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PARISH OF ASCENSION
GENERAL-PURPOSE FINANCIAL REPORT

December 31, 1998

2011/03/03 AM:07

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JUL 2 1999

Release Date _____

PARISH OF ASCENSION

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general-purpose financial statements and the combining, individual fund, and account groups financial statements of the **PARISH OF ASCENSION (PARISH)** as of and for the year ended December 31, 1998, 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

Those statements represent 98% of both the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based solely 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 \$2,438,107 and \$1,888,035 of Special Revenue Funds' assets and revenues, respectively, \$7,738,132 of general fixed assets and \$31,932 of general long-term debt as of and for the year ended December 31, 1998. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based solely on the report of the other auditor.

The financial statements of the Ascension Parish Water Works District No. 2 were compiled by other accountants and their report thereon, dated April 6, 1998, 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 in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of

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

In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the **PARISH** as of December 31, 1998, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above, present fairly, in all material respects, the financial position of each of the individual funds and account groups of the **PARISH**, at December 31, 1998, 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 June 10, 1999, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

We have audited the general-purpose financial statements of the Parish as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999. Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The schedule of the Year 2000 information in Exhibit A-9 is not a required part of the general-purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. We were unable to apply certain of these limited procedures to the Year 2000 information because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that the Parish is or will become Year 2000 compliant, that the Parish's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Parish does business are or will become Year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards on pages 116 and 117 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.


Certified Public Accountants

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

COMBINED BALANCE SHEET

December 31, 1998

| | Governmental Fund Types | | | |
|---|-------------------------|----------------------|---------------------|----------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 1,000 | \$ 2,489,403 | \$ 160,811 | \$ 1,696,227 |
| Investments | - | 15,588,298 | 3,397,058 | 13,300,157 |
| Accounts receivable, net | 1,018,949 | 7,518,819 | 351,636 | 1,312 |
| Due from other governments | 269,052 | 583,968 | - | - |
| Due from other funds | 129,666 | 1,939,900 | 77,512 | 1,186,321 |
| Inventory | - | - | - | - |
| Restricted assets | - | - | - | - |
| Other assets | 500 | 42,273 | - | 200,000 |
| Prepaid insurance | - | - | - | - |
| Fixed assets | - | - | - | - |
| Amount available in debt service funds | - | - | - | - |
| Amount to be provided for retirement of general long-term debt | - | - | - | - |
| Total assets | \$ 1,419,167 | \$ 28,162,661 | \$ 3,987,017 | \$ 16,384,017 |
| LIABILITIES | | | | |
| Accounts payable and accrued liabilities | \$ 490,517 | \$ 1,034,044 | \$ 16 | \$ 183,662 |
| Contracts payable | - | 36,905 | - | 641,876 |
| Contribution to retirement system | 30,521 | 155,068 | - | - |
| Due to other governments | - | - | - | - |
| Due to other funds | 898,129 | 2,303,873 | - | 1,312 |
| Deferred revenue | - | 51,519 | 302,159 | - |
| Due to taxing bodies | - | - | - | - |
| Payable from restricted assets | - | - | - | - |
| Unsettled deposits | - | - | - | - |
| Claims payable | - | - | - | - |
| Long-term payables | - | - | - | - |
| Total liabilities | 1,419,167 | 3,581,409 | 302,175 | 826,850 |
| FUND BALANCE | | | | |
| Investment in general fixed assets | - | - | - | - |
| Contributed capital | | | | |
| Customers | - | - | - | - |
| Federal grants | - | - | - | - |
| Retained earnings | | | | |
| Reserved - revenue bonds | - | - | - | - |
| Reserved - replacements | - | - | - | - |
| Unreserved | - | - | - | - |
| Fund balance | | | | |
| Reserved for inventory | - | - | - | - |
| Reserved for self-insurance | - | - | - | - |
| Reserved for debt service | - | - | 3,654,202 | - |
| Designated - subsequent year expenditures | - | 3,854,021 | 30,640 | 7,871,815 |
| Undesignated | - | 20,727,231 | - | 7,685,352 |
| Total fund balance | - | 24,581,252 | 3,684,842 | 15,557,167 |
| Total liabilities and fund balances | \$ 1,419,167 | \$ 28,162,661 | \$ 3,987,017 | \$ 16,384,017 |

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

| Proprietary Fund Type | Account Groups | | Totals (Memorandum Only) Primary Government | Component Units | Totals (Memorandum Only) Reporting Entity |
|--------------------------|-------------------------|---------------------------|---|----------------------|---|
| | General Fixed Assets | General Long-term Debt | | | |
| \$ 222,860 | \$ - | \$ - | \$ 4,570,301 | \$ 8,042,232 | \$ 12,612,533 |
| 1,668,408 | - | - | 33,953,921 | 7,865,924 | 41,819,845 |
| 13,634 | - | - | 8,904,350 | 3,416,811 | 12,321,161 |
| - | - | - | 853,020 | 363,658 | 1,216,678 |
| - | - | - | 3,333,399 | 113,318 | 3,446,717 |
| - | - | - | - | 372,880 | 372,880 |
| - | - | - | - | 7,603,741 | 7,603,741 |
| - | - | - | 242,773 | 85,680 | 328,453 |
| 205,707 | - | - | 205,707 | 3,070 | 208,777 |
| - | 37,978,684 | - | 37,978,684 | 11,452,499 | 49,431,183 |
| - | - | 3,684,842 | 3,684,842 | - | 3,684,842 |
| - | - | 15,811,204 | 15,811,204 | 1,241,864 | 17,053,068 |
| <u>\$ 2,110,609</u> | <u>\$ 37,978,684</u> | <u>\$ 19,496,046</u> | <u>\$ 109,538,201</u> | <u>\$ 40,561,677</u> | <u>\$ 150,099,878</u> |
| \$ 32,237 | \$ - | \$ - | \$ 1,740,476 | \$ 3,663,145 | \$ 5,403,621 |
| - | - | - | 678,781 | - | 678,781 |
| - | - | - | 185,589 | - | 185,589 |
| - | - | - | - | 10,628 | 10,628 |
| - | - | - | 3,203,314 | 243,403 | 3,446,717 |
| - | - | - | 353,678 | - | 353,678 |
| - | - | - | - | 1,496,262 | 1,496,262 |
| - | - | - | - | 39,509 | 39,509 |
| - | - | - | - | 1,153,055 | 1,153,055 |
| 625,739 | - | - | 625,739 | - | 625,739 |
| - | - | 19,496,046 | 19,496,046 | 1,307,864 | 20,803,910 |
| <u>657,976</u> | <u>-</u> | <u>19,496,046</u> | <u>26,283,623</u> | <u>7,913,866</u> | <u>34,197,489</u> |
| - | 37,978,684 | - | 37,978,684 | 5,069,490 | 43,048,174 |
| - | - | - | - | 65,000 | 65,000 |
| - | - | - | - | 221,500 | 221,500 |
| - | - | - | - | 27,575 | 27,575 |
| - | - | - | - | 7,533 | 7,533 |
| 1,452,633 | - | - | 1,452,633 | 19,911,982 | 21,364,615 |
| - | - | - | - | 869 | 869 |
| - | - | - | - | 753,277 | 753,277 |
| - | - | - | 3,654,202 | - | 3,654,202 |
| - | - | - | - | - | - |
| - | - | - | 11,756,476 | - | 11,756,476 |
| - | - | - | 28,412,583 | 6,590,585 | 35,003,168 |
| <u>1,452,633</u> | <u>37,978,684</u> | <u>-</u> | <u>83,254,578</u> | <u>32,647,811</u> | <u>115,902,389</u> |
| <u>\$ 2,110,609</u> | <u>\$ 37,978,684</u> | <u>\$ 19,496,046</u> | <u>\$ 109,538,201</u> | <u>\$ 40,561,677</u> | <u>\$ 150,099,878</u> |

**PARISH OF ASCENSION
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS**

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

For the year ended December 31, 1998

| | General | Special Revenue | Debt Service | Capital Projects | Totals (Memorandum Only) | | Component Units | Totals (Memorandum Only) Reporting Entity |
|--|--------------------|-------------------|--------------------|--------------------|-----------------------------|-------------------|-------------------|---|
| | | | | | Primary Government | Reporting Entity | | |
| REVENUES | | | | | | | | |
| Taxes | \$ 1,042,368 | \$ 28,507,779 | 181 | \$ - | \$ 29,550,328 | \$ 4,987,091 | \$ 34,537,419 | |
| Licenses and permits | 1,292,534 | - | - | - | 1,292,534 | - | 1,292,534 | |
| Intergovernmental | 892,279 | 1,941,291 | - | - | 2,833,570 | 2,529,529 | 5,363,099 | |
| Charges for services | - | 50,004 | - | - | 50,004 | 4,654,334 | 4,704,338 | |
| Fines and forfeitures | - | 69,730 | - | - | 69,730 | 1,310,175 | 1,379,905 | |
| Miscellaneous | 19,427 | 1,670,043 | 400,785 | 684,124 | 2,774,379 | 731,298 | 3,505,677 | |
| Total revenues | 3,246,608 | 32,238,847 | 400,966 | 684,124 | 36,570,545 | 14,212,427 | 50,782,972 | |
| EXPENDITURES | | | | | | | | |
| General government | 4,212,510 | 427,622 | - | - | 4,640,132 | 4,875,036 | 9,515,168 | |
| Public safety | 435,915 | 1,629,840 | - | - | 2,065,755 | 9,332,924 | 11,398,679 | |
| Public works | - | 7,911,448 | - | - | 7,911,448 | - | 7,911,448 | |
| Health and welfare | 136,134 | 2,277,567 | - | - | 2,413,701 | - | 2,413,701 | |
| Culture and recreation | 33,518 | 3,095,654 | - | - | 3,129,172 | 25,754 | 3,154,926 | |
| Intergovernmental | - | 47,945 | - | - | 47,945 | - | 47,945 | |
| Debt service | 7,500 | 10,000 | 2,731,749 | - | 2,749,249 | 280,931 | 3,030,180 | |
| Capital projects | - | - | - | 7,238,922 | 7,238,922 | - | 7,238,922 | |
| Total expenditures | 4,825,577 | 15,400,076 | 2,731,749 | 7,238,922 | 30,196,324 | 14,514,645 | 44,710,969 | |
| Excess (deficiency) of revenues over expenditures | (1,578,969) | 16,838,771 | (2,330,783) | (6,554,798) | 6,374,221 | (302,218) | 6,072,003 | |

| | | | | | | | | | |
|--|------------------|----------------------|---------------------|----------------------|----------------------|---------------------|------------------|-----------|----------------------|
| OTHER FINANCING SOURCES (USES) | | | | | | | | | |
| | | | | | | | | | |
| Proceeds from issuance of long-term debt | - | - | - | - | - | - | - | 1,190,000 | 1,190,000 |
| Operating transfers in | 2,804,622 | 6,808,838 | 2,598,255 | 9,540,627 | 21,752,342 | 176,150 | 21,928,492 | | 21,928,492 |
| Operating transfers out | (1,275,700) | (20,404,687) | (191,285) | (20,220) | (21,891,892) | (36,600) | (21,928,492) | | (21,928,492) |
| | <u>1,528,922</u> | <u>(13,595,849)</u> | <u>2,406,970</u> | <u>9,520,407</u> | <u>(139,550)</u> | <u>1,329,550</u> | <u>1,190,000</u> | | <u>1,190,000</u> |
| Total other financing sources (uses) | | | | | | | | | |
| | (50,047) | 3,242,922 | 76,187 | 2,965,609 | 6,234,671 | 1,027,332 | | | 7,262,003 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | | | | | | | | | |
| FUND BALANCE | | | | | | | | | |
| Beginning of year | 11,433 | 21,338,330 | 3,608,655 | 12,591,558 | 37,549,976 | 6,356,013 | | | 43,905,989 |
| Residual equity transfer | <u>38,614</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>38,614</u> | <u>(38,614)</u> | | | <u>-</u> |
| End of year | <u>\$ -</u> | <u>\$ 24,581,252</u> | <u>\$ 3,684,842</u> | <u>\$ 15,557,167</u> | <u>\$ 43,823,261</u> | <u>\$ 7,344,731</u> | | | <u>\$ 51,167,992</u> |

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

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

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

For the year ended December 31, 1998

| | General | | | Special Revenue | | |
|--|--------------------|--------------------|--|---------------------|----------------------|--|
| | Budget | Actual | Variance - favorable (unfavorable) | Budget | Actual | Variance - favorable (unfavorable) |
| REVENUES | | | | | | |
| Taxes | \$ 1,045,250 | \$ 1,042,368 | \$ (2,882) | \$ 26,700,934 | \$ 28,507,779 | \$ 1,806,845 |
| Licenses and permits | 1,208,900 | 1,292,534 | 83,634 | - | - | - |
| Intergovernmental | 901,190 | 892,279 | (8,911) | 1,874,857 | 1,941,291 | 66,434 |
| Charges for services | - | - | - | 57,115 | 50,004 | (7,111) |
| Fines and forfeitures | - | - | - | 68,000 | 69,730 | 1,730 |
| Miscellaneous | 19,000 | 19,427 | 427 | 1,401,600 | 1,670,043 | 268,443 |
| Total revenues | <u>3,174,340</u> | <u>3,246,608</u> | <u>72,268</u> | <u>30,102,506</u> | <u>32,238,847</u> | <u>2,136,341</u> |
| EXPENDITURES | | | | | | |
| General government | 4,596,170 | 4,212,510 | 383,660 | 445,090 | 427,622 | 17,468 |
| Public safety | 436,000 | 435,915 | 85 | 1,690,710 | 1,629,840 | 60,870 |
| Public works | - | - | - | 8,380,770 | 7,911,448 | 469,322 |
| Health and welfare | 158,710 | 136,134 | 22,576 | 2,389,140 | 2,277,567 | 111,573 |
| Culture and recreation | 35,100 | 33,518 | 1,582 | 2,764,779 | 3,095,654 | (330,875) |
| Intergovernmental | - | - | - | 47,000 | 47,945 | (945) |
| Debt service | - | 7,500 | (7,500) | - | 10,000 | (10,000) |
| Capital projects | - | - | - | - | - | - |
| Total expenditures | <u>5,225,980</u> | <u>4,825,577</u> | <u>400,403</u> | <u>15,717,489</u> | <u>15,400,076</u> | <u>317,413</u> |
| Excess (deficiency) of revenues over expenditures | <u>(2,051,640)</u> | <u>(1,578,969)</u> | <u>472,671</u> | <u>14,385,017</u> | <u>16,838,771</u> | <u>2,453,754</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | 3,308,410 | 2,804,622 | (503,788) | 6,723,435 | 6,808,838 | 85,403 |
| Operating transfers out | <u>(1,275,700)</u> | <u>(1,275,700)</u> | <u>-</u> | <u>(19,461,695)</u> | <u>(20,404,687)</u> | <u>(942,992)</u> |
| Total other financing sources (uses) | <u>2,032,710</u> | <u>1,528,922</u> | <u>(503,788)</u> | <u>(12,738,260)</u> | <u>(13,595,849)</u> | <u>(857,589)</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | <u>\$ (18,930)</u> | <u>(50,047)</u> | <u>\$ (31,117)</u> | <u>\$ 1,646,757</u> | <u>3,242,922</u> | <u>\$ 1,596,165</u> |
| FUND BALANCE | | | | | | |
| Beginning of year | | 11,433 | | | 21,338,330 | |
| Residual equity transfer from Criminal Court Fund | | <u>38,614</u> | | | <u>-</u> | |
| End of year | | <u>\$ -</u> | | | <u>\$ 24,581,252</u> | |

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

| Debt Service | | | Capital Projects | | |
|------------------|---------------------|------------------------------------|-------------------|----------------------|------------------------------------|
| Budget | Actual | Variance - favorable (unfavorable) | Budget | Actual | Variance - favorable (unfavorable) |
| \$ - | \$ 181 | \$ 181 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 394,050 | 400,785 | 6,735 | 477,000 | 684,124 | 207,124 |
| 394,050 | 400,966 | 6,916 | 477,000 | 684,124 | 207,124 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 2,744,207 | 2,731,749 | 12,458 | - | - | - |
| - | - | - | 8,273,635 | 7,238,922 | 1,034,713 |
| 2,744,207 | 2,731,749 | 12,458 | 8,273,635 | 7,238,922 | 1,034,713 |
| (2,350,157) | (2,330,783) | 19,374 | (7,796,635) | (6,554,798) | 1,241,837 |
| 2,598,360 | 2,598,255 | (105) | 8,151,415 | 9,540,627 | 1,389,212 |
| (164,800) | (191,285) | (26,485) | (18,975) | (20,220) | (1,245) |
| 2,433,560 | 2,406,970 | (26,590) | 8,132,440 | 9,520,407 | 1,387,967 |
| <u>\$ 83,403</u> | <u>76,187</u> | <u>\$ (7,216)</u> | <u>\$ 335,805</u> | <u>2,965,609</u> | <u>\$ 2,629,804</u> |
| | 3,608,655 | | | 12,591,558 | |
| | | | | | |
| | <u>\$ 3,684,842</u> | | | <u>\$ 15,557,167</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, 1998

| | Internal Service | Component Units | Totals (Memorandum Only) 1998 |
|---|---------------------|----------------------|-------------------------------------|
| OPERATING REVENUES | | | |
| Charges for services | \$ - | \$ 265,569 | \$ 265,569 |
| Patient revenue, net | - | 12,901,329 | 12,901,329 |
| Insurance premiums | 609,693 | - | 609,693 |
| Interest, net | 96,871 | - | 96,871 |
| Miscellaneous | - | 141,632 | 141,632 |
| | <u>706,564</u> | <u>13,308,530</u> | <u>14,015,094</u> |
| OPERATING EXPENSES | | | |
| Cost of water | - | 116,627 | 116,627 |
| Depreciation | - | 681,316 | 681,316 |
| Maintenance | - | 45,464 | 45,464 |
| Professional services | 63,100 | 9,700 | 72,800 |
| Management fees | - | 49,022 | 49,022 |
| Insurance premiums | 288,427 | - | 288,427 |
| Insurance claims | 384,443 | - | 384,443 |
| Miscellaneous | - | 20,573 | 20,573 |
| Hospitals | - | 17,031,374 | 17,031,374 |
| | <u>735,970</u> | <u>17,954,076</u> | <u>18,690,046</u> |
| Total operating expenses | | | |
| | <u>(29,406)</u> | <u>(4,645,546)</u> | <u>(4,674,952)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Taxes | - | 991,146 | 991,146 |
| Interest | - | 435,009 | 435,009 |
| Grants | - | 365,384 | 365,384 |
| Miscellaneous | - | (3,186) | (3,186) |
| Other | - | 2,162 | 2,162 |
| | <u>-</u> | <u>1,790,515</u> | <u>1,790,515</u> |
| Net nonoperating revenues (expenses) | | | |
| | <u>(29,406)</u> | <u>(2,855,031)</u> | <u>(2,884,437)</u> |
| RETAINED EARNINGS | | | |
| Beginning of year | <u>1,482,039</u> | <u>22,802,121</u> | <u>24,284,160</u> |
| End of year | <u>\$ 1,452,633</u> | <u>\$ 19,947,090</u> | <u>\$ 21,399,723</u> |

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

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

COMBINED STATEMENT OF CASH FLOWS

For the year ended December 31, 1998

| | Internal Service | Component Units | Totals (Memorandum Only) 1998 |
|---|---------------------|---------------------|-------------------------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Net loss | \$ (29,406) | \$ (2,855,031) | \$ (2,884,437) |
| Adjustments of net loss: | | | |
| Depreciation | - | 681,316 | 681,316 |
| Loss on disposition of assets | - | 711 | 711 |
| Provision for bad debts | - | 1,899,271 | 1,899,271 |
| Change in operating assets and liabilities: | | | |
| Accounts receivable | (13,634) | (2,337,649) | (2,351,283) |
| Restricted assets | - | (77,142) | (77,142) |
| Prepaid insurance | 6,153 | (167) | 5,986 |
| Assessments receivable and related interest | - | 1,933 | 1,933 |
| Other assets | - | 193,065 | 193,065 |
| Inventory | - | 10,810 | 10,810 |
| Accounts payable and accrued liabilities | 8,664 | 57,332 | 65,996 |
| Due to other funds | - | (8,510) | (8,510) |
| Payables from restricted assets | - | 9,810 | 9,810 |
| Estimated third-party payer settlements | 190,000 | 957,117 | 1,147,117 |
| Net cash provided by (used by) operating activities | <u>161,777</u> | <u>(1,467,134)</u> | <u>(1,305,357)</u> |
| CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Decrease (increase) in investments | <u>(218,416)</u> | <u>2,258,570</u> | <u>2,040,154</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition of capital assets | - | (240,958) | (240,958) |
| Proceeds of sale of capital assets | - | 700 | 700 |
| Capital contributed by customers | - | 6,115 | 6,115 |
| Net cash used for capital and related financing activities | <u>-</u> | <u>(234,143)</u> | <u>(234,143)</u> |
| Increase (decrease) in cash | (56,639) | 557,293 | 500,654 |
| CASH | | | |
| Beginning of period | <u>279,499</u> | <u>627,507</u> | <u>907,006</u> |
| End of period | <u>\$ 222,860</u> | <u>\$ 1,184,800</u> | <u>\$ 1,407,660</u> |

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

**PARISH OF ASCENSION
ALL DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET**

December 31, 1998

| | District Attorney (1) | Sheriff (3) | Clerk of Court (3) | Assessor (1) | Parish Court (3) | Indigent Defender Board (5) | Criminal Court |
|---|--------------------------|---------------------|-----------------------|-------------------|---------------------|-----------------------------------|-------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 253,009 | \$ 4,471,892 | \$ 845,494 | \$ 794,968 | \$ 52,940 | \$ 169,007 | \$ - |
| Investments | 238,375 | - | 1,890,816 | - | - | - | 43,920 |
| Accounts receivable, net | 663 | 225,596 | 56,421 | 16,199 | - | - | - |
| Due from other governments | 77,164 | 99,072 | - | 64,114 | 22,325 | 40,469 | 43,694 |
| Due from other funds | - | - | 113,318 | - | - | - | - |
| Inventory | - | 869 | - | - | - | - | - |
| Restricted assets | - | 753,277 | - | - | - | - | - |
| Other assets | - | - | - | - | - | - | - |
| Prepaid insurance | - | - | - | - | - | - | - |
| Fixed assets | 231,297 | 3,276,466 | 495,310 | 104,351 | 149,007 | - | - |
| Amount to be provided for retirement of general long-term debt | - | 1,061,596 | 36,147 | - | - | - | - |
| Total assets | <u>\$ 800,508</u> | <u>\$ 9,888,768</u> | <u>\$ 3,437,506</u> | <u>\$ 979,632</u> | <u>\$ 224,272</u> | <u>\$ 209,476</u> | <u>\$ 87,614</u> |
| LIABILITIES | | | | | | | |
| Accounts payable and accrued liabilities | \$ 246,656 | \$ 207,735 | \$ 26,214 | \$ 17,419 | \$ 4,907 | \$ 361 | \$ 30,694 |
| Due to other governments | - | - | - | - | - | - | - |
| Due to other funds | - | - | 113,318 | - | - | - | 18,305 |
| Due to taxing bodies | - | 1,496,262 | - | - | - | - | - |
| Payable from restricted assets | - | - | - | - | - | - | - |
| Unsettled deposits | - | - | 1,153,055 | - | - | - | - |
| Long - term payables | - | 1,061,596 | 36,147 | - | - | - | - |
| Total liabilities | <u>246,656</u> | <u>2,765,593</u> | <u>1,328,734</u> | <u>17,419</u> | <u>4,907</u> | <u>361</u> | <u>48,999</u> |
| FUND BALANCE | | | | | | | |
| Investment in general fixed assets | 231,297 | 3,276,466 | 495,310 | 104,351 | 149,007 | - | - |
| Contributed capital | | | | | | | |
| Customers | - | - | - | - | - | - | - |
| Federal grants | - | - | - | - | - | - | - |
| Retained earnings | | | | | | | |
| Reserved - revenue bonds | - | - | - | - | - | - | - |
| Reserved - replacements | - | - | - | - | - | - | - |
| Unreserved | - | - | - | - | - | - | - |
| Fund balance | | | | | | | |
| Reserved for inventory | - | 869 | - | - | - | - | - |
| Reserved for self - insurance | - | 753,277 | - | - | - | - | - |
| Undesignated | 322,555 | 3,092,563 | 1,613,462 | 857,862 | 70,358 | 209,115 | 38,615 |
| Total fund balance | <u>553,852</u> | <u>7,123,175</u> | <u>2,108,772</u> | <u>962,213</u> | <u>219,365</u> | <u>209,115</u> | <u>38,615</u> |
| Total liabilities and fund balances | <u>\$ 800,508</u> | <u>\$ 9,888,768</u> | <u>\$ 3,437,506</u> | <u>\$ 979,632</u> | <u>\$ 224,272</u> | <u>\$ 209,476</u> | <u>\$ 87,614</u> |

- (1) For the year ended December 31, 1997
(2) For the year ended March 31, 1998
(3) For the year ended June 30, 1998
(4) For the year ended August 31, 1998
(5) For the year ended December 31, 1996

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

| Civic Center | Communication District (1) | Judicial Expense (1) | East Ascension Hospital (2) | West Ascension Hospital (4) | (Compiled) Waterworks District No. 2 (1) | Waterworks District No. 4 (4) | Sewerage District No. 6 | Waterworks District No. 7 | Totals |
|-----------------|----------------------------|----------------------|-----------------------------|-----------------------------|--|-------------------------------|-------------------------|---------------------------|----------------------|
| \$ 5 | \$ 144,462 | \$ 174,116 | \$ 732,867 | \$ 152,867 | \$ 214,674 | \$ 8,393 | \$ 50 | \$ 27,488 | \$ 8,042,232 |
| 3,753 | 90,734 | - | - | 5,556,088 | - | - | 42,238 | - | 7,865,924 |
| 569 | 22,631 | - | 2,257,681 | 796,084 | 20,987 | 12,035 | 7,945 | - | 3,416,811 |
| 5,000 | - | 11,820 | - | - | - | - | - | - | 363,658 |
| - | - | - | - | - | - | - | - | - | 113,318 |
| - | - | - | 222,649 | 149,362 | - | - | - | - | 372,880 |
| - | - | - | 6,797,747 | - | 15,103 | 37,614 | - | - | 7,603,741 |
| - | - | - | 15,598 | 69,156 | - | 926 | - | - | 85,680 |
| - | - | - | - | - | 1,075 | 1,995 | - | - | 3,070 |
| - | 750,137 | 62,922 | 4,943,557 | 966,843 | 214,508 | 64,808 | 188,293 | 5,000 | 11,452,495 |
| - | 144,121 | - | - | - | - | - | - | - | 1,241,864 |
| <u>\$ 9,327</u> | <u>\$ 1,152,085</u> | <u>\$ 248,858</u> | <u>\$ 14,970,099</u> | <u>\$ 7,690,400</u> | <u>\$ 466,347</u> | <u>\$ 125,771</u> | <u>\$ 238,526</u> | <u>\$ 32,488</u> | <u>\$ 40,561,677</u> |
| \$ 1,348 | \$ 61,103 | \$ 4,584 | \$ 2,855,219 | \$ 176,103 | \$ 8,475 | \$ 12,696 | \$ 9,631 | \$ - | \$ 3,663,145 |
| - | - | - | - | - | - | - | - | 10,628 | 10,628 |
| - | - | - | - | - | - | - | 111,780 | - | 243,403 |
| - | - | - | - | - | - | - | - | - | 1,496,262 |
| - | - | - | - | - | 13,144 | 6,805 | - | 19,560 | 39,509 |
| - | - | - | - | - | - | - | - | - | 1,153,055 |
| - | 144,121 | - | - | - | - | 66,000 | - | - | 1,307,864 |
| <u>1,348</u> | <u>205,224</u> | <u>4,584</u> | <u>2,855,219</u> | <u>176,103</u> | <u>21,619</u> | <u>85,501</u> | <u>121,411</u> | <u>30,188</u> | <u>7,913,860</u> |
| - | 750,137 | 62,922 | - | - | - | - | - | - | 5,069,490 |
| - | - | - | - | - | 39,285 | 20,715 | - | 5,000 | 65,000 |
| - | - | - | - | - | 175,500 | 46,000 | - | - | 221,500 |
| - | - | - | - | - | - | 27,575 | - | - | 27,575 |
| - | - | - | - | - | - | 7,533 | - | - | 7,533 |
| - | - | - | 12,114,880 | 7,514,297 | 229,943 | (61,553) | 117,115 | (2,700) | 19,911,982 |
| - | - | - | - | - | - | - | - | - | 869 |
| - | - | - | - | - | - | - | - | - | 753,277 |
| <u>7,979</u> | <u>196,724</u> | <u>181,352</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,590,585</u> |
| <u>7,979</u> | <u>946,861</u> | <u>244,274</u> | <u>12,114,880</u> | <u>7,514,297</u> | <u>444,728</u> | <u>40,270</u> | <u>117,115</u> | <u>2,300</u> | <u>32,647,811</u> |
| <u>\$ 9,327</u> | <u>\$ 1,152,085</u> | <u>\$ 248,858</u> | <u>\$ 14,970,099</u> | <u>\$ 7,690,400</u> | <u>\$ 466,347</u> | <u>\$ 125,771</u> | <u>\$ 238,526</u> | <u>\$ 32,488</u> | <u>\$ 40,561,677</u> |

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

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

For the year ended December 31, 1998

| | District Attorney (1) | Sheriff (3) | Clerk of Court (3) | Assessor (1) |
|---|--------------------------|---------------------|-----------------------|-------------------|
| REVENUES | | | | |
| Taxes | \$ - | \$ 4,987,091 | \$ - | \$ - |
| Intergovernmental | 989,517 | 853,242 | - | 686,770 |
| Charges for services | 253,227 | 2,139,010 | 1,872,566 | - |
| Fines and forfeitures | 326,360 | - | - | - |
| Miscellaneous | 14,616 | 455,786 | 139,824 | 39,398 |
| | <u>1,583,720</u> | <u>8,435,129</u> | <u>2,012,390</u> | <u>726,168</u> |
| EXPENDITURES | | | | |
| General government | 1,449,171 | - | 1,408,299 | 576,259 |
| Public safety | - | 9,332,924 | - | - |
| Culture and recreation | - | - | - | - |
| Debt service | - | 225,604 | - | - |
| | <u>1,449,171</u> | <u>9,558,528</u> | <u>1,408,299</u> | <u>576,259</u> |
| Excess (deficiency) of revenues over expenditures | <u>134,549</u> | <u>(1,123,399)</u> | <u>604,091</u> | <u>149,909</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from issuance of long-term debt | - | 1,000,000 | - | - |
| Operating transfers in | | | | |
| General Fund | - | - | - | - |
| Recreation Fund | - | - | - | - |
| Operating transfers out | | | | |
| FIN Program Fund | - | - | - | - |
| | <u>-</u> | <u>1,000,000</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | <u>134,549</u> | <u>(123,399)</u> | <u>604,091</u> | <u>149,909</u> |
| FUND BALANCE | | | | |
| Beginning of year | 188,006 | 3,970,108 | 1,009,371 | 707,953 |
| Residual equity transfer to General Fund | - | - | - | - |
| End of year | <u>\$ 322,555</u> | <u>\$ 3,846,709</u> | <u>\$ 1,613,462</u> | <u>\$ 857,862</u> |

- (1) For the year ended December 31, 1997
(2) For the year ended March 31, 1998 (not used)
(3) For the year ended June 30, 1998
(4) For the year ended August 31, 1998 (not used)
(5) For the year ended December 31, 1996

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

| <u>Parish Court (3)</u> | <u>Indigent Defender Board (5)</u> | <u>Criminal Court</u> | <u>Civic Center</u> | <u>Communication District (1)</u> | <u>Judicial Expense (1)</u> | <u>Totals</u> |
|-------------------------|------------------------------------|-----------------------|---------------------|-----------------------------------|-----------------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,987,091 |
| - | - | - | - | - | - | 2,529,529 |
| - | - | - | 13,895 | 253,706 | 121,930 | 4,654,334 |
| 176,600 | 337,252 | 469,963 | - | - | - | 1,310,175 |
| 1,199 | - | 58,302 | 8,917 | 9,559 | 3,697 | 731,298 |
| <u>177,799</u> | <u>337,252</u> | <u>528,265</u> | <u>22,812</u> | <u>263,265</u> | <u>125,627</u> | <u>14,212,427</u> |
| 217,445 | 330,897 | 601,391 | - | 221,534 | 70,040 | 4,875,036 |
| - | - | - | - | - | - | 9,332,924 |
| - | - | - | 25,754 | - | - | 25,754 |
| - | - | - | - | 55,327 | - | 280,931 |
| <u>217,445</u> | <u>330,897</u> | <u>601,391</u> | <u>25,754</u> | <u>276,861</u> | <u>70,040</u> | <u>14,514,645</u> |
| (39,646) | 6,355 | (73,126) | (2,942) | (13,596) | 55,587 | (302,218) |
| - | - | - | - | 190,000 | - | 1,190,000 |
| - | - | 168,650 | - | - | - | 168,650 |
| - | - | - | 7,500 | - | - | 7,500 |
| - | - | (36,600) | - | - | - | (36,600) |
| - | - | 132,050 | 7,500 | 190,000 | - | 1,329,550 |
| (39,646) | 6,355 | 58,924 | 4,558 | 176,404 | 55,587 | 1,027,332 |
| 110,004 | 202,760 | 18,305 | 3,421 | 20,320 | 125,765 | 6,356,013 |
| - | - | (38,614) | - | - | - | (38,614) |
| <u>\$ 70,358</u> | <u>\$ 209,115</u> | <u>\$ 38,615</u> | <u>\$ 7,979</u> | <u>\$ 196,724</u> | <u>\$ 181,352</u> | <u>\$ 7,344,731</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, 1998

| | East Ascension Hospital (2) | West Ascension Hospital (4) | (Compiled) Waterworks District No. 2 (1) | Waterworks District No. 4 (4) | Sewerage District No. 6 | Waterworks District No. 7 | Totals |
|--|-----------------------------------|-----------------------------------|--|-------------------------------------|-------------------------------|---------------------------------|----------------------|
| OPERATING REVENUES | | | | | | | |
| Charges for services | \$ - | \$ - | \$ 122,065 | \$ 101,652 | \$ 41,852 | \$ - | \$ 265,569 |
| Patient revenue, net | 9,667,666 | 3,233,663 | - | - | - | - | 12,901,329 |
| Miscellaneous | 141,632 | - | - | - | - | - | 141,632 |
| Total operating revenues | <u>9,809,298</u> | <u>3,233,663</u> | <u>122,065</u> | <u>101,652</u> | <u>41,852</u> | <u>-</u> | <u>13,308,530</u> |
| OPERATING EXPENSES | | | | | | | |
| Cost of water | - | - | 53,016 | 63,611 | - | - | 116,627 |
| Depreciation | 543,098 | 106,059 | 7,468 | 3,890 | 20,801 | - | 681,316 |
| Maintenance | - | - | 15,647 | 6,302 | 23,515 | - | 45,464 |
| Professional services | - | - | 6,758 | 2,942 | - | - | 9,700 |
| Management fees | - | - | 34,961 | 14,061 | - | - | 49,022 |
| Miscellaneous | - | - | 8,354 | 7,612 | 2,535 | 2,072 | 20,573 |
| Hospitals | <u>13,206,577</u> | <u>3,824,797</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>17,031,374</u> |
| Total operating expenses | <u>13,749,675</u> | <u>3,930,856</u> | <u>126,204</u> | <u>98,418</u> | <u>46,851</u> | <u>2,072</u> | <u>17,954,076</u> |
| Operating income (loss) | <u>(3,940,377)</u> | <u>(697,193)</u> | <u>(4,139)</u> | <u>3,234</u> | <u>(4,999)</u> | <u>(2,072)</u> | <u>(4,645,546)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | | | | | |
| Taxes | 1,099 | 990,047 | - | - | - | - | 991,146 |
| Interest | 48,907 | 381,218 | 5,270 | (3,192) | 2,806 | - | 435,009 |
| Grants | 365,384 | - | - | - | - | - | 365,384 |
| Miscellaneous | - | - | 41 | 743 | (3,970) | - | (3,186) |
| Other | - | - | - | - | 2,162 | - | 2,162 |
| Net nonoperating revenues (expenses) | <u>415,390</u> | <u>1,371,265</u> | <u>5,311</u> | <u>(2,449)</u> | <u>998</u> | <u>-</u> | <u>1,790,515</u> |
| Net income transferred to retained earnings | (3,524,987) | 674,072 | 1,172 | 785 | (4,001) | (2,072) | (2,855,031) |
| RETAINED EARNINGS (ACCUMULATED DEFICIT) | | | | | | | |
| Beginning of year | <u>15,639,867</u> | <u>6,840,225</u> | <u>228,771</u> | <u>(27,230)</u> | <u>121,116</u> | <u>(628)</u> | <u>22,802,121</u> |
| End of year | <u>\$ 12,114,880</u> | <u>\$ 7,514,297</u> | <u>\$ 229,943</u> | <u>\$ (26,445)</u> | <u>\$ 117,115</u> | <u>\$ (2,700)</u> | <u>\$ 19,947,090</u> |

(1) For the year ended December 31, 1997

(2) For the year ended March 31, 1998

(3) For the year ended June 30, 1998 (not used)

(4) For the year ended August 31, 1998

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

PARISH OF ASCENSION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

STATEMENT PRESENTATION

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

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

REPORTING ENTITY

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units

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

East and West Ascension Drainage Districts No. 1

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

Health Unit

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

Mental Health Center

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

Fire Protection Districts No. 1 and No. 2

The Fire Protection Districts No. 1 and No. 2 offers maintenance and operation of a fire protection system consisting of 8 fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided by sales and use tax funds which are distributed among the service units. The fiscal year for the 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 receives sales taxes on the room rentals of hotels and motels. The fiscal year for the Commission is the calendar year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units (Continued)

Ascension Parish Library

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

Discrete Component Units

Funding for the following state constitutionally defined parish officials is included in the Parish General Fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish General-purpose Financial Report.

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 1997.)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 1996, a biennial audit.)

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

Ascension Parish Sheriff

The Sheriff, an elected official as defined in the Louisiana State Constitution, is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Prison). The Sheriff's financial statements for the year ended June 30, 1998, 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, 1998, are presented in this report.

Ascension Parish Assessor

The Parish Assessor, an elected official provided for by the Louisiana State Constitution, is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 1997, 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, 1997, are presented in this report.

Parish Court for the Parish of Ascension Judicial Expense Fund

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. The Parish Court's financial statements for the year ended June 30, 1998, are presented in this report.

Twenty-Third Judicial District Judicial Expense Fund

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was amended to Title 13 of the Louisiana Revised Statutes of 1950. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. The Expense Fund's financial statements for the year ended December 31, 1997, are presented in this report.

Sewerage District No. 6 of Ascension Parish

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

Related Organizations

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

| | |
|---|-------------------|
| East Ascension Hospital Service District | March 31, 1998 |
| West Ascension Hospital Service District | August 31, 1998 |
| Ascension Parish Water Works District No. 2 | December 31, 1997 |
| Ascension Parish Water Works District No. 4 | August 31, 1998 |
| West Ascension Water Works District No. 7 | December 31, 1998 |

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Related Organizations (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING

The accounts of the Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds and account groups of the primary government presented in the financial statements are described as follows:

Governmental Fund Types

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

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

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

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

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

Proprietary Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (CONTINUED)

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

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

Account Groups

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

Ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the Parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

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

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

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

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

ESTIMATES

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)

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

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

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

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. 39:1211-1245 and 33:2955 which include, but are not limited to, United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

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

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

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

INVENTORIES

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

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

BAD DEBTS

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. On the other hand, in proprietary fund types, the uncollectible amount is recognized as a bad debt expense.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS AND DEPRECIATION (CONTINUED)

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 - 20 years |

LONG-TERM DEBT

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

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

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

RESERVES AND DESIGNATIONS OF EQUITY

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TRANSFERS

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

COMPENSATED ABSENCES

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

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

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

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded the following liabilities as of December 31, 1998, for certain salary-related benefits associated with the payment of compensated absences:

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSURANCE

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$30,000 per occurrence, not to exceed \$125,000 in the aggregate. The Parish is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Parish of Ascension. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish of Ascension utilizes an internal service fund to account for the transactions related to these self-insurance programs.

TOTAL COLUMNS ON COMBINED STATEMENTS

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

NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS

The Parish maintains a consolidated cash management pool that is available for use by all funds except Sales and Use Tax District No. 2 Fund, Section 8, and debt service funds. Each fund type's portion of the consolidated cash pool and the account balance of each fund type with a separate bank account are displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

Deposits

At December 31, 1998, the carrying amount of the Primary Government's deposits (including demand deposit accounts and certificates of deposit) was \$8,343,812 and the bank balance was \$8,805,732. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$4,500,000 are classified on the combined balance sheet as "Investments." The remaining carrying amount of \$3,843,812 is classified as "Cash and Cash Equivalents."

Investments

The Parish's investments are U.S. Treasury Bills and Treasury Notes. At December 31, 1998, the investments in U.S. Treasury obligations totaled \$29,453,921.

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

Cash, Cash Equivalents and Investments Summary

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

| | |
|---------------------------------|---------------|
| Cash and cash equivalents: | |
| Deposits | \$ 3,843,812 |
| Investments | 723,428 |
| Cash on hand | 3,061 |
| Total cash and cash equivalents | 4,570,301 |
| Investments: | |
| Certificates of deposit | 4,500,000 |
| Investments | 29,453,921 |
| Total investments | 33,953,921 |
| Total | \$ 38,524,222 |

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 1998, were as follows:

| | |
|--------------------------------------|---------------|
| Primary Government | |
| Ad valorem taxes | \$ 5,683,681 |
| Sales and use taxes | 2,123,218 |
| Assessment fees | 334,731 |
| Other | 762,770 |
| Total primary government | 8,904,350 |
| Component Units | |
| Third-party payors | 52,393 |
| Patient accounts receivable | 5,101,169 |
| Fees, charges, and commissions | 248,412 |
| Sales and use tax | 138,422 |
| Water fees | 38,004 |
| Other | 119,744 |
| Subtotal | 5,698,144 |
| Less allowance for doubtful accounts | (2,281,333) |
| Total component units | 3,416,811 |
| Total | \$ 12,321,161 |

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

Due from other governments at December 31, 1998, consists of the following:

Primary Government

| | |
|------------------------------|--------------------|
| State of Louisiana | |
| State revenue sharing | \$ 515,241 |
| Parish transportation | 146,531 |
| Severance tax | 27,313 |
| Beer tax | 9,740 |
| Video poker | 73,296 |
| Rural Development Grant | 64,905 |
| Other | <u>15,994</u> |
| Total primary government | <u>853,020</u> |

Component Units

| | |
|-------------------------------|-------------------------|
| State revenue sharing | 56,451 |
| Department of Social Services | 29,779 |
| Fines and forfeitures | 138,873 |
| Other | <u>138,555</u> |
| Total component units | <u>363,658</u> |
| Total | <u>\$ 1,216,678</u> |

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 1998, taxes of \$5,642,761 were levied on property by the primary government with assessed valuations totaling \$440,432,570 and were dedicated as follows:

| <u>Description</u> | <u>Per \$1,000</u> |
|--------------------------|--------------------|
| General: | |
| Outside municipal limits | \$ 2.86 |
| Inside municipal limits | 2.86 |
| East Ascension Drainage | 5.03 |
| West Ascension Drainage | 5.35 |
| Lighting Districts | 1.00 - 5.00 |
| Health Unit | 2.00 |
| Mental Health Unit | .50 |
| Library Maintenance | 4.22 |
| Council on Aging | 1.50 |

NOTE 4 - AD VALOREM TAXES (CONTINUED)

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

The 1974 Louisiana Constitution (Article 7 Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the assessor is subject to review and certification by the Louisiana Tax Commission. The assessor is required to reappraise all property subject to taxation at intervals of not more than four years. At December 31, 1998, approximately \$89,000 (less than 2% of total taxes) has been paid under protest with the Sheriff and is subject to review by the Louisiana Tax Commission.

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

The 1998 property tax calendar is as follows:

| | |
|-----------------------|---------------------------------------|
| Millage Rates Adopted | June 18, 1998 |
| Levy Date | October 1, 1998 |
| Due Date | November 15, 1998 |
| Lien Date | January 1, 1999 |
| Collection Dates | December 1, 1998 to February 28, 1999 |

Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

All property taxes are recorded in governmental funds, as explained in Note 1. Revenues in government funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less an estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes which, based on past experience, will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. During 1998, uncollectible taxes of approximately \$45,000 was recorded. No allowance for uncollectible taxes is recorded at December 31, 1998.

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

NOTE 5 - RESTRICTED ASSETS

Restricted assets of the discretely presented component units at December 31, 1998, were as follows:

| | | |
|---|----|-----------|
| Cash and cash equivalents | \$ | 801,742 |
| Investments | | 6,383,641 |
| Due from operating accounts | | 4,252 |
| Assessments and accrued interest receivable | | 68,159 |
| Management fee receivable | | 414,106 |
| | | 7,671,900 |
| Less allowance for doubtful accounts | | (68,159) |
| Total | \$ | 7,603,741 |

NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the Primary Government for the year ended December 31, 1998, is as follows:

| | <u>Beginning of Year</u> | <u>Net Additions</u> | <u>End of Year</u> |
|--------------------------|------------------------------|--------------------------|------------------------|
| Land and buildings | \$ 20,704,824 | \$ 1,575,036 | \$ 22,279,860 |
| Vehicles | 4,368,291 | 217,698 | 4,585,989 |
| Field equipment | 4,428,290 | 468,651 | 4,896,941 |
| Office equipment | 2,440,498 | 647,342 | 3,087,840 |
| Construction in progress | - | 494,425 | 494,425 |
| Library materials | 2,403,659 | 229,970 | 2,633,629 |
| | \$ 34,345,562 | \$ 3,633,122 | \$ 37,978,684 |

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

| | <u>Balance Beginning of year</u> | <u>Net Additions (Deletions)</u> | <u>Balance End of Year</u> |
|---------------------------------|--|--|------------------------------------|
| District Attorney | | | |
| Office equipment | \$ 224,124 | \$ 7,173 | \$ 231,297 |
| Ascension Parish Sheriff | | | |
| Equipment | 2,849,508 | 426,958 | 3,276,466 |
| Ascension Parish Clerk of Court | | | |
| Building improvements | 148,729 | 1,865 | 150,594 |
| Vehicles | 18,731 | - | 18,731 |
| Office equipment | 306,815 | 19,170 | 325,985 |

NOTE 6 - FIXED ASSETS (CONTINUED)

| | Beginning of Year | Additions (Deletions) | End of Year |
|--|----------------------|--------------------------|---------------------|
| Ascension Parish Assessor | | | |
| Vehicles | \$ 51,231 | \$ - | \$ 51,231 |
| Office equipment | 51,031 | 2,089 | 53,120 |
| Ascension Parish Court | | | |
| Office equipment | 40,020 | 108,987 | 149,007 |
| Ascension Parish Judicial Expense Fund | | | |
| Building improvements | 2,822 | 5,641 | 8,463 |
| Equipement | 12,972 | 41,487 | 54,459 |
| East Ascension Hospital Service District | | | |
| Land and building | 8,419,755 | 20,333 | 8,440,088 |
| Equipment | 5,171,020 | 47,717 | 5,218,737 |
| West Ascension Hospital Service District | | | |
| Land and building | 1,652,655 | 164,845 | 1,817,500 |
| Equipment | 812,827 | 24,778 | 837,605 |
| Office equipment | 33,257 | - | 33,257 |
| Construction in progress | 44,292 | (44,292) | - |
| Ascension Parish Water Works District 2 | | | |
| Water System | 369,820 | 14,824 | 384,644 |
| Ascension Parish Water Works District 4 | | | |
| Water System | 154,996 | 610 | 155,606 |
| West Ascension Water Works District 7 | | | |
| Land | - | 5,000 | 5,000 |
| Sewerage District No. 6 | | | |
| Sewer system | 416,039 | - | 416,039 |
| Ascension Parish Communication District | | | |
| Building improvements | 45,040 | - | 45,040 |
| Equipment | 631,802 | 73,295 | 705,097 |
| | <u>\$ 21,457,486</u> | <u>\$ 906,876</u> | <u>22,377,966</u> |
| Less accumulated depreciation: | | | |
| East Ascension Hospital Service District | | | (8,715,268) |
| West Ascension Hospital Service District | | | (1,721,519) |
| Ascension Parish Water Works Distict 2 | | | (170,136) |
| Ascension Parish Water Works Distict 4 | | | (90,798) |
| Sewerage District No. 6 | | | (227,746) |
| | | | <u>\$11,452,499</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, 1998:

| | Beginning of Year | Additions | Deletions | End of Year |
|-----------------------------|----------------------|------------------|---------------------|----------------------|
| Public improvement | \$ 19,320,000 | \$ - | \$ 1,450,000 | \$ 17,870,000 |
| Certificate of indebtedness | 655,000 | - | 80,000 | 575,000 |
| Special assessment | 606,960 | - | 117,960 | 489,000 |
| Promissory notes | 47,500 | - | 17,500 | 30,000 |
| Accrued vacation leave | 466,989 | 65,057 | - | 532,046 |
| | <u>\$ 21,096,449</u> | <u>\$ 65,057</u> | <u>\$ 1,665,460</u> | <u>\$ 19,496,046</u> |

Long-term debt obligations for the primary government at December 31, 1998, are comprised of the following individual issues:

Public Improvement Bonds

Sales and Use Tax District No. 1 and 2

\$1,810,000 Public improvement sales tax refunding bonds dated August 1996; due in annual installments of \$75,000 - \$230,000 through 2007; interest at 5.4% - 4.1%. See Note 8. \$ 1,570,000

East Ascension Major Drainage Sales and Use Tax

\$1,110,000 Drainage serial bonds dated December 1, 1989; final installment due in 1999; interest at 7%. See Note 8. 50,000

\$5,000,000 Drainage serial bonds dated February 1, 1990; final installment due in 1999; interest at 6.9%. See Note 8. 220,000

\$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installments of \$95,000 - \$130,000 through 2001; interest at 6.4% - 6.05%. See Note 8. 360,000

\$10,605,000 Drainage public improvement refunding bonds dated July 18, 1996; due in annual installments of \$70,000 - \$1,230,000 through 2011; interest at 5.55% - 3.6%. See Note 8. 10,290,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

Sales Tax District No. 2

\$7,000,000 serial bonds dated February 1, 1995; due in annual installments of \$490,000 - \$920,000 through 2005; interest at 9% - 5.6%. 5,380,000

Total public improvement bonds 17,870,000

Certificate of Indebtedness

\$800,000 Council on Aging certificate of indebtedness; due in annual installments of \$70,000 - \$110,000 through 2004; interest at 6%. 575,000

Special Assessment Bonds

\$606,900 Paving Certificates Series 1997; due in annual installments of \$54,000 - \$55,000 through March 2007; interest at 5.2% - 6.2%. 489,000

Promissory Note

\$67,500 non-interest bearing note due in annual installments of \$7,500 through 2002. 30,000

Accrued Vacation Leave 532,046

Total long-term debt \$ 19,496,046

Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 1998, including interest payments of \$5,495,189 are as follows:

| <u>Maturity</u> | <u>Public Improvement Bonds</u> | <u>Special Assessment Bonds</u> | <u>Certificate of Indebtedness</u> | <u>Promissory Notes</u> |
|-----------------|---|---|--|-----------------------------|
| 1999 | \$ 2,468,651 | \$ 82,902 | \$ 112,100 | \$ 7,500 |
| 2000 | 2,489,519 | 78,557 | 112,150 | 7,500 |
| 2001 | 2,495,389 | 75,147 | 116,750 | 7,500 |
| 2002 | 2,504,960 | 70,902 | 115,900 | 7,500 |
| 2003 | 2,524,785 | 67,770 | 114,750 | - |
| 2004 - 2012 | <u>10,641,847</u> | <u>243,810</u> | <u>113,300</u> | <u>-</u> |
| Totals | <u>\$ 23,125,151</u> | <u>\$ 619,088</u> | <u>\$ 684,950</u> | <u>\$ 30,000</u> |

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Debt Service Requirements to Maturity (Continued)

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates unmatured interest outstanding at December 31, 1998, and the amounts which can be presumed to be required in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

| | Amount to be Provided for General Long- Term Debt | Unmatured Interest Coupons | Total |
|-------------------------|--|----------------------------------|----------------------|
| Public improvement bond | \$ 14,542,965 | \$ 5,255,151 | \$ 19,798,116 |
| General obligation debt | 706,193 | 240,038 | 946,231 |
| Promissory notes | 30,000 | - | 30,000 |
| Accrued vacation leave | 532,046 | - | 532,046 |
| | <u>\$ 15,811,204</u> | <u>\$ 5,495,189</u> | <u>\$ 21,306,393</u> |
| Totals | | | |

Bond Restrictions

Parish Sales Tax Bonds

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

Public Improvement Sales Tax Bond - Series 1987, 1995 and Sales Tax Refunding Bonds - Series 1996 - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Public Improvement Sales Tax Bond - Series 1987, 1995 and Sales Tax Refunding Bond Series 1996 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$961,484 has been deposited therein for this requirement.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

Drainage Sales Tax Bonds - Series 1995

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

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991, 1993 and Public Improvement Refunding Bond - Series ST 1996 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement (Drainage) Bond - Series ST 1989, 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 \$1,364,705 has been deposited therein for this requirement.

Certificate of Indebtedness - Series 1995

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

Industrial Bond Issues

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

Long-Term Debt - Component Units

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

| | |
|--|--------------------|
| Ascension Parish Sheriff | |
| Bonds payable | \$ 795,000 |
| Compensated absences | 266,596 |
| Ascension Parish Clerk of Court | |
| Compensated absences | 36,147 |
| Ascension Parish Water Works District 4 | |
| Revenue bonds | 66,000 |
| Ascension Parish Communications District | |
| Certificates of Indebtedness | <u>144,121</u> |
| | <u>\$1,307,864</u> |

NOTE 8 - PRIOR YEARS' DEBT DEFEASANCE

In prior years, the Parish has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1998, the amount of defeased debt outstanding but removed from the General Long-Term Debt Account Group amounted to \$6,090,000.

NOTE 9 - LIQUIDATION OF PRIOR YEAR DEFEASANCE

In 1988, the Parish issued Drainage Serial Bonds in the amount of \$5,000,000 to provide a portion of the funds necessary to finance the cost of drainage improvements in the Parish.

During 1996, the Parish defeased the maturities from December 1, 1999, through December 1, 2008, by placing funds into an irrevocable escrow trust account with an escrow agent to provide for debt service payments on these maturities. Accordingly, the escrow trust account assets and the liability for the defeased bonds were removed from accompanying financial statements. All the defeased bonds, in the amount of \$3,470,000 were called on December 1, 1998.

NOTE 10 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

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

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Parish for 1998, 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 recreational operations and facilities,
3. Amounts determined through the budget process required by the General Fund for basic services, and
4. Excess sales tax revenues are dedicated to the Road Construction Fund for road construction and maintenance of roads.

NOTE 10 - DEDICATED REVENUE (CONTINUED)

Parish Sales Tax - Primary Government

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1996. See Note 7.

Restricted Sales Tax

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

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

NOTE 11 - PENSION PLAN

Parochial Employees' Retirement System of Louisiana

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

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

NOTE 11 - PENSION PLAN (CONTINUED)

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

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

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

NOTE 12 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by the Public Employees Benefit Services Corporation (PEBSCO). The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan. Assets totaling \$734,757 are held by PEBSCO, a deferred compensation administrator, under agreement with the Parish.

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

NOTE 13 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 1998, were as follows:

| <u>Individual Fund</u> | <u>Receivable</u> | <u>Payable</u> |
|--|-------------------|----------------|
| Primary Government | | |
| General Fund: | | |
| Sewerage District No. 6 Fund | \$ 111,361 | \$ - |
| Criminal Court Fund | 18,305 | - |
| Sales and Use Tax District No. 1 Fund | - | 898,129 |
| Special Revenue Funds: | | |
| Road and Bridge Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 12,790 |
| East Ascension Drainage Fund: | | |
| East Ascension Drainage Major Fund | - | 634,459 |
| West Ascension Drainage Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 18,030 |
| Road Lighting District No. 4 Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 6,893 |
| Fire Protection District No. 1 Fund: | | |
| Sales and Use Tax District No. 2 Fund | 129,168 | - |
| Fire Protection District No. 2 Fund: | | |
| Sales and Use Tax District No. 2 Fund | 33,451 | - |
| Recreation District Fund: | | |
| Sales and Use Tax District No. 1 Fund | 67,485 | - |
| Sales and Use Tax District No. 1 Fund: | | |
| General Fund | 898,129 | - |
| West Ascension Drainage Fund | 18,030 | - |
| Road Lighting District Fund | 6,893 | - |
| Road and Bridge Fund | 12,790 | - |
| Recreation District Fund | - | 67,485 |
| Law Officers Court Fund | 6,165 | - |
| Sewer Project Fund | 1,312 | - |
| Road Construction Fund | - | 938,139 |
| Governor's Safe and Drug Program Fund | 131,599 | - |
| Sewer District No. 7 Fund | 419 | - |

NOTE 13 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

| <u>Individual Fund (Continued)</u> | <u>Receivable</u> | <u>Payable</u> |
|--|----------------------------|----------------------------|
| Sales and Use Tax District No. 2 Fund: | | |
| Fire Protection District No. 1 Fund | - | 129,168 |
| Fire Protection District No. 2 Fund | - | 33,451 |
| Road Construction Fund | - | 248,182 |
| Sales and Use Tax District No. 2 Sinking Fund | - | 77,054 |
| East Ascension Drainage Major Fund: | | |
| East Ascension Drainage Major Sinking Fund | - | 458 |
| East Ascension Drainage Fund | 634,459 | - |
| Law Officers Court Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 6,165 |
| Governor's Safe & Drug Free Program Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 131,599 |
| Debt Service Funds: | | |
| East Ascension Drainage Major Sinking Fund: | | |
| East Ascension Drainage Major Fund | 458 | - |
| Sales and Use Tax District No. 2 Sinking Fund: | | |
| Sales and Use Tax District No. 2 Fund | 77,054 | - |
| Capital Projects Funds: | | |
| Sewer Project Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 1,312 |
| Road Construction Fund | | |
| Sales and Use Tax District No. 2 Fund | 248,182 | - |
| Sales and Use Tax District No. 1 Fund | <u>938,139</u> | <u>-</u> |
| | | |
| Total primary government | <u>3,333,399</u> | <u>3,203,314</u> |
| | | |
| Component Units | | |
| Sewer District No. 7 Fund: | | |
| Sales and Use Tax District No. 1 Fund | - | 419 |
| Criminal Court Fund: | | |
| General Fund | - | 18,305 |
| Sewer District No. 6: | | |
| General Fund | - | 111,361 |
| Clerk of Court | <u>113,318</u> | <u>113,318</u> |
| | | |
| Total component units | <u>113,318</u> | <u>243,403</u> |
| | | |
| Total reporting entity | <u><u>\$ 3,446,717</u></u> | <u><u>\$ 3,446,717</u></u> |

NOTE 14 - RESIDUAL EQUITY TRANSFERS

A residual equity transfer of \$38,614 was made from the Criminal Court Fund to the General Fund to meet statutory requirements.

During 1998, the Parish created the Fire Protection District No. 2 which encompasses the boundaries of west Ascension Parish. Upon creation of the District, a residual equity transfer of \$866,712 was made from the Fire Protection District No. 1 Fund to the Fire Protection District No. 2 Fund.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Suits and Claims

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

Grants

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

Environmental Remediation

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

Parish management has consented to expend \$27,500 for a parish-wide environmental remedial program to settle the violations resulting from this matter. Furthermore, the Parish adopted a resolution, in 1999, committing \$375,000 to the construction of a wastewater treatment system to replace the non-compliant system.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Construction Contracts

At December 31, 1998, the Parish had outstanding commitments resulting from construction contracts of approximately \$3,983,100 and engineering contracts of approximately \$352,200.

Letter of Credit

At December 31, 1998, the Parish had an open letter of credit of approximately \$36,300 with its financial institution.

NOTE 16 - SELF INSURANCE

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$200,000 per occurrence with an aggregate limit of \$1,000,000, and (b) liability (including automobile, general, products and property) with a \$30,000 per occurrence limit and annual aggregate limits of \$125,000.

All funds of the Parish participate in the program and make payments to the internal service fund based on 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 \$625,739. This reserve represents reported losses of approximately \$151,000 and includes claims incurred but not yet reported approximating \$284,000.

NOTE 17 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance and Retained Earnings

Special Revenue Funds:

The Jail, and Law Officers' Court funds have fund deficits of \$28,915 and \$3,375, respectively. Management's policy is to provide an operating transfer from the General Fund for the deficit.

Component Units:

The West Ascension Waterworks District No. 7 has a deficit in retained earnings of \$2,700. The District is obtaining financing from the United States Department of Agriculture, which will eliminate the deficit.

The Waterworks District No. 4 has a deficit in retained earnings of \$26,445. The deficit was primarily due to water loss experienced at various times in prior years.

NOTE 17 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Expenditures Exceeding Appropriations

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

| | <u>Revised Budget</u> | <u>Actual (Budgetary Basis)</u> | <u>Unfavorable Variance</u> |
|-------------------------------------|---------------------------|---|---------------------------------|
| Special Revenue Funds: | | | |
| Sales & Use Tax No. 1 Fund | | | |
| Operating Transfer Out: | | | |
| Road Construction Fund | \$ 3,543,725 | \$ 4,688,234 | \$ (1,144,509) |
| Recreation Fund | 948,760 | 996,262 | (47,502) |
| Sales & Use Tax No. 2 Fund | | | |
| Operating Transfer Out: | | | |
| Road Construction Fund | 2,344,670 | 2,589,373 | (244,703) |
| Fire Protection District No. 1 Fund | 1,298,400 | 1,505,135 | (206,735) |
| Road Lighting District No. 3 Fund | 16,800 | 17,714 | (914) |
| Road Lighting District No. 5 Fund | 11,300 | 11,492 | (192) |
| Jail Fund | 832,300 | 864,693 | (32,393) |
| Law Officers' Court Fund | 56,000 | 57,507 | (1,507) |
| Fire Protection District No. 2 Fund | 105,170 | 111,413 | (6,243) |
| Council on Aging Fund | 501,000 | 501,992 | (992) |
| Library Fund | 1,735,729 | 2,128,750 | (393,021) |

NOTE 18 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 1998, Council members and the Parish President received the following as compensation, including per diem payments:

| | <u>Amount</u> |
|-------------------------|-------------------|
| Parish President | \$ 65,000 |
| Councilman, District 1 | 15,960 |
| Councilman, District 2 | 15,960 |
| Councilman, District 3 | 15,830 |
| Councilman, District 4 | 15,960 |
| Councilman, District 5 | 15,960 |
| Councilman, District 6 | 15,960 |
| Councilman, District 7 | 15,700 |
| Councilman, District 8 | 15,700 |
| Councilman, District 9 | 15,635 |
| Councilman, District 10 | 14,985 |
| Councilman, District 11 | 15,765 |
| Total | <u>\$ 238,415</u> |

NOTE 19 - SUBSEQUENT EVENTS

Construction Contracts

The Parish awarded approximately \$152,400 in construction contracts subsequent to December 31, 1998.

Public Improvement Bonds

In May 1999, the Parish issued \$10,000,000 Public Improvement Bonds, Series ST-1999, of the East Ascension Consolidated Gravity Drainage District for the purpose of drainage facilities and improvements.

Loss of Revenue Source

Beginning July 1, 1999, revenue from video poker receipts will cease as a result of a voter election. Video poker receipts approximated \$300,000 in 1998.

NOTE 20 - PRIOR PERIOD ADJUSTMENTS

Component Units:

Ascension Parish Clerk of Court

A prior period adjustment was made to correct an error. The adjustment reduced beginning fund balance by \$94,129.

West Ascension Parish Hospital Service District

As a result of applying GASB 31 "Accounting and Financial Reporting for Certain Investments and for External Investment Pools," an adjustment to beginning retained earnings of \$28,314 was made.

Ascension Parish Sheriff

The balance of \$216,764 in compensated absences payable was transferred to the General Long-term Debt Account Group. The financial statements were restated to reflect the effect of this adjustment.

Details of these prior period adjustments for the Parish's discrete component units can be found in the separately issued audit reports of each component units.

REQUIRED SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

YEAR 2000 ISSUES

PRIMARY GOVERNMENT

December 31, 1998

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

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

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

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

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

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

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

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

Financial reporting, payroll and purchasing

The financial reporting and purchasing systems have been assessed and remediated. Testing and validation will occur prior to the Year 2000.

The payroll system is currently being remediated by a vendor. Testing and validation will have to occur prior to the system being used for payroll processing.

Permit issuance and accounting

Systems used by the Permit office to issue permits and account for funds have been assessed, remediated, and tested and validated.

Departmental networks and personal computers

The Information Services Department has assessed, remediated, and tested and validated personal computers, network hardware and software.

Jail

Devices used by the Jail are currently being assessed with a vendor. Remediation, testing and validation will occur prior to the system being used after December 31, 1999.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the Parish is or will be Year 2000 ready, that the Parish's remediation efforts will be successful in whole or in part, or that parties with whom the Parish does business will be Year 2000 ready.

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, 1998 and 1997

| | <u>1998</u> | <u>1997</u> |
|-------------------------------------|-----------------------------|-----------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 1,000 | \$ 1,000 |
| Accounts receivable, net | | |
| Ad valorem taxes | 935,258 | 890,058 |
| Other | 83,691 | 88,475 |
| Due from other governments | | |
| LA - State revenue sharing | 77,804 | 74,882 |
| LA - Severance | 27,313 | 58,730 |
| LA - Beer | 9,740 | 14,134 |
| LA - Other | 154,195 | 229,033 |
| Due from other funds | 129,666 | 154,178 |
| Other assets | 500 | 500 |
| | <u> </u> | <u> </u> |
| Total assets | <u>\$ 1,419,167</u> | <u>\$ 1,510,990</u> |
| LIABILITIES AND FUND BALANCE | | |
| LIABILITIES | | |
| Accounts payable | \$ 410,013 | \$ 303,376 |
| Accrued payroll | 80,504 | 64,255 |
| Deductions from ad valorem taxes | | |
| Contribution to retirement system | 30,521 | 29,187 |
| Due to other funds | 898,129 | 1,102,739 |
| | <u> </u> | <u> </u> |
| Total liabilities | <u>1,419,167</u> | <u>1,499,557</u> |
| FUND BALANCE | | |
| Undesignated | <u>-</u> | <u>11,433</u> |
| | <u> </u> | <u> </u> |
| Fund balance | <u>-</u> | <u>11,433</u> |
| | <u> </u> | <u> </u> |
| Total liabilities and fund balance | <u>\$ 1,419,167</u> | <u>\$ 1,510,990</u> |

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

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|--------------------|--------------------|--|--------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 935,250 | \$ 927,961 | \$ (7,289) | \$ 890,554 |
| Franchise | 110,000 | 114,407 | 4,407 | 107,580 |
| License and permits | | | | |
| Occupational | 670,000 | 693,804 | 23,804 | 647,946 |
| Alcoholic beverages | 20,500 | 17,178 | (3,322) | 20,070 |
| Building | 440,000 | 497,860 | 57,860 | 422,050 |
| Mobile home | 6,000 | 6,300 | 300 | 7,200 |
| Planning fees | 72,000 | 76,992 | 4,992 | 96,319 |
| Other | 400 | 400 | - | 400 |
| Intergovernmental | | | | |
| Severance | 200,000 | 163,635 | (36,365) | 189,834 |
| State revenue sharing | 120,000 | 116,706 | (3,294) | 112,323 |
| OFS - Food stamp program | - | - | - | 75,724 |
| Beer | 27,500 | 37,003 | 9,503 | 30,115 |
| Civil defense | 17,000 | 16,755 | (245) | 30,321 |
| Grants | 186,690 | 169,823 | (16,867) | 173,118 |
| Video poker | 350,000 | 388,357 | 38,357 | 341,993 |
| Miscellaneous | | | | |
| Rentals | - | - | - | 5,000 |
| Other | 19,000 | 19,427 | 427 | 18,743 |
| Total revenues | 3,174,340 | 3,246,608 | 72,268 | 3,169,290 |
| EXPENDITURES | | | | |
| General government | 4,596,170 | 4,212,510 | 383,660 | 3,966,207 |
| Public safety | 436,000 | 435,915 | 85 | 398,946 |
| Health and welfare | 158,710 | 136,134 | 22,576 | 172,888 |
| Culture and recreation | 35,100 | 33,518 | 1,582 | 33,065 |
| Debt service | - | 7,500 | (7,500) | 7,500 |
| Total expenditures | 5,225,980 | 4,825,577 | 400,403 | 4,578,606 |
| Excess of expenditures over revenues | (2,051,640) | (1,578,969) | 472,671 | (1,409,316) |

(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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|-------------|-----------|--|----------------|
| | Budget | Actual | | |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Road and Bridge Fund | 233,960 | 233,960 | - | 238,610 |
| East Ascension Drainage Fund | 34,200 | 34,200 | - | 34,100 |
| E.A. Drainage Restricted Fund | 257,660 | 257,660 | - | 272,710 |
| West Ascension Drainage Fund | 6,100 | 6,100 | - | 6,100 |
| Sales and Use Tax District No.1 Fund | 2,657,440 | 2,164,337 | (493,103) | 1,439,917 |
| Governor's Safe and Drug Free Fund | 27,800 | 17,115 | (10,685) | - |
| Other Funds | 91,250 | 91,250 | - | 82,100 |
| Operating transfers out | | | | |
| Criminal Court Fund | (168,650) | (168,650) | - | (103,300) |
| Jail Fund | (832,300) | (832,300) | - | (784,613) |
| Law Officers Court Fund | - | - | - | (9,246) |
| Mental Health Fund | (74,750) | (74,750) | - | (75,400) |
| Office Building Construction Fund | - | - | - | (145,500) |
| Waste Water Fund | (200,000) | (200,000) | - | - |
| Other financing sources - net | 2,032,710 | 1,528,922 | (503,788) | 955,478 |
| Excess of expenditures and other financing sources - net over revenues | \$ (18,930) | (50,047) | \$ (31,117) | (453,838) |
| FUND BALANCE | | | | |
| Beginning of year | | 11,433 | | 446,966 |
| Residual equity transfer from Criminal Court Fund | | 38,614 | | 18,305 |
| End of year | | \$ - | | \$ 11,433 |

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

**PARISH OF ASCENSION
GENERAL FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---------------------------------|------------|------------|--|----------------|
| | Budget | Actual | | |
| GENERAL GOVERNMENT | | | | |
| Legislative - Councilmen | | | | |
| Personnel | \$ 181,000 | \$ 180,974 | \$ 26 | \$ 147,913 |
| Official publications | 35,000 | 27,972 | 7,028 | 33,565 |
| Other charges and services | 1,900 | 1,341 | 559 | 2,077 |
| Dues and subscriptions | 16,500 | 16,219 | 281 | 13,641 |
| Travel and mileage | 31,500 | 24,867 | 6,633 | 47,447 |
| Judicial - Parish Court | | | | |
| Personnel | 81,650 | 81,327 | 323 | 72,239 |
| Other charges and services | 5,000 | 4,539 | 461 | 4,347 |
| Judicial - District Attorney | | | | |
| Personnel | 80,000 | 80,019 | (19) | 72,963 |
| Juror and witnesses | 56,000 | 52,089 | 3,911 | 45,324 |
| Insurance | 5,500 | 5,493 | 7 | 5,143 |
| Other charges and services | 129,750 | 129,750 | - | 103,500 |
| Judicial - Clerk of Court | | | | |
| Permanent records | 60,000 | 60,000 | - | 59,828 |
| Court attendance | 20,000 | 15,296 | 4,704 | 20,000 |
| Judicial - Coroner | | | | |
| Personnel | 36,000 | 36,000 | - | 36,000 |
| Professional | 89,400 | 105,074 | (15,674) | 53,739 |
| Other charges and services | 7,000 | 6,330 | 670 | 4,022 |
| Judicial - Justice of Peace | | | | |
| Personnel | 69,820 | 69,803 | 17 | 56,835 |
| Other charges and services | 1,800 | 1,771 | 29 | 1,873 |
| Elections - Registrar of Voters | | | | |
| Personnel | 60,900 | 59,697 | 1,203 | 58,724 |
| Equipment | 900 | - | 900 | - |
| Office supplies | 3,000 | 3,191 | (191) | 3,036 |
| Other charges and services | 9,600 | 8,637 | 963 | 7,556 |
| Elections - other | 22,400 | 2,995 | 19,405 | 28,968 |
| Financial and Administration | | | | |
| Personnel | 1,230,200 | 1,239,387 | (9,187) | 1,096,979 |
| Worker's compensation | 16,950 | 16,950 | - | 16,950 |
| Professional | 16,000 | 22,404 | (6,404) | 20,778 |
| Building rent | 33,000 | 33,360 | (360) | 37,964 |
| Utilities | 123,000 | 117,010 | 5,990 | 117,963 |
| Telephone | 50,500 | 52,827 | (2,327) | 48,047 |

(Continued)

PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---------------------------------|------------------|------------------|--|------------------|
| | Budget | Actual | | |
| Office supplies | 80,000 | 74,942 | 5,058 | 67,192 |
| Courthouse supplies | 10,500 | 10,285 | 215 | 11,372 |
| Accounting | 60,000 | 63,510 | (3,510) | 45,935 |
| Insurance | 30,200 | 30,200 | - | 30,200 |
| Maintenance | 166,000 | 168,596 | (2,596) | 149,066 |
| Professional services | 100,000 | 106,117 | (6,117) | 205,267 |
| Fixed assets acquisition | 76,280 | 49,263 | 27,017 | 119,723 |
| Contingency | 30,000 | 22,328 | 7,672 | 10,388 |
| Dues and subscriptions | 6,000 | 4,852 | 1,148 | 4,381 |
| Publication | - | - | - | 3,500 |
| Travel and mileage | 20,000 | 15,730 | 4,270 | 15,956 |
| Appropriations and grants | 28,900 | 28,900 | - | 28,201 |
| Equipment purchased | 300,000 | 171,042 | 128,958 | 49,921 |
| Bayou Plantation building | 72,500 | 57,500 | 15,000 | 7,500 |
| Building Permits | | | | |
| Personnel | 395,050 | 392,016 | 3,034 | 337,513 |
| Professional | 5,000 | 6,812 | (1,812) | 1,784 |
| Telephone | 7,200 | 7,535 | (335) | 4,625 |
| Maintenance | 8,000 | 12,042 | (4,042) | 7,666 |
| Office supplies | 16,000 | 12,472 | 3,528 | 14,246 |
| Other charges and services | 22,050 | 13,256 | 8,794 | 8,418 |
| Travel and mileage | 2,900 | 340 | 2,560 | 3,788 |
| Capital outlay - equipment | 18,870 | 18,411 | 459 | 20,544 |
| Planning Commission | | | | |
| Personnel | 133,770 | 134,390 | (620) | 114,984 |
| Professional | 58,000 | 33,406 | 24,594 | 157,165 |
| Other charges and services | 26,700 | 23,874 | 2,826 | 16,461 |
| Capital outlay - equipment | 9,500 | 6,600 | 2,900 | 2,348 |
| GIS department | | | | |
| Personnel | 49,850 | 50,477 | (627) | 33,064 |
| Professional | 264,580 | 175,483 | 89,097 | 148,404 |
| Office supplies | 15,000 | 7,165 | 7,835 | 6,472 |
| Capital outlay - equipment | 96,400 | 56,755 | 39,645 | 122,625 |
| Repair and maintenance | 10,650 | 1,250 | 9,400 | - |
| Miscellaneous | 2,000 | 1,639 | 361 | 77 |
| Total general government | 4,596,170 | 4,212,510 | 383,660 | 3,966,207 |

(Continued)

**PARISH OF ASCENSION
GENERAL FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|-------------------------------|---------------------|---------------------|--|---------------------|
| | Budget | Actual | | |
| PUBLIC SAFETY | | | | |
| Sheriff | | | | |
| Juvenile | 280,000 | 296,131 | (16,131) | 281,145 |
| Commissions | 3,000 | 2,337 | 663 | 2,433 |
| Court attendance | 20,000 | 18,050 | 1,950 | 18,500 |
| Other charges and services | 3,600 | 3,219 | 381 | 19,006 |
| Civil defense | | | | |
| Personnel | 85,750 | 89,932 | (4,182) | 59,337 |
| Professional | 25,820 | 13,866 | 11,954 | 4,000 |
| Other charges and services | 15,530 | 10,876 | 4,654 | 8,892 |
| Travel and mileage | 1,700 | 890 | 810 | 817 |
| Capital outlay - equipment | 600 | 614 | (14) | 4,816 |
| Total public safety | <u>436,000</u> | <u>435,915</u> | <u>85</u> | <u>398,946</u> |
| HEALTH AND WELFARE | | | | |
| Food Stamp | | | | |
| Personnel | - | - | - | 128,350 |
| Other charges and services | - | - | - | 13,008 |
| Health Unit | | | | |
| Personnel | 8,940 | 8,940 | - | 8,184 |
| Rural development | 106,100 | 108,995 | (2,895) | - |
| Emergency shelter grant | 9,800 | 9,059 | 741 | 15,986 |
| Other charges and services | 33,870 | 9,140 | 24,730 | 7,360 |
| Total health and welfare | <u>158,710</u> | <u>136,134</u> | <u>22,576</u> | <u>172,888</u> |
| CULTURE AND RECREATION | | | | |
| Parish culture and recreation | | | | |
| Personnel | 12,200 | 12,185 | 15 | 12,185 |
| Telephone | 5,500 | 5,011 | 489 | 4,810 |
| Other charges and services | 17,400 | 16,322 | 1,078 | 16,070 |
| Total culture and recreation | <u>35,100</u> | <u>33,518</u> | <u>1,582</u> | <u>33,065</u> |
| DEBT SERVICE | | | | |
| Principal retirement | - | 7,500 | (7,500) | 7,500 |
| Total expenditures | <u>\$ 5,225,980</u> | <u>\$ 4,825,577</u> | <u>\$ 400,403</u> | <u>\$ 4,578,606</u> |

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

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE MAINTENANCE FUND

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

EAST AND WEST ASCENSION DRAINAGE FUNDS

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

SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS

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

HEALTH UNIT FUND

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

MENTAL HEALTH CENTER FUND

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

FIRE PROTECTION DISTRICTS NO. 1 & 2 FUNDS

The Fire Protection District No. 1 and No. 2 Funds are used to account for the maintenance and operation of a fire protection system consisting of eight fire service units: Modeste Volunteer, Geismar Volunteer, Prairieville, Fifth District, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 provides funding to a fire protection system for West Ascension Parish.

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS (Continued)

RECREATION COMMISSION FUND

The Recreation Commission Fund is used to account for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of 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 revenue sharing funds.

JAIL FUND

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

LAW OFFICER'S COURT FUND

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

SECTION 8 FUND

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

DARROW COMMUNITY CENTER FUND

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

FOOD SERVICE FUND

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

TOURIST COMMISSION FUND

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

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND

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

PRESCRIPTION DRUG FUND

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

LIBRARY FUND

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

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

December 31, 1998

| | Road and Bridge | East Ascension Drainage | West Ascension Drainage | Sales and Use Tax District No.1 | Sales and Use Tax District No.2 | Health Unit | Mental Health Unit |
|---|--------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|---------------------|-----------------------|
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 1,000 | \$ 966,309 | \$ - | \$ 188,766 | \$ - | \$ 127,902 | \$ 100 |
| Investments | - | 7,234,150 | - | 1,413,167 | 365,069 | 955,823 | 587,584 |
| Accounts receivable, net | - | - | - | - | - | - | - |
| Ad valorem taxes | - | 1,471,852 | 242,112 | - | - | 696,292 | 174,118 |
| Sales and use taxes | - | 614,191 | - | 1,008,172 | 489,352 | - | - |
| Other | - | 346,575 | 651 | - | - | 3,184 | 30,326 |
| Due from other governments | - | - | - | - | - | - | - |
| LA - State revenue sharing | - | 133,356 | 19,264 | - | - | 60,222 | 15,076 |
| LA - Other | 146,531 | - | - | - | - | - | - |
| Due from other funds | - | 634,459 | - | 1,075,337 | - | - | - |
| Other assets | - | 42,273 | - | - | - | - | - |
| Total assets | \$ 147,531 | \$ 11,443,165 | \$ 262,027 | \$ 3,685,442 | \$ 854,421 | \$ 1,843,423 | \$ 807,204 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 41,016 | \$ 185,457 | \$ 5,080 | \$ - | \$ - | \$ 27,504 | \$ 41,522 |
| Contract payable | - | 36,905 | - | - | - | 22,027 | 16,295 |
| Accrued payroll | 93,725 | 105,936 | 6,552 | - | - | - | - |
| Deductions from ad valorem taxes | - | - | - | - | - | - | - |
| Contribution to retirement system | - | 48,032 | 7,901 | - | - | 22,723 | 5,682 |
| Deferred revenue | - | - | - | - | - | - | - |
| Due to other funds | 12,790 | 634,917 | 18,030 | 1,005,624 | 487,855 | - | - |
| Total liabilities | 147,531 | 1,011,247 | 37,563 | 1,005,624 | 487,855 | 72,254 | 63,499 |
| FUND BALANCE | | | | | | | |
| Designated - subsequent year expenditures | - | 766,585 | 13,210 | 298,140 | - | 334,590 | 356,131 |
| Undesignated | - | 9,665,333 | 211,254 | 2,381,678 | 366,566 | 1,436,579 | 387,574 |
| Fund balance | - | 10,431,918 | 224,464 | 2,679,818 | 366,566 | 1,771,169 | 743,705 |
| Total liabilities and fund balance | \$ 147,531 | \$ 11,443,165 | \$ 262,027 | \$ 3,685,442 | \$ 854,421 | \$ 1,843,423 | \$ 807,204 |

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

December 31, 1998

| | Fire Protection District No. 1 | Recreation Commission | Road Lighting Nos. 1-7 | Jail | Law Officers' Court | Section 8 | Darrow Community Center | Fire Protection District No. 2 |
|---|-----------------------------------|--------------------------|---------------------------|-------------------|------------------------|------------------|----------------------------|-----------------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents | \$ 313,346 | \$ 250 | \$ - | \$ - | \$ - | \$ - | \$ 361 | \$ 121,300 |
| Investments | 2,345,818 | 660,809 | 346,177 | 108,776 | - | 51,524 | 19,938 | 908,096 |
| Accounts receivable, net | - | - | - | - | - | - | - | - |
| Ad valorem taxes | - | - | 175,969 | - | - | - | - | - |
| Sales and use taxes | - | - | - | - | - | - | - | - |
| Other | - | 18,030 | - | 3,478 | 2,790 | 2,946 | - | 165 |
| Due from other governments | - | - | - | - | - | - | - | - |
| LA - State revenue sharing | - | - | 22,574 | - | - | - | - | - |
| LA - Other | - | - | - | - | - | - | - | - |
| Due from other funds | 129,168 | 67,485 | - | - | - | - | - | 33,451 |
| Other assets | - | - | - | - | - | - | - | - |
| Total assets | \$ 2,788,332 | \$ 746,574 | \$ 544,720 | \$ 112,254 | \$ 2,790 | \$ 54,470 | \$ 20,299 | \$ 1,063,012 |
| LIABILITIES AND FUND BALANCE | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts payable | \$ 25,740 | \$ 85,252 | \$ 37,927 | \$ 139,343 | \$ - | \$ 2,951 | \$ 307 | \$ 5,165 |
| Contract payable | - | - | - | - | - | - | - | - |
| Accrued payroll | 28 | 7,904 | - | 1,826 | - | - | - | - |
| Deductions from ad valorem taxes | - | - | - | - | - | - | - | - |
| Contribution to retirement system | - | - | 5,742 | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | 51,519 | - | - |
| Due to other funds | - | - | 6,893 | - | 6,165 | - | - | - |
| Total liabilities | 25,768 | 93,156 | 50,562 | 141,169 | 6,165 | 54,470 | 307 | 5,165 |
| FUND BALANCE | | | | | | | | |
| Designated - subsequent year expenditures | 1,231,615 | 315,400 | 50,880 | - | - | - | 3,720 | 334,840 |
| Undesignated | 1,530,949 | 338,018 | 443,278 | (28,915) | (3,375) | - | 16,272 | 723,007 |
| Fund balance | 2,762,564 | 653,418 | 494,158 | (28,915) | (3,375) | - | 19,992 | 1,057,847 |
| Total liabilities and fund balance | \$ 2,788,332 | \$ 746,574 | \$ 544,720 | \$ 112,254 | \$ 2,790 | \$ 54,470 | \$ 20,299 | \$ 1,063,012 |

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

December 31, 1998

| | Tourist Commission | Council on Aging | Judicial District Families in Need of Services | Governor's Safe and Drug Free Program | Library Fund | Totals | |
|---|-----------------------|---------------------|--|---|---------------------|---------------------------|----------------------|
| | | | | | | (Memorandum Only) 1998 | 1997 |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 150 | \$ - | \$ - | \$ - | \$ 769,919 | \$ 2,489,403 | \$ 2,976,521 |
| Investments | 523,197 | 30,713 | 37,457 | - | - | 15,588,298 | 11,941,612 |
| Accounts receivable, net | - | 522,264 | - | - | 1,465,766 | 4,748,373 | 4,504,218 |
| Ad valorem taxes | 11,503 | - | - | - | - | 2,123,218 | 1,436,492 |
| Sales and use taxes | 70,912 | 447 | - | 152,247 | 15,477 | 647,228 | 421,849 |
| Other | - | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | 186,945 | 437,437 | 361,395 |
| LA - State revenue sharing | - | - | - | - | - | 146,531 | 106,580 |
| LA - Other | - | - | - | - | - | 1,939,900 | 2,247,193 |
| Due from other funds | - | - | - | - | - | 42,273 | 42,273 |
| Other assets | - | - | - | - | - | - | - |
| Total assets | \$ 605,762 | \$ 553,424 | \$ 37,457 | \$ 152,247 | \$ 2,438,107 | \$ 28,162,661 | \$ 24,038,133 |
| LIABILITIES AND FUND BALANCE | | | | | | | |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 5,926 | \$ 205 | \$ 1,375 | \$ 2,968 | \$ 144,514 | \$ 752,252 | \$ 388,494 |
| Contract payable | - | - | - | - | - | 36,905 | - |
| Accrued payroll | 1,783 | - | 1,882 | 17,680 | 6,154 | 281,792 | 176,132 |
| Deductions from ad valorem taxes | - | - | - | - | - | 155,068 | 148,239 |
| Contribution to retirement system | - | 17,043 | - | - | 47,945 | 51,519 | 120,733 |
| Deferred revenue | - | - | - | - | - | 2,303,873 | 1,866,205 |
| Due to other funds | - | - | - | 131,599 | - | - | - |
| Total liabilities | 7,709 | 17,248 | 3,257 | 152,247 | 198,613 | 3,581,409 | 2,699,803 |
| FUND BALANCE | | | | | | | |
| Designated - subsequent year expenditures | 143,040 | - | 5,870 | - | - | 3,854,021 | 2,225,175 |
| Undesignated | 455,013 | 536,176 | 28,330 | - | 2,239,494 | 20,727,231 | 19,113,155 |
| Fund balance | 598,053 | 536,176 | 34,200 | - | 2,239,494 | 24,581,252 | 21,338,330 |
| Total liabilities and fund balance | \$ 605,762 | \$ 553,424 | \$ 37,457 | \$ 152,247 | \$ 2,438,107 | \$ 28,162,661 | \$ 24,038,133 |

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

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

COMBINING BALANCE SHEET

December 31, 1998

| | <u>Road Lighting District No. 1</u> | <u>Road Lighting District No. 2</u> | <u>Road Lighting District No. 3</u> | <u>Road Lighting District No. 4</u> |
|---|---|---|---|---|
| ASSETS | | | | |
| Investments | \$ 86,201 | \$ 119,019 | \$ 7,470 | \$ - |
| Accounts receivable, net | | | | |
| Ad valorem taxes | 19,009 | 26,722 | 17,724 | 5,748 |
| Due from other governments | | | | |
| LA - State revenue sharing | <u>5,250</u> | <u>408</u> | <u>4,046</u> | <u>2,006</u> |
| Total assets | <u>\$ 110,460</u> | <u>\$ 146,149</u> | <u>\$ 29,240</u> | <u>\$ 7,754</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,268 | \$ 1,959 | \$ 1,862 | \$ 183 |
| Deductions from ad valorem taxes | | | | |
| Contribution to retirement system | 620 | 872 | 578 | 188 |
| Due to other funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>6,893</u> |
| Total liabilities | <u>1,888</u> | <u>2,831</u> | <u>2,440</u> | <u>7,264</u> |
| FUND BALANCE | | | | |
| Designated - subsequent year expenditures | - | 39,700 | - | - |
| Undesignated | <u>108,572</u> | <u>103,618</u> | <u>26,800</u> | <u>490</u> |
| Fund balance | <u>108,572</u> | <u>143,318</u> | <u>26,800</u> | <u>490</u> |
| Total liabilities and fund balance | <u>\$ 110,460</u> | <u>\$ 146,149</u> | <u>\$ 29,240</u> | <u>\$ 7,754</u> |

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

| <u>Road Lighting District No. 5</u> | <u>Road Lighting District No. 6</u> | <u>Road Lighting District No. 7</u> | <u>Totals 1998 (Memorandum Only)</u> |
|---|---|---|--|
| \$ 18,570 | \$ 114,197 | \$ 720 | \$ 346,177 |
| 10,200 | 92,186 | 4,380 | 175,969 |
| <u>1,922</u> | <u>8,368</u> | <u>574</u> | <u>22,574</u> |
| <u>\$ 30,692</u> | <u>\$ 214,751</u> | <u>\$ 5,674</u> | <u>\$ 544,720</u> |
| | | | |
| \$ 563 | \$ 31,776 | \$ 316 | \$ 37,927 |
| 333 | 3,008 | 143 | 5,742 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>6,893</u> |
| <u>896</u> | <u>34,784</u> | <u>459</u> | <u>50,562</u> |
| | | | |
| - | 11,180 | - | 50,880 |
| <u>29,796</u> | <u>168,787</u> | <u>5,215</u> | <u>443,278</u> |
| <u>29,796</u> | <u>179,967</u> | <u>5,215</u> | <u>494,158</u> |
| <u>\$ 30,692</u> | <u>\$ 214,751</u> | <u>\$ 5,674</u> | <u>\$ 544,720</u> |

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1998

| | Road and Bridge | East Ascension Drainage | West Ascension Drainage | Sales and Use Tax District No.1 | Sales and Use Tax District No. 2 | Health Unit | Mental Health Unit |
|---|--------------------|----------------------------|----------------------------|------------------------------------|-------------------------------------|---------------------|-----------------------|
| REVENUES | | | | | | | |
| Taxes | \$ - | \$ 8,348,052 | \$ 241,858 | \$ 11,133,138 | \$ 5,345,079 | \$ 690,900 | \$ 172,769 |
| Intergovernmental | 659,572 | 278,768 | 28,896 | - | - | 90,333 | 208,346 |
| Charges for services | - | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - | - |
| Miscellaneous | 134,028 | 482,156 | 4,795 | 136,611 | 22,893 | 120,766 | 63,730 |
| Total revenues | 793,600 | 9,108,976 | 275,549 | 11,269,749 | 5,367,972 | 901,999 | 444,845 |
| EXPENDITURES | | | | | | | |
| General government | - | 48,032 | 7,901 | 83,855 | 73,012 | 22,723 | 8,182 |
| Judicial - Parish Court | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - |
| Public works | 3,373,848 | 4,027,052 | 247,882 | - | - | 756,843 | 550,033 |
| Health and welfare | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - |
| Total expenditures | 3,373,848 | 4,075,084 | 255,783 | 83,855 | 73,012 | 779,566 | 558,215 |
| Excess (deficiency) of revenues over expenditures | (2,580,248) | 5,033,892 | 19,766 | 11,185,894 | 5,294,960 | 122,433 | (113,370) |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | 2,803,859 | 98,032 | - | 46,612 | 64,364 | - | 109,500 |
| Operating transfers out | (233,960) | (3,261,633) | (6,100) | (10,945,674) | (5,271,035) | (253,750) | (8,100) |
| Total other financing sources (uses) | 2,569,899 | (3,163,601) | (6,100) | (10,899,062) | (5,206,671) | (253,750) | 101,400 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | (10,349) | 1,870,291 | 13,666 | 286,832 | 88,289 | (131,317) | (11,970) |
| FUND BALANCE | | | | | | | |
| Beginning of year | 10,349 | 8,561,627 | 210,798 | 2,392,986 | 278,277 | 1,902,486 | 755,675 |
| Residual equity transfer | - | - | - | - | - | - | - |
| End of year | \$ - | \$ 10,431,918 | \$ 224,464 | \$ 2,679,818 | \$ 366,566 | \$ 1,771,169 | \$ 743,705 |

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1998

| | Fire Protection District No. 1 | Recreation Commission | Road Lighting Nos. 1-7 | Jail | Law Officers' Court | Section 8 | Darrow Community Center | Fire Protection District No. 2 |
|---|-----------------------------------|--------------------------|---------------------------|------------------|------------------------|----------------|----------------------------|-----------------------------------|
| REVENUES | | | | | | | | |
| Taxes | \$ - | \$ - | \$ 163,303 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 99,816 | - | 33,859 | - | - | 291,282 | - | 26,028 |
| Charges for services | - | 23,895 | - | - | - | - | 11,610 | - |
| Fines and forfeitures | - | - | - | - | 54,132 | - | - | - |
| Miscellaneous | 157,559 | 39,763 | 22,628 | 3,478 | - | - | 615 | 30,393 |
| Total revenues | 257,375 | 63,658 | 219,790 | 3,478 | 54,132 | 291,282 | 12,225 | 56,421 |
| EXPENDITURES | | | | | | | | |
| General government | - | - | 5,742 | - | 57,507 | 38,457 | - | - |
| Judicial - Parish Court | - | - | - | - | - | - | - | - |
| Public safety | 653,734 | - | - | 864,693 | - | - | - | 111,413 |
| Public works | - | - | 256,633 | - | - | - | 6,033 | - |
| Health and welfare | - | - | - | - | - | 252,825 | - | - |
| Culture and recreation | - | 868,386 | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - |
| Debt service | - | 10,000 | - | - | - | - | - | - |
| Total expenditures | 653,734 | 878,386 | 262,375 | 864,693 | 57,507 | 291,282 | 6,033 | 111,413 |
| Excess (deficiency) of revenues over expenditures | (396,359) | (814,728) | (42,585) | (861,215) | (3,375) | - | 6,192 | (54,992) |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Operating transfers in | 1,505,135 | 996,262 | 14,300 | 832,300 | - | - | 5,000 | 251,877 |
| Operating transfers out | (234,370) | (39,600) | (4,800) | - | - | - | - | (5,750) |
| Total other financing sources (uses) | 1,270,765 | 956,662 | 9,500 | 832,300 | - | - | 5,000 | 246,127 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | 874,406 | 141,934 | (33,085) | (28,915) | (3,375) | - | 11,192 | 191,135 |
| FUND BALANCE (DEFICIT) | | | | | | | | |
| Beginning of year | 2,754,870 | 511,484 | 527,243 | - | - | - | 8,800 | - |
| Residual equity transfer | (866,712) | - | - | - | - | - | - | 866,712 |
| End of year | 2,762,564 | 653,418 | 494,158 | (28,915) | (3,375) | - | 19,992 | 1,057,847 |

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 1998

| | Tourist Commission | Council on Aging | Judicial District Families in Need of Services | Governor's Safe and Drug Free Program | Library Fund | Totals | |
|---|-----------------------|---------------------|--|---|-----------------|---------------|---------------------------|
| | | | | | | 1998 | (Memorandum Only) 1997 |
| REVENUES | | | | | | | |
| Taxes | \$ 425,308 | \$ 518,191 | \$ - | \$ - | \$ 1,469,181 | \$ 28,507,779 | \$ 22,247,589 |
| Intergovernmental | - | - | - | - | 224,391 | 1,941,291 | 1,738,598 |
| Charges for services | - | - | - | - | 14,499 | 50,004 | 51,337 |
| Fines and forfeitures | - | - | - | - | 15,598 | 69,730 | 64,278 |
| Miscellaneous | 32,684 | 8,265 | 621 | 244,692 | 164,366 | 1,670,043 | 1,598,080 |
| Total revenues | 457,992 | 526,456 | 621 | 244,692 | 1,888,035 | 32,238,847 | 25,699,882 |
| EXPENDITURES | | | | | | | |
| General government | - | 17,043 | - | - | - | 362,454 | 323,907 |
| Judicial - Parish Court | - | - | 65,168 | - | - | 65,168 | 67,712 |
| Public safety | - | - | - | - | - | 1,629,840 | 1,725,592 |
| Public works | - | - | - | - | - | 7,911,448 | 7,795,433 |
| Health and welfare | - | 484,949 | - | 232,917 | - | 2,277,567 | 1,772,293 |
| Culture and recreation | 146,463 | - | - | - | 2,080,805 | 3,095,654 | 2,714,969 |
| Intergovernmental | - | - | - | - | 47,945 | 47,945 | 45,953 |
| Debt service | - | - | - | - | - | 10,000 | 30,000 |
| Total expenditures | 146,463 | 501,992 | 65,168 | 232,917 | 2,128,750 | 15,400,076 | 14,475,859 |
| Excess (deficiency) of revenues over expenditures | 311,529 | 24,464 | (64,547) | 11,775 | (240,715) | 16,838,771 | 11,224,023 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating transfers in | - | 2,497 | 79,100 | - | - | 6,808,838 | 6,385,639 |
| Operating transfers out | (6,300) | (116,500) | - | (17,115) | - | (20,404,687) | (16,311,746) |
| Total other financing sources (uses) | (6,300) | (114,003) | 79,100 | (17,115) | - | (13,595,849) | (9,926,107) |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | 305,229 | (89,539) | 14,553 | (5,340) | (240,715) | 3,242,922 | 1,297,916 |
| FUND BALANCE | | | | | | | |
| Beginning of year | 292,824 | 625,715 | 19,647 | 5,340 | 2,480,209 | 21,338,330 | 20,040,414 |
| Residual equity transfer | - | - | - | - | - | - | - |
| End of year | \$ 598,053 | \$ 536,176 | \$ 34,200 | \$ - | \$ 2,239,494 | \$ 24,581,252 | \$ 21,338,330 |

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

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

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

For the year ended December 31, 1998

| | <u>Road Lighting District No. 1</u> | <u>Road Lighting District No. 2</u> | <u>Road Lighting District No. 3</u> | <u>Road Lighting District No. 4</u> |
|---|---|---|---|---|
| REVENUES | | | | |
| Taxes | \$ 18,248 | \$ 26,777 | \$ 17,905 | \$ 5,750 |
| Intergovernmental | 7,874 | 612 | 6,068 | 3,009 |
| Miscellaneous | 4,613 | 6,635 | 642 | - |
| Total revenues | <u>30,735</u> | <u>34,024</u> | <u>24,615</u> | <u>8,759</u> |
| EXPENDITURES | | | | |
| General government | 620 | 872 | 578 | 188 |
| Public works | 12,500 | 18,228 | 17,136 | 7,349 |
| Total expenditures | <u>13,120</u> | <u>19,100</u> | <u>17,714</u> | <u>7,537</u> |
| Excess (deficiency) of revenues over expenditures | <u>17,615</u> | <u>14,924</u> | <u>6,901</u> | <u>1,222</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | - | - | - | - |
| Operating transfers out | (800) | (700) | (500) | - |
| Total other financing sources (uses) | <u>(800)</u> | <u>(700)</u> | <u>(500)</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | 16,815 | 14,224 | 6,401 | 1,222 |
| FUND BALANCE (DEFICIT) | | | | |
| Beginning of year | <u>91,757</u> | <u>129,094</u> | <u>20,399</u> | <u>(732)</u> |
| End of year | <u>\$ 108,572</u> | <u>\$ 143,318</u> | <u>\$ 26,800</u> | <u>\$ 490</u> |

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

| <u>Road Lighting District No. 5</u> | <u>Road Lighting District No. 6</u> | <u>Road Lighting District No. 7</u> | <u>Totals 1998 (Memorandum Only)</u> |
|---|---|---|--|
| \$ 10,120 | \$ 80,138 | \$ 4,365 | \$ 163,303 |
| 2,882 | 12,552 | 862 | 33,859 |
| <u>1,146</u> | <u>9,469</u> | <u>123</u> | <u>22,628</u> |
| 14,148 | 102,159 | 5,350 | 219,790 |
| 333 | 3,008 | 143 | 5,742 |
| <u>11,159</u> | <u>185,666</u> | <u>4,595</u> | <u>256,633</u> |
| 11,492 | 188,674 | 4,738 | 262,375 |
| <u>2,656</u> | <u>(86,515)</u> | <u>612</u> | <u>(42,585)</u> |
| - | 14,300 | - | 14,300 |
| <u>(300)</u> | <u>(2,400)</u> | <u>(100)</u> | <u>(4,800)</u> |
| (300) | 11,900 | (100) | 9,500 |
| 2,356 | (74,615) | 512 | (33,085) |
| <u>27,440</u> | <u>254,582</u> | <u>4,703</u> | <u>527,243</u> |
| <u>\$ 29,796</u> | <u>\$ 179,967</u> | <u>\$ 5,215</u> | <u>\$ 494,158</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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|--------------------|--------------------|--|--------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Parish Transportation Fund | \$ 575,000 | \$ 644,164 | \$ 69,164 | \$ 605,134 |
| FEMA reimbursement | - | 15,408 | 15,408 | - |
| Miscellaneous | | | | |
| Interest | 12,000 | - | (12,000) | 14,417 |
| Other | 146,500 | 134,028 | (12,472) | 144,026 |
| Total revenues | <u>733,500</u> | <u>793,600</u> | <u>60,100</u> | <u>763,577</u> |
| EXPENDITURES | | | | |
| Public works | | | | |
| Personnel | 1,986,330 | 2,001,277 | (14,947) | 1,897,957 |
| Materials and supplies | 439,625 | 385,698 | 53,927 | 269,763 |
| Insurance | 25,700 | 25,700 | - | 25,700 |
| Equipment maintenance | 156,575 | 202,678 | (46,103) | 198,205 |
| Gasoline and oil | 85,000 | 71,131 | 13,869 | 81,047 |
| Other charges and services | 145,000 | 127,176 | 17,824 | 146,092 |
| Capital outlay - equipment | 587,700 | 560,188 | 27,512 | 548,016 |
| Total expenditures | <u>3,425,930</u> | <u>3,373,848</u> | <u>52,082</u> | <u>3,166,780</u> |
| Excess of expenditures over revenues | <u>(2,692,430)</u> | <u>(2,580,248)</u> | <u>112,182</u> | <u>(2,403,203)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales and Use Tax Fund | 2,916,050 | 2,803,859 | (112,191) | 2,206,000 |
| Operating transfers out | | | | |
| Office Building Construction Fund | - | - | - | (145,500) |
| General Fund | (233,960) | (233,960) | - | (238,610) |
| Total financing sources (uses) | <u>2,682,090</u> | <u>2,569,899</u> | <u>(112,191)</u> | <u>1,821,890</u> |
| Excess of expenditures over revenues and other financing sources (uses) | <u>\$ (10,340)</u> | <u>(10,349)</u> | <u>\$ (9)</u> | <u>(581,313)</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>10,349</u> | | <u>591,662</u> |
| End of year | | <u>\$ -</u> | | <u>\$ 10,349</u> |

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

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND**

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

For the year ended December 31, 1998

| | East Ascension Drainage Unrestricted | | | East Ascension Drainage Restricted | | | East Ascension Drainage Fund | | |
|---|--------------------------------------|------------------|------------------------------------|------------------------------------|------------------|------------------------------------|------------------------------|------------------|------------------------------------|
| | Budget | Actual | Variance - favorable (unfavorable) | Budget | Actual | Variance - favorable (unfavorable) | Budget | Actual | Variance - favorable (unfavorable) |
| REVENUES | | | | | | | | | |
| Taxes | | | | | | | | | |
| Ad valorem | \$ 1,471,850 | \$ 1,458,417 | \$(13,433) | \$ - | \$ - | \$ - | \$ 1,471,850 | \$ 1,458,417 | \$(13,433) |
| Sales and use | - | - | - | 6,250,000 | 6,889,635 | 639,635 | 6,250,000 | 6,889,635 | 639,635 |
| Intergovernmental | | | | | | | | | |
| State revenue sharing | 205,000 | 200,034 | (4,966) | - | - | - | 205,000 | 200,034 | (4,966) |
| FEMA reimbursement | - | 9,934 | 9,934 | - | 68,800 | 68,800 | - | 78,734 | 78,734 |
| Miscellaneous | | | | | | | | | |
| Interest | - | - | - | 339,100 | 441,525 | 102,425 | 339,100 | 441,525 | 102,425 |
| Sale of property | 5,000 | 20,734 | 15,734 | 27,000 | 19,897 | (7,103) | 32,000 | 40,631 | 8,631 |
| Total revenues | 1,681,850 | 1,689,119 | 7,269 | 6,616,100 | 7,419,857 | 803,757 | 8,297,950 | 9,108,976 | 811,026 |
| EXPENDITURES | | | | | | | | | |
| General government | | | | | | | | | |
| Contribution to retirement system | 45,000 | 48,032 | (3,032) | - | - | - | 45,000 | 48,032 | (3,032) |
| Public works | | | | | | | | | |
| Personnel | 1,148,630 | 1,115,571 | 33,059 | 1,357,030 | 1,374,496 | (17,466) | 2,505,660 | 2,490,067 | 15,593 |
| Vehicular maintenance | 60,000 | 61,886 | (1,886) | 316,900 | 307,771 | 9,129 | 376,900 | 369,657 | 7,243 |
| Repairs - flood control | 7,350 | 7,348 | 2 | 125,000 | 123,911 | 1,089 | 132,350 | 131,259 | 1,091 |
| Materials and supplies | 240,000 | 195,788 | 44,212 | 231,440 | 107,602 | 123,838 | 471,440 | 303,390 | 168,050 |
| Utilities | - | - | - | 12,500 | 9,093 | 3,407 | 12,500 | 9,093 | 3,407 |
| Engineer | 15,000 | 4,500 | 10,500 | 68,350 | 70,236 | (1,886) | 83,350 | 74,736 | 8,614 |
| Insurance | 10,500 | 10,500 | - | 48,400 | 48,400 | - | 58,900 | 58,900 | - |
| Equipment rental | 5,000 | 3,318 | 1,682 | 7,000 | 3,776 | 3,224 | 12,000 | 7,094 | 4,906 |
| Gasoline and oil | 20,000 | 18,124 | 1,876 | 65,000 | 46,420 | 18,580 | 85,000 | 64,544 | 20,456 |
| Other charges and services | 22,500 | 19,425 | 3,075 | 65,500 | 47,211 | 18,289 | 88,000 | 66,636 | 21,364 |
| Capital outlay - equipment | 70,400 | 36,132 | 34,268 | 321,250 | 215,234 | 106,016 | 391,650 | 251,366 | 140,284 |
| Weed control | 35,000 | 33,557 | 1,443 | 20,000 | 20,070 | (70) | 55,000 | 53,627 | 1,373 |
| Tax collector | 25,000 | 562 | 24,438 | 100,000 | 146,121 | (46,121) | 125,000 | 146,683 | (21,683) |
| Total expenditures | 1,704,380 | 1,554,743 | 149,637 | 2,738,370 | 2,520,341 | 218,029 | 4,442,750 | 4,075,084 | 367,666 |
| Excess (deficiency) of revenues over expenditures | (22,530) | 134,376 | 156,906 | 3,877,730 | 4,899,516 | 1,021,786 | 3,855,200 | 5,033,892 | 1,178,692 |

**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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|-----------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 242,100 | \$ 241,858 | \$ (242) | \$ 236,888 |
| Intergovernmental | | | | |
| State revenue sharing | 30,500 | 28,896 | (1,604) | 29,043 |
| Miscellaneous | | | | |
| Interest | 3,800 | 4,144 | 344 | 2,779 |
| Other | 1,000 | 651 | (349) | 2,021 |
| | <u>277,400</u> | <u>275,549</u> | <u>(1,851)</u> | <u>270,731</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 7,700 | 7,901 | (201) | 7,759 |
| Public works | | | | |
| Personnel | 192,160 | 189,060 | 3,100 | 182,633 |
| Materials and supplies | 9,000 | 5,890 | 3,110 | 3,042 |
| Insurance | 2,950 | 2,950 | - | 2,950 |
| Equipment maintenance | 19,000 | 19,519 | (519) | 11,708 |
| Gasoline and oil | 6,000 | 3,986 | 2,014 | 4,723 |
| Other charges and services | 14,000 | 9,996 | 4,004 | 4,309 |
| Capital outlay - equipment | 18,100 | 16,481 | 1,619 | 6,705 |
| Weed control | - | - | - | 1,463 |
| | <u>268,910</u> | <u>255,783</u> | <u>13,127</u> | <u>225,292</u> |
| Excess of revenues over expenditures | 8,490 | 19,766 | 11,276 | 45,439 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (6,100) | (6,100) | - | (6,100) |
| Excess of revenues over expenditures and other uses | <u>\$ 2,390</u> | 13,666 | <u>\$ 11,276</u> | 39,339 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>210,798</u> | | <u>171,459</u> |
| End of year | | <u>\$ 224,464</u> | | <u>\$ 210,798</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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|---------------|---------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Sales and use | \$ 10,500,000 | \$ 11,196,415 | \$ 696,415 | \$ 8,471,709 |
| Refunds | (80,000) | (63,277) | 16,723 | (32,387) |
| Miscellaneous | | | | |
| Interest | 175,000 | 136,611 | (38,389) | 178,405 |
| Total revenues | 10,595,000 | 11,269,749 | 674,749 | 8,617,727 |
| EXPENDITURES | | | | |
| General government | | | | |
| Consolidated parish collection service | 80,000 | 83,855 | (3,855) | 77,550 |
| Excess of revenues over expenditures | 10,515,000 | 11,185,894 | 670,894 | 8,540,177 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales & Use Tax Reserve Fund | 13,000 | 14,364 | 1,364 | 13,288 |
| Sales & Use Tax Sinking Fund | 6,300 | 12,028 | 5,728 | 7,277 |
| Sewer Project Fund | 18,975 | 20,220 | 1,245 | 2,163 |
| Bayou Terrace Road Construction Fund | - | - | - | 612,150 |
| Operating transfers out | | | | |
| General Fund | (2,657,440) | (2,164,337) | 493,103 | (1,439,917) |
| Road and Bridge Fund | (2,916,050) | (2,803,859) | 112,191 | (2,206,000) |
| Recreation Fund | (948,760) | (996,262) | (47,502) | (985,600) |
| Sales & Use Tax Sinking Fund | (250,500) | (250,482) | 18 | (246,289) |
| Road Construction Fund | (3,543,725) | (4,688,234) | (1,144,509) | (4,026,591) |
| Food Service Program Fund | - | - | - | (15,189) |
| FINS Program Fund | (42,500) | (42,500) | - | (42,500) |
| Sewer Project Fund | - | - | - | (14,000) |
| Total other financing sources (uses) | (10,320,700) | (10,899,062) | (578,362) | (8,341,208) |
| Excess of revenues over expenditures and other financing sources (uses) | \$ 194,300 | 286,832 | \$ 92,532 | 198,969 |
| FUND BALANCE | | | | |
| Beginning of year | | 2,392,986 | | 2,194,017 |
| End of year | | \$ 2,679,818 | | \$ 2,392,986 |

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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|--------------------|--------------------|--|--------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Sales and use | \$ 5,000,000 | \$ 5,345,079 | \$ 345,079 | \$ 4,025,235 |
| Miscellaneous | | | | |
| Interest | 10,500 | 22,893 | 12,393 | 16,966 |
| Total revenues | <u>5,010,500</u> | <u>5,367,972</u> | <u>357,472</u> | <u>4,042,201</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Consolidated parish collection service | 46,000 | 41,374 | 4,626 | 37,411 |
| Other | 50,000 | 31,638 | 18,362 | 12,688 |
| Total expenditures | <u>96,000</u> | <u>73,012</u> | <u>22,988</u> | <u>50,099</u> |
| Excess of revenues over expenditures | <u>4,914,500</u> | <u>5,294,960</u> | <u>380,460</u> | <u>3,992,102</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales & Use District No. 2 Reserve Fund | 36,200 | 41,997 | 5,797 | 40,553 |
| Sales & Use Tax District No. 2 Fund | 18,100 | 22,367 | 4,267 | 20,433 |
| Operating transfers out | | | | |
| Road Construction Fund | (2,344,670) | (2,589,373) | (244,703) | (1,722,991) |
| Fire District No. 1 Fund | (1,298,400) | (1,505,135) | (206,735) | (1,325,045) |
| Fire District No. 2 Fund | (336,250) | (251,877) | 84,373 | - |
| Sales and Use District No. 2 Sinking Fund | (924,660) | (924,650) | 10 | (927,100) |
| Total other financing sources (uses) | <u>(4,849,680)</u> | <u>(5,206,671)</u> | <u>(356,991)</u> | <u>(3,914,150)</u> |
| Excess of revenues over expenditures and other financing sources (uses) | <u>\$ 64,820</u> | 88,289 | <u>\$ 23,469</u> | 77,952 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>278,277</u> | | <u>200,325</u> |
| End of year | | <u>\$ 366,566</u> | | <u>\$ 278,277</u> |

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

**PARISH OF ASCENSION
HEALTH UNIT FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|---------------------|---------------------|--|---------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 696,300 | \$ 690,900 | \$ (5,400) | \$ 664,820 |
| Intergovernmental | | | | |
| State revenue sharing | 94,000 | 90,333 | (3,667) | 87,294 |
| Miscellaneous | | | | |
| Interest | 105,000 | 107,222 | 2,222 | 107,267 |
| Rental | 13,500 | 13,544 | 44 | - |
| Total revenues | <u>908,800</u> | <u>901,999</u> | <u>(6,801)</u> | <u>859,381</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 22,000 | 22,723 | (723) | 21,779 |
| Health and welfare | | | | |
| Personnel | 510,300 | 494,959 | 15,341 | 376,506 |
| Maintenance | 51,000 | 48,167 | 2,833 | 43,213 |
| Capital outlay - equipment | 59,000 | 47,087 | 11,913 | 23,500 |
| Other | 184,800 | 166,630 | 18,170 | 169,712 |
| Total expenditures | <u>827,100</u> | <u>779,566</u> | <u>47,534</u> | <u>634,710</u> |
| Excess of revenues over expenditures | <u>81,700</u> | <u>122,433</u> | <u>40,733</u> | <u>224,671</u> |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| Waste Water Fund | (200,000) | (200,000) | - | - |
| Office Building Construction Fund | - | - | - | (371,620) |
| Mental Health Unit Fund | (34,750) | (34,750) | - | (35,400) |
| General Fund | (19,000) | (19,000) | - | (18,500) |
| Total other financing uses | <u>(253,750)</u> | <u>(253,750)</u> | <u>-</u> | <u>(425,520)</u> |
| Excess of expenditures and other financing uses over revenues | <u>\$ (172,050)</u> | <u>(131,317)</u> | <u>\$ 40,733</u> | <u>(200,849)</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>1,902,486</u> | | <u>2,103,335</u> |
| End of year | | <u>\$ 1,771,169</u> | | <u>\$ 1,902,486</u> |

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

**PARISH OF ASCENSION
MENTAL HEALTH UNIT FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|--------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 174,120 | \$ 172,769 | \$ (1,351) | \$ 166,248 |
| Intergovernmental | | | | |
| State revenue sharing | 23,400 | 22,615 | (785) | 21,852 |
| Other | 201,300 | 185,731 | (15,569) | 149,374 |
| Miscellaneous | | | | |
| Interest | 32,000 | 32,352 | 352 | 31,718 |
| Other | 32,100 | 31,378 | (722) | 14,323 |
| Total revenues | <u>462,920</u> | <u>444,845</u> | <u>(18,075)</u> | <u>383,515</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 7,700 | 8,182 | (482) | 8,246 |
| Health and welfare | | | | |
| Personnel | 366,150 | 374,820 | (8,670) | 338,345 |
| Telephone | 24,100 | 19,704 | 4,396 | 12,008 |
| Maintenance | 26,130 | 22,798 | 3,332 | 20,034 |
| Other charges and services | 155,960 | 123,846 | 32,114 | 76,955 |
| Capital outlay - equipment | 17,970 | 8,865 | 9,105 | - |
| Total expenditures | <u>598,010</u> | <u>558,215</u> | <u>39,795</u> | <u>455,588</u> |
| Excess of expenditures over revenues | <u>(135,090)</u> | <u>(113,370)</u> | <u>21,720</u> | <u>(72,073)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| General Fund | 74,750 | 74,750 | - | 75,400 |
| Health Unit Fund | 34,750 | 34,750 | - | 35,400 |
| Operating transfers out | | | | |
| General Fund | (8,100) | (8,100) | - | (6,000) |
| Total financing sources (uses) | <u>101,400</u> | <u>101,400</u> | <u>-</u> | <u>104,800</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | <u>\$ (33,690)</u> | <u>(11,970)</u> | <u>\$ 21,720</u> | <u>32,727</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>755,675</u> | | <u>722,948</u> |
| End of year | | <u>\$ 743,705</u> | | <u>\$ 755,675</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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|-------------------|---------------------|--|---------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Fire insurance rebate | \$ 99,825 | \$ 99,816 | \$ (9) | \$ 119,255 |
| Miscellaneous | | | | |
| Interest | 90,000 | 157,559 | 67,559 | 128,622 |
| Total revenues | <u>189,825</u> | <u>257,375</u> | <u>67,550</u> | <u>247,877</u> |
| EXPENDITURES | | | | |
| Public safety | | | | |
| Personnel | 21,500 | 21,743 | (243) | 22,957 |
| Maintenance | 117,250 | 128,497 | (11,247) | 71,716 |
| Fire protection and service | 85,000 | 80,301 | 4,699 | 85,952 |
| Insurance | 34,590 | 34,590 | - | 13,550 |
| Other charges and services | 148,250 | 150,640 | (2,390) | 193,079 |
| Capital outlay - equipment | 346,650 | 237,963 | 108,687 | 530,278 |
| Total expenditures | <u>753,240</u> | <u>653,734</u> | <u>99,506</u> | <u>917,532</u> |
| Excess of expenditures over revenues | <u>(563,415)</u> | <u>(396,359)</u> | <u>167,056</u> | <u>(669,655)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales and Use Tax District No.2 Fund | 1,298,400 | 1,505,135 | 206,735 | 1,325,044 |
| Operating transfers out | | | | |
| General Fund | (33,300) | (33,300) | - | (32,800) |
| Fire District No.1 Construction Fund | (201,070) | (201,070) | - | (387,500) |
| Total other financing sources (uses) | <u>1,064,030</u> | <u>1,270,765</u> | <u>206,735</u> | <u>904,744</u> |
| Excess of revenues and other financing sources over expenditures | <u>\$ 500,615</u> | 874,406 | <u>\$ 373,791</u> | 235,089 |
| FUND BALANCE | | | | |
| Beginning of year | | 2,754,870 | | 2,519,781 |
| Residual equity transfer to | | | | |
| Fire Protection District No. 2 Fund | | <u>(866,712)</u> | | <u>-</u> |
| End of year | | <u>\$ 2,762,564</u> | | <u>\$ 2,754,870</u> |

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

**PARISH OF ASCENSION
RECREATION COMMISSION FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|------------------|-------------------|--|--------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Charges for services | \$ 33,115 | \$ 23,895 | \$ (9,220) | \$ 29,445 |
| Miscellaneous | | | | |
| Interest | 20,000 | 30,813 | 10,813 | 16,533 |
| Rentals | 3,500 | 4,555 | 1,055 | 5,340 |
| Other | 100 | 4,395 | 4,295 | 1,695 |
| Total revenues | <u>56,715</u> | <u>63,658</u> | <u>6,943</u> | <u>53,013</u> |
| EXPENDITURES | | | | |
| Parish culture and recreation | | | | |
| Personnel | 301,150 | 296,618 | 4,532 | 262,172 |
| Programs | 72,500 | 57,859 | 14,641 | 61,109 |
| Maintenance | 60,000 | 65,192 | (5,192) | 69,833 |
| Insurance | 7,950 | 7,950 | - | 7,950 |
| Other charges and services | 93,735 | 89,427 | 4,308 | 105,304 |
| Site work | 306,065 | 276,393 | 29,672 | 546,835 |
| Capital outlay - building & land | 70,000 | 70,033 | (33) | 178 |
| Capital outlay - equipment | 14,800 | 4,914 | 9,886 | 62,533 |
| Debt service | | | | |
| Principal retirement | - | 10,000 | (10,000) | 30,000 |
| Total expenditures | <u>926,200</u> | <u>878,386</u> | <u>47,814</u> | <u>1,145,914</u> |
| Excess of expenditures over revenues | <u>(869,485)</u> | <u>(814,728)</u> | <u>54,757</u> | <u>(1,092,901)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales and Use Tax District No. 1 Fund | 948,760 | 996,262 | 47,502 | 985,600 |
| Operating transfers out | | | | |
| General Fund | (12,800) | (12,800) | - | (15,500) |
| Darrow Community Center Fund | (5,000) | (5,000) | - | (11,000) |
| Lighting District No. 6 Fund | (14,300) | (14,300) | - | - |
| Civic Center Fund | (7,500) | (7,500) | - | (7,500) |
| Total other financing sources (uses) | <u>909,160</u> | <u>956,662</u> | <u>47,502</u> | <u>951,600</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | <u>\$ 39,675</u> | <u>141,934</u> | <u>\$ 102,259</u> | <u>(141,301)</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>511,484</u> | | <u>652,785</u> |
| End of year | | <u>\$ 653,418</u> | | <u>\$ 511,484</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|------------------|-------------------|--|------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 19,000 | \$ 18,248 | \$ (752) | \$ 18,135 |
| Intergovernmental | | | | |
| State revenue sharing | 8,000 | 7,874 | (126) | 7,779 |
| Miscellaneous | | | | |
| Interest | 3,300 | 4,613 | 1,313 | 3,484 |
| Total revenues | <u>30,300</u> | <u>30,735</u> | <u>435</u> | <u>29,398</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 630 | 620 | 10 | 618 |
| Public works | | | | |
| Utilities | 15,000 | 12,500 | 2,500 | 12,939 |
| Total expenditures | <u>15,630</u> | <u>13,120</u> | <u>2,510</u> | <u>13,557</u> |
| Excess of revenues over expenditures | 14,670 | 17,615 | 2,945 | 15,841 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (800) | (800) | - | (700) |
| Excess of revenues over expenditures and other financing uses | <u>\$ 13,870</u> | 16,815 | <u>\$ 2,945</u> | 15,141 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>91,757</u> | | <u>76,616</u> |
| End of year | | <u>\$ 108,572</u> | | <u>\$ 91,757</u> |

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

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 2 FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 26,700 | \$ 26,777 | \$ 77 | \$ 26,189 |
| Intergovernmental | | | | |
| State revenue sharing | 600 | 612 | 12 | 630 |
| Miscellaneous | | | | |
| Interest | 5,300 | 6,635 | 1,335 | 5,475 |
| | <u>32,600</u> | <u>34,024</u> | <u>1,424</u> | <u>32,294</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 800 | 872 | (72) | 858 |
| Public works | | | | |
| Utilities | 19,000 | 18,228 | 772 | 17,612 |
| Miscellaneous | 400 | - | 400 | 355 |
| | <u>20,200</u> | <u>19,100</u> | <u>1,100</u> | <u>18,825</u> |
| Excess of revenues over expenditures | 12,400 | 14,924 | 2,524 | 13,469 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (700) | (700) | - | (700) |
| Excess of revenues over expenditures and other financing uses | <u>\$ 11,700</u> | 14,224 | <u>\$ 2,524</u> | 12,769 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>129,094</u> | | <u>116,325</u> |
| End of year | | <u>\$ 143,318</u> | | <u>\$ 129,094</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|-----------------|------------------|--|------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 17,700 | \$ 17,905 | \$ 205 | \$ 17,947 |
| Intergovernmental | | | | |
| State revenue sharing | 6,300 | 6,068 | (232) | 6,084 |
| Miscellaneous | | | | |
| Interest | 250 | 642 | 392 | 308 |
| Total revenues | <u>24,250</u> | <u>24,615</u> | <u>365</u> | <u>24,339</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 500 | 578 | (78) | 573 |
| Public works | | | | |
| Utilities | 16,300 | 17,136 | (836) | 18,210 |
| Total expenditures | <u>16,800</u> | <u>17,714</u> | <u>(914)</u> | <u>18,783</u> |
| Excess of revenues over expenditures | 7,450 | 6,901 | (549) | 5,556 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (500) | (500) | - | (500) |
| Excess of revenues over expenditures and other financing sources uses | <u>\$ 6,950</u> | 6,401 | <u>\$ (549)</u> | 5,056 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>20,399</u> | | <u>15,343</u> |
| End of year | | <u>\$ 26,800</u> | | <u>\$ 20,399</u> |

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

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

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

For the year ended December 31, 1998

| | <u>1998</u> | | Variance - favorable (unfavorable) | <u>1997 Actual</u> |
|---|---------------|---------------|---|------------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 5,750 | \$ 5,750 | \$ - | \$ 5,757 |
| Intergovernmental | | | | |
| State revenue sharing | <u>3,100</u> | <u>3,009</u> | <u>(91)</u> | <u>3,018</u> |
| Total revenues | <u>8,850</u> | <u>8,759</u> | <u>(91)</u> | <u>8,775</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 170 | 188 | (18) | 189 |
| Public works | | | | |
| Utilities | <u>7,900</u> | <u>7,349</u> | <u>551</u> | <u>8,771</u> |
| Total expenditures | <u>8,070</u> | <u>7,537</u> | <u>533</u> | <u>8,960</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ 780</u> | 1,222 | <u>\$ 442</u> | (185) |
| FUND BALANCE (DEFICIT) | | | | |
| Beginning of year | | <u>(732)</u> | | <u>(547)</u> |
| End of year | | <u>\$ 490</u> | | <u>\$ (732)</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|-----------------|------------------|--|------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 10,200 | \$ 10,120 | \$ (80) | \$ 9,394 |
| Intergovernmental | | | | |
| State revenue sharing | 3,100 | 2,882 | (218) | 2,816 |
| Miscellaneous | | | | |
| Interest | 1,000 | 1,146 | 146 | 1,080 |
| Total revenues | <u>14,300</u> | <u>14,148</u> | <u>(152)</u> | <u>13,290</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 300 | 333 | (33) | 306 |
| Public works | | | | |
| Utilities | 11,000 | 11,159 | (159) | 13,512 |
| Total expenditures | <u>11,300</u> | <u>11,492</u> | <u>(192)</u> | <u>13,818</u> |
| Excess (deficiency) of revenues over expenditures | 3,000 | 2,656 | (344) | (528) |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (300) | (300) | - | (300) |
| Excess (deficiency) of revenues over expenditures and other financing uses | <u>\$ 2,700</u> | 2,356 | <u>\$ (344)</u> | (828) |
| FUND BALANCE | | | | |
| Beginning of year | | <u>27,440</u> | | <u>28,268</u> |
| End of year | | <u>\$ 29,796</u> | | <u>\$ 27,440</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|--------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 92,200 | \$ 80,138 | \$ (12,062) | \$ 78,335 |
| Intergovernmental | | | | |
| State revenue sharing | 13,830 | 12,552 | (1,278) | 11,736 |
| Miscellaneous | | | | |
| Interest | 10,200 | 9,469 | (731) | 10,304 |
| Total revenues | <u>116,230</u> | <u>102,159</u> | <u>(14,071)</u> | <u>100,375</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 2,350 | 3,008 | (658) | 2,578 |
| Public works | | | | |
| Utilities | 195,000 | 174,384 | 20,616 | 97,771 |
| Professional | 14,300 | 11,282 | 3,018 | - |
| Total expenditures | <u>211,650</u> | <u>188,674</u> | <u>22,976</u> | <u>100,349</u> |
| Excess (deficiency) of revenues over expenditures | <u>(95,420)</u> | <u>(86,515)</u> | <u>8,905</u> | <u>26</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Recreation Fund | 14,300 | 14,300 | - | - |
| Operating transfers out | | | | |
| General Fund | (2,400) | (2,400) | - | (2,400) |
| Total other financing sources (uses) | <u>11,900</u> | <u>11,900</u> | <u>-</u> | <u>(2,400)</u> |
| Excess of expenditures over revenues and other financing sources (uses) | <u>\$ (83,520)</u> | <u>(74,615)</u> | <u>\$ 8,905</u> | <u>(2,374)</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>254,582</u> | | <u>256,956</u> |
| End of year | | <u>\$ 179,967</u> | | <u>\$ 254,582</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|---------------|-----------------|--|-----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 4,380 | \$ 4,365 | \$ (15) | \$ 4,746 |
| Intergovernmental | | | | |
| State revenue sharing | 830 | 862 | 32 | 882 |
| Miscellaneous | | | | |
| Interest | 60 | 123 | 63 | 74 |
| Total revenues | <u>5,270</u> | <u>5,350</u> | <u>80</u> | <u>5,702</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 140 | 143 | (3) | 156 |
| Public works | | | | |
| Utilities | 4,700 | 4,595 | 105 | 4,915 |
| Total expenditures | <u>4,840</u> | <u>4,738</u> | <u>102</u> | <u>5,071</u> |
| Excess of revenues over expenditures | 430 | 612 | 182 | 631 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | (100) | (100) | - | - |
| Excess of revenues over expenditures and other financing uses | <u>\$ 330</u> | 512 | <u>\$ 182</u> | <u>631</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>4,703</u> | | <u>4,072</u> |
| End of year | | <u>\$ 5,215</u> | | <u>\$ 4,703</u> |

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

**PARISH OF ASCENSION
JAIL FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|----------------|--------------------|--|-----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Miscellaneous | \$ - | \$ 3,478 | \$ 3,478 | \$ 1,156 |
| EXPENDITURES | | | | |
| Public safety | | | | |
| Personnel | 39,800 | 41,138 | (1,338) | 31,215 |
| Prisoners | 318,000 | 324,107 | (6,107) | 292,178 |
| Utilities | 100,000 | 124,604 | (24,604) | 121,419 |
| Telephone | 19,000 | 18,156 | 844 | 17,061 |
| Maintenance | 153,000 | 157,465 | (4,465) | 141,638 |
| Supplies | 101,800 | 120,482 | (18,682) | 73,315 |
| Major repairs - building | 65,000 | 54,250 | 10,750 | 65,305 |
| Insurance | 12,200 | 12,200 | - | 12,200 |
| Miscellaneous | 5,000 | 5,767 | (767) | 2,044 |
| Capital outlay - equipment | 18,500 | 6,524 | 11,976 | 51,685 |
| Total expenditures | <u>832,300</u> | <u>864,693</u> | <u>(32,393)</u> | <u>808,060</u> |
| Excess of expenditures over revenues | (832,300) | (861,215) | (28,915) | (806,904) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in General Fund | <u>832,300</u> | <u>832,300</u> | <u>-</u> | <u>784,613</u> |
| Excess of expenditures over revenues and other financing sources | <u>\$ -</u> | <u>(28,915)</u> | <u>\$ (28,915)</u> | <u>(22,291)</u> |
| FUND BALANCE (DEFICIT) | | | | |
| Beginning of year | | <u>-</u> | | <u>22,291</u> |
| End of year | | <u>\$ (28,915)</u> | | <u>\$ -</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|---------------|-------------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Fines and forfeitures | | | | |
| Court fines & bond forfeitures | \$ 56,000 | \$ 54,132 | \$ (1,868) | \$ 49,260 |
| EXPENDITURES | | | | |
| General government | | | | |
| Juror and witnesses | <u>56,000</u> | <u>57,507</u> | <u>(1,507)</u> | <u>58,506</u> |
| Excess of expenditures over revenues | - | (3,375) | (3,375) | (9,246) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| General Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,246</u> |
| Excess of expenditures over revenues and other financing sources | <u>\$ -</u> | <u>(3,375)</u> | <u>\$ (3,375)</u> | - |
| FUND BALANCE (DEFICIT) | | | | |
| Beginning of year | | <u>-</u> | | <u>-</u> |
| End of year | | <u>\$ (3,375)</u> | | <u>\$ -</u> |

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

**PARISH OF ASCENSION
SECTION 8 FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|------------|------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Intergovernmental HUD receipts | \$ 299,800 | \$ 291,282 | \$ (8,518) | \$ 294,045 |
| EXPENDITURES | | | | |
| General government | | | | |
| Consultant and administration | 35,300 | 35,457 | (157) | 29,665 |
| Accounting | 3,000 | 3,000 | - | 3,000 |
| Health and welfare | | | | |
| Housing and utility assistance | 261,500 | 252,825 | 8,675 | 261,380 |
| Total expenditures | 299,800 | 291,282 | 8,518 | 294,045 |
| Excess (deficiency) of revenues over expenditures | \$ - | - | \$ - | - |
| FUND BALANCE | | | | |
| Beginning of year | | - | | - |
| End of year | | \$ - | | \$ - |

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

**PARISH OF ASCENSION
DARROW COMMUNITY CENTER FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|-----------------|------------------|--|-----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Charges for services | \$ 12,000 | \$ 11,610 | \$ (390) | \$ 6,350 |
| Miscellaneous | | | | |
| Interest | 180 | 615 | 435 | 187 |
| Total revenues | <u>12,180</u> | <u>12,225</u> | <u>45</u> | <u>6,537</u> |
| EXPENDITURES | | | | |
| Public works | | | | |
| Personnel | - | - | - | 653 |
| Utilities | 5,000 | 4,394 | 606 | 3,983 |
| Maintenance | 5,000 | 480 | 4,520 | 2,376 |
| Insurance | 380 | 380 | - | 420 |
| Miscellaneous | 1,900 | 779 | 1,121 | 1,037 |
| Total expenditures | <u>12,280</u> | <u>6,033</u> | <u>6,247</u> | <u>8,469</u> |
| Excess (deficiency) of revenues over expenditures | (100) | 6,192 | 6,292 | (1,932) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| Recreation Fund | 5,000 | 5,000 | - | 11,000 |
| Excess of revenues over expenditures and other financing sources | <u>\$ 4,900</u> | 11,192 | <u>\$ 6,292</u> | 9,068 |
| FUND BALANCE (DEFICIT) | | | | |
| Beginning of year | | <u>8,800</u> | | <u>(268)</u> |
| End of year | | <u>\$ 19,992</u> | | <u>\$ 8,800</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) |
|---|-------------------|---------------------|--|
| | Budget | Actual | |
| REVENUES | | | |
| Intergovernmental | | | |
| Fire insurance rebate | \$ 26,020 | \$ 26,028 | \$ 8 |
| Miscellaneous | | | |
| Interest | 30,000 | 30,393 | 393 |
| Total revenues | <u>56,020</u> | <u>56,421</u> | <u>401</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Personnel | 5,900 | 86 | 5,814 |
| Distribution to fire service unit | 26,020 | 26,028 | (8) |
| Maintenance | 14,400 | 14,777 | (377) |
| Fire protection and service | 15,000 | 7,400 | 7,600 |
| Insurance | 8,850 | 8,818 | 32 |
| Other charges and services | 35,000 | 52,984 | (17,984) |
| Capital outlay - equipment | - | 1,320 | (1,320) |
| Total expenditures | <u>105,170</u> | <u>111,413</u> | <u>(6,243)</u> |
| Excess of expenditures over revenues | <u>(49,150)</u> | <u>(54,992)</u> | <u>(5,842)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating transfers in | | | |
| Sales and Use Tax District No.2 Fund | 336,250 | 251,877 | (84,373) |
| Operating transfers out | | | |
| General Fund | <u>(5,750)</u> | <u>(5,750)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>330,500</u> | <u>246,127</u> | <u>(84,373)</u> |
| Excess of revenues and other financing sources (uses) over expenditures | <u>\$ 281,350</u> | 191,135 | <u>\$ (90,215)</u> |
| FUND BALANCE | | | |
| Beginning of year | | | - |
| Residual equity transfer from | | | |
| Fire Protection District No. 1 Fund | | <u>866,712</u> | |
| End of year | | <u>\$ 1,057,847</u> | |

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

**PARISH OF ASCENSION
TOURIST COMMISSION FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|-------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Sales and use | \$ 347,060 | \$ 425,308 | \$ 78,248 | \$ 241,494 |
| Miscellaneous | | | | |
| Interest | 4,000 | 18,630 | 14,630 | 8,853 |
| Other | 14,050 | 14,054 | 4 | 10,514 |
| Total revenues | <u>365,110</u> | <u>457,992</u> | <u>92,882</u> | <u>260,861</u> |
| EXPENDITURES | | | | |
| Culture and recreation | | | | |
| Personnel | 58,230 | 58,470 | (240) | 38,848 |
| Advertising | 40,000 | 42,840 | (2,840) | 14,108 |
| Utilities | 1,000 | 984 | 16 | 853 |
| Telephone | 3,000 | 2,957 | 43 | 1,392 |
| Travel and mileage | 5,200 | 5,300 | (100) | 2,496 |
| Capital outlay - equipment | 16,500 | 15,650 | 850 | - |
| Other | 25,920 | 20,262 | 5,658 | 24,568 |
| Total expenditures | <u>149,850</u> | <u>146,463</u> | <u>3,387</u> | <u>82,265</u> |
| Excess of revenues over expenditures | 215,260 | 311,529 | 96,269 | 178,596 |
| OTHER FINANCING USES | | | | |
| Operating transfers out | | | | |
| General Fund | <u>(6,300)</u> | <u>(6,300)</u> | <u>-</u> | <u>(3,500)</u> |
| Excess of revenues over expenditures and other financing uses | <u>\$ 208,960</u> | 305,229 | <u>\$ 96,269</u> | 175,096 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>292,824</u> | | <u>117,728</u> |
| End of year | | <u>\$ 598,053</u> | | <u>\$ 292,824</u> |

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

**PARISH OF ASCENSION
COUNCIL ON AGING FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|--------------------|-------------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Ad valorem | \$ 522,260 | \$ 518,191 | \$ (4,069) | \$ 498,334 |
| Miscellaneous | | | | |
| Interest | 10,800 | 8,265 | (2,535) | 10,597 |
| Total revenues | <u>533,060</u> | <u>526,456</u> | <u>(6,604)</u> | <u>508,931</u> |
| EXPENDITURES | | | | |
| General government | | | | |
| Contribution to retirement system | 16,000 | 17,043 | (1,043) | 16,335 |
| Health and welfare | | | | |
| Other | 485,000 | 484,949 | 51 | 321,107 |
| Total expenditures | <u>501,000</u> | <u>501,992</u> | <u>(992)</u> | <u>337,442</u> |
| Excess of revenues over expenditures | <u>32,060</u> | <u>24,464</u> | <u>(7,596)</u> | <u>171,489</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfer in | | | | |
| Other Funds | 2,200 | 2,497 | 297 | 109,645 |
| Operating transfers out | | | | |
| Council on Aging Sinking Fund | (115,300) | (115,300) | - | (119,216) |
| General Fund | (1,200) | (1,200) | - | (1,200) |
| Total financing sources (uses) | <u>(114,300)</u> | <u>(114,003)</u> | <u>297</u> | <u>(10,771)</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | <u>\$ (82,240)</u> | <u>(89,539)</u> | <u>\$ (7,299)</u> | <u>160,718</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>625,715</u> | | <u>464,997</u> |
| End of year | | <u>\$ 536,176</u> | | <u>\$ 625,715</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|-----------------|------------------|--|------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Miscellaneous | | | | |
| Interest | \$ 1,200 | \$ 621 | \$ (579) | \$ 1,277 |
| Other | - | - | - | 29,084 |
| Total revenues | <u>1,200</u> | <u>621</u> | <u>(579)</u> | <u>30,361</u> |
| EXPENDITURES | | | | |
| Judicial - Parish Court | | | | |
| Personnel | 66,000 | 65,088 | 912 | 65,087 |
| Professional | 1,000 | 30 | 970 | 1,070 |
| Office supplies | 1,000 | - | 1,000 | 80 |
| Travel and mileage | 1,000 | - | 1,000 | 1,475 |
| Miscellaneous | 2,500 | 50 | 2,450 | - |
| Total expenditures | <u>71,500</u> | <u>65,168</u> | <u>6,332</u> | <u>67,712</u> |
| Excess (deficiency) of revenues over expenditures | (70,300) | (64,547) | 5,753 | (37,351) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| Criminal Court Fund | 36,600 | 36,600 | - | - |
| Sales and Use Tax Fund | 42,500 | 42,500 | - | 42,500 |
| Excess of revenues over expenditures and other financing sources | <u>\$ 8,800</u> | 14,553 | <u>\$ 5,753</u> | 5,149 |
| FUND BALANCE | | | | |
| Beginning of year | | <u>19,647</u> | | <u>14,498</u> |
| End of year | | <u>\$ 34,200</u> | | <u>\$ 19,647</u> |

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

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|------------|------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Miscellaneous | | | | |
| Grant | \$ 278,660 | \$ 244,692 | \$ (33,968) | \$ 119,684 |
| EXPENDITURES | | | | |
| Health and welfare | | | | |
| Personnel | 189,630 | 186,366 | 3,264 | 81,266 |
| Insurance | 29,250 | 21,736 | 7,514 | 11,726 |
| Professional | 800 | 808 | (8) | - |
| Acquisitions - equipment | 6,050 | 2,192 | 3,858 | 12,295 |
| Office supplies | 6,000 | 6,153 | (153) | 1,618 |
| Miscellaneous | 15,500 | 15,662 | (162) | 7,439 |
| Total expenditures | 247,230 | 232,917 | 14,313 | 114,344 |
| Excess of revenues over expenditures | 31,430 | 11,775 | (19,655) | 5,340 |
| OTHER FINANCING USE | | | | |
| Operating transfers out | | | | |
| General Fund | (27,800) | (17,115) | 10,685 | - |
| Excess (deficiency) of revenues over expenditures and other financing use | \$ 3,630 | (5,340) | \$ (8,970) | 5,340 |
| FUND BALANCE | | | | |
| Beginning of year | | 5,340 | | - |
| End of year | | \$ - | | \$ 5,340 |

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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|------------------|---------------------|--|---------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ 1,401,314 | \$ 1,469,181 | \$ 67,867 | \$ 1,401,332 |
| Intergovernmental | | | | |
| State revenue sharing | 190,000 | 190,604 | 604 | 184,192 |
| State - aids libraries | 15,549 | 23,787 | 8,238 | 23,212 |
| Federal grant | 78,703 | 10,000 | (68,703) | - |
| Charges for services | | | | |
| Charges for services | 12,000 | 14,499 | 2,499 | 15,542 |
| Fines and forfeitures | | | | |
| Library | 12,000 | 15,598 | 3,598 | 15,018 |
| Miscellaneous | | | | |
| Use of money and property | 25,000 | 61,930 | 36,930 | 67,246 |
| Other | 1,500 | 102,436 | 100,936 | 1,347 |
| Total revenues | <u>1,736,066</u> | <u>1,888,035</u> | <u>151,969</u> | <u>1,707,889</u> |
| EXPENDITURES | | | | |
| Culture and recreation | | | | |
| Library administration | 888,029 | 808,730 | 79,299 | 727,233 |
| Materials and supplies | 63,300 | 43,184 | 20,116 | 35,991 |
| Operating services | 341,400 | 268,209 | 73,191 | 239,278 |
| Travel and mileage | 15,000 | 12,270 | 2,730 | 9,042 |
| Capital outlay - equipment | 381,000 | 948,412 | (567,412) | 505,246 |
| Intergovernmental | | | | |
| Miscellaneous | 47,000 | 47,945 | (945) | 45,953 |
| Total expenditures | <u>1,735,729</u> | <u>2,128,750</u> | <u>(393,021)</u> | <u>1,562,743</u> |
| Excess (deficiency) of revenues over expenditures | <u>\$ 337</u> | <u>(240,715)</u> | <u>\$ (241,052)</u> | <u>145,146</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>2,480,209</u> | | <u>2,335,063</u> |
| End of year | | <u>\$ 2,239,494</u> | | <u>\$ 2,480,209</u> |

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

PARISH OF ASCENSION

DEBT SERVICE FUNDS

SALES AND USE TAX SINKING AND RESERVE DEBT SERVICE FUNDS

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

EAST ASCENSION DRAINAGE SINKING AND RESERVE DEBT SERVICE FUNDS

The East Ascension Drainage Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,110,000, \$5,000,000, and \$2,885,000 public improvement bonds issued in 1989, 1990, and 1991, respectively, and \$10,605,000 public improvement refunding bonds issued in 1996, to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

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

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

COUNCIL ON AGING SINKING DEBT SERVICE FUND

The Council on Aging Sinking Debt Service Fund is used to accumulate monies for payment of the \$800,000 Certificate of Indebtedness issued in 1995. The debt issue is financed through dedication of ad valorem taxes for the elderly.

LIBRARY DEBT SERVICE FUND

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

BAYOU TERRACE BOND FUND

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

**PARISH OF ASCENSION
DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 1998

| | Public Improvement Bonds | | | |
|---|----------------------------|----------------------------|---------------------------------------|---------------------------------------|
| | Sales & Use Tax Sinking | Sales & Use Tax Reserve | East Ascension Drainage Sinking | East Ascension Drainage Reserve |
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ - | \$ - | \$ 160,811 |
| Investments | 208,988 | 261,484 | 77,989 | 1,203,894 |
| Accounts receivable, net | - | - | - | - |
| Due from other funds | - | - | 458 | - |
| | - | - | 458 | - |
| Total assets | \$ 208,988 | \$ 261,484 | \$ 78,447 | \$ 1,364,705 |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Deferred revenue | - | - | - | - |
| | - | - | - | - |
| Total liabilities | - | - | - | - |
| FUND BALANCE | | | | |
| Reserved for debt service | 208,988 | 261,484 | 73,677 | 1,364,705 |
| Designated - subsequent year expenditures | - | - | 4,770 | - |
| | - | - | 4,770 | - |
| Fund balance | 208,988 | 261,484 | 78,447 | 1,364,705 |
| Total liabilities and fund balance | \$ 208,988 | \$ 261,484 | \$ 78,447 | \$ 1,364,705 |

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

| <u>Public Improvement Bonds</u> | | <u>General Obligation Debt</u> | | | <u>Totals (Memorandum Only)</u> | |
|--|--|---|---------------------|-------------------------------|-------------------------------------|---------------------|
| <u>Sales & Use Tax No. 2 Sinking</u> | <u>Sales & Use Tax No. 2 Reserve</u> | <u>Council on Aging Sinking</u> | <u>Library Fund</u> | <u>Bayou Terrace Bond</u> | <u>1998</u> | <u>1997</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 160,811 | \$ 224,190 |
| 636,357 | 700,000 | 78,167 | 29,925 | 200,254 | 3,397,058 | 3,263,688 |
| - | - | - | - | 351,636 | 351,636 | 524,744 |
| 77,054 | - | - | - | - | 77,512 | 77,258 |
| <u>\$ 713,411</u> | <u>\$ 700,000</u> | <u>\$ 78,167</u> | <u>\$ 29,925</u> | <u>\$ 551,890</u> | <u>\$ 3,987,017</u> | <u>\$ 4,089,880</u> |
| \$ - | \$ - | \$ - | \$ 16 | \$ - | \$ 16 | \$ - |
| - | - | - | - | 302,159 | 302,159 | 481,225 |
| - | - | - | 16 | 302,159 | 302,175 | 481,225 |
| 713,411 | 700,000 | 78,167 | 29,909 | 223,861 | 3,654,202 | 3,574,338 |
| - | - | - | - | 25,870 | 30,640 | 34,317 |
| 713,411 | 700,000 | 78,167 | 29,909 | 249,731 | 3,684,842 | 3,608,655 |
| <u>\$ 713,411</u> | <u>\$ 700,000</u> | <u>\$ 78,167</u> | <u>\$ 29,925</u> | <u>\$ 551,890</u> | <u>\$ 3,987,017</u> | <u>\$ 4,089,880</u> |

**PARISH OF ASCENSION
DEBT SERVICE FUNDS**

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

For the year ended December 31, 1998

| | Public Improvement Bonds | | | |
|---|----------------------------|----------------------------|---------------------------------------|---------------------------------------|
| | Sales & Use Tax Sinking | Sales & Use Tax Reserve | East Ascension Drainage Sinking | East Ascension Drainage Reserve |
| REVENUES | | | | |
| Taxes | | | | |
| Ad valorem | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | | | | |
| Interest | 12,030 | 14,364 | 23,065 | 74,967 |
| Special assessment | - | - | - | - |
| Total revenues | <u>12,030</u> | <u>14,364</u> | <u>23,065</u> | <u>74,967</u> |
| EXPENDITURES | | | | |
| Debt service | | | | |
| Principal retirement | 165,000 | - | 695,000 | - |
| Interest and bank charges | 85,807 | - | 619,365 | - |
| Total expenditures | <u>250,807</u> | <u>-</u> | <u>1,314,365</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures | <u>(238,777)</u> | <u>14,364</u> | <u>(1,291,300)</u> | <u>74,967</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| E.A. Drainage Restricted Fund | - | - | 1,307,823 | - |
| Sales & Use Tax Fund | 250,482 | - | - | - |
| Council on Aging Fund | - | - | - | - |
| Sales & Use Tax District No. 2 Fund | - | - | - | - |
| Bayou Terrace Construction Fund | - | - | - | - |
| Operating transfers out | | | | |
| E.A. Drainage Restricted Fund | - | - | (23,065) | (74,967) |
| Sales and Use Tax District No. 1 Fund | (12,028) | (14,364) | - | - |
| Council on Aging Fund | - | - | - | - |
| Sales & Use Tax District No. 2 Fund | - | - | - | - |
| Total other financing sources (uses) | <u>238,454</u> | <u>(14,364)</u> | <u>1,284,758</u> | <u>(74,967)</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | <u>(323)</u> | <u>-</u> | <u>(6,542)</u> | <u>-</u> |
| FUND BALANCE | | | | |
| Beginning of year | <u>209,311</u> | <u>261,484</u> | <u>84,989</u> | <u>1,364,705</u> |
| End of year | <u>\$ 208,988</u> | <u>\$ 261,484</u> | <u>\$ 78,447</u> | <u>\$ 1,364,705</u> |

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

| Public Improvement Bonds | | General Obligation Debt | | | Totals (Memorandum Only) | |
|----------------------------------|----------------------------------|--------------------------------|------------------|-----------------------|-----------------------------|---------------------|
| Sales & Use Tax No. 2 Sinking | Sales & Use Tax No. 2 Reserve | Council on Aging Sinking | Library Fund | Bayou Terrace Bond | 1998 | 1997 |
| \$ - | \$ - | \$ - | \$ 181 | \$ - | \$ 181 | \$ 250 |
| 22,364 | 41,997 | 2,497 | 1,551 | 40,359 | 233,194 | 209,208 |
| - | - | - | - | 167,591 | 167,591 | 125,738 |
| <u>22,364</u> | <u>41,997</u> | <u>2,497</u> | <u>1,732</u> | <u>207,950</u> | <u>400,966</u> | <u>335,196</u> |
| 590,000 | - | 80,000 | - | 117,960 | 1,647,960 | 1,610,000 |
| 314,870 | - | 36,900 | - | 26,847 | 1,083,789 | 1,161,434 |
| <u>904,870</u> | <u>-</u> | <u>116,900</u> | <u>-</u> | <u>144,807</u> | <u>2,731,749</u> | <u>2,771,434</u> |
| <u>(882,506)</u> | <u>41,997</u> | <u>(114,403)</u> | <u>1,732</u> | <u>63,143</u> | <u>(2,330,783)</u> | <u>(2,436,238)</u> |
| - | - | - | - | - | 1,307,823 | 1,303,400 |
| - | - | - | - | - | 250,482 | 246,287 |
| - | - | 115,300 | - | - | 115,300 | 119,217 |
| 924,650 | - | - | - | - | 924,650 | 927,100 |
| - | - | - | - | - | - | 28,894 |
| - | - | - | - | - | (98,032) | (90,137) |
| - | - | - | - | - | (26,392) | (20,565) |
| - | - | (2,497) | - | - | (2,497) | (2,270) |
| <u>(22,367)</u> | <u>(41,997)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(64,364)</u> | <u>(60,987)</u> |
| <u>902,283</u> | <u>(41,997)</u> | <u>112,803</u> | <u>-</u> | <u>-</u> | <u>2,406,970</u> | <u>2,450,939</u> |
| 19,777 | - | (1,600) | 1,732 | 63,143 | 76,187 | 14,701 |
| <u>693,634</u> | <u>700,000</u> | <u>79,767</u> | <u>28,177</u> | <u>186,588</u> | <u>3,608,655</u> | <u>3,593,954</u> |
| <u>\$ 713,411</u> | <u>\$ 700,000</u> | <u>\$ 78,167</u> | <u>\$ 29,909</u> | <u>\$ 249,731</u> | <u>\$ 3,684,842</u> | <u>\$ 3,608,655</u> |

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

FIRE DISTRICT NO. 1 CONSTRUCTION FUND

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

EAST ASCENSION DRAINAGE PROJECT CAPITAL PROJECT FUND

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

ROAD PROJECTS CAPITAL PROJECT FUND

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

SEWER PROJECT FUND

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

OFFICE BUILDING CONSTRUCTION FUND

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

WASTE WATER FUND

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

HEALTH UNIT CONSTRUCTION PROJECT FUND

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

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 1998

| | <u>Fire District No. 1 Construction</u> | <u>East Ascension Drainage Project</u> | <u>Road Projects</u> | <u>Sewer Project</u> |
|---|---|--|--------------------------|--------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ - | \$ 217,219 | \$ 1,479,008 | \$ - |
| Investments | 136,464 | 1,626,186 | 11,072,405 | - |
| Accounts receivable | | | | |
| Other | - | - | - | 1,312 |
| Due from other funds | - | - | 1,186,321 | - |
| Other assets | - | 200,000 | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total assets | <u>\$ 136,464</u> | <u>\$ 2,043,405</u> | <u>\$ 13,737,734</u> | <u>\$ 1,312</u> |
| LIABILITIES AND FUND BALANCE | | | | |
| LIABILITIES | | | | |
| Accounts payable and accrued liabilities | \$ - | \$ 43,216 | \$ 80,446 | \$ - |
| Due to other funds | - | - | - | 1,312 |
| Contracts payable | 72,399 | 28,615 | 532,962 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total liabilities | <u>72,399</u> | <u>71,831</u> | <u>613,408</u> | <u>1,312</u> |
| FUND BALANCE | | | | |
| Designated - subsequent year expenditures | - | - | 7,506,800 | - |
| Undesignated | 64,065 | 1,971,574 | 5,617,526 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balance | <u>64,065</u> | <u>1,971,574</u> | <u>13,124,326</u> | <u>-</u> |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total liabilities and fund balance | <u>\$ 136,464</u> | <u>\$ 2,043,405</u> | <u>\$ 13,737,734</u> | <u>\$ 1,312</u> |

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

| <u>Office Building Construction</u> | <u>Waste Water</u> | <u>Health Unit Construction</u> | <u>Totals (Memorandum Only)</u> | |
|---|--------------------|-------------------------------------|-------------------------------------|----------------------|
| | | | <u>1998</u> | <u>1997</u> |
| \$ - | \$ - | \$ - | \$ 1,696,227 | \$ 1,586,413 |
| 40,087 | 60,000 | 365,015 | 13,300,157 | 10,548,330 |
| - | - | - | 1,312 | - |
| - | - | - | 1,186,321 | 727,681 |
| - | - | - | 200,000 | 200,000 |
| <u>\$ 40,087</u> | <u>\$ 60,000</u> | <u>\$ 365,015</u> | <u>\$ 16,384,017</u> | <u>\$ 13,062,424</u> |
| \$ - | \$ 60,000 | \$ - | \$ 183,662 | \$ 58,371 |
| - | - | - | 1,312 | 98,771 |
| <u>7,900</u> | <u>-</u> | <u>-</u> | <u>641,876</u> | <u>313,724</u> |
| <u>7,900</u> | <u>60,000</u> | <u>-</u> | <u>826,850</u> | <u>470,866</u> |
| - | - | 365,015 | 7,871,815 | 9,114,465 |
| <u>32,187</u> | <u>-</u> | <u>-</u> | <u>7,685,352</u> | <u>3,477,093</u> |
| <u>32,187</u> | <u>-</u> | <u>365,015</u> | <u>15,557,167</u> | <u>12,591,558</u> |
| <u>\$ 40,087</u> | <u>\$ 60,000</u> | <u>\$ 365,015</u> | <u>\$ 16,384,017</u> | <u>\$ 13,062,424</u> |

**PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 1998

| | <u>Fire District No. 1 Construction</u> | <u>East Ascension Drainage Project</u> | <u>Road Project</u> | <u>Sewer Project</u> |
|---|---|--|-------------------------|--------------------------|
| REVENUES | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | - | 83,765 | 580,359 | 20,000 |
| Total revenues | - | 83,765 | 580,359 | 20,000 |
| EXPENDITURES | | | | |
| Capital projects | 415,143 | 1,045,069 | 4,557,035 | 6,831 |
| Excess (deficiency) of revenues over expenditures | (415,143) | (961,304) | (3,976,676) | 13,169 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Proceeds from long - term debt | - | - | - | - |
| Operating transfers in | 201,070 | 1,661,950 | 7,277,607 | - |
| Operating transfers out | - | - | - | (20,220) |
| Total other financing sources (uses) | 201,070 | 1,661,950 | 7,277,607 | (20,220) |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | (214,073) | 700,646 | 3,300,931 | (7,051) |
| FUND BALANCE | | | | |
| Beginning of year | 278,138 | 1,270,928 | 9,823,395 | 7,051 |
| End of year | \$ 64,065 | \$ 1,971,574 | \$ 13,124,326 | \$ - |

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

| <u>Office Building Construction</u> | <u>Waste Water</u> | <u>Health Unit Construction</u> | <u>Totals (Memorandum Only)</u> | |
|---|------------------------|-------------------------------------|-------------------------------------|----------------------|
| | | | <u>1998</u> | <u>1997</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 6,490 |
| - | - | - | 684,124 | 428,161 |
| - | - | - | 684,124 | 434,651 |
| 814,844 | 400,000 | - | 7,238,922 | 3,168,681 |
| (814,844) | (400,000) | - | (6,554,798) | (2,734,030) |
| - | - | - | - | 609,954 |
| - | 400,000 | - | 9,540,627 | 7,157,306 |
| - | - | - | (20,220) | (748,416) |
| - | 400,000 | - | 9,520,407 | (7,018,844) |
| (814,844) | - | - | 2,965,609 | 4,284,814 |
| 847,031 | - | 365,015 | 12,591,558 | 8,306,744 |
| <u>\$ 32,187</u> | <u>\$ -</u> | <u>\$ 365,015</u> | <u>\$ 15,557,167</u> | <u>\$ 12,591,558</u> |

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

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|--------------|-----------|--|----------------|
| | Budget | Actual | | |
| EXPENDITURES | | | | |
| Capital projects | | | | |
| Landscape and architectural | \$ 38,000 | \$ 30,462 | \$ 7,538 | \$ 8,991 |
| Contract payments | 440,000 | 383,455 | 56,545 | 99,961 |
| Miscellaneous | 1,200 | 1,226 | (26) | 410 |
| Total expenditures | 479,200 | 415,143 | 64,057 | 109,362 |
| OTHER FINANCING SOURCE | | | | |
| Operating transfers in | | | | |
| Fire District No. 1 Fund | 201,070 | 201,070 | - | 387,500 |
| Excess (deficiency) of other financing source over expenditures | \$ (278,130) | (214,073) | \$ 64,057 | 278,138 |
| FUND BALANCE | | | | |
| Beginning of year | | 278,138 | | - |
| End of year | | \$ 64,065 | | \$ 278,138 |

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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|--|-------------------|---------------------|--|---------------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Miscellaneous | | | | |
| Interest | \$ 69,300 | \$ 83,765 | \$ 14,465 | \$ 67,089 |
| EXPENDITURES | | | | |
| Capital projects | | | | |
| Contract payments | 535,700 | 725,527 | (189,827) | 116,332 |
| Capital outlay - right-of-way | 115,000 | 40,876 | 74,124 | - |
| Engineer | 539,910 | 243,961 | 295,949 | 116,235 |
| Miscellaneous | 16,320 | 34,705 | (18,385) | 71 |
| Total expenditures | <u>1,206,930</u> | <u>1,045,069</u> | <u>161,861</u> | <u>232,638</u> |
| Excess of expenditures over revenues | (1,137,630) | (961,304) | 176,326 | (165,549) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| E.A. Drainage Restricted Fund | <u>1,661,950</u> | <u>1,661,950</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over expenditures and other financing sources | <u>\$ 524,320</u> | 700,646 | <u>\$ 176,326</u> | (165,549) |
| FUND BALANCE | | | | |
| Beginning of year | | <u>1,270,928</u> | | <u>1,436,477</u> |
| End of year | | <u>\$ 1,971,574</u> | | <u>\$ 1,270,928</u> |

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

**PARISH OF ASCENSION
ROAD PROJECT FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|-------------|---------------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Miscellaneous | | | | |
| Interest | \$ 287,700 | \$ 580,359 | \$ 292,659 | \$ 314,064 |
| EXPENDITURES | | | | |
| Capital projects | | | | |
| Contract payments | 4,600,000 | 3,934,021 | 665,979 | 2,157,792 |
| Professional | 632,400 | 623,014 | 9,386 | 414,320 |
| Total expenditures | 5,232,400 | 4,557,035 | 675,365 | 2,572,112 |
| Excess of expenditures over revenues | (4,944,700) | (3,976,676) | 968,024 | (2,258,048) |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| Sales & Use Tax District No. 1 Fund | 3,543,725 | 4,688,234 | 1,144,509 | 4,079,196 |
| Sales & Use Tax District No. 2 Fund | 2,344,670 | 2,589,373 | 244,703 | 1,722,990 |
| Total other financing sources | 5,888,395 | 7,277,607 | 1,389,212 | 5,802,186 |
| Excess of revenues and other financing sources over expenditures | \$ 943,695 | 3,300,931 | \$ 2,357,236 | 3,544,138 |
| FUND BALANCE | | | | |
| Beginning of year | | 9,823,395 | | 6,279,257 |
| End of year | | \$ 13,124,326 | | \$ 9,823,395 |

Notes on Exhibit A-8 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, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|------------|----------|--|----------------|
| | Budget | Actual | | |
| REVENUES | | | | |
| Intergovernmental | | | | |
| LA Community Develop Block Grant | \$ - | \$ - | \$ - | \$ 6,490 |
| Miscellaneous | 20,000 | 20,000 | - | - |
| Total revenues | 20,000 | 20,000 | - | 6,490 |
| EXPENDITURES | | | | |
| Capital projects | | | | |
| Contract payments | - | - | - | 102,785 |
| Administration fees | - | - | - | 5,291 |
| Engineering | - | - | - | 1,000 |
| Miscellaneous | 8,075 | 6,831 | 1,244 | 12,525 |
| Total expenditures | 8,075 | 6,831 | 1,244 | 121,601 |
| Excess (deficiency) of revenues over expenditures | 11,925 | 13,169 | 1,244 | (115,111) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Operating transfers in | | | | |
| Sales and Use Tax District No. 1 Fund | - | - | - | 14,000 |
| Operating transfers out | | | | |
| Sales and Use Tax District No. 1 Fund | (18,975) | (20,220) | (1,245) | - |
| Excess of expenditures over revenues and other financing sources (uses) | \$ (7,050) | (7,051) | \$ (1) | (101,111) |
| FUND BALANCE | | | | |
| Beginning of year | | 7,051 | | 108,162 |
| End of year | | \$ - | | \$ 7,051 |

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

**PARISH OF ASCENSION
OFFICE BUILDING CONSTRUCTION FUND**

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

For the year ended December 31, 1998

| | 1998 | | Variance - favorable (unfavorable) | 1997 Actual |
|---|---------------------|------------------|--|-------------------|
| | Budget | Actual | | |
| EXPENDITURES | | | | |
| Capital projects | | | | |
| Landscape and architectural | \$ 26,100 | \$ 14,069 | \$ 12,031 | \$ 49,776 |
| Contract payments | 763,570 | 761,230 | 2,340 | 52,985 |
| Capital outlay | 38,700 | 23,967 | 14,733 | - |
| Miscellaneous | 18,660 | 15,578 | 3,082 | 3,828 |
| Total expenditures | <u>847,030</u> | <u>814,844</u> | <u>32,186</u> | <u>106,589</u> |
| OTHER FINANCING SOURCES | | | | |
| Operating transfers in | | | | |
| General Fund | - | - | - | 145,500 |
| Road and Bridge Fund | - | - | - | 145,500 |
| E.A. Drainage Fund | - | - | - | 145,500 |
| E.A. Drainage Restricted Fund | - | - | - | 145,500 |
| Health Unit Fund | - | - | - | 371,620 |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>-</u> | <u>953,620</u> |
| Excess (deficiency) of other financing sources over expenditures | <u>\$ (847,030)</u> | <u>(814,844)</u> | <u>\$ 32,186</u> | <u>847,031</u> |
| FUND BALANCE | | | | |
| Beginning of year | | <u>847,031</u> | | <u>-</u> |
| End of year | | <u>\$ 32,187</u> | | <u>\$ 847,031</u> |

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

**PARISH OF ASCENSION
WASTE WATER FUND**

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

For the year ended December 31, 1998

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

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

PARISH OF ASCENSION

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

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

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

December 31, 1998

| | Sales and Use tax Series 1987, 1995 and 1996 | East Ascension Major Drainage Series 1988, 1989 1990, 1991 and 1996 | General Obligation Bonds/ Certificate of Indebtedness | Promissory Notes | Accrued Vacation Leave | Totals 1998 1997 |
|--|---|---|---|---------------------|------------------------------|------------------------|
| AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT | | | | | | |
| Amount available in debt service funds for debt retirement | \$ 1,883,883 | \$ 1,443,152 | \$ 357,807 | \$ - | \$ - | \$ 3,684,842 |
| Amount to be provided for debt retirement | <u>5,066,117</u> | <u>9,476,848</u> | <u>706,193</u> | <u>30,000</u> | <u>532,046</u> | <u>17,487,734</u> |
| Total available and to be provided for retirement of general long-term debt | <u>\$ 6,950,000</u> | <u>\$ 10,920,000</u> | <u>\$ 1,064,000</u> | <u>\$ 30,000</u> | <u>\$ 532,046</u> | <u>\$ 21,096,389</u> |
| GENERAL LONG-TERM DEBT PAYABLE | | | | | | |
| Bonds payable and accrued vacation | <u>\$ 6,950,000</u> | <u>\$ 10,920,000</u> | <u>\$ 1,064,000</u> | <u>\$ 30,000</u> | <u>\$ 532,046</u> | <u>\$ 21,096,389</u> |

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

PARISH OF ASCENSION

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1998

| Grantor/State Pass-through/ Program name/ Location of Project | CFDA Number | Grant Amount | Balance January 1 | Federal Receipts | Federal Expenditures | Balance December 31 |
|--|----------------|-----------------|----------------------|---------------------|-------------------------|------------------------|
| <u>Other Federal Assistance - Primary Government</u> | | | | | | |
| Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Emergency Management Assistance Project | 83.156 | \$ - | \$ 4,189 | \$ 16,755 | \$ 16,755 | \$ 4,189 |
| Department of Health and Human Services Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse/PASAC | 93.109 | - | 14,758 | 65,579 | 75,821 | 25,000 |
| United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Determination/ Emergency Shelter | 14.231 | - | 3,515 | 9,236 | 9,292 | 3,571 |
| United States Department of Agriculture/ Louisiana Office of Eligibility Determination/ Food Stamp Program | 10.551 | - | 4,920 | 4,920 | - | - |
| Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness/Hazardous Mitigation | - | 142,500 | 142,500 | 142,500 | - | - |

PARISH OF ASCENSION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended December 31, 1998

| Grantor/State Pass-through/ Program name/ Location of Project | CFDA Number | Grant Amount | Balance January 1 | Federal Receipts | Federal Expenditures | Balance December 31 |
|--|----------------|-----------------|----------------------|---------------------|-------------------------|------------------------|
| <u>Other Federal Assistance - Primary Government</u> United States Department of Education/ Louisiana Department of Education/Governor's Safe and Drug Free Program | 84.186A | \$ 292,384 | \$ 40,182 | \$ 120,851 | \$ 180,472 | \$ 99,803 |
| Federal Emergency Management Agency/ Louisiana Military Department/Disaster Relief | - | - | - | - | 94,793 | 94,793 |
| Department of Health and Human Services/ Office of the Governor/Louisiana Department of Health and Hospitals/Abstinence Education | 93.235 | - | - | - | 52,444 | 52,444 |
| Totals - Other Federal Assistance - Primary Government | | | <u>210,064</u> | <u>359,841</u> | <u>429,577</u> | <u>279,800</u> |
| <u>Other Federal Assistance - Component Units</u> State of Louisiana/Department of Social Services/ Office of Family Support/Title IV-D Program | 13.783 | - | - | 160,541 | 160,541 | - |
| <u>Major Programs Federal Assistance - Primary Government</u> United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing - Existing/Parish | 14.156 | - | <u>(120,733)</u> | <u>222,068</u> | <u>291,282</u> | <u>(51,519) *</u> |
| Total Federal Assistance | | | <u>\$ 89,331</u> | <u>\$ 742,450</u> | <u>\$ 881,400</u> | <u>\$ 228,281</u> |

*Credit balances represent deferred revenue - federal government.

PARISH OF ASCENSION

SPECIAL INDEPENDENT AUDITORS' REPORTS



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

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

We have audited the general-purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1998, and have issued our report thereon dated June 10, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

District Attorney of the Twenty-Third Judicial District
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Court
Twenty-Third Judicial District Indigent Defender Board
Twenty-Third Judicial District Judicial Expense Fund
Ascension Parish Communication District
East Ascension Hospital Service District
West Ascension Hospital Service District
Ascension Parish Water Works District No. 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 6, 1998, stated they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurances 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings and questioned costs as item 98-1.

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, the Legislative Auditor and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

Baton Rouge, Louisiana
June 10, 1999



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

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

We have audited the general-purpose financial statements and the combining, individual fund and account groups financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 1998, as listed in the table of contents, and have issued our report thereon dated June 10, 1999.

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 this report dated April 6, 1998, stated they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurances 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.

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

Compliance with laws, regulations, contracts, and grants applicable to the **PARISH OF ASCENSION**, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Ascension's compliance with Louisiana Revised Statutes 48:751-760, the Parish Transportation Act, relating to the adoption of a parish system of road administration. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended 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.

Faueb + Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 10, 1999



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

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

Compliance

We have audited the compliance of the **PARISH OF ASCENSION**, with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1998. The **PARISH OF ASCENSION**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal 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 6, 1998, stated they did not audit or review those financial statements and, accordingly, express no opinion or other form of assurances 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.

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

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998.

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, the Legislative Auditor and federal awarding agencies. However, this report is a matter of public record and its distribution is not limited.

Fauch & Winbren LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 10, 1999

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1998

1) Summary of Auditors' Results:

A) The type of report issued on the general purpose financial statements: **Unqualified opinion**

B) Reportable conditions in internal control were disclosed by the audit of Financial Statements: **None**
Material weaknesses: **None**

C) Noncompliance which is material to the general purpose financial statements: **None**

D) Reportable conditions in internal control over major programs: **None**

E) The type of report issued on compliance for major programs: **Unqualified opinion**

F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **None**

G) Major programs:

U.S. Department of Housing and Urban Development
Department of Housing and Community Affairs
Section 8 Housing - Existing/Parish
C.F.D.A. 14.156

H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000**

I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **Yes**

2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: See 98-1

3) Findings and questioned cost relating to federal awards: None

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1998

98-1

Finding:

Clean Water Act and the National Pollutant Discharge Elimination System program

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by the Ascension Parish Sewerage District No. 6. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports. The findings are in violation of the Clean Water Act and the National Discharge Elimination System program from January 1992 through 1998.

Recommendation:

We recommend that the Parish adhere to the administrative order issued by EPA. In addition, the Parish's professional engineers should be involved with corrective action taken. Finally, the Parish should develop monitoring procedures of the site to avoid reoccurrence of such violations.

Management's corrective action plan:

Subsequent to receipt of the administrative order, the Parish has developed a plan to correct violations cited. On November 28, 1998, the Louisiana Department of Environmental Quality issued a permit to Sewer District No. 6. The District, through a contracted organization, began submitting required monthly discharge monitoring reports in May 1998. Parish engineers have recommended the construction of a new wastewater treatment system to replace the non-compliant system. The Parish has committed \$375,000 to constructing a replacement system. The new system is expected to be in operation in November 2000. Finally, the Parish has consented to expend \$27,500 for a parish-wide environmental remedial program to settle the violations resulting from this matter.

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

In planning and performing our audit of the financial statements of the Parish of Ascension (the Parish) for the year ended December 31, 1998, 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.

Faulk & Winkler LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 10, 1999

Receipt Acknowledged
Legislative Auditor

By *L. Lavigne*

OPERATIONAL RECOMMENDATIONS

FIXED ASSETS: 98-1

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

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

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

Management's corrective action plan: Management agrees with the comment and is committed to having the recommendation implemented by the end of the third quarter of 1999.

GRANT ADMINISTRATION: 98-2

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

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

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

Management's corrective action plan: Management agrees with the recommendation and intends to modify its policy to assign compliance responsibility to the Parish's grant writer.

FUND DEFICITS: 98-3

Observation: Fund deficits exists in the following funds:

- Jail Fund \$ 28,915
- Law Officers Court Fund 3,375

During 1998, the fund deficit in the Road Lighting District No. 4 was eliminated.

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

Management's corrective action plan: The fund deficits will be eliminated in 1999 by the transfer of funds and an increase in the fees charged for court appearances.

ELECTRONIC DISBURSEMENT OF FUNDS: 98-4

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

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

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

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

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

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

Recommendation: We recommend that the Parish consider the following:

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

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

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

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

PRIOR YEARS OPERATIONAL RECOMMENDATIONS

INTERFUND RECEIVABLES/PAYABLES: 97-1

Observation: Previously, the Parish had interfund debt which was identified for elimination. During 1998, the Parish retired substantially all of interfund debt associated with non-recurring interfund loans. In addition, the policy relating to accounting for ad valorem taxes was reviewed.

The Parish reviewed the alternative of amending its accounting policies and related budget process to eliminate the accrual of property taxes. Parish management maintains that the current alternative is an acceptable practice; however, management will continue to monitor the advances for appropriateness.

This matter has been resolved.

SALES TAX FUND TRANSFERS: 97-2

Observation: Previously, transfers from the Sales Tax District No. 1 Fund to the General, and Road and Bridge Fund were less than the budgeted amount, while transfers to the Road Construction Fund exceeded budgeted amount. We recommended that the Parish modify the budget ordinance to define the intention of the Council regarding these interfund transfers.

The 1998 budget ordinance was altered to reflect the recommended language. This matter has been resolved.

DECENTRALIZED CASH COLLECTIONS: 97-3

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

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

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

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

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

In 1998, no substantial changes were made at the Gonzales Mental Health office as a result of our recommendations. The Parish purchased computer equipment for the Gonzales Mental Health office, however, software was only recently selected.

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

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

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

Management's corrective action plan: The Parish has placed a high priority on the resolution of this matter in 1999. Software to meet the needs of the Mental Health office has been purchased with implementation expected by the third quarter of 1999. In addition, the Parish Finance office has initiated steps to conduct on-site monitoring of the locations listed. Management believes that internal control over these cash collections will be enhanced by direct involvement by the Parish's financial staff.

INVESTMENTS: 97-4

Observation: The investment portfolio of the Parish consists of certificates of deposit issued by local banks as well as U.S. Treasury obligations. Investment yield for each investment type was earning comparable rates of return for the year ended December 31, 1998.

The finding in 1997 was that the Parish's yield on investment could be enhanced by extending the maturity of investments and increasing the investment in certificates of deposit where the investment yield was greater than that provided by U.S. Treasury obligations.

The investment policy of the Parish was amended during 1998 to authorize investments in certificates of deposit from a maximum of 20% to 35% of the total portfolio. At December 31, 1998, no single investment maturity extended beyond one year. Management stated that the rate of return for investments offered by its financial institution indicated that the rates of return for short-term and long-term investments were comparable. Management indicated that it preferred to invest its funds in short-term investments until such time that long-term investments offered a greater return.

This matter has been resolved to our satisfaction.

WATERWORKS DISTRICT NO. 7: 97-5

Observation: The Ascension Parish Waterworks District No. 7 conducted a limited number of financial transactions during 1998. Accounting for these transactions by the District was included in the financial statements of the Parish through audit entry. Funding of \$2.2 million for construction of the system was not achieved in 1998. Accordingly, there was no formalization of an agreement to provide financial and administrative assistance to the District by the Parish.

Recommendations: We continue to recommend the following:

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

Management's corrective action plan: An intergovernmental agreement will be proposed for the Parish to assist with the administration of the District's federal grant and loan funding. On the other hand, the Parish will defer the administration of financial records and reporting to the District.

ACCOUNTS PAYABLE: 97-6

Observation: Previously, certain funds with accounts payable balances of approximately \$41,200 that were several years in arrears were reported. During 1998, the majority of these balances were eliminated through journal entry.

This matter has been resolved to our satisfaction.

MISCELLANEOUS REVENUE: 97-7

Observation: Previously, account classifications for revenues of approximately \$530,000, in certain funds, was identified to revise the descriptive codes for reporting such revenues.

During 1998, the items identified were addressed and better descriptive codes were used to report the revenues. This matter has been resolved to our satisfaction.

BAYOU TERRACE ASSESSMENTS RECEIVABLE: 97-8

Observation: In 1997, the accounting for property assessments was being accomplished through the use of a spreadsheet computer software application. In 1998, the Parish continued utilizing the same means of accounting.

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

Recommendation: We recommend that the Parish account for the Bayou Terrace assessments through an accounting or data base 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's corrective action plan: The Parish has purchased an accounting system capable of billing and accounting for the assessments. The Parish has committed to implementing the system by the end of 1999.

FINANCE OFFICE PERSONNEL: 97-9

Observation: The Parish's accounting staff needed to be upgraded by the addition of one more professional person to directly assist the Secretary/Treasurer. The addition of an appropriately qualified person should result in a greater degree of effectiveness and improvement in the accounting process.

The accounting staff has been expanded by an additional person and the accounting department is working diligently to expand its effectiveness as evidenced by comments in this letter.

This item has been resolved to our satisfaction.

COMMITMENTS: 96-1

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

The Parish purchased accounting software with the capability of addressing the issues raised concerning accounts payable and encumbrances in 1998. The Parish began implementation of the system on January

1, 1999. As of June 10, 1999, the Parish was utilizing a large portion of the accounting package, with the exception of accounts payable and fixed asset reporting. In addition, the Parish has not explored all the capabilities offered by the systems, such as data extraction and alternative reporting formats.

Recommendation: Accordingly, it is our recommendation that the Parish continue with implementation of the accounting system. Additionally the recordation of accounts payable on an on-going basis should be achieved as early as possible. Finally, the Parish Finance office should strive to become more proficient with the accounting system to create more effective and efficient operations.

Management's corrective action plan: The Parish is committed to implementing this system to include all components offered by the accounting package. Management expects to complete implementation of the system by the end of 1999.

SEWER DISTRICT NO. 6: 96-3

Observation: The Parish should formally authorize the resolution of uncollectible sewerage assessments and sewerage services fees due to the District, and the amount due to the Parish by the District.

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

Second, sewerage assessment and related interest (\$68,159) represent enforceable claims against property. The Parish's attorney should review the status of the claims so that the Parish's position is secure.

Third, the amount due to the Parish (\$111,361) should be reduced by the value of the sewerage assessments, and the remaining balance be appropriated as a transfer to the District by the General Fund.

Management's corrective action plan: In 1999, the Parish intends to abolish the District's Board and has committed to administering the operations of the District. The Parish will appropriate a transfer from the General Fund to eliminate the inter-fund indebtedness, authorize the write-off of amounts considered uncollectible, and request its attorney to review the Parish's security interest in the property assessed.