

138

PARISH OF ASCENSION  
Donaldsonville, Louisiana

RECEIVED  
MAR 2 1997  
98 302 30 P.O. 10

2494  
98601139

ORIGINAL  
FILE COPY  
DO NOT SEND OUT  
DATE RECEIVED  
DATE RECORDED  
DATE INDEXED



Under provisions of the  
report is a public report  
copy of the report is avail-  
led to the audited entity  
entity and other appropriate  
officers. 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 2-15-97

1997

General Purpose Financial Statements

**PARISH OF ASCENSION**  
**GENERAL PURPOSE FINANCIAL REPORT**

December 31, 1993

PARISH OF ASCENSION

TABLE OF CONTENTS

December 31, 1997

	<u>Exhibit</u>	<u>Page</u>
<b>INDEPENDENT AUDITORS' REPORT</b>		<b>1</b>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)</b>		
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	A	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units	A-1	5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service and Certain Capital Projects Fund Types	A-2	7
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Units	A-3	9
Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Units	A-4	10
Combining Balance Sheet - All Discretely Presented Component Units	A-5	11
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Discretely Presented Governmental Fund Type Component Units	A-6	13
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Accumulated Deficit) - All Discretely presented Proprietary Fund Type Component Units	A-7	15
Notes to Financial Statements	A-8	16

**TABLE OF CONTENTS (Continued)**

	Exhibit	Page
<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS</b>		
<b>General Fund</b>		
Balance Sheet	B	44
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B-1	45
Statement of Departmental Expenditures - Budget (GAAP Basis) and Actual	B-2	47
<b>Special Revenue Funds</b>		
Combining Balance Sheet - Special Revenue Funds	C	53
Combining Balance Sheet - Road Lighting Districts	C-1	55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	C-2	58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Lighting Districts	C-3	61
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road and Bridge Fund	C-4	63
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - East Assenon Drainage Fund	C-5	64
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - West Assenon Drainage Fund	C-6	66
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sales and Use Tax District No. 1 Fund	C-7	67
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sales and Use Tax District No. 2 Fund	C-8	68
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Health Unit Fund	C-9	69
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Mental Health Unit Fund	C-10	70
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Fire Protection District No. 1 Fund	C-11	71
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Recreation Commission Fund	C-12	72

**TABLE OF CONTENTS (Continued)**

	<b>Exhibit</b>	<b>Page</b>
<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS (Continued)</b>		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 1 Fund	C-13	73
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 2 Fund	C-14	74
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 3 Fund	C-15	75
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 4 Fund	C-16	76
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 5 Fund	C-17	77
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 6 Fund	C-18	78
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 7 Fund	C-19	79
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Jail Fund	C-20	80
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Law Officers' Court Fund	C-21	80
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Section 8 Fund	C-22	82
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Danrose Community Center Fund	C-23	83
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Food Service Program Fund	C-24	84
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Tourist Commission Fund	C-25	85
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Council on Aging Fund	C-26	86
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Judicial District Families in Need of Services Fund	C-27	87
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Governor's Safe and Drug Free Program Fund	C-28	88

**TABLE OF CONTENTS (Continued)**

<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS (Continued)</b>	<b>Table</b>	<b>Page</b>
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual Prescription Drug Fund	C-29	88
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Accession Parish Library Fund	C-30	90
<b>Debt Service Funds</b>		
Combining Balance Sheet	D	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-1	94
<b>Capital Projects Funds</b>		
Combining Balance Sheet - Capital Projects Funds	E	97
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	E-1	99
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Fire District No. 1 Construction Fund	E-2	101
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - East Accession Drainage Project Fund	E-3	102
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Project Fund	E-4	103
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Seven Project Fund	E-5	104
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Office Building Construction Fund	E-6	105
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Council on Aging Building Construction Fund	E-7	106
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Bayou Terrace Road Project Fund	E-8	107
<b>General Long-Term Debt Group of Accounts</b>		
Combining Statement of General Long-Term Debt	F	109
<b>Schedule of Federal Financial Assistance</b>		
		111
<b>SPECIAL INDEPENDENT AUDITORS' REPORTS</b>		
Independent Auditor's Report on Compliance and Internal Control Structure over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards		114

**TABLE OF CONTENTS (Continued)**

Page

**SPECIAL INDEPENDENT AUDITORS' REPORTS (Continued)**

Independent Auditors' Report on Parish System of Road Transportation

116

Independent Auditors' Report on Compliance with Requirements Applicable  
to Each Major Program and Internal Control over Compliance in  
Accordance with OMB Circular A-133

118

**TABLE OF CONTENTS (Continued)**

**Page**

**SPECIAL INDEPENDENT AUDITORS' REPORTS (Continued)**

*Independent Auditors' Report on Parish System of Road Transportation* 116

*Independent Auditors' Report on Compliance with Requirements Applicable to Back Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133* 118





## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

These statements represent 98% of both the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$2,580,046 and \$1,767,889 of Special Revenue Funds' assets and revenues, respectively, \$6,825,479 of general fund assets, and \$28,828 of general long-term debt as of and for the year ended December 31, 1997. These financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based on the report of the other auditor.

The financial statements of the Ascension Parish Water Works District No. 2 were compiled by other accountants and their report thereon, dated April 1, 1997, stated they did not audit or review these financial statements and, accordingly, express no opinion or other form of assurance on them.

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

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the **PARISH OF ASCENSION** as of December 31, 1997, 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, 1997, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governmental Auditing Standards*, we have also issued a report dated April 24, 1998, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards on pages 111 and 112 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.



Certified Public Accountants

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

**COMBINED BALANCE SHEET**

December 31, 2007

	Governmental Fund Types			
	General	Special	Debt	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,000	\$ 2,794,020	\$ 206,490	\$ 1,700,413
Investments	-	14,041,602	3,750,000	10,540,100
Accounts receivable, net	870,833	6,400,139	520,344	-
Due from other governments	375,770	161,390	-	-
Due from other funds	350,118	2,297,893	77,254	17,680
Inventory	-	-	-	-
Prepaid expenses	-	-	-	-
Other assets	500	(90,153)	-	-
Prepaid insurance	-	-	-	-
Fund assets	-	-	-	-
Amounts payable to other service funds	-	-	-	-
Amounts to be provided for retirement of general long-term debt	-	-	-	-
<b>Total assets</b>	<b>\$ 1,250,980</b>	<b>\$ 14,036,142</b>	<b>\$ 4,054,084</b>	<b>\$ 12,058,193</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 345,800	\$ 304,500	\$ -	\$ 10,271
Accounts payable	-	-	-	100,104
Contributions to retirement systems	70,897	440,200	-	-
Due to other governments	-	-	-	-
Due to other funds	1,100,330	1,846,090	-	60,771
Deferred revenues	-	150,730	48,121	-
Due to taxing entities	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Claims payable	-	-	-	-
Long-term payables	-	-	-	-
<b>Total liabilities</b>	<b>\$ 1,496,127</b>	<b>\$ 2,441,520</b>	<b>\$ 48,121</b>	<b>\$ 170,846</b>
<b>FUND BALANCE</b>				
Reserves to general fund assets	-	-	-	-
Quarantined capital	-	-	-	-
Commodities	-	-	-	-
Indefinite program	-	-	-	-
<b>Reserved earnings:</b>				
Designated - subsequent years expenditures	-	-	-	-
Reserved - reserve funds	-	-	-	-
Reserved - equipment	-	-	-	-
Unreserved	-	-	-	-
<b>Fund balances:</b>				
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	3,074,104	-
Designated - subsequent year expenditures	-	2,211,070	163,111	9,114,460
Unreserved:				
Employment	11,171	10,111,050	-	3,071,050
<b>Total fund balances</b>	<b>\$ 11,171</b>	<b>\$ 12,222,120</b>	<b>\$ 3,637,215</b>	<b>\$ 12,085,456</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,496,954</b>	<b>\$ 14,036,142</b>	<b>\$ 4,054,084</b>	<b>\$ 12,085,456</b>

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

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals		Totals	
		General Fund Assets	General Long-Term Debt	(Monomission Only)	Component Funds	(Monomission Only)	Reporting Entity
\$ 379,000	\$ -	\$ -	\$ -	\$ 5,007,520	\$ 7,982,138	\$ 12,689,351	
1,400,000	588,750	-	-	20,088,008	7,880,443	14,674,801	
-	-	-	-	7,973,405	3,385,234	11,880,940	
-	-	-	-	106,000	202,104	879,400	
-	-	-	-	2,000,000	287,449	1,610,158	
-	-	-	-	-	80,183	80,783	
-	-	-	-	-	8,707,047	8,100,341	
-	-	-	-	843,700	375,111	1,811,114	
210,000	-	-	-	11,800	2,900	14,700	
-	-	30,141,000	-	30,141,000	11,287,004	40,813,104	
-	-	-	1,000,000	3,000,000	-	3,000,000	
-	-	-	-	11,407,544	10,481,548	34,831	10,411,000
\$ 1,940,000	\$ 588,750	\$ 30,141,000	\$ 11,000,000	\$ 38,000,000	\$ 39,702,193	\$ 100,000,000	
\$ 20,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	
-	-	-	-	113,700	-	113,700	
-	588,750	-	-	88,100	-	88,100	
-	-	-	-	-	10,000	10,000	
-	-	-	-	2,000,000	-	2,000,000	
-	-	-	-	600,000	-	600,000	
-	-	-	-	-	1,000,000	1,000,000	
-	-	-	-	-	20,000	20,000	
-	-	-	-	-	1,700,000	1,700,000	
400,000	-	-	-	413,700	-	413,700	
-	-	-	11,000,000	20,000,000	20,000	20,413,700	
400,000	588,750	-	11,000,000	20,793,000	3,000,000	20,413,700	
-	-	30,141,000	-	30,141,000	4,900,000	38,000,000	
-	-	-	-	-	10,000	10,000	
-	-	-	-	-	20,000	20,000	
20,000	-	-	-	20,000	-	20,000	
-	-	-	-	-	10,000	10,000	
-	-	-	-	-	7,000	7,000	
1,000,000	-	-	-	1,000,000	11,940,113	14,000,000	
-	-	-	-	-	-	600	
-	-	-	-	-	70,000	70,000	
-	-	-	-	2,000,000	-	2,000,000	
-	-	-	-	10,000,000	100	11,794,000	
-	-	-	-	20,000,000	3,000,000	24,000,000	
1,000,000	-	30,141,000	-	20,717,000	13,000,000	110,000,000	
\$ 1,940,000	\$ 588,750	\$ 30,141,000	\$ 11,000,000	\$ 38,000,000	\$ 39,702,193	\$ 100,000,000	

**PARISH OF ASCENSION**  
**ALL GOVERNMENTAL FUND TYPES AND DISCREETLY PRESENTED COMPONENT UNITS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Total (Miscellaneous Only)		Compared With	Total (Miscellaneous Only)
					Primary	Component		
					Component	Units	Reporting Entity	Reporting Entity
<b>REVENUES</b>								
Total								
Licenses and permits	\$ 664,134	\$ 25,347,148	\$ 150	\$ -	\$ -	\$ 31,360,871	\$ 4,507,119	\$ 35,868,158
Intergovernmental	1,761,065	-	-	-	1,761,065	-	-	3,522,965
Charge for services	501,428	1,710,196	-	6,092	2,690,316	1,793,699	-	4,483,214
Fees and forfeitures	-	11,127	-	-	11,127	4,224,444	-	4,235,571
Miscellaneous	31,241	64,278	-	62,361	157,886	781,187	-	939,073
	\$ 1,957,868	\$ 25,452,649	\$ 204,950	\$ 62,361	\$ 25,697,828	\$ 6,986,441	\$ 32,684,269	
<b>EXPENDITURES</b>								
Total								
General government	\$ 3,666,287	\$ 441,928	-	-	\$ 4,108,215	\$ 4,983,015	\$ 9,091,150	
Public safety	290,246	1,733,192	-	-	2,023,438	1,643,679	\$ 3,667,117	
Public works	-	2,881,123	-	116,122	3,057,245	-	2,971,459	
Health and welfare	172,888	3,771,280	-	-	3,944,168	-	3,944,168	
Culture and recreation	31,365	2,714,969	-	-	2,746,334	34,154	2,780,488	
Intergovernmental	-	42,953	-	-	42,953	-	42,953	
Debt service	1,288	30,048	2,771,474	-	2,803,810	-	2,803,810	
Capital projects	-	-	-	1,652,446	1,652,446	-	1,652,446	
	\$ 4,170,874	\$ 14,471,638	\$ 2,774,214	\$ 1,668,618	\$ 18,085,344	\$ 6,667,277	\$ 24,752,621	
Total expenditures	\$ 4,170,874	\$ 14,471,638	\$ 2,774,214	\$ 1,668,618	\$ 18,085,344	\$ 6,667,277	\$ 24,752,621	
Excess (deficiency) of revenues over expenditures	\$ 0,486,994	\$ 1,124,652	\$ 0,028,218	\$ 0,175,000	\$ 1,814,864	\$ 4,668,479	\$ 0,119	\$ 4,983,298

**OTHER FINANCING SOURCES (USES)**

Proceeds from issuance of long-term debt

Operating transfers to  
Operating transfers out

Total other financing sources (uses)

Excess (deficiency) of revenues over  
expenditures and other sources (uses)

**FUND BALANCE**

Beginning of year

Residual equity transfer

End of year

2,871,577	6,391,628	2,824,898	600,924	899,274	499,894
(5,112,000)	(1,871,178)	(271,978)	(1,123,365)	(1,241,188)	(8,121,188)
			(378,431)	(18,261,188)	(8,121,188)
959,577	(2,050,550)	2,426,920	7,018,344	499,124	10,000
959,577	(2,050,550)	2,426,920	7,018,344	499,124	10,000
(410,888)	(2,097,266)	14,100	4,234,814	5,041,290	48,541
448,966	29,666,004	2,993,958	8,786,144	17,288,078	6,500,287
18,262	-	-	-	18,262	(18,262)
11,471	21,118,238	2,489,858	12,281,138	17,349,876	6,128,771
					41,189,299

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

**PARISH OF ASCENSION  
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND  
CAPITAL PROJECTS FUND TYPES**

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

For the year ended December 31, 1997

	General			Special Revenue		
	Budget	Actual	Variance - Favorable/ Unfavorable	Budget	Actual	Variance - Favorable/ Unfavorable
<b>REVENUES</b>						
Taxes:	\$ 900,000	\$ 898,034	\$ 1,966	\$ 20,000,000	\$ 20,000,000	\$ -
Liquor and permits	1,000,000	1,000,000	0	-	-	-
Intergovernmental	900,000	900,000	0	1,000,000	1,000,000	0
Charges for services	-	-	-	50,000	50,000	0
Fees and tributes	-	-	-	10,000	10,000	0
Miscellaneous	20,000	20,000	0	1,000,000	1,000,000	0
<b>Total revenues</b>	<b>1,820,000</b>	<b>1,818,034</b>	<b>\$ 1,966</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>\$ 0</b>
<b>EXPENDITURES</b>						
General government	4,000,000	3,964,507	35,493	300,000	300,000	0
Public safety	270,000	268,000	2,000	1,500,000	1,500,000	0
Public works	-	-	-	8,000,000	8,000,000	0
Health and welfare	100,000	100,000	0	1,000,000	1,000,000	0
Culture and recreation	30,000	30,000	0	1,000,000	1,000,000	0
Intergovernmental	-	-	-	40,000	40,000	0
Debt service	-	1,000	(1,000)	-	20,000	(20,000)
Capital projects	-	-	-	-	-	-
<b>Total expenditures</b>	<b>4,300,000</b>	<b>4,293,507</b>	<b>\$ 6,493</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>\$ 0</b>
Transfers (deficiency) of revenues over expenditures	(2,480,000)	(2,475,473)	\$ 4,527	(9,000,000)	(9,000,000)	\$ 0
<b>OTHER FINANCING SOURCES/USES</b>						
Receipts from issuance of long-term debt	-	-	-	-	-	-
Operating investments	1,000,000	2,000,000	(1,000,000)	5,000,000	6,000,000	(1,000,000)
Operating investments	(1,000,000)	(1,000,000)	0	(5,000,000)	(6,000,000)	1,000,000
<b>Total other financing sources (uses)</b>	<b>1,000,000</b>	<b>900,000</b>	<b>\$ 100,000</b>	<b>(5,000,000)</b>	<b>(6,000,000)</b>	<b>\$ 1,000,000</b>
Transfers (deficiency) of revenues over expenditures and other sources (uses)	\$ 240,000	(665,473)	\$ 905,473	\$ 10,000,000	1,000,000	\$ 9,000,000
<b>FUND BALANCE</b>						
Beginning of year		90,000			200,000	
Requid (excess) transfer from Capital Construction		10,000				
<b>Total/over</b>		<b>\$ 1,000</b>			<b>\$ 200,000</b>	

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

State Services			Capital Projects		
Budget	Actual	Variance - Favorable (unfavorable)	Budget	Actual	Variance - Favorable (unfavorable)
\$ 100	\$ 100	\$ 0	\$ -	\$ -	-
"	"	"	4,400	4,400	-
"	"	"	"	"	-
20,200	20,200	0.00	200,700	200,700	0.00
20,400	20,100	300.00	200,800	200,600	200.00
"	"	"	"	"	"
"	"	"	114,000	114,000	0
"	"	"	"	"	-
"	"	"	"	"	-
1,79,000	1,79,434	434.00	3,01,800	3,01,200	600.00
1,79,000	1,79,434	434.00	3,01,800	3,01,200	600.00
0,50,500	0,60,100	95,000	0,206,000	0,206,000	0.00
"	"	"	600,000	600,000	0
1,62,400	1,60,400	2,000	3,400,000	3,117,000	2,83,000
(98,000)	(100,000)	2,000	(298,000)	(298,000)	0.00
1,40,000	1,40,000	0.00	3,000,000	3,000,000	0.00
<u>\$ (70,000)</u>	<u>18,700</u>	<u>90,000</u>	<u>2,000,000</u>	<u>4,200,000</u>	<u>2,100,000</u>
	1,00,000			0,70,000	
	<u>\$ 1,00,000</u>			<u>\$ 0,70,000</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, 2007

	Interest		Component	
	Service		Units	
			Total (Memoranda to Debt) 2007	
<b>OPERATING REVENUES</b>				
Charges for services	\$ -	\$ 362,940	\$ -	\$ 362,940
Fuel surtax, and business premiums	-	29,566,254	-	29,566,254
Interest, net	601,483	-	-	601,483
Miscellaneous	26,898	-	-	26,898
	-	92,151	-	92,151
Total operating revenues	<u>628,381</u>	<u>392,551,427</u>		<u>393,179,808</u>
<b>OPERATING EXPENSES</b>				
Cost of water	-	155,708	-	155,708
Depreciation	-	733,996	-	733,996
Maintenance	-	49,663	-	49,663
Professional services	84,433	1,006	-	85,439
Management fees	-	47,207	-	47,207
Insurance premiums	278,297	-	-	278,297
Insurance claims	67,034	-	-	67,034
Real estate	-	8,180	-	8,180
Miscellaneous	-	12,190	-	12,190
Repairs	-	22,085,000	-	22,085,000
Total operating expenses	<u>329,734</u>	<u>24,911,776</u>		<u>25,241,510</u>
Operating income (loss)	<u>298,647</u>	<u>14,639,651</u>		<u>14,938,298</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Taxes	-	900,000	-	900,000
Interest	-	595,764	-	595,764
Grants	-	468,883	-	468,883
Miscellaneous	-	(288)	-	(288)
Other	-	8,629	-	8,629
Net nonoperating revenues (expensed)		<u>2,066,488</u>		<u>2,066,488</u>
Net income (loss)	160,509	<u>(2,964,421)</u>		<u>(2,803,890)</u>
<b>RETAINED EARNINGS</b>				
Beginning of year	<u>1,113,488</u>	<u>26,725,734</u>		<u>27,839,222</u>
End of year	<u>\$ 1,273,997</u>	<u>\$ 23,761,313</u>		<u>\$ 25,035,310</u>

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

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

For the year ended December 31, 1999

	Internal Service	Component Units	Total (Memorandum-Only) 1997
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net income (loss)	\$ 182,619	\$ (3,185,677)	\$ (3,003,058)
Adjustment of net income (loss)			
Depreciation	-	728,134	728,134
Loss on disposition of assets	-	1,228	1,228
Provision for bad debts	-	1,112,808	1,112,808
Change in operating assets and liabilities:			
Accounts receivable	6,755	(1,285,911)	(1,279,156)
Restricted assets	-	1,298,134	1,298,134
Prepaid insurance	41,252	(5)	41,247
Accounts receivable and related interest	-	1,291	1,291
Other assets	-	(28,877)	(28,877)
Inventory	-	29,182	29,182
Accounts payable and accrued liabilities	(15,283)	823,350	798,067
Due to other funds	-	9,095	9,095
Payables from restricted assets	-	16,410	16,410
Due to other governments	-	30,628	30,628
Estimated third-party payable settlements	17,445	(9,741,068)	(9,723,623)
Net cash provided by (used by) operating activities	<u>243,811</u>	<u>(8,414,158)</u>	<u>(8,170,347)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Decrease in investments	<u>(43,471)</u>	<u>4,640,878</u>	<u>4,597,407</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	-	(146,328)	(146,328)
Payment on long-term debt	-	(4,800)	(4,800)
Capital contributed by customers	-	3,170	3,170
Net cash used for capital and related financing activities	<u>-</u>	<u>(147,958)</u>	<u>(147,958)</u>
Increase in cash	<u>199,340</u>	<u>(2,921,238)</u>	<u>(2,721,898)</u>
<b>CASH</b>			
Beginning of period	<u>\$ 278,000</u>	<u>1,749,136</u>	<u>2,027,136</u>
End of period	<u>\$ 477,340</u>	<u>(872,098)</u>	<u>(394,758)</u>

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

**PARISH OF ASCENSION  
ALL DISCRETELY PRESENTED COMPONENT UNITS**

**COMBINING BALANCE SHEET**

December 31, 1997

	Diocesan Assets (\$)	Secular (\$)	Other Assets (\$)	Other (\$)	Diocesan Liabilities (\$)	Diocesan Liabilities (\$)	Diocesan Liabilities (\$)
<b>ASSETS</b>							
Cash and cash equivalents	\$ 171,645	\$ 4,100,044	\$ 1,076,914	\$ 670,177	\$ 93,448	\$ 164,897	\$ -
Receivables	149,541	-	1,000,000	-	-	-	18,731
Accounts receivable, net	2,217	249,798	104,754	10,129	-	-	-
Due from other governments	47,811	-	-	14,800	17,074	40,440	39,346
Due from other funds	-	-	201,498	-	-	-	-
Inventory	-	462	-	-	-	-	-
Prepaid assets	-	79,400	-	-	-	-	-
Other assets	3,710	-	-	-	-	-	-
Deferred contributions	-	-	-	-	-	-	-
Fixed assets	224,114	1,849,899	474,075	101,262	40,000	-	-
Amount to be provided for retirement of compensated employees	-	-	21,600	-	-	-	-
<b>Total assets</b>	<b>\$ 573,645</b>	<b>\$ 6,400,844</b>	<b>\$ 2,680,622</b>	<b>\$ 817,230</b>	<b>\$ 136,448</b>	<b>\$ 205,337</b>	<b>\$ 18,731</b>
<b>LIABILITIES</b>							
Accounts payable and accrued liabilities	\$ 40,150	\$ 104,410	\$ 4,484	\$ 1,170	\$ 1,001	\$ 381	\$ 21,407
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	301,498	-	-	-	14,360
Due to leasing bodies	-	1,400,000	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-	-
Unsettled deposits	-	-	1,716,364	-	-	-	-
Long-term payable	-	214,388	34,800	-	-	-	-
<b>Total liabilities</b>	<b>\$ 40,150</b>	<b>\$ 1,618,800</b>	<b>\$ 2,086,624</b>	<b>\$ 1,170</b>	<b>\$ 1,001</b>	<b>\$ 381</b>	<b>\$ 35,767</b>
<b>FUND BALANCE</b>							
Investment in general fund assets	224,114	2,849,899	474,075	101,262	40,000	-	-
Construction capital	-	-	-	-	-	-	-
Contingents	-	-	-	-	-	-	-
Fund grants	-	-	-	-	-	-	-
Required settings	-	-	-	-	-	-	-
Reserve for other funds	-	-	-	-	-	-	-
Reserve for retirement	-	79,400	-	-	-	-	-
Unexpended	-	-	-	-	-	-	-
Fixed balance	-	-	-	-	-	-	-
Reserve for inventory	-	462	-	-	-	-	-
Reserve for art - inventory	-	79,400	-	-	-	-	-
Disposals - subsequent year expenditures	-	-	-	-	-	-	-
Unexpended	188,000	1,876,431	1,576,292	70,892	116,000	205,337	14,360
<b>Total fund balance</b>	<b>\$ 224,114</b>	<b>\$ 4,826,831</b>	<b>\$ 1,571,770</b>	<b>\$ 101,262</b>	<b>\$ 136,000</b>	<b>\$ 205,337</b>	<b>\$ 14,360</b>
<b>Total liabilities and fund balance</b>	<b>\$ 573,645</b>	<b>\$ 6,400,844</b>	<b>\$ 2,680,622</b>	<b>\$ 817,230</b>	<b>\$ 136,448</b>	<b>\$ 205,337</b>	<b>\$ 18,731</b>

(1) For the year ended December 31, 1994

(2) For the year ended March 31, 1997

(3) For the year ended June 30, 1993

(4) For the year ended August 31, 1992

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



**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, 1997

	Bishop Adolphus (E)	Sheff (E)	Clark of Christ (E)	Anson (E)
<b>REVENUES</b>				
Taxes	\$ -	\$ 4,677,717	\$ -	\$ -
Intergovernmental	963,665	754,111	-	81,890
Charges for services	434,413	1,941,510	1,471,258	-
Fees and facilities	-	-	-	-
Miscellaneous	8,860	341,261	79,550	608,392
Total revenues	<u>1,406,938</u>	<u>7,754,439</u>	<u>1,550,758</u>	<u>690,282</u>
<b>EXPENDITURES</b>				
General government	1,028,664	-	1,344,689	164,115
State of	-	1,644,642	-	-
Culture and recreation	-	-	-	-
Total expenditures	<u>1,028,664</u>	<u>1,644,642</u>	<u>1,344,689</u>	<u>164,115</u>
Excess (deficiency) of revenues and expenditures	<u>378,274</u>	<u>610,797</u>	<u>206,069</u>	<u>526,167</u>
<b>OTHER FINANCING SOURCES</b>				
Upstream transfer to				
General Fund	-	-	-	-
Reserve Fund	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and expenditures and other sources	<u>378,274</u>	<u>610,797</u>	<u>206,069</u>	<u>526,167</u>
<b>FUND BALANCE</b>				
Beginning of year	140,729	1,687,485	898,291	413,676
Retained equity transfer to General Fund	-	-	-	-
End of year	<u>\$ 140,729</u>	<u>\$ 1,700,382</u>	<u>\$ 1,104,360</u>	<u>\$ 939,843</u>

(E) For the year ended December 31, 1996

(E) For the year ended March 31, 1997

(E) For the year ended June 30, 1997

(E) For the year ended August, 1997

Parish Court (S)	Judges' Retainer Board (S)	Criminal Court	Civil Court	Communication District	Judicial Expense (S)	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,627,707
-	-	-	-	-	-	1,798,698
198,874	-	-	12,688	228,924	144,303	4,774,888
2,278	397,222	294,890	-	-	-	702,382
<u>198,874</u>	<u>397,222</u>	<u>294,890</u>	<u>12,688</u>	<u>228,924</u>	<u>144,303</u>	<u>6,892,882</u>
199,120	397,522	295,130	20,000	229,141	144,522	12,689,112
102,406	398,897	407,498	-	260,866	18,968	4,889,635
-	-	-	-	-	-	2,687,670
-	-	-	28,588	-	-	28,588
<u>102,406</u>	<u>398,897</u>	<u>407,498</u>	<u>28,588</u>	<u>260,866</u>	<u>18,968</u>	<u>12,689,201</u>
10,687	6,731	(87,802)	(8,802)	(500,721)	96,771	(881,109)
-	-	183,388	-	-	-	183,388
-	-	-	2,888	-	-	2,888
-	-	183,388	2,888	-	-	186,276
10,687	6,731	95,586	1,400	(500,721)	96,771	48,444
99,081	282,766	771	(52)	217,045	28,790	6,299,047
-	-	(18,382)	-	-	-	(18,382)
<u>118,884</u>	<u>289,497</u>	<u>95,981</u>	<u>1,400</u>	<u>217,045</u>	<u>125,561</u>	<u>8,298,716</u>

**PARISH OF ASCENSION**  
**ALL DISCRETELY PRESENTED PROPRIETARY FUND-TYPE COMPONENT UNITS**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES  
 IN RETAINED EARNINGS (ACCUMULATED DEFICIT)**

For the year ended December 31, 1997

	Red Ascension District (1)	West Ascension District (2)	(Completed) Waterworks District No. 1 (1)	Waterworks District No. 4 (1)	Beverage District No. 4	Waterworks District No. 3	Totals
<b>OPERATING REVENUES</b>							
Charges for services	\$ -	\$ -	\$ 102,492	\$ 90,107	\$ 21,461	\$ -	\$ 214,060
Police revenues, net	14,887,667	3,279,287	-	-	-	-	18,166,954
Miscellaneous	91,550	-	-	-	-	-	91,550
Total operating revenues	15,080,284	3,279,287	102,492	90,107	21,461	-	18,573,631
<b>OPERATING EXPENSES</b>							
Cost of water	-	-	54,262	62,440	-	-	116,702
Depreciation	180,140	83,683	2,400	3,879	20,801	-	300,903
Maintenance	-	-	8,188	6,200	21,009	-	35,497
Professional services	-	-	2,878	2,818	-	-	5,696
Management fees	-	-	20,626	15,682	-	-	36,308
Bad debts	-	-	4,828	2,862	2,171	-	9,861
Miscellaneous	-	-	4,229	3,791	2,784	628	11,432
Repairs	20,289,188	3,696,214	-	-	-	-	23,985,402
Total operating expenses	20,488,268	3,789,897	116,702	85,204	24,885	628	24,911,704
Operating income (loss)	(4,907,984)	(470,610)	(14,210)	(4,097)	(2,424)	628	(5,962,187)
<b>NONOPERATING REVENUES (EXPENSES)</b>							
Taxes	2,868	882,136	-	-	-	-	885,004
Interest	140,286	241,874	4,768	(2,414)	1,438	-	385,942
Grants	410,860	23,660	-	-	-	-	434,520
Miscellaneous	-	-	47	(83)	(354)	-	(490)
Other	-	-	-	-	8,872	-	8,872
Net nonoperating revenues (expenses)	553,914	1,151,730	4,815	(2,497)	8,502	-	1,716,454
Net income (loss) added to (deducted from)	(4,354,070)	(318,880)	(9,395)	(6,594)	(1,922)	628	(4,681,253)
<b>RETAINED EARNINGS (ACCUMULATED DEFICIT)</b>							
Beginning of year	18,778,867	4,871,251	288,318	(21,406)	18,862	-	24,125,732
End of year	\$ 14,424,797	\$ 4,552,371	\$ 278,923	\$ (27,900)	\$ 16,940	\$ 628	\$ 19,443,739

(1) For the year ended December 31, 1996

(2) For the year ended March 31, 1997

(3) For the year ended June 30, 1997

(4) For the year ended August 31, 1997

## 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, creates ordinances, sets policy and establishes programs in such fields as social welfare, public education, arts policy and establishes programs in such fields as social welfare, transportation, drainage, public safety, and health services.

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

## REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish of Ascension), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, the Financial Reporting Entity, established criteria for determining which component units should be considered part of the Parish of Ascension for financial reporting purposes. The basic criteria are as follows:

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

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



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

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

**East and West Assumption Drainage Districts No. 1**

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

**Health Unit**

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

**Mental Health Center**

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

**Fire Protection District No. 1**

The Fire Protection District No. 1 offers maintenance and operation of a fire protection system consisting of 8 fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and 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.

**Tourist Commission**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Blended Component Units (Continued)**

*Ascension Parish Library*

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

**Discrete Component Units**

Funding for the following state constitutionally defined parish officials is included in the Parish General Fund. These officials, however, have certain separately defined sources of funds for their own operating and/or capital budget disbursements. 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, 1996)*

*Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 1996)*

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 institutions (Ascension Parish Prison). The Sheriff's financial statements for the year ended June 30, 1997, 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, 1997, are presented in this report.

*Ascension Parish Assessor*

The Parish Assessor is an elected official provided for by the Louisiana State Constitution. The Assessor is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in the sense that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 1996, are presented in this report.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Discrete Component Units (Continued)**

**Ascension Parish Communication District**

The Communication District is a legally separate entity. The Parish appoints all members to the District's Board of Commissioners. The District's financial statements for the year ended December 31, 1996, 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 statute. The Parish Court's financial statements for the year ended June 30, 1997, are presented in this report.

**Twenty-Third Judicial District Judicial Expense Fund**

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 455 which was amended to Title 13 of the Louisiana Revised Statutes of 1850. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. The Expense Fund's financial statements for the year ended December 31, 1996, are presented in this report.

**Sewerage District No. 6 of Ascension Parish**

The Sewerage District is a legally separate entity. The Parish has advanced funds for carrying 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 statute for various public purposes within Ascension Parish. The Council appoints and removes the board members of each respective agency. Each agency is locally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 1997
West Ascension Hospital Service District	August 31, 1997
Ascension Parish Water Works District No. 2	December 31, 1996
Ascension Parish Water Works District No. 4	August 31, 1997
West Ascension Parish Water Works District No. 7	December 31, 1997

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Related Organizations (Continued)**

Complete financial statements of the Parish component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 3600 North Third Street, P. O. Box 94933, Baton Rouge, LA 70804-8797 or at the following administrative offices:

District Attorney  
P. O. Box 179  
Napoleonville, LA 70359

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

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

Ascension Parish Attorney  
P. O. Box 548  
Donaldsonville, LA 70346

Ascension Parish Court  
P. O. Box 1810  
Gonzales, LA 70337

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

Twenty-Third District Judicial Expense Fund  
828 South Irma Blvd.  
Gonzales, LA 70337

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

East Ascension Hospital Service District  
413 East North E.  
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 70388

Ascension Parish Water Works District No. 4  
P. O. Box 6  
White Castle, LA 70388

**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. Management is focused upon determining changes in financial position, rather than net income. The following are the governmental fund types of the Parish:

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

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

*Debt Service Funds* - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

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

**Proprietary Fund Types**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FUND ACCOUNTING (CONTINUED)**

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

The 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* - Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Parish's Agency Fund relates to assets held and obligation under participation in a deferred compensation plan. The assets are derived from elective contributions by employees who designate investment selections. Such assets are held and managed by a third party administrator.

**Account Groups**

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

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

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

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

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

**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 unamortized 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:

All 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.

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

**BUDGET POLICY AND BUDGETARY ACCOUNTING**

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

1. No later than seventy five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)**

4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

The budgets are to be prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity. At the end of each fiscal year, unexpended appropriations automatically lapse.

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

**CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash and cash equivalents for the primary government includes cash accounts for payroll, HUD Section 8, building permits, Sales and Use Tax District No. 2 and each individual fund's share of the consolidated cash account.

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

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1249 and 33:2919 which include, but are not limited to, United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)**

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

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

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

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

**INVENTORIES**

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

**BAD DEBTS**

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

**FIXED ASSETS AND DEPRECIATION**

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

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

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

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

Buildings and improvements	20 - 50 years
Equipment	5 - 10 years

**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 debt is provided by sales tax revenues transferred to the appropriate debt service fund.

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

**RESERVES AND DESIGNATIONS OF EQUITY**

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

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

**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 twenty-five days of vacation leave per year depending on length of service. Sick leave may be accumulated up to sixty days, while vacation leave may not exceed thirty days at any one time. Upon resignation or retirement, unused accumulated vacation leave is paid to the employee at the employee's current rate of pay. Upon death, unused vacation leave of up to thirty days is paid to the employee's heirs. Unused sick leave lapses. Details of the compensated absence 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 on the first \$10,000 per occurrence, not to exceed \$125,000 in the aggregate. The Parish is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Parish of Assumption. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish of Assumption utilizes an internal service fund to account for the transactions related to these self-insurance programs.

**TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

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

**Deposits**

At December 31, 1997, the carrying amount of the Parish's deposits was \$5,064,362 and the bank balance was \$5,752,230. The bank balance was insured 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 \$3,606,800 are classified on the combined balance sheet as "Investments".

The Parish's bank balance of deposits at December 31, 1997, is fully insured or collateralized with securities held by the Parish's agent in the Parish's name.

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

**Investments**

The Parish's investments are insured, registered or held in subcustody by the Parish's agent in the Parish's name. At December 31, 1997, the investments are comprised of:

	<u>Cost</u>	<u>Value</u>
U.S. Treasury Bills	\$ 23,803,622	\$ 24,358,568
Investment in Deferred Compensation Plan	584,736	584,736
	<u>\$ 24,388,358</u>	<u>\$ 24,943,304</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	\$ 5,864,962
Cash on hand	3,091
Total cash and cash equivalents	<u>5,867,623</u>
Investments:	
Deposits	3,480,000
Investments	24,388,358
Total investments	<u>27,868,358</u>
Total	<u>\$ 32,885,981</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS**

Accounts receivable at December 31, 1997, were as follows:

<b>Primary Government</b>	
All voters taxes	\$ 3,394,276
Sales and use taxes	1,436,492
Assessment fees receivable	910,190
Other	671,488
Total primary government	<u>3,872,406</u>

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

<b>Component Units</b>	
Third-party payors	133,444
Patient accounts receivable	1,654,632
Fees, charges, and commissions	44,015
Sales and use tax	231,409
Waste fees	41,848
Ad valorem	38,238
Other	327,512
	<hr/>
Total component units	4,467,178
	<hr/>
	12,429,583
Less allowance for doubtful accounts	(1,241,643)
	<hr/>
Total	<u>\$ 11,087,948</u>

Due from other governments at December 31, 1997, consists of the following:

<b>Primary Government</b>	
<b>State of Louisiana</b>	
State Revenue Sharing	\$ 436,273
Severance tax	38,738
Department of Health & Hospitals	4,938
Beer tax	14,134
Emergency Preparedness	3,514
Video Policy	67,471
Hazard Mitigation Grant	142,506
Other	39,628
	<hr/>
Total primary government	728,174

<b>Component Units</b>	
State revenue sharing	24,600
Department of Social Services	27,338
Fines and forfeitures	138,390
Other	18,878
	<hr/>
Total component units	232,226
	<hr/>
Total	<u>\$ 978,400</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. The Parish discontinued administering the program in November 1997.

**NOTE 4 - AD VALOREM TAXES**

For the year ended December 31, 1997, taxes of \$5,414,042 were levied on property by the primary government with assessed valuations totaling \$418,661,139 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	2.86
East Ascension Drainage	5.00
West Ascension Drainage	5.28
Lighting Districts	1.00 - 5.08
Health Unit	2.08
Mental Health Unit	.50
Library Maintenance	4.22
Library Sinking Fund	.79
Council on Aging	1.58

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, 1997, were as follows:

Cash and cash equivalents	\$ 816,252
Investments	7,905,563
Due from operating accounts	4,252
Assessments and accrued interest receivable	<u>78,893</u>
	8,796,219
Less allowance for doubtful accounts	<u>(68,892)</u>
Total	<u>\$ 8,727,347</u>

## NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the primary government for the year ended December 31, 1997, is as follows:

	Beginning of Year	Net Additions	End of Year
Land and buildings	\$ 16,564,388	\$ 1,943,598	\$ 18,507,986
Vehicles	3,344,804	823,497	4,168,301
Field equipment	3,723,130	706,130	4,429,260
Office equipment	1,933,674	484,823	2,418,497
Library materials	2,148,882	293,972	2,442,854
	<u>\$ 31,113,878</u>	<u>\$ 3,211,518</u>	<u>\$ 34,325,396</u>

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

	Balance Beginning of Year	Net Additions (Deductions)	Balance End of Year
District Attorney			
Office equipment	\$ 191,872	\$ 32,132	\$ 224,004
Ascension Parish Sheriff			
Equipment	2,794,248	99,224	2,893,472
Ascension Parish Clerk of Court			
Building improvements	148,128	-	148,128
Vehicles	18,751	-	18,751
Office equipment	283,483	23,333	306,816
Ascension Parish Assessor			
Vehicles	31,321	-	31,321
Office equipment	42,182	92,648	134,830
Ascension Parish Court			
Office equipment	48,631	(655)	47,976
Ascension Parish Judicial Expense Fund			
Building improvements	-	2,823	2,823
Equipment	-	(2,972)	(2,972)
East Ascension Hospital Service District			
Land and building	8,165,476	38,934	8,204,410
Equipment	5,023,562	(51,542)	4,972,020
Vehicles	27,945	-	27,945
West Ascension Hospital Service District			
Land and building	1,490,153	162,500	1,652,653
Equipment	765,316	46,311	811,627
Office equipment	33,257	-	33,257
Construction in progress	7,943	36,350	44,293
Ascension Parish Water Works District 2			
Water System	368,133	1,348	369,481
Ascension Parish Water Works District 4			
Water System	154,536	480	155,016

**NOTE 6 - FIXED ASSETS (CONTINUED)**

Sewerage District No. 6			
Sewer system	416,039	-	416,039
Ascension Parish Communication District			
Building improvements	45,048	-	45,048
Equipment	<u>78,318</u>	<u>611,684</u>	<u>631,802</u>
	<u>\$ 20,444,856</u>	<u>\$ 1,013,438</u>	<u>21,457,488</u>
Less accumulated depreciation:			
East Ascension Hospital Service District			(8,173,646)
West Ascension Hospital Service District			(1,818,722)
Ascension Parish Water Works District 3			(162,668)
Ascension Parish Water Works District 4			(86,807)
Sewerage District No. 6			<u>(706,543)</u>
			<u>\$ 11,207,694</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, 1997:

	Beginning of Year	Additions	Deletions	End of Year
Public Improvement	\$ 20,668,000	\$ -	\$ 1,340,000	\$ 19,328,000
General obligation	193,000	-	193,000	-
Certificate of indebtedness	738,000	-	75,000	663,000
Special Assessment	-	686,900	-	686,900
Promissory notes	85,000	-	37,500	47,500
Accrued vacation leave	<u>217,336</u>	<u>249,653</u>	<u>-</u>	<u>466,989</u>
	<u>\$ 21,887,336</u>	<u>\$ 896,553</u>	<u>\$ 1,847,500</u>	<u>\$ 21,096,389</u>

Long-term debt obligations for the primary government at December 31, 1997, are comprised of the following individual issues:



**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)**

*Public Improvement Bonds*

*Sales and Use Tax District No. 1 and 2*

\$1,810,000 public improvement sales tax refunding bonds dated August 1996; due in annual installments of \$75,000 - \$230,000 through 2007; interest at 5.4% - 4.7%. See Note 8 \$ 1,735,000

*East, Westview Major Drainage Sales and Use Tax*

\$5,000,000 Drainage serial bonds dated December 1, 1988; due in annual installments of \$280,000 - \$215,000 through 1998; interest at 7.2% - 7.2%. See Note 8 315,000

\$1,130,000 Drainage serial bonds dated December 1, 1989; due in annual installments of \$45,000 - \$50,000 through 1999; interest at 7.0% - 6.7%. See Note 8 95,000

\$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 8 425,000

\$2,885,000 Drainage serial bonds dated June 1, 1990; due in annual installments of \$95,000 - \$130,000 through 2001; interest at 6.4% - 6.05%. See Note 8. 485,000

\$10,600,000 Drainage public improvement refunding bonds dated July 18, 1995; due in annual installments of \$70,000 - \$3,230,000 through 2011; interest at 5.55% - 5.6%. See Note 8 10,415,000

Total drainage sales and use tax bonds 11,635,000

*Sales Tax District No. 2*

\$7,000,000 serial bonds dated February 1, 1995; due in annual installments of \$480,000 - \$920,000 through 2005; interest at 9% - 5.6%. 5,870,000

Total public improvement bonds 17,505,000

## NOTE 7 - LONG-TERM DEBT (CONTINUED)

*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%.

\$ 655,000

*Special Assessment Bonds*

\$606,900 Paving Certificates Series 1997, due in March 2007.

606,900

*Promissory Notes*

\$87,500 non-interest bearing note due in annual installments of \$7,500 through 2002.

37,500

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

10,000

Total promissory notes

47,500

*Account Pledge Loans*

486,282

Total long-term debt

\$ 2,075,182

*Debt Service Requirements to Maturity*

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1997, including interest payments of \$6,582,643 are as follows:

Maturity	Public Improvement Bonds	Special Assessment Bonds	Certificate of Indebtedness	Promissory Notes
1998	\$ 2,468,899	\$ 180,160	\$ 116,900	\$ 17,500
1999	2,468,651	89,438	112,100	7,500
2000	2,488,519	85,156	112,150	7,500
2001	2,495,389	81,483	116,750	7,500
2002	2,504,960	77,934	115,980	7,500
2003-2011	13,166,833	342,476	238,050	-
<b>Total</b>	<b>\$ 25,588,047</b>	<b>\$ 736,646</b>	<b>\$ 801,830</b>	<b>\$ 47,500</b>

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Debt Service Requirements to Maturity (Continued)**

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates matured interest outstanding at December 31, 1997, and the amounts which are to be provided in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

	Amount to be Provided for General Long- Term Debt	Unmatured Interest Coupons	Total
Public Improvement bond	\$ 16,805,627	\$ 6,286,047	\$ 22,271,674
General obligation debt	967,628	316,396	1,284,024
Provisionary notes	47,500	-	47,500
Accumulated vacation leave	466,889	-	466,889
	<u>\$ 17,487,544</u>	<u>\$ 6,582,643</u>	<u>\$ 24,070,187</u>

**Bond Restrictions**

**Parish Sales Tax Bonds**

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds - Series 1987, 1995, and 1996, proceeds of the 1.7% parish sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

*Public Improvement Sales Tax Bond - Series 1987, 1995 and Sales Tax Refunding Bonds - Series 1998 - 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, 1995 and Sales Tax Refunding Bond Series 1996 - Reserve Fund* to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$951,484 has been deposited therein for this requirement.

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Bond Restrictions (Continued)**

**Drainage Sales Tax Bonds - Series 1995**

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

*A Public Improvement (Drainage) Bond - Series ST 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-sixths 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 \$1,364,703 has been deposited therein for this requirement.

**Certificate of Indebtedness - Series 1995**

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

**Industrial Bond Issues**

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds, Environmental Improvement Revenue Bonds and Solid Waste Disposal Revenue Bonds issued under the authority of the Parish of 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	\$ 216,764
Assumption Parish Clerk of Court	
Compensated absences	34,636
Assumption Parish Water Works District 4	
Revenue bonds	<u>66,000</u>
	<u>\$ 317,400</u>

**NOTE 8 - PRIOR YEARS' DEBT DEFERANCE**

In prior years, the Parish has deferred various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the deferred debt until the debt is called or matures. For financial reporting purposes, the debt has been considered deferred and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1997, the amount of deferred debt outstanding but removed from the General Long-Term Debt Account Group amounted to \$9,540,000.

**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 1997, as follows:

1. Debt service for long-term debt issued for renovation 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. Excess 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 voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1996. See Note 7.

**Restricted Sales Tax**

In 1994, the voters of East Association Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement (Drainage) Bonds - Series ST 1989, 1990, 1991, and 1993. See Note 7.

In 1994, the voters of Association 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 \$331,200 for 1987.

In addition, the State of Louisiana statutes require a portion (approximately \$177,500) of the Parish's ad valorem tax revenue to be deducted 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 (PERESCO). The assets and liabilities held by PERESCO 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 held and paid or made available to the employee or beneficiary solely the property and rights of the Parish (without being restricted to the provisions 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 of the primary government at December 31, 1997, was as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
<b>Primary Government</b>		
<b>General Funds:</b>		
East Assessor Drainage Major Fund	\$ 3,479	\$ -
Sewerage District No. 6	119,871	-
Criminal Court Fund	18,283	-
East Assessor Drainage Fund	4,896	-
Road and Bridge Fund	3,827	-
Sales and Use Tax District No. 1 Fund	-	1,182,739
<b>Special Revenue Funds:</b>		
<b>Road and Bridge Fund:</b>		
Sales and Use Tax District No. 1 Fund	3,287	-
General Fund	-	3,827
<b>East Assessor Drainage Fund:</b>		
General Fund	-	4,896
East Assessor Drainage Major Fund	-	701,747
<b>West Assessor Drainage Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	26,824
<b>Road Lighting District:</b>		
Sales and Use Tax District No. 1 Fund	-	3,569
<b>Fire Protection District No. 1 Fund:</b>		
Sales and Use Tax District No. 3 Fund	189,157	-
Fire Protection District No. 1 Construction	-	387,508
<b>Recreation District Fund:</b>		
Sales and Use Tax District No. 1 Fund	(174,788)	-
Sales and Use Tax District No. 3 Fund:		
General Fund	1,182,739	-
West Assessor Drainage Fund	26,824	-
Road Lighting District Fund	3,569	-
Road and Bridge Fund	-	3,287
Recreation District Fund	-	174,788
Law Officers Court	3,465	-
Fire District #8 Construction	98,771	-
Road Construction Fund	-	159,123
Governor's Safe and Drug Program Fund	10,423	-
Sewer District No. 7 Fund	419	-

## NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

Included Fund (Optional)	Receivable	Payable
<b>Sales and Use Tax District No. 2 Fund:</b>		
Fire Protection District No. 2 Fund	-	189,157
Road Construction Fund	-	141,856
Sales and Use Tax District No. 2 Sinking Fund	-	73,258
<b>East Assenon Drainage Major Fund:</b>		
General Fund	-	3,479
East Assenon Drainage Fund	301,747	-
<b>Law Officers Court Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	3,465
<b>Governor's Safe &amp; Drug Free Program Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	10,427
Library Fund	8,008	8,008
<b>Debt Service Funds:</b>		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	77,258	-
<b>Capital Projects Funds:</b>		
<b>Fire Protection District No. 1 Construction:</b>		
Fire Protection District No. 1	387,580	-
Sales and Use Tax District No. 1 Fund	-	98,771
<b>Road Construction Fund:</b>		
Sales and Use Tax District No. 2 Fund	141,095	-
Sales and Use Tax District No. 1 Fund	189,125	-
<b>Total primary government</b>	<b>3,206,319</b>	<b>3,067,715</b>
<b>Component Units</b>		
<b>Sewer District No. 7 Fund:</b>		
Sales and Use Tax District No. 1 Fund	-	479
<b>Criminal Court Fund:</b>		
General Fund	-	18,365
<b>Sewer District No. 8:</b>		
General Fund	-	119,871
<b>Clerk of Court</b>	<b>307,448</b>	<b>307,448</b>
<b>Total component units</b>	<b>307,448</b>	<b>346,263</b>
<b>Total reporting entity</b>	<b>\$ 3,513,767</b>	<b>\$ 3,413,978</b>



**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 Assumption 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, 1997, the Parish had outstanding commitments resulting from construction contracts of approximately \$2,714,300.

**East Assumption 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 \$1,380,161, which was paid subsequent to the year ended March 31, 1996. This amount was reflected as a decrease in reserves in the current year.

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 Medicare receivables 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 \$39,185,000 in the current year.

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

**NOTE 14 - SELF INSURANCE**

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$500,000 per occurrence with an aggregate limit of \$1,000,000, and (b) liability (including automobile, general, products and property) with a \$500,000 per occurrence limit and annual aggregate limit of \$125,000.

All funds of the Parish participate in the program and make payments to the internal service fund based on estimates of amounts needed to pay prior and current year claims. 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 \$435,739. This reserve represents reported losses of approximately \$140,000 and includes claims incurred but not yet reported approximating \$295,000.

**NOTE 15 - FUND DEFICITS**

The Road Lighting District No. 4 and the Waterworks District No. 7 Funds have fund deficits as of December 31, 1993. Subsequent to December 31, 1993, the Parish has reduced expenditures in the Road Lighting District No. 4 Fund to eliminate the fund deficit. Additionally, the Waterworks District No. 7 Fund (a component unit) is obtaining financing from the United States Department of Agriculture which will eliminate the fund deficit.

**NOTE 16 - COUNCIL MEMBER COMPENSATION**

During the year ended December 31, 1993, Council members and the Parish President received the following in compensation, including per diem payments:

	<u>Amount</u>
Parish President	\$ 63,750
Councilman, District 1	13,197
Councilman, District 2	14,856
Councilman, District 3	13,197
Councilman, District 4	13,132
Councilman, District 5	13,132
Councilman, District 6	13,197
Councilman, District 7	12,873
Councilman, District 8	12,801
Councilman, District 9	13,802
Councilman, District 10	13,197
Councilman, District 11	13,857
<b>Total</b>	<u>\$ 268,606</u>

**NOTE 17 - SUBSEQUENT EVENTS**

On March 5, 1998, the Parish awarded a construction contract for \$2,596,800.

**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, 1997 and 1996

	1997	1996
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,000	\$ 1,000
Accounts receivable, net		
Ad valorem taxes	898,058	818,646
Other	88,875	59,961
Due from other governments		
L.A. - State revenue sharing	74,882	72,046
L.A. - Severance	58,700	53,756
L.A. - Beer	14,124	3,478
L.A. - Other	275,073	309,797
Due from other funds	154,178	168,980
Other assets	580	580
Total assets	\$ 1,518,980	\$ 1,218,580
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued liability		
Accounts payable	\$ 300,276	\$ 153,235
Account payroll	64,285	58,799
Deductions from ad valorem taxes		
Contribution to retirement system	28,187	23,612
Due to other governments		
L.A. - State revenue sharing	-	58,384
Due to other funds	1,192,729	180,671
Total liabilities	1,485,577	380,541
<b>FUND BALANCE</b>		
Designated - subsequent year expenditures	-	286,545
Unassigned	11,403	280,821
Fund balance	11,403	486,866
Total liabilities and fund balance	\$ 1,500,980	\$ 1,100,209

Notes to Exhibit B-1 are an integral part of this statement.

**PARISH OF ASCENSION  
GENERAL FUND**

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

For the ended year December 31, 2000

	2000		Variance - Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>Taxes</b>				
Ad valorem	\$ 890,000	\$ 890,354	\$ 354	\$ 831,982
Franchise	900,000	197,340	702,660	186,518
<b>Licenses and permits</b>				
Occupational	650,000	667,999	(17,999)	671,838
Alcoholic beverages	16,000	20,679	4,679	36,717
Building	380,000	420,668	40,668	473,138
Mobile home	6,000	7,209	1,209	6,722
Planning fee	900,000	96,319	(803,681)	86,042
Other	200	400	200	300
<b>Intergovernmental</b>				
Reversion	300,000	188,834	(111,166)	286,798
State revenue sharing	110,000	112,320	(2,680)	188,078
GRS - Food stamp program	70,000	79,724	(9,724)	81,640
Beer	10,000	16,115	6,115	28,778
Civil defense	27,000	38,320	11,320	21,028
Community based program	-	-	-	67,140
Grants	170,000	170,118	(118)	18,000
Video poker	800,000	160,990	639,010	282,478
<b>Miscellaneous</b>				
Resale	5,000	5,000	-	6,000
Other	16,150	16,740	590	2,282
<b>Total revenues</b>	<u>3,891,120</u>	<u>3,168,289</u>	<u>722,831</u>	<u>3,891,162</u>
<b>EXPENDITURES</b>				
General government	4,292,839	3,996,207	296,632	2,996,651
Public safety	278,830	298,946	(20,116)	364,703
Health and welfare	88,210	172,888	(84,678)	466,182
Culture and recreation	16,800	20,040	3,240	27,181
Debt service	-	7,500	(7,500)	7,500
<b>Total expenditures</b>	<u>4,880,709</u>	<u>4,578,606</u>	<u>302,103</u>	<u>3,896,627</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(1,794,689)</u>	<u>(1,410,317)</u>	<u>384,372</u>	<u>(875,465)</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, 1997

	1997		Variance - Favorable / (unfavorable)	1996 Actual
	Budget	Actual		
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
Transfers in:				
Road and Bridge Fund	228,800	228,800	-	75,800
Eas. Ascension Drainage Fund	34,100	34,100	-	34,200
E.A. Drainage Restricted Fund	272,718	272,718	-	365,700
West Ascension Drainage Fund	5,100	5,100	-	5,800
Sales and Use Tax Fund	1,870,900	1,608,917	(261,983)	1,547,800
Other Funds	82,100	82,100	-	71,800
Operating transfers out:				
Transfers out:				
Criminal Court Fund	(100,000)	(100,000)	-	(88,000)
Jail Fund	(785,000)	(784,645)	355	(780,000)
Law Offices Court Fund	(18,000)	(9,000)	9,000	(15,000)
Mental Health Fund	(75,000)	(75,000)	-	-
Office Building, Construction Fund	140,000	(140,000)	-	-
Self - Insurance Fund	-	-	-	(21,000)
Travel Center	-	-	-	(28,100)
Drug Prescription Fund	-	-	-	(41,000)
Other financing sources - net	<u>1,247,800</u>	<u>955,418</u>	<u>(292,382)</u>	<u>1,621,900</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (845,800)</u>	<u>(450,838)</u>	<u>\$ (394,962)</u>	<u>188,400</u>
<b>FUND BALANCE</b>				
Beginning of year		445,860		278,140
Residual equity transfers from Criminal Court Fund		<u>18,281</u>		<u>778</u>
End of year		<u>\$ (11,070)</u>		<u>\$ (445,860)</u>

Notes to Exhibit A-B 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, 1997

	1997		Variance - Favorable - Unfavorable	1996 Actual
	Budget	Actual		
<b>GENERAL GOVERNMENT</b>				
<b>Legislative - Council/Board</b>				
Personnel	\$ 146,500	\$ 147,813	\$ (1,313)	\$ 124,696
Official publications	40,000	33,563	6,437	22,358
Other charges and services	2,000	2,007	77	2,819
Fees and subscriptions	14,000	11,641	2,359	13,640
Travel and mileage	48,500	47,947	553	46,340
<b>Judicial - Parish Court</b>				
Personnel	76,200	72,208	3,992	67,658
Other charges and services	2,000	4,247	(2,247)	2,122
<b>Judicial - District Attorney</b>				
Personnel	73,150	73,263	(113)	47,187
Jury and witnesses	22,000	43,324	(21,324)	54,115
Insurance	2,150	3,143	(993)	-
Other charges and services	183,500	183,500	-	183,600
<b>Judicial - Clerk of Court</b>				
Personnel	60,000	59,828	172	60,000
Court attendance	20,100	20,080	20	18,120
<b>Judicial - Clerks</b>				
Personnel	36,000	36,000	-	36,000
Professional	60,000	31,209	28,791	26,880
Other charges and services	2,000	4,022	(2,022)	2,500
<b>Judicial - Justice of Peace</b>				
Personnel	56,000	56,803	(803)	54,622
Other charges and services	1,870	1,813	57	2,262
<b>Education - Registrar of Voters</b>				
Personnel	28,000	28,724	(724)	27,999
Equipment	900	-	900	608
Office supplies	2,000	2,000	-	2,670
Other charges and services	8,500	7,506	994	7,800
Miscellaneous - other	41,000	28,968	12,032	7,348
<b>Financial and Administrative</b>				
Personnel	1,091,400	1,096,870	(5,470)	909,280
Worker's compensation	16,000	16,800	(800)	21,600
Professional	20,000	20,718	(718)	14,583
Building rent	28,000	27,964	36	24,127
Utilities	120,000	117,803	2,197	121,108
Telephones	48,000	48,847	(847)	42,540

(Continued)

**PARISH OF ASCENSION  
 GENERAL FUND**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
Office supplies	48,000	67,192	808	68,348
Communication supplies	11,700	11,372	328	11,691
Accounting	20,000	42,502	4,652	55,402
Insurance	30,200	30,200	-	44,150
Maintenance	149,300	149,066	434	158,111
Professional services	243,000	283,267	39,315	118,398
Flood assets acquisition	103,000	109,523	6,523	2,154
Contingency	23,500	30,348	5,112	36,117
Dues and subscriptions	3,500	4,281	1,119	5,907
Publication	6,000	3,500	2,500	-
Travel and mileage	35,000	33,956	44	12,872
Appropriations and grants	28,200	28,291	71	23,308
Equipment purchased	130,000	49,921	85,079	21,283
Bayou Plantation building	7,000	7,000	-	-
<b>Building Permits</b>				
Personnel	335,500	377,811	(1,942)	268,988
Professional	9,000	1,784	1,216	3,182
Telephone	3,000	4,823	375	3,148
Maintenance	8,000	7,666	334	4,889
Office supplies	15,000	14,246	754	11,886
Other charges and services	8,000	8,418	182	6,229
Travel and mileage	4,000	3,788	212	3,291
Capital outlay - equipment	30,000	20,344	9,656	46,677
<b>Planning Commission</b>				
Personnel	114,340	114,984	(644)	82,049
Professional	148,000	152,165	(16,200)	95,736
Other charges and services	14,000	18,461	(2,461)	5,450
Capital outlay - equipment	3,000	2,348	652	1,238
<b>GIS department</b>				
Personnel	30,000	30,000	1,744	-
Professional	175,500	148,404	29,896	-
Office supplies	6,500	6,472	28	-
Capital outlay - equipment	284,118	122,625	161,485	-
Miscellaneous	-	72	(72)	-
<b>Total general government</b>	<b>4,292,028</b>	<b>3,968,207</b>	<b>323,821</b>	<b>2,998,611</b>

(Continued)



PARISH OF ASCENSION  
 GENERAL FUND

 STATEMENT OF DEPARTMENTAL EXPENDITURES  
 BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1997

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>PUBLIC SAFETY</b>				
Sheriff				
Personnel	265,800	281,344	(21,189)	268,628
Commodities	2,700	3,433	287	3,421
Court attendance	20,800	18,880	1,920	20,029
Other charges and services	14,000	19,286	(4,686)	6,029
Civil defense				
Personnel	37,200	39,371	(2,087)	32,713
Professional	7,800	4,800	3,000	7,511
Other charges and services	12,800	1,892	3,908	1,081
Travel and mileage	800	817	(17)	183
Capital outlay - equipment	4,800	4,816	(16)	-
Total public safety	379,600	398,946	(19,086)	364,733
<b>HEALTH AND WELFARE</b>				
Food Stamp				
Personnel	134,550	134,700	4,288	133,158
Other charges and services	15,500	15,884	172	16,648
Health Unit				
Personnel	8,200	8,184	16	10,168
Parish of Ascension Substance	-	-	-	13,088
Emergency shelter grant	16,800	11,884	14	113,402
Other charges and services	9,000	7,982	1,788	78,481
Total health and welfare	184,150	178,898	9,122	496,142
<b>CULTURE AND RECREATION</b>				
Funds culture and recreation				
Personnel	12,200	12,185	15	6,438
Telephone	2,800	4,810	680	4,627
Other charges and services	17,200	16,875	1,720	36,286
Total culture and recreation	34,800	33,869	1,835	47,351
<b>DEBT SERVICE</b>				
Principal retirement	-	7,800	(7,800)	7,508
<b>Total expenditures</b>	<b>\$ 4,847,799</b>	<b>\$ 4,878,606</b>	<b>\$ 309,193</b>	<b>\$ 4,859,627</b>

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

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS**

#### **ROAD AND BRIDGE MAINTENANCE FUND**

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

#### **EAST AND WEST ASCENSION DRAINAGE FUNDS**

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

#### **SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS**

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

#### **HEALTH UNIT FUND**

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

#### **MENTAL HEALTH CENTER FUND**

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

#### **FIRE PROTECTION 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: Moderate Volunteer, Gelmar Volunteer, Prairieville, Fife's District, St. Amant, Sorrens, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the District.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS (Continued)**

#### **RECREATION COMMISSION FUND**

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

#### **ROAD LIGHTING DISTRICT MAINTENANCE FUNDS**

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

#### **JAIL FUND**

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

#### **LAW OFFICER'S COURT FUND**

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

#### **SECTION 8 FUND**

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

#### **DARROW COMMUNITY CENTER FUND**

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

#### **FOOD SERVICE FUND**

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

#### **TOURIST COMMISSION FUND**

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

**PARISH OF ASCENSION**  
**SPECIAL REVENUE FUNDS (Continued)**

**COUNCIL ON AGING FUND**

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

**JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

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

**GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND**

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

**PRESCRIPTION DRUG FUND**

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

**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.

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

December 31, 1997

ASSETS	Board and Reserve Funds	End Accruals Revenue	Wed Accruals Revenue	Start and End The Reserve Fund	End and End The Reserve Fund	End and End The Reserve Fund	Board Special Fund
Cash and cash equivalents	1,000	1,011,288	-	824,858	-	177,508	1,000
Investments	-	1,011,794	-	-	-	-	1,011,794
Accounts receivable, net	-	-	19,541	-	-	-	-
Allowance for doubtful accounts	-	(19,541)	-	-	-	-	-
Gifts and other income	-	1,091,091	-	-	-	193,548	1,091,091
Gifts and other income	-	408,919	-	408,919	-	-	408,919
Other income	156,188	231,095	-	-	-	-	156,188
Other income	-	33,154	19,541	-	-	-	33,154
Other income	1,277	76,137	-	-	-	-	1,277
Other income	-	(81,671)	-	(81,671)	-	-	-
Total assets	1,156,188	3,488,082	111,054	1,270,152	-	351,556	3,488,082
<b>LIABILITIES AND FUND BALANCE</b>							
Accounts payable	48,477	141,040	6,418	-	-	-	48,477
Accounts payable	50,844	41,791	5,375	-	-	-	50,844
Deferred contributions	-	81,690	1,178	-	-	-	-
Deferred contributions	-	79,271	26,832	27,118	27,118	-	-
Deferred contributions	2,811	-	-	-	-	-	2,811
Total liabilities	102,132	342,791	33,723	54,836	54,836	-	102,132
<b>FUND BALANCE</b>							
Restricted - independent year expenditures	729	1,088,792	1,028	-	-	-	729
Endowment	10,000	2,071,611	261,118	2,069,898	278,222	-	20,839
Fund balance	15,729	3,160,403	262,146	2,069,898	278,222	-	20,839
Total liabilities and fund balance	117,861	3,488,082	295,869	2,124,734	333,058	54,836	3,488,082

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

December 31, 2017

	Fire Protection District No. 1	Recreation Committee	Participating No. 1, 2	Art	Law Office Costs	Special B	Special Districts Costs
<b>ASSETS</b>							
Cash and cash equivalents	\$ 49,475	\$ 25	\$ 34,000	\$ 36,500	\$ -	\$ 112,000	\$ 34
Investments	1,000,000	248,750	-	-	-	-	8,850
Accounts receivable, net	-	-	14,000	-	-	-	-
Due to various funds	-	-	-	-	-	-	-
Due to various funds	-	11,000	-	1,000	1,000	700	70
Due to various governments	-	-	-	-	-	-	-
Li - State income sharing	-	-	11,000	-	-	-	-
Li - O&M	-	-	-	-	-	-	-
Due from other funds	28,100	175,700	-	-	-	-	-
Other assets	-	-	-	-	-	-	-
<b>Total assets</b>	<b>1,525,575</b>	<b>435,775</b>	<b>65,000</b>	<b>37,500</b>	<b>1,000</b>	<b>113,700</b>	<b>42,874</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 24,100	\$ 14,000	\$ 11,000	\$ 36,500	\$ -	\$ 3,400	\$ 34
Accounts payable	8	1,700	-	1,000	-	-	-
Payable to Special revenue fund	-	-	3,277	-	-	140,700	-
Contributions to retirement funds	-	-	-	-	-	-	-
Deferred income	37,200	-	1,000	-	3,000	-	-
Due to other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>68,508</b>	<b>15,700</b>	<b>15,277</b>	<b>37,500</b>	<b>3,000</b>	<b>144,100</b>	<b>34</b>
<b>FUND BALANCE</b>							
Designated - unexpended year expenditures	27,140	12,000	41,000	-	-	-	-
Unexpended	1,498,435	423,775	49,000	-	-	-	8,836
<b>Fund balance</b>	<b>1,525,575</b>	<b>435,775</b>	<b>65,000</b>	<b>37,500</b>	<b>3,000</b>	<b>144,100</b>	<b>8,870</b>
<b>Total liabilities and fund balance</b>	<b>1,525,575</b>	<b>435,775</b>	<b>65,000</b>	<b>37,500</b>	<b>3,000</b>	<b>144,100</b>	<b>8,904</b>

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS  
COMPARING BALANCE SHEET

December 31, 1997

Account	Usage Contribution	Council to AGPC	Individual/Other Contributions to Fund Activities	Common's Sales and Other Fund Income	Excess Income	Transf. (Interfund/Other)	Total
0000 FY							
Cash and cash equivalents	294,391	147,608	81,281	-	1,093,794	-	2,117,074
Investments	-	-	-	-	-	-	1,111,484
Accounts receivable, net	-	498,129	-	-	1,041,864	-	2,649,099
All other assets	-	-	-	-	1,436,395	-	1,268,338
Liabilities and net assets	48,384	974	-	84,294	11,879	-	152,537
Other	-	-	-	-	144,076	-	484,927
Due from other governments	-	-	-	-	-	-	88
L.S. - State revenue sharing	-	-	-	-	2,297,199	-	1,226,279
L.S. - Other	-	-	-	-	8,888	-	281,273
Due from other funds	-	-	-	-	-	-	46,370
Other assets	-	-	-	-	-	-	-
<b>Total assets</b>	<b>294,391</b>	<b>646,831</b>	<b>262,561</b>	<b>84,294</b>	<b>1,358,059</b>	<b>-</b>	<b>5,079,548</b>
<b>LIABILITIES AND FUND BALANCE</b>							
LIABILITIES							
Accounts payable	2,582	134	870	11,079	58,829	-	73,474
Accrued interest	1,688	-	2,270	1,698	8,848	-	15,504
Retirement liabilities	-	-	-	-	-	-	-
Deferred contributions	-	14,005	-	4,883	4,883	-	18,171
Contributor to insurance costs	-	-	-	-	202,123	-	97,488
Unpaid services	-	-	-	1,647	8,922	-	10,616
Due to other funds	-	-	-	-	-	-	1,886,492
Total liabilities	4,270	14,842	2,140	18,607	76,572	-	2,009,672
FUND BALANCE							
Designated - subsequent year expenditures	90,136	1,188	6,888	-	-	-	1,178,308
Unexpended	193,644	497,943	1,031	5,191	2,688,226	-	3,376,635
Total balance	283,780	499,131	7,919	5,191	2,688,226	-	4,554,943
Total liabilities and fund balance	288,050	513,973	11,059	23,808	2,764,800	-	6,564,615

These are Exhibit A-8 as an integral part of this statement.

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

**COMBINING BALANCE SHEET**

December 31, 1997

	<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>
<b>ASSETS</b>				
Investments	\$ 59,617	\$ 183,268	\$ 1,278	\$ -
Accounts receivable, net Ad valorem taxes	18,819	26,158	17,477	3,752
Due from other governments L.A. - State revenue sharing	<u>3,158</u>	<u>828</u>	<u>6,837</u>	<u>3,863</u>
<b>Total assets</b>	<b><u>\$ 81,602</u></b>	<b><u>\$ 311,830</u></b>	<b><u>\$ 22,409</u></b>	<b><u>\$ 7,794</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities Accounts payable	\$ 1,387	\$ 1,878	\$ 1,817	\$ 897
Deductions from ad valorem taxes Contribution to retirement systems	518	854	870	189
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,652</u>
<b>Total liabilities</b>	<b><u>1,905</u></b>	<b><u>2,732</u></b>	<b><u>2,687</u></b>	<b><u>8,748</u></b>
<b>FUND BALANCE (DEFICIT)</b>				
Designated - subsequent year expenditures Undesignated	<u>91,707</u>	<u>319,098</u>	<u>20,109</u>	<u>(713)</u>
<b>Fund balance (deficit)</b>	<b><u>91,707</u></b>	<b><u>319,098</u></b>	<b><u>20,109</u></b>	<b><u>(713)</u></b>
<b>Total liabilities and fund balance (deficit)</b>	<b><u>\$ 93,612</u></b>	<b><u>\$ 321,830</u></b>	<b><u>\$ 42,716</u></b>	<b><u>\$ 6,981</u></b>

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



Fixed Lighting District No. 1	Fixed Lighting District No. 4	Fixed Lighting District No. 7	Totals 1997 (Memorandum Only)
\$ 17,128	\$ 176,585	\$ -	\$ 193,713
9,101	18,607	4,738	32,446
<u>1,878</u>	<u>7,834</u>	<u>188</u>	<u>27,961</u>
<u>\$ 28,127</u>	<u>\$ 202,831</u>	<u>\$ 5,124</u>	<u>\$ 337,961</u>
\$ 680	\$ 5,731	\$ 317	\$ 6,728
396	2,978	155	3,271
<u>-</u>	<u>-</u>	<u>188</u>	<u>7,089</u>
<u>987</u>	<u>5,349</u>	<u>521</u>	<u>13,324</u>
2,598	38,650	-	41,250
<u>24,998</u>	<u>215,831</u>	<u>4,750</u>	<u>485,891</u>
<u>27,498</u>	<u>218,982</u>	<u>4,750</u>	<u>527,241</u>
<u>\$ 28,427</u>	<u>\$ 202,831</u>	<u>\$ 5,124</u>	<u>\$ 337,961</u>

**PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS**

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

For the year ended December 31, 1997

	Revenues	Expenses	Transfers in	Transfers out	Balance and/or Due to Other Funds	Balance and/or Due to Other Funds	Balance and/or Due to Other Funds	Balance and/or Due to Other Funds
	1997	1997	1997	1997	1997	1997	1997	1997
<b>REVENUES</b>								
Taxes	\$ 60,114	\$ 60,114	\$ 0	\$ 0	\$ 60,114	\$ 60,114	\$ 60,114	\$ 60,114
Interest on investments	178,275	178,275	0	0	178,275	178,275	178,275	178,275
Chaplain's services	-	-	0	0	-	-	-	-
Donations for services	-	-	0	0	-	-	-	-
Contributions	119,441	119,441	0	0	119,441	119,441	119,441	119,441
Total revenues	257,830	257,830	0	0	257,830	257,830	257,830	257,830
<b>EXPENDITURES</b>								
Special programs	-	-	0	0	-	-	-	-
Salaries & benefits	-	-	0	0	-	-	-	-
Travel	-	-	0	0	-	-	-	-
Office supplies	3,046,789	3,046,789	0	0	3,046,789	3,046,789	3,046,789	3,046,789
Public works	-	-	0	0	-	-	-	-
Public safety	-	-	0	0	-	-	-	-
Capital and equipment	-	-	0	0	-	-	-	-
Construction	-	-	0	0	-	-	-	-
Non-compensated	-	-	0	0	-	-	-	-
Other services	-	-	0	0	-	-	-	-
Total expenditures	3,046,789	3,046,789	0	0	3,046,789	3,046,789	3,046,789	3,046,789
Transfers (in/out) of revenues (net expenditures)	-	-	0	0	-	-	-	-
<b>CHANGES IN FUND BALANCES</b>								
Operating revenues & Operating transfers in	257,830	257,830	0	0	257,830	257,830	257,830	257,830
Total other financing sources (used)	-	-	0	0	-	-	-	-
Total (in/out) of revenues & expenditures and other sources (used)	257,830	257,830	0	0	257,830	257,830	257,830	257,830
Beginning of year	1,000,000	1,000,000	0	0	1,000,000	1,000,000	1,000,000	1,000,000
End of year	1,257,830	1,257,830	0	0	1,257,830	1,257,830	1,257,830	1,257,830

(Continued)

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1987

REVENUES	For Previous Fiscal Year	Revenues Continued	Receipts From	Expenses From	Net Change	Balance Forward	Balance Closing	Revenue Community Center	Fund Number Project
Taxes									
Imprecorated									
Change for services	114,281		18,709	9	1	28,482	9	1	1
Fine and forfeitures		28,481							
Miscellaneous		27,425	8,721	1,125	6,596				6,596
Total revenues	141,766	56,631	27,430	1,126	6,602	28,482	9	1	6,602
EXPENDITURES									
General government									
Public health									
Public safety									
Public works	411,281		114,881	68,852		11,644			
Health and welfare									
Culture and recreation		1,102,714				241,746			1,102,714
Imprecorated									
Not for fee		28,225							
Total expenditures	411,281	1,433,654	179,762	68,852	69,456	284,390			11,644
Excess (deficiency) of revenues over expenditures	268,485	1,376,980	107,668	67,730	36,746	28,142			36,746
OTHER FINANCING OPERATIONS									
Operating transfers in	1,223,444	68,485			5,244				1,297,173
Operating transfers out	(223,558)								
Total other financing operations	999,886	68,485			5,244				999,886
Change (deficiency) of revenues over expenditures and other financing	1,278,371	1,445,465	107,668	67,730	42,000	28,142			1,358,009
FUND BALANCES									
Beginning of year	1,278,371	51,171	67,730	11,671					1,358,009
End of year		1,278,371	129,460						1,358,009

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1997

	Trans- actions	Current Accounts	Individual Donors Contributions	Common's Fund and Other Accounts	Principals Fund	Library Fund	Funds Administration (Net)
<b>REVENUES</b>							
Taxes	\$ 14,474	\$ 49,334	\$ -	\$ -	\$ -	\$ 1,491,282	\$ 23,474,289
Income tax	-	-	-	-	-	27,448	1,000,000
Charity for services	-	10,000	-	-	-	10,000	71,277
Fees and royalties	-	-	-	-	-	14,813	84,000
Investments	8,547	15,097	8,548	89,088	3,114	89,088	1,000,000
<b>Total revenues</b>	<b>23,021</b>	<b>74,431</b>	<b>8,548</b>	<b>89,088</b>	<b>3,114</b>	<b>1,575,829</b>	<b>25,499,566</b>
<b>EXPENDITURES</b>							
Special government	-	14,000	-	-	-	-	68,000
Building - Trade Show	-	-	61,911	-	-	-	45,747
Public utility	-	-	-	-	-	-	1,200,000
Public works	-	-	-	-	-	-	3,813,123
Health and welfare	-	50,000	-	184,340	-	-	1,000,000
Culture and recreation	8,283	-	-	-	-	1,016,960	3,711,940
Administrational	-	48,000	-	-	-	48,000	47,000
Entertainment	-	-	-	-	-	-	3,000
<b>Total expenditures</b>	<b>8,283</b>	<b>112,000</b>	<b>61,911</b>	<b>184,340</b>	<b>-</b>	<b>1,064,960</b>	<b>5,416,667</b>
<b>Funds (Increase) of revenues and expenditures</b>	<b>14,738</b>	<b>62,431</b>	<b>22,637</b>	<b>5,748</b>	<b>3,114</b>	<b>510,869</b>	<b>20,082,900</b>
<b>OTHER FINANCIAL RESOURCES (USES)</b>							
Donating members in	-	66,641	62,010	-	-	-	4,280,000
Donating members out	6,000	22,000	-	-	6,000	-	85,000
<b>Total other financing sources (uses)</b>	<b>6,000</b>	<b>88,641</b>	<b>62,010</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>4,365,000</b>
<b>Funds (Increase) of revenues, expenditures and other sources (uses)</b>	<b>20,738</b>	<b>151,072</b>	<b>84,647</b>	<b>5,748</b>	<b>9,114</b>	<b>510,869</b>	<b>24,447,900</b>
<b>FUND BALANCE</b>	<b>11,070</b>	<b>66,697</b>	<b>14,658</b>	<b>-</b>	<b>-</b>	<b>2,020,861</b>	<b>20,082,900</b>
Beginning of year	\$ 60,844	\$ 64,211	\$ 34,841	\$ 4,280	\$ -	\$ 2,489,220	\$ 21,000,000
End of year							

Notes are located at the end of each report part of this document.

**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, 1997

	<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>
<b>REVENUES</b>				
Taxes	\$ 11,031	\$ 26,189	\$ 17,447	\$ 5,751
Inter-governmental	7,719	628	4,089	3,038
Miscellaneous	<u>3,084</u>	<u>3,873</u>	<u>708</u>	<u>1</u>
Total revenues	<u>21,834</u>	<u>30,690</u>	<u>22,244</u>	<u>8,790</u>
<b>EXPENDITURES</b>				
General government	818	828	870	189
Public works	<u>12,833</u>	<u>17,867</u>	<u>18,318</u>	<u>8,731</u>
Total expenditures	<u>13,651</u>	<u>18,695</u>	<u>19,188</u>	<u>8,920</u>
Excess (deficiency) of revenues over expenditures	8,183	11,995	3,056	(130)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out	<u>(780)</u>	<u>(780)</u>	<u>(800)</u>	<u>1</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	7,403	11,215	2,256	(129)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year	<u>78,818</u>	<u>116,321</u>	<u>15,380</u>	<u>(287)</u>
End of year	<u>\$ 86,221</u>	<u>\$ 127,536</u>	<u>\$ 17,636</u>	<u>\$ (416)</u>

Notes on Exhibits A-3 are an integral part of this statement.

Street Lighting District No. 1	Street Lighting District No. 4	Street Lighting District No. 7	Total 2007 (Non-urban Study)
\$ 9,284	\$ 78,355	\$ 4,746	\$ 82,385
2,816	11,736	882	15,434
<u>1,880</u>	<u>18,699</u>	<u>74</u>	<u>20,753</u>
<u>13,980</u>	<u>108,790</u>	<u>5,702</u>	<u>218,472</u>
366	2,778	156	5,299
<u>13,614</u>	<u>111,568</u>	<u>5,858</u>	<u>221,039</u>
<u>13,818</u>	<u>114,368</u>	<u>6,014</u>	<u>224,200</u>
6346	28	631	7005
<u>6000</u>	<u>(2,482)</u>	<u>-</u>	<u>3,518</u>
6780	(2,790)	631	4621
<u>10,368</u>	<u>25,608</u>	<u>4,831</u>	<u>40,807</u>
<u>\$ 23,448</u>	<u>\$ 139,976</u>	<u>\$ 6,781</u>	<u>\$ 160,205</u>

**PARISH OF ASCENSION  
ROAD AND BRIDGE FUND**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
Parish Transportation Fund	\$ 310,000	\$ 302,124	\$ 7,876	\$ 600,664
Miscellaneous				
Interest	12,000	14,417	2,417	19,404
Other	347,200	168,658	(178,542)	262,883
Total revenues	<u>669,200</u>	<u>485,219</u>	<u>(183,981)</u>	<u>882,951</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	1,054,000	1,097,937	(43,937)	1,056,418
Materials and supplies	571,100	259,763	311,337	175,128
Insurance	23,700	23,700	-	52,300
Equipment maintenance	183,000	188,283	(5,283)	181,237
Gasoline and oil	80,000	81,847	(1,847)	85,131
Other charges and services	144,500	144,892	(392)	117,000
Capital outlay - equipment	502,400	544,836	(42,436)	488,816
Total expenditures	<u>3,212,710</u>	<u>3,146,798</u>	<u>66,912</u>	<u>2,917,804</u>
Excess (deficiency) of revenues over expenditures	<u>(2,543,510)</u>	<u>(2,661,579)</u>	<u>118,069</u>	<u>(2,146,783)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax Fund	2,700,000	2,700,000	(100,000)	2,700,000
Operating transfers out				
Office building construction fund	(241,500)	(142,920)	-	-
General fund	(238,600)	(238,610)	-	(25,000)
Total financing sources (uses)	<u>1,861,400</u>	<u>1,821,890</u>	<u>39,510</u>	<u>2,175,000</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (682,110)</u>	<u>(839,711)</u>	<u>\$ 157,601</u>	<u>\$ 2,175,000</u>
<b>FUND BALANCE</b>				
Beginning of year		281,662		281,662
End of year		<u>\$ 36,552</u>		<u>\$ 281,662</u>

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

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE FUND**

For the year ended December 31, 1987

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

	Revenues			Expenses			Fund Balance		
	Actual			Budget			Actual		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
<b>REVENUES</b>									
Total	\$ 1,091,473	\$ 1,091,473	\$ -	\$ 1,091,473	\$ 1,091,473	\$ -	\$ 1,091,473	\$ 1,091,473	\$ -
All other	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Transfer-in	-	-	-	-	-	-	-	-	-
Transfer-out	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Sales	198,500	198,500	0	198,500	198,500	0	198,500	198,500	0
Fees	81,111	81,111	0	81,111	81,111	0	81,111	81,111	0
Taxes	1,009,962	1,009,962	0	1,009,962	1,009,962	0	1,009,962	1,009,962	0
<b>Total revenues</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>
<b>EXPENDITURES</b>									
Total	\$ 1,091,473	\$ 1,091,473	\$ -	\$ 1,091,473	\$ 1,091,473	\$ -	\$ 1,091,473	\$ 1,091,473	\$ -
General	44,000	44,000	0	44,000	44,000	0	44,000	44,000	0
Capital	1,047,473	1,047,473	0	1,047,473	1,047,473	0	1,047,473	1,047,473	0
Debt	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0
Maintenance	0	0	0	0	0	0	0	0	0
Personnel	0	0	0	0	0	0	0	0	0
Supplies	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0	0
Utilities	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0
Printing	0	0	0	0	0	0	0	0	0
Repairs	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total	1,091,473	1,091,473	0	1,091,473	1,091,473	0	1,091,473	1,091,473	0
<b>Total expenditures</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>	<b>1,091,473</b>	<b>1,091,473</b>	<b>0</b>
<b>Change in fund balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Beginning	0	0	0	0	0	0	0	0	0
Ending	0	0	0	0	0	0	0	0	0





**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, 1997

	1997		Variance - Increase (Decrease)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 216,000	\$ 216,888	\$ 888	\$ 216,758
Intergovernmental				
State revenue sharing	29,600	29,600	(000)	29,600
Miscellaneous				
Interest	3,800	2,779	(1,021)	3,526
Other	2,200	2,611	411	-
Total revenues	<u>251,600</u>	<u>278,878</u>	<u>(22,722)</u>	<u>239,884</u>
<b>EXPENDITURES</b>				
Costs of government				
Contribution to retirement system	2,100	2,119	19	2,628
Public works				
Personnel	177,900	182,655	(4,755)	181,659
Materials and supplies	5,850	5,642	2,208	3,418
Insurance	2,950	2,950	-	3,250
Equipment maintenance	10,000	10,508	2,892	16,281
Gases and oil	2,800	4,722	1,922	3,670
Other charges and services	4,000	4,809	809	13,650
Capital outlay - equipment	10,000	8,705	1,295	21,200
Waste removal	3,800	3,455	3,557	3,407
Total expenditures	<u>211,800</u>	<u>225,556</u>	<u>13,756</u>	<u>201,968</u>
Excess (deficiency) of revenues over expenditures	40,740	49,419	8,679	(29,018)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
General fund	(6,000)	(6,000)	-	(6,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 34,740</u>	<u>43,419</u>	<u>\$ 8,679</u>	<u>(35,018)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>170,459</u>		<u>198,914</u>
End of year		<u>\$ 214,798</u>		<u>\$ 173,896</u>

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

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

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

For the year ended December 31, 1997

	1997		Variance - Increase (Decrease)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
<i>Revenues</i>				
Sales and use tax	\$ 2,980,000	\$ 3,411,700	\$ 431,700	\$ 2,890,000
Refunds	(29,000)	(33,883)	(4,883)	(30,450)
Motor licenses				
Interest	(73,000)	(78,402)	(5,402)	(70,000)
<b>Total revenues</b>	<b>2,980,000</b>	<b>3,407,137</b>	<b>427,137</b>	<b>2,779,550</b>
<b>EXPENDITURES</b>				
<i>General government</i>				
Contributed parish-collector services	\$0,000	77,100	(77,100)	84,700
Capital services and expenditures	2,979,000	3,330,037	351,037	2,701,000
<b>OTHER FINANCING SOURCES (USES)</b>				
<i>Operating transfers in</i>				
Sales & Use Tax Reserve Fund	15,000	12,200	(2,800)	20,000
Sales & Use Tax Sinking Fund	6,000	2,277	(3,723)	3,000
Prescription Drug	1,637	2,163	526	-
Bayou Terrace Road Construction Fund	412,150	412,150	-	-
<i>Operating transfers out</i>				
General Fund	(1,401,000)	(1,409,975)	(8,975)	(1,300,000)
Road and Bridge Fund	(2,700,000)	(2,290,000)	410,000	(2,700,000)
Bayou Terrace Road Construction Fund	-	-	-	(342,150)
Recreation Fund	(900,000)	(900,000)	-	(595,000)
Sales & Use Tax Sinking Fund	(200,000)	(200,000)	0	(750,000)
Road Construction Fund	(1,000,000)	(900,000)	(100,000)	(1,700,000)
Food Service Program Fund	(10,000)	(25,000)	(15,000)	(30,000)
PSIS Program	(50,000)	(60,000)	(10,000)	-
Senior Project Fund	(10,000)	(10,000)	-	(30,000)
<b>Total other financing sources (uses)</b>	<b>(1,771,000)</b>	<b>(3,000,200)</b>	<b>(1,229,200)</b>	<b>(1,691,200)</b>
<b>Balance of revenues over expenditures and other sources (uses)</b>	<b>\$ 1,209,000</b>	<b>1,406,937</b>	<b>\$ 1,976</b>	<b>1,088,350</b>
<b>FUND BALANCE</b>				
Beginning of year		2,498,000		1,914,000
End of year		<u>\$ 3,904,937</u>		<u>\$ 3,002,350</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, 2017

	2017		Variance - forecast (under/over)	2016 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Sale and use	\$ 3,850,000	\$ 4,015,215	\$ 125,215	\$ 3,984,892
Miscellaneous				
Interest	<u>10,500</u>	<u>16,966</u>	<u>6,466</u>	<u>15,946</u>
Total revenues	<u>3,860,500</u>	<u>4,042,201</u>	<u>111,701</u>	<u>4,000,838</u>
<b>EXPENDITURES</b>				
General government				
Consolidated parish collection service	36,500	31,401	(9,111)	19,711
Other	<u>8,000</u>	<u>31,889</u>	<u>15,889</u>	<u>5,816</u>
Total expenditures	<u>44,500</u>	<u>63,290</u>	<u>15,790</u>	<u>25,527</u>
Excess of revenues over expenditures	<u>3,796,000</u>	<u>3,978,911</u>	<u>116,000</u>	<u>3,975,311</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales & Use District No. 2 Reserve	36,300	40,000	4,300	-
Sales & Use Tax District No. 2	<u>18,100</u>	<u>20,400</u>	<u>2,300</u>	<u>19,292</u>
Operating transfers out				
Road Concessions Fund	(1,540,000)	(1,721,897)	(141,897)	(1,446,044)
Fire District No. 1	(1,150,000)	(1,201,000)	(79,044)	(1,183,739)
Sales and Use District No. 2 Setting	<u>(872,100)</u>	<u>(871,180)</u>	<u>-</u>	<u>(875,211)</u>
Total other financing sources (uses)	<u>(1,706,000)</u>	<u>(1,914,180)</u>	<u>(204,600)</u>	<u>(1,571,660)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 2,090,000</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>	<u>\$ 21,000</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>288,125</u>		<u>284,128</u>
End of year		<u>\$ 309,125</u>		<u>\$ 305,128</u>

Notes on Exhibit A-4 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, 1997

	1997		Variance - Inevitable (performance)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 464,300	\$ 464,820	\$ 520	\$ 477,827
Intergovernmental				
State revenue sharing	70,000	87,294	(1,704)	84,431
Other revenues				
Interest	126,100	181,267	552	129,794
Total revenues	<u>660,400</u>	<u>633,381</u>	<u>(2,819)</u>	<u>622,052</u>
<b>EXPENDITURES</b>				
General government				
Contributions to retirement system	21,000	21,770	770	20,714
Health and welfare				
Office charges and services	44,900	44,899	11	100,359
Capital outlay - equipment	23,900	23,500	400	13,464
Other	541,000	524,542	16,458	479,346
Total expenditures	<u>630,800</u>	<u>614,710</u>	<u>16,090</u>	<u>603,919</u>
Excess of revenues over expenditures	<u>295,600</u>	<u>218,671</u>	<u>18,670</u>	<u>218,133</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
Health Unit Construction Fund	-	-	-	(95,680)
Office Building Construction Fund	(371,430)	(370,430)	-	-
Infant Health Unit Fund	(35,400)	(35,400)	-	-
General Fund	(18,500)	(18,500)	-	(18,900)
Total financing sources (uses)	<u>(425,330)</u>	<u>(324,330)</u>	<u>-</u>	<u>(115,000)</u>
Excess (if negative) of revenues over expenditures and other sources (uses)	<u>\$ (129,730)</u>	<u>(105,639)</u>	<u>\$ 18,431</u>	<u>103,000</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>2,181,330</u>		<u>2,098,300</u>
End of year		<u>\$ 1,951,601</u>		<u>\$ 2,181,300</u>

Notes on Exhibit A-B 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, 1997

	1997		Variance - Favorable (unfavorable)	1997 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 146,100	\$ 160,240	\$ 141	\$ 154,400
Intergovernmental				
State revenue sharing	22,200	21,832	(368)	21,134
Other	140,870	149,274	(8,700)	141,617
Miscellaneous				
Interest	22,400	22,700	(302)	24,174
Other	12,600	14,521	1,921	1,070
Total revenues	<u>344,170</u>	<u>368,567</u>	<u>(24,392)</u>	<u>331,444</u>
<b>EXPENDITURES</b>				
General government				
Contributions to retirement systems	8,000	8,240	(240)	8,070
Health and welfare				
Personnel	114,040	114,545	(505)	124,712
Indemnity	11,000	12,000	900	9,500
Maintenance	25,000	23,204	1,796	24,802
Other charges and services	112,250	76,816	35,434	49,071
Capital outlay - equipment	8,000	-	8,000	8,284
Total expenditures	<u>408,290</u>	<u>435,805</u>	<u>27,515</u>	<u>312,609</u>
Excess (deficiency) of revenues over expenditures	<u>(104,120)</u>	<u>(67,238)</u>	<u>36,792</u>	<u>(26,280)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General fund	15,400	15,400	-	-
Health Unit	11,400	11,400	-	-
Operating transfers out				
General fund	(15,000)	(15,000)	-	(15,000)
Total financing sources (uses)	<u>11,800</u>	<u>11,800</u>	<u>-</u>	<u>(15,000)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (92,320)</u>	<u>\$ 77,777</u>	<u>\$ 27,792</u>	<u>(15,000)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>711,944</u>		<u>711,944</u>
End of year		<u>\$ 711,944</u>		<u>\$ 711,944</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, 1997

	1997		Variance - Favorable (Adverse)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
Fire insurance rebate	\$ 119,215	\$ 119,215	\$ -	\$ 119,004
Miscellaneous				
Interest	126,600	126,612	1,012	117,871
Total revenues	<u>245,815</u>	<u>245,827</u>	<u>1,012</u>	<u>236,875</u>
<b>EXPENDITURES</b>				
Public safety				
Personnel	22,270	22,947	(677)	31,683
Maintenance	70,000	70,716	(1,216)	89,707
Fire protection and service	44,000	40,942	(3,452)	84,007
Distributions to fire service units	-	-	-	136,004
Insurance	13,000	13,550	-	88,258
Other charges and services	169,821	169,879	1,640	24,980
Capital outlay - equipment	273,380	318,278	(44,892)	81,826
Total expenditures	<u>542,291</u>	<u>545,332</u>	<u>(3,139)</u>	<u>421,602</u>
Excess (deficiency) of revenues over expenditures	<u>(96,476)</u>	<u>(99,505)</u>	<u>(3,029)</u>	<u>(84,727)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No.2	1,216,800	1,205,044	70,444	1,081,708
Operating transfers out				
General fund	(32,800)	(32,800)	-	(29,490)
Fire District No.1 Construction Fund	(387,800)	(387,800)	-	-
Total financing sources (uses)	<u>816,200</u>	<u>784,444</u>	<u>(70,444)</u>	<u>1,052,218</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 129,724</u>	<u>209,049</u>	<u>\$ 314,921</u>	<u>94,491</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,318,781</u>		<u>1,314,883</u>
End of year		<u>\$ 1,794,479</u>		<u>\$ 1,794,281</u>

Notes to Exhibit A-1 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, 1997

	1997		Variance - Increase (Decrease)	(%) Actual
	Budget	Actual		
<b>REVENUES</b>				
Charges for services	\$ 11,000	\$ 29,441	\$ 18,441	168.55
Miscellaneous				
Interest	21,500	16,111	(4,389)	75.00
Rentals	5,000	5,140	140	11.75
Other	1,800	1,054	(746)	58.56
	<u>69,300</u>	<u>51,746</u>	<u>(17,554)</u>	<u>74.67</u>
Contributions				
	<u>69,300</u>	<u>51,746</u>	<u>(17,554)</u>	<u>74.67</u>
<b>EXPENDITURES</b>				
Parish culture and recreation				
Personnel	157,000	161,171	4,171	109.66
Programs	47,000	61,409	14,409	130.66
Maintenance	70,000	69,833	167	99.76
Insurance	7,500	7,500	-	100.00
Other charges and services	108,000	101,304	6,696	93.80
Site work	449,000	546,831	96,831	124.68
Capital outlay - building & lease	50,000	78	(49,922)	0.16
Capital outlay - equipment	80,000	83,131	3,131	102.66
Debt service				
Principal retirement		30,000	(30,000)	-
	<u>1,326,800</u>	<u>1,383,244</u>	<u>56,444</u>	<u>104.27</u>
Excess (deficiency) of revenues over expenditures	<u>(1,257,500)</u>	<u>(1,865,501)</u>	<u>(608,001)</u>	<u>(48.36)</u>
<b>OTHER FINANCING SOURCES/USES</b>				
Operating transfers in:				
State and Use Tax Fund	981,600	981,600	-	100.00
Operating transfers out:				
General Fund	(15,000)	(15,000)	-	(100.00)
Diocese Community-Center Fund	(11,000)	(11,000)	-	(100.00)
Civil Center Fund	(7,500)	(7,500)	-	(100.00)
	<u>951,600</u>	<u>951,600</u>	<u>-</u>	<u>100.00</u>
Excess (deficiency) of revenues over expenditures and other transfers (uses)	<u>1,134,100</u>	<u>(913,901)</u>	<u>(209,801)</u>	<u>(80.93)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>63,781</u>		<u>63,781</u>
End of year		<u>1,144</u>		<u>1,144</u>

Notes on Exhibit A-9 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
All voters	\$ 18,000	\$ 18,135	\$ 135	\$ 18,780
Intergovernmental				
State revenue sharing	8,000	7,770	(230)	7,908
Miscellaneous				
Interest	3,280	3,484	204	3,778
Total revenues	<u>39,280</u>	<u>39,394</u>	<u>114</u>	<u>39,466</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	600	618	18	618
Public works				
Utilities	14,000	12,839	1,161	13,402
Total expenditures	<u>14,600</u>	<u>13,457</u>	<u>1,143</u>	<u>14,020</u>
Excess of revenues over expenditures	24,680	25,941	141	25,446
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
General fund	(780)	(780)	-	(780)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 23,900</u>	<u>25,161</u>	<u>\$ 141</u>	<u>24,666</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>76,616</u>		<u>81,382</u>
End of year		<u>\$ 99,777</u>		<u>\$ 76,818</u>

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

**FARISH 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, 1997

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 24,150	\$ 24,189	\$ 39	\$ 24,318
Inter-governmental				
State revenue sharing	680	659	21	647
Miscellaneous				
Interest	1,580	1,475	(105)	1,997
Total revenues	<u>26,410</u>	<u>26,323</u>	<u>87</u>	<u>26,962</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	680	634	(46)	619
Public works				
Utilities	18,980	17,612	1,368	17,717
Miscellaneous	680	333	347	-
Total expenditures	<u>19,280</u>	<u>18,623</u>	<u>657</u>	<u>18,336</u>
Excess of revenues over expenditures	7,130	7,700	570	8,626
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
General fund	(780)	(780)	-	(780)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 6,350</u>	<u>\$ 6,920</u>	<u>\$ 570</u>	<u>\$ 7,846</u>
<b>FUND BALANCE</b>				
Beginning of year		116,325		104,668
End of year		<u>\$ 123,245</u>		<u>\$ 112,514</u>

Notes on Exhibit A-4 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, 1997

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 17,300	\$ 17,947	\$ 647	\$ 16,637
Intergovernmental				
State revenue sharing	6,700	6,064	(636)	6,174
Miscellaneous				
Interest	700	706	6	131
Total revenues	<u>24,700</u>	<u>24,718</u>	<u>18</u>	<u>22,936</u>
<b>EXPENDITURES</b>				
General government				
Contributions to retirement system	500	573	(73)	509
Public works				
Utilities	18,000	18,718	718	17,896
Total expenditures	<u>18,500</u>	<u>19,291</u>	<u>791</u>	<u>18,405</u>
Excess of revenues over expenditures	6,200	5,427	673	4,531
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out:				
General fund	(280)	(280)	-	(280)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 5,920</u>	<u>5,047</u>	<u>\$ 873</u>	<u>4,251</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>11,567</u>		<u>11,614</u>
End of year		<u>\$ 20,106</u>		<u>\$ 18,143</u>

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

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

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>Taxes</b>				
All valuations	\$ 3,750	\$ 3,797	\$ 47	\$ 4,207
Intra-governmental				
State revenue sharing	3,000	3,018	18	3,063
Total revenues	<u>6,750</u>	<u>6,815</u>	<u>165</u>	<u>7,270</u>
<b>EXPENDITURES</b>				
<b>General government</b>				
Contribution to retirement system	170	189	(19)	289
<b>Public works</b>				
Utilities	8,100	8,771	(671)	8,000
Total expenditures	<u>8,270</u>	<u>8,960</u>	<u>(690)</u>	<u>8,289</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 480</u>	<u>(1,145)</u>	<u>\$ (765)</u>	<u>201</u>
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		(547)		(788)
End of year		<u>\$ (602)</u>		<u>\$ (547)</u>

Notes on Exhibit A-F 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, 1993

	1993		Variance - Favorable (Unfavorable)	1994 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 8,300	\$ 8,194	\$ 84	\$ 8,890
Intergovernmental				
State revenue sharing	2,900	2,818	(82)	2,879
Miscellaneous				
Interest	1,300	1,088	(212)	1,249
Total revenues	<u>12,500</u>	<u>12,100</u>	<u>(400)</u>	<u>13,018</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	300	308	(8)	368
Public works				
Utilities	14,500	13,512	988	13,890
Total expenditures	<u>14,800</u>	<u>13,820</u>	<u>980</u>	<u>14,258</u>
Excess (deficiency) of revenues over expenditures	(2,300)	(1,720)	580	(1,240)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
General fund	(200)	(180)	-	(280)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (2,500)</u>	<u>(1,900)</u>	<u>\$ 600</u>	<u>(1,520)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>28,288</u>		<u>28,708</u>
End of year		<u>\$ 21,488</u>		<u>\$ 27,188</u>

Notes on Exhibit A-B 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, 1997

	1997		Variance - Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>Taxes</b>				
Ad valorem	\$ 78,600	\$ 78,331	\$ (269)	\$ 78,112
<b>Intergovernmental</b>				
State revenue sharing	12,500	11,798	(702)	11,705
<b>Miscellaneous</b>				
Interest	18,400	20,384	1,984	12,000
<b>Total revenues</b>	<u>109,500</u>	<u>110,513</u>	<u>1,013</u>	<u>102,817</u>
<b>EXPENDITURES</b>				
<b>General government</b>				
Contribution to retirement system	2,578	2,578	(238)	2,647
<b>Public works</b>				
Utilities	182,000	97,731	84,269	74,818
<b>Total expenditures</b>	<u>184,578</u>	<u>100,309</u>	<u>84,269</u>	<u>77,465</u>
Excess (deficiency) of revenues over expenditures	(6,150)	28	6,278	25,351
<b>OTHER FINANCING SOURCES (USES)</b>				
<b>Operating transfers out</b>				
General fund	(2,400)	(2,400)	-	(2,400)
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (8,550)</u>	<u>(2,372)</u>	<u>\$ 6,278</u>	<u>22,951</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>214,894</u>		<u>222,845</u>
End of year		<u>\$ 214,581</u>		<u>\$ 219,896</u>

Notes on Exhibit A-1 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 4,700	\$ 4,746	\$ 46	\$ 4,818
Intergovernmental				
State revenue sharing	900	882	(18)	832
Miscellaneous				
Interest	79	74	(4)	41
Total revenues	<u>5,679</u>	<u>5,702</u>	<u>23</u>	<u>5,691</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	180	158	(22)	184
Public works				
Utilities	<u>5,100</u>	<u>4,915</u>	<u>185</u>	<u>4,811</u>
Total expenditures	<u>5,280</u>	<u>5,073</u>	<u>207</u>	<u>5,111</u>
Excess of revenues over expenditures	419	621	201	780
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers out				
General fund	-	-	-	(180)
Excess of revenues over expenditures and other sources (uses)	<u>\$ 419</u>	<u>621</u>	<u>\$ 201</u>	<u>590</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>4,072</u>		<u>3,882</u>
End of year		<u>\$ 4,793</u>		<u>\$ 4,472</u>

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

**PARISH OF ASCENSION  
JAIL FUND**

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

For the year ended December 31, 1997

	1997		Variance - (favorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ 1,155	\$ 1,155	\$ -
<b>EXPENDITURES</b>				
Public safety				
Personnel	\$ 76,500	\$ 81,215	\$ (5,715)	\$ 73,515
Prisoners	286,000	292,375	(6,375)	273,537
Utilities	120,000	121,475	(1,475)	120,940
Telephone	17,000	17,861	(861)	14,841
Maintenance	130,000	141,638	(11,638)	115,798
Supplies	76,500	73,313	3,187	84,176
Major repairs - building	60,000	65,383	(5,383)	66,679
Insurance	12,200	12,200	-	21,500
Miscellaneous	2,000	2,844	(844)	2,685
Capital outlay - equipment	61,700	61,683	1,017	53,145
Total expenditures	<u>861,700</u>	<u>908,802</u>	<u>(47,102)</u>	<u>794,270</u>
Excess of expenditures over revenues	(861,700)	(806,647)	(55,153)	(794,270)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
General fund	<u>781,500</u>	<u>781,613</u>	<u>1,113</u>	<u>738,800</u>
Excess of expenditures over revenues and other financing sources	<u>\$ (81,200)</u>	<u>(27,934)</u>	<u>\$ (53,266)</u>	<u>(4,270)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>32,281</u>		<u>36,551</u>
End of year		<u>\$ -</u>		<u>\$ (2,281)</u>

Notes on Exhibit A-B 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Fines and forfeitures				
Court fines & bond forfeitures	\$ 50,000	\$ 49,360	\$ (740)	\$ 43,428
<b>EXPENDITURES</b>				
General government				
Jury and witnesses	40,000	38,806	1,194	37,688
Excess (deficiency) of revenues over expenditures	(10,000)	(9,246)	754	(3,160)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General fund	10,000	9,246	(754)	10,152
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ _____	\$ _____	\$ _____	\$ _____
<b>FUND BALANCE</b>				
Beginning of year		-		-
End of year		\$ _____		\$ _____

Notes on Exhibit A-B 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, 1997

	1997		Variance - Incurable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intragovernmental				
HUD receipts	\$ 300,000	\$ 294,047	\$ (5,953)	\$ 313,903
<b>EXPENDITURES</b>				
General government				
Consultant and administrative	10,000	29,047	1,900	32,947
Accounting	3,000	3,000	-	3,000
Health and welfare				
Bonding and utility maintenance	287,000	261,180	4,620	278,016
Total expenditures	300,000	294,047	5,953	313,963
Excess (deficiency) of revenues over expenditures	\$ _____	-	\$ _____	-
<b>FUND BALANCE</b>				
Beginning of year		-		-
End of year		\$ _____		\$ _____

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

**PARISH OF ASCENSION  
BARROW COMMUNITY CENTER FUND**

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

For the year ended December 31, 1997

	1997		Variance - favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Charges for services	\$ 9,000	\$ 6,700	\$ (2,300)	\$ 9,215
Miscellaneous				
Interest	300	187	(113)	-
Total revenues	<u>9,300</u>	<u>6,887</u>	<u>(2,413)</u>	<u>9,215</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	658	653	5	9,005
Materials	3,000	3,083	1,817	4,888
Maintenance	3,000	2,376	624	908
Insurance	428	428	-	875
Miscellaneous	1,100	1,071	29	812
Total expenditures	<u>10,186</u>	<u>8,609</u>	<u>2,111</u>	<u>18,512</u>
Excess (deficiency) of revenues over expenditures	(1,186)	(1,692)	(506)	(3,834)
<b>OTHER FINANCING SOURCES (USES)</b>				
Opening balances in Reserve Fund	11,000	11,000	-	5,800
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 9,814</u>	<u>9,308</u>	<u>\$ (506)</u>	<u>(1,994)</u>
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		(282)		1,000
End of year		<u>\$ 6,996</u>		<u>\$ (684)</u>

Notes to Exhibit A-8 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, 1997

	1997		Variances - (favorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
Grants	\$ -	\$ -	\$ -	\$ 121,118
<b>EXPENDITURES</b>				
General government				
Personnel	-	-	-	8,978
Insurance	-	-	-	6,000
Health and welfare				
Personnel	-	-	-	88,418
Food	6,420	6,418	2	48,758
Other	8,771	8,771	-	58,158
Total expenditures	<u>15,191</u>	<u>15,189</u>	<u>2</u>	<u>158,302</u>
Excess (deficiency) of revenues over expenditures	(15,191)	(15,189)	2	(37,990)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax Fund	<u>15,191</u>	<u>15,189</u>	<u>(2)</u>	<u>37,990</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>FUND BALANCE:</b>				
Beginning of year		<u>0</u>		<u>0</u>
End of year		<u>\$ -</u>		<u>\$ -</u>

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

**PARISH OF ASCENSION  
TOURIST COMMISSION FUND**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
In governmental				
Sales and use	\$ 218,000	\$ 241,494	\$ 23,494	\$ 164,173
Miscellaneous				
Interest	8,000	8,853	(847)	3,259
Other	-	76,594	76,594	-
Total revenues	<u>218,000</u>	<u>286,941</u>	<u>41,841</u>	<u>167,432</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Financial	37,880	38,848	(968)	39,817
Utilities	850	850	87	856
Telephone	1,800	1,382	418	1,321
Travel and mileage	3,115	2,886	(241)	4,918
Capital outlay - equipment	-	-	-	21,773
Other	58,170	58,676	504	41,538
Total expenditures	<u>80,715</u>	<u>81,242</u>	<u>(527)</u>	<u>90,623</u>
Excess of revenues over expenditures	<u>138,110</u>	<u>173,596</u>	<u>41,811</u>	<u>76,769</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	-	-	-	29,140
Operating transfers out				
General Fund	<u>(3,800)</u>	<u>(3,380)</u>	<u>-</u>	<u>(1,800)</u>
Total financing sources (uses)	<u>(3,800)</u>	<u>(3,380)</u>	<u>-</u>	<u>27,340</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 134,310</u>	<u>170,216</u>	<u>\$ 41,811</u>	<u>194,109</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>177,729</u>		<u>13,661</u>
End of year		<u>\$ 291,824</u>		<u>\$ 117,128</u>

Notes on Exhibit C-2 are an integral part of this statement.

**PARISH OF ASCENSION  
COUNCIL ON AGING**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
Ad valorem	\$ 498,100	\$ 498,104	\$ 214	\$ 462,488
Miscellaneous				
Interest	18,900	18,197	(703)	5,411
Total revenues	<u>517,000</u>	<u>516,301</u>	<u>(699)</u>	<u>467,900</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	15,000	16,105	(1,115)	15,415
Health and welfare				
Other	171,488	171,187	301	276,279
Total expenditures	<u>186,488</u>	<u>187,292</u>	<u>804</u>	<u>291,694</u>
Excess of revenues over expenditures	<u>330,512</u>	<u>329,009</u>	<u>503</u>	<u>176,206</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in				
Other funds	188,213	189,645	1,432	2,021
Operating transfers out:				
Council on Aging Retiring Fund	(118,217)	(119,216)	1	(116,400)
General Fund	(1,280)	(1,280)	-	(1,280)
Total financing sources (uses)	<u>68,716</u>	<u>69,149</u>	<u>433</u>	<u>(115,659)</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ 399,228</u>	<u>\$ 398,158</u>	<u>\$ 1,070</u>	<u>\$ 60,547</u>
<b>FUND BALANCE</b>				
Beginning of year		454,992		454,992
End of year		<u>\$ 853,150</u>		<u>\$ 853,150</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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 1,200	\$ 1,277	\$ 77	\$ 1,203
Other	42,500	29,084	(13,416)	40,261
Total revenues	<u>43,700</u>	<u>30,361</u>	<u>(13,339)</u>	<u>40,464</u>
<b>EXPENDITURES</b>				
Judicial - Parish Court				
Personnel	47,470	49,047	1,577	44,681
Professionals	5,000	6,059	1,059	4,208
Office supplies	4,500	89	4,411	2,806
Travel and mileage	3,800	3,475	325	4,208
Miscellaneous	2,500	-	2,500	380
Total expenditures	<u>63,270</u>	<u>61,711</u>	<u>1,559</u>	<u>61,641</u>
Excess (deficiency) of revenues over expenditures	148,230	(21,350)	1,879	(2,803)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales and Use Tax Fund	42,500	42,500	-	-
Excess (deficiency) of revenues over expenditures and other sources	<u>\$ 2,370</u>	<u>5,149</u>	<u>\$ 2,779</u>	<u>(2,803)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>14,498</u>		<u>17,221</u>
End of year		<u>\$ 19,647</u>		<u>\$ 14,418</u>

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

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

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

For the year ended December 31, 2007

	2007		Variance - Favorable (unfavorable)
	Budget	Actual	
<b>REVENUES</b>			
Miscellaneous			
Grant	\$ 115,228	\$ 119,584	\$ 4,356
<b>EXPENDITURES</b>			
Health and welfare			
Personnel	70,158	81,288	(11,130)
Insurance	11,658	11,706	(48)
Acquisition - equipment	10,258	11,283	(1,025)
Office supplies	2,388	1,838	550
Miscellaneous	17,188	7,628	9,560
Total expenditures	111,648	114,743	3,095
Excess of revenues over expenditures	\$ -	3,841	\$ 3,841
<b>FUND BALANCE</b>			
Beginning of year		-	
End of year		\$ 3,841	

Notes on Exhibit A-4 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Other	\$ 1,000	\$ 2,462	\$ 1,462	\$ 41,672
<b>EXPENDITURES</b>				
Health and welfare				
Prescription claims	784	-	784	112,672
Excess (deficiency) of revenues over expenditures	1,615	2,462	508	(41,890)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	-	-	-	47,880
Operating transfers out				
General Fund	(1,615)	(2,462)	(508)	-
Total financing sources (uses)	(1,615)	(2,462)	(508)	47,880
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	-	\$ -	-
<b>FUND BALANCE</b>				
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, 2000

	2000		Variance - Inexcessible	2000 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 1,190,568	\$ 1,461,203	\$ 268,794	\$ 1,291,028
Intergovernmental				
State revenue sharing	175,000	184,992	9,992	174,921
State - aids libraries	7,662	20,212	15,550	-
Charges for services				
Charges for services	12,000	11,542	(3,542)	14,838
Fees and tolls/fees				
Library	11,000	15,818	4,818	15,594
Miscellaneous				
Use of money and property	31,000	67,246	36,246	58,715
Other	401,000	1,147	(409,853)	235
<b>Total revenues</b>	<u>1,845,228</u>	<u>1,767,849</u>	<u>(117,281)</u>	<u>1,558,931</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Library administration	778,253	777,215	8,818	653,588
Materials and supplies	83,000	35,991	17,809	68,368
Operating services	534,850	508,178	85,372	568,850
Traavel and mileage	33,000	9,042	3,518	8,685
Capital outlay - equipment	746,000	583,258	268,714	648,345
Intergovernmental				
Miscellaneous	45,000	41,892	47	43,298
<b>Total expenditures</b>	<u>1,875,103</u>	<u>1,963,792</u>	<u>408,858</u>	<u>1,823,962</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>\$ (298,875)</u>	<u>143,146</u>	<u>\$ 273,517</u>	<u>(85,049)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>2,333,883</u>		<u>2,408,927</u>
End of year		<u>\$ 2,482,289</u>		<u>\$ 2,323,878</u>

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

## PARISH OF ASCENSION

### DEBT SERVICE FUNDS

#### **SALES AND USE TAX SINKING AND RESERVE DEBT SERVICE FUNDS**

The Sales and Use Tax Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,810,000 refunding bonds issued in 1996. The bond issue is financed through a dedication of Parish sales taxes.

#### **EAST ASCENSION DRAINAGE SINKING AND RESERVE DEBT SERVICE FUNDS**

The East Ascension Drainage Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$5,000,000, \$1,110,000, \$5,000,000, and \$2,185,000 public improvement bonds issued in 1988, 1989, 1990, and 1991, respectively, and \$10,685,000 public improvement refunding bonds issued in 1996, to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

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

The Sales and Use Tax District No. 2 Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$7,000,000 bond issued in 1990 to fund road construction, maintenance and fire protection. The bond issue is 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 \$600,000 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 1972 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.

#### **RAYOU TERRACE BOND FUND**

The Rayou Terrace Bond Fund is used to accumulate funds for payment of the \$600,000 debt issued in 1997 to fund road improvements. The debt issue is financed by a special property assessment.

**PARISH OF ASCENSION  
DEBT SERVICE FUNDS**

**COMBINING BALANCE SHEET**

December 31, 1997

	Public Improvement Bonds			
	Sales & Use Tax Sinking	Sales & Use Tax Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,487	\$ -	\$ -	\$ 228,847
Investments	288,448	281,484	84,989	1,144,758
Accounts receivable, net	125	-	-	-
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 289,111</b>	<b>\$ 281,484</b>	<b>\$ 84,989</b>	<b>\$ 1,364,705</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
<b>LIABILITIES</b>				
Deductions from ad valorem taxes	-	-	-	-
Contributions to retirement system	-	-	-	-
Deferred revenue	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE</b>				
Reserved for debt service	288,604	281,484	81,518	1,164,705
Designated - subsequent year expenditures	507	-	4,471	-
<b>Fund balance</b>	<b>289,111</b>	<b>281,484</b>	<b>84,989</b>	<b>1,364,705</b>
<b>Total liabilities and fund balance</b>	<b>\$ 289,111</b>	<b>\$ 281,484</b>	<b>\$ 84,989</b>	<b>\$ 1,364,705</b>

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

Public Improvement Bonds		General Obligation Debt			Totals (Maturities Only)	
Sales & Use Tax No. 1 Sinking	Sales & Use Tax No. 2 Reserve	Council on Aging Sinking	Library Fund	Bayou Terrace Bond	1997	1998
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,190	\$ 80,860
444,176	780,000	79,767	28,177	140,790	1,261,688	1,013,170
-	-	-	-	534,521	524,794	114,879
<u>77,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,156</u>	<u>199,882</u>
<u>\$ 492,634</u>	<u>\$ 780,000</u>	<u>\$ 79,767</u>	<u>\$ 28,177</u>	<u>\$ 667,811</u>	<u>\$ 4,089,838</u>	<u>\$ 3,481,320</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,148
-	-	-	-	481,110	481,110	-
-	-	-	-	481,110	481,110	1,148
492,634	780,000	79,767	28,177	116,448	1,574,158	1,188,940
-	-	-	-	36,140	34,117	180,958
<u>492,634</u>	<u>780,000</u>	<u>79,767</u>	<u>28,177</u>	<u>156,388</u>	<u>1,608,655</u>	<u>1,369,898</u>
<u>\$ 492,634</u>	<u>\$ 780,000</u>	<u>\$ 79,767</u>	<u>\$ 28,177</u>	<u>\$ 667,811</u>	<u>\$ 4,089,838</u>	<u>\$ 3,481,320</u>

**PARISH OF ASCENSION  
DEBT SERVICE FUNDS**

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

For the year ended December 31, 1997

	Public Improvement Bonds			
	Sales & Use Tax Milling	Sales & Use Tax Reserve	Last Amortize Bonds Milling	Last Amortize Bonds Reserve
<b>REVENUES</b>				
Taxes				
All citizens	\$	\$	\$	\$
Miscellaneous				
Interest	7,277	13,288	20,790	49,388
Special assessment fees	-	-	-	-
Total revenues	<u>7,277</u>	<u>13,288</u>	<u>20,790</u>	<u>49,388</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	-	-	-	-
Debt service				
Principal retirement	100,000	-	400,000	-
Interest and fees charges	90,684	-	483,640	-
Bond issue cost	-	-	-	-
Total expenditures	<u>190,684</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(183,407)</u>	<u>13,288</u>	<u>(1,000,000)</u>	<u>49,388</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds of refunding debt	-	-	-	-
Operating transfers in				
E.A. Drainage Refunding Fund	-	-	1,000,000	-
Sales & Use Tax Fund	146,287	-	-	-
Sales & Use Tax Reserve Fund	-	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Bayou Terrace Commission Fund	-	-	-	-
Payment in 1997-1998 on new split	-	-	-	-
Operating transfers out				
E.A. Drainage Refunding Fund	-	-	(20,797)	49,388
Sales and Use Tax District No. 1 Fund	(7,277)	(13,288)	-	-
Sales & Use Tax Milling Fund	-	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing sources (uses)	<u>146,287</u>	<u>(13,288)</u>	<u>1,000,000</u>	<u>49,388</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>1,870</u>	<u>-</u>	<u>(2,177)</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>100,211</u>	<u>24,444</u>	<u>87,221</u>	<u>1,166,792</u>
End of year	<u>\$ 102,081</u>	<u>\$ 24,444</u>	<u>\$ 85,044</u>	<u>\$ 1,166,792</u>

Public Improvement Bonds		General Obligation Debt			Total	
Balance Due Tax Pay. 2 (2004)	Balance Due Tax Pay. 2 (2005)	Current or Aging Outstanding	Library Fund	Major Termite Bond	Year (Millennium Only)	
\$	\$	\$	\$	\$	2007	2008
			150		150	156,218
30,834	40,000	2,279	2,000	50,186	309,208	182,701
				125,708	111,318	
30,834	40,000	2,279	2,000	126,894	311,126	298,980
						3,240
400,000		70,000	100,000		1,400,000	1,400,000
300,000		40,000	5,000	1,040	1,104,000	1,177,070
						698,930
900,000		110,000	200,000	1,040	2,711,414	3,770,020
100,000	40,000	(114,280)	(100,000)	120,000	(2,400,218)	(2,714,070)
						62,410,000
					1,200,000	1,200,000
					140,000	710,000
		110,000				300,000
900,000					170,000	130,000
				20,000	20,000	-
						(10,491,000)
					190,000	190,000
					190,000	111,970
						(399,000)
		(2,279)			(2,279)	(2,311)
100,000	40,000				(60,000)	(18,000)
900,000	40,000	110,000		20,000	2,450,000	3,770,000
24,000		2,000	(100,000)	100,000	14,700	(111,000)
600,000	700,000	70,000	200,000		3,200,000	4,110,000
1,000,000	700,000	78,700	281,000	100,000	3,400,000	3,910,000

**PARISH OF ASCENSION  
CAPITAL PROJECTS FUNDS**

**FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

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

**EAST ASCENSION DRAINAGE 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.

**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.

**OFFICE BUILDING CONSTRUCTION FUND**

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

**BAYOU TERRACE ROAD PROJECT**

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

**HEALTH UNIT CONSTRUCTION PROJECT FUND**

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



**PARISH OF ASCENSION  
CAPITAL PROJECTS FUNDS**

**COMBINING BALANCE SHEET**

December 31, 1993

	Five District No. 1 Construction	East Ascension Evangelical Project	Good Projects	Green Project
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 283,140	\$ 1,581,000	\$ -
Investments	-	1,860,533	8,283,079	46,073
Due from other funds	181,588	-	240,181	-
<b>Total assets</b>	<b>\$ 181,588</b>	<b>\$ 2,143,673</b>	<b>\$ 10,104,260</b>	<b>\$ 46,073</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ -	\$ -	\$ 19,869	\$ 39,633
Due to other funds	98,771	-	-	-
Contract payable	100,861	-	260,818	-
<b>Total liabilities</b>	<b>199,632</b>	<b>-</b>	<b>280,687</b>	<b>39,633</b>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	215,280	1,318,760	6,480,760	-
Undesignated	2,818	10,218	3,342,895	3,811
<b>Fund balance</b>	<b>218,098</b>	<b>1,328,978</b>	<b>9,823,655</b>	<b>3,811</b>
<b>Total liabilities and fund balance</b>	<b>\$ 417,730</b>	<b>\$ 1,328,978</b>	<b>\$ 10,127,342</b>	<b>\$ 43,444</b>

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

Office Building Construction	Boggs Terrace Road Project	Health Unit Construction	Total	
			(Millions of Dollars)	
			1991	1992
\$ -	\$ -	\$ -	\$ 1,786,413	\$ 341,540
869,280	349	363,015	10,548,538	6,493,841
<u>-</u>	<u>-</u>	<u>-</u>	<u>707,641</u>	<u>2,184,229</u>
<u>\$ 869,280</u>	<u>\$ 349</u>	<u>\$ 363,015</u>	<u>\$ 11,892,424</u>	<u>\$ 8,648,118</u>
\$ -	\$ 349	\$ -	\$ 88,721	\$ 281,022
"	"	"	88,721	-
<u>22,281</u>	<u>-</u>	<u>-</u>	<u>311,724</u>	<u>365,831</u>
<u>22,281</u>	<u>349</u>	<u>-</u>	<u>470,166</u>	<u>541,366</u>
334,830	-	363,015	2,134,963	1,693,818
<u>52,181</u>	<u>-</u>	<u>-</u>	<u>3,471,693</u>	<u>5,411,826</u>
<u>847,031</u>	<u>-</u>	<u>363,015</u>	<u>11,891,538</u>	<u>8,364,744</u>
<u>\$ 869,280</u>	<u>\$ 349</u>	<u>\$ 363,015</u>	<u>\$ 11,892,424</u>	<u>\$ 8,648,118</u>

**PARISH OF ASCENSION  
CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 1997

	Fire District No. 1 Construction	East Ascension Brinkage Project	Road Project	Sewer Project
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 6,499
Miscellaneous	-	67,889	314,054	-
Total revenues	-	67,889	314,054	6,499
<b>EXPENDITURES</b>				
Public works	-	118,332	-	-
Capital projects	889,362	118,366	2,479,112	121,600
Total expenditures	889,362	236,698	2,479,112	121,600
Excess (deficiency) of revenues over expenditures	(889,362)	(168,809)	(2,165,058)	(115,101)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Operating transfers in	387,580	-	3,800,186	14,000
Operating transfers out	-	-	-	-
Total other financing sources (uses)	387,580	-	3,800,186	14,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	218,034	(168,809)	3,544,156	(101,101)
<b>FUND BALANCE</b>				
Beginning of year	-	1,418,477	6,779,242	188,162
End of year	\$ 218,034	\$ 1,379,638	\$ 8,323,398	\$ 7,061

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

Office Building Construction	Correction Aging Building	Bipon Terrace Roof Project	Health Unit Construction	Totals (Millions of Dollars)	
				1997	1998
\$ -	\$ -	\$ -	\$ -	\$ 6,499	\$ -
-	-	47,898	-	428,161	516,417
-	-	47,898	-	428,161	516,417
-	-	-	-	118,312	1,103,878
108,888	-	36,378	-	3,052,348	4,255,414
108,888	-	36,378	-	3,168,660	3,887,212
1326,292	-	20,622	-	(2,133,818)	(6,878,810)
-	-	609,854	-	609,854	-
855,630	-	-	-	3,157,366	4,316,919
-	(187,176)	(641,840)	-	(728,416)	-
855,630	(187,176)	(611,890)	-	7,018,844	(4,216,916)
847,811	(187,176)	(16,077)	-	4,280,414	(3,650,916)
-	187,176	16,077	187,013	8,328,744	18,948,600
\$ 847,811	\$ -	\$ -	\$ 187,013	\$ 12,899,318	\$ 8,328,744

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

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

For the year ended December 31, 1997

	1997		Variance - Favorable (Adverse)
	Budget	Actual	
<b>EXPENDITURES</b>			
Capital projects			
Landscape and architectural	\$ 8,500	\$ 8,991	\$ 491
Contract payments	181,400	99,961	81,439
Miscellaneous	1,000	830	170
	<u>190,900</u>	<u>109,782</u>	<u>81,118</u>
Total expenditures			
	<u>190,900</u>	<u>109,782</u>	<u>81,118</u>
Excess expenditures over revenues	(190,900)	(109,782)	2,554
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in Fire District No. 1 Fund	<u>387,300</u>	<u>387,300</u>	<u>-</u>
Excess of other sources over expenditures	<u>\$ 271,200</u>	<u>278,038</u>	<u>\$ 2,554</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ 278,038</u>	

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

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE PROJECT FUND**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 69,700	\$ 67,085	\$ (2,615)	\$ 126,148
<b>EXPENDITURES</b>				
Public works				
Contract payments	118,400	118,112	288	1,031,878
Capital projects				
Engineer	95,600	118,255	(22,655)	261,822
Miscellaneous	300	75	225	31,246
Total expenditures	<u>214,300</u>	<u>336,442</u>	<u>(122,142)</u>	<u>1,430,946</u>
Excess (deficiency) of revenues over expenditures	(144,600)	(269,357)	(124,757)	(1,304,798)
<b>OTHER FINANCING SOURCES</b>				
Operating transfer in E. A. Drainage Reimbursement Fund	-	-	-	230,000
Excess (deficiency) of revenues over expenditures and other sources	<u>\$ (144,600)</u>	<u>(269,357)</u>	<u>\$ (124,757)</u>	<u>(1,074,798)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,436,477</u>		<u>2,510,811</u>
End of year		<u>\$ 1,270,928</u>		<u>\$ 1,436,013</u>

Shown as Exhibit A-4 as 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, 1997

	1997		Variance - Favorable (adverse)(%)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 282,300	\$ 314,054	\$ 35,754	\$ 308,826
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	2,931,200	2,112,792	818,408	4,000,529
Professional	418,000	414,320	3,680	980,657
Total expenditures	3,349,200	2,527,112	822,088	4,981,186
Excess (deficiency) of revenues over expenditures	(3,066,900)	(2,128,058)	938,842	(4,672,360)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	2,020,000	4,029,174	2,009,174	1,729,793
Sales & Use Tax District No. 2 Fund	1,180,000	1,733,928	553,928	1,446,194
Total financing sources	3,200,000	5,763,102	2,563,102	3,175,987
Excess (deficiency) of operating year expenditures and other sources	\$ 3,463,600	3,394,110	\$ 69,490	(1,496,373)
<b>FUND BALANCE</b>				
Beginning of year		6,229,227		7,281,428
End of year		<u>\$ 9,823,337</u>		<u>\$ 6,785,055</u>

Notes on Exhibit A-4 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Intergovernmental				
LA Community Develop Block Grant	\$ 6,400	\$ 6,400	\$ -	\$ -
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	105,800	102,785	3,215	-
Administration fees	3,291	5,291	-	3,291
Engineering	1,000	1,000	-	5,000
Miscellaneous	12,650	12,325	325	624
Total expenditures	<u>122,741</u>	<u>121,401</u>	<u>1,340</u>	<u>13,915</u>
Excess (deficiency) of revenues over expenditures	(116,341)	(115,111)	1,230	(12,824)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales and User Tax District No. 1 Fund	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>181,328</u>
Excess (deficiency) of revenues over expenditures and other sources	<u>\$ (102,341)</u>	<u>(101,111)</u>	<u>\$ 1,230</u>	<u>61,340</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>188,162</u>		<u>17,778</u>
End of year		<u>\$ 7,051</u>		<u>\$ 188,162</u>

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



**FARISH OF ASCENSION  
OFFICE BUILDING CONSTRUCTION FUND**

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

For the year ended December 31, 1997

	1997		Variance - Favorable (unfavorable)
	Budget	Actual	
<b>EXPENDITURES</b>			
Capital projects			
Landscaping and architectural	\$ 48,820	\$ 48,776	\$ 44
Contract payments	144,830	152,985	81,865
Miscellaneous	4,890	7,878	173
Total expenditures	<u>198,540</u>	<u>209,639</u>	<u>92,981</u>
Excess expenditures over revenues	<u>(109,719)</u>	<u>(109,719)</u>	<u>92,981</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in:			
General Fund	145,500	145,500	-
Road and Bridge Fund	145,500	145,500	-
E.A. Drainage Fund	145,500	145,500	-
E.A. Drainage Restricted Fund	145,500	145,500	-
Health Unit Fund	<u>371,630</u>	<u>371,630</u>	<u>-</u>
Total other financing sources	<u>953,630</u>	<u>953,630</u>	<u>-</u>
Excess of revenues over expenditures and other sources	<u>\$ 719,835</u>	<u>847,911</u>	<u>\$ 92,121</u>
<b>FUND BALANCE</b>			
Beginning of year		-	
End of year		<u>\$ 847,911</u>	

Notes on Exhibit A-B 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, 1997

	1997		Variances - Reversible (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ -	\$ -	\$ -	\$ 71,480
<b>EXPENDITURES</b>				
Capital projects				
Professional	1,460	-	1,460	-
Capital outlay - facilities	-	-	-	16,304
Contract payments	-	-	-	452,110
Other	-	-	-	2,379
Total expenditures	<u>1,460</u>	<u>-</u>	<u>1,460</u>	<u>470,893</u>
Excess expenditures over revenues	(1,460)	-	1,460	(449,413)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in:				
Council on Aging Fund	<u>(107,376)</u>	<u>(107,376)</u>	<u>(1,460)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (107,376)</u>	<u>(107,376)</u>	<u>\$ -</u>	<u>(549,443)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>107,376</u>		<u>716,823</u>
End of year		<u>\$ -</u>		<u>\$ 167,379</u>

Notes on Exhibit A-F 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, 1997

	1997		Variance - Favorable (unfavorable)	1996 Actual
	Budget	Actual		
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 10,000	\$ 15,231	\$ 4,650	\$ -
Special assessment fees	31,700	31,737	7	-
<b>Total revenues</b>	<u>41,700</u>	<u>47,068</u>	<u>4,658</u>	<u>-</u>
<b>EXPENDITURES</b>				
Capital projects				
Engineer	4,400	4,397	3	111,300
Contract payments	-	-	-	483,758
Miscellaneous	30,000	31,932	8,668	4,400
<b>Total expenditures</b>	<u>34,400</u>	<u>36,329</u>	<u>8,671</u>	<u>599,458</u>
Excess (deficiency) of revenues over expenditures	<u>7,300</u>	<u>10,739</u>	<u>10,122</u>	<u>(599,458)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long term debt	600,000	600,834	4	-
Operating transfers in				
Sales & Use Tax District No. 1 Fund	-	-	-	442,110
Operating transfers out				
Bayou Terrace Road Fund	(24,811)	(24,890)	(4,077)	-
Sales & Use Tax District No. 1 Fund	(812,180)	(812,180)	-	-
<b>Total financing sources (uses)</b>	<u>(24,811)</u>	<u>(11,856)</u>	<u>(4,073)</u>	<u>(442,110)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (24,811)</u>	<u>(10,477)</u>	<u>\$ 18,458</u>	<u>18,452</u>
<b>FUND BALANCE:</b>				
Beginning of year		10,431		-
<b>End of year</b>		<u>\$ -</u>		<u>\$ 18,452</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 unamortized general long-term liabilities of the Parish of Ascension.*

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

December 31, 1997

	Sales and Use Tax Securities, 1993 and 1996	East Ascension Police Benefits Securities, 1988, 1989 1996, 1997 and 1998	General Obligations Bonds	Certificate of Indebtedness	Provisionary Notes	Accrued Variable Leases	Totals	
							1997	1996
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>								
Amount available in debt service funds for debt retirement	\$ 1,284,479	\$ 1,449,044	\$ 294,721	\$ -	\$ -	\$ -	\$ 3,028,244	\$ 3,028,244
Amount to be provided for debt retirement	1,838,171	18,145,265	963,178	47,400	466,895	466,895	17,867,104	18,293,142
Total available and to be provided for retirement of general long-term debt	\$ 7,781,000	\$ 11,645,809	\$ 1,261,900	\$ 47,400	\$ 466,895	\$ 466,895	\$ 21,696,389	\$ 21,887,128
<b>GENERAL LONG-TERM DEBT PAYABLE</b>								
Bonds payable and accrued interest	\$ 7,781,000	\$ 11,645,809	\$ 1,261,900	\$ 47,400	\$ 466,895	\$ 466,895	\$ 21,696,389	\$ 21,887,128

Notes on Exhibits A-3 are an integral part of this statement.

**PARISH OF ASCENSION**

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

## PARISH OF ASCENSION

Denhamville, Louisiana

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Fiscal year ended December 31, 1980

Program Name/ Location of Office	CSEA Number	Cost Amount	Balance (Inventory)	Federal Receipts	Federal Expenditures	Balance December 31
Other United Agencies - Parish Government Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Parish Management Assistance Project	93,136	\$ -	\$ 6,376	\$ 32,728	\$ 16,021	\$ 4,189
United States Department of Housing and Urban Development/ Louisiana Division of Administration/ Office of Family and Support Services/Louisiana Community Development Block Grant/Scout Project	10,228	503,228	-	6,491	6,491	-
Department of Health and Human Services Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse/PALAC	93,199	-	18,508	66,239	62,708	14,738
United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Denhamville Emergency Shelter	10,228	-	1,911	16,375	15,469	3,116
United States Department of Agriculture/ Louisiana Office of Eligibility Administration/ Food Stamp Program	10,051	-	14,318	16,334	31,324	6,628
United States Department of Justice/ Office of Justice Programs/Local Law Enforcement Block Grant	-	14,208	-	14,285	14,285	-

## PARISH OF ASCENSION

Establishments, Locations

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1997

	OTIS Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<b>Grants/Loan Programs/Other Financial Assistance</b>						
Other Federal Assistance - Federal Government						
United States Department of Justice						
Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCAEJ)	•	•	\$1,158	\$,148	•	•
Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Disaster Mitigation	•	141,288	•	•	141,288	141,288
United States Department of Education/ Louisiana Department of Education/Community Subsidy Program	84-18864	297,284	•	82,918	114,388	46,182
United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing - Housing Parish	14-155	•	(79,288)	271,059	294,291	(119,270) *
<b>Totals - Other Federal Assistance - Primary Government</b>			(40,131)	622,049	749,967	89,201
Other Federal Assistance - Government Units						
State of Louisiana/ Department of Social Services/ Office of Family Support/The F-D Program	11-185	•	•	178,458	178,458	•
State of Louisiana/ Department of Revenue/ Economic Development/ Department of Agriculture/ Louisiana Department of Agriculture/ Food Stamp Program	86-151	•	(1,098,294)	1,940,000	2,011,294	•
<b>Total Federal Assistance</b>			<b>\$ (40,131)</b>	<b>\$ 2,839,499</b>	<b>\$ 4,069,349</b>	<b>\$ 89,201</b>

\*Credit balance represents deferred revenue - federal government.



**PARISH OF ASCENSION**

**SPECIAL INDEPENDENT AUDITORS' REPORTS**



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

Honorable 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, 1997, as listed in the table of contents, and have issued our report thereon dated April 24, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communications District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
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.

The financial statements of the Ascension Parish Water Works District No. 2 were compiled by other accountants and their report dated April 1, 1997, stated they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurance on them.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

### **Compliance**

As part of obtaining reasonable assurance about whether the PARISH OF ASCENSION's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, 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.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the PARISH OF ASCENSION's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

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, C.C.A.*  
Certified Public Accountant

Baton Rouge, Louisiana  
April 24, 1998



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

Honorable Presidents 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, 1997, as listed in the table of contents, and have issued our report thereon dated April 24, 1998.

We did not audit the financial statements of the Ascension Parish Library, a bonded component unit, nor the financial statements of the following districtly presented component units:

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

The financial statements of the Ascension Parish Water Works District No. 2 were compiled by other accountants and this report dated April 1, 1997, stated they did not audit or review these financial statements and, accordingly, express no opinion or other form of assurance on them.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audit of State, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the PARISH OF ASCENSION, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we tested the Parish of Ascension's compliance with Louisiana Revised Statute 48:721-726, the Parish Transportation Act, relating to the adoption of a parish system of road administration. However, the objective of our work of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

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

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
April 24, 2008



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

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

**Compliance**

We have audited for compliance of the PARISH OF ASCENSION, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1997. The PARISH OF ASCENSION's major federal program is identified in the summary of auditor's results section of the accompanying schedule of federal financial assistance. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the PARISH OF ASCENSION's management. Our responsibility is to express an opinion on the PARISH OF ASCENSION'S compliance based on our audit.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, nor the financial statements of the following discretely presented component units:

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

The financial statements of the Ascension Parish Water Works District No. 2 were compiled by other accountants and their report, dated April 1, 1997, stated they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurance on them.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Governors Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the PARISH OF ASCENSION's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish of Ascension's compliance with those requirements.

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 1997.

#### Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 over compliance and its operation that we consider to be material weaknesses.

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.

*Faulk & Whittier, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
April 24, 1998



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, 1997, 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 amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control 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 recaps the variance between the operating surplus (deficit) budgeted and the actual result. In general, the actual result was a greater operating surplus than anticipated.

This report is intended solely for the information and use of the Parish Council, management, the Louisiana Legislative Auditor, and others within the organization.

Certified Public Accountants

Baton Rouge, Louisiana  
April 24, 1998 (except as to the responses which  
are as of June 22, 1998)



## OPERATIONAL RECOMMENDATIONS

### INTERFUND RECEIVABLES/PAYABLES - 97-1

Observation: The Parish funds have interfund debt that has arisen from several sources, as follows:

- Smaller balances from prior years that should be resolved by making a cash transfer and/or forgiveness of the balance. These amounts are as follows:

	<u>Due From</u>
<b>General Fund:</b>	
Royal and Bridge Fund	\$ 3,827
East Ascension Drainage Fund	4,996
East Ascension Major Drainage Fund	3,479
Sewer District No. 6	118,871
<b>East Ascension Drainage Fund:</b>	
East Ascension Major Drainage Fund	63,549

- Amounts that result from certain funds that lack sufficient cash to fund their activities on an on-going basis. The significant amounts of interfund borrowing as of December 31, 1993, are as follows:

General Fund	\$1,100,339
East Ascension Drainage	700,347
West Ascension Drainage	____28,824
	<b>\$1,830,310</b>

The end result is that cash from restricted funds, i.e., the sales tax funds, are in effect permanently appropriated to the activities of the funds indicated above.

**Recommendation:** An analysis be prepared of those funds that incur cash deficits throughout the year to determine the amounts necessary to prevent significant cash deficits. Subsequently, consideration be given to making transfers necessary to eliminate the inter-fund borrowing indicated above.

**Response:** For the first items, amounts were transferred for all amounts, except for the Sewerage District No. 6 receivable, on June 22 to eliminate the inter-fund debt. The receivable for Sewer District No. 6 is addressed in item 96-3.

For the second group, these funds maintain positive fund balances as a result of the accrual of ad valorem taxes at the end of the year; however, the accounts do not provide the related cash flow. Therefore, we will evaluate the alternative of altering the accounting policy of accounting for ad valorem taxes on a cash basis rather than accrual.

## SALES TAX FUND TRANSFERS - 87-2

**Observation:** Actual transfers from the Sales Tax District No. 1 Fund to the General and Road and Bridge Funds were less than the budgeted amounts by an aggregate of approximately \$104,800. Sufficient amounts were transferred to maintain a fund balance for each fund.

On the other hand, transfers to the Road Construction Fund exceeded the budget amount by \$1,500,000. The budget ordinance does direct that the excess collections are to be transferred to the Road Construction Fund. The excess collections of sales tax was \$971,799 but the transfers to the Road Construction Fund were \$1,500,000 for a difference of \$528,202. Furthermore, this excess was financed by the amount collected in the previous paragraph.

**Recommendation:** The budget ordinance clearly define the intention of the Council with (1) transfers to the General, and Road and Bridge Funds set at a maximum amount and be linked to the resulting fund balance and (2) budgeted amounts for transfers to the Road Construction Fund be appropriately adjusted.

**Management response:** The language in the budget ordinance will be altered in the Parish's next duly adopted budget. The result has been consistent with the intent of the Council in its approval of the budget which has been also been consistent with adoption and execution of the budget in prior periods.

## DECENTRALIZED CASH COLLECTIONS - 87-3

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

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

As part of the audit, we reviewed the cash procedures for the Ascension Parish Permit and Covington Mental Health offices.

The review of the Parish Permit office resulted in no constructive comments concerning their cash handling procedures.

Findings pertaining to our review of procedures at the Ocasaltes Mental Health office are as follows:

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

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

- Evaluate the cash handling system for each of these activities to have the appropriate procedures in place for the handling of cash.
- Each office develop use of computer software applications to account for revenues billed and cash received, along with submission of monthly reports to the Parish Finance Office for inclusion in the Parish's financial statements.
- Cash received be deposited on a daily basis.
- On a periodic basis, compliance with these procedures be tested to monitor adherence with the designated procedures for the collection and deposit of funds.
- Monitor the collection of Mental Health insurance billings for the two year period.
- Assist the Mental Health office with the development of proper billing and record maintenance procedures to ensure current and accurate charges for services.

**Management response:** Subject to the availability of personnel competent to review these procedures, the Treasurer's office will visit these locations to review their cash handling procedures.

## INVESTMENTS - 93-4

**Observation:** The investment portfolio of the Parish consists of certificates of deposit issued by local banks as well as U.S. Treasury obligations. The investment yields at December 31, 1997, vary as follows:

<u>Description</u>	<u>Yield</u>	<u>Maturity</u>
Certificates of deposit	4.28% to 6.00%	3/15/98 to 12/30/98
U.S. Treasury bills	5.00% to 5.78%	1/8/98 to 12/18/98

In 1988, interest income aggregated \$1,515,513. The yield on investments could be enhanced by:

- Extending the maturity of investments as no single issue extends beyond one year.
- Increasing the investment in certificates of deposit where the investment yield is greater than that provided by U.S. Treasury obligations.

As the current investment policy limits investment in certificates of deposit to no more than 20%, this aspect of the policy needs to be re-evaluated for attention.

**Recommendation:** Consideration be given to the enhancement of investment income by extending the maturity of investments and altering the mix of government obligations to certificates of deposit. The income differential should be evaluated relative to the associated risks.

**Management response:** At the current time, the Treasurer's staff is unable to devote more time to evaluating the options available in investing these funds. We do concur with the comment that investment yields could be marginally enhanced by changing the mix of the investment type and extending the maturity. As an initial step, the investment policy will be reviewed to submit a proposed amendment to the Council for consideration.

## WATERWORKS DISTRICT NO. 7 - 93-5

**Observation:** The Assumption Parish Waterworks District No. 7 conducted financial transactions during 1997. Accounting for these transactions by the District was included in the financial statements of the Parish through audit entry. Funding of \$2.2 million is expected to be received in 1998 for the construction of a water system.

**Recommendation:** We recommend the following:

- The Parish maintain the District's general ledger and provide monthly financial statements.
- The Parish administer the funding grant to ensure compliance with the requirements related to federal funding.
- The District's audit of the financial statements continue to be incorporated into the Parish's annual report since the District is a component unit of the Parish.

**Management response:** An intergovernmental agreement will be proposed for the Parish to administer the construction project to be funded by a grant.

**ACCOUNTS PAYABLE - 97-6**

**Observation:** During our review of accounts payable subsidiary records, it was noted that the following funds have accounts payable balances that are several years in arrears:

	1994	1995	1996	Total
General Fund	\$ 16,320	\$ 263	\$ 377	\$ 16,960
Mental Health Fund	-	362	2,831	3,193
Jail Fund	-	777	117	894
Senior Project Fund	20,000	-	-	20,000

**Recommendation:** We recommend the Parish review these accounts payable balances to eliminate recorded amounts that do not represent liabilities.

**Management response:** These amounts for 1995 and 1996 were adjusted from the accounts payable records by adjusting journal entry on June 22, 1998. Additional steps are being taken for the amounts related to 1994, as follows:

- The Parish Attorney is to address the \$16,320 with correspondence to the billing agency as the Parish has denied liability.
- The grants administrator is reviewing the \$20,000 for appropriate resolution.

**MISCELLANEOUS REVENUE - 97-7**

**Observation:** Our review of each fund type identified a significant portion of revenue classified as miscellaneous. In particular, a large amount of revenue was reported as miscellaneous in the following funds:

• Road and Bridge Fund	\$ 100,640
• East Assessor's Drainage Major Fund	228,500
• Mental Health Fund	91,913
• 22nd Judicial District FIMS Fund	29,884
• Government' Safe and Drug Free Program Fund	179,687

**Recommendation:** We recommend the use of revenue accounts be reviewed for the classification of revenue as the majority of these amounts are actually earned revenues or grants. The use of a description such as miscellaneous neither conveys the nature of the type of revenue received nor does it reflect the type of activity common to these particular fund types.

**Management response:** The financial office has reviewed these classifications with the appropriated personnel for future recordings.

## BOYDU TERRACE ASSESSMENTS RECEIVABLE - 97-8

**Observation:** The accounting for property assessments is being accomplished through the use of a spreadsheet computer software application.

**Recommendation:** We recommend that the Parish account for the Boydu Terrace assessments through an accounting program capable of recording transactions related to assessments receivable. The use of such a program will provide a more efficient means to monitor outstanding assessments, as well as a clear historical record of the activity of each account over the ten year period.

**Management response:** An accounting package for accounts receivable will be purchased and the staff will be converting the applicable records in July, 1998.

## FINANCE OFFICE PERSONNEL - 97-9

**Observation:** The majority of the comments listed in this letter, would be resolved by hiring an accountant, with appropriate qualifications, to assist the Secretary/Treasurer. In general, the activities of the Parish have become more complex in recent years. Consequently, the effort required by accounting personnel to conduct daily tasks has resulted in missed opportunities for the improvement of Parish operations. The addition of an accountant would allow for the realization of operational efficiencies.

**Recommendation:** The Parish hire an accountant to provide assistance with financial management. Various duties currently being performed by the assistant Secretary/Treasurer could be reassigned to the new position. Accordingly, the assistant Secretary/Treasurer could address more complex issues of Parish finance, such as:

- Analyze of the Parish's investment portfolio.
- Implementation of an accounts payable and receivable accounting system.
- Assist with the analysis of grant administration.
- Enhance internal control policies and procedures.
- Cost control procedures.
- Monitor off-site financial activity.

**Management response:** The feasibility of adding this position will be addressed in the 1999 budget process as management is in agreement with the comment.

## PRIOR YEAR OPERATIONAL RECOMMENDATIONS

### COMMITMENTS - 96-1

**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 accounting and non-accounting obligations - for which Parish resources are committed. These commitments could be recognized in the financial records of the Parish in a more timely manner. This comment was included in the 1996 report, there has been no apparent steps taken to address this comment.

**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 unexpended funds that have been committed by means of purchase orders or executory contracts. As a result, encumbrances are used to reflect committed, but unexpended 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:** Currently, the Council is in the process of implementing a parish wide computer network system. In connection with this implementation, a much revised purchase order system is being procured that will provide a state of the art encumbrance system. It is anticipated that the encumbrance system will be integrated with accounts payable recording and operational by the end of the year.

## GRANTS - 96-2

In 1986, we recommended that the administrative system for the execution of all aspects of grant administration be reviewed with the intention of establishing the coordination of the sharing of information related to all grants received.

During 1987, the Parish developed a policy for the administration of grant agreements. The implementation of this policy resulted in a much improved grant reporting for the year ended December 31, 1987, and this matter has been resolved.

## SEWER DISTRICT NO. 6 - 96-3

**Observation:** In 1986 and prior years, we recommended that the Parish resolve the collection of delinquent sewerage assessments and sewerage service fees due to the District. The repayment of funds owed to the District will provide the means for repayment to the Parish.

In 1987, the collection of sewerage assessments and past due amounts for service fees was virtually non-existent. Furthermore, as of December 31, 1987, the District still owed the Parish \$178,877. The resolution of these delinquent accounts receivable by the District is essential to repayment of its debt to the Parish.

**Recommendation:** We issued a letter dated December 2, 1988, 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 repossessed lots to the Parish for application of sales proceeds to the debt.

Alternatively, and subject to approval of the Parish's attorney, the repossessed 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 remaining collection of funds available to the District for the upgrading of its system.

In any event, no action by the Council is in effect a resolution of the matter in that the inter-fund debt should be reclassified as a transfer. As such, official action should be taken by the Council to acknowledge the reality of the situation.

**Management response:** We concur with the recommendation. An appraisal for lots seized by the District has been obtained. Management intends to work with the District for the sale of lots to reduce and/or eliminate the inter-fund indebtedness.



## DEPOSITS - 96-4

**Observation:** In 1996, we reported that the Parish deposited funds into its operating accounts every two to three days. Deposits, in the form of checks, were placed in a safe at the Finance Office until delivered to the bank. We recommended that deposits received be made on a daily basis.

During 1997, the Parish began depositing funds on a daily basis. This matter has been resolved to our satisfaction.

## BANK RECONCILIATIONS - 96-5

**Observation:** In 1996, we recommended that bank reconciliations be completed no later than three weeks after the bank statement date. During 1997, the Parish initiated steps to have bank statements prepared on a more timely basis. This matter has been resolved to our satisfaction.

## FUND DEFICITS - 96-6

**Observation:** In 1996, Fund deficits of a minor amount existed in the following funds:

- Road Lighting District No. 4 Fund
- Darrou Community Center Fund

We recommended that these deficits be eliminated.

During 1997, the fund deficit in the Darrou Community Center Fund was eliminated. The fund deficit in the Road Lighting District No. 4 Fund at December 31, 1997, was \$732.

**Recommendation:** We recommend that this fund deficit be eliminated.

**Management response:** Expenditures for 1998 are being reduced in the Road Lighting District No. 4. Lighting services have been reduced to lower costs and eliminate the fund deficit.

**Attentive Parish Council  
Council Administered Funds  
For the year ended December 31, 2007**

Fund	2007 Operating surplus (deficit)			December 31, 2007
	Budget	Actual	Variance	Actual Fund Balance
	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ 0.00
<b>General Fund</b>				
Board meetings	198,140	198,310	170	19,940
Bus Rentals	164,000	165,000	1,000	71,450
Ext. Maint. Contract	66,000	1,200,000	1,134,000	1,440,000
West Vancouver Building	14,000	26,300	12,300	19,700
Lab. Fee. 1	100,000	99,000	1,000	2,100,000
Lab. Fee. 2	50,000	77,000	27,000	1,640,000
Health Fee	214,000	209,140	4,860	1,000,000
Mental Health	0.00	32,000	32,000	10,000
Fire District No. 1	100,000	99,000	1,000	2,100,000
Insurance	230,000	240,000	10,000	10,000
Board Lighting #1	10,000	10,240	240	60,100
Board Lighting #2	10,000	10,000	0	100,000
Board Lighting #3	0.00	0.00	0	30,000
Board Lighting #4	0.000	10,000	10,000	17,000
Board Lighting #5	10,000	10,000	0	10,000
Board Lighting #6	0.00	10,000	10,000	10,000
Board Lighting #7	0.00	10,000	10,000	0.00
Cell	100,000	110,000	10,000	-
Law office fees	-	-	-	-
Salaries	-	-	-	-
Travel Service	-	-	-	-
Tourist Centre	100,000	100,000	0	100,000
Council on Aging	10,000	10,000	0	10,000
FDIC	-	0.00	0.00	0.00
Minister's Safe & Drug Free Program	-	0.00	0.00	0.00
Parish Community Fund	0.00	0.00	0.00	0.00
Parishioner Prog Fund	-	-	-	-
<b>Special Revenue</b>	<b>60,000</b>	<b>1,100,700</b>	<b>1,040,700</b>	<b>1,000,000</b>
SAI The Par. 1 Building	0.00	0.00	0.00	100,000
SAI The Par. 1 Reserve	-	-	-	10,000
SAI Building	10,000	10,000	0	10,000
SAI Reserve	-	-	-	1,000,000
SAI The Par. 2 Building	10,000	10,000	0	10,000
SAI The Par. 2 Reserve	-	-	-	10,000
Council on Aging Building	0.00	0.00	0	10,000
Bayco - Terrace Board Fund	10,000	10,000	0	10,000
Library Building	10,000	10,000	0	10,000
<b>Other Revenue</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>100,000</b>
SA Building project	100,000	100,000	0	1,000,000
Board Project	100,000	100,000	0	1,000,000
Board Project	100,000	100,000	0	1,000,000
Board Project	100,000	100,000	0	1,000,000
SAI Building Construction	100,000	100,000	0	1,000,000
SAI Building Construction	100,000	100,000	0	1,000,000
Fire District #1 Construction	100,000	100,000	0	1,000,000
Office Building Construction	100,000	100,000	0	1,000,000
Parish - Terrace Project	100,000	100,000	0	1,000,000
<b>Capital Projects</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>0</b>	<b>1,100,000</b>