	-	-	1,213,230
-	-	-	-	-	1,440,421
-	-	-	26,450	-	224,500
41,330	249,416	311,997	26,450	126,413	10,443,495
30,990	40,403	(36,500)	(6,410)	73,980	441,497
-	-	28,000	-	-	28,000
-	-	-	1,000	-	1,000
-	-	44,000	1,000	-	45,000
30,990	40,403	(22,500)	(6,410)	73,980	584,497
44,140	14,217	23,417	990	448,000	1,139,444
-	-	(718)	-	-	(718)
44,140	44,140	712	(50)	271,413	4,892,177

PARISH OF ASCENSION
ALL DISCRETELY PRESENTED PROPRIETARY FUND TYPE COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS

For the year ended December 31, 1996

	East Ascension Hospital (A)	West Ascension Hospital (B)	Waterworks District No. 1 (C)	Waterworks District No. 4 (D)	Severage District No. 6	Total
OPERATING REVENUES						
Charges for services	\$ -	\$ -	\$ 122,483	\$ 80,204	\$ 23,884	\$ 226,571
Patient services net	15,507,789	3,193,630	-	-	-	18,701,419
Miscellaneous	(86,472)	-	-	-	-	(86,472)
Total operating revenues	15,421,317	3,193,630	122,483	80,204	23,884	18,841,518
OPERATING EXPENSES						
Cost of water	-	-	58,081	58,650	-	116,731
Depreciation	600,278	148,641	7,418	5,862	28,881	785,080
Maintenance	-	-	12,488	2,898	(9,671)	5,715
Professional services	-	-	6,284	3,059	-	9,343
Management fees	-	-	22,183	12,823	-	35,006
Bad debts	-	-	1,815	-	23,716	25,531
Miscellaneous	-	-	6,791	6,828	2,882	16,501
Hospital	26,818,541	3,671,682	-	-	-	30,490,223
Total operating expenses	27,439,021	3,720,324	78,387	80,281	68,736	31,406,749
Operating income (loss)	(12,017,704)	(526,694)	4,096	8,923	(44,852)	(12,475,831)
NONOPERATING REVENUES (EXPENSES)						
Taxes	2,931	661,496	-	-	-	664,427
Grants	-	-	-	-	26,712	26,712
Interest	786,434	216,550	1,744	(3,688)	4,798	1,005,858
Equity	(81,841)	(60,714)	-	-	-	(142,555)
Miscellaneous	-	-	79	229	1,848	2,156
Other	-	-	-	-	8,500	8,500
Extra service	-	-	-	-	(2,711)	(2,711)
Nonoperating income (expenses)	1,981,524	1,660,332	1,823	(3,771)	14,167	3,653,055
Net income transferred to retained earnings	(10,036,179)	(176,379)	6,919	5,152	(30,685)	(10,171,172)
RETAINED EARNINGS						
Beginning of year	30,566,736	3,682,760	197,827	(27,111)	113,880	34,433,992
End of year	\$ 20,530,557	\$ 3,506,381	\$ 204,746	\$ (21,959)	\$ (17,805)	\$ 24,201,920

(1) For the year ended December 31, 1996

(2) For the year ended December 31, 1995

(3) For the year ended March 31, 1996

(4) For the year ended June 30, 1996

(5) For the year ended August 31, 1996

Notes on Exhibit A-B 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, acts 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, appropriate 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 3 - 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 Acadian.

East and West Acadian Drainage Districts No. 1

The East and West Acadian 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, bonds, and dedicated sales taxes. The fiscal year for the Districts is the calendar year.

Health Unit

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

Mental Health Center

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

Fire Protection District No. 1

The Fire Protection District No. 1 offers maintenance and operation of a fire protection system consisting of 8 fire service units: Madame Volanteur, Gelinas Volanteur, Frantzville, Fifth District, St. Armand, Sirena, Seventh District Volanteur and Gonzalez. Financing is provided by sales and use tax funds which are distributed among the service units. The fiscal year for the District is the calendar year.

Recreation Commission

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**REPORTING ENTITY (CONTINUED)****Blended Component Units (Continued)****Tourist Center**

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

Ascension Parish Library

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

Discrete Component Units

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

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

Twenty-Third Judicial District Judges' Deliberative Board (for the year ended December 31, 1995)

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

Ascension Parish Sheriff

The Sheriff is an elected official as provided for in the State Constitution. The Sheriff of Ascension Parish is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Prison). The Sheriff's financial statements for the year ended June 30, 1996, 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, 1996, are presented in this report.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Ascension Parish Assessor

The Parish Assessor is an elected official provided for by the Louisiana State Constitution. The Assessor is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in the sense that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 1995, are presented in this report.

Ascension Parish Communication District

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

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, 1996, are presented in this report.

Sewerage District No. 6 of Ascension Parish

The Sewerage District is a legally separate entity. The Parish has entered into a joint service agreement with the District for its operations. Additionally, while not legally obligated for funding the District's long-term debt, the Parish has advanced funds for serving the 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 the board members of each respective agency. Each agency is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 1996
West Ascension Hospital Service District	August 31, 1996
Ascension Parish Water Works District No. 3	December 31, 1995
Ascension Parish Water Works District No. 4	August 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (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 94457, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney
P. O. Box 279
Natchitochesville, LA 70590

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 564
Donaldsonville, LA 70346

Ascension Parish Court
P. O. Box 1918
Gonzales, LA 70337

Twenty-Third Judicial District Indigent Defender
828 South Irma Blvd.
Gonzales, LA 70337

Ascension Parish Communication District
P. O. Box 1000
Gonzales, LA 70337

East Ascension Hospital Service District
605 East Worth B.
Gonzales, LA 70337

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

Fiduciary Fund Types - Fiduciary fund types are used to account for assets held by the Parish in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Agency Funds - The Parish's Agency Fund relates to assets held and obligations under participation in a deferred compensation plan.

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 costed 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

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 households in the Parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.

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

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

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

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

The Home Rule Charter for the Parish contains 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. 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 amount 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.

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government includes the payroll cash account, HUD Section 8 cash account, cash for building permits, cash for Sales and Use Tax District 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.

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. 33:1213-1245 and 33:2855 which include, but are not limited to, United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish's discrete component units can be found in the individual component unit audit reports.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, and certificates of deposit and U.S. government securities with original maturities of three months or less. Cash equivalent policies of the Parish's various 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 valued at the lowest 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.

BAD DEBTS

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

FIXED ASSETS

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 debts 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 committed to fund the following years' budgets, and (b) other designations are made for specific indicated purposes included in the file.

TRANSFERS

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

VACATION AND SICK LEAVE

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSURANCE

The primary government is partially self-insured for automobile, general, products and property liability claims up to the first \$38,000 per occurrence, not to exceed \$95,000 in the aggregate. The Parish is also partially self-insured for all worker's compensation claims up to 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 special revenue fund and debt service fund. 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, 1998, the carrying amount of the Parish's deposits was \$2,177,499 and the bank balance was \$2,606,478. The bank balance was secured by federal depository insurance and collateral held by the Parish's independent third party agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$4,200,000 are classified on the combined balance sheet as "Investments".

The Parish's bank balance of deposits as December 31, 1998, is fully insured or collateralized with securities held by the Parish or its agent in the Parish's name.

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

Investments

The Parish's investments are insured, registered or held in safekeeping by the Parish's agent in the Parish's name. At December 31, 1996, the investments are comprised of:

	<u>Cost</u>	<u>Fair Market Value</u>
U.S. Treasury Bills	\$ 18,356,785	\$ 18,704,342
U. S. Treasury Notes	3,375,843	3,278,830
Investment in Deferred Compensation Plan	471,669	471,669
	<u>\$ 22,210,295</u>	<u>\$ 22,460,841</u>

Cash, Cash Equivalents and Investments Summary

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

Cash and cash equivalents:	
Deposits	\$ 2,177,499
Cash on hand	4,142
Total cash and cash equivalents	<u>2,181,641</u>
Investments:	
Deposits	4,280,000
Investments	22,210,295
Total investments	<u>26,490,295</u>
Total	<u>\$ 28,591,936</u>

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 1996, were as follows:

Primary Government	
Ad valorem taxes	\$ 5,300,433
Sales and use taxes	1,214,824
Other	263,730
Total primary government	<u>6,778,987</u>

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

Component Units	
Third-party payers	165,850
Patient accounts receivable	4,100,978
Fees, charges, and commissions	143,579
Sales and use tax	148,668
Water fees	37,772
Ad valorem	4,368
Other	271,088
Total component units	<u>4,978,293</u>
	11,782,278
Less allowance for doubtful accounts	<u>(994,925)</u>
Total	<u>\$ 10,787,353</u>

Due from other governments at December 31, 1996, consists of the following:

Primary Government

State of Louisiana	
State Revenue Sharing	\$ 481,740
Severance tax	53,216
Department of Health & Hospitals	14,518
Beer tax	5,078
Emergency Preparedness	7,367
Video Palace	56,668
Substance Abuse	30,111
Other	4,209
Total primary government	<u>643,297</u>

Component Units

State revenue sharing	55,363
Department of Social Services	38,938
Fines and forfeitures	164,573
Other	25,625
Total component units	<u>324,499</u>
Total	<u>\$ 867,796</u>

Food Stamp Program

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

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 1996, taxes of \$5,242,742 were levied on property by the primary government with assessed valuations totaling \$ 587,827,209 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	2.86
East Accession Drainage	3.89
West Accession Drainage	5.25
Lighting Districts	1.08 - 5.21
Health Unit	2.08
Mental Health Unit	.58
Library Maintenance	4.32
Library Sinking Fund	.78
Council on Aging	1.50

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.

NOTE 5 - RESTRICTED ASSETS

Restricted assets of the discretely presented component units at December 31, 1996, were as follows:

Cash and cash equivalents	\$ 841,690
Investments	7,684,209
Management fee receivable	2,298,154
Due from operating accounts	4,252
Accounts and accrued interest receivable	71,485
	<u>10,901,288</u>
Less allowance for doubtful accounts	(86,617)
Total	<u>\$ 10,814,671</u>

NOTE 4 - FIXED ASSETS

A summary of changes in general fixed assets for the primary government for the year ended December 31, 1996, is as follows:

	Beginning of Year	Net Additions	End of Year
Land and buildings	\$ 18,304,489	\$ 1,458,899	\$ 19,763,388
Vehicles	3,405,139	337,685	3,742,824
Field equipment	4,993,736	(475,684)	4,518,052
Office equipment	2,025,024	(79,551)	1,945,473
Library materials	1,949,100	202,732	2,151,832
Construction in progress	366,144	(366,144)	-
	<u>\$ 29,348,632</u>	<u>\$ 1,184,025</u>	<u>\$ 30,532,657</u>

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

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
District Attorney			
Office equipment	\$ 191,603	\$ -	\$ 191,603
Ascension Parish Sheriff			
Equipment	2,475,953	178,325	2,654,278
Ascension Parish Clerk of Court			
Building improvements	148,759	-	148,759
Vehicles	18,850	280	19,130
Office equipment	218,593	64,898	283,491
Ascension Parish Assessor			
Vehicles	47,043	4,188	51,231
Office equipment	37,271	5,113	42,384
Ascension Parish Court			
Office equipment	29,809	10,866	40,675
East Ascension Hospital Service District			
Land and building	8,189,449	16,027	8,205,476
Equipment	4,942,808	278,736	5,221,544
Vehicles	27,343	-	27,343
West Ascension Hospital Service District			
Land and building	1,487,652	2,499	1,490,151
Equipment	787,939	(3,963)	783,976
Office equipment	33,257	-	33,257
Construction in progress	-	7,941	7,941
Ascension Parish Water Works District 2			
Water System	168,572	-	168,572
Ascension Parish Water Works District 4			
Water System	154,536	-	154,536

NOTE 6 - FIXED ASSETS (CONTINUED)

Sewerage District No. 6			
Sewer system	416,039	-	416,039
Ascension Parish Communication District			
Building improvements	45,040	-	45,040
Equipment	20,118	-	20,118
	<u>\$ 14,740,046</u>	<u>\$ 700,690</u>	<u>20,444,036</u>
Less accumulated depreciation:			
East Ascension Hospital Service District			(3,684,799)
West Ascension Hospital Service District			(1,537,165)
Ascension Parish Water Works District 2			(155,276)
Ascension Parish Water Works District 4			(83,033)
Sewerage District No. 6			(386,144)
			<u>\$ 16,797,831</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, 1996:

	Beginning of Year	Additions	Deletions	End of Year
Public improvement	\$ 21,515,800	\$ 12,405,900	\$ 13,270,000	\$ 20,650,000
General obligation	1,188,000	-	253,000	935,000
Prematurity notes	122,900	-	37,500	85,000
Accumulated vacation leave	192,557	24,779	-	217,336
	<u>\$ 23,019,257</u>	<u>\$ 12,430,779</u>	<u>\$ 13,560,500</u>	<u>\$ 21,887,336</u>

Long-term debt obligations for the primary government at December 31, 1996, are comprised of the following individual issues:

NOTE 3 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

Public Improvement Bonds

Sales and Use Tax District No. 1 and 2

\$1,825,000 serial bonds dated September 1, 1987; due in one final installment of \$75,000 in 1997; interest at 7.4%. See Note 8	\$ 75,000
\$3,810,000 public improvement sales tax refunding bonds dated August 1998; due in annual installments of \$75,000-\$250,000 through 2007; interest at 5.4% - 4.2%. See Note 8	<u>1,810,000</u>
Total	<u>1,885,000</u>

East-Accrison Major Drainage Sales and Use Tax

\$5,000,000 Drainage serial bonds dated December 1, 1988; due in annual installments of \$200,000 - \$215,000 through 1998; interest at 7.2% - 7.2%. See Note 8	415,000
\$1,190,000 Drainage serial bonds dated December 1, 1989; due in annual installments of \$45,000 - \$50,000 through 1999; interest at 7.0% - 6.9%. See Note 8	140,000
\$5,000,000 Drainage serial bonds dated February 1, 1990; due in annual installments of \$190,000 - \$220,000 through 1999; interest at 6.9% - 6.7%. See Note 8	605,000
\$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installments of \$95,000 - \$130,000 through 2001; interest at 6.4% - 6.05%. See Note 8	980,000
\$18,605,000 Drainage public improvement refunding bonds dated July 18, 1998; due in annual installments of \$70,000 - \$1,290,000 through 2011; interest at 5.55% - 3.6%. See Note 8	<u>10,325,000</u>
Total drainage sales and use tax bonds	<u>12,365,000</u>

Sales Tax District No. 2

\$7,000,000 serial bonds dated February 1, 1995; due in annual installments of \$400,000 - \$820,000 through 2005; interest at 9% - 5.6%.	<u>6,510,000</u>
Total public improvement bonds	<u>20,680,000</u>

NOTE 7 - LONG-TERM DEBT (CONTINUED)

General Obligation Bonds

\$2,200,000 Library District serial bonds dated July 1, 1977,
due in final installment of \$185,000 in 1997, interest at 5.25%. 185,000

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%. 730,000

Total general obligation debt 925,000

Prematurity Notes

\$67,500 non-interest bearing note due in annual installments
of \$7,500 through 2002. 45,000

\$70,000 non-interest bearing note due in annual installments
of \$30,000 through 1997 and \$10,000 in 1998. 40,000

Total prematurity notes 85,000

Accrued Vacation Leave 217,336

Total long-term debt \$ 2,187,336

Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1996, including interest payments of \$7,547,944 are as follows:

<u>Maturity</u>	<u>Public Improvement Bonds</u>	<u>General Obligation Bonds</u>	<u>Certificate of Indebtedness</u>	<u>Prematurity Notes</u>
1997	\$ 2,448,378	\$ 208,119	\$ 116,550	\$ 37,500
1998	2,460,899	-	116,980	17,500
1999	2,468,651	-	112,180	7,500
2000	2,489,519	-	112,150	7,500
2001	2,495,389	-	116,758	7,500
2002-2011	15,671,593	-	345,958	7,500
Totals	\$ 28,034,425	\$ 208,119	\$ 508,408	\$ 85,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements at 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 unamortized interest outstanding at December 31, 1996, and the amounts which can be presumed to be acquired 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	Unamortized Interest Coupons	Total
Public improvement bond	\$ 17,389,373	\$ 7,374,425	\$ 24,763,698
General obligation bonds			
Certificate of indebtedness	621,373	193,519	814,892
Provisionary rates	85,000	-	85,000
Accrued variation lease	203,336	-	217,536
	<u>\$ 18,299,082</u>	<u>\$ 7,567,944</u>	<u>\$ 25,867,026</u>

Bond Restrictions

Parish Sales Tax Bonds

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1987, 1993, 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, 1993 and Sales Tax Refunding Bond - Series 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.

Public Improvement Sales Tax Bond - Series 1987, 1993 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 3,961,484 has been deposited therein for this requirement.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

Drainage Sales Tax Bonds - Series 1985

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

A Public Improvement (Drainage) Bond - Series ST 1988, 1990, 1991, 1993 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 1988, 1990, 1991 and 1993 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 \$1,264,705 has been deposited therein for this requirement.

Certificate of Indebtedness - Series 1985

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

Industrial Bond Issues

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds and Environmental Improvement Revenue Bonds issued under the authority of the Parish of Assumption. 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:

Assumption Parish Sheriff Compensated absences	\$ 180,431
Assumption Parish Clerk of Court Compensated absences	21,086
Assumption Parish Water Works District #4 Revenue bonds	<u>70,000</u>
	<u>\$ 271,517</u>

NOTE 8 - DEFEASIBLE DEBT

During the year ended December 31, 1996, the Parish issued two bonds to advance refund \$11,595,000 of debt. The advance refunding occurred as follows:

Public Improvement Sales Tax Bond - Series 1987 and 1989

On June 25, 1996, the Parish issued \$1,800,000 in sales tax refunding bonds with interest rates ranging between 4.1% and 5.4%. The Parish issued the bonds to advance refund \$2,035,000 of the outstanding series 1987 and 1989 public improvement sales tax bonds with interest rates ranging between 8.2% and 12%. The Parish used the net proceeds with other resources to purchase U.S. government securities. These securities were deposited in a irrevocable trust to provide for all future debt service on the refunded portions of the 1987 and 1989 series bonds until the bonds are called on September 1, 1997. As a result, that portion of the 1987 and 1989 series bonds are considered defeased, and the Parish has removed the liability from its accounts. The outstanding principal of the defeased bonds is \$1,290,000 at December 31, 1996. Additionally, the unrefunded portion of the 1987 series bonds of \$75,000 is reflected in the general long-term debt account group.

East Atchoula Major Drainage Sales and Use Tax Bonds - Series 1988, 1989, 1990 and 1991

On June 4, 1996, the Parish issued \$10,605,000 in sales tax refunding bonds with interest rates ranging between 3.6% and 5.55%. The Parish issued the bonds to advance refund \$9,540,000 of the outstanding series 1988, 1989, 1990 and 1991 drainage serial bonds with interest rates ranging between 6.5% to 12%. The net proceeds from the issuance, with other resources, were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide debt service until the serial bonds are called from December 1, 1998 to 2001. The portions of the series 1988, 1989, 1990 and 1991 drainage serial bonds is considered defeased, and the Parish has removed the liability from its accounts. At December 31, 1996, the defeased bonds were \$8,560,000. Also, the unrefunded portion of these bonds of \$1,790,000 have been reflected in the general long-term debt account group.

The advance refunding reduced total debt service payments by \$928,763, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$784,096.

NOTE 9 - 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 1996, as follows:

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

Parish Sales Tax - Primary Government

Consistent with the voters 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 87 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 - 1993. See Note 7.

NOTE 10 - PENSION PLAN

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

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

Social security contributions were approximately \$290,000 for 1996.

NOTE 10 - PENSION PLAN (CONTINUED)

In addition, the State of Louisiana statute requires a portion (approximately \$104,000) of the Parish's ad valorem tax revenue to be dedicated for various retirement systems.

NOTE 11 - 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 the Public Employees Benefit Services Corporation (PEBSCO). The assets and liabilities held by PEBSCO are reported at market value in the Deferred Compensation Agency Fund. The total amount payable to plan participants is reported as deferred compensation payable. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (and paid or made available to the employee (or beneficiary) solely the property and rights of the Parish (without being restricted to the provision of benefits under the plan), subject only to the claims of the Parish's general creditors. Participants' rights under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Parish's management that the Parish has no liability for losses under the plan but does have duty of due care that would be required of an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances, see Note 3, of the primary government at December 31, 1986, were as follows:

Individual Fund	Receivable	Payable
Primary Government		
General Fund:		
East Accretion Drainage Major Fund	\$ 3,479	\$ -
Sewerage District No. 8	110,778	-
Criminal Court Fund	24,718	-
East Accretion Drainage Fund	4,696	-
Road and Bridge Fund	7,827	-
Sales and Use Tax Fund	-	234,433
Law Offices Court Fund	8,148	-
Council on Aging Fund	1,200	-
Prescription Drug Fund	-	47,000
Townal Center	-	2,041

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

<u>Individual Fund(s) (Continued)</u>	<u>Receivable</u>	<u>Payable</u>
Special Revenue Funds:		
Road and Bridge Fund:		
Sales and Use Tax Fund	\$ 187,580	\$ -
General Fund	-	7,827
East Accession Drainage Fund:		
General Fund	-	4,696
East Accession Drainage Major Fund	-	386,910
West Accession Drainage Fund:		
Sales and Use Tax Fund	-	56,629
Road Lighting District:		
Sales and Use Tax Fund	-	11,630
Fire Protection District No. 1 Fund:		
Sales and Use Tax District No. 2 Fund	90,770	-
Recreation District Fund:		
Sales and Use Tax Fund	38,790	-
Sales and Use Tax Fund:		
General Fund	104,433	-
West Accession Drainage Fund	56,629	-
Road Lighting District Fund	11,630	-
Road and Bridge Fund	-	187,580
Recreation District Fund	-	38,790
Civic Center Fund	3,504	-
Prescription Drug Fund	41,971	-
Road Construction Fund	-	1,339,795
Dartmouth Community Center	2,953	-
Summer Food Fund	-	1,280
Sales and Use Tax Sinking Fund	-	204,075
Bayou Terrace Construction Fund	-	158,785
Sewer Project Fund	-	193,320
Sewer District No. 7 Fund	419	-
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 2 Fund	-	90,770
Road Construction Fund	-	104,433
Sales and Use Tax District No. 2 Sinking Fund	-	77,110
Tourist Center:		
General Fund	2,943	-
East Accession Drainage Major Fund:		
General Fund	-	3,479
East Accession Drainage Fund	386,910	-
Law Offices Court Fund:		
General Fund	-	8,148

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

Individual Fund/Component	Receivable	Payable
Council on Aging:		
General Fund	\$ -	\$ 1,200
Council on Aging Sinking Fund	-	9,700
Summer Food Fund:		
Sales and Use Tax Fund	1,500	-
Dane County Community Center	-	1,500
Prescription Drug Fund:		
General Fund	47,000	-
Sales and Use Tax Fund	-	47,971
Library Fund	8,000	8,000
Debt Service Funds:		
Sales and Use Tax Sinking Fund		
Sales and Use Tax Fund	204,075	-
Council on Aging Sinking Fund:		
Council on Aging Fund	9,700	-
Sales and Use Tax (District No. 2 Sinking Fund):		
Sales and Use Tax, District No. 2 Fund	77,110	-
Capital Projects Funds:		
Dane County Community Center:		
Summer Food Fund	1,500	-
Sales and Use Tax Fund	-	2,953
Road Construction Fund:		
Sales and Use Tax Fund	1,739,795	-
Sales and Use Tax, District No. 2 Fund	104,629	-
Sewer Project:		
Sales and Use Tax Fund	100,220	-
Raccoon Terrace Construction Fund:		
Sales and Use Tax Fund	<u>158,595</u>	<u>-</u>
Total primary government:	<u>3,784,578</u>	<u>2,645,079</u>
Component Units:		
Sewer District No. 7 Fund:		
Sales and Use Tax Fund	-	409
Criminal Court Fund:		
General Fund	-	24,738
Civil Center Commission Fund:		
Sales and Use Tax Fund	-	3,504
Sewer District No. 8 Fund:		
General Fund	-	310,378
Clerk of Court	<u>212,448</u>	<u>212,448</u>
Total component units:	<u>212,448</u>	<u>231,527</u>
Total reporting entity:	<u>\$ 3,997,026</u>	<u>\$ 3,897,607</u>

NOTE 13 - 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.

Construction Contracts

At December 31, 1996, the Parish had outstanding commitments resulting from construction contracts of approximately \$1,437,500.

Parish Water and Sewer System

On September 5, 1996, the Parish entered into an agreement for a water/wastewater services project to provide parish-wide water and sewer services. The agreement called for a feasibility review by the water company. The Parish has agreed to reimburse the water company, not to exceed \$250,000, for legal and engineering services incurred during the initial design period. The Parish would owe the reimbursement only upon the water company reaching targeted average estimated monthly user fees.

East Ascension Parish Hospital Service District

The results of an audit covering fiscal years 1992 - 1994 by the Medicare intermediary resulted in the disallowance of a significant portion of the management fees paid to a consulting firm. The amount owed back to Medicare for fiscal years 1992 - 1994 is \$1,380,311, which was paid subsequent to the year ended March 31, 1996. This amount was reflected as a decrease in reserves in the current year.

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Additionally, management recalculated Medicaid cost reports and disproportionate share amounts for those years plus all third-party payer amounts for fiscal 1995, in anticipation of similar adjustments to those cost reports. The total of these adjustments and the effect of any Medicaid reimbursements that may have previously been recorded but will not be received due to the circumstances discussed in the preceding paragraph, resulted in a decrease to revenue of approximately \$10,189,000 in the current year.

Management and the Board of Commissioners intend to appeal the Medicaid intermediary's decision regarding the disallowance of the management's expense, and intend to vigorously defend its position on all other questioned cost reports.

NOTE 14 - SELF INSURANCE

During 1995, the Parish initiated a self-insured retention program (SIR) within the internal service fund to deal with 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, products and property) with a \$10,000 per occurrence limit and annual aggregate limits of \$100,000.

All kinds of the Parish participate in the program and make payments to the internal service fund based on estimates of amounts needed to pay past - and current - year claims. During the prior year, 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 \$398,290. This reserve represents reported losses of approximately \$179,000 and includes claims incurred but not yet reported approximating \$219,000.

NOTE 15 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 1995, Council members and the Parish President received the following as compensation:

	Amount
Parish President	\$ 56,880
Councilman, District 1	11,960
Councilman, District 2	13,091
Councilman, District 3	10,922
Councilman, District 4	11,245
Councilman, District 5	11,052
Councilman, District 6	11,092
Councilman, District 7	11,246
Councilman, District 8	11,310
Councilman, District 9	10,922
Councilman, District 10	11,117
Councilman, District 11	11,117
Total	<u>\$ 181,874</u>

NOTE 16 - SUBSEQUENT EVENTS

On March 28, 1997, the Parish passed an ordinance providing for the levy of a special assessment on parcels of real estate abutting Bayou Terrace Road. The assessment, which approximates \$637,700, will fund the cost for street paving improvements. The assessment is payable in two equal annual installments and bears interest at a rate of 9% per annum.

On April 5, 1997, a ten year five-mill property tax was passed in Road Lighting District No. 7 for the purpose of maintaining and improving road lighting in the district.

NOTE 17 - PRIOR PERIOD ADJUSTMENT

East Ascension Parish Hospital Service District

An error in the 1993 Medicaid cost report resulted in an overstatement of receivables of \$2,151,756 at March 31, 1993. The correction of this error resulted in a decrease to beginning fund balance of \$2,151,756 at March 31, 1995. There was no effect on revenue and gains in excess of expenses for the years ended March 31, 1994 or 1995 as a result of this error.

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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash and cash equivalents	\$ 1,080	\$ 41,157
Accounts receivable, net		
Ad valorem taxes	819,646	738,164
Other	93,861	94,169
Due from other governments		
LA - State revenue sharing	32,816	68,832
LA - Sewerage	93,214	48,998
LA - Misc	3,478	17,225
LA - Other	181,757	83,673
Due from other funds	160,983	167,698
Other assets	<u>380</u>	<u>4,348</u>
 Total assets	 <u>\$ 1,318,589</u>	 <u>\$ 1,295,297</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable and accrued liabilities		
Accounts payable	\$ 393,238	\$ 143,983
Accrued payroll	39,799	41,638
Deductions from ad valorem taxes		
Contributions to retirement systems	33,652	28,110
Due to other governments		
LA - State revenue sharing	38,184	37,819
Due to other funds	<u>183,471</u>	<u>736,342</u>
 Total liabilities	 <u>687,344</u>	 <u>1,017,892</u>
 FUND BALANCE		
Designated - subsequent year expenditures	366,345	37,399
Undesignated	<u>248,921</u>	<u>245,252</u>
 Fund balance	 <u>415,266</u>	 <u>282,651</u>
 Total liabilities and fund balance	 <u>\$ 1,102,610</u>	 <u>\$ 1,295,297</u>

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

**FARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 1994

	1994		Variance - Reversible (unfavorable)	1994 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 798,000	\$ 825,000	\$ 27,000	\$ 798,000
Franchise	80,000	106,318	26,318	80,784
License and permits				
Occupational	600,000	607,848	7,848	604,764
Alcoholic beverages	16,180	16,717	537	16,700
Building	415,000	421,108	6,108	410,271
Intoxic liquor	3,000	4,725	1,725	1,260
Planning fees	65,000	60,012	(4,988)	22,680
Other	300	300	-	300
Intergovernmental				
Refunds	-	-	-	27,182
Reversions	208,000	204,700	(3,300)	205,298
State revenue sharing	107,000	108,070	1,070	104,778
OTD - Food stamp program	75,300	81,641	6,341	78,000
Food	28,000	28,778	778	28,000
Civil defense	20,000	25,000	5,000	25,834
Community based program	88,000	67,241	(20,759)	127,217
Grants	12,000	18,000	6,000	202,118
Other	180,000	168,479	(11,521)	196,798
Miscellaneous				
Rentals	4,000	4,000	-	31,000
Other	1,000	3,000	2,000	1,800
Total revenues	<u>2,360,200</u>	<u>2,497,142</u>	<u>136,942</u>	<u>2,487,124</u>
EXPENDITURES				
General government	5,815,865	5,890,601	74,736	5,741,806
Public safety	154,739	164,733	(9,994)	218,816
Health and welfare	441,809	466,082	24,273	298,563
Culture and recreation	31,800	27,061	(4,739)	28,645
Debt service	-	1,580	(1,580)	2,000
Total expenditures	<u>6,443,213</u>	<u>6,550,037</u>	<u>106,824</u>	<u>6,402,231</u>
Excess (deficiency) of revenues over expenditures	<u>(2,883,013)</u>	<u>(1,052,895)</u>	<u>(1,730,118)</u>	<u>(1,915,107)</u>

(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, 1996

	1996		Variance - favorable (unfavorable)	1995 Actual
	Budget	Actual		
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	60,000
Operating transfers in				
Transfer in:				
Road and Bridge Fund	75,000	75,000	-	66,750
East Ascension Drainage Fund	34,200	34,200	-	34,500
E-A Drainage Restricted Fund	161,700	160,700	-	161,500
West Ascension Drainage Fund	4,000	4,000	-	4,200
Sales and Use Tax Fund	1,247,000	1,247,000	-	1,000,000
Other Funds	75,000	75,000	-	66,400
Operating transfers-out				
Transfer out:				
Criminal Court Fund	(26,000)	(26,000)	-	167,000
Jail Fund	(700,000)	(700,000)	-	(626,000)
Law Officers Court Fund	(17,000)	(13,850)	3,150	(14,280)
JULIA (Section 2)	-	-	-	66,180
Self-insurance Fund	-	(20,000)	(20,000)	-
Toxicol Center	(29,424)	(28,100)	-	-
Drug Prescription Fund	(47,000)	(40,000)	-	-
Other financing sources - net	1,847,700	1,605,900	(241,800)	500,000
Excess of revenues over expenditures and other sources (uses)	\$ (61,621)	166,441	\$ 228,062	(26,465)
FUND BALANCE				
Beginning of year		278,747		294,215
Residual equity transfer from Criminal Court Fund		776		20,788
End of year		\$ 416,966		\$ 294,215

Notes on Exhibit A-1 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, 1996

	1996		Variance - Excess or (Deficiency)	1995 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 131,520	\$ 134,496	(\$2,976)	127,976
Official publications	21,000	22,348	(1,348)	12,995
Other charges and services	1,590	2,318	728	1,647
Dues and subscriptions	13,850	13,680	170	13,641
Travel and mileage	46,400	46,340	60	36,188
Judicial - Parish Court				
Personnel	47,160	47,458	(298)	48,104
Other charges and services	3,800	5,122	(1,322)	4,249
Judicial - District Attorney				
Personnel	47,400	47,197	203	58,942
Jury and witnesses	37,800	34,115	(3,685)	31,927
Professional	-	-	-	674
Other charges and services	100,500	100,589	(89)	100,480
Judicial - Clerk of Court				
Permanent emoluments	60,000	60,000	-	60,000
Court attendance	18,000	18,321	(321)	19,280
Judicial - Coroner				
Personnel	36,000	36,000	-	36,000
Professional	40,000	30,881	(9,119)	35,887
Other charges and services	5,000	1,591	3,409	2,885
Judicial - Justice of Peace				
Personnel	34,580	34,627	(47)	34,009
Other charges and services	1,580	1,267	313	1,669
Electoral - Register of Voters				
Personnel	58,000	57,999	1	56,681
Equipment	1,891	498	1,393	1,141
Office supplies	1,881	2,871	(990)	3,126
Other charges and services	8,000	7,800	200	8,812
Electoral - other	21,100	7,980	13,120	6,388
Financial and Administration				
Personnel	902,000	940,986	(38,986)	888,791
Worker's compensation	12,000	12,458	(458)	11,500
Professional	10,000	14,580	(4,580)	20,888
Building rent	16,800	16,157	643	14,997
Utilities	110,000	110,108	(108)	100,100
Telephone	42,800	42,561	239	39,116

(Continued)

PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1995

	1995		Variance - (favorable)	1995 Actual
	Budget	Actual		
Office supplies	48,270	49,248	(978)	44,811
Conference supplies	12,028	11,491	537	7,495
Accounting	20,000	15,482	4,518	43,464
Insurance	44,500	44,230	270	42,200
Maintenance	171,300	118,331	52,969	110,118
Miscellaneous	155,700	112,618	43,082	142,656
Contingency	29,200	18,113	11,087	18,345
Travel and subscriptions	4,800	5,907	(1,107)	3,600
Travel and mileage	15,900	13,973	1,927	23,549
Appropriations and grants	22,700	22,348	352	20,521
Equipment purchased	74,119	21,283	52,836	47,828
Equip. Maintenance	-	-	-	7,580
Building Permit				
Personnel	264,400	268,980	(4,580)	271,963
Professional	8,500	5,185	3,315	4,765
Telephone	7,000	7,280	(280)	7,478
Maintenance	3,000	4,889	(1,889)	4,985
Office supplies	45,800	15,804	29,996	8,100
Other charges and services	4,800	8,329	(3,529)	4,600
Travel and mileage	4,800	2,923	1,877	2,968
Capital outlay - equipment	15,970	16,657	(687)	19,665
Planning Commission				
Personnel	78,100	81,549	(3,449)	77,888
Professional	78,300	80,728	(2,428)	81,428
Other charges and services	5,800	3,878	1,922	3,311
Capital outlay - equipment	3,000	1,278	1,722	3,718
Total general government	3,815,800	2,999,611	816,189	2,793,656
PUBLIC SAFETY				
Shoof				
Juvenile	250,000	168,648	81,352	246,487
Commissions	7,000	2,421	4,579	2,651
Court attendance	18,000	20,825	(2,825)	20,620
Other charges and services	2,000	6,029	(4,029)	177

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

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

For the year ended December 31, 1996

	1996		Variance - Favorable	1995 Actual
	Budget	Actual		
Civil Defense				
Personnel	22,000	52,750	(30,750)	51,800
Professional	11,200	7,251	3,949	8,350
Other charges and services	8,500	7,891	609	4,681
Travel and mileage	400	180	220	300
Capital outlay - equipment	-	-	-	32,881
Total public safety	<u>42,100</u>	<u>68,072</u>	<u>(25,972)</u>	<u>98,012</u>
HEALTH AND WELFARE				
Food Stamp				
Personnel	120,000	123,150	(3,150)	126,500
Other charges and services	16,900	16,640	260	18,600
Health Unit				
Personnel	111,200	111,640	560	182,807
Parish of Ascension Subsidies	28,700	32,000	3,300	28,400
Emergency shelter grant	112,400	113,400	(1,000)	21,340
Other charges and services	80,000	78,480	1,520	7,500
Total health and welfare	<u>452,300</u>	<u>458,270</u>	<u>(5,970)</u>	<u>344,247</u>
CULTURE AND RECREATION				
Parish culture and recreation				
Personnel	8,700	4,400	4,300	7,700
Telephone	3,000	4,621	(1,621)	4,900
Other charges and services	11,200	16,280	(5,080)	18,841
Total culture and recreation	<u>22,900</u>	<u>25,301</u>	<u>(2,401)</u>	<u>31,441</u>
DEBT SERVICE				
Principal retirement	-	7,500	(7,500)	7,500
Total expenditures	<u>\$ 1,879,700</u>	<u>\$ 1,836,621</u>	<u>\$ 43,079</u>	<u>\$ 2,422,941</u>

Notes on Exhibit D-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 entitlements 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, fees, 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 DISTRICT NO. 1 FUND

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

RECREATION COMMISSION FUND

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

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

JAIL FUND

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

LAW OFFICER'S COURT FUND

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

SECTION 8 FUND

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

FOOD SERVICE FUND

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

TOURIST CENTER FUND

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

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

PRESCRIPTION DRUG FUND

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

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

December 31, 1995

ACCOUNTS	Fund Operations		Fund Transfers		Appropriated For The		Sales and Use Tax		Special Receipts	
	Balance	Change	Balance	Change	Balance	Change	Balance	Change	Balance	Change
ASSETS										
Cash and cash equivalents	1,000	20,177	-	-	80,462	-	1,000	-	10,000	1
Accounts receivable	471,747	1,056,644	-	-	3,807,011	-	1,000,000	-	1,000,000	1
Investments	-	-	-	-	-	-	-	-	-	-
AP (contingencies)	-	1,206,000	250,000	-	-	-	-	-	40,000	11,000
Due from other funds	-	33,300	-	-	94,000	-	-	-	-	-
Due from other agencies	-	-	-	-	-	-	27,400	-	200	-
Other assets	100,772	-	-	-	-	-	-	-	-	-
Liabilities and fund equity										
Due from other jurisdictions	-	-	-	-	-	-	-	-	-	-
L.S. - Due from other funds	-	61,000	193,700	-	-	-	-	50,000	11,000	-
L.S. - Other revenue sharing	-	-	-	-	-	-	-	-	-	-
Due from other funds (cont)	80,000	28,000	-	-	41,000	-	-	-	-	-
Other funds	-	5,272	-	-	-	-	-	-	-	-
Total assets	1,471,747	3,495,021	250,000	250,000	4,607,473	4,607,473	475,000	475,000	2,143,000	2,143,000
LIABILITIES AND FUND BALANCE										
LIABILITIES										
Accounts payable	50,000	64,700	2,113	-	-	-	-	11,000	25,000	
Accounts receivable	5,000	50,000	4,000	-	-	-	-	1,000	1,000	
Due from other jurisdictions	-	-	-	-	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	-	
Due from other agencies	-	-	-	-	-	-	-	-	-	
Due from other funds (cont)	-	-	-	-	-	-	-	-	-	
Due from other funds	-	-	-	-	-	-	-	-	-	
Other liabilities	-	-	-	-	-	-	-	-	-	
Total liabilities	55,000	114,700	6,113	6,113	6,000	6,000	6,000	11,000	26,000	
FUND BALANCE										
Designated - contingent fund expenditures	30,000	80,000	11,000	-	-	-	-	30,000	10,000	
Unassigned	200,000	4,400,000	14,000	1,000,000	4,601,473	4,601,473	475,000	4,670,000	4,670,000	
Total fund balance	230,000	4,480,000	25,000	1,011,000	4,601,473	4,601,473	475,000	4,680,000	4,680,000	
Total liabilities and fund balance	285,000	4,594,700	31,113	1,017,113	4,607,473	4,607,473	481,000	4,706,000	4,706,000	

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 1996

ASSETS	Inventory (Inventory No. 1)	Receivables (Inventory No. 1,2)	Real Liabilities (Inventory No. 1,2)	Def.	Use without Commit.	Special F.	Total Assets
Investment cash equivalents							
Investments	10,076	1,126				10,076	
Monies, receivables, and other assets	2,730,000	100,000	100,000		1,251		
Accounts receivable							
Accounts payable			100,000				
Due from other parishes							
Due from other funds							
Other assets		10,076			4,897		
Due from other parishes							
Due from other funds							
Due from other funds	46,726	24,796					
Other assets							
Total assets	2,844,202	470,698	200,000	75,000	6,148	100,000	3,585,048
LIABILITIES							
Accounts payable	10,076	1,126	100,000	25,000		2,100	
Accounts receivable							
Due from other parishes							
Due from other funds							
Due from other funds							
Other liabilities							
Total liabilities	10,076	1,126	100,000	25,000		2,100	358,292
NET ASSETS							
Investment cash equivalents	10,076						
Investments	2,730,000	100,000	100,000				
Accounts receivable							
Accounts payable							
Due from other parishes							
Due from other funds							
Due from other funds							
Other assets							
Total assets and total liabilities	2,844,202	470,698	200,000	75,000	6,148	100,000	3,585,048

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET

December 31, 1998

Source	Year-End Balance	Current Revenues	Amounts Received From or Due to Other Funds	Debit Encumbrances	Money Fund	Administrative Funds	Total
Gift and cash offerings	170	20,000	11,776	-	93,000	1,611,211	2,006,087
Investments	61,192	-	-	-	-	1,171,008	1,232,190
Accounts receivable, all	-	66,667	-	-	1,000,000	4,040,000	5,706,667
all administrative funds	1,104	-	-	-	-	97,100	1,101
Gift and cash offerings	61,191	240	4,000	4,000	66,000	440,100	609,491
Other	-	-	-	-	175,000	49,000	224,000
Due from other governments	-	-	-	-	-	99	99
U.S. - State (Federal) Grants	1,000	-	-	67,000	6,000	1,111,000	1,184,000
Due from other funds	-	-	-	-	-	41,251	41,251
Other assets	100,000	60,000	11,000	30,111	1,000,000	2,000,000	2,191,111
Total assets							10,000,000

LIABILITIES AND FUND BALANCE

Accounts payable	66	60	1,000	11,000	67,000	30,140	114,806
Accrued payroll	61	-	1,000	-	1,000	90,176	104,237
Deferred taxes	-	61,000	-	-	60,000	40,140	162,140
Contributions - investment funds	-	6,000	-	-	-	49,000	61,000
Due to other governments	-	6,000	-	6,000	-	3,181,471	3,193,471
United Notes	-	-	-	-	-	4,000,000	4,000,000
Due to other funds	1,000	60,000	1,000	30,111	1,000	4,000,000	4,062,111
Total liabilities							8,331,754
FUND BALANCE							1,668,246
Restricted - subsequent year expenditures	17,176	66,667	11,000	-	1,000,000	15,000,176	11,835,019
Unrestricted	11,020	66,667	11,000	-	1,000,000	2,000,000	3,194,787
Fund balance							15,029,806
Total liabilities and fund balance	18,196	132,334	22,000	31,111	2,001,000	17,000,176	17,000,176

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

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

COMBINING BALANCE SHEET

December 31, 1996

	<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	\$ 24,265	\$ 94,144	\$ -	\$ -
Accounts receivable, net of allowance there	11,679	24,276	16,284	6,191
Due from other governments LA - State revenue sharing	5,720	482	4,116	2,642
Total assets	<u>\$ 41,664</u>	<u>\$ 118,854</u>	<u>\$ 20,399</u>	<u>\$ 8,833</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 1,248	\$ 1,708	\$ 1,762	\$ 834
Debt - net of allowance there	400	819	599	284
Contributions in retirement system due to other funds	-	-	3,833	1,782
Total liabilities	<u>1,648</u>	<u>2,527</u>	<u>6,194</u>	<u>2,900</u>
FUND BALANCE				
Designated - subsequent year expenditures	-	-	-	-
Undesignated	39,816	116,327	19,242	6,933
Fund balance	<u>39,816</u>	<u>116,327</u>	<u>19,242</u>	<u>6,933</u>
Total liabilities and fund balance	<u>\$ 41,464</u>	<u>\$ 118,854</u>	<u>\$ 20,399</u>	<u>\$ 8,833</u>

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

<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 1</u>	<u>Total 1996 (Memorandum Only)</u>
\$ 19,688	\$ 111,211	\$ -	\$ 130,899
9,058	78,479	4,870	158,807
<u>1,790</u>	<u>2,865</u>	<u>522</u>	<u>25,632</u>
<u>\$ 30,536</u>	<u>\$ 192,545</u>	<u>\$ 5,412</u>	<u>\$ 228,493</u>
\$ 1,718	\$ 7,891	\$ 141	\$ 12,150
306	2,607	164	3,154
<u>-</u>	<u>-</u>	<u>891</u>	<u>11,658</u>
<u>2,024</u>	<u>10,508</u>	<u>1,096</u>	<u>13,628</u>
4,398	10,280	1,247	15,925
<u>24,648</u>	<u>244,736</u>	<u>325</u>	<u>270,709</u>
<u>29,146</u>	<u>255,016</u>	<u>4,672</u>	<u>288,834</u>
<u>\$ 30,192</u>	<u>\$ 192,494</u>	<u>\$ 5,472</u>	<u>\$ 228,158</u>

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1989

	Revised Budget	Total Revenue Budget	Total Revenue Actual	Var. from Budget	Total Expenditures Budget	Total Expenditures Actual	Var. from Budget	Revised Fund	Original Fund
REVENUES									
State									
- General	500,000	500,000	500,000	0	500,000	500,000	0	500,000	500,000
- Special	100,000	100,000	100,000	0	100,000	100,000	0	100,000	100,000
- Other	100,000	100,000	100,000	0	100,000	100,000	0	100,000	100,000
- Total	700,000	700,000	700,000	0	700,000	700,000	0	700,000	700,000
Local									
- Property	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000
- Sales	500,000	500,000	500,000	0	500,000	500,000	0	500,000	500,000
- Other	100,000	100,000	100,000	0	100,000	100,000	0	100,000	100,000
- Total	1,600,000	1,600,000	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,600,000
- Total	2,300,000	2,300,000	2,300,000	0	2,300,000	2,300,000	0	2,300,000	2,300,000
EXPENDITURES									
- Personnel	1,000,000	1,000,000	1,000,000	0	1,000,000	1,000,000	0	1,000,000	1,000,000
- Materials	500,000	500,000	500,000	0	500,000	500,000	0	500,000	500,000
- Other	100,000	100,000	100,000	0	100,000	100,000	0	100,000	100,000
- Total	1,600,000	1,600,000	1,600,000	0	1,600,000	1,600,000	0	1,600,000	1,600,000
- Total	2,300,000	2,300,000	2,300,000	0	2,300,000	2,300,000	0	2,300,000	2,300,000
CHANGES IN FUND BALANCES									
- Total	0	0	0	0	0	0	0	0	0
TOTAL									
- Total	2,300,000	2,300,000	2,300,000	0	2,300,000	2,300,000	0	2,300,000	2,300,000

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1998

REVENUE TO	From Previous Periods/Chgs.	Revenues /Contributions	Real Earnings Net of L.A.	PM	Less Offsets/ Transfers	Special Assessments	Total Revenue /Expenses
ITEM	\$	\$	\$	\$	\$	\$	\$
Intergovernmental	14,429	-	19,913	-	-	11,962	11,959
Charges for services	-	4,287	2,966	-	-	-	-
Fees and licenses	-	-	-	-	4,808	-	-
Miscellaneous	3,777	20,961	11,955	-	-	-	-
Total revenues	18,206	25,248	32,834	-	4,808	11,962	11,959
EXPENDITURES							
General operations	-	-	5,000	-	21,689	11,962	11,959
Admin. - State Court	-	-	-	561,273	-	-	-
Public safety	42,945	-	27,179	-	-	-	-
Public works	-	-	-	-	-	19,944	19,944
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	98,527	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Other capital	-	2,000	-	-	-	-	-
Total expenditures	42,945	100,527	32,179	561,273	21,689	11,962	31,662
Total surplus/deficit/expended	(24,739)	(75,279)	0,655	(571,273)	(17,881)	-	(77,603)
OTHER FINANCING SOURCES/USES							
Proceeds from sale, lease etc.	1,941,779	99,129	-	208,000	10,000	-	2,058,899
Debt proceeds	274,000	27,829	14,299	-	-	-	316,128
Operating transfers	-	-	-	-	-	-	-
Total other financing sources/uses	2,215,779	126,958	14,299	208,000	10,000	-	2,364,976
Total surplus/deficit/expended and other financing	2,191,040	51,679	14,954	14,727	-	-	2,221,500
FUND BALANCE	1,941,001	44,179	44,171	28,264	-	-	2,017,625
Beginning of year	1,921,338	45,128	47,141	28,228	-	-	2,042,835
End of year	-	-	-	-	-	-	-

**PURCH OF ASCENSION
SPECIAL REVENUE FUNDS**

COMPARING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
For the year ended December 31, 1996

REVENUES	Total 1996	Total 1995	Initial source of funds	Participating Fund	Library Fund	Total	
						1996	1995
Taxes	\$ 141,171	\$ 44,489	\$ -	\$ -	\$ 1,095,018	\$ 2,048,870	\$ 3,143,888
Intergovernmental	-	-	-	-	78,110	1,070,796	1,070,906
Change for services	-	-	-	-	71,508	14,478	86,986
Fines and forfeitures	-	-	-	-	8,818	99,812	108,630
Miscellaneous	1,025	1,012	14,794	61,617	77,888	1,411,711	2,511,208
Total revenues	\$ 142,196	\$ 45,501	\$ 14,794	\$ 61,617	\$ 1,252,824	\$ 3,630,867	\$ 5,356,839
EXPENDITURES							
General operations	-	13,000	-	-	-	248,000	261,000
Initial Fund-Closed	-	-	57,947	-	-	57,947	57,947
Public safety	-	-	-	-	-	1,049,703	1,049,703
Public works	-	-	-	-	-	4,498,364	4,498,364
Health and welfare	-	24,029	-	12,470	-	1,258,178	1,282,199
Capital outlay	-	-	-	-	-	1,000,000	1,000,000
System and maintenance	-	-	-	-	1,012,200	2,200,147	3,212,347
Intergovernmental	-	-	-	-	40,500	40,500	81,000
Other purchase	-	-	-	-	-	20,000	20,000
Total expenditures	\$ 0	\$ 37,029	\$ 57,947	\$ 12,470	\$ 1,103,808	\$ 5,208,932	\$ 6,001,660
Change in fund balance	\$ 142,196	\$ 8,472	\$ 14,794	\$ 49,147	\$ 149,016	\$ 1,421,935	\$ 2,355,179
Balance at beginning of year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Balance at end of year	\$ 1,142,196	\$ 1,008,472	\$ 1,014,794	\$ 1,049,147	\$ 1,149,016	\$ 2,421,935	\$ 2,355,179
REVENUES							
Taxes	\$ 141,171	\$ 44,489	\$ -	\$ -	\$ 1,095,018	\$ 2,048,870	\$ 3,143,888
Intergovernmental	-	-	-	-	78,110	1,070,796	1,070,906
Change for services	-	-	-	-	71,508	14,478	86,986
Fines and forfeitures	-	-	-	-	8,818	99,812	108,630
Miscellaneous	1,025	1,012	14,794	61,617	77,888	1,411,711	2,511,208
Total revenues	\$ 142,196	\$ 45,501	\$ 14,794	\$ 61,617	\$ 1,252,824	\$ 3,630,867	\$ 5,356,839
EXPENDITURES							
General operations	-	13,000	-	-	-	248,000	261,000
Initial Fund-Closed	-	-	57,947	-	-	57,947	57,947
Public safety	-	-	-	-	-	1,049,703	1,049,703
Public works	-	-	-	-	-	4,498,364	4,498,364
Health and welfare	-	24,029	-	12,470	-	1,258,178	1,282,199
Capital outlay	-	-	-	-	-	1,000,000	1,000,000
System and maintenance	-	-	-	-	1,012,200	2,200,147	3,212,347
Intergovernmental	-	-	-	-	40,500	40,500	81,000
Other purchase	-	-	-	-	-	20,000	20,000
Total expenditures	\$ 0	\$ 37,029	\$ 57,947	\$ 12,470	\$ 1,103,808	\$ 5,208,932	\$ 6,001,660
Change in fund balance	\$ 142,196	\$ 8,472	\$ 14,794	\$ 49,147	\$ 149,016	\$ 1,421,935	\$ 2,355,179
Balance at beginning of year	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Balance at end of year	\$ 1,142,196	\$ 1,008,472	\$ 1,014,794	\$ 1,049,147	\$ 1,149,016	\$ 2,421,935	\$ 2,355,179

**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, 1998

	<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	\$ 18,781	\$ 14,718	\$ 16,817	\$ 6,217
Intergovernmental	7,886	647	6,114	3,060
Miscellaneous	1,295	5,907	152	-
Total revenues	<u>27,962</u>	<u>21,272</u>	<u>23,083</u>	<u>9,277</u>
EXPENDITURES				
General government	658	899	899	289
Public works	13,462	17,211	17,886	8,830
Total expenditures	<u>14,120</u>	<u>18,110</u>	<u>18,785</u>	<u>9,119</u>
Excess (deficiency) of revenues over expenditures	13,842	3,162	4,298	158
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(7,582)	(788)	(586)	-
Excess (deficiency) of revenues over expenditures and other sources(uses)	6,260	2,374	3,712	158
FUND BALANCE (DEFICIT)				
Beginning of year	41,385	124,652	15,414	(798)
End of year	<u>\$ 47,645</u>	<u>\$ 127,026</u>	<u>\$ 19,126</u>	<u>\$ 158</u>

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

Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 7	Total 1996 (Millions of Dollars)
\$ 8,090	\$ 79,012	\$ 4,918	\$ 150,115
2,679	11,709	902	15,496
1,158	12,899	41	25,845
<u>11,128</u>	<u>103,620</u>	<u>5,861</u>	<u>210,604</u>
386	2,647	164	3,204
15,990	74,918	4,902	211,798
<u>18,756</u>	<u>77,565</u>	<u>5,112</u>	<u>117,852</u>
(1,148)	28,171	780	57,692
(386)	(2,480)	(1,000)	(4,780)
11,488	22,971	688	35,212
<u>29,116</u>	<u>210,985</u>	<u>3,784</u>	<u>440,761</u>
\$ 28,748	\$ 218,956	\$ 8,812	\$ 457,002

**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, 1996

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Parish Transportation Fund	\$ 300,000	\$ 600,464	\$ 300,464	\$ 560,880
Major Sources				
Interest	18,000	15,454	(2,546)	17,271
Other	200,000	208,300	(2,692)	85,043
Total revenues	<u>500,000</u>	<u>824,218</u>	<u>324,218</u>	<u>663,194</u>
EXPENDITURES				
Public works				
Personnel	1,640,200	1,658,418	(18,218)	1,350,279
Materials and supplies	501,400	375,128	126,272	295,311
In services	52,500	52,500	-	48,800
Equipment maintenance	181,000	181,227	(227)	188,604
Gasoline and oil	84,000	85,135	(1,135)	75,679
Other charges and services	129,000	121,800	7,200	177,311
Capital outlay - equipment	210,000	498,806	288,806	324,180
Total expenditures	<u>3,128,100</u>	<u>3,981,004</u>	<u>(852,904)</u>	<u>3,060,074</u>
Excess (deficiency) of revenues over expenditures	<u>(2,388,100)</u>	<u>(2,156,786)</u>	<u>231,314</u>	<u>(1,396,880)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Sales and Use Tax Fund	2,150,000	2,150,000	-	2,180,000
Operating transfers out:				
General fund	(75,000)	(75,000)	-	(88,320)
Total financing sources (uses)	<u>2,175,000</u>	<u>2,175,000</u>	<u>-</u>	<u>2,091,680</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ (208,100)</u>	<u>\$ 28,217</u>	<u>\$ 236,317</u>	<u>\$ 46,274</u>
FUND BALANCE				
Beginning of year		<u>360,445</u>		<u>317,647</u>
End of year		<u>\$ 388,662</u>		<u>\$ 363,921</u>

Notes to 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, 1996

	Fund Income Statement			Fund Operating Budget			Fund Operating Budget Total		
	Unaudited			Approved			Approved		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES									
Taxes	\$ 1,175,000	\$ 1,205,493	\$ 30,493	\$ 1,175,000	\$ 1,205,493	\$ 30,493	\$ 1,175,000	\$ 1,205,493	\$ 30,493
Lot sales									
Gifts and fees									
Interorganizational									
Subscriptions (Library)									
Administrative									
Interest	4,000	3,000	(1,000)	20,000	22,000	2,000	20,000	22,000	2,000
Miscellaneous				(10,000)	(10,000)		21,000	21,000	
Net of payoffs									
Fund Income	1,183,000	1,211,493	28,493	1,185,000	1,197,493	(12,507)	1,176,000	1,197,493	21,493
EXPENDITURES									
General government									
Construction - infrastructure									
Public works									
Personnel	60,000	60,000		1,150,000	1,148,000	(2,000)	1,200,000	1,148,000	(52,000)
Vehicle expenses	50,000	51,750	1,750	125,000	131,000	6,000	200,000	197,000	(3,000)
Supplies - fixed assets	4,000	1,000	(3,000)	25,000	24,000	(1,000)	20,000	19,000	(1,000)
Materials and supplies	10,750	97,000	86,250	115,000	43,000	(72,000)	100,000	61,000	(39,000)
Utilities				5,000	5,000		5,000	5,000	
Expenses	4,000	1,800	(2,200)	14,000	13,000	(1,000)	14,000	13,000	(1,000)
Insurance	10,000	10,000		40,000	40,000		40,000	40,000	
Depreciation	4,000	4,000		4,000	4,000		4,000	4,000	
Capital assets	10,000	10,000		10,000	10,000		10,000	10,000	
Grants - fixed assets	20,000	22,000	2,000	20,000	22,000	2,000	20,000	22,000	2,000
Other charges and credits									
Capital assets - equipment	100,000	100,000		200,000	200,000		200,000	200,000	
Financial	50,000	50,000		50,000	50,000		50,000	50,000	
For interest									
Fund expenditures	1,910,000	1,910,000		1,910,000	1,907,000	(3,000)	1,910,000	1,907,000	(3,000)
Change in fund balance - available	\$ 273,000	\$ 301,493	\$ 28,493	\$ 275,000	\$ 290,493	\$ 15,493	\$ 266,000	\$ 290,493	\$ 24,493

STATE OF CALIFORNIA DEPARTMENT OF REVENUE

Operating Activities in

Trust Investments

Revolving Working Fund

Fund Investment Operations

Revolving Reserve Fund

Operating activities are:

General Fund

Trust Investment/Exchange

Revolving Working Fund

Other Funds

Total Working Interest Fund

State of California

and other contributors

and other contributors

Beginning of Year

End of Year

2010-2011

2011-2012

2012-2013

2013-2014

2014-2015

2015-2016

2016-2017

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

2022-2023

2023-2024

2024-2025

2025-2026

2026-2027

2027-2028

2028-2029

2029-2030

2030-2031

2031-2032

2032-2033

2033-2034

2034-2035

2035-2036

2036-2037

2037-2038

2038-2039

2039-2040

2040-2041

2041-2042

2042-2043

2043-2044

2044-2045

2045-2046

2046-2047

2047-2048

2048-2049

2049-2050

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

**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)	1999 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 21,000	\$ 20,758	\$ 242	\$ 21,000
Inter governmental	29,000	29,000	000	29,000
State revenue sharing				
Miscellaneous	1,000	1,526	526	3,000
Interest	8,500	7,961	539	-
Other				
Total revenues	<u>250,500</u>	<u>208,245</u>	<u>41,255</u>	<u>241,000</u>
EXPENDITURES				
General government				
Contribution to treatment system	1,626	1,626	00	2,000
Public works				
Personnel	182,820	182,499	321	182,174
Materials and supplies	9,500	1,400	8,100	8,771
Utilities	2,250	2,250	-	8,000
Insurance	18,500	18,281	219	22,281
Equipment maintenance	8,500	9,075	575	6,689
Gasoline and oil	13,480	13,800	320	1,701
Other charges and services	34,880	31,290	3,590	34,294
Capital outlay - equipment	3,000	3,487	487	1,128
Waste control				
Total expenditures	<u>208,245</u>	<u>247,948</u>	<u>39,703</u>	<u>227,248</u>
Excess (deficiency) of revenues over expenditures	(57,745)	(23,445)	34,300	1,752
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
General fund	18,800	18,800	-	(8,700)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 18,800</u>	<u>(23,445)</u>	<u>\$ 42,245</u>	<u>1,658</u>
FUND BALANCE				
Beginning of year		<u>188,914</u>		<u>188,764</u>
End of year		<u>\$ 171,469</u>		<u>\$ 188,514</u>

Notes on Exhibit A-4 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, 1998

	1998		Variance - favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 1,580,000	\$ 1,590,400	\$ 290,800	\$ 6,648,791
Refunds	(28,000)	(18,450)	14,550	(60,294)
Manufacturing Incentives	180,000	181,686	91,686	118,740
Total revenues	<u>1,732,000</u>	<u>1,753,536</u>	<u>483,036</u>	<u>6,697,237</u>
EXPENDITURES				
General government				
Consolidated parish collection service	61,500	61,781	(2,781)	(60,915)
Excess of revenues over expenditures	<u>2,315,500</u>	<u>2,311,871</u>	<u>299,731</u>	<u>6,638,362</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use Tax Reserve Fund	25,000	18,368	5,268	34,776
Sales & Use Tax Sinking Fund	15,000	5,032	(11,878)	17,209
Operating transfers out				
General Fund	(1,547,000)	(1,547,000)	-	(1,800,800)
Road and Bridge Fund	(2,258,000)	(2,258,000)	-	(2,300,800)
Bayou Terrace Road Construction Fund	(502,150)	(492,150)	-	-
Recreation Fund	(486,990)	(585,210)	(18,220)	(418,835)
Sales & Use Tax Sinking Fund	(794,000)	(794,000)	-	(647,739)
Road Construction Fund	(1,531,000)	(1,738,195)	(208,195)	(2,111,907)
Road Service Program Fund	(24,500)	(21,991)	508	(12,891)
Sever Project Fund	(183,250)	(183,250)	-	-
Total other financing sources (uses)	<u>(1,282,850)</u>	<u>(2,492,586)</u>	<u>(232,886)</u>	<u>(6,678,670)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 81,200</u>	<u>\$ 219,885</u>	<u>\$ 355,985</u>	<u>\$ 99,692</u>
FUND BALANCE				
Beginning of year		<u>1,978,812</u>		<u>1,815,240</u>
End of year		<u>\$ 2,194,812</u>		<u>\$ 1,978,812</u>

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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Taxes				
Sales and use	\$ 3,488,000	\$ 3,584,892	\$ 96,892	\$ 3,860,764
Miscellaneous	1,000	15,188	14,188	8,661
Totals	<u>3,489,000</u>	<u>3,600,080</u>	<u>111,080</u>	<u>3,869,425</u>
EXPENDITURES				
General government				
Consolidated parish-collection service	21,000	19,751	1,249	15,867
Other	1,000	5,016	4,016	5,491
Totals	<u>22,000</u>	<u>24,767</u>	<u>2,767</u>	<u>20,358</u>
Excess of revenues over expenditures	<u>3,467,000</u>	<u>3,575,313</u>	<u>108,313</u>	<u>3,849,067</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use District No. 2 Revenue	21,000	18,888	(2,112)	18,501
Sales & Use Tax District No. 2	11,000	10,282	(718)	10,949
Operating transfers out				
Road Construction Fund	(1,227,789)	(1,448,194)	(220,405)	(1,187,649)
Fire District No. 1	(1,226,889)	(1,185,799)	41,090	(1,043,186)
Sales and Use District No. 2 Sinking	(821,321)	(821,321)	-	(821,149)
Totals	<u>(3,275,999)</u>	<u>(3,455,314)</u>	<u>(179,315)</u>	<u>(3,051,984)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 46,001</u>	<u>\$6,999</u>	<u>\$ 3,998</u>	<u>133,214</u>
FUND BALANCE				
Beginning of year		<u>186,116</u>		<u>51</u>
End of year		<u>\$ 203,115</u>		<u>\$ 183,116</u>

Notes on Exhibit A-B 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, 1996

	1996		Variance - Inevitable (unfavorable)	1996 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 547,000	\$ 611,821	\$ 64,821	\$ 649,177
Intergovernmental	84,000	84,421	421	82,500
Mass revenue sharing				
Medicaid/med	80,000	129,764	49,764	85,673
Interest				
Total revenues	<u>711,000</u>	<u>855,812</u>	<u>144,812</u>	<u>737,350</u>
EXPENDITURES				
General government				
Contributions to retirement systems	20,000	20,713	(713)	19,212
Health and welfare				
Other charges and services	100,000	100,599	599	103,496
Capital outlay - building & land				
Capital outlay - equipment	18,000	17,084	916	14,000
Other	475,140	470,386	4,754	479,529
Total expenditures	<u>613,140</u>	<u>608,822</u>	<u>4,318</u>	<u>546,237</u>
Excess (deficiency) of revenues over expenditures	<u>97,860</u>	<u>244,132</u>	<u>146,272</u>	<u>191,113</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
Health Unit Construction Fund	(95,000)	(95,000)	-	(100,000)
General fund	(24,200)	(114,500)	-	(138,700)
Total financing sources (uses)	<u>(119,200)</u>	<u>(214,500)</u>	<u>-</u>	<u>(248,700)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 17,660</u>	<u>\$ 109,000</u>	<u>\$ 146,272</u>	<u>\$ 142,413</u>
FUND BALANCE				
Beginning of year		<u>2,800,361</u>		<u>2,757,948</u>
End of year		<u>\$ 2,818,021</u>		<u>\$ 2,800,361</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, 1995

	1995		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 142,800	\$ 154,498	\$ 12,498	\$ 142,498
Intergovernmental				
State revenue - State	20,000	21,104	104	20,986
Other	14,500	14,167	(67)	40,417
Miscellaneous				
Interest	18,000	18,574	6,574	29,818
Other	3,000	3,078	78	-
Total revenues	<u>218,300</u>	<u>235,461</u>	<u>21,542</u>	<u>235,184</u>
EXPENDITURES				
General government				
Contributions to retirement system	6,100	6,078	21	6,602
Health and welfare				
Personnel	170,680	166,732	2,968	175,408
Telephone	9,580	9,581	(45)	9,541
Maintenance	28,770	28,832	2,518	6,734
Other charges and services	22,480	49,877	3,685	43,467
Capital outlay - equipment	11,590	6,384	5,116	8,711
Total expenditures	<u>359,120</u>	<u>367,682</u>	<u>13,181</u>	<u>358,668</u>
Excess (deficiency) of revenues over expenditures	<u>(140,820)</u>	<u>(132,221)</u>	<u>79,574</u>	<u>(17,484)</u>
OTHER FINANCING SOURCES (USES)				
Opening transfers out				
General fund	(4,898)	(4,898)	-	(28,158)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (44,528)</u>	<u>(21,898)</u>	<u>\$ 28,224</u>	<u>(27,944)</u>
FUND BALANCE				
Beginning of year		<u>347,834</u>		<u>311,888</u>
End of year		<u>\$ 312,948</u>		<u>\$ 341,894</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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Fire insurance rebates	\$ 114,835	\$ 116,004	\$ 1,169	\$ 115,121
Miscellaneous				
Interest	79,800	111,891	41,991	96,784
Total revenues	<u>194,635</u>	<u>227,895</u>	<u>41,990</u>	<u>211,905</u>
EXPENDITURES				
Public safety				
Personnel	26,000	18,605	7,395	4,280
Materials	93,500	89,717	3,783	81,450
Fire protection and service	96,000	96,827	(827)	71,861
Distributions to fire safety zone	138,000	116,818	21,182	115,021
Insurance	18,250	18,250	-	15,900
Other charges and services	30,000	29,995	5	15,714
Capital outlay - equipment	241,880	40,828	170,852	542,799
Total expenditures	<u>814,730</u>	<u>405,452</u>	<u>409,278</u>	<u>808,214</u>
Excess (deficiency) of revenues over expenditures	<u>(620,095)</u>	<u>(177,557)</u>	<u>(442,800)</u>	<u>(596,309)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
Sales and Use Tax District No. 2	1,126,000	1,084,709	41,291	1,813,760
Operating transfers out:				
General fund	(29,400)	(29,400)	-	(29,270)
Total financing sources (uses)	<u>1,096,600</u>	<u>1,055,309</u>	<u>41,291</u>	<u>1,784,490</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 476,505</u>	<u>\$ 877,852</u>	<u>\$ 391,347</u>	<u>\$ 1,188,181</u>
FUND BALANCE				
Beginning of year		<u>1,554,882</u>		<u>1,249,140</u>
End of year		<u>\$ 2,431,734</u>		<u>\$ 2,437,321</u>

Notes on Exhibit A-B 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, 1996

	1996		Variance - Nonavailable (Underavailable)	1995 Actual
	Budget	Actual		
REVENUES				
Charges for services	\$ 44,500	\$ 43,047	\$ (1,453)	\$ 42,179
Miscellaneous:				
Interest	15,000	38,384	15,384	21,900
Grants	1,400	11,473	1,073	2,760
Other	14,500	307	(12,993)	3,079
Total revenues	<u>100,000</u>	<u>113,211</u>	<u>2,712</u>	<u>70,918</u>
EXPENDITURES				
Recreation and recreation:				
Personnel	111,500	267,799	6,504	267,247
Programs	104,540	84,388	19,852	93,479
Maintenance	40,000	39,791	409	34,179
Insurance	15,000	13,650	-	11,000
Other charges and services:	100,700	63,300	37,400	43,000
Site work	210,000	91,114	118,886	26,913
Capital outlay - building & land	105,000	33,500	71,500	200,000
Capital outlay - equipment	20,000	18,821	4,769	11,007
Debt service:				
Principal retirement	-	30,000	(30,000)	30,000
Total expenditures	<u>831,000</u>	<u>695,117</u>	<u>135,883</u>	<u>577,799</u>
Excess (deficiency) of revenues over expenditures	<u>(731,000)</u>	<u>(581,906)</u>	<u>344,896</u>	<u>(466,781)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	200,000
Operating transfers in:				
Rates and User Fee Fund	488,400	505,120	16,720	438,917
Operating transfers out:				
General fund	(12,000)	(12,000)	-	(11,000)
Revenue Emergency Contingency Fund	(5,000)	(5,000)	-	(5,000)
Other Capital Fund	(5,000)	(5,000)	-	(5,000)
Total financing sources (used)	<u>461,400</u>	<u>483,120</u>	<u>16,720</u>	<u>212,917</u>
Excess of revenues over expenditures and other sources (used)	<u>\$ (269,600)</u>	<u>(14,786)</u>	<u>\$ 261,176</u>	<u>\$ 44,872</u>
FUND BALANCE:				
Beginning of year		<u>267,100</u>		<u>267,100</u>
End of year		<u>\$ 252,314</u>		<u>\$ 262,172</u>

Notes on Exhibit C-17 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, 1990

	1990		Variance - Favorable (unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 18,700	\$ 18,703	\$ 3	\$ 18,511
Intergovernmental				
State revenue sharing	8,000	7,805	(194)	7,713
Miscellaneous				
Interest	1,800	1,755	(45)	1,941
Total revenues	<u>28,500</u>	<u>28,263</u>	<u>(237)</u>	<u>28,165</u>
EXPENDITURES				
General operations				
Contribution to retirement system	670	658	(12)	628
Public works				
Utilities	14,000	13,482	(518)	14,778
Total expenditures	<u>14,670</u>	<u>14,140</u>	<u>(530)</u>	<u>15,406</u>
Excess of revenues over expenditures	13,830	14,123	293	12,759
OTHER FINANCING SOURCES (USES)				
Operating transfer out				
General fund	(700)	(700)	-	(700)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 14,130</u>	<u>\$ 13,423</u>	<u>\$ 707</u>	<u>\$ 12,059</u>
FUND BALANCE				
Beginning of year		<u>61,261</u>		<u>48,804</u>
End of year		<u>\$ 75,414</u>		<u>\$ 60,863</u>

Notes to 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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Taxes:				
Ad valorem	\$ 23,000	\$ 24,118	\$ 1,118	\$ 23,687
Intergovernmental:				
State revenue sharing	500	493	71	516
Miscellaneous:				
Interest	4,000	3,987	1,873	4,711
Total revenues	<u>27,500</u>	<u>29,598</u>	<u>3,290</u>	<u>29,614</u>
EXPENDITURES				
General government:				
Contribution to retirement system	500	819	48	781
Public works:				
Utilities	18,000	17,717	283	16,473
Miscellaneous				109
Total expenditures	<u>18,500</u>	<u>18,536</u>	<u>334</u>	<u>17,772</u>
Excess of revenues over expenditures	8,740	12,056	3,416	16,687
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
General fund	(700)	(700)	-	4,700
Excess of revenues over expenditures and other sources (uses)	<u>\$ 8,040</u>	<u>11,356</u>	<u>3,416</u>	<u>8,157</u>
FUND BALANCE:				
Beginning of year		<u>18,000</u>		<u>91,107</u>
End of year		<u>\$ 106,320</u>		<u>\$ 104,440</u>

Notes on Exhibits 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	\$ 14,980	\$ 14,627	\$ 353	\$ 14,822
Inter-governmental				
State revenue sharing	1,700	6,174	4,474	5,412
Miscellaneous				
Interest	15	121	106	15
Total revenues	<u>16,695</u>	<u>20,922</u>	<u>4,227</u>	<u>20,254</u>
EXPENDITURES				
General government				
Contribution to retirement system	500	558	(58)	506
Public works				
Utilities	18,000	17,690	310	17,348
Total expenditures	<u>18,500</u>	<u>18,248</u>	<u>252</u>	<u>17,854</u>
Excess of revenues over expenditures	1,195	4,426	3,231	2,397
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
General fund	(2,000)	(2,000)	-	(1,500)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 1,195</u>	<u>2,926</u>	<u>2,926</u>	<u>1,897</u>
FUND BALANCE				
Beginning of year		<u>11,415</u>		<u>9,119</u>
End of year		<u>\$ 13,341</u>		<u>\$ 11,016</u>

Notes on Exhibits A-F 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, 1990

	1990		Variance - Favorable (unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Taxes:				
Ad valorem	\$ 3,900	\$ 4,217	\$ 317	\$ 3,791
Inter-governmental				
Less received during	<u>3,100</u>	<u>3,000</u>	<u>(20)</u>	<u>3,000</u>
Total revenues	<u>9,000</u>	<u>9,217</u>	<u>217</u>	<u>8,850</u>
EXPENDITURES				
General government:				
Contributions to retirement system	110	200	1	190
Public works:				
Utilities	<u>3,000</u>	<u>8,810</u>	<u>(5,810)</u>	<u>8,650</u>
Total expenditures	<u>4,110</u>	<u>9,010</u>	<u>(4,900)</u>	<u>8,840</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 4,890</u>	<u>207</u>	<u>(5,697)</u>	<u>100</u>
FUND BALANCE (DEFICIT)				
Beginning of year		<u>(750)</u>		<u>(750)</u>
End of year		<u>\$ (543)</u>		<u>\$ (750)</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, 1998

	1998		Variance - Favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 8,400	\$ 9,088	\$ 688	\$ 8,400
Intergovernmental				
State revenue sharing	2,800	2,679	(121)	2,703
Miscellaneous				
Interest	1,200	1,209	9	1,033
Total revenues	<u>12,400</u>	<u>13,176</u>	<u>776</u>	<u>12,416</u>
EXPENDITURES				
General government				
Contributions to retirement system	300	308	8	343
Public works				
Utilities	15,000	13,988	1,012	12,951
Total expenditures	<u>15,300</u>	<u>14,296</u>	<u>1,004</u>	<u>13,294</u>
Excess (deficiency) of revenues over expenditures	(2,900)	(1,120)	1,780	(187)
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
General fund	(2,000)	(1,000)	-	(2,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (2,900)</u>	<u>(1,000)</u>	<u>1,780</u>	<u>(1,117)</u>
FUND BALANCE				
Beginning of year		<u>29,346</u>		<u>30,000</u>
End of year		<u>\$ 28,346</u>		<u>\$ 28,746</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, 1995

	1995		Variance - (favorable unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 73,000	\$ 74,150	\$ 1,150	\$ 73,780
Intergovernmental				
State revenue sharing	11,700	11,700	-	11,430
Miscellaneous				
Interest	20,000	12,000	2,000	8,115
Total revenues	<u>104,700</u>	<u>108,850</u>	<u>4,150</u>	<u>102,845</u>
EXPENDITURES				
General government				
Contributions to retirement system	2,500	2,647	(147)	2,472
Public works				
Utilities	100,000	14,938	15,062	63,049
Miscellaneous				20
Total expenditures	<u>102,500</u>	<u>17,585</u>	<u>24,915</u>	<u>65,601</u>
Excess (deficiency) of revenues over expenditures	(2,800)	25,170	23,170	27,247
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
General fund	(2,400)	(2,400)	-	(2,700)
Excess of revenues over expenditures and other sources (uses)	<u>\$ (14,200)</u>	<u>\$ 22,770</u>	<u>\$ 31,170</u>	<u>\$ 24,547</u>
FUND BALANCE				
Beginning of year		<u>711,883</u>		<u>204,700</u>
End of year		<u>\$ 156,936</u>		<u>\$ 210,951</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	\$ 4,500	\$ 4,918	\$ 418	4,701
Intergovernmental				
State revenue sharing	900	910	10	893
Miscellaneous				
Interest	21	40	19	36
Total revenues	<u>5,421</u>	<u>5,868</u>	<u>447</u>	<u>5,430</u>
EXPENDITURES				
General government				
Contributions to retirement systems	179	184	5	183
Public works				
Utilities	3,200	4,821	1,621	3,891
Total expenditures	<u>3,379</u>	<u>5,005</u>	<u>1,626</u>	<u>3,874</u>
Excess (deficiency) of revenues over expenditures	21	763	742	407
OTHER FINANCING SOURCES (USES)				
Operating transfers out				
General fund	(1,000)	(1,800)	(800)	(1,993)
Excess of revenues over expenditures and other sources (uses)	<u>\$ (989)</u>	<u>\$ 483</u>	<u>\$ 1,272</u>	<u>\$ 594</u>
FUND BALANCE:				
Beginning of year		3,190		3,684
End of year		<u>\$ 4,679</u>		<u>\$ 4,278</u>

**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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
EXPENDITURES				
Public safety				
Personnel	\$ 15,715	\$ 11,918	\$ 3,797	\$ 13,960
Procurement	256,208	275,937	(19,729)	251,564
Utilities	121,158	129,942	8,784	133,586
Telephone	10,000	14,841	4,841	15,311
Maintenance	111,408	113,798	2,390	80,671
Supplies	83,588	84,578	1,090	79,756
Major repairs - building	47,000	48,078	1,078	59,411
Insurance	31,280	31,280	-	29,280
Miscellaneous	2,800	2,000	800	5,800
Capital outlay - equipment	15,800	13,188	2,612	17,346
Total expenditures	<u>642,915</u>	<u>704,273</u>	<u>(61,358)</u>	<u>632,221</u>
Excess of expenditures over revenues	(442,915)	(504,273)	(61,358)	(632,221)
OTHER FINANCING SOURCES				
Operating transfers in				
General fund	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>676,694</u>
Excess of revenues over expenditures and other financing sources	<u>\$ 257,085</u>	<u>\$ 195,727</u>	<u>\$ 61,358</u>	<u>\$ 6,200</u>
FUND BALANCE				
Beginning of year		<u>26,964</u>		<u>33,173</u>
End of year		<u>\$ 22,794</u>		<u>\$ 36,681</u>

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, 1998

	1998		Variance - Favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Fees and forfeitures Court fees & bond forfeitures	\$ 40,000	\$ 40,818	\$ 818	\$ 45,740
EXPENDITURES				
General government Jury and witness	27,000	27,488	(488)	42,884
Excess (deficiency) of revenues over expenditures	(17,000)	(13,800)	3,148	(21,170)
OTHER FINANCING SOURCES (USES)				
Operating transfers in General fund	17,000	15,851	(1,149)	14,700
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ -		(3,211)
FUND BALANCE				
Beginning of year		-		2,290
End of year		\$ -		\$ -

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, 1995

	1995		Variance: (favorable) (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
BID receipts	\$ 278,800	\$ 271,861	\$ (6,939)	\$ 278,959
EXPENDITURES				
General government				
Personnel	-	-	-	38,000
Contract labor	-	-	-	9,000
Utilities	-	-	-	518
Telephone	-	-	-	871
Office supplies	-	-	-	1,273
Consultant and administration	33,880	32,997	883	1,298
Accounting	3,800	3,000	-	3,880
Capital outlay - equipment	-	-	-	5,086
Other	-	-	-	900
Health and welfare				
Housing and utility assistance	289,000	278,836	10,164	318,150
Total expenditures	<u>292,880</u>	<u>274,893</u>	<u>17,987</u>	<u>324,777</u>
Excess (deficiency) of revenues over expenditures	-	-	-	(45,818)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General fund	-	-	-	6,188
Excess of revenues over expenditures and other sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**PARISH OF ASCENSION
FOOD SERVICE PROGRAM FUND**

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

For the year ended December 31, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Intergovernmental Grants	\$ 175,400	\$ 171,210	\$ (4,190)	\$ 167,719
EXPENDITURES				
General government:				
Personnel	9,970	9,970	-	9,961
Insurance	6,000	6,000	-	6,000
Health and welfare:				
Personnel	68,870	68,418	452	68,170
Food	82,790	48,758	34,032	58,771
Other	36,990	38,158	(1,168)	33,618
Total expenditures	191,830	171,307	20,523	174,907
Excess (deficiency) of revenues over expenditures	(16,430)	(21,097)	4,667	(22,000)
OTHER FINANCING SOURCES/USES				
Operating transfers in				
Sales and Use Tax Fund	24,528	23,992	536	22,091
Excess of revenues over expenditures and other sources/uses	\$ 8,098	\$ 12,895	\$ 4,797	\$ 257
FUND BALANCE				
Beginning of year		-		54
End of year		\$ 8,098		\$ 257

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

**PARISH OF ASCENSION
TOURIST CENTER FUND**

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

For the year ended December 31, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Intergovernmental				
Sales and use	\$ 112,899	\$ 164,170	\$ 51,271	\$ 77,141
Miscellaneous				
Interest	580	3,258	2,708	374
Total revenues	<u>113,479</u>	<u>167,428</u>	<u>54,600</u>	<u>77,515</u>
EXPENDITURES				
Culture and recreation				
Personnel	41,300	39,877	1,423	21,345
Professional	3,840	3,703	137	768
Utilities	1,000	806	194	888
Telephone	1,300	1,021	279	1,155
Travel and mileage	4,975	4,973	-	2,547
Capital outlay - equipment	2,000	2,073	77	-
Other	49,375	34,815	14,560	22,212
Total expenditures	<u>63,830</u>	<u>56,888</u>	<u>6,942</u>	<u>51,347</u>
Excess (deficiency) of revenues over expenditures	<u>49,649</u>	<u>110,540</u>	<u>67,658</u>	<u>26,168</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	26,142	26,142	-	-
Operating transfers out				
General Fund	(1,880)	(1,880)	-	(1,870)
Total financing sources (uses)	<u>24,262</u>	<u>24,262</u>	<u>-</u>	<u>(1,870)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 73,911</u>	<u>\$ 134,792</u>	<u>\$ 69,718</u>	<u>24,298</u>
FUND BALANCE				
Beginning of year		<u>11,681</u>		<u>5,716</u>
End of year		<u>\$ 117,528</u>		<u>\$ 30,014</u>

Notes on Exhibit A-B 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, 1995

	1995		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Impost	\$ 750	\$ 1,011	\$ 261	\$ 778
Other	59,900	60,261	6,261	31,079
Total revenues	<u>60,650</u>	<u>61,272</u>	<u>7,094</u>	<u>31,799</u>
EXPENDITURES				
Judicial - Parish Court				
Personnel	50,870	54,685	(3,815)	9,689
Professional	6,300	6,218	(514)	5,998
Office supplies	2,100	2,015	84	846
Travel and mileage	4,400	4,318	82	245
Miscellaneous	400	389	10	-
Total expenditures	<u>64,070</u>	<u>67,645</u>	<u>(3,775)</u>	<u>16,617</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,420)</u>	<u>(3,853)</u>	<u>\$ 6,407</u>	<u>17,911</u>
FUND BALANCE				
Beginning of year		<u>13,320</u>		<u>-</u>
End of year		<u>\$ 14,498</u>		<u>\$ 17,911</u>

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

**PARISH OF ASCENSION
PRESCRIPTION DRUG FUND**

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

For the year ended December 31, 1998

	1998		Variance - Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Miscellaneous			
Other	\$ 65,000	\$ 65,672	\$ 672
EXPENDITURES			
Health and welfare			
Prescription claims	112,800	112,672	128
Excess (deficiency) of revenues over expenditures	(47,800)	(47,000)	-
OTHER FINANCING SOURCES			
Operating transfers in General Fund	47,000	47,000	-
Excess (deficiency) of revenues over expenditures and other sources	\$ -	\$ -	\$ -
FUND BALANCE			
Beginning of year			
End of year			

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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem	\$ 1,195,380	\$ 1,295,338	\$ 99,958	\$ 1,197,110
Intergovernmental				
State tourism sharing	180,000	178,154	(1,846)	173,494
Charges for services				
Charges for services	12,000	14,858	2,858	11,000
Fees and forfeitures				
Library	9,000	15,594	6,594	11,500
Miscellaneous				
Use of money and property	28,000	96,779	68,779	66,983
Other	-	280	280	1,760
Total revenues	<u>1,435,380</u>	<u>1,680,803</u>	<u>245,423</u>	<u>1,458,367</u>
EXPENDITURES				
Culture and recreation				
Library administration	695,617	655,768	41,849	669,920
Materials and supplies	59,800	89,768	29,968	49,979
Operating services	338,400	268,261	62,091	258,314
Travel and mileage	15,000	9,883	5,017	7,624
Capital outlay - equipment	1,196,171	649,141	546,228	593,684
Intergovernmental				
Miscellaneous	48,000	87,700	3,700	48,000
Total expenditures	<u>2,542,148</u>	<u>1,650,560</u>	<u>891,588</u>	<u>1,689,587</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (706,768)</u>	<u>(95,014)</u>	<u>\$ 520,190</u>	<u>(180,884)</u>
FUND BALANCE				
Beginning of year		<u>2,480,071</u>		<u>2,480,071</u>
End of year		<u>\$ 2,333,883</u>		<u>\$ 2,438,871</u>

Notes on Exhibit C-19 are an integral part of this statement.

FARISH 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 \$1,825,000 bonds issued in 1987 to fund the renovation and expansion of the Parish Jail and \$3,890,000 of bonds issued in 1989 to fund road improvements and other capital improvements and \$1,800,000 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 \$5,089,000, \$1,110,000, \$5,000,000, and \$2,085,000 public improvement bonds issued in 1988, 1993, 1998, and 1999, respectively, and \$30,605,800 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 \$3,800,000 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.

**PARISH OF ASCENSION
DEBT SERVICE FUND**

COMBINING BALANCE SHEET

December 31, 1996

	Public Improvement Bonds			
	Sales & Use Tax Bonding	Sales & Use Tax Revenue	East Ascension Bonding Bonding	East Ascension Bonding Revenue
	ASSETS			
Cash and cash equivalents	\$ 3,640	\$ -	\$ 5,876	\$ 74,790
Investments	-	261,484	81,500	1,790,055
Accounts receivable, net	-	-	-	-
Due from other funds	283,718	-	-	-
Total assets	<u>\$ 287,358</u>	<u>\$ 261,484</u>	<u>\$ 87,376</u>	<u>\$ 1,864,845</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Debt from sale of various issues				
Contribution to retirement system	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-
FUND BALANCE				
Reserved for debt service	283,718	261,484	87,376	1,864,845
Designated - subsequent year expenditures	-	-	1,880	-
Fund balance	<u>283,718</u>	<u>261,484</u>	<u>89,256</u>	<u>1,864,845</u>
Total liabilities and fund balance	<u>\$ 283,718</u>	<u>\$ 261,484</u>	<u>\$ 89,256</u>	<u>\$ 1,864,845</u>

Notes on Exhibit A-4 are an integral part of this statement.

Sales & Use Tax No. 2 Banking	Sales & Use Tax No. 1 Reserve	General Obligation Debt		Totals (Bismarckian Debt)	
		Council on Aging Banking	Library Fund	1994	1995
\$ -	\$ -	\$ -	\$ -	\$ 81,800	\$ 258,465
582,484	790,000	87,400	18,490	3,811,270	3,586,449
77,120	-	9280	214,879	214,879	199,124
<u>669,594</u>	<u>790,000</u>	<u>77,180</u>	<u>233,379</u>	<u>3,620,949</u>	<u>4,033,638</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,249</u>	<u>7,249</u>	<u>8,736</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>7,249</u>	<u>7,249</u>	<u>8,736</u>
669,594	790,000	77,180	240,628	3,628,198	3,642,374
-	-	-	288,349	388,949	526,481
<u>669,594</u>	<u>790,000</u>	<u>77,180</u>	<u>528,977</u>	<u>3,667,147</u>	<u>4,168,855</u>
<u>669,594</u>	<u>790,000</u>	<u>77,180</u>	<u>247,976</u>	<u>3,667,197</u>	<u>4,115,695</u>

**PARISH OF ASCENSION
DEBT SERVICE FUNDS**

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

For the year ended December 31, 1996

	Public Improvement Bonds			
	Sales & Use Tax Sinking	Sales & Use Tax Sinking	East Ascension Drainage Sinking	East Ascension Drainage Sinking
	\$	\$	\$	\$
REVENUES				
Taxes				
All revenues				
Miscellaneous				
Interest	51,725	50,258	21,341	81,097
Total revenues	51,725	50,258	21,341	81,097
EXPENDITURES				
General government				
Contribution to retirement system	-	-	-	-
Debt service				
Principal retirement	425,000	-	568,000	-
Interest and fees - charges	117,507	-	709,081	-
Bond issue cost	95,000	-	363,807	-
Total expenditures	637,507	-	1,640,888	-
Excess (deficiency) of revenues over expenditures	(585,782)	50,258	(2,411,547)	81,097
OTHER FINANCING RESOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Proceeds of refunding debt	18,000,000	-	10,500,000	-
Operating transfers to				
E. A. Drainage Bonded Fund	-	-	1,290,000	-
Sales & Use Tax Fund	714,600	-	-	-
Sales & Use Tax, Revenue Fund	399,000	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax, District No. 2 Fund	-	-	-	-
Payments to refund debt (refuse against operating transfers to)	11,844,107	-	(8,708,400)	-
Operating transfers to				
E. A. Drainage Bonded Fund	-	-	(20,740)	(179,582)
Sales and Use Tax District No. 1 Fund	(1,127)	(30,268)	-	-
Sales & Use Tax Sinking Fund	-	(779,799)	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing resources (uses)	711,900	(479,867)	1,550,100	(179,582)
Excess (deficiency) of revenues over expenditures and other resources (uses)	(76,411)	(399,799)	(81,288)	(134,765)
FUND BALANCE				
Beginning of year	284,171	61,081	188,426	1,779,790
End of year	\$ 207,760	\$ 20,284	\$ 87,138	\$ 1,645,025

Notes on Exhibit A-1 are an integral part of this statement.

Date & Use Tax (No. 1 Starting)	Date & Use Tax (No. 2 Reserve)	General Obligation (G.O.)		Totals	
		Conversion on Aging		(Miscellaneous Only)	
		Starting	Library Fund	1996	1995
\$ -	\$ -	\$ -	\$ 214,250	\$ 214,250	\$ 199,500
19,292	19,994	9,731	2,679	182,720	182,882
19,292	19,994	9,731	218,556	396,970	365,782
-	-	-	7,269	7,269	6,736
499,899	-	76,660	187,660	1,959,660	1,709,660
629,617	-	43,960	12,227	1,317,459	1,099,597
-	-	-	-	459,862	-
899,517	-	120,620	207,527	2,776,980	2,809,257
(889,222)	(18,999)	(111,174)	(18,762)	(3,144,869)	(2,218,992)
-	-	-	-	-	762,524
-	-	-	-	12,469,880	-
-	-	-	-	1,299,768	1,353,684
-	-	-	-	794,600	671,716
-	-	-	-	599,299	629,786
-	-	146,400	-	134,400	87,600
801,331	-	-	-	925,323	841,276
-	-	-	-	(52,499,768)	-
-	-	-	-	(941,427)	(813,641)
-	-	-	-	(33,291)	(41,714)
-	-	-	-	(299,399)	187,899
-	-	(2,127)	-	(2,323)	(1,613)
(19,292)	(19,994)	-	-	(38,892)	(41,411)
899,611	(19,999)	111,871	-	2,776,683	2,496,802
23,718	-	500	(8,761)	(33,664)	1,247,114
923,329	799,999	76,660	213,262	4,038,960	2,881,816
\$ 923,329	\$ 799,999	\$ 77,160	\$ 226,127	\$ 4,005,296	\$ 4,123,702

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

BARROW COMMUNITY CENTER CAPITAL PROJECT FUND

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

EAST ASCENSION DRAINAGE CONSTRUCTION CAPITAL PROJECT FUND

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

ROAD PROJECTS CAPITAL PROJECT FUND

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

SEWER PROJECT FUND

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

HEALTH UNIT CONSTRUCTION PROJECT FUND

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

COUNCIL ON AGING BUILDING CONSTRUCTION FUND

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

DAYOU TERRACE ROAD PROJECT

The Dayou Terrace Road Project Fund is used to account for the construction of the Dayou Terrace road improvement project.

**PARISH OF ASCENSION
CAPITAL PROJECTS FUND**

COMBINING BALANCE SHEET

December 31, 1996

	Barrios Community Center Project	East Ascension Parish Project	Road Projects	Sewer Project
ASSETS				
Cash and cash equivalents	\$ 361	\$ 81,159	\$ 257,481	\$ -
Investments	-	1,029,124	4,462,876	24,064
Accounts receivable, net				
Interest	-	-	-	-
Other	1,275	-	-	-
Due from other governments				
LA - COBO	-	-	-	-
Due from other funds	1,800	-	1,844,224	381,229
Total assets	\$ 3,136	\$ 1,110,283	\$ 6,564,981	\$ 405,293
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 451	-	81,860	20,643
Due to other funds	2,810	-	-	-
Contracts payable	-	81,836	221,864	-
Total liabilities	\$ 3,261	\$ 81,836	\$ 304,724	\$ 20,643
FUND BALANCE				
Designated - subsequent year expenditures	-	-	1,210,528	80,290
Undesignated	(258)	1,028,443	5,015,729	32,473
Fund balance	\$ (258)	\$ 1,028,443	\$ 6,226,257	\$ 112,763
Total liabilities and fund balance	\$ 2,993	\$ 1,110,283	\$ 6,564,981	\$ 405,293

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

Health Plan Construction	Central the Aging Building	Bryon Turner Road Project	Totals (Millions of Dollars)	
			1996	1997
\$ -	\$ -	\$ -	\$ 341,400	\$ 2,093,000
365,015	189,800	-	8,408,941	9,951,000
-	-	-	-	1,750
-	-	-	1,200	-
-	-	-	-	-
-	-	108,784	2,000,000	804,041
<u>\$ 365,015</u>	<u>\$ 189,800</u>	<u>\$ 108,784</u>	<u>\$ 8,851,246</u>	<u>\$ 12,749,831</u>
\$ -	\$ 1,436	\$ 107,999	\$ 281,264	\$ 281,109
-	-	-	3,800	-
-	-	80,000	348,831	1,058,487
-	1,436	348,338	348,710	1,348,596
348,000	-	-	1,682,888	3,148,109
1,080	800,000	18,450	8,611,628	8,811,208
<u>349,080</u>	<u>800,000</u>	<u>18,450</u>	<u>8,305,476</u>	<u>13,960,320</u>
<u>\$ 349,080</u>	<u>\$ 189,800</u>	<u>\$ 108,784</u>	<u>\$ 8,851,246</u>	<u>\$ 12,749,831</u>

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 1996

	Barren Community Care Project	East Ascension Drainage Project	East Project	West Project
REVENUES				
Inter-governmental	\$ -	\$ -	\$ -	\$ -
Charges for services	9,775	-	-	-
Miscellaneous	-	176,168	368,878	-
Total revenues	<u>9,775</u>	<u>176,168</u>	<u>368,878</u>	<u>-</u>
EXPENDITURES				
Public works	-	1,733,878	-	-
Capital projects	18,182	296,768	4,600,896	17,894
Total expenditures	<u>18,182</u>	<u>2,030,646</u>	<u>4,600,896</u>	<u>17,894</u>
Excess (deficiency) of revenues over expenditures	<u>(8,407)</u>	<u>(1,854,478)</u>	<u>(4,232,018)</u>	<u>(17,894)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Operating transfers in	3,880	210,800	3,185,848	603,770
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>3,880</u>	<u>210,800</u>	<u>3,185,848</u>	<u>603,770</u>
Excess (deficiency) of revenues over expenditures and other sources(uses)	<u>(4,527)</u>	<u>(1,643,678)</u>	<u>(1,046,170)</u>	<u>585,876</u>
FUND BALANCE				
Beginning of year	<u>1,400</u>	<u>2,428,948</u>	<u>7,581,678</u>	<u>(7,776)</u>
End of year	<u>\$ (327)</u>	<u>\$ 1,785,270</u>	<u>\$ 6,535,508</u>	<u>\$ 188,100</u>

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

Health Unit Construction	Capital on Aging Building	Bayou Terrace Road Project	Totals (Maximum Cash)	
			1995	1996
\$ -	\$ -	\$ -	\$ -	\$ 17,877
-	-	-	9,224	10,890
-	71,482	-	245,471	492,813
-	71,482	-	254,695	510,713
-	-	-	3,110,878	217,815
18,181	670,832	401,495	8,249,612	6,515,343
18,181	670,832	401,495	7,493,495	6,733,348
(20,133)	(249,449)	(161,600)	(6,873,793)	(6,231,880)
-	-	-	-	7,180,000
93,400	-	673,100	4,231,878	3,979,618
-	-	-	-	(36,899)
93,400	-	673,100	4,231,878	3,942,719
65,400	169,649	10,417	(2,655,814)	4,198,965
779,608	756,831	-	18,982,358	6,170,483
\$ 160,263	\$ 102,736	\$ 18,432	\$ 8,336,476	\$ 30,982,358

PARISH OF ASCENSION
BARROW COMMUNITY CENTER PROJECT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1996

	1996			1995 Actual
	Budget	Actual	Variance - Favorable (unfavorable)	
REVENUES				
Charges for services	\$ 9,100	\$ 9,201	\$ (101)	\$ 10,000
Miscellaneous Income	100	-	100	81
Total revenues	<u>9,200</u>	<u>9,201</u>	<u>101</u>	<u>10,111</u>
EXPENDITURES				
Capital projects				
Personnel	9,000	9,095	95	8,899
Utilities	4,000	4,888	(888)	4,417
Maintenance	900	908	(8)	891
Insurance	870	879	-	888
Miscellaneous	300	412	78	3,129
Total expenditures	<u>15,000</u>	<u>18,182</u>	<u>3,182</u>	<u>15,124</u>
Excess (deficiency) of revenues over expenditures	(6,800)	(8,981)	(2,181)	(5,013)
OTHER FINANCING SOURCES (USES)				
Operating transfers in Recreation Fund	1,000	1,000	-	1,000
Excess of revenues over expenditures and other sources (uses)	<u>\$ (1,800)</u>	<u>\$ (8,981)</u>	<u>\$ (7,181)</u>	<u>\$ (3,981)</u>
FUND BALANCE				
Beginning of year		1,600		2,388
End of year		<u>\$ (7,381)</u>		<u>\$ (1,593)</u>

Notes on Exhibit A-B are an 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, 1996

	1996		Variance - Favorable (unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ 900,000	\$ 178,348	\$ 721,652	\$ 115,917
EXPENDITURES				
Public works				
Contract payments	1,204,130	1,153,478	50,652	200,815
Capital outlay - building and land	-	-	-	14,000
Capital projects				
Equipment	104,500	283,000	178,500	78,458
Miscellaneous	24,000	33,708	9,708	570
Total expenditures	<u>1,532,630</u>	<u>1,430,186</u>	<u>102,444</u>	<u>294,753</u>
Excess (deficiency) of revenues over expenditures	(1,471,630)	(1,251,838)	219,792	(180,836)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
L.A. Drainage Restricted Fund	330,000	330,000	-	-
Excess of revenues over expenditures and other sources (uses)	<u>\$ (1,141,630)</u>	<u>(1,084,478)</u>	<u>\$ 57,152</u>	<u>(180,836)</u>
FUND BALANCE				
Beginning of year		2,520,923		2,701,723
End of year		<u>\$ 1,436,471</u>		<u>\$ 2,520,923</u>

Notes on Exhibit A & B 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, 1996

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ 701,000	\$ 668,800	\$ 32,200	\$ 355,791
EXPENDITURES				
Capital projects				
Contract payments	4,380,000	4,360,500	19,500	4,900,736
Professional	338,000	300,417	37,583	3,648,931
Total expenditures	4,718,000	4,660,917	57,083	8,549,667
Excess (deficiency) of revenues over expenditures	(4,667,000)	(4,792,117)	125,117	(5,628,716)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale - 1996 debt	-	-	-	4,346,000
Operating transfers in				
Sales & Use Tax District No. 1 Fund	1,550,000	1,709,790	209,790	2,301,997
Sales & Use Tax District No. 2 Fund	1,327,500	1,488,154	160,654	1,182,644
Total financing sources (uses)	2,877,500	3,197,944	320,444	3,754,541
Excess of revenues over expenditures and other sources (uses)	\$ (1,800,700)	(1,594,273)	\$ 206,427	4,893,891
FUND BALANCE				
Beginning of year		7,389,478		7,389,996
End of year		\$ 5,795,205		\$ 7,389,478

Notes on Exhibit A-6 are an integral part of this statement.

**PARISH OF ASCENSION
SEWER PROJECT FUND**

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

For the year ended December 31, 1995

	1995		Variance - Favorable/ Unfavorable	1995 Actual
	Budget	Actual		
REVENUES				
Intra-governmental				
LA Community Develop Block Grant	\$ _____	\$ _____	\$ _____	\$ 17,817
EXPENDITURES				
Capital projects				
Contract payments	28,858	-	28,858	(100)
Administration fees	3,228	3,228	-	-
Engineer	18,000	9,000	9,000	-
Miscellaneous	528	624	96	(24)
Total expenditures	<u>40,214</u>	<u>12,852</u>	<u>27,362</u>	<u>24</u>
Excess (deficiency) of revenues over expenditures	(40,730)	(12,854)	27,876	(7,627)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No. 1 Fund	<u>100,210</u>	<u>100,210</u>	-	-
Excess of revenues over expenditures and other sources (uses)	<u>\$ 42,802</u>	<u>90,356</u>	<u>\$ 77,506</u>	<u>17,627</u>
FUND BALANCE				
Beginning of year		<u>17,796</u>		<u>175</u>
End of year		<u>\$ 188,162</u>		<u>\$ 17,796</u>

Notes on Exhibit 4-8 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, 1996

	1996		Variance - Inexorable (Deficit/Surplus)	1995 Actual
	Budget	Actual		
EXPENDITURES				
Capital projects:				
Landmarks and architectural	\$ 4,700	\$ 4,691	\$ 9	\$ 667
Equipment	-	-	-	10,799
Contract payments	-	5,400	(5,400)	229,321
Miscellaneous	-	100	(100)	3,274
Total expenditures	<u>4,700</u>	<u>10,191</u>	<u>(5,491)</u>	<u>231,761</u>
Excess expenditures over				
revenues	(4,700)	(10,191)	(5,491)	(231,761)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Health Unit Fund	<u>90,400</u>	<u>81,608</u>	<u>-</u>	<u>326,000</u>
Excess of revenues over expenditures				
and other sources (uses)	<u>\$ 90,400</u>	<u>\$ 81,608</u>	<u>\$ (8,792)</u>	<u>278,239</u>
FUND BALANCE				
Beginning of year		<u>279,606</u>		<u>3,400</u>
End of year		<u>\$ 360,815</u>		<u>\$ 279,606</u>

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

**PARISH OF ASCENSION
COUNCIL ON AGING BUILDING CONSTRUCTION FUND**
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 1998

	1998		Variance - Favorable (unfavorable)	1998 Actual
	Budget	Actual		
REVENUES				
Miscellaneous				
Interest	\$ -	\$ 21,483	\$ 21,483	\$ 21,290
EXPENDITURES				
Capital projects				
Professional	-	-	-	26,334
Capital outlay - facilities	20,580	16,284	3,996	29,433
Contract payments	600,000	617,315	2,115	-
Other	7,500	7,281	219	830
Total expenditures	628,080	633,860	5,680	66,707
Excess expenditures over revenues	(607,600)	(642,440)	23,881	(60,170)
OTHER FINANCING SOURCES				
Proceeds from long-term debt issued	-	-	-	888,000
Excess (deficiency) of revenues over expenditures and other sources	\$ (607,600)	(642,440)	\$ 23,881	268,830
FUND BALANCE				
Beginning of year		756,815		-
End of year		\$ 100,376		\$ 756,815

Notes on Exhibit A-4 are an integral part of this statement.

**PARISH OF ASCENSION
BAYOU TERRACE ROAD PROJECT FUND**

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

For the year ended December 31, 1996

	1996		Variance - Favorable (unfavorable)
	Budget	Actual	
EXPENDITURES			
Capital projects			
Engines	\$ 110,600	\$ 111,546	\$ 946
Contract payments	494,150	483,708	10,442
Miscellaneous	6,400	6,400	-
Total expenditures	<u>611,150</u>	<u>601,654</u>	<u>9,496</u>
Excess expenditures over revenue	(611,150)	(601,654)	9,496
OTHER FINANCED SOURCES			
Operating transfers in			
Sales & Use Tax District No. 1 Fund	<u>611,000</u>	<u>611,000</u>	<u>-</u>
Excess of other sources over expenditures	<u>\$ -</u>	<u>9,497</u>	<u>\$ 18,417</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 18,417</u>	

Notes on Exhibits A-F are integral part of this statement.

PARISH OF ASCENSION

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

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

PARISH OF ASCENSION

COMBINING STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 1994

Sales and Use Tax Series 1987, 1989 and 1995	Fuel Accounts Major Drainage Series 1988, 1989 1990, 1991 and 1992	General Obligation Bonds/ Certificates of Subordination	Provisionary Notes	Accrued Variation Leases	Totals	
					1994	1993

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

Amount available to debt service funds for debt retirement	\$ 1,318,798	\$ 1,424,831	\$ 980,327	\$ -	\$ -	\$ 1,289,158	\$ 1,028,962
Amount to be provided for debt retirement	6,155,264	6,815,869	425,771	81,000	217,206	15,291,162	18,881,094
Total available and to be provided for retirement of general long-term debt:	\$ 8,195,889	\$ 8,265,890	\$ 955,000	\$ 81,000	\$ 217,206	\$ 31,887,156	\$ 21,889,056

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable and accrued variation	\$ 8,195,889	\$ 8,265,890	\$ 955,000	\$ 81,000	\$ 217,206	\$ 31,887,156	\$ 21,889,056
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PARISH OF ASCENSION

SPECIAL INDEPENDENT AUDITORS' REPORTS



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1996. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

In planning and performing our audit of the general purpose financial statements of **PARISH OF ASCENSION**, for the year ended December 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

However, we noted certain matters involving accounting and financial operational matters that we have reported to the management of **PARISH OF ASCENSION** in a separate letter dated May 9, 1997.

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

Franklin G. Winkler, CICA
Certified Public Accountant

Baton Rouge, Louisiana
May 9, 1997



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the PARISH OF ASCENSION as of and for the year ended December 31, 1998, as listed in the table of contents, and have issued our report thereon dated May 8, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audit of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the **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 performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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



Certified Public Accountants

Baton Rouge, Louisiana
May 8, 1997



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We conducted our audit in accordance with generally accepted auditing standards, Governmental Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the 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 responses to the systems survey and compliance questionnaire concerning certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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


Faith A. Winkler, LLC
Certified Public Accountant

Baton Rouge, Louisiana
May 3, 1997



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller of the United States, and Office of Management and Budget (OMB) Circular A-128, "Standards of Internal Control for State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Parish of Acadiana, is the responsibility of the Parish of Acadiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Acadiana's compliance with Louisiana Revised Statutes 48:751-768, the Parish Transportation Act relating to the adoption of a parish system of road administration. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance with the provisions of the Parish Transportation Act.

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

Paul H. Winkler, C.P.A.
Certified Public Accountant

Baton Rouge, Louisiana
May 9, 1997



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the PARISH OF ASCENSION, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 9, 1997. We have also audited the compliance of the PARISH OF ASCENSION, with requirements applicable to major federal assistance programs and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

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

In planning and performing our audit for the year ended December 31, 1996, we considered the internal control structure of PARISH OF ASCENSION, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the PARISH OF ASCENSION, and on the compliance of the PARISH OF ASCENSION, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated May 9, 1997.

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

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

Accounting controls:

- o Revenue/receipts
- o Purchases/disbursements

Administrative controls:

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

Specific controls:

- o Eligibility
- o Reporting
- o Cost allocation

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

During the year ended December 31, 1986, the PARISH OF ASCENSION, expended 50 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed as used for matching that are applicable to each of the PARISH OF ASCENSION's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

However, we noted certain matters involving accounting and financial matters that we have reported to the management of the PARISH OF ASCENSION in a separate letter dated May 8, 1987.

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

Fault & Winbala, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 8, 1987



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

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of PARISH OF ASCENSION as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors. Furthermore, the compliance with the general requirements applicable to federal financial assistance programs of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit. Federal assistance of the component units represent 39% of total Federal financial assistance.

We have applied procedures to test PARISH OF ASCENSION's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1986:

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

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

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

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

Frank J. Whittle, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 8, 1987



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

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

We have audited the general purpose financial statements and the combining, individual fund and account group financial statements of **PARISH OF ASCENSION**, as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We have also audited **PARISH OF ASCENSION's** compliance with the requirements governing types of services allowed or unallowed; eligibility; special reporting requirements; and special tests and provisions that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1996. The management of **PARISH OF ASCENSION** is responsible for **PARISH OF ASCENSION's** compliance with these requirements. Our responsibility is to express an opinion on compliance with these requirements based on our audit.

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

In our opinion, PARISH OF ASCENSHON complied, in all material aspects, with the requirements governing types of services allowed or unallowed; eligibility; special reporting requirements; and special taxes and provisions that are applicable to each of its major federal financial assistance programs, for the year ended December 31, 1996.

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



Certified Public Accountants

Baton Rouge, Louisiana

May 9, 1997



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of **PARISH OF ASCENSION**, as of and for the year ended December 31, 1996, as listed in the table of contents, and have issued our report thereon dated May 9, 1997. We did not audit the financial statements of the Ascension Parish Library, a bonded component unit, nor the financial statements of the following discretely presented component units:

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

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

In connection with our audit of the general purpose financial statements of **PARISH OF ASCENSION** and with our consideration of **PARISH OF ASCENSION's** control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and local governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996.

As required by DMR Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility; that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on PARISH OF ASCENSION's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that PARISH OF ASCENSION had not complied, in all material respects, with these requirements.

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

Frank J. Whittier, c.c.
Certified Public Accountant

Baton Rouge, Louisiana
May 8, 1987



**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

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

We have audited the general purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION**, as of and for the year ended December 31, 1996, and have issued our report thereon dated May 9, 1997. These general purpose financial statements are the responsibility of **PARISH OF ASCENSION's** management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

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

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable

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

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of **PARISH OF ASCENSION**, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund and account groups financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. Federal financial assistance expenditures totaling \$137,009 included in the Schedule have been subjected to the auditing procedures applied in the audit of the Ascension Parish Sheriff and the District Attorney of the Twenty-Third Judicial District's financial statements performed by the other auditors whose report on the Schedule of Federal Financial Assistance has been furnished to us.


Certified Public Accountants

Baton Rouge, Louisiana
May 9, 1997

PARISH OF ASCENSION

Throusberville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 2006

County/State/Parish through Program Name/ Location of Project	CTDA Number	Fund Amount	Fedlow January 1	Federal Receipts	Grantee Match Contributions	Project/State Receipts	Balances December 31
Center State Park through Program Name/ Location of Project	83-146	\$ -	\$ 3,147	\$ 26,709	\$ 41,658	\$ 61,571	\$ 6,576
Older Adult Assistance (Eating, Shopping, etc.) Federal Emergency Management Agency Department of Public Safety (US Dept of Homeland Security) (Emergency Management Assistance Project)	84-228	93,239	17,620	-	-	1,204	93,763
Department of Housing and Home Development Louisiana Division of Administrative Office of Planning and Special Services/Louisiana Community Development Block Grant/Service Project	91-109	65,000	9,549	50,881	15,281	116,924	28,111
Department of Health and Human Services Louisiana Department of Health and Hospitals Office of Hospital and Drug Abuse (HOSA)	10-271	48,648	6,704	11,136	-	13,482	5,964
Department of Housing and Urban Development Louisiana Office of Housing Development Emergency Shelter	89-149	-	14,381	61,521	68,146	148,794	14,159
Department of Agriculture Louisiana Office of Specialty Representation/ Food Stamp Program	88-155	-	-	117,238	15,982	193,902	-
Department of Agriculture/ Louisiana Department of Educational Services Food Program	-	1,488	-	6,699	-	4,000	-
United States Department of Justice/ Office of Justice Programs/Grant Arrest Prevention	-	-	-	-	-	-	-
United States Department of Justice/ Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCEA)	-	-	1,000	48,527	4,586	67,647	1,481
Youth - Other Federal Assistance - Private Government	-	-	27,791	548,159	203,441	893,897	46,499

PARISH OF ASCENSION

(Continued on file, Louisiana)

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended November 30, 1998

Program name/ Location of funds	FY98 Number	Cost Amount	Balance January 1	Federal Receipts	County Matching Contributions	Expenditures	Balance November 31
United States Post-Office Program name/ Location of funds	17701	- \$	-	174,812 \$	-	174,812 \$	-
2004 Digital Assistance - Community Health State of Louisiana Department of Health Services/ Office of Family Support (the IVAD Program)	18250	-	-	3,325	-	3,325	-
United States Department of Agriculture/ Louisiana Department of Agriculture and Forestry - Food Distribution Program	18278	-	-	49,261	-	49,261	-
United States Department of Justice/Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Prevention	18285	-	-	3,211	-	3,211	-
United States Department of Justice/St. Martin Health-Health Services and Law Enforcement		-	-	257,800	-	257,800	-
Treasury - Other Federal Assistance - Component Units	18355	-	(5,912,485)	6,311,080	-	4,398,595	(1,593,895)
Maine-Brazoria College Assistance - Private Government Department of Agriculture/ Louisiana Office of Highway Development/ Road Repair Program	18376	-	112,210	411,643	-	358,172	(41,640)
Department of Housing and Urban Development Department of Housing and Community Affairs Section 8 Housing - Existing People		-	(5,884,785)	6,023,421	-	6,023,426	(1,071,044)
Totals - Major Programs Federal Assistance			1,078,525	3,283,973 \$	260,461 \$	7,622,420 \$	(1,070,919)
Total Federal Assistance							

(Funds balance represents federal revenue - federal expenditures)



Honorable President 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, 1996, we considered its internal control structure 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 structure. 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 Parish's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

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 accounts 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 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, none of the observations described in Attachment A are believed to be reportable conditions or material weaknesses.

Attachment B depicts 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.

A handwritten signature in dark ink, appearing to read "Joseph Winkler, LLC".

Certified Public Accountants

Baton Rouge, Louisiana
May 9, 1997

OPERATIONAL RECOMMENDATIONS**COMMITMENTS**

Observation: The level of complexity of the operation of the activities of the Parish have increased considerably in recent years. A major aspect of this increased complexity has been in the increased obligations - from the perspective of recurring and non-recurring obligations - for which Parish resources are committed. These commitments could be recognized in the financial records of the Parish in a more timely manner.

Recommendation: Accordingly, it is our recommendation that the Parish implement the recognition of accounts payable and encumbrances.

Accounts Payable

Previously, we have recommended that accounts payable be recorded for inclusion on interim financial statements. We have discussed several considerations associated with entering liabilities into the accounting system prior to payment; however, such obstacles should not be a barrier to the implementation of recording accounts payable in a more timely manner. Additionally, we continue to think that this process will enhance the efficiency of the accounting process.

Encumbrances

Accounting for encumbrances involves the recording of obligations for unspent funds that have been committed by means of purchase orders or mandatory contracts. As a result, encumbrances are used to reflect committed, but unspent resources, thereby providing a more accurate record of available budgetary authorizations.

In general, the recognition of accounts payable and encumbrances will result in an appropriate recognition of the obligations of the Parish at the earliest opportunity relative to when an obligation is created rather than when a check is written. The upgrading of the computer system should improve the efficiency with which these procedures could be implemented. Initially, the effort to record these obligations should center on the opportunities for easy implementation rather than being concerned with the complexities that impede any implementation.

Finally, the centralization of responsibility for such recording should result in an individual who is well informed of the status of all major outstanding commitments of the Parish.

Management response: We concur with the recommendation.

GRANTS

Observation: When reviewing grant activity, we found that grant agreements and related essential information were located at three different offices. Furthermore, the coordination of the sharing of information essential to the effective execution of the grant terms was not available to the appropriate individual.

Additionally, the Parish has experienced difficulty with the external administration of certain grant programs.

Recommendation: We recommend that the administrative system for the execution of all aspects of grant administration be reviewed with the intention of centralizing the coordination of the sharing of information related to all grants received. The development of such a system should include a time line for administration with a clear assignment of responsibility. Timely reporting of compliance and exceptions to senior management will improve grant administration. Obviously, the sharing of information between the grant administrator and the accounting department is paramount.

Furthermore, we recommend that the Parish restore its ability to administer all grants internally. With the designation of its staff to execute such programs, project accountability will result relative to the commitment of Parish resources for such programs.

Management response: We concur with the recommendations.

SEWER DISTRICT NO. 6

Observation: During 1996, the Board of Directors of the District continued its active participation with the operation of the sewer plant and financial matters. The transfer of collection responsibility to Parish Water Company has resolved the identification of customers for billings and related collections. On the other hand, collections in 1997 on the few sewerage assessments that had not been designated for legal process has been virtually non-existent with second and third mailings on accounts occurring. However, in general, the District has achieved progress during 1996.

As of December 31, 1996, the District still owed the Parish \$110,778. The resolution of these issues by the District is essential to repayment of its debt to the Parish.

Recommendation: We issued a letter dated December 2, 1996, that contained an analysis of certain aspects of financial matters concerning the District and ultimately the Parish. These recommendations included the following matters:

1. Hire an attorney with the appropriate qualifications to represent the District.
2. Resolve the outstanding account balances with the members of the Board of Directors.
3. Execute a plan to collect assessments and sewer user fees that are currently outstanding.
4. Resolve the difference in impact fees.
5. Transfer the represented lien to the Parish for application of sales proceeds to the debt.

Alternatively, and subject to approval of the Parish's attorney, the represented lots could be transferred to the Parish for sale or other use, and the remaining balance due to the Parish eliminated. In this manner, the Parish will dispose of this matter, thereby stopping the further use of resources with any resulting utilization of funds available to the District for the upgrading of its system.

Management response: We concur with the recommendation.

DEPOSITS

Observation: Currently the Parish deposits funds into its operating accounts every two to three days. Deposits are stored in a safe at the Finance Office until delivered to the bank and are in the form of checks.

Recommendation: We recommend that deposits received be on a daily basis.

Additionally, we recommend that the Parish seek to have deposits, where possible, made directly into its account by electronic transfers or use of a direct deposit to a lock box maintained by your fiscal agent.

Management Response: Management stated that, currently, large deposits are made daily. Also, management stated that all deposits will be made on a daily basis.

BANK RECONCILIATIONS

Observation: Bank reconciliations for bank accounts are prepared on a monthly basis. In some cases, the reconciliation is completed four to eight weeks after the bank statement date.

Recommendation: We recommend that bank reconciliations be completed no later than three weeks after the bank statement date. Furthermore, the use of an electronic interface between the Parish's fiscal agent and its computer to facilitate the reconciliation process program should be investigated. The ability to prepare the reconciliation electronically will be a significant time saver.

A means of expediting bank reconciliations, as well as to achieve operating efficiency, will be for the Parish to make direct deposit of all payroll checks. In this manner, numerous steps with the administration of the disbursement of payroll will be eliminated.

Management Response: Presently, the Finance Office has initiated steps to have bank reconciliations prepared on a more timely basis.

FUND DEFICITS

Observation: Fund deficits of a minor amount were identified in the following funds:

▪ Road Lighting District No. 4 Fund	\$ 543
▪ Diverse Community Center Project Fund	\$ 268

Recommendation: We recommend that these deficits be eliminated.

Management Response: Management intends to eliminate the fund deficits by either a reduction in spending or interfund transfer from the General Fund.

FIXED ASSETS

In 1995, we recommended the Parish adopt a policy to increase the capitalization threshold for fixed assets to \$1,000. During 1996, the Parish increased the threshold to \$500. The policy change resulted in a much improved fixed asset reporting for the year ended December 31, 1996.

BUDGET ADOPTIONS

During 1995, the requirements of the Home Rule Charter concerning the enactment of the budget were not complied with. The Home Rule Charter stipulates that the budgets for operating and capital expenditures be submitted to the Parish Council at least seventy-five days prior to the beginning of the fiscal year to which the budgets are applicable and that such budgets be adopted not less than thirty days before the beginning of the fiscal year.

The requirements of the Home Rule Charter concerning budgeting were met during 1996.

**Ascension Parish Council
Council Administered Funds
For the year ended December 31, 1996**

Fund	1996 Operating surplus (deficit)			December 31, 1996
	Budget	Actual	Variance	Fund balance
General fund	\$ 80,827	\$ 106,811	\$ 27,984	\$ 44,096
Road and Bridge	278,788	283,171	24,383	39,140
P-N Drainage	23,609	96,082	72,473	88,121
E-N Major Drainage	1,208,893	1,807,008	798,115	5,793,127
Water Treatment & Drainage	471,758	577,475	105,717	131,656
HAZ Mat. 1	23,500	28,600	5,100	2,841,817
HAZ Mat. 2	48,391	56,391	8,000	388,519
Health Fee	21,500	188,082	166,582	2,883,384
General Electric	494,508	575,000	80,492	151,988
Fire Station No. 1	467,160	666,888	199,728	2,149,783
Recreation	1771,558	2,423,840	652,282	492,788
Road & Lighting #1	14,500	15,311	811	76,414
Road & Lighting #2	8,000	11,684	3,684	138,225
Road & Lighting #3	1,500	1,829	329	47,565
Road & Lighting #4	800	221	(579)	(247)
Road & Lighting #5	13,200	13,488	288	28,284
Road & Lighting #6	18,200	21,971	3,771	238,896
Road & Lighting #7	1,074	888	(186)	4,821
Job	15,675	(6,273)	(21,948)	23,291
1 day - refuse cover	-	-	-	-
Station B	-	-	-	-
1 mail Service	-	-	-	-
Station Facility	42,154	184,154	142,000	107,774
Control on Aging	4,400	10,000	5,600	48,187
EMV	47,500	(2,883)	(4,617)	14,408
Participation Group fund	-	-	-	-
Special Revenues	\$ 1,221,206	\$ 2,517,818	\$ 1,296,612	\$ 11,785,124
HAZ Fee No. 1 (Building)	388,400	(76,485)	(464,885)	387,794
HAZ Fee No. 1 (Revenue)	1,093,400	2,093,999	1,000,599	261,488
Field Training	142,800	(84,200)	(257,000)	87,216
EMV Revenue	24,800	(24,999)	(199)	1,261,503
HAZ Fee No. 2 (Building)	29,645	24,736	(4,909)	668,764
HAZ Fee No. 2 (Revenue)	-	-	-	388,000
Control on Aging Training	500	800	300	32,800
Library Training	134,974	12,902	(24,072)	278,127
EMV Service	1,176,700	2,055,000	878,300	1,993,884
Emergency Community Center	11,800	(1,900)	(12,700)	(200)
E-N Drainage project	11,752,500	11,884,496	131,996	1,426,477
Road Project	11,883,500	11,186,333	(697,167)	6,278,171
Service Project	62,500	90,500	28,000	388,587
Health Fair Construction	80,800	41,800	(39,000)	365,000
PCM/HAZ Construction	875,000	(241,488)	(1,216,488)	187,776
Regway Service Project	-	10,827	10,827	10,827
Capital Projects	\$ 13,173,600	\$ 13,655,836	\$ 482,236	\$ 4,184,161