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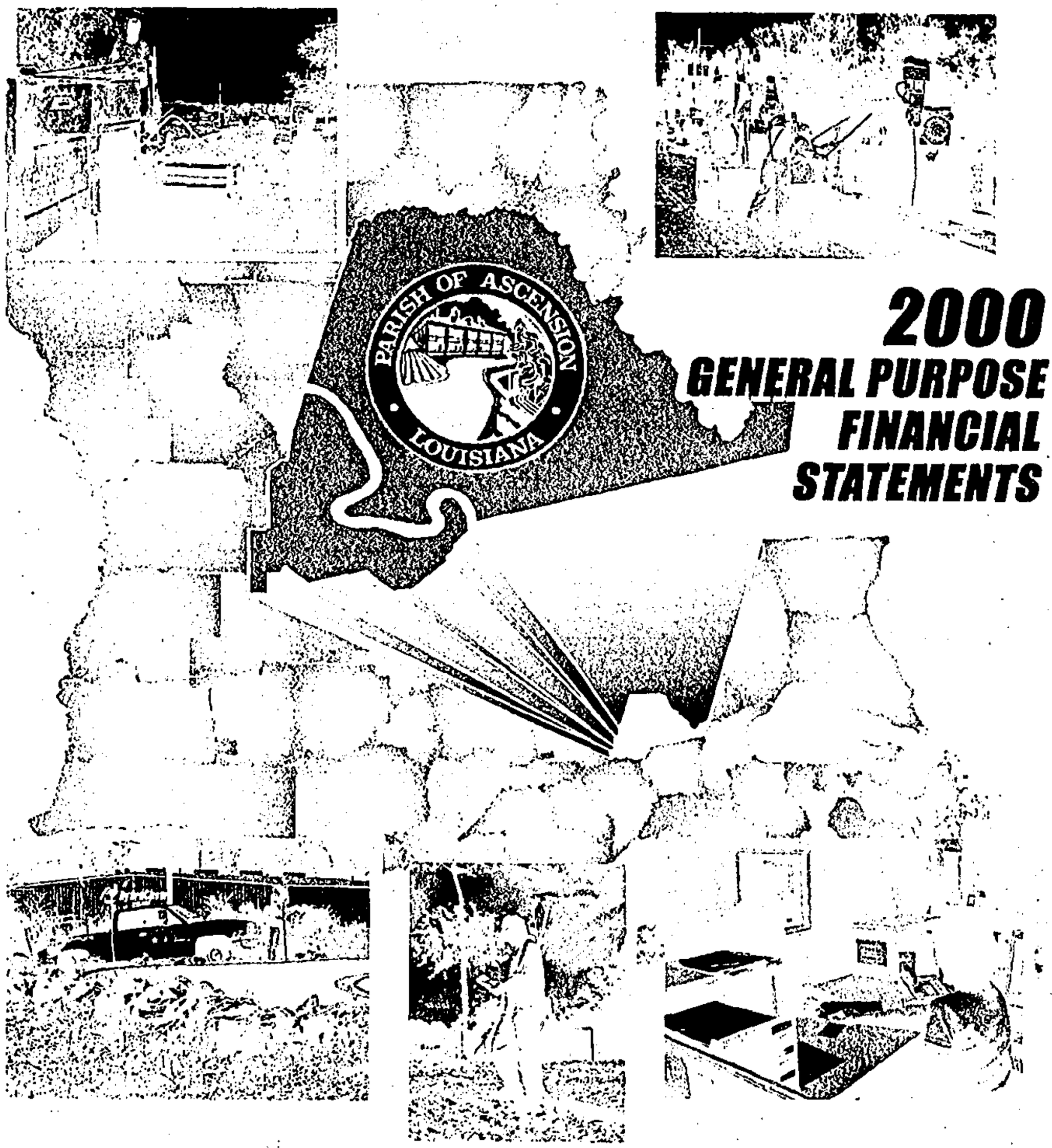
ASCENSION PARISH

GROWING SERVICES FOR A GROWING PARISH



2000 GENERAL PURPOSE FINANCIAL STATEMENTS

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PARISH OF ASCENSION

GENERAL-PURPOSE FINANCIAL REPORT

December 31, 2000

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

Release Date 8-22-01

PARISH OF ASCENSION

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PARISH OF ASCENSION

LOUISIANA

Parish of Ascension

OFFICE OF THE PRESIDENT

www.ascensionparish.net

HAROLD MARCHAND
ASCENSION PARISH PRESIDENT

May 31, 2001

Members of the Parish Council
And Citizens of the Parish of Ascension:

I am pleased to submit the General Purpose Financial Statements (GPFS) and Single Audit for the Parish of Ascension (Parish) for the fiscal year ended December 31, 2000.

Ascension Parish experienced another financially successful year and approaches 2001 with funding that provide a means to begin addressing the needs of our growing community. As most of you are aware, a major initiative of the Parish is to provide water and sewer services. The anticipated financial commitment from the Parish has been estimated at $110 million. Significant aspects of the Parish's financial well being as of and for the year ended December 31, 2000, are detailed below.

PROFILE OF GOVERNMENT

The Parish of Ascension is located southeast of the City of Baton Rouge, which is the state capital and second largest city in Louisiana. The Parish is located on the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St James. The Parish currently occupies a land area of 292 square miles and serves a population of 76,627 according to the US Census of 2000. The population reflects 32% growth from the census of 1990, and as such, makes Ascension Parish one of the highest growth rate locations in Louisiana.

The Parish adopted the provisions of the Ascension Parish Home Rule Charter, which was effective in January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for the Parish of Ascension and as a political subdivision of the State of Louisiana. Policy-making and legislative authority are vested in a governing council consisting of 11 councilmen. The governing council is responsible, among other things, for passing ordinances, adopting the budget and appointing committees. The Parish President in the chief executive officer of the Parish. The Council members and Parish President are elected for four-year terms. The council members are elected by district while the Parish President is elected parish-wide.

The Parish provides a full range of services to the general public including infrastructure maintenance and construction, public safety, public works, fire protection, public health and social services, mental health services, planning and zoning, economic development, recreation, libraries, general administrative services, and road lighting.

ASCENSION PARISH GOVERNMENT COMPLEX
P.O. BOX 1659, 208 E. RAILROAD, GONZALES, LOUISIANA 70707-1659
TELEPHONE 225-621-5709 (GONZALES) • 225-473-1231 (DONALDSONVILLE) TELEFAX 225-621-8567

FINANCIAL INFORMATION

General Governmental Functions

The general government operations, of the Parish, are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The following is a summary of general governmental operations for 2000 by fund type:

(in thousands)

Totals	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds
Revenues & transfers	$ 59,233	$ 8,960	$ 39,584	$ 3,812	$ 6,877
Expenditures & transfers	54,008	9,016	35,612	3,752	5,628
Surplus (deficit)	5,225	(56)	3,972	60	1,249
Fund Balance, December 31, 1999	56,855	59	30,285	4,673	21,838
Fund Balance, December 31, 2000	$ 62,080	$ 3	$ 34,257	$ 4,733	$ 23,087

Revenues of the primary government for general governmental fund types for 2000 totaled $37.9 million, compared with $39.8 million for the previous year, representing a $1.9 million decrease or 4% decline.

Approximately $24.4 million of the $37.9 million collected in 2000 was dedicated for special purposes. As a result, the remaining $13.5 million was available to fund a number of Parish services. These undedicated funds supported the Department of Public Works, all Parish administrative functions, the Parish Jail system, Parish recreation and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner. Sources of general governmental revenues are summarized below.

(in thousands)

Sources of Revenue	2000 Revenue	2000 Percent	1999 Revenue	1999 Percent
Taxes	$ 29,261	77%	$ 31,221	78%
Licenses and permits	1,506	4%	1,517	4%
Intergovernmental	3,293	9%	3,413	9%
Miscellaneous	3,817	10%	3,622	9%
Total	$ 37,877	100%	$ 39,773	100%

The reduction in revenue of $1.9 million is primarily declines in sales and use taxes. For 2000, the Parish experienced a decrease in sales and use tax collections of approximately 9.5% or $2.4 million. The reduction in sales and use tax collections were partially offset by increases in investment earnings.

As noted above, the Parish's activities are largely supported by tax revenues, which represent 77% of total governmental sources.

Expenditures of the primary government decreased $3.4 million in 2000. Expenditures for general governmental functions for each major function are summarized in the following table.

(in thousands)

	2000		1999	
Function	Expenditure	Percent	Expenditure	Percent
General government	$ 5,361	16%	$ 5,671	16%
Public safety	3,652	11%	2,305	6%
Public works	8,138	25%	8,422	23%
Health and welfare	3,180	10%	2,427	7%
Culture and recreation	3,166	10%	3,043	8%
Debt service	3,478	11%	2,986	8%
Capital outlay	5,626	17%	11,184	31%
Total	$ 32,601	100%	$ 36,038	100%

The largest decrease in spending occurred in capital outlay of $5.6 million or 14%.

ECONOMIC CONDITION AND OUTLOOK

A number of companies engaged in oil refining and petrochemical processing are found in the industrial corridor along the Mississippi River in and around the Parish of Ascension. These industries are major employers of Ascension's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade. These industries continue to expand in our area.

Ascension continues to be one of the fastest growing parishes in the state. With our growth, we continue to have a strong tax base and a high employment rate. Our school system, which is rated third in the state, provides our youth with a strong educational foundation and is a contributing factor to the population growth being experienced.

We expect the Parish to continue to grow over the next ten years and look forward to resolving the challenges it creates.

MAJOR INITIATIVES FOR THE FUTURE

The Administration will continue its commitment to service the needs of the citizens of Ascension Parish. Research and planning is continuing on the following:

- Development of a water/wastewater system master plan with approximately $900,000 to be dedicated by December 31, 2001,
- Development of a Road Master Plan ($100,000 in the 2001 budget),
- Expansion of economic development programs to include light industrial and distribution centers,
- Expansion of recreational opportunities to include alternative recreation and funding for the arts,
- Development of a Drug and Litter Court,
- Construction of an Animal Control Facility,
- Restructure the Health Unit Services in response to State funding reductions during 2000,
- Development of a park in the Prairieville/Dutchtown area,
- *Ascension Plan* - This initiative is directed at the revision of the Development Code and Land Use map for Ascension Parish. The Parish is currently developing new approaches for preserving land values and managing growth.
- Ascension 2020 is a visualization of life in the Parish in the year 2020. Using data collected from citizen input and other studies and projects, a comprehensive list of issues has been compiled. From the efforts placed forward, a strategic plan for addressing these needs is currently being developed.

At December 31, 2000, the Parish has approximately $23.5 million in fund balance in its capital project funds. Major construction projects budgeted for 2001 include:

- Courthouse East Renovation $ 5.4 million
- Road and bridge construction $10.3 million
- Drainage projects $ 5.4 million
- Recreation and Tourism construction $ 1.1 million
- Others $ 1.0 million

OTHER INFORMATION

Government Structure

A determination of the financial reporting entity to be included in the GPFS is made through the application of criteria established by the Governmental Accounting Standards Board, Statement 14 as is further explained in the Summary of Significant Accounting Polices in the Notes to the GPFS.

The Parish's financial reporting entity consists of the following:

- The Primary Government – This is the Parish (all funds administered by the Parish),
- Blended Component Units – These are Parish governmental units that, although very closely related to the Parish, are legally separate, and whose financial statements are reported in this GPFS as part of the primary government.
- Discrete Component Units – These are Parish governmental units that are less closely related than the blended component units, but still have sufficient relationships that the Parish must report their financial statements in the GPFS.

Independent Audit

The local government charter requires a comprehensive annual audit to be performed by a firm of certified public accountants. The Parish's GPFS have been audited by Faulk & Winkler, LLC.

In addition to meeting the requirements set forth by the local charter and state statutes, the audit also meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133. The auditors' reports related specifically to the single audit are included in this publication.

Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance and Administration Departments. In addition, I wish to express my appreciation to the Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,

PARISH OF ASCENSION

Harold Marchand

Harold Marchand
Parish President

Gwen B Leblanc

Gwen Leblanc
Chief Financial Officer

PARISH OF ASCENSION
LOUISIANA

PARISH OF ASCENSION

FINANCIAL SECTION

PARISH OF ASCENSION

LOUISIANA

FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

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, 2000, as listed in the table of contents. These financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

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

Those statements represent 99% of the assets and 98% of the revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect $2,646,932 and $1,974,238 of Special Revenue Funds' assets and revenues, respectively, $8,390,583 of general fixed assets and $47,199 of general long-term debt as of and for the year ended December 31, 2000. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based solely on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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

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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, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America. 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, 2000, and the results of operations of such funds and cash flows of individual proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 31, 2001, 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. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 128 and 129 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.

Faeck & Winkler LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 31, 2001

PARISH OF ASCENSION

GENERAL PURPOSE FINANCIAL STATEMENTS

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

COMBINED BALANCE SHEET

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash and cash equivalents	$ 1,100	$ 2,035,779	$ 118,203	$ 1,231,823
Investments	-	24,351,957	4,519,061	22,833,812
Accounts receivable, net	1,136,680	7,308,346	141,252	-
Due from other governments	1,015,421	682,551	-	41,830
Due from other funds	60,405	2,162,130	77,971	207,229
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	54,900	42,273	-	200,000
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for debt retirement	-	-	-	-
Total assets	$ 2,268,506	$ 36,583,036	$ 4,856,487	$ 24,514,694
LIABILITIES				
Accounts payable and accrued liabilities	$ 1,389,468	$ 941,875	$ 1,059	$ 274,767
Contracts payable	-	69,805	-	706,977
Contribution to retirement system	33,652	171,579	-	-
Due to other governments	-	-	-	-
Due to other funds	841,942	1,143,724	-	445,673
Deferred revenue	-	-	122,867	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Claims reserve	-	-	-	-
Long-term payables	-	-	-	-
Total liabilities	2,265,062	2,326,983	123,926	1,427,417
FUND BALANCE				
Investment in general fixed assets	-	-	-	-
Contributed capital				
Customers	-	-	-	-
Federal, state and local grants	-	-	-	-
Retained earnings				
Reserved - revenue bonds	-	-	-	-
Reserved - replacements	-	-	-	-
Unreserved	-	-	-	-
Fund balance				
Reserved for inventory	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	4,698,711	-
Reserved for encumbrances	3,444	305,128	-	236
Designated-subsequent year expenditures	-	5,338,070	33,850	16,364,579
Undesignated	-	28,612,855	-	6,722,462
Total fund balance	3,444	34,256,053	4,732,561	23,087,277
Total liabilities and fund balances	$ 2,268,506	$ 36,583,036	$ 4,856,487	$ 24,514,694

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

Proprietary Fund Type	Account Groups		Totals		Totals
Internal Service	General Fixed Assets	General Long-term Debt	(Memorandum Only) Primary Government	Component Units	(Memorandum Only) Reporting Entity
$ 121,225	$ -	$ -	$ 3,508,130	$ 12,813,612	$ 16,321,742
2,122,353	-	-	53,827,183	6,752,821	60,580,004
-	-	-	8,586,278	5,822,673	14,408,951
-	-	-	1,739,802	400,525	2,140,327
-	-	-	2,507,735	66,776	2,574,511
-	-	-	-	363,414	363,414
-	-	-	-	4,860,353	4,860,353
-	-	-	297,173	187,146	484,319
-	-	-	-	3,284	3,284
-	45,076,486	-	45,076,486	14,288,335	59,364,821
-	-	4,732,561	4,732,561	-	4,732,561
-	-	21,034,377	21,034,377	480,037	21,514,414
$ 2,243,578	$ 45,076,486	$ 25,766,938	$ 141,309,725	$ 46,038,976	$ 187,348,701
$ 97,092	$ -	$ -	$ 2,704,261	$ 2,023,435	$ 4,727,696
-	-	-	776,782	-	776,782
-	-	-	205,231	-	205,231
-	-	-	-	34,177	34,177
-	-	-	2,431,339	143,172	2,574,511
-	-	-	122,867	-	122,867
-	-	-	-	968,574	968,574
-	-	-	-	51,005	51,005
-	-	-	-	1,683,904	1,683,904
630,094	-	-	630,094	-	630,094
-	-	25,766,938	25,766,938	1,051,430	26,818,368
727,186	-	25,766,938	32,637,512	5,955,697	38,593,209
-	45,076,486	-	45,076,486	7,756,467	52,832,953
-	-	-	-	74,222	74,222
-	-	-	-	624,208	624,208
-	-	-	-	28,389	28,389
-	-	-	-	4,767	4,767
1,516,392	-	-	1,516,392	20,440,414	21,956,806
-	-	-	-	145	145
-	-	-	-	624,679	624,679
-	-	-	4,698,711	-	4,698,711
-	-	-	308,808	320	309,128
-	-	-	21,736,499	23,530	21,760,029
-	-	-	35,335,317	10,506,138	45,841,455
1,516,392	45,076,486	-	108,672,213	40,083,279	148,755,492
$ 2,243,578	$ 45,076,486	$ 25,766,938	$ 141,309,725	$ 46,038,976	$ 187,348,701

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, 2000

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
REVENUES							
Taxes	$ 1,154,792	$ 28,105,613	$ 785	$ -	$ 29,261,190	$ 10,409,056	$ 39,670,246
Licenses and permits	1,505,649	-	-	-	1,505,649	-	1,505,649
Intergovernmental	1,177,593	2,012,723	-	102,502	3,292,818	3,070,612	6,363,430
Charges for services	-	46,716	-	-	46,716	5,311,677	5,358,393
Fines and forfeitures	-	75,355	-	-	75,355	1,579,337	1,654,692
Miscellaneous	73,871	1,994,091	391,497	1,236,031	3,695,490	815,997	4,511,487
Total revenues	3,911,905	32,234,498	392,282	1,338,533	37,877,218	21,186,679	59,063,897
EXPENDITURES							
General government	4,923,274	437,657	-	-	5,360,931	6,497,924	11,858,855
Public safety	627,510	3,024,076	-	-	3,651,586	12,357,120	16,008,706
Public works	-	8,138,261	-	-	8,138,261	-	8,138,261
Health and welfare	915,856	2,263,811	-	-	3,179,667	-	3,179,667
Culture and recreation	47,621	3,024,778	-	-	3,072,399	21,970	3,094,369
Intergovernmental	-	93,887	-	-	93,887	-	93,887
Debt service	7,500	-	3,470,678	-	3,478,178	713,545	4,191,723
Capital projects	-	-	-	5,625,691	5,625,691	-	5,625,691
Total expenditures	6,521,761	16,982,470	3,470,678	5,625,691	32,600,600	19,590,559	52,191,159
Excess (deficiency) of revenues over expenditures	(2,609,856)	15,252,028	(3,078,396)	(4,287,158)	5,276,618	1,596,120	6,872,738

OTHER FINANCING SOURCES (USES)							
Operating transfers in	5,048,537	7,348,797	3,420,139	5,538,430	21,355,903	68,636	21,424,539
Operating transfers out	(2,494,298)	(18,629,587)	(281,390)	(1,752)	(21,407,027)	(30,370)	(21,437,397)
Total other financing sources (uses)	2,554,239	(11,280,790)	3,138,749	5,536,678	(51,124)	38,266	(12,858)
Excess (deficiency) of revenues over expenditures and other sources (uses)	(55,617)	3,971,238	60,353	1,249,520	5,225,494	1,634,386	6,859,880
FUND BALANCE							
Beginning of year	59,061	30,284,815	4,673,267	21,837,757	56,854,900	9,520,426	66,375,326
Residual equity transfer	-	-	(1,059)	-	(1,059)	-	(1,059)
End of year	$ 3,444	$ 34,256,053	$ 4,732,561	$ 23,087,277	$ 62,079,335	$ 11,154,812	$ 73,234,147

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, 2000

	General			Special Revenue		
	Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
REVENUES						
Taxes	$ 1,103,000	$ 1,154,792	$ 51,792	$ 27,303,050	$ 28,105,613	$ 802,563
Licenses and permits	1,423,870	1,505,649	81,779	-	-	-
Intergovernmental	3,331,700	1,177,593	(2,154,107)	1,959,653	2,012,723	53,070
Charges for services	-	-	-	43,800	46,716	2,916
Fines and forfeitures	-	-	-	65,000	75,355	10,355
Miscellaneous	76,600	73,871	(2,729)	1,372,943	1,994,091	621,148
Total revenues	5,935,170	3,911,905	(2,023,265)	30,744,446	32,234,498	1,490,052
EXPENDITURES						
General government	5,259,707	4,923,274	336,433	418,685	437,657	18,972
Public safety	557,930	627,510	(69,580)	3,171,525	3,024,076	147,449
Public works	-	-	-	8,869,721	8,138,261	731,460
Health and welfare	3,063,164	915,856	2,147,308	2,358,190	2,263,811	94,379
Culture and recreation	44,700	47,621	(2,921)	3,496,032	3,024,778	471,254
Intergovernmental	-	-	-	81,547	93,887	(12,340)
Debt service	-	7,500	(7,500)	-	-	-
Capital projects	-	-	-	-	-	-
Total expenditures	8,925,501	6,521,761	2,403,740	18,395,700	16,982,470	1,413,230
Excess (deficiency) of revenues over expenditures	(2,990,331)	(2,609,856)	380,475	12,348,746	15,252,028	2,903,282
OTHER FINANCING SOURCES (USES)						
Operating transfers in	5,538,419	5,048,537	(489,882)	7,312,730	7,348,797	36,067
Operating transfers out	(2,593,530)	(2,494,298)	99,232	(18,969,739)	(18,629,587)	340,152
Total other financing sources (uses)	2,944,889	2,554,239	(390,650)	(11,657,009)	(11,280,790)	376,219
Excess of revenues over expenditures and other financing sources (uses)	$ (45,442)	(55,617)	$ (10,175)	$ 691,737	3,971,238	$ 3,279,501
FUND BALANCE						
Beginning of year		59,061			30,284,815	
Residual equity transfer from Criminal Court Fund		-			-	
End of year		$ 3,444			$ 34,256,053	

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)
$ 750	$ 785	$ 35	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	110,670	102,502	(8,168)
-	-	-	-	-	-
-	-	-	-	-	-
304,809	391,497	86,688	878,300	1,236,031	357,731
305,559	392,282	86,723	988,970	1,338,533	349,563
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,471,640	3,470,678	962	-	-	-
-	-	-	8,196,190	5,625,691	2,570,499
3,471,640	3,470,678	962	8,196,190	5,625,691	2,570,499
(3,166,081)	(3,078,396)	87,685	(7,207,220)	(4,287,158)	2,920,062
3,420,240	3,420,139	(101)	5,361,720	5,538,430	176,710
(202,000)	(281,390)	(79,390)	(2,200)	(1,752)	448
3,218,240	3,138,749	(79,491)	5,359,520	5,536,678	177,158
$ 52,159	60,353	$ 8,194	$ (1,847,700)	1,249,520	$ 3,097,220
	4,673,267			21,837,757	
	(1,059)			-	
	$ 4,732,561			$ 23,087,277	

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

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

For the year ended December 31, 2000

	Internal Service	Component Units	Totals (Memorandum Only) 2000
OPERATING REVENUES			
Charges for services	$ -	$ 284,464	$ 284,464
Patient revenue, net	-	18,897,136	18,897,136
Insurance premiums	620,136	-	620,136
Interest, net	108,576	-	108,576
Miscellaneous	-	-	-
Total operating revenues	728,712	19,181,600	19,910,312
OPERATING EXPENSES			
Cost of water	-	118,780	118,780
Depreciation	-	606,261	606,261
Maintenance	-	27,715	27,715
Professional services	47,646	12,556	60,202
Management fees	-	52,974	52,974
Insurance premiums	356,978	-	356,978
Insurance claims	364,798	-	364,798
Bad debts	-	4,711	4,711
Miscellaneous	-	18,192	18,192
Hospitals	-	18,019,356	18,019,356
Total operating expenses	769,422	18,860,545	19,629,967
Operating loss	(40,710)	321,055	280,345
NONOPERATING REVENUES (EXPENSES)			
Taxes	-	668,565	668,565
Interest, net	-	344,122	344,122
Grants	-	240,196	240,196
Loss due to impairment	-	(146,691)	(146,691)
Miscellaneous	-	(508)	(508)
Other	-	129,014	129,014
Net nonoperating revenues	-	1,234,698	1,234,698
Net income (loss)	(40,710)	1,555,753	1,515,043
RETAINED EARNINGS			
Beginning of year	1,557,102	18,917,817	20,474,919
End of year	$ 1,516,392	$ 20,473,570	$ 21,989,962

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

Exhibit A-4

PARISH OF ASCENSION

ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

COMBINED STATEMENT OF CASH FLOWS

For the year ended December 31, 2000

	Internal Service	Component Units	Totals (Memorandum Only) 2000
CASH FLOW FROM OPERATING ACTIVITIES			
Net income (loss)	$ (40,710)	$ 1,555,755	$ 1,515,045
Adjustments of net income (loss):			
Depreciation	-	606,932	606,932
Loss on disposition of assets	-	149,618	149,618
Provision for bad debts	-	459,374	459,374
Change in operating assets and liabilities:			
Accounts receivable	20,053	(15,275)	4,778
Other assets	-	332,201	332,201
Inventory	-	(10,493)	(10,493)
Accounts payable and accrued liabilities	(27,675)	338,654	310,979
Payables from restricted assets	-	2,920	2,920
Estimated third-party payer settlements	-	(4,119,138)	(4,119,138)
Net cash used by operating activities	(48,332)	(699,452)	(747,784)
CASH FLOW FROM INVESTING ACTIVITIES			
Decrease (increase) in investments	32,228	767,309	799,537
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	-	(938,575)	(938,575)
Payment on long term debt	-	(45,107)	(45,107)
Proceeds from long term debt	-	307,000	307,000
Proceeds of sale of capital assets	-	156	156
Grant proceeds	-	14,850	14,850
Capital contributed by customers and parish	-	390,920	390,920
Net cash used for capital and related financing activities	-	(270,756)	(270,756)
Increase (decrease) in cash	(16,104)	(202,899)	(219,003)
CASH			
Beginning of period	137,329	1,695,339	1,832,668
End of period	$ 121,225	$ 1,492,440	$ 1,613,665

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, 2000

	District Attorney (2)	Sheriff (4)	Clerk of Court (4)	Assessor (2)	Parish Court (4)	Indigent Defender Board (1)	Criminal Court
ASSETS							
Cash and cash equivalents	$ 847,133	$ 6,395,274	$ 2,254,786	$ 1,061,723	$ 148,589	$ 193,037	$ -
Investments	-	-	900,000	-	-	-	-
Accounts receivable, net	-	545,332	99,854	15,028	-	-	-
Due from other governments	85,225	138,660	-	67,371	20,895	19,595	53,949
Due from other funds	11,783	-	49,636	-	5,357	-	-
Inventory	-	145	-	-	-	-	-
Restricted assets	-	758,564	-	-	-	-	-
Other assets	-	-	-	-	938	-	-
Prepaid insurance	-	-	-	-	-	-	-
Fixed assets	359,824	4,941,829	1,237,493	116,865	161,307	-	-
Amount to be provided for retirement of general long-term debt	-	405,730	39,743	-	-	-	-
Total assets	$ 1,303,965	$ 13,185,534	$ 4,581,512	$ 1,260,987	$ 337,086	$ 212,632	$ 53,949
LIABILITIES							
Accounts payable and accrued liabilities	$ 34,348	$ 311,986	$ 24,431	$ 11,377	$ 1,857	$ 54	$ 34,933
Due to other governments	-	-	-	-	-	-	-
Due to other funds	11,783	-	49,636	-	5,357	-	19,016
Due to taxing bodies	-	968,574	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-	-
Unsettled deposits	-	-	1,683,904	-	-	-	-
Long - term payables	-	405,730	39,743	-	-	-	-
Total liabilities	46,131	1,686,290	1,797,714	11,377	7,214	54	53,949
FUND BALANCE							
Investment in general fixed assets	359,824	4,941,829	1,237,493	116,866	161,307	-	-
Contributed capital							
Customers	-	-	-	-	-	-	-
Federal, state and local grants	-	-	-	-	-	-	-
Retained earnings							
Reserved - revenue bonds	-	-	-	-	-	-	-
Reserved - replacements	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Fund balance							
Reserved for inventory	-	145	-	-	-	-	-
Reserved for self-insurance	-	624,679	-	-	-	-	-
Reserved for encumbrances	-	-	-	-	-	-	-
Designated - subsequent year expenditures	-	-	-	-	-	-	-
Undesignated	898,010	5,932,591	1,546,305	1,132,744	168,565	212,578	-
Total fund balance	1,257,834	11,499,244	2,783,798	1,249,610	329,872	212,578	-
Total liabilities and fund balances	$ 1,303,965	$ 13,185,534	$ 4,581,512	$ 1,260,987	$ 337,086	$ 212,632	$ 53,949

(1) For the year ended December 31, 1998
(2) For the year ended December 31, 1999
(3) For the year ended March 31, 2000
(4) For the year ended June 30, 2000
(5) For the year ended August 31, 2000

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

Civic Center	Communication District (2)	Judicial Expense (2)	East Ascension Hospital (3)	West Ascension Hospital (5)	Waterworks District No. 2 (2)	Waterworks District No. 4 (5)	Sewerage District No. 6	Waterworks District No. 7	Totals
$ 5	$ 129,392	$ 339,794	$ 876,177	$ 300,309	$ 230,259	$ 5,631	$ 50	$ 31,453	$ 12,813,612
29,927	100,120	-	103,350	5,515,810	-	-	103,614	-	6,752,821
360	27,099	-	4,370,384	722,757	22,190	13,108	6,561	-	5,822,673
-	-	14,830	-	-	-	-	-	-	400,525
-	-	-	-	-	-	-	-	-	66,776
-	-	-	227,063	136,206	-	-	-	-	363,414
-	-	-	4,046,977	-	19,060	35,752	-	-	4,860,353
-	-	-	100,422	73,497	11,610	679	-	-	187,146
-	-	-	-	-	1,175	2,109	-	-	3,284
-	846,911	92,237	4,373,160	1,148,144	546,334	57,923	401,308	5,000	14,288,335
-	34,564	-	-	-	-	-	-	-	480,037
$ 30,292	$ 1,138,086	$ 446,861	$14,097,533	$ 7,896,723	$ 830,628	$ 115,202	$ 511,533	$ 36,453	$ 46,038,976
$ 1,770	$ -	$ 562	$ 1,214,801	$ 319,436	$ 11,202	$ 14,678	$ 42,000	$ -	$ 2,023,435
-	-	-	-	-	-	-	-	34,177	34,177
-	-	-	-	-	-	-	57,380	-	143,172
-	-	-	-	-	-	-	-	-	968,574
-	-	-	-	-	15,904	11,455	-	23,646	51,005
-	-	-	-	-	-	-	-	-	1,683,904
-	34,564	-	174,172	-	343,221	54,000	-	-	1,051,430
1,770	34,564	562	1,388,973	319,436	370,327	80,133	99,380	57,823	5,955,697
-	846,911	92,237	-	-	-	-	-	-	7,756,467
-	-	-	-	-	47,607	21,615	-	5,000	74,222
-	-	-	-	-	190,350	46,000	387,858	-	624,208
-	-	-	-	-	-	28,389	-	-	28,389
-	-	-	-	-	-	4,767	-	-	4,767
-	-	-	12,708,560	7,577,287	222,344	(65,702)	24,295	(26,370)	20,440,414
-	-	-	-	-	-	-	-	-	145
-	-	-	-	-	-	-	-	-	624,679
320	-	-	-	-	-	-	-	-	320
23,530	-	-	-	-	-	-	-	-	23,530
4,672	256,611	354,062	-	-	-	-	-	-	10,506,138
28,522	1,103,522	446,299	12,708,560	7,577,287	460,301	35,069	412,153	(21,370)	40,083,279
$ 30,292	$ 1,138,086	$ 446,861	$14,097,533	$ 7,896,723	$ 830,628	$ 115,202	$ 511,533	$ 36,453	$ 46,038,976

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, 2000

	District Attorney (2)	Sheriff (4)	Clerk of Court (4)	Assessor (2)
REVENUES				
Taxes	$ -	$ 10,409,056	$ -	$ -
Intergovernmental	1,132,766	1,168,545	-	769,301
Charges for services	611,067	2,404,355	1,855,024	-
Fines and forfeitures	489,324	-	-	-
Miscellaneous	82,232	271,787	269,022	72,262
Total revenues	2,315,389	14,253,743	2,124,046	841,563
EXPENDITURES				
General government	1,990,849	-	2,323,343	689,078
Public safety	-	12,357,120	-	-
Culture and recreation	-	-	-	-
Debt service	-	653,189	-	-
Total expenditures	1,990,849	13,010,309	2,323,343	689,078
Excess (deficiency) of revenues over expenditures	324,540	1,243,434	(199,297)	152,485
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
General Fund	-	-	-	-
Recreation Fund	-	-	-	-
Operating transfers out				
FINS Program Fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	324,540	1,243,434	(199,297)	152,485
FUND BALANCE				
Beginning of year	573,470	5,313,981	1,745,602	980,259
End of year	$ 898,010	$ 6,557,415	$ 1,546,305	$ 1,132,744

(1) For the year ended December 31, 1998
(2) For the year ended December 31, 1999
(3) For the year ended March 31, 2000 (not used)
(4) For the year ended June 30, 2000
(5) For the year ended August 31, 2000 (not used)

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

Exhibit A-6

Parish Court (4)	Indigent Defender Board (1)	Criminal Court	Civic Center	Communication District (2)	Judicial Expense (2)	Totals
$ -	$ -	$ -	$ -	$ -	$ -	$ 10,409,056
-	-	-	-	-	-	3,070,612
-	-	-	11,560	290,818	138,853	5,311,677
179,963	345,813	564,237	-	-	-	1,579,337
2,995	-	92,629	6,854	7,853	10,363	815,997
182,958	345,813	656,866	18,414	298,671	149,216	21,186,679
132,016	364,957	733,547	-	207,868	56,266	6,497,924
-	-	-	-	-	-	12,357,120
-	-	-	21,970	-	-	21,970
-	-	-	-	60,356	-	713,545
132,016	364,957	733,547	21,970	268,224	56,266	19,590,559
50,942	(19,144)	(76,681)	(3,556)	30,447	92,950	1,596,120
-	-	63,636	-	-	-	63,636
-	-	-	5,000	-	-	5,000
-	-	(30,370)	-	-	-	(30,370)
-	-	33,266	5,000	-	-	38,266
50,942	(19,144)	(43,415)	1,444	30,447	92,950	1,634,386
117,623	231,722	43,415	27,078	226,164	261,112	9,520,426
$ 168,565	$ 212,578	$ -	$ 28,522	$ 256,611	$ 354,062	$ 11,154,812

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, 2000

	East Ascension Hospital (3)	West Ascension Hospital (5)	Waterworks District No. 2 (2)	Waterworks District No. 4 (5)	Sewerage District No. 6	Waterworks District No. 7	Totals
OPERATING REVENUES							
Charges for services	$ -	$ -	$ 142,166	$ 100,694	$ 41,604	$ -	$ 284,464
Patient revenue, net	15,837,705	3,059,431	-	-	-	-	18,897,136
Total operating revenues	15,837,705	3,059,431	142,166	100,694	41,604	-	19,181,600
OPERATING EXPENSES							
Cost of water	-	-	57,454	61,326	-	-	118,780
Depreciation	470,147	100,254	11,146	3,913	20,801	-	606,261
Maintenance	-	-	6,574	4,455	16,686	-	27,715
Professional services	-	-	9,463	3,093	-	-	12,556
Management fees	-	-	37,406	15,568	-	-	52,974
Bad debts	-	-	4,080	631	-	-	4,711
Miscellaneous	-	-	7,549	6,679	3,850	114	18,192
Hospitals	14,166,784	3,852,572	-	-	-	-	18,019,356
Total operating expenses	14,636,931	3,952,826	133,672	95,665	41,337	114	18,860,545
Operating (loss)	1,200,774	(893,395)	8,494	5,029	267	(114)	321,055
NONOPERATING REVENUES (EXPENSES)							
Taxes	40	668,525	-	-	-	-	668,565
Interest, net	37,637	304,496	(11,598)	(3,038)	16,625	-	344,122
Grants	240,196	-	-	-	-	-	240,196
Loss due to impairment	-	-	-	-	(146,691)	-	(146,691)
Miscellaneous	-	-	86	47	(641)	-	(508)
Other	128,514	-	-	-	500	-	129,014
Net nonoperating revenues (expenses)	406,387	973,021	(11,512)	(2,991)	(130,207)	-	1,234,698
Net income (loss) transferred to retained earnings	1,607,161	79,626	(3,018)	2,038	(129,940)	(114)	1,555,753
RETAINED EARNINGS (ACCUMULATED DEFICIT)							
Beginning of year	11,101,399	7,497,661	225,362	(34,584)	154,235	(26,256)	18,917,817
End of year	$ 12,708,560	$ 7,577,287	$ 222,344	$ (32,546)	$ 24,295	$ (26,370)	$ 20,473,570

(1) For the year ended December 31, 1998 (not used)
(2) For the year ended December 31, 1999
(3) For the year ended March 31, 2000
(4) For the year ended June 30, 2000 (not used)
(5) For the year ended August 31, 2000

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:

- 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.

- Whether the Parish governing authority (Ascension Parish Council and/or Parish President) appoints a majority of board members of the potential component unit.

- Fiscal interdependency between the Parish and the potential component unit.

- Imposition of will by the Parish on the potential component unit.

- Financial benefit/burden relationship between the Parish and the potential component unit.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units

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

East and West Ascension Drainage Districts No. 1

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

Health Unit

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

Mental Health Unit

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

Fire Protection Districts No. 1 and No. 2

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

Recreation Commission

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

Tourist Commission

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units (Continued)

Ascension Parish Library

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

Discrete Component Units

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

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 1999.)

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

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

Ascension Parish Sheriff

The Sheriff, an elected official as defined in the Louisiana State Constitution, is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Jail). The Sheriff's financial statements for the year ended June 30, 2000, 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, 2000, 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, 1999, 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, 1999, 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, 2000, 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, 1999, 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. The Parish of Ascension has secured the necessary operating permit and is actively operating the sewer system.

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, 2000
West Ascension Hospital Service District	August 31, 2000
Ascension Parish Water Works District No. 2	December 31, 1999
Ascension Parish Water Works District No. 4	August 31, 2000
West Ascension Water Works District No. 7	December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Related Organizations (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING

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

Governmental Fund Types

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

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

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

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

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

Proprietary Fund Types

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND ACCOUNTING (CONTINUED)

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

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

Account Groups

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

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

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

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

BASIS OF ACCOUNTING

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING (CONTINUED)

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

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

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

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

ESTIMATES

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

1. No later than seventy-five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.

2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.

3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)

4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.

5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

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

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

ENCUMBRANCES

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

CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1245 and 33:2955 which allow, but are not limited to the following investment vehicles: United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

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

Investments, which include time certificates of deposit and U.S. government securities, are stated at the lower of cost or market.

SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

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

INVENTORIES

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

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

BAD DEBTS

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FIXED ASSETS AND DEPRECIATION

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

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

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

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

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

LONG-TERM DEBT

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

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

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

RESERVES AND DESIGNATIONS OF EQUITY

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

TRANSFERS

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

COMPENSATED ABSENCES

All Parish primary government regular employees, excluding Ascension Parish Library personnel, earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of one hundred-twenty 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 is payable only upon retirement and only up to a maximum of 60 days.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment. Compensatory leave is accumulated without time limitations but must be taken within one year of earning the leave. 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, 2000, 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 used 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, 2000, the carrying amount of the Primary Government's deposits (including demand deposit accounts and certificates of deposit) was $9,508,671 and the bank balance was $10,214,513. 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 $6,800,000 are classified on the combined balance sheet as "Investments."

Investments

The Parish's investments are U.S. Treasury Bills and Treasury Notes as well as obligations of U.S. Government Agencies. At December 31, 2000, the investments in U.S. Treasury and Agency obligations totaled $47,027,183.

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

Cash, Cash Equivalents and Investments Summary

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

Cash and cash equivalents:	
Deposits	$ 2,708,671
Investments	796,298
Cash on hand	3,161
Total cash and cash equivalents	3,508,130
Investments:	
Certificates of deposit	6,800,000
Investments	47,027,183
Total investments	53,827,183
Total	$ 57,335,313

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2000, were as follows:

Primary Government	
Ad valorem taxes	$ 6,240,018
Sales and use taxes	1,935,248
Assessment fees	135,532
Other	275,480
Total primary government	8,586,278
Component Units	
Third-party payors	3,168,446
Patient accounts receivable	3,335,795
Fees, charges, and commissions	90,629
Sales and use tax	525,210
Water fees	83,193
Other	176,676
Subtotal	7,379,949
Less allowance for doubtful accounts	(1,557,276)
Total component units	5,822,673
Total	$ 14,408,951

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

Due from other governments at December 31, 2000, consists of the following:

Primary Government	
State of Louisiana	
State revenue sharing	$ 542,562
Parish transportation	91,841
Severance tax	18,880
Beer tax	16,798
Grants	1,012,537
Other	57,184
Total primary government	1,739,802
Component Units	
State revenue sharing	59,590
Department of Social Services	16,565
Fines and forfeitures	163,099
Other	161,271
Total component units	400,525
Total	$ 2,140,327

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2000, taxes of $6,300,215 were levied on property by the primary government with assessed valuations totaling $490,043,860 and were dedicated as follows:

Description	Per $1,000
General:	
Outside municipal limits	$ 2.86
Inside municipal limits	1.45
East Ascension Drainage	5.00
West Ascension Drainage	5.35
Lighting Districts	1.00 - 5.01
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, 2000, approximately $18,000 (less than 1% of total taxes) has been paid under protest with the Sheriff and is subject to review by the Louisiana Tax Commission.

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

The 2000 property tax calendar is as follows:

Millage Rates Adopted	October 19, 2000
Levy Date	October 19, 2000
Due Date	November 15, 2000
Lien Date	January 1, 2001
Collection Dates	December 1, 2000 to February 29, 2001

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. No allowance for uncollectible taxes is recorded at December 31, 2000.

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, 2000, were as follows:

Cash and cash equivalents - special revenue funds	$ 758,563
Cash and cash equivalents - proprietary funds	48,561
Investments	4,046,977
Due from operating accounts	6,252
Assessments and accrued interest receivable	65,824
	4,926,177
Less allowance for doubtful accounts	(65,824)
Total	$ 4,860,353

NOTE 6 - FIXED ASSETS

A summary of changes in general fixed assets for the Primary Government for the year ended December 31, 2000, is as follows:

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
Land and buildings	$ 23,083,080	$ 2,233,023	$ 25,316,103
Vehicles	5,287,693	1,540,080	6,827,773
Field equipment	5,641,503	778,203	6,419,706
Office equipment	3,437,469	(32,086)	3,405,383
Construction in progress	358,414	(336,875)	21,539
Library materials	2,884,115	201,867	3,085,982
	$ 40,692,274	$ 4,384,212	$ 45,076,486

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

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
District Attorney			
Office equipment	$ 263,923	$ 95,901	$ 359,824
Ascension Parish Sheriff			
Equipment	4,218,511	723,318	4,941,829
Ascension Parish Clerk of Court			
Building improvements	458,309	124,666	582,975
Vehicles	18,819	19,805	38,624
Office equipment	357,676	258,218	615,894

NOTE 6 - FIXED ASSETS (CONTINUED)

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
Ascension Parish Assesssor			
Vehicles	$ 55,940	$ -	$ 55,940
Office equipment	53,004	7,921	60,925
Ascension Parish Court			
Office equipment	159,007	2,300	161,307
Ascension Parish Judicial Expense Fund			
Building improvements	8,768	-	8,768
Equipment	74,410	9,059	83,469
East Ascension Hospital Service District			
Land and building	8,555,997	9,420	8,565,417
Equipment	4,844,194	(477,392)	4,366,802
West Ascension Hospital Service District			
Land and building	1,916,959	-	1,916,959
Equipment	909,741	94,616	1,004,357
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water System	373,492	361,629	735,121
Construction in progress	280,264	(280,264)	-
Ascension Parish Water Works District 4			
Water System	155,606	918	156,524
West Ascension Water Works District 7			
Land	5,000	-	5,000
Sewerage District No. 6			
Sewer system	416,039	(416,039)	-
Construction in progress	-	401,308	401,308
Ascension Parish Communication District			
Building improvements	45,040	-	45,040
Equipment	739,801	62,070	801,871
	$ 23,943,757	$ 997,454	24,941,211
Less accumulated depreciation:			
East Ascension Hospital Service District			(8,559,059)
West Ascension Hospital Service District			(1,806,429)
Ascension Parish Water Works Distict 2			(188,787)
Ascension Parish Water Works Distict 4			(98,601)
Sewerage District No. 6			-
			$ 14,288,335

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, 2000:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Public improvement	$ 26,320,000	$ -	$ 1,980,000	$ 24,340,000
Certificate of indebtedness	495,000	-	85,000	410,000
Special assessment	434,000	-	55,000	379,000
Promissory notes	22,500	-	7,500	15,000
Accrued vacation leave	560,956	61,982	-	622,938
	$ 27,832,456	$ 61,982	$ 2,127,500	$ 25,766,938

Long-term debt obligations for the primary government at December 31, 2000, are comprised of the following individual issues:

Public Improvement Bonds

Sales and Use Tax District No. 1

$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.	$ 1,215,000

East Ascension Major Drainage Sales and Use Tax

$2,885,000 Drainage serial bonds dated June 1, 1993; due in annual installment of $95,000 - $130,000 in 2001; interest at 6.05% - 6.4%. See Note 8.	130,000
$10,605,000 Drainage public improvement refunding bonds dated July 18, 1996; due in annual installments of $70,000 - $1,230,000 through 2011; interest at 5.55% - 3.6%. See Note 8.	9,250,000
$10,000,000 Drainage serial bonds dated April 1, 1999; due in annual installments of $325,000 - $790,000 through 2018; interest at 3.95% - 7%	9,675,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

Sales Tax District No. 2

$7,000,000 serial bonds dated February 1, 1995; due in annual installments of $490,000 - $920,000 through 2005; interest at 5.25% - 9%.	4,070,000
Total public improvement bonds	24,340,000
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%.	410,000
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%.	379,000
Promissory Note	
$67,500 non-interest bearing note due in annual installments of $7,500 through 2002.	15,000
Accrued Vacation Leave	622,938
Total long-term debt	$ 25,766,938

Debt Service Requirements to Maturity

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 2000, including interest payments of $8,322,121 are as follows:

Maturity	Public Improvement Bonds	Special Assessment Bonds	Certificate of Indebtedness	Promissory Notes
2001	$ 3,276,281	$ 75,147	$ 116,750	$ 7,500
2002	3,276,703	70,902	115,900	7,500
2003	3,298,078	67,770	114,750	-
2004	3,314,698	65,070	113,300	-
2005	3,198,370	62,343	-	-
2006-2018	16,168,662	116,397	-	-
Totals	$ 32,532,792	$ 457,629	$ 460,700	$ 15,000

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, 2000, 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:

	Provided for General Long-Term Debt	Unmatured Interest Coupons	Total
Public improvement bond	$ 20,017,879	$ 8,192,792	$ 28,210,671
General obligation debt	378,560	129,329	507,889
Promissory notes	15,000	-	15,000
Accrued vacation leave	622,938	-	622,938
Totals	$ 21,034,377	$ 8,322,121	$ 29,356,498

Bond Restrictions

Parish Sales Tax Bonds

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

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Bond Restrictions (Continued)

Drainage Sales Tax Bonds - Series 1995

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1991, 1993, and 1999 proceeds of the 1/2% drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

A Public Improvement (Drainage) Bond - Series ST 1991, 1993, 1999 and Public Improvement Refunding Bond - Series ST 1996 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

A Public Improvement (Drainage) Bond - Series ST 1989, 1990, 1991, 1993, 1999 and Public Improvement Refunding Bond - Series ST 1996 - Reserve Fund to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of $2,187,654 has been deposited therein for this requirement.

Certificate of Indebtedness - Series 1995

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

Industrial Bond Issues

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

Long-Term Debt - Component Units

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

Compensated absences:	
Ascension Parish Sheriff	$ 405,730
Ascension Parish Clerk of Court	39,743
Revenue bonds:	
Ascension Parish Water Works District No. 2	343,221
Ascension Parish Water Works District No. 4	54,000
Certificates of Indebtedness:	
Ascension Parish Communications District	34,564
Note Payable:	
East Ascension Hospital	174,172
	$ 1,051,430

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, 2000, the amount of defeased debt outstanding but removed from the General Long-Term Debt Account Group amounted to $1,940,000.

NOTE 9 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

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

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Parish for 2000, as follows:

1. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance,
2. 10 percent of net sales tax collections to be used for recreational operations and facilities,
3. Amounts determined through the budget process required by the General Fund and Road and Bridge Fund for basic services,
4. Excess sales tax revenues UP TO $400,000 are dedicated to the dedicated special project fund for health unit costs, a Parish animal shelter and a drug court, and
5. Any remaining excess sales tax revenues are dedicated to the Road Construction Fund for road construction and maintenance of roads.

Parish Sales Tax - Primary Government

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

Restricted Sales Tax

In 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 10 - 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 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 $1,200 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. 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.

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 statue 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 31, 2000 were $173,698.

NOTE 11 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan. Assets totaling $938,945 are held by Nationwide, a deferred compensation administrator, under agreement with the Parish.

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

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 2000, were as follows:

Individual Fund	Receivable	Payable
Primary Government		
General Fund:		
Sewerage District No. 6 Fund	$ 56,961	$ -
West Ascension Drainage Fund	-	4
Sales and Use Tax District No. 1 Fund	-	841,938
Section 8 Fund	3,444	-
Special Revenue Funds:		
Road and Bridge Fund:		
West Ascension Drainage Fund	-	4,890
Sales and Use Tax District No. 1 Fund	28,169	-
East Ascension Drainage Fund:		
East Ascension Drainage Major Fund	-	483,283
West Ascension Drainage Fund	-	30,077
West Ascension Drainage Fund:		
Sales and Use Tax District No. 1 Fund	-	22,932
General Fund	4	-
Road and Bridge Fund	4,890	-
East Ascension Drainage Fund	30,077	-
East Ascension Drainage Major Fund	19,876	

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

Individual Fund (Continued)	Receivable	Payable
Road Lighting District No. 4 Fund:		
Sales and Use Tax District No. 1 Fund	-	5,855
Fire Protection District No. 2 Fund:		
Fire Protection District No. 1 Fund	4,208	-
Sales and Use Tax District No. 2 Fund	14,260	-
Fire Protection District No. 1 Fund:		
Fire Protection District No. 1 Fund	-	4,208
Sales and Use Tax District No. 2 Fund	128,340	-
Recreation District Fund:		
Sales and Use Tax District No. 1 Fund	90,358	-
Sales and Use Tax District No. 1 Fund:		
General Fund	841,938	-
Road and Bridge Fund	-	28,169
West Ascension Drainage Fund	22,932	-
Road Lighting District No. 4 Fund	5,855	-
Criminal Court Fund	19,016	-
Recreation District Fund	-	90,358
Law Officers Court Fund	2,630	-
Sewer Project Fund	41,830	-
Section 8 Fund	16,660	
Sewer District No. 6 Fund	419	-
Judicial District Families in Need of Service Fund	-	3,542
Road Project Fund	403,843	-
Section 8 Fund:		
Sales and Use Tax District No. 1 Fund	-	16,660
General Fund	-	3,444
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 1 Fund	-	128,340
Fire Protection District No. 2 Fund	-	14,260
Road Project Fund	-	207,229
Sales and Use Tax District No. 2 Sinking Fund	-	77,971
East Ascension Drainage Major Fund:		
East Ascension Drainage Fund	483,283	-
West Ascension Drainage Fund	-	19,876
Law Officers Court Fund:		
Sales and Use Tax District No. 1 Fund	-	2,630
Judicial District Families in Need of Service Fund:		
Sales and Use Tax District No. 1 Fund	3,542	-
Debt Service Funds:		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	77,971	-

NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)

Individual Fund (Continued)	Receivable	Payable
Capital Projects Funds:		
Road Project Fund:		
Sales and Use Tax District No. 2 Fund	207,229	-
Sales and Use Tax District No. 1 Fund	-	403,843
Sewer Project Fund:		
Sales and Use Tax District No. 1 Fund	-	41,830
Total primary government	2,507,735	2,431,339
Component Units		
Criminal Court Fund:		
Sales and Use Tax District No. 1 Fund	-	19,016
Sewer District No. 6:		
General Fund	-	56,961
Sales and Use Tax District No. 1 Fund		419
District Attorney	11,783	11,783
Parish Court	5,357	5,357
Clerk of Court	49,636	49,636
Total component units	66,776	143,172
Total reporting entity	$ 2,574,511	$ 2,574,511

NOTE 13 - COMMITMENTS AND CONTINGENCIES

Suits and Claims

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

Environmental Remediation

The United States Environmental Protection Agency (EPA) issued an administrative order concerning a wastewater treatment system operated by Ascension Parish. The order cites the discharge of pollutants from the system, lack of an operating permit and non-filing of required monthly discharge monitoring reports.

NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Environmental Remediation (continued)

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

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

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

Construction Contracts

At December 31, 2000, the Parish had outstanding commitments resulting from construction contracts of approximately $2,267,000 and engineering contracts of approximately $886,000.

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.

Risk Management

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

NOTE 14 - SELF INSURANCE

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

NOTE 14 - SELF INSURANCE (CONTINUED)

All funds of the Parish participate in the program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of that fiscal year, it was actuarially determined that the undiscounted loss reserve was $630,094. This reserve represents reported losses of approximately $484,000 and includes claims incurred but not yet reported approximating $146,000.

Changes in this reserve amount in fiscal years 2000 and 1999 were as follows:

	Balance at Beginning of Fiscal Year	Current-year Claims and Changes in Estimates	Claim Payments	Balance at End of Fiscal Year
1999	$ 625,739	$ 294,125	$ 289,770	$ 630,094
2000	$ 630,094	$ 364,798	$ 364,798	$ 630,094

NOTE 15 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Deficit Fund Balance and Retained Earnings

Component Units:

The West Ascension Waterworks District No. 7 has a deficit in retained earnings of $26,370. 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 $32,546 that was primarily due to water loss experienced at various times in prior years.

Expenditures Exceeding Appropriations

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

	Revised Budget	Actual (Budgetary Basis)	Unfavorable Variance
General Fund:			
Public safety	$ 557,930	$ 627,510	$ (69,580)
Debt service	-	7,500	(7,500)
Culture and recreation	44,700	47,621	(2,921)

NOTE 15 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

Expenditures Exceeding Appropriations (Continued)

	Revised Budget	Actual (Budgetary Basis)	Unfavorable Variance
Special Revenue Funds:			
Sales & Use Tax No. 1 Fund			
General government	$ 98,000	$ 105,696	$ (7,696)
Operating Transfer Out:			
Road Construction Fund	746,620	897,513	(150,893)
Recreation Fund	987,700	1,041,753	(54,053)
Sales & Use Tax No. 2 Fund			
General government	45,000	52,867	(7,867)
Operating Transfer Out:			
Fire Protection District No. 1 Fund	1,500,940	1,512,535	(11,595)
Fire Protection District No. 2 Fund	166,800	168,060	(1,260)
Road Construction Fund	2,400,100	2,425,917	(25,817)
Road Lighting District No. 1 Fund	13,630	13,955	(325)
Road Lighting District No. 3 Fund	18,600	19,620	(1,020)
Road Lighting District No. 4 Fund	8,790	9,015	(225)
Road Lighting District No. 5 Fund	15,350	15,769	(419)
Road Lighting District No. 6 Fund	106,100	108,092	(1,992)
Law Officers' Court Fund	62,000	63,236	(1,236)
Capital Projects Funds:			
Court House East	201,700	212,870	(11,170)

NOTE 16 - SUBSEQUENT EVENTS

Construction Contracts

The Parish awarded approximately $298,500 in construction contracts and $56,000 in engineering contracts subsequent to December 31, 2000.

Environmental Remediation

In 2001, EPA issued a second administrative order concerning the system at Sewer District No. 6, citing discharge of pollutants from the system and non-filing of various required reports. The Parish is vigorously pursuing the resolution of this matter. The ultimate outcome has not been determined.

NOTE 17 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2000, Council members and the Parish President received the following as compensation, including per diem payments:

		Amount
Parish President	- Harold Marchand	$ 63,625
	Thomas Martinez	19,474
Councilman, District 1	- Alvin Thomas, Jr.	15,960
Councilman, District 2	- Thomas Pearce	15,960
Councilman, District 3	- Adrian Thompson	14,693
	Joseph Pierre	227
Councilman, District 4	- Dudley Brown	15,050
Councilman, District 5	- Donnell Nickens	15,148
	Gilbert Burratt	227
Councilman, District 6	- Milton Vicknair	15,440
Councilman, District 7	- Allison Bourque	15,148
	Todd Lambert	162
Councilman, District 8	- Shafter Kling	15,083
	Jeffrey Poche	227
Councilman, District 9	- Jerry Savoy	15,310
Councilman, District 10	- Martin McConnell	15,083
	Patrick Millet	162
Councilman, District 11	- Darnell Martinez	15,375
Total		$ 252,354

NOTE 18 - PRIOR PERIOD ADJUSTMENT

During the year ended December 31, 1999, the Parish established a capital project fund to account for the construction of a sewer system for Sewer District No. 6. The activities were reported along with other Parish capital project funds, but should have been capitalized in the Sewer District No. 6 Fund, which is an enterprise activity. In 2000, the parish restated 1999 capital projects fund activities by eliminating the Sewer District No. 6 capital project fund. Correction of this error resulted in a decrease in capital projects fund balance by $341,000.

Component Units:

Sewer District No. 6

A prior period adjustment was made to correct an error. The adjustment increased beginning contributed capital by $375,000. Activity from the construction of the District's sewer facility was recorded as a capital projects fund of the Parish of Ascension.

Parish Court for the Parish of Ascension

A prior period adjustment was made to correct an error. The adjustment increased beginning fund balance by $18,700. Details of the prior period adjustment for the Parish Court can be found in the separately issued audit report of the component unit.

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS

PARISH OF ASCENSION

LOUISIANA

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
LOUISIANA

PARISH OF ASCENSION
GENERAL FUND

BALANCE SHEETS

December 31, 2000 and 1999

	2000	1999
ASSETS		
Cash and cash equivalents	$ 1,100	$ 1,100
Accounts receivable, net		
Ad valorem taxes	1,027,943	971,517
Other	108,737	151,573
Due from other governments		
LA - State revenue sharing	82,704	79,750
LA - Severance	18,880	22,955
LA - Beer	16,798	10,857
LA - Other	897,039	583,206
Due from other funds	60,405	127,318
Other assets	54,900	54,900
Total assets	$ 2,268,506	$ 2,003,176
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	$ 1,313,737	$ 835,194
Accrued payroll	75,731	51,936
Deductions from ad valorem taxes		
Contribution to retirement system	33,652	31,631
Due to other funds	841,942	1,025,354
Total liabilities	2,265,062	1,944,115
FUND BALANCE		
Reserved for encumbrances	3,444	59,061
Total liabilities and fund balance	$ 2,268,506	$ 2,003,176

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

Exhibit B-1

PARISH OF ASCENSION
GENERAL FUND

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

For the ended year December 31, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 988,000	$ 1,033,381	$ 45,381	$ 972,065
Franchise	115,000	121,411	6,411	117,992
Licenses and permits				
Occupational	750,000	769,017	19,017	772,190
Alcoholic beverages	17,000	15,893	(1,107)	14,703
Building	550,000	612,972	62,972	633,801
Mobile home	5,200	5,750	550	5,100
Planning fees	85,000	77,716	(7,284)	83,100
Other	16,670	24,301	(7,631)	8,500
Intergovernmental				
Severance	130,000	91,510	(38,490)	148,641
State revenue sharing	123,500	124,056	556	119,625
Beer	35,000	39,720	4,720	44,680
Civil defense	16,800	22,077	5,277	15,358
Grants	3,025,100	898,893	(2,126,207)	628,881
Video poker	1,300	1,337	37	231,380
Miscellaneous				
Interest	46,100	45,136	964	6,070
Other	30,500	28,735	(1,765)	33,663
Total revenues	5,935,170	3,911,905	(2,023,265)	3,835,749
EXPENDITURES				
General government	5,259,707	4,923,274	336,433	5,278,726
Public safety	557,930	627,510	(69,580)	519,763
Health and welfare	3,063,164	915,856	2,147,308	96,136
Culture and recreation	44,700	47,621	(2,921)	41,545
Debt service	-	7,500	(7,500)	7,500
Total expenditures	8,925,501	6,521,761	2,403,740	5,943,670
Excess of expenditures over revenues	(2,990,331)	(2,609,856)	380,475	(2,107,921)

(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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Road and Bridge Fund	242,492	242,492	-	189,440
East Ascension Drainage Fund	41,950	41,950	-	42,070
E.A. Drainage Restricted Fund	250,242	250,242	-	213,600
West Ascension Drainage Fund	6,900	6,900	-	6,900
Sales and Use Tax District No.1 Fund	4,842,390	4,352,510	(489,880)	3,640,557
Governor's Safe and Drug Free Fund	5,620	5,620	-	26,941
Other Funds	148,825	148,823	2	111,810
Operating transfers out				
Criminal Court Fund	(145,130)	(63,636)	81,494	(197,900)
Jail Fund	(934,200)	(918,376)	15,824	(894,477)
Law Officers Court Fund	(14,200)	(12,286)	1,914	(3,375)
Insurance Fund	-	-	-	(12,000)
Courthouse East Construction Fund	(1,500,000)	(1,500,000)	-	(1,000,000)
Total other financing sources	2,944,889	2,554,239	(390,650)	2,123,566
Excess (deficiency) of revenues and other financing sources over expenditures	$ (45,442)	(55,617)	$ (10,175)	15,645
FUND BALANCE				
Beginning of year		59,061		-
Residual equity transfer from Criminal Court Fund		-		43,416
End of year		$ 3,444		$ 59,061

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	$ 281,500	$ 302,689	$ (21,189)	$ 201,121
Official publications	32,000	33,387	(1,387)	32,566
Other charges and services	10,607	7,706	2,901	1,063
Dues and subscriptions	16,500	16,127	373	16,187
Equipment acquisitions	23,500	20,969	2,531	-
Travel and mileage	43,000	43,453	(453)	31,212
Judicial - Parish Court				
Personnel	72,900	72,973	(73)	91,372
Other charges and services	5,000	3,423	1,577	3,837
Judicial - District Attorney				
Personnel	79,750	79,645	105	79,652
Juror and witnesses	55,000	46,048	8,952	61,033
Prosecutorial	50,000	36,015	13,985	96,501
Insurance	7,500	7,000	500	6,563
Other charges and services	138,500	138,500	-	138,500
Judicial - Clerk of Court				
Permanent records	60,000	61,600	(1,600)	60,000
Court attendance	21,000	20,195	805	17,557
Judicial - Coroner				
Personnel	36,000	36,000	-	36,000
Professional	75,000	72,386	2,614	59,522
Other charges and services	9,700	4,009	5,691	4,847
Judicial - Justice of Peace				
Personnel	68,250	67,694	556	68,295
Other charges and services	2,200	2,210	(10)	1,435
Elections - Registrar of Voters				
Personnel	75,600	73,753	1,847	68,548
Equipment and maintenance	2,900	990	1,910	1,397
Office supplies	5,500	2,699	2,801	3,395
Other charges and services	15,300	10,779	4,521	8,594
Elections - other	7,000	3,807	3,193	2,440
Financial and Administration				
Personnel	1,376,250	1,383,468	(7,218)	1,352,479
Worker's compensation	16,950	16,950	-	16,950
Building and equipment rent	36,200	26,896	9,304	23,622
Utilities	145,000	145,124	(124)	120,616
Telephone	80,000	83,160	(3,160)	68,204

(Continued)

PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Economic development	50,000	13,061	36,939	549,029
Office supplies	111,000	99,798	11,202	69,244
Courthouse supplies	40,000	26,695	13,305	22,512
Accounting	120,000	106,946	13,054	71,365
Insurance	30,200	30,200	-	30,200
Maintenance	165,000	123,856	41,144	195,324
Professional services	270,000	254,181	15,819	237,522
Major building repairs	160,000	100,732	59,268	186,257
Contingency	30,000	52,995	(22,995)	28,024
Dues and subscriptions	11,000	12,034	(1,034)	5,736
Publication	8,000	4,916	3,084	255
Travel and mileage	20,000	23,460	(3,460)	18,865
Appropriations and grants	49,250	48,739	511	48,278
Equipment purchased	95,600	96,093	(493)	113,360
Bayou Plantation building	7,500	-	7,500	19,482
Building Permits				
Personnel	400,150	401,881	(1,731)	412,045
Professional	10,000	-	10,000	744
Telephone	16,200	13,145	3,055	10,279
Maintenance	4,000	2,278	1,722	11,081
Office supplies	7,000	5,677	1,323	18,632
Other charges and services	46,000	15,699	30,301	26,834
Travel and mileage	3,000	1,377	1,623	1,171
Capital outlay - equipment	76,700	63,863	12,837	16,354
Planning Commission				
Personnel	286,600	281,423	5,177	224,973
Professional	21,000	15,008	5,992	38,838
Other charges and services	27,700	23,226	4,474	25,676
Capital outlay - equipment	50,600	46,324	4,276	27,984
GIS department				
Personnel	134,900	126,961	7,939	73,018
Professional	90,000	82,681	7,319	104,054
Office supplies	6,000	5,486	514	4,220
Capital outlay - equipment	39,200	10,708	28,492	3,988
Repair and maintenance	15,000	9,234	5,766	7,238
Miscellaneous	9,500	4,942	4,558	2,636
Total general government	5,259,707	4,923,274	336,433	5,278,726

(Continued)

PARISH OF ASCENSION
GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
PUBLIC SAFETY				
Sheriff				
Juvenile	390,000	470,932	(80,932)	364,754
Court attendance	18,000	17,450	550	18,250
Other charges and services	2,500	2,081	419	1,781
Civil defense				
Personnel	101,850	102,479	(629)	95,845
Professional	27,000	22,997	4,003	23,537
Other charges and services	17,480	10,992	6,488	14,878
Travel and mileage	600	579	21	718
Capital outlay - equipment	500	-	500	-
Total public safety	557,930	627,510	(69,580)	519,763
HEALTH AND WELFARE				
Health Unit				
Personnel	10,164	10,164	-	8,940
Grant	3,000,000	854,527	2,145,473	-
Rural development	31,700	31,712	(12)	51,356
Emergency shelter grant	11,000	11,359	(359)	12,203
Sheriff and district attorney	2,200	2,204	4	15,978
Other charges and services	8,100	5,890	2,210	7,659
Total health and welfare	3,063,164	915,856	2,147,308	96,136
CULTURE AND RECREATION				
Parish culture and recreation				
Personnel	20,200	22,802	(2,602)	18,476
Telephone	6,500	7,609	(1,109)	6,208
Other charges and services	18,000	17,210	790	16,861
Total culture and recreation	44,700	47,621	(2,921)	41,545
DEBT SERVICE				
Principal retirement	-	7,500	(7,500)	7,500
Total expenditures	$ 8,925,501	$ 6,521,761	$ 2,403,740	$ 5,943,670

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

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND

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

EAST AND WEST ASCENSION DRAINAGE FUNDS

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

SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS

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

HEALTH UNIT FUND

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

MENTAL HEALTH CENTER FUND

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

FIRE PROTECTION DISTRICTS NO. 1 & 2 FUNDS

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

RECREATION COMMISSION FUND

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

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

JAIL FUND

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

LAW OFFICER'S COURT FUND

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

SECTION 8 FUND

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

DARROW COMMUNITY CENTER FUND

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

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.

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.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

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.

SUPPLEMENTAL ENVIRONMENT PROJECT FUND

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

DEDICATED SPECIAL PROJECT FUND

The Dedicated Special Project Fund is used to account for the Parish designated projects. Such activities are funded by operating transfers from Sales and Use Tax District No.1.

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
LOUISIANA

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

For the year ended December 31, 2000

	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	Fire Protection District No. 1
ASSETS								
Cash and cash equivalents	$ 1,000	$ 812,637	$ -	$ 116,438	$ -	$ 200	$ 100	$ 199,617
Investments	15,429	14,227,258	-	2,038,552	81,111	760,992	197,817	3,494,807
Accounts receivable, net								
Ad valorem taxes	-	1,658,419	230,913	-	-	769,779	192,492	-
Sales and use taxes	-	595,075	-	898,949	428,554	-	-	-
Other	69,703	-	-	-	-	469	998	-
Due from other governments								
LA - State revenue sharing	-	140,838	19,146	-	-	63,492	15,892	-
LA - Other	91,841	-	-	-	-	-	56,275	-
Due from other funds	28,169	483,283	54,847	1,355,123	-	-	-	128,340
Other assets	-	42,273	-	-	-	-	-	-
Total assets	$ 206,142	$ 17,959,783	$ 304,906	$ 4,409,062	$ 509,665	$ 1,594,932	$ 463,574	$ 3,822,764
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	$ 134,244	$ 241,377	$ 6,335	$ -	$ -	$ 34,611	$ 42,367	$ 34,167
Contract payable	-	69,805	-	-	-	-	-	-
Accrued payroll	67,008	79,671	4,138	-	-	14,729	17,615	64
Deductions from ad valorem taxes								
Contribution to retirement system	-	54,291	7,559	-	-	25,200	6,302	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	4,890	533,236	22,932	122,069	427,800	-	-	4,208
Total liabilities	206,142	978,380	40,964	122,069	427,800	74,540	66,284	38,439
FUND BALANCE								
Designated - subsequent year expenditures	-	514,505	194,710	1,605,905	35	533,400	-	616,190
Reserved for encumbrances	-	146,100	9,149	-	-	9,268	13,921	-
Undesignated	-	16,320,798	60,083	2,681,088	81,830	977,724	383,369	3,168,135
Fund balance	-	16,981,403	263,942	4,286,993	81,865	1,520,392	397,290	3,784,325
Total liabilities and fund balance	$ 206,142	$ 17,959,783	$ 304,906	$ 4,409,062	$ 509,665	$ 1,594,932	$ 463,574	$ 3,822,764

(Continued)

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

For the year ended December 31, 2000

	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2	Tourist Commission
ASSETS								
Cash and cash equivalents	$ 56,110	$ -	$ -	$ -	$ -	$ 361	$ -	$ 150
Investments	977,970	345,792	75,512	-	-	53,925	711,645	688,383
Accounts receivable, net								
Ad valorem taxes	-	198,815	-	-	-	-	-	-
Sales and use taxes	-	-	-	-	-	-	-	12,670
Other	1,373	-	9,328	3,630	-	1,050	-	56,997
Due from other governments								
LA - State revenue sharing	-	23,194	-	-	-	-	-	-
LA - Other	51,522	-	-	-	23,055	-	-	-
Due from other funds	90,358	-	-	-	-	-	18,468	-
Other assets	-	-	-	-	-	-	-	-
Total assets	$ 1,177,333	$ 567,801	$ 84,840	$ 3,630	$ 23,055	$ 55,336	$ 730,113	$ 758,200
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	$ 73,858	$ 19,187	$ 83,563	$ 1,000	$ 2,951	$ 405	$ 3,634	$ 28,130
Contract payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	1,277	-	-	-	-	1,188
Deductions from ad valorem taxes								
Contribution to retirement system	-	6,511	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Due to other funds	-	5,855	-	2,630	20,104	-	-	-
Total liabilities	73,858	31,553	84,840	3,630	23,055	405	3,634	29,318
FUND BALANCE								
Designated - subsequent year expenditures	755,900	20,085	-	-	-	50,990	662,335	340,515
Reserved for encumbrances	69,523	-	-	-	-	141	-	57,026
Undesignated	278,052	516,163	-	-	-	3,800	64,144	331,341
Fund balance	1,103,475	536,248	-	-	-	54,931	726,479	728,882
Total liabilities and fund balance	$ 1,177,333	$ 567,801	$ 84,840	$ 3,630	$ 23,055	$ 55,336	$ 730,113	$ 758,200

(Continued)

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

For the year ended December 31, 2000

	Council on Aging	Judicial District Families in Need of Services	Governor's Safe and Drug Free Program	Supplemental Environment Project	Dedicated Special Project	Library Fund	Totals (Memorandum Only) 2000	Totals (Memorandum Only) 1999
ASSETS								
Cash and cash equivalents	$ -	$ -	$ -	$ -	$ -	$ 849,166	$ 2,035,779	$ 1,835,909
Investments	32,375	74,825	1,496	172,142	401,926	-	24,351,957	20,979,603
Accounts receivable, net								
Ad valorem taxes	577,381	-	-	-	-	1,584,276	5,212,075	4,921,137
Sales and use taxes	-	-	-	-	-	-	1,935,248	1,956,554
Other	1,281	-	-	-	-	16,194	161,023	293,307
Due from other governments								
LA - State revenue sharing	-	-	-	-	-	197,296	459,858	446,411
LA - Other	-	-	-	-	-	-	222,693	61,490
Due from other funds	-	3,542	-	-	-	-	2,162,130	2,253,705
Other assets	-	-	-	-	-	-	42,273	42,273
Total assets	$ 611,037	$ 78,367	$ 1,496	$ 172,142	$ 401,926	$ 2,646,932	$ 36,583,036	$ 32,790,389
LIABILITIES AND FUND BALANCE								
LIABILITIES								
Accounts payable	$ 251	$ 1,642	$ 1,496	$ 16,610	$ -	$ 19,770	$ 745,598	$ 442,867
Contract payable	-	-	-	-	-	-	69,805	40,605
Accrued payroll	-	1,539	-	-	-	9,048	196,277	128,298
Deductions from ad valorem taxes								
Contribution to retirement system	18,902	-	-	-	-	52,814	171,579	160,813
Deferred revenue	-	-	-	-	-	-	-	132,125
Due to other funds	-	-	-	-	-	-	1,143,724	1,600,866
Total liabilities	19,153	3,181	1,496	16,610	-	81,632	2,326,983	2,505,574
FUND BALANCE								
Designated - subsequent year expenditures	300	-	-	43,200	-	-	5,338,070	2,745,179
Reserved for encumbrances	-	-	-	-	-	-	305,128	80,451
Undesignated	591,584	75,186	-	112,332	401,926	2,565,300	28,612,855	27,459,185
Fund balance	591,884	75,186	-	155,532	401,926	2,565,300	34,256,053	30,284,815
Total liabilities and fund balance	$ 611,037	$ 78,367	$ 1,496	$ 172,142	$ 401,926	$ 2,646,932	$ 36,583,036	$ 32,790,389

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

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS

COMBINING BALANCE SHEET

December 31, 2000

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
ASSETS				
Investments	$ 122,059	$ 84,446	$ 15,439	$ -
Accounts receivable, net				
Ad valorem taxes	19,330	24,610	17,612	6,464
Due from other governments				
LA - State revenue sharing	5,270	404	3,888	2,056
Total assets	$ 146,659	$ 109,460	$ 36,939	$ 8,520
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	$ 1,595	$ 3,145	$ 2,275	$ 1,052
Deductions from ad valorem taxes				
Contribution to retirement system	633	806	577	212
Due to other funds	-	-	-	5,855
Total liabilities	2,228	3,951	2,852	7,119
FUND BALANCE				
Designated - subsequent year expenditures	-	5,470	-	-
Undesignated	144,431	100,039	34,087	1,401
Fund balance	144,431	105,509	34,087	1,401
Total liabilities and fund balance	$ 146,659	$ 109,460	$ 36,939	$ 8,520

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

Exhibit C-1

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Totals 2000 (Memorandum Only)
$ 2,824	$ 119,939	$ 1,085	$ 345,792
13,035	113,801	3,963	198,815
1,854	9,196	526	23,194
$ 17,713	$ 242,936	$ 5,574	$ 567,801
$ 953	$ 9,763	$ 404	$ 19,187
427	3,726	130	6,511
-	-	-	5,855
1,380	13,489	534	31,553
1,850	12,250	515	20,085
14,483	217,197	4,525	516,163
16,333	229,447	5,040	536,248
$ 17,713	$ 242,936	$ 5,574	$ 567,801

PARISH OF ASCENSION
LOUISIANA

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	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	Fire Protection District No. 1
REVENUES								
Taxes	$ -	$ 8,493,714	$ 239,165	$ 10,523,223	$ 5,094,652	$ 774,042	$ 193,563	$ -
Intergovernmental	626,310	211,257	28,718	-	-	95,238	288,794	110,386
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	176,632	831,807	4,467	209,561	8,017	63,015	69,151	240,183
Total revenues	802,942	9,536,778	272,350	10,732,784	5,102,669	932,295	551,508	350,569
EXPENDITURES								
General government	-	54,291	-	105,696	52,867	25,136	2,250	-
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	1,608,153
Public works	3,504,419	4,219,873	210,714	-	-	-	-	-
Health and welfare	-	-	-	-	-	816,268	707,835	-
Culture and recreation	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Total expenditures	3,504,419	4,274,164	210,714	105,696	52,867	841,404	710,085	1,608,153
Excess (deficiency) of revenues over expenditures	(2,701,477)	5,262,614	61,636	10,627,088	5,049,802	90,891	(158,577)	(1,257,584)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	2,939,775	170,886	-	28,035	80,717	1,752	-	1,512,535
Operating transfers out	(242,492)	(2,401,631)	(6,900)	(10,445,696)	(5,041,784)	(35,028)	(13,625)	(136,310)
Total other financing sources (uses)	2,697,283	(2,230,745)	(6,900)	(10,417,661)	(4,961,067)	(33,276)	(13,625)	1,376,225
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(4,194)	3,031,869	54,736	209,427	88,735	57,615	(172,202)	118,641
FUND BALANCE (DEFICIT)								
Beginning of year	4,194	13,949,534	209,206	4,077,566	(6,870)	1,462,777	569,492	3,665,684
End of year	$ -	$ 16,981,403	$ 263,942	$ 4,286,993	$ 81,865	$ 1,520,392	$ 397,290	$ 3,784,325

(Continued)

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	Recreation Commission	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2	Tourist Commission
REVENUES								
Taxes	$ -	$ 200,380	$ -	$ -	$ -	$ -	$ -	$ 383,902
Intergovernmental	51,522	34,790	-	-	311,752	-	28,584	-
Charges for services	30,170	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	53,057	-	-	-	-
Miscellaneous	78,131	23,021	9,329	-	-	11,431	42,217	51,415
Total revenues	159,823	258,191	9,329	53,057	311,752	11,431	70,801	435,317
EXPENDITURES								
General government	-	6,511	-	63,236	39,870	-	-	-
Judicial - Parish Court	-	-	-	-	-	-	-	-
Public safety	-	-	934,496	-	-	-	446,566	-
Public works	-	192,736	-	-	-	10,519	-	-
Health and welfare	-	-	-	-	271,882	-	-	-
Culture and recreation	986,145	-	-	-	-	-	-	292,906
Intergovernmental	-	-	-	-	-	-	-	-
Total expenditures	986,145	199,247	934,496	63,236	311,752	10,519	446,566	292,906
Excess (deficiency) of revenues over expenditures	(826,322)	58,944	(925,167)	(10,179)	-	912	(375,765)	142,411
OTHER FINANCING SOURCES (USES)								
Operating transfers in	1,041,753	-	918,376	12,286	-	-	168,060	-
Operating transfers out	(57,800)	(5,518)	-	-	-	-	(4,700)	(12,500)
Total other financing sources (uses)	983,953	(5,518)	918,376	12,286	-	-	163,360	(12,500)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	157,631	53,426	(6,791)	2,107	-	912	(212,405)	129,911
FUND BALANCE (DEFICIT)								
Beginning of year	945,844	482,822	6,791	(2,107)	-	54,019	938,884	598,971
End of year	$ 1,103,475	$ 536,248	$ -	$ -	$ -	$ 54,931	$ 726,479	$ 728,882

(Continued)

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	Council on Aging	Judicial District Families in Need of Services	Governor's Safe and Drug Free Program	Supplemental Environment Project	Dedicated Special Project	Library Fund	Totals (Memorandum Only) 2000	Totals (Memorandum Only) 1999
REVENUES								
Taxes	$ 578,735	$ -	$ -	$ -	$ -	$ 1,624,237	$ 28,105,613	$ 30,131,368
Intergovernmental	-	-	-	-	-	225,372	2,012,723	2,124,530
Charges for services	-	-	-	-	-	16,546	46,716	41,230
Fines and forfeitures	-	-	-	-	-	22,298	75,355	71,856
Miscellaneous	9,209	15,962	51,663	11,169	1,926	85,785	1,994,091	2,112,991
Total revenues	587,944	15,962	51,663	11,169	1,926	1,974,238	32,234,498	34,481,975
EXPENDITURES								
General government	18,902	-	-	-	-	-	368,759	341,474
Judicial - Parish Court	-	68,898	-	-	-	-	68,898	50,858
Public safety	-	-	-	34,861	-	-	3,024,076	1,784,452
Public works	-	-	-	-	-	-	8,138,261	8,421,579
Health and welfare	421,783	-	46,043	-	-	-	2,263,811	2,331,083
Culture and recreation	-	-	-	-	-	1,745,727	3,024,778	2,928,420
Intergovernmental	-	-	-	-	-	93,887	93,887	73,198
Total expenditures	440,685	68,898	46,043	34,861	-	1,839,614	16,982,470	15,931,064
Excess (deficiency) of revenues over expenditures	147,259	(52,936)	5,620	(23,692)	1,926	134,624	15,252,028	18,550,911
OTHER FINANCING SOURCES (USES)								
Operating transfers in	1,752	72,870	-	-	400,000	-	7,348,797	7,562,332
Operating transfers out	(119,983)	-	(5,620)	(100,000)	-	-	(18,629,587)	(20,409,680)
Total other financing sources (uses)	(118,231)	72,870	(5,620)	(100,000)	400,000	-	(11,280,790)	(12,847,348)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	29,028	19,934	-	(123,692)	401,926	134,624	3,971,238	5,703,563
FUND BALANCE								
Beginning of year	562,856	55,252	-	279,224	-	2,430,676	30,284,815	24,581,252
End of year	$ 591,884	$ 75,186	$ -	$ 155,532	$ 401,926	$ 2,565,300	$ 34,256,053	$ 30,284,815

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, 2000

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
REVENUES				
Taxes	$ 22,524	$ 24,839	$ 18,454	$ 7,022
Intergovernmental	7,905	607	5,831	3,083
Miscellaneous	6,749	5,389	1,171	-
Total revenues	37,178	30,835	25,456	10,105
EXPENDITURES				
General government	633	806	577	212
Public works	13,322	26,831	19,043	8,803
Total expenditures	13,955	27,637	19,620	9,015
Excess (deficiency) of revenues over expenditures	23,223	3,198	5,836	1,090
OTHER FINANCING USES				
Operating transfers out	(785)	(800)	(600)	-
Excess (deficiency) of revenues over expenditures and other financing uses	22,438	2,398	5,236	1,090
FUND BALANCE				
Beginning of year	121,993	103,111	28,851	311
End of year	$ 144,431	$ 105,509	$ 34,087	$ 1,401

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

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Totals 2000 (Memorandum Only)
$ 13,676	$ 109,729	$ 4,136	$ 200,380
2,781	13,793	790	34,790
760	8,787	165	23,021
17,217	132,309	5,091	258,191
427	3,726	130	6,511
15,342	104,366	5,029	192,736
15,769	108,092	5,159	199,247
1,448	24,217	(68)	58,944
(335)	(2,868)	(130)	(5,518)
1,113	21,349	(198)	53,426
15,220	208,098	5,238	482,822
$ 16,333	$ 229,447	$ 5,040	$ 536,248

PARISH OF ASCENSION

LOUISIANA

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
Parish Transportation Fund	$ 636,000	$ 626,310	$ (9,690)	$ 631,712
FEMA reimbursement	-	-	-	1,883
Miscellaneous				
Interest	20,000	32,159	12,159	8,443
Other	144,450	144,473	23	121,020
Total revenues	800,450	802,942	2,492	763,058
EXPENDITURES				
Public works				
Personnel	2,274,030	2,311,293	(37,263)	2,133,360
Materials and supplies	242,300	208,653	33,647	154,032
Insurance	25,700	25,700	-	25,700
Equipment and road maintenance	500,150	401,884	98,266	346,534
Gasoline and oil	85,000	108,643	(23,643)	79,724
Telephone	9,400	8,557	843	-
Other charges and services	109,050	97,478	11,572	133,812
Capital outlay	348,330	342,211	6,119	907,645
Total expenditures	3,593,960	3,504,419	89,541	3,780,807
Excess of expenditures over revenues	(2,793,510)	(2,701,477)	92,033	(3,017,749)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax Fund	3,031,820	2,939,775	(92,045)	3,211,383
Operating transfers out				
General Fund	(242,492)	(242,492)	-	(189,440)
Total other financing sources (uses)	2,789,328	2,697,283	(92,045)	3,021,943
Excess (deficiency) of revenues and other financing sources over expenditures	$ (4,182)	(4,194)	$ (12)	4,194
FUND BALANCE				
Beginning of year		4,194		-
End of year		$ -		$ 4,194

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, 2000

	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	$ 1,570,000	$ 1,655,927	$ 85,927	$ -	$ -	$ -	$ 1,570,000	$ 1,655,927	$ 85,927
Sales and use	-	-	-	6,900,000	6,837,787	(62,213)	6,900,000	6,837,787	(62,213)
Intergovernmental									
State revenue sharing	200,000	211,257	11,257	-	-	-	200,000	211,257	11,257
Miscellaneous									
Interest	16,200	10,006	(6,194)	520,000	820,961	300,961	536,200	830,967	294,767
Sale of property	1,500	840	(660)	-	-	-	1,500	840	(660)
Total revenues	1,787,700	1,878,030	90,330	7,420,000	7,658,748	238,748	9,207,700	9,536,778	329,078
EXPENDITURES									
General government									
Contribution to retirement system	52,000	54,291	(2,291)	-	-	-	52,000	54,291	(2,291)
Public works									
Personnel	1,156,748	1,211,762	(55,014)	1,671,600	1,617,429	54,171	2,828,348	2,829,191	(843)
Vehicular maintenance	89,150	65,376	23,774	265,450	212,733	52,717	354,600	278,109	76,491
Repairs - flood control	9,000	917	8,083	55,000	14,467	40,533	64,000	15,384	48,616
Materials and supplies	265,600	211,111	54,489	285,100	102,126	182,974	550,700	313,237	237,463
Utilities and telephone	9,338	9,125	213	23,085	23,459	(374)	32,423	32,584	(161)
Engineer	5,000	17,090	(12,090)	30,000	19,396	10,604	35,000	36,486	(1,486)
Insurance	10,500	10,500	-	48,400	48,400	-	58,900	58,900	-
Equipment rental	4,000	3,341	659	4,100	1,330	2,770	8,100	4,671	3,429
Gasoline and oil	25,000	27,673	(2,673)	40,000	72,087	(32,087)	65,000	99,760	(34,760)
Other charges and services	61,200	54,394	6,806	29,000	17,389	11,611	90,200	71,783	18,417
Capital outlay - equipment	45,500	43,449	2,051	382,660	268,176	114,484	428,160	311,625	116,535
Weed control	-	-	-	20,000	17,109	2,891	20,000	17,109	2,891
Appropriations and grants	2,500	-	2,500	52,500	34,650	17,850	55,000	34,650	20,350
Judgement, damages and claims	-	-	-	68,000	38,230	29,770	68,000	38,230	29,770
Tax collector and professional service	9,000	11,400	(2,400)	80,000	66,754	13,246	89,000	78,154	10,846
Total expenditures	1,744,536	1,720,429	24,107	3,054,895	2,553,735	501,160	4,799,431	4,274,164	525,267
Excess of revenues over expenditures	43,164	157,601	114,437	4,365,105	5,105,013	739,908	4,408,269	5,262,614	854,345

OTHER FINANCING SOURCES (USES)									
Operating transfers in									
East Ascension Drainage Restricted Sinking Fund	-	-	-	87,000	42,439	(44,561)	87,000	42,439	(44,561)
East Ascension Drainage Restricted Reserve Fund	-	-	-	24,500	128,447	103,947	24,500	128,447	103,947
Operating transfers out									
General Fund	(41,950)	(41,950)	-	(250,242)	(250,242)	-	(292,192)	(292,192)	-
East Ascension Drainage Restricted Sinking Fund	-	-	-	(2,109,440)	(2,109,439)	1	(2,109,440)	(2,109,439)	1
Total other financing sources (uses)	(41,950)	(41,950)	-	(2,248,182)	(2,188,795)	59,387	(2,290,132)	(2,230,745)	59,387
Excess of revenues over expenditures and other financing sources (uses)	$ 1,214	115,651	$ 114,437	$ 2,116,923	2,916,218	$ 799,295	$ 2,118,137	3,031,869	$ 913,732
FUND BALANCE									
Beginning of year		894,701			13,054,833			13,949,534	
End of year		$ 1,010,352			$ 15,971,051			$ 16,981,403	

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

Exhibit C-6

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 242,100	$ 239,165	$ (2,935)	$ 233,653
Intergovernmental				
State revenue sharing	29,000	28,718	(282)	28,044
Grants	-	-	-	17,869
Miscellaneous				
Interest	5,000	4,467	(533)	3,742
Other	-	-	-	80
Total revenues	276,100	272,350	(3,750)	283,388
EXPENDITURES				
General government				
Contribution to retirement system	8,300	7,559	741	7,863
Public works				
Personnel	190,260	176,311	13,949	217,413
Materials and supplies	39,600	3,095	36,505	37,156
Insurance	2,950	2,950	-	2,950
Equipment maintenance	19,000	8,819	10,181	14,999
Gasoline and oil	6,000	2,856	3,144	3,935
Telephone	2,500	1,672	828	-
Other charges and services	9,600	5,298	4,302	2,787
Capital outlay - equipment	-	-	-	4,643
Weed control	3,000	2,154	846	-
Total expenditures	281,210	210,714	70,496	291,746
Excess (deficiency) of revenues over expenditures	(5,110)	61,636	66,746	(8,358)
OTHER FINANCING USES				
Operating transfers out				
General Fund	(6,900)	(6,900)	-	(6,900)
Excess (deficiency) of revenues and other financing uses over expenditures	$ (12,010)	54,736	$ 66,746	(15,258)
FUND BALANCE				
Beginning of year		209,206		224,464
End of year		$ 263,942		$ 209,206

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Sales and use	$ 10,000,000	$ 10,546,389	$ 546,389	$ 11,799,670
Refunds	(25,000)	(23,166)	1,834	(29,846)
Miscellaneous				
Interest	113,500	209,561	96,061	150,695
Total revenues	10,088,500	10,732,784	644,284	11,920,519
EXPENDITURES				
General government				
Consolidated parish collection service	98,000	105,696	(7,696)	92,536
Excess of revenues over expenditures	9,990,500	10,627,088	636,588	11,827,983
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use Tax Reserve Fund	10,500	15,521	5,021	8,721
Sales & Use Tax Sinking Fund	9,000	12,514	3,514	7,375
Operating transfers out				
General Fund	(4,842,390)	(4,352,510)	489,880	(3,640,557)
Road and Bridge Fund	(3,031,820)	(2,939,775)	92,045	(3,211,383)
Dedicated Special Project Fund	(400,000)	(400,000)	-	-
Recreation Fund	(987,700)	(1,041,753)	(54,053)	(1,177,086)
Sales & Use Tax Sinking Fund	(256,700)	(256,645)	55	(251,423)
Road Construction Fund	(746,620)	(897,513)	(150,893)	(2,123,382)
FINS Program Fund	(42,500)	(42,500)	-	(42,500)
Waste Water Fund	(515,000)	(515,000)	-	-
Total other financing sources (uses)	(10,803,230)	(10,417,661)	385,569	(10,430,235)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$ (812,730)	209,427	$ 1,022,157	1,397,748
FUND BALANCE				
Beginning of year		4,077,566		2,679,818
End of year		$ 4,286,993		$ 4,077,566

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

Exhibit C-8

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Sales and use	$ 5,000,000	$ 5,106,235	$ 106,235	$ 5,683,640
Refunds	(15,000)	(11,583)	3,417	(14,889)
Miscellaneous				
Interest	4,900	8,017	3,117	13,205
Total revenues	4,989,900	5,102,669	112,769	5,681,956
EXPENDITURES				
General government				
Consolidated parish collection service	45,000	52,867	(7,867)	48,187
Excess of revenues over expenditures	4,944,900	5,049,802	104,902	5,633,769
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales & Use Tax District No. 2 Reserve Fund	45,000	55,741	10,741	38,262
Sales & Use Tax District No. 2 Fund	25,000	24,976	(24)	19,206
Operating transfers out				
Road Construction Fund	(2,400,100)	(2,425,917)	(25,817)	(3,112,580)
Fire Protection District No. 1 Fund	(1,500,940)	(1,512,535)	(11,595)	(1,819,402)
Fire Protection District No. 2 Fund	(166,800)	(168,060)	(1,260)	(202,156)
Sales and Use Tax District No. 2 Sinking Fund	(935,300)	(935,272)	28	(930,535)
Total other financing sources (uses)	(4,933,140)	(4,961,067)	(27,927)	(6,007,205)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$ 11,760	88,735	$ 76,975	(373,436)
FUND BALANCE (DEFICIT)				
Beginning of year		(6,870)		366,566
End of year		$ 81,865		$ (6,870)

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 740,000	$ 774,042	$ 34,042	$ 723,431
Intergovernmental				
State revenue sharing	92,000	95,238	3,238	92,145
Miscellaneous				
Interest	48,000	62,105	14,105	84,871
Rental	-	-	-	3,116
Other	-	910	910	-
Total revenues	880,000	932,295	52,295	903,563
EXPENDITURES				
General government				
Contribution to retirement system	24,000	25,136	(1,136)	23,581
Health and welfare				
Personnel	571,500	556,003	15,497	530,797
Maintenance	45,000	35,540	9,460	44,507
Telephone	14,500	12,264	2,236	-
Equipment rental	12,000	9,160	2,840	-
Capital outlay - equipment	20,000	22,538	(2,538)	18,438
Other	182,400	180,763	1,637	146,742
Total expenditures	869,400	841,404	27,996	764,065
Excess of revenues over expenditures	10,600	90,891	80,291	139,498
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Health Unit Construction Fund	2,200	1,752	(448)	-
Operating transfers out				
Sewer District No 6 Construction Fund	(14,600)	(12,858)	1,742	(375,000)
Health Unit Construction Fund	-	-	-	(50,000)
General Fund	(22,170)	(22,170)	-	(22,890)
Total other financing sources (uses)	(34,570)	(33,276)	1,294	(447,890)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$ (23,970)	57,615	$ 81,585	(308,392)
FUND BALANCE				
Beginning of year		1,462,777		1,771,169
End of year		$ 1,520,392		$ 1,462,777

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 184,900	$ 193,563	8,663	$ 180,903
Intergovernmental				
State revenue sharing	23,000	23,839	839	23,064
Other	264,000	264,955	955	296,474
Miscellaneous				
Interest	18,000	21,174	3,174	25,889
Other	39,000	47,977	8,977	41,575
Total revenues	528,900	551,508	22,608	567,905
EXPENDITURES				
General government				
Contribution to retirement system	2,000	2,250	(250)	8,547
Health and welfare				
Personnel	500,950	487,267	13,683	476,779
Telephone	38,300	36,019	2,281	28,246
Maintenance	18,000	11,794	6,206	25,098
Appropriations and grants	45,500	23,412	22,088	34,029
Election	-	13,112	(13,112)	-
Other charges and services	142,000	135,670	6,330	113,045
Capital outlay - equipment	3,000	561	2,439	43,594
Total expenditures	749,750	710,085	39,665	729,338
Excess of expenditures over revenues	(220,850)	(158,577)	62,273	(161,433)
OTHER FINANCING USES				
Operating transfers out				
General Fund	(13,625)	(13,625)	-	(12,780)
Excess of expenditures and other financing uses over revenues	$ (234,475)	(172,202)	62,273	(174,213)
FUND BALANCE				
Beginning of year		569,492		743,705
End of year		$ 397,290		$ 569,492

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

Exhibit C-11

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
Fire insurance rebate	$ 110,390	$ 110,386	$ (4)	$ 108,669
Miscellaneous				
Interest and other	144,000	240,183	96,183	170,600
Total revenues	254,390	350,569	96,179	279,269
EXPENDITURES				
Public safety				
Personnel	14,800	13,357	1,443	21,071
Maintenance	85,000	115,970	(30,970)	82,747
Fire protection and service	130,000	142,870	(12,870)	88,408
Insurance	37,500	36,242	1,258	35,646
Appropriations and grants	110,400	110,386	14	108,669
Other charges and services	34,500	38,464	(3,964)	43,092
Capital outlay - equipment	1,282,000	1,150,864	131,136	106,588
Total expenditures	1,694,200	1,608,153	86,047	486,221
Excess of expenditures over revenues	(1,439,810)	(1,257,584)	182,226	(206,952)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No.2 Fund	1,500,940	1,512,535	11,595	1,819,402
Operating transfers out				
General Fund	(36,310)	(36,310)	-	(34,330)
Fire District No.1 Construction Fund	(100,000)	(100,000)	-	(675,000)
Total other financing sources (uses)	1,364,630	1,376,225	11,595	1,110,072
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	$ (75,180)	118,641	$ 193,821	903,120
FUND BALANCE				
Beginning of year		3,665,684		2,762,564
End of year		$ 3,784,325		$ 3,665,684

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Charges for services	$ 29,000	$ 30,170	$ 1,170	$ 24,466
Intergovernmental				
Grants	-	51,522	51,522	-
Miscellaneous				
Interest	37,000	57,770	20,770	36,539
Rentals	16,000	20,325	4,325	15,000
Other	100	36	(64)	368
Total revenues	82,100	159,823	77,723	76,373
EXPENDITURES				
Parish culture and recreation				
Personnel	429,250	431,618	(2,368)	321,644
Programs	98,000	86,576	11,424	66,310
Maintenance	75,000	61,650	13,350	109,144
Insurance	7,950	7,950	-	7,950
Utilities and telephone	61,500	47,827	13,673	46,766
Election	12,000	9,884	2,116	-
Other charges and services	27,600	18,879	8,721	39,670
Site work	200,000	180,683	19,317	186,553
Capital outlay - building & land	50,000	42,935	7,065	-
Capital outlay - equipment	51,000	45,245	5,755	112,466
Appropriations and grants	-	52,898	(52,898)	-
Total expenditures	1,012,300	986,145	26,155	890,503
Excess of expenditures over revenues	(930,200)	(826,322)	103,878	(814,130)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No. 1 Fund	987,700	1,041,753	54,053	1,177,086
Operating transfers out				
General Fund	(52,800)	(52,800)	-	(20,530)
Darrow Community Center Fund	-	-	-	(30,000)
Civic Center Fund	(5,000)	(5,000)	-	(20,000)
Total other financing sources (uses)	929,900	983,953	54,053	1,106,556
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	$ (300)	157,631	$ 157,931	292,426
FUND BALANCE				
Beginning of year		945,844		607,758
End of year		$ 1,103,475		$ 945,844

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

Exhibit C-13

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 19,000	$ 22,524	$ 3,524	$ 14,517
Intergovernmental				
State revenue sharing	6,000	7,905	1,905	7,794
Miscellaneous				
Interest	7,000	6,749	(251)	4,744
Total revenues	32,000	37,178	5,178	27,055
EXPENDITURES				
General government				
Contribution to retirement system	630	633	(3)	613
Public works				
Utilities	13,000	13,322	(322)	12,271
Total expenditures	13,630	13,955	(325)	12,884
Excess of revenues over expenditures	18,370	23,223	4,853	14,171
OTHER FINANCING USES				
Operating transfers out				
General Fund	(785)	(785)	-	(750)
Excess of revenues over expenditures and other financing uses	$ 17,585	22,438	$ 4,853	13,421
FUND BALANCE				
Beginning of year		121,993		108,572
End of year		$ 144,431		$ 121,993

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 27,200	$ 24,839	$ (2,361)	$ 26,969
Intergovernmental				
State revenue sharing	680	607	(73)	588
Miscellaneous				
Interest	3,800	5,389	1,589	4,118
Total revenues	31,680	30,835	(845)	31,675
EXPENDITURES				
General government				
Contribution to retirement system	900	806	94	882
Public works				
Utilities	71,400	26,831	44,569	20,200
Appropriations and grants	-	-	-	50,000
Total expenditures	72,300	27,637	44,663	71,082
Excess (deficiency) of revenues over expenditures	(40,620)	3,198	43,818	(39,407)
OTHER FINANCING USES				
Operating transfers out				
General Fund	(800)	(800)	-	(800)
Excess (deficiency) of revenues over expenditures and other financing uses	$ (41,420)	2,398	$ 43,818	(40,207)
FUND BALANCE				
Beginning of year		103,111		143,318
End of year		$ 105,509		$ 103,111

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

Exhibit C-15

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 16,800	$ 18,454	$ 1,654	$ 16,105
Intergovernmental				
State revenue sharing	6,000	5,831	(169)	5,847
Miscel s				
Interest	800	1,171	371	787
Total revenues	23,600	25,456	1,856	22,739
EXPENDITURES				
General government				
Contribution to retirement system	600	577	23	547
Public works				
Utilities	18,000	19,043	(1,043)	19,541
Total expenditures	18,600	19,620	(1,020)	20,088
Excess of revenues over expenditures	5,000	5,836	836	2,651
OTHER FINANCING USES				
Operating transfers out				
General Fund	(600)	(600)	-	(600)
Excess of revenues over expenditures and other financing uses	$ 4,400	5,236	$ 836	2,051
FUND BALANCE				
Beginning of year		28,851		26,800
End of year		$ 34,087		$ 28,851

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

Exhibit C-16

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 6,400	$ 7,022	$ 622	$ 5,767
Intergovernmental				
State revenue sharing	3,000	3,083	83	2,961
Total revenues	9,400	10,105	705	8,728
EXPENDITURES				
General government				
Contribution to retirement system	190	212	(22)	209
Public works				
Utilities	8,600	8,803	(203)	8,698
Total expenditures	8,790	9,015	(225)	8,907
Excess (deficiency) of revenues over expenditures	$ 610	1,090	$ 480	(179)
FUND BALANCE				
Beginning of year		311		490
End of year		$ 1,401		$ 311

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

Exhibit C-17

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 11,300	$ 13,676	$ 2,376	$ 10,231
Intergovernmental				
State revenue sharing	3,000	2,781	(219)	2,829
Miscellaneous				
Interest	800	760	(40)	1,125
Total revenues	15,100	17,217	2,117	14,185
EXPENDITURES				
General government				
Contribution to retirement system	350	427	(77)	335
Public works				
Utilities	15,000	15,342	(342)	28,076
Total expenditures	15,350	15,769	(419)	28,411
Excess (deficiency) of revenues over expenditures	(250)	1,448	1,698	(14,226)
OTHER FINANCING USES				
Operating transfers out				
General Fund	(335)	(335)	-	(350)
Excess (deficiency) of revenues over expenditures and other financing uses	$ (585)	1,113	$ 1,698	(14,576)
FUND BALANCE				
Beginning of year		15,220		29,796
End of year		$ 16,333		$ 15,220

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 108,000	$ 109,729	$ 1,729	$ 105,800
Intergovernmental				
State revenue sharing	11,800	13,793	1,993	13,413
Miscellaneous				
Interest	6,100	8,787	2,687	6,031
Total revenues	125,900	132,309	6,409	125,244
EXPENDITURES				
General government				
Contribution to retirement system	3,100	3,726	(626)	3,411
Public works				
Utilities	103,000	104,366	(1,366)	88,842
Total expenditures	106,100	108,092	(1,992)	92,253
Excess of revenues over expenditures	19,800	24,217	4,417	32,991
OTHER FINANCING USES				
Operating transfers out				
General Fund	(2,870)	(2,868)	2	(4,860)
Excess of revenues over expenditures and other financing uses	$ 16,930	21,349	$ 4,419	28,131
FUND BALANCE				
Beginning of year		208,098		179,967
End of year		$ 229,447		$ 208,098

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

Exhibit C-19

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 4,240	$ 4,136	$ (104)	$ 4,113
Intergovernmental				
State revenue sharing	860	790	(70)	813
Miscellaneous				
Interest	130	165	35	126
Total revenues	5,230	5,091	(139)	5,052
EXPENDITURES				
General government				
Contribution to retirement system	145	130	15	138
Public works				
Utilities	5,100	5,029	71	4,761
Total expenditures	5,245	5,159	86	4,899
Excess (deficiency) of revenues over expenditures	(15)	(68)	(53)	153
OTHER FINANCING USES				
Operating transfers out				
General Fund	(130)	(130)	-	(130)
Excess (deficiency) of revenues over expenditures and other financing uses	$ (145)	(198)	$ (53)	23
FUND BALANCE				
Beginning of year		5,238		5,215
End of year		$ 5,040		$ 5,238

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

Exhibit C-20

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous	$ -	$ 9,329	$ 9,329	$ -
EXPENDITURES				
Public safety				
Personnel	55,425	57,852	(2,427)	44,108
Prisoners	365,000	396,122	(31,122)	363,352
Utilities	236,000	188,518	47,482	136,913
Telephone	20,000	19,801	199	20,100
Maintenance	106,500	99,551	6,949	139,867
Supplies	121,800	136,227	(14,427)	113,097
Major repairs - building	-	4,477	(4,477)	639
Insurance	12,200	12,200	-	12,200
Miscellaneous	2,600	2,711	(111)	1,001
Capital outlay - equipment	21,400	17,037	4,363	27,494
Total expenditures	940,925	934,496	6,429	858,771
Excess of expenditures over revenues	(940,925)	(925,167)	15,758	(858,771)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	934,200	918,376	(15,824)	894,477
Excess (deficiency) of revenues and other financing sources over expenditure	$ (6,725)	(6,791)	$ (66)	35,706
FUND BALANCE (DEFICIT)				
Beginning of year		6,791		(28,915)
End of year		$ -		$ 6,791

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

Exhibit C-21

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Fines and forfeitures				
Court fines & bond forfeitures	$ 50,000	$ 53,057	$ 3,057	$ 51,519
EXPENDITURES				
General government				
Juror and witnesses	62,000	63,236	(1,236)	53,626
Excess of expenditures over revenues	(12,000)	(10,179)	1,821	(2,107)
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	14,200	12,286	(1,914)	3,375
Excess of revenues and other financing sources over expenditures	$ 2,200	2,107	$ (93)	1,268
FUND BALANCE (DEFICIT)				
Beginning of year		(2,107)		(3,375)
End of year		$ -		$ (2,107)

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
HUD receipts	$ 331,301	$ 311,752	$ (19,549)	$ 270,008
EXPENDITURES				
General government				
Consultant and administration	35,300	36,870	(1,570)	30,419
Accounting	3,000	3,000	-	3,000
Health and welfare				
Housing and utility assistance	293,000	271,882	21,118	236,589
Total expenditures	331,300	311,752	19,548	270,008
Excess of revenues over expenditures	$ 1	-	$ (1)	-
FUND BALANCE				
Beginning of year		-		-
End of year		$ -		$ -

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

Exhibit C-23

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous				
Rental	$ 8,000	$ 8,325	$ 325	$ 8,375
Interest	2,000	3,106	1,106	1,551
Total revenues	10,000	11,431	1,431	9,926
EXPENDITURES				
Public works				
Utilities	5,940	4,903	1,037	4,302
Maintenance	5,000	4,187	813	288
Insurance	380	380	-	380
Miscellaneous	1,700	1,049	651	929
Total expenditures	13,020	10,519	2,501	5,899
Excess (deficiency) of revenues over expenditures	(3,020)	912	3,932	4,027
OTHER FINANCING SOURCES				
Operating transfers in				
Recreation Fund	-	-	-	30,000
Excess (deficiency) of revenues and other financing sources over expenditures	$ (3,020)	912	$ 3,932	34,027
FUND BALANCE				
Beginning of year		54,019		19,992
End of year		$ 54,931		$ 54,019

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

Exhibit C-24

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
Fire insurance rebate	$ 28,580	$ 28,584	$ 4	$ 28,169
Miscellaneous				
Interest	30,000	42,217	12,217	46,592
Total revenues	58,580	70,801	12,221	74,761
EXPENDITURES				
Public safety				
Distribution to fire service unit	28,600	28,584	16	28,169
Maintenance	21,000	13,268	7,732	11,482
Fire protection and service	5,000	6,615	(1,615)	3,450
Insurance	13,000	13,638	(638)	12,422
Appropriations and grants	150,000	147,900	2,100	145,725
Other charges and services	16,300	15,932	(368)	9,721
Capital outlay - equipment	250,000	220,629	29,371	180,221
Total expenditures	483,900	446,566	37,334	391,190
Excess of expenditures over revenues	(425,320)	(375,765)	49,555	(316,429)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Sales and Use Tax District No.2 Fund	166,800	168,060	1,260	202,156
Operating transfers out				
General Fund	(4,700)	(4,700)	-	(4,690)
Total other financing sources (uses)	162,100	163,360	1,260	197,466
Excess of expenditures over revenues and other financing sources (uses)	$ (263,220)	(212,405)	$ 50,815	(118,963)
FUND BALANCE				
Beginning of year		938,884		1,057,847
End of year		$ 726,479		$ 938,884

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

Exhibit C-25

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Sales and use	$ 430,000	$ 383,902	$ (46,098)	$ 375,867
Miscellaneous				
Interest	40,900	47,600	6,700	28,750
Other	3,000	3,815	815	13,217
Total revenues	473,900	435,317	(38,583)	417,834
EXPENDITURES				
Culture and recreation				
Personnel	82,280	83,837	(1,557)	72,116
Advertising	138,000	133,475	4,525	76,726
Utilities	2,400	1,721	679	1,365
Telephone	8,000	8,102	(102)	4,668
Travel and mileage	17,630	16,940	690	10,284
Capital outlay - equipment	7,775	565	7,210	8,253
Appropriations and grants	185,000	19,958	165,042	25,048
Other	38,000	28,308	9,692	21,286
Total expenditures	479,085	292,906	186,179	219,746
Excess (deficiency) of revenues over expenditures	(5,185)	142,411	147,596	198,088
OTHER FINANCING USES				
Operating transfers out				
General Fund	(12,500)	(12,500)	-	(7,900)
Office Building Construction Fund	-	-	-	(189,270)
Total other financing uses	(12,500)	(12,500)	-	(197,170)
Excess (deficiency) of revenues and other financing uses over expenditures	$ (17,685)	129,911	$ 147,596	918
FUND BALANCE				
Beginning of year		598,971		598,053
End of year		$ 728,882		$ 598,971

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

Exhibit C-26

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 554,900	$ 578,735	$ 23,835	$ 542,577
Miscellaneous				
Interest	8,000	9,209	1,209	6,796
Total revenues	562,900	587,944	25,044	549,373
EXPENDITURES				
General government				
Contribution to retirement system	18,000	18,902	(902)	17,688
Health and welfare				
Appropriations and grants	426,000	421,783	4,217	389,135
Total expenditures	444,000	440,685	3,315	406,823
Excess of revenues over expenditures	118,900	147,259	28,359	142,550
OTHER FINANCING SOURCES (USES)				
Operating transfer in				
Council on Aging Sinking Fund	1,000	1,752	752	-
Operating transfers out				
Council on Aging Sinking Fund	(118,800)	(118,783)	17	(114,670)
General Fund	(1,200)	(1,200)	-	(1,200)
Total financing sources (uses)	(119,000)	(118,231)	769	(115,870)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	$ (100)	29,028	$ 29,128	26,680
FUND BALANCE				
Beginning of year		562,856		536,176
End of year		$ 591,884		$ 562,856

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

Exhibit C-27

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous				
Interest	$ 2,100	$ 3,046	$ 946	$ 1,940
Other	15,500	12,916	(2,584)	-
Total revenues	17,600	15,962	(1,638)	1,940
EXPENDITURES				
Judicial - Parish Court				
Personnel	72,870	68,898	3,972	50,858
Miscellaneous	600	-	600	-
Total expenditures	73,470	68,898	4,572	50,858
Excess of expenditures over revenues	(55,870)	(52,936)	2,934	(48,918)
OTHER FINANCING SOURCES				
Operating transfers in				
Criminal Court Fund	30,370	30,370	-	27,470
Sales and Use Tax Fund	42,500	42,500	-	42,500
Total other financing sources	72,870	72,870	-	69,970
Excess of revenues and other financing sources over expenditures	$ 17,000	19,934	$ 2,934	21,052
FUND BALANCE				
Beginning of year		55,252		34,200
End of year		$ 75,186		$ 55,252

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

Exhibit C-28

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous				
Grant	$ 51,663	$ 51,663	$ -	$ 271,025
EXPENDITURES				
Health and welfare				
Personnel	35,550	35,476	74	176,912
Insurance	300	300	-	20,052
Professional	1,720	1,015	705	1,000
Acquisitions - equipment	7,200	7,196	4	-
Office supplies	45	44	1	7,275
Miscellaneous	1,225	2,012	(787)	38,845
Total expenditures	46,040	46,043	(3)	244,084
Excess of revenues over expenditures	5,623	5,620	(3)	26,941
OTHER FINANCING USES				
Operating transfers out				
General Fund	(5,620)	(5,620)	-	(26,941)
Excess of revenues over expenditures and other financing uses	$ 3	-	$ (3)	-
FUND BALANCE				
Beginning of year		-		-
End of year		$ -		$ -

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

Exhibit C-29

PARISH OF ASCENSION
SUPPLEMENTAL ENVIRONMENT PROJECT FUND

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

For the year ended December 31, 2000

	2000			1999
	Budget	Actual	Variance - favorable (unfavorable)	Actual
REVENUES				
Miscellaneous				
Settlement	$ 6,500	$ -	$ (6,500)	$ 325,000
Interest	9,000	11,169	2,169	2,494
Total revenues	15,500	11,169	(4,331)	327,494
EXPENDITURES				
Public safety				
Maintenance-furniture and equipment	1,100	1,020	80	-
Professional	21,900	7,500	14,400	-
Appropriation and grants	-	-	-	40,000
Capital outlay	28,000	26,341	1,659	8,270
Other	1,500	-	1,500	-
Total expenditures	52,500	34,861	17,639	48,270
Excess (deficiency) of revenues over expenditures	(37,000)	(23,692)	13,308	279,224
OTHER FINANCING USES				
Operating transfers out				
Courthouse Construction	(100,000)	(100,000)	-	-
Excess (deficiency) of revenues over expenditures and other financing uses	$ (137,000)	(123,692)	$ 13,308	279,224
FUND BALANCE				
Beginning of year		279,224		-
End of year		$ 155,532		$ 279,224

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

Exhibit C-30

PARISH OF ASCENSION
DEDICATED SPECIAL PROJECT FUND

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

For the year ended December 31, 2000

	2000		
	Budget	Actual	Variance - favorable (unfavorable)
REVENUES			
Interest	$ -	$ 1,926	$ 1,926
OTHER FINANCING SOURCES			
Operating transfers in			
Transfer in Sales & Use	400,000	400,000	-
Total revenues and other financing sources	$ 400,000	401,926	$ 1,926
FUND BALANCE			
Beginning of year		-	
End of year		$ 401,926	

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

Exhibit C-31

PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND

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

For the year ended December 31, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Taxes				
Ad valorem	$ 1,528,210	$ 1,624,237	$ 96,027	$ 1,528,210
Intergovernmental				
State revenue sharing	190,000	200,955	10,955	194,429
State - aids libraries	24,042	24,417	375	24,042
Federal grant	-	-	-	160,000
Charges for services				
Charges for services	14,800	16,546	1,746	16,764
Fines and forfeitures				
Library	15,000	22,298	7,298	20,337
Miscellaneous				
Use of money and property	30,000	64,962	34,962	43,252
Other	20,000	20,823	823	95,517
Total revenues	1,822,052	1,974,238	152,186	2,082,551
EXPENDITURES				
Culture and recreation				
Library administration	1,094,797	1,071,298	23,499	950,748
Materials and supplies	58,350	49,938	8,412	40,398
Operating services	351,500	264,534	86,966	301,852
Travel and mileage	22,000	9,418	12,582	14,740
Capital outlay - equipment	478,000	350,539	127,461	510,433
Intergovernmental				
Miscellaneous	81,547	93,887	(12,340)	73,198
Total expenditures	2,086,194	1,839,614	246,580	1,891,369
Excess (deficiency) of revenues over expenditures	$ (264,142)	134,624	$ 398,766	191,182
FUND BALANCE				
Beginning of year		2,430,676		2,239,494
End of year		$ 2,565,300		$ 2,430,676

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

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

DEBT SERVICE FUNDS

SALES AND USE TAX DISTRICT NO. 1 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 the 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, 2000

	Public Improvement Bonds			
	Sales & Use Tax No. 1 Sinking	Sales & Use Tax No. 1 Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
ASSETS				
Cash and cash equivalents	$ -	$ -	$ -	$ 118,203
Investments	215,671	265,478	182,148	2,069,451
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Total assets	$ 215,671	$ 265,478	$ 182,148	$ 2,187,654
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	$ -	$ -	$ -	$ -
Deferred revenue	-	-	-	-
Total liabilities	-	-	-	-
FUND BALANCE				
Reserved for debt service	215,671	265,478	182,148	2,187,654
Designated - subsequent year expenditures	-	-	-	-
Fund balance	215,671	265,478	182,148	2,187,654
Total liabilities and fund balance	$ 215,671	$ 265,478	$ 182,148	$ 2,187,654

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

Exhibit D

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	2000	1999
$ -	$ -	$ -	$ -	$ -	$ 118,203	$ 131,082
693,199	700,000	89,958	1,059	302,097	4,519,061	4,450,889
-	-	-	-	141,252	141,252	225,872
77,971	-	-	-	-	77,971	77,549
$ 771,170	$ 700,000	$ 89,958	$ 1,059	$ 443,349	$ 4,856,487	$ 4,885,392
$ -	$ -	$ -	$ 1,059	$ -	$ 1,059	$ 30
-	-	-	-	122,867	122,867	212,095
-	-	-	1,059	122,867	123,926	212,125
771,170	700,000	89,958	-	286,632	4,698,711	4,629,669
-	-	-	-	33,850	33,850	43,598
771,170	700,000	89,958	-	320,482	4,732,561	4,673,267
$ 771,170	$ 700,000	$ 89,958	$ 1,059	$ 443,349	$ 4,856,487	$ 4,885,392

PARISH OF ASCENSION
DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	Public Improvement Bonds			
	Sales & Use Tax No. 1 Sinking	Sales & Use Tax No. 1 Reserve	East Ascension Drainage Sinking	East Ascension Drainage Reserve
REVENUES				
Taxes				
Ad valorem	$ -	$ -	$ -	$ -
Miscellaneous				
Interest	12,513	15,521	42,439	128,447
Special assessment	-	-	-	-
Total revenues	12,513	15,521	42,439	128,447
EXPENDITURES				
Debt service				
Principal retirement	185,000	-	1,120,000	-
Interest and bank charges	71,130	-	988,420	-
Total expenditures	256,130	-	2,108,420	-
Excess (deficiency) of revenues over expenditures	(243,617)	15,521	(2,065,981)	128,447
OTHER FINANCING SOURCES (USES)				
Proceeds from long-term debt	-	-	-	-
Operating transfers in				
E.A. Drainage Restricted Fund	-	-	2,109,439	-
Sales & Use Tax District No. 1 Fund	256,645	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Operating transfers out				
E.A. Drainage Restricted Fund	-	-	(42,439)	(128,447)
Sales and Use Tax District No. 1 Fund	(12,514)	(15,521)	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing sources (uses)	244,131	(15,521)	2,067,000	(128,447)
Excess of revenues over expenditures and other financing sources (uses)	514	-	1,019	-
FUND BALANCE				
Beginning of year	215,157	265,478	181,129	2,187,654
Residual equity transfer	-	-	-	-
End of year	$ 215,671	$ 265,478	$ 182,148	$ 2,187,654

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

Public Improvement Bonds		General Obligation Debt			Totals (Memorandum Only)	
Sales & Use Tax No. 2 Sinking	Sales & Use Tax No. 2 Reserve	Council on Aging Sinking	Library Fund	Bayou Terrace Bond	2000	1999
$ -	$ -	$ -	$ 785	$ -	$ 785	$ 30
24,976	55,741	1,752	30	29,878	311,297	292,340
-	-	-	-	80,200	80,200	90,064
24,976	55,741	1,752	815	110,078	392,282	382,434
675,000	-	85,000	-	55,158	2,120,158	1,685,000
239,921	-	27,149	-	23,900	1,350,520	1,293,208
914,921	-	112,149	-	79,058	3,470,678	2,978,208
(889,945)	55,741	(110,397)	815	31,020	(3,078,396)	(2,595,774)
-	-	-	-	-	-	793,018
-	-	-	-	-	2,109,439	1,678,975
-	-	-	-	-	256,645	251,423
-	-	118,783	-	-	118,783	114,670
935,272	-	-	-	-	935,272	930,535
-	-	-	-	-	(170,886)	(80,919)
-	-	-	-	-	(28,035)	(16,096)
-	-	(1,752)	-	-	(1,752)	-
(24,976)	(55,741)	-	-	-	(80,717)	(57,468)
910,296	(55,741)	117,031	-	-	3,138,749	3,614,138
20,351	-	6,634	815	31,020	60,353	1,018,364
750,819	700,000	83,324	244	289,462	4,673,267	3,684,296
-	-	-	(1,059)	-	(1,059)	(29,393)
$ 771,170	$ 700,000	$ 89,958	$ -	$ 320,482	$ 4,732,561	$ 4,673,267

PARISH OF ASCENSION
LOUISIANA

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 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 PROJECT 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. The Project was completed in 2000.

COURTHOUSE EAST CONSTRUCTION FUND

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

PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

December 31, 2000

	Fire District No. 1 Construction	East Ascension Drainage Project	Road Project	Sewer Project
ASSETS				
Cash and cash equivalents	$ -	$ 400,592	$ 692,904	$ -
Investments	586,901	7,013,370	12,131,045	-
Due from other government				
Grants	-	-	-	41,830
Due from other funds	-	-	207,229	-
Other assets	-	200,000	-	-
Total assets	$ 586,901	$ 7,613,962	$ 13,031,178	$ 41,830
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 11,188	$ 35,108	$ 65,791	$ -
Due to other funds	-	-	403,843	41,830
Contracts payable	1,110	305,935	399,932	-
Total liabilities	12,298	341,043	869,566	41,830
FUND BALANCE				
Designated - subsequent year expenditures	486,600	5,196,000	8,152,220	-
Reserved for encumbrance	-	-	236	-
Undesignated	88,003	2,076,919	4,009,156	-
Fund balance	574,603	7,272,919	12,161,612	-
Total liabilities and fund balance	$ 586,901	$ 7,613,962	$ 13,031,178	$ 41,830

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

Exhibit E

Office Building Construction	Waste Water	Courthouse East Construction	Totals (Memorandum Only) 2000	1999
$ -	$ -	$ 138,327	$ 1,231,823	$ 1,200,208
192,435	488,346	2,421,715	22,833,812	20,976,389
-	-	-	41,830	100,000
-	-	-	207,229	268,444
-	-	-	200,000	200,000
$ 192,435	$ 488,346	$ 2,560,042	$ 24,514,694	$ 22,745,041
$ -	$ 66,250	$ 96,430	$ 274,767	$ 244,433
-	-	-	445,673	-
-	-	-	706,977	662,851
-	66,250	96,430	1,427,417	907,284
92,460	-	2,437,299	16,364,579	9,867,270
-	-	-	236	-
99,975	422,096	26,313	6,722,462	11,970,487
192,435	422,096	2,463,612	23,087,277	21,837,757
$ 192,435	$ 488,346	$ 2,560,042	$ 24,514,694	$ 22,745,041

PARISH OF ASCENSION
CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2000

	Fire District No. 1 Construction	East Ascension Drainage Project	Road Project	Sewer Project
REVENUES				
Intergovernmental	$ -	$ -	$ -	$ 41,830
Miscellaneous	-	486,666	665,569	-
Total revenues	-	486,666	665,569	41,830
EXPENDITURES				
Capital projects	59,090	2,365,296	2,532,966	41,830
Excess of expenditures over revenues	(59,090)	(1,878,630)	(1,867,397)	-
OTHER FINANCING SOURCES				
Proceeds from long - term debt	-	-	-	-
Operating transfers in	100,000	-	3,323,430	-
Operating transfers out	-	-	-	-
Total other financing sources	100,000	-	3,323,430	-
Excess (deficiency) of revenues and other financing sources over expenditures	40,910	(1,878,630)	1,456,033	-
FUND BALANCE				
Beginning of year	533,693	9,151,549	10,705,579	-
End of year	$ 574,603	$ 7,272,919	$ 12,161,612	$ -

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

Exhibit E-1

Office Building Construction	Waste Water	Health Unit Construction	Courthouse East Construction	Totals (Memorandum Only) 2000	Totals (Memorandum Only) 1999
$ -	$ -	$ 60,672	$ -	$ 102,502	$ 100,000
-	6,096	1,218	76,482	1,236,031	973,637
-	6,096	61,890	76,482	1,338,533	1,073,637
22,902	99,000	291,737	212,870	5,625,691	11,150,261
(22,902)	(92,904)	(229,847)	(136,388)	(4,287,158)	(10,076,624)
-	-	-	-	-	9,206,982
-	515,000	-	1,600,000	5,538,430	7,150,232
-	-	(1,752)	-	(1,752)	-
-	515,000	(1,752)	1,600,000	5,536,678	(16,357,214)
(22,902)	422,096	(231,599)	1,463,612	1,249,520	6,280,590
215,337	-	231,599	1,000,000	21,837,757	15,557,167
$ 192,435	$ 422,096	$ -	$ 2,463,612	$ 23,087,277	$ 21,837,757

Exhibit E-2

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Interest	$ 21,300	$ -	$ (21,300)	$ -
EXPENDITURES				
Capital projects				
Landscape and architectural	27,000	27,620	(620)	17,225
Contract payments	140,000	31,470	108,530	187,486
Miscellaneous	1,000	-	1,000	661
Total expenditures	168,000	59,090	108,910	205,372
Excess expenditures over revenues	(146,700)	(59,090)	87,610	(205,372)
OTHER FINANCING SOURCES				
Operating transfers in				
Fire District No. 1 Fund	100,000	100,000	-	675,000
Excess (deficiency) of revenues and other financing sources over expenditures	$ (46,700)	40,910	$ 87,610	469,628
FUND BALANCE				
Beginning of year		533,693		64,065
End of year		$ 574,603		$ 533,693

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

Exhibit E-3

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous				
Interest	$ 359,000	$ 486,666	$ 127,666	$ 372,246
EXPENDITURES				
Capital projects				
Contract payments	2,160,000	1,491,503	668,497	1,197,080
Capital outlay - right-of-way	200,000	447,004	(247,004)	136,397
Engineer	495,000	421,269	73,731	930,071
Miscellaneous	65,000	5,520	59,480	135,705
Total expenditures	2,920,000	2,365,296	554,704	2,399,253
Excess of expenditures over revenues	(2,561,000)	(1,878,630)	682,370	(2,027,007)
OTHER FINANCING SOURCES				
Proceeds from long-term debt	-	-	-	9,206,982
Excess (deficiency) of revenues and other financing sources over expenditures	$ (2,561,000)	(1,878,630)	$ 682,370	7,179,975
FUND BALANCE				
Beginning of year		9,151,549		1,971,574
End of year		$ 7,272,919		$ 9,151,549

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

Exhibit E-4

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Miscellaneous				
Interest	$ 446,000	$ 665,569	$ 219,569	$ 601,391
EXPENDITURES				
Capital projects				
Contract payments	3,971,350	2,054,175	1,917,175	7,556,275
Professional	455,200	478,791	(23,591)	699,825
Total expenditures	4,426,550	2,532,966	1,893,584	8,256,100
Excess of expenditures over revenues	(3,980,550)	(1,867,397)	2,113,153	(7,654,709)
OTHER FINANCING SOURCES				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	746,620	897,513	150,893	2,123,382
Sales & Use Tax District No. 2 Fund	2,400,100	2,425,917	25,817	3,112,580
Total other financing sources	3,146,720	3,323,430	176,710	5,235,962
Excess (deficiency) of revenues and other financing sources over expenditures	$ (833,830)	1,456,033	$ 2,289,863	(2,418,747)
FUND BALANCE				
Beginning of year		10,705,579		13,124,326
End of year		$ 12,161,612		$ 10,705,579

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

Exhibit E-5

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
LA Community Development Block Grant	$ 50,000	$ 41,830	$ (8,170)	$ -
EXPENDITURES				
Capital projects				
Engineering	50,000	41,830	8,170	-
Excess of revenues over expenditures	$ -	-	-	$ -
FUND BALANCE				
Beginning of year		-		-
End of year		$ -		$ -

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

Exhibit E-6

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, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Interest	$ 7,800	$ -	$ (7,800)	$ -
EXPENDITURES				
Capital projects				
Landscape and architectural	20,000	20,000	-	-
Capital outlay	-	-	-	5,154
Miscellaneous	3,200	2,902	298	966
Total expenditures	23,200	22,902	298	6,120
Excess expenditures over revenues	(15,400)	(22,902)	(7,502)	(6,120)
OTHER FINANCING SOURCES				
Operating transfers in				
Tourist Center Fund	-	-	-	189,270
Excess (deficiency) of revenues and other financing sources over expenditures	$ (15,400)	(22,902)	$ (7,502)	183,150
FUND BALANCE				
Beginning of year		215,337		32,187
End of year		$ 192,435		$ 215,337

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

Exhibit E-7

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, 2000

	2000			
	Budget	Actual	Variance - Favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
Grants	$ -	$ -	$ -	$ 100,000
Miscellaneous				
Interest	3,500	6,096	2,596	-
Total revenues	3,500	6,096	2,596	100,000
EXPENDITURES				
Capital projects				
Engineering	115,000	99,000	16,000	100,000
Excess of expenditures over revenues	(111,500)	(92,904)	18,596	-
OTHER FINANCING SOURCES				
Operating transfers in				
Sales and Use Tax Fund No. 1	515,000	515,000	-	-
Excess of revenues and other financing sources over expenditures	$ 403,500	422,096	$ 18,596	-
FUND BALANCE				
Beginning of year		-		-
End of year		$ 422,096		$ -

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

Exhibit E-8

PARISH OF ASCENSION
HEALTH UNIT CONSTRUCTION FUND

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

For the year ended December 31, 2000

	2000			
	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
REVENUES				
Intergovernmental				
State shared construction cost	$ 60,670	$ 60,672	$ 2	$ -
Miscellaneous				
Interest	1,700	1,218	(482)	-
Total revenues	62,370	61,890	(480)	-
EXPENDITURES				
Capital projects				
Contract payments	286,700	286,701	(1)	149,730
Professional	5,000	5,000	-	29,530
Miscellaneous	40	36	4	4,156
Total expenditures	291,740	291,737	3	183,416
Excess of expenditures over revenues	(229,370)	(229,847)	(477)	(183,416)
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Health Unit Fund	-	-	-	50,000
Operating transfers out				
Health Unit Fund	(2,200)	(1,752)	448	-
Excess of expenditures over revenues and other financing sources (uses)	$ (231,570)	(231,599)	$ (29)	$ (133,416)
FUND BALANCE				
Beginning of year		231,599		365,015
End of year		$ -		$ 231,599

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

Exhibit E-9

PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND

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

For the year ended December 31, 2000

	2000			1999
	Budget	Actual	Variance - favorable (unfavorable)	Actual
REVENUES				
Interest	$ 39,000	$ 76,482	$ 37,482	$ -
EXPENDITURES				
Capital projects				
Engineering	201,700	206,345	(4,645)	-
Professional	-	6,525	(6,525)	-
Total expenditures	201,700	212,870	(11,170)	-
Excess expenditures over revenues	(162,700)	(136,388)	26,312	-
OTHER FINANCING SOURCES				
Operating transfers in				
General Fund	1,500,000	1,500,000	-	1,000,000
Supplemental Environment Project Fund	100,000	100,000	-	-
Total other financing sources	1,600,000	1,600,000	-	1,000,000
Excess of revenues and other financing sources over expenditures	$ 1,437,300	1,463,612	$ 26,312	1,000,000
FUND BALANCE				
Beginning of year		1,000,000		-
End of year		$ 2,463,612		$ 1,000,000

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

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

This group of accounts is used to account for general long-term liabilities of the Parish of Ascension that have not matured

PARISH OF ASCENSION

COMBINING STATEMENT OF GENERAL LONG-TERM DEBT

December 31, 2000

	Sales and Use tax Series 1987, 1995 and 1996	East Ascension Major Drainage Series 1988, 1989 1990, 1991 1996 and 1999	General Obligation Bonds/ Certificate of Indebtedness	Promissory Notes	Accrued Vacation Leave	Totals 2000	Totals 1999
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT							
Amount available in debt service funds for debt retirement	$ 1,952,319	$ 2,369,802	$ 410,440	$ -	$ -	$ 4,732,561	$ 4,673,023
Amount to be provided for debt retirement	3,332,681	16,685,198	378,560	15,000	622,938	21,034,377	23,159,433
Total available and to be provided for retirement of general long-term debt	$ 5,285,000	$ 19,055,000	$ 789,000	$ 15,000	$ 622,938	$ 25,766,938	$ 27,832,456
GENERAL LONG-TERM DEBT PAYABLE							
Bonds payable and accrued vacation	$ 5,285,000	$ 19,055,000	$ 789,000	$ 15,000	$ 622,938	$ 25,766,938	$ 27,832,456

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

PARISH OF ASCENSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2000

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
Other Federal Assistance - Primary Government						
Federal Emergency Management Agency/ Department of Public Safety/Office of Emergency Preparedness /Emergency Management Assistance Project	83.156	$ -	$ 2,792	$ 16,753	$ 22,077	$ 8,116
United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Determination/ Emergency Shelter	14.231	-	8,479	11,667	11,571	8,383
United States Evironmental Protection Agency/ Wastewater Study	-	100,000	100,000	100,000	-	-
United States Department of Agriculture/ Natural Resources Conservation Service/ Emergency Watershed Protection Program	-	-	17,869	17,869	-	-
United States Department of Housing and Urban Development/Office of Community Planning and Development	-	200,000	-	-	51,522	51,522
Department of Housing and Urban Development/ Louisiana Office of Community Development/ Louisiana Community Development Block Grant	14.228	600,000	-	-	41,830	41,830

Continued

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2000

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
Other Federal Assistance - Primary Government						
Department of Health and Human Services/ State of Louisiana/Capital Area Human Services District/Block Grants for Prevention and Treatment of Substance Abuse	93.959	102,974	-	47,000	91,317	44,317
United States Department of Education/Louisiana Office of the Governor/Governor's Safe and Drug Free Program	84.186	-	54,968	135,554	92,544	11,958
Totals - Other Federal Assistance - Primary Government			184,108	328,843	310,861	166,126
Major Programs Federal Assistance - Primary Government						
United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing	14.855	-	(129,346)	159,351	311,752	23,055 *
Total Federal Assistance			$ 54,762	$ 488,194	$ 622,613	$ 189,181

*Credit balances represent deferred revenue - federal government.

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACOUNTING POLICIES

General

The Parish of Ascension's Schedule of Federal Awards presents the activity of the federal financial assistance programs of the Parish. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed-through other government agencies are included on the schedule.

Basis of Accounting

The Parish of Ascension's Schedule of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2000.

PARISH OF ASCENSION

SPECIAL INDEPENDENT AUDITORS' REPORTS

FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

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, 2000, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

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

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

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors.

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

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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 no express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 99-10 and 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 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the **PARISH OF ASCENSION**, in a separate letter dated May 31, 2001.

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

Faulk & Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
May 31, 2001

FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

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, 2000, as listed in the table of contents, and have issued our report thereon dated May 31, 2001.

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

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

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

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

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

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

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

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

Faciek + Winkler LLC

Certified Public Accountants

Baton Rouge, Louisiana
May 31, 2001

FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

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, 2000. The **PARISH OF ASCENSION**'s major federal program is 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. 2
Ascension Parish Water Works District No. 4

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

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

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

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended December 31, 2000.

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 the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

Francis + Winkelman LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 31, 2001

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2000

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. 14.855

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

I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**

2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: **See 99-10 and 98-1**

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

PARISH OF ASCENSION
Donaldsonville, Louisiana

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2000

99-1 Collateral Pledges of Cash and Investments (Resolved)

Prior Year Finding:

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

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

In October 1999, the Parish obtained additional collateral pledges from its financial institution to adequately address unsecured balances noted in the previous year. In addition, the cash was monitored on a daily basis to determine cash collateral needs.

Our tests did not reveal any such deficiencies in 2000. As a result, the matter is considered resolved.

99-2 Section 8 Program (Resolved)

Prior Year Finding:

The following was discovered with regards to the Section 8 program administered by the Parish during the year ended December 31, 1999:

- Some participants in the program received rental assistance while not being eligible to participate in the program. Additionally, the Parish did not maintain adequate records, such as an accounts receivable subsidiary ledger, to reflect amounts due.

  As a result of our recommendation, the Parish began to maintain detailed records of amounts due and payments made by program participants for ineligible benefits received, along with appropriate coordination from the program administrator.

- The Parish held excess funds, approximately $108,000, relative to the expenditures for the Section 8 program at December 31, 1999. The program's cash held at December 31, 2000 was within guidelines required by the federal awarding agency.

As a result, these matters are considered resolved.

99-3 Public bid law (Resolved)

Prior Year Finding:

Based on our test of expenditures that were subject to the public bid law in 1999, the following was determined:

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

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

Secondly, in May 2000, the Parish advertised for bids for the purchase of fuel. The advertised bid met the requirements of the public bid law. Our tests of purchases in 2000 revealed no instances of noncompliance with the public bid law. As a result, this matter is considered resolved.

99-4 Supervision of Financial Management (Resolved)

Prior Year Finding:

During 1999 we reported that there had been changes in the supervisory personnel responsible for the financial records of the Parish. The purpose of the change has been to upgrade the skill base within the Finance Department with the objective of employing more advanced accounting technology appropriate to the needs of Ascension Parish with its historical and projected growth.

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

In general, deficiencies were identified that related to procedures that previously had functioned in a satisfactory manner or an inability to implement new programs that represented enhancements to the accounting process. During the year ended December 31, 2000, the Parish assigned appropriate personnel to manage financial responsibilities of the Parish in an effective manner.

As a result, this matter is considered resolved.

99-5 Utilization of the computerized accounting system (Resolved)

Prior Year Finding:

We previously reported that the staff of the Finance Department was not appropriately knowledgeable concerning the computer accounting system used by the Parish. The staff has taken a trial and error approach to processing transactions and generating data from the system. The results were inefficient and ineffective management of the financial statement reporting area.

The Parish assigned new finance staff members to manage this essential area in 2000. The staff has explored the capabilities of the accounting system and has maintained accounting records in an appropriate manner.

As a result, this matter is considered resolved.

99-6 Timeliness and accuracy of financial statement preparation and presentation (Resolved)

Prior Year Finding:

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

The lack of timely financial statements resulted from the previous staff's inability to adequately implement the accounting package utilized in 1999 and lack of urgency to prepare financial statements on a monthly basis.

During 2000, the Finance department developed procedures that established a time frame for completion of the financial statements. The new time frame allows for review of the financial statements prior to the presentation to the Finance Committee and for them to be presented to the Finance Committee at its monthly meeting.

As a result of these actions, this matter is considered resolved.

99-7 Cash management (Resolved)

Prior Year Finding:

During 1999 our findings related to management of cash (and investments) held by the Parish are as follows:

- Daily cash management – The Parish had a procedure to monitor cash position on a daily basis. During 1999, this procedure was discontinued. During 2000, the previously utilized procedure was implemented. Subsequent to our recommendation, the Parish monitored its cash position on a daily basis.

- Cash collateral management –Funds in excess of FDIC insurance limits are required to be collateralized by obtaining pledged securities from the Parish's fiscal agent. The Parish addressed this matter during 2000. Additional security pledges were obtained from its financial institution and collateral requirements were monitored on a daily basis.

- Cash reconciliations – Cash reconciliations were prepared incorrectly and untimely. Secondly, the procedures in place were inadequate to properly reconcile cash on a monthly basis with recorded amounts in the general ledger. The Parish implemented procedures during 2000 to prepare cash reconciliations on a monthly basis and in a timely manner. The reconcilation includes comparison to recorded amounts in the financial statements of the Parish.

As a result of the action taken by Parish management, this matter is considered resolved.

99-8 Accounts payable and encumbrance recording (Resolved)

Prior Year Finding:

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

Accounts payable recordation

At December 31, 1999, an adjustment was needed to record approximately $765,000 in contractor, engineering and legal fees incurred during the year. The expenditures were not reported on the financial statements prepared by the Parish. No such entries were required for the year ended December 31, 2000.

Duplicate vendor payments

Duplicate vendor payments occurred during 1999. Such payments were discovered upon return of the duplicate payment by the vendor. The Finance office reviewed the occurrence and determined that overpayments were the result of disbursing funds by manual checks in certain instances. The practice of disbursing funds by manual check was terminated. No additional duplicate vendor payments were discovered during 2000.

Encumbrance recording

Based on our review of the open encumbrances (approximately $762,500) listed (654 records) as of September 21, 1999, 18 errors associated with either an inappropriate dating of purchase order changes or finalization of a purchase order prior to its actual completion were noted. The errors resulted in the understatement of encumbrances by $9,220. We reported this occurrence to the Finance Department with subsequent corrections. No such errors were discovered during 2000.

99-9 – Recreation Funds (Resolved)

Prior Year Finding:

The following was reported in 1999 relating to funds collected by various athletic associations for sporting activities conducted at Parish recreation facilities:

- The Ascension Youth Softball Association experienced a theft of approximately $22,000. As a result, approximately $5,300 of registration fees designated for the Parish was owed at December 31, 1999. The Parish resolved this issue with the Association under the direction of the Parish attorney. The agreement involved cash and services provided to the Parish to satisfy the debt owed.
- The AYBA Basketball Association failed to remit to the Parish approximately $18,000 in fees collected for the 1999 and 2000 seasons. On June 6, 2000, the amounts due from the AYBA Basketball Association were received.

These matters are considered resolved.

99-10 Louisiana Environmental Quality Act

Prior Year Finding:

In May 2000, the Louisiana Department of Environmental Quality (DEQ) issued compliance orders relating to three sewer systems operated by the Parish. The orders cite non-filing of required discharge monitoring reports (DMRs). The finding is in violation of the Louisiana Environmental Quality Act. The Parish subsequently filed the DMRs in June 2000. However, no sampling was undertaken at two of the systems. The third system (Sewer District No. 6) was under construction and no discharge of treated water was made.

The sewer systems cited were:

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

During 2000, the Parish constructed a sewer treatment system for Sewer District No. 6. The DEQ order related to the permit issued for the new system. As a result, no discharge of treated water has been made in 2000. The Parish has filed the DMRs as requested. Additionally, the sewer treatment system was operational in February 2001. The DMRs have been filed as ordered by DEQ.

The system at Butch Gore Ball Park was closed during most of 2000. As a result, no discharge of treated water occurred. However, the Parish filed the DMRs as required by DEQ. The system was non-operational primarily for mechanical problems that have since been corrected.

The DMR's for the Ascension Parish Jail have been filed in accordance with the DEQ order. However, the system is in need of various modifications to discharge treated water in compliance with the permit issued by DEQ.

Based on the monitoring reports taken by the Parish, the systems at Sewer District No. 6 and the Ascension Parish Jail were discharging treated water in violation of law. As a result, the Parish has hired sewer treatment operating consultants to assist with identifying the problems with each system and developing the action needed to resolve the issue.

The DEQ has not responded to the Parish on the compliance orders.

Recommendation:

The Parish should adhere to the compliance orders and the Louisiana Environmental Quality Act for the sewer systems operated, in addition to, operating the system in accordance with environmental regulations.

Management's corrective action plan:

Management intends to timely submit the required DMRs in the future and has assigned the Parish engineer the responsibility of testing, reporting and timely submitting these reports. In addition, the Parish has employed an independent contractor to collect samples, have these samples analyzed, and complete the DMRs for delivery to the Parish engineer for timely submission. Additionally, various alternatives are being explored concerning operating the systems in accordance with environmental regulations.

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

Prior Year Finding:

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

Additionally, the EPA issued another administrative order in February 2001 citing noncompliance with the same matters as discussed above. The Parish subsequently met with EPA officials to resolve matters identified. The EPA has not issued its administrative order at this time.

Recommendation:

We recommend that the Parish adhere to the consent agreements entered into with EPA. In addition, the Parish should submit the required reports to EPA in an accurate and timely manner.

Management's corrective action plan:

Management intends to adhere to the consent agreement with the EPA. In addition, the new sewer system was operational in February 2001. The Parish expended approximately $400,000 on the sewer treatment system and considers this appropriation an example of its commitment to resolving this matter.

Finally, the Parish is committed to adhering to the Clean Water Act and the national pollutant discharge elimination system program.

OMB No. 0348-0057

FORM SF-SAC
(8-97)

U.S. DEPARTMENT OF COMMERCE – BUREAU OF THE CENSUS
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

RETURN TO Single Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132

PART I GENERAL INFORMATION *(To be completed by auditee, except for Item 7)*

1. Fiscal year ending date for this submission
mm/dd/yy 12/31/00

2. Type of Circular A-133 audit
1 ☒ Single audit 2 ☐ Program-specific audit

3. Audit period covered
1 ☒ Annual 3 ☐ Other - Months
2 ☐ Biennial

FEDERAL GOVERNMENT USE ONLY

4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)
a. Auditee EIN 726000096
b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ *No*

6. AUDITEE INFORMATION	**7. AUDITOR INFORMATION** *(To be completed by auditor)*
a. Auditee name PARISH OF ASCENSION	**a.** Auditor name FAULK & WINKLER, LLC
b. Auditee address *(Number and street)* Street P. O. BOX 351 City DONALDSONVILLE State LA ZIP Code 70346	**b.** Auditor address *(Number and street)* Street 6811 JEFFERSON HWY City BATON ROUGE State LA ZIP Code 70806
c. Auditee contact Name GWEN B. LEBLANC Title CHIEF FINANCIAL OFFICER/TREASURER	**c.** Auditor contact Name ARTHUR E. FAULK, III Title PARTNER
d. Auditee contact telephone 225-473-4815	**d.** Auditor contact telephone 225-927-6811
e. Auditee contact FAX *(Optional)*	**e.** Auditor contact FAX (Optional) 225-932-0000
f. Auditee contact E-mail *(Optional)*	**f.** Auditor contact E-mail *(Optional)* bfaulk@fw-cpa.com

EIN: 72600096

g. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official: Gwen LeBlanc — Date (Month Day Year): 5-31-01

Name/Title of certifying official: Gwen Leblanc, Chief Financial Officer

g. AUDITOR STATEMENT - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 5 and 6, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is **not a substitute** for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor: Faulk & Winkler, LLC — Date (Month Day Year): 5/31/01

PART I GENERAL INFORMATION - Continued

. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. *(Mark (X) one box)*

1 ☐ Cognizant agency 2 ☒ Oversight agency

. Name of Federal cognizant or oversight agency for audit. *(Mark (X) one box)*

- 01 ☐ African Development Foundation
- ☐ Agency for International Development
- 10 ☐ Agriculture
- ☐ Commerce
- ☐ Corporation for National and Community Service
- ☐ Defense
- ☐ Education
- 81 ☐ Energy
- ☐ Environmental Protection Agency
- 83 ☐ Federal Emergency Management Agency
- 34 ☐ Federal Mediation and Conciliation Service
- 39 ☐ General Services Administration
- 93 ☐ Health and Human Services
- 14 ☒ Housing and Urban Development
- 03 ☐ Institute for Museum Services
- 04 ☐ Inter-American Foundation
- 15 ☐ Interior
- 16 ☐ Justice
- 17 ☐ Labor
- 43 ☐ National Aeronautics and Space Administration
- 89 ☐ National Archives and Records Administration
- 05 ☐ National Endowment for the Arts
- 06 ☐ National Endowment for the Humanities
- 47 ☐ National Science Foundation
- 07 ☐ Office of National Drug Control Policy
- 08 ☐ Peace Corps
- 59 ☐ Small Business Administration
- 96 ☐ Social Security Administration
- 19 ☐ State
- 20 ☐ Transportation
- 21 ☐ Treasury
- 82 ☐ United States Information Agency
- 64 ☐ Veterans Affairs
- ☐ Other - Specify:

PART II FINANCIAL STATEMENTS *(To be completed by auditor)*

1. Type of audit report *(Mark (X) one box)*

1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2 Is a "going concern" explanatory paragraph included in the audit report? 1 ☐ Yes 2 ☒ No

3 Is a reportable condition disclosed? 1 ☐ Yes 2 ☒ No -SKIP to Item 5

4. Is any reportable condition reported as a material weakness? 1 ☐ Yes 2 ☐ No

5 Is a material noncompliance disclosed? 1 ☐ Yes 2 ☒ No

PART III FEDERAL PROGRAMS *(To be completed by auditor)*

1. Type of audit report on major program compliance
1 ☒ Unqualified opinion 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. What is the dollar threshold to distinguish Type A and Type B programs §_.520(b)?

$300,000

3. Did the auditee qualify as a low-risk auditee (§_.530)?
1 ☐ Yes 2 ☒ No

4. Are there any audit findings required to be reported under §_.510(a)?
1 ☒ Yes 2 ☐ No

5. Which Federal Agencies are required to receive the reporting package? *(Mark (X) all that apply)*

01 ☐ African Development Foundation
02 ☐ Agency for International Development
10 ☒ Agriculture
11 ☐ Commerce
94 ☐ Corporation for National and Community Service
12 ☐ Defense
84 ☒ Education
81 ☐ Energy
66 ☒ Environmental Protection Agency
83 ☒ Federal Emergency Management Agency
34 ☐ Federal Mediation and Conciliation Service
39 ☐ General Services Administration
93 ☒ Health and Human Services
14 ☒ Housing and Urban Development
03 ☐ Institute for Museum Services
04 ☐ Inter-American Foundation
15 ☐ Interior
16 ☐ Justice
17 ☐ Labor
43 ☐ National Aeronautics and Space Administration
89 ☐ National Archives and Records Administration
05 ☐ National Endowment for the Arts
06 ☐ National Endowment for the Humanities
47 ☐ National Science Foundation
07 ☐ Office of National Drug Control Policy
08 ☐ Peace Corps
59 ☐ Small Business Administration
96 ☐ Social Security Administration
19 ☐ State
20 ☐ Transportation
21 ☐ Treasury
82 ☐ United States Information Agency
64 ☐ Veterans Affairs
00 ☐ None
☐ Other - Specify:

EIN: 726000096

PART III FEDERAL PROGRAMS - *Continued*

6. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR			7. AUDIT FINDINGS AND QUESTIONED COSTS				
CFDA number[1] (a)	Name of Federal program (b)	Amount expended (c)	Major program (a)	Type of compliance requirement[2] (b)	Amount of questioned costs (c)	Internal control findings[3] (d)	Audit finding reference number(s) (e)
83.156	EMERGENCY MANAGEMENT ASSISTANCE PROJECT	$22,077	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
14.231	EMERGENCY SHELTER	$11,571	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
14.UNKNOWN	COMMUNITY PLANNING AND DEVELOPMENT	$51,522	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
93.959	BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	$91,317	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
84.186	GOVERNOR'S SAFE AND DRUG FREE PROGRAM	$92,544	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
14.855	SECTION 8 HOUSING	$311,752	1 ☒ Yes 2 ☐ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
14.228	COMMUNITY DEVELOPMENT BLOCK GRANT	$41,830	1 ☐ Yes 2 ☒ No	O	$N/A	1 ☐ A 2 ☐ B 3 ☒ C	N/A
TOTAL FEDERAL AWARDS EXPENDED		$622,613	IF ADDITIONAL LINES ARE NEEDED, PLEASE REFER TO THE INSTRUCTIONS FOR OMB CIRCULAR A-133 WORD PROCESSING TEMPLATE				

[1] Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

[2] Type of compliance requirement *(Enter the letter(s) of all that apply to audit findings and questioned costs reported for each Federal program.)*

A. Activities allowed or unallowed
B. Allowable costs/cost principles
C. Cash management
D. Davis - Bacon Act
E. Eligibility
F. Equipment and real property management
G. Matching, level of effort, earmarking
H. Period of availability of funds
I. Procurement
J. Program income
K. Real property acquisition and relocation assistance
L. Reporting
M. Subrecipient monitoring
N. Special tests and provisions
O. None

3 Type of internal control findings *(Mark (X) all that apply)*

A. Material weaknesses B. Reportable conditions C. None reported

PARISH OF ASCENSION

STATISTICAL SECTION

The accompanying pages are for use in
comparing the results of 2000 operations and 2001 budget
amounts to those of prior years. The significance of the information
is the long-term trends associated with the statistics.

FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

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

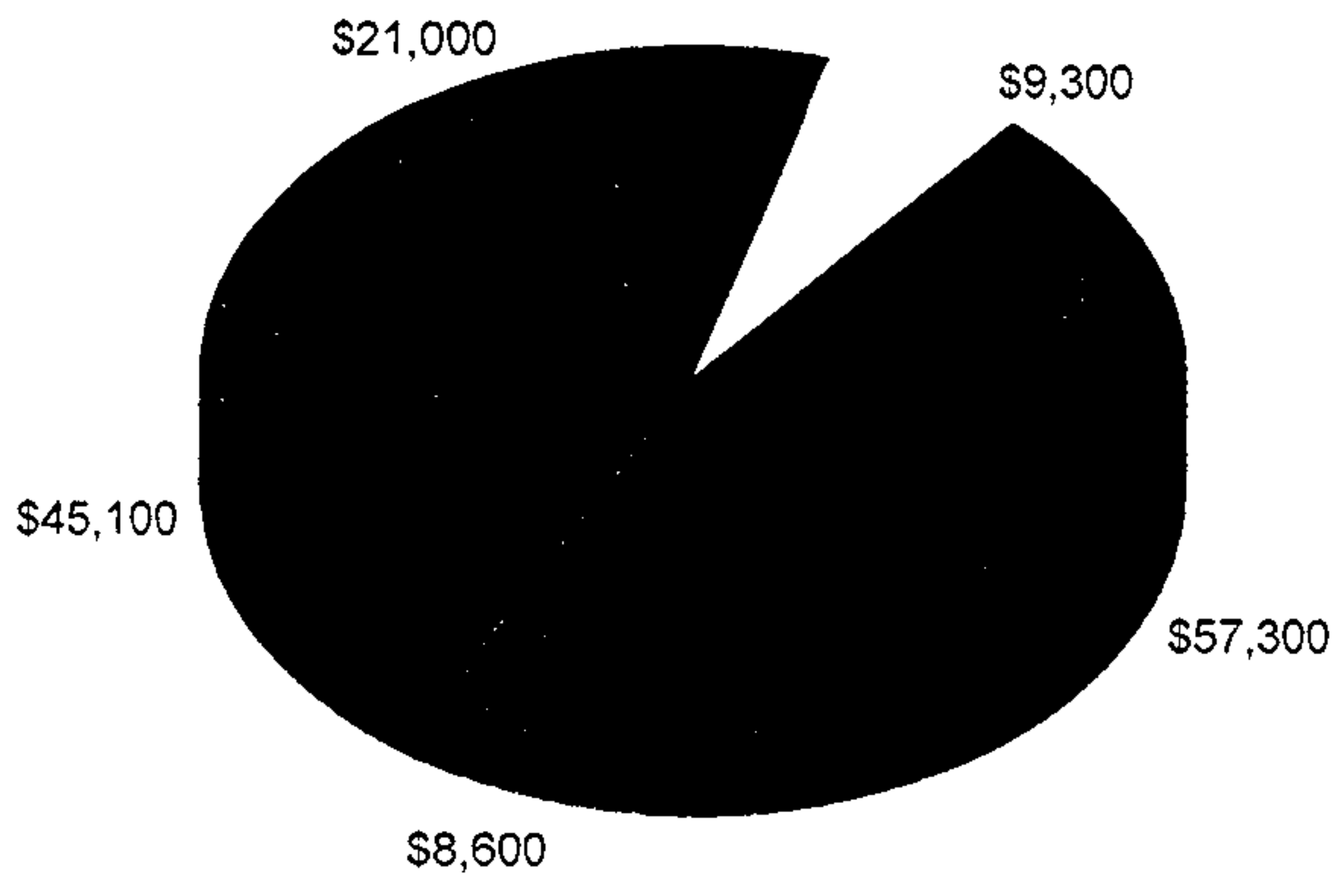
Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information on pages S-2 to S-23 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information for the years ended December 31, 1999, 1998, 1997, and 1996, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Faulk & Winkler LLC
Certified Public Accountants

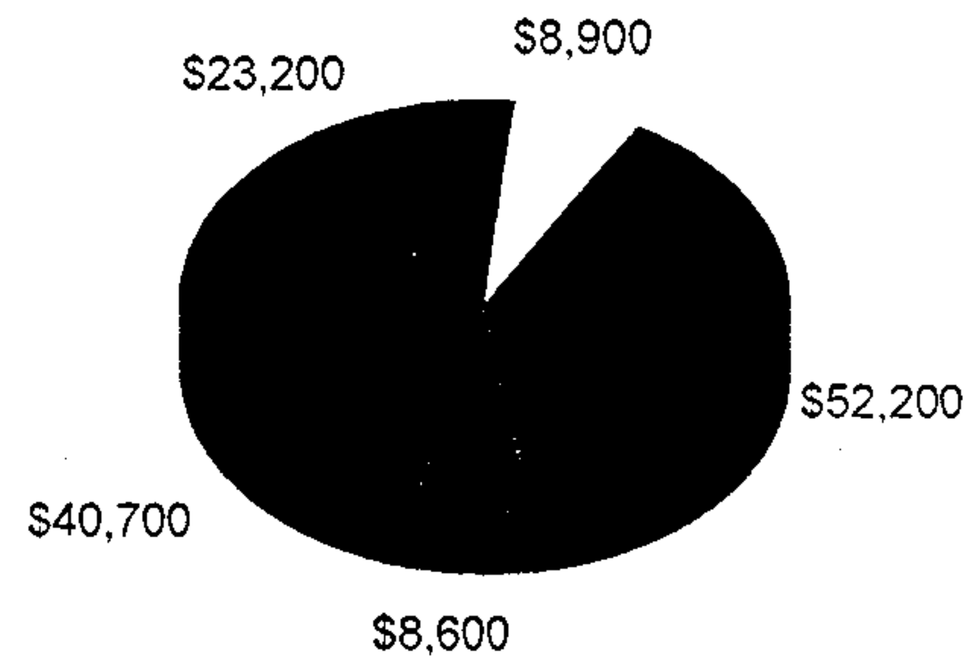
Baton Rouge, Louisiana
May 31, 2001

6811 Jefferson Highway • Baton Rouge, LA 70806 • (225) 927-6811 • Facsimile: (225) 932-0000
1404 S. Burnside Avenue • Gonzales, LA 70737 • (225) 647-6811

TOTAL ASSETS* - PRIMARY GOVERNMENT
PARISH OF ASCENSION



DECEMBER 31, 2000



DECEMBER 31, 1999

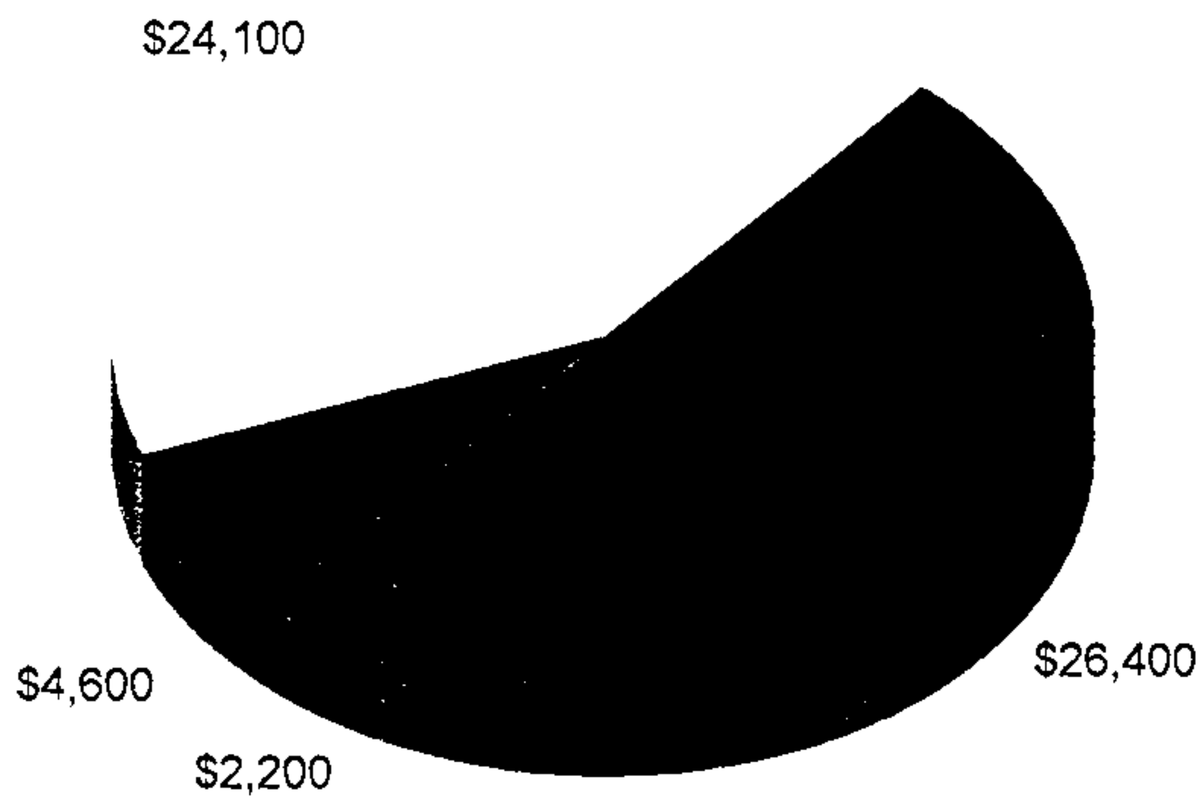
■ CASH & INVESTMENTS ■ ACCTS RECEIVABLE ■ GFA
■ REQUIRED FOR DEBT OTHER

TOTAL ASSETS = $ 141,300,000

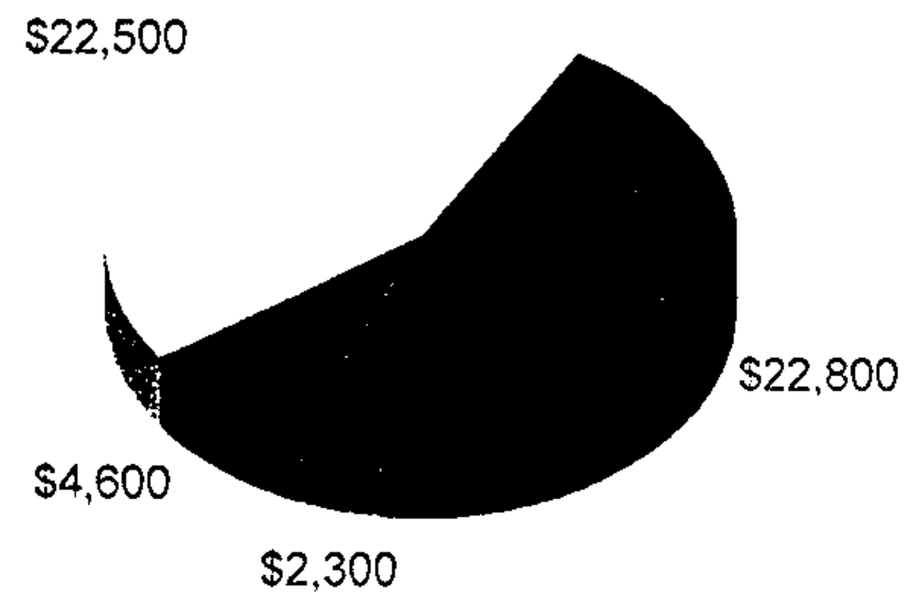
TOTAL ASSETS = $ 133,600,000

* IN THOUSANDS

CASH & INVESTMENTS* - PRIMARY GOVERNMENT
PARISH OF ASCENSION



DECEMBER 31, 2000



DECEMBER 31, 1999

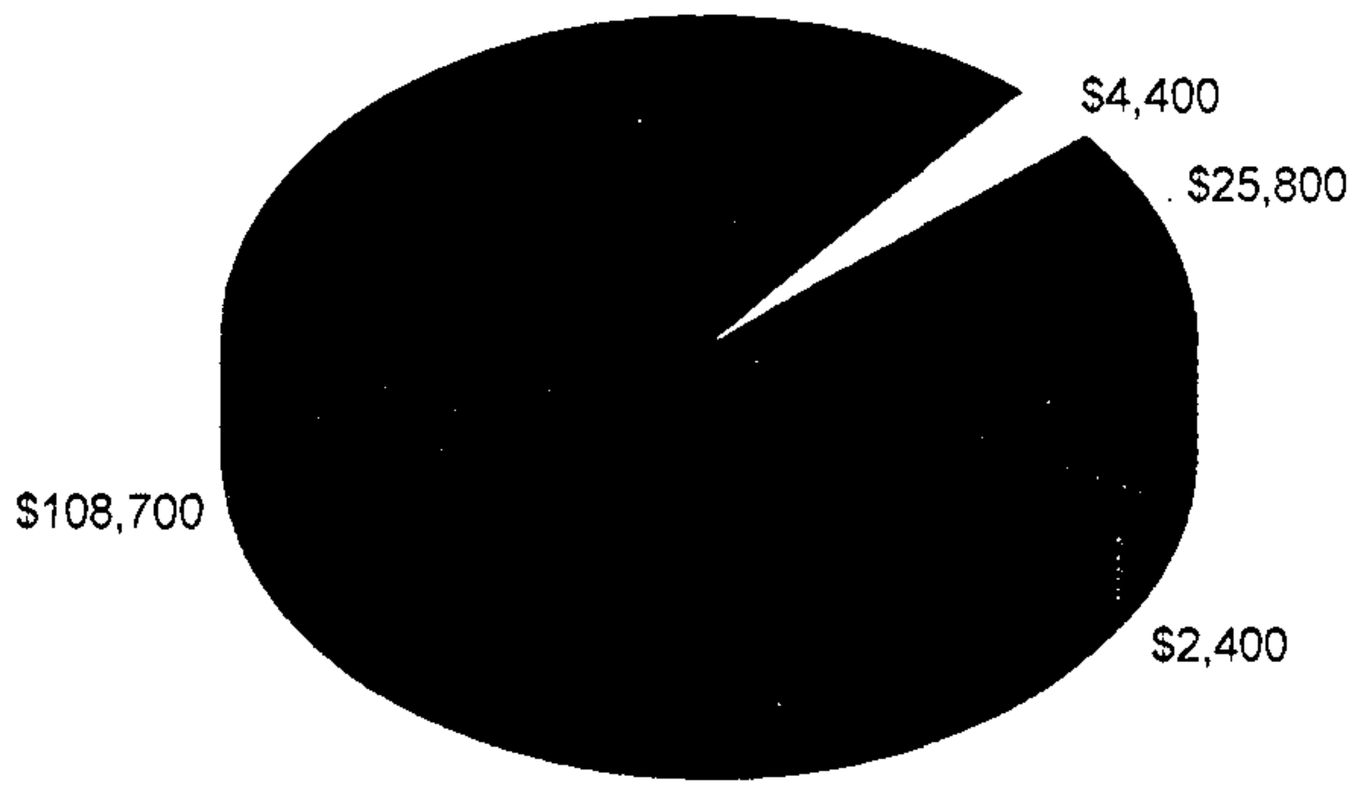
■ SPECIAL REVENUE AND GENERAL ■ PROPRIETARY FUNDS ■ DEBT SERVICE CAPITAL PROJECTS

TOTAL CASH & INV. = $ 57,300,000

TOTAL CASH & INV. = $ 52,200,000

* IN THOUSANDS

LIABILITIES & FUND EQUITY* - PRIMARY GOVERNMENT
PARISH OF ASCENSION



DECEMBER 31, 2000

DECEMBER 31, 1999

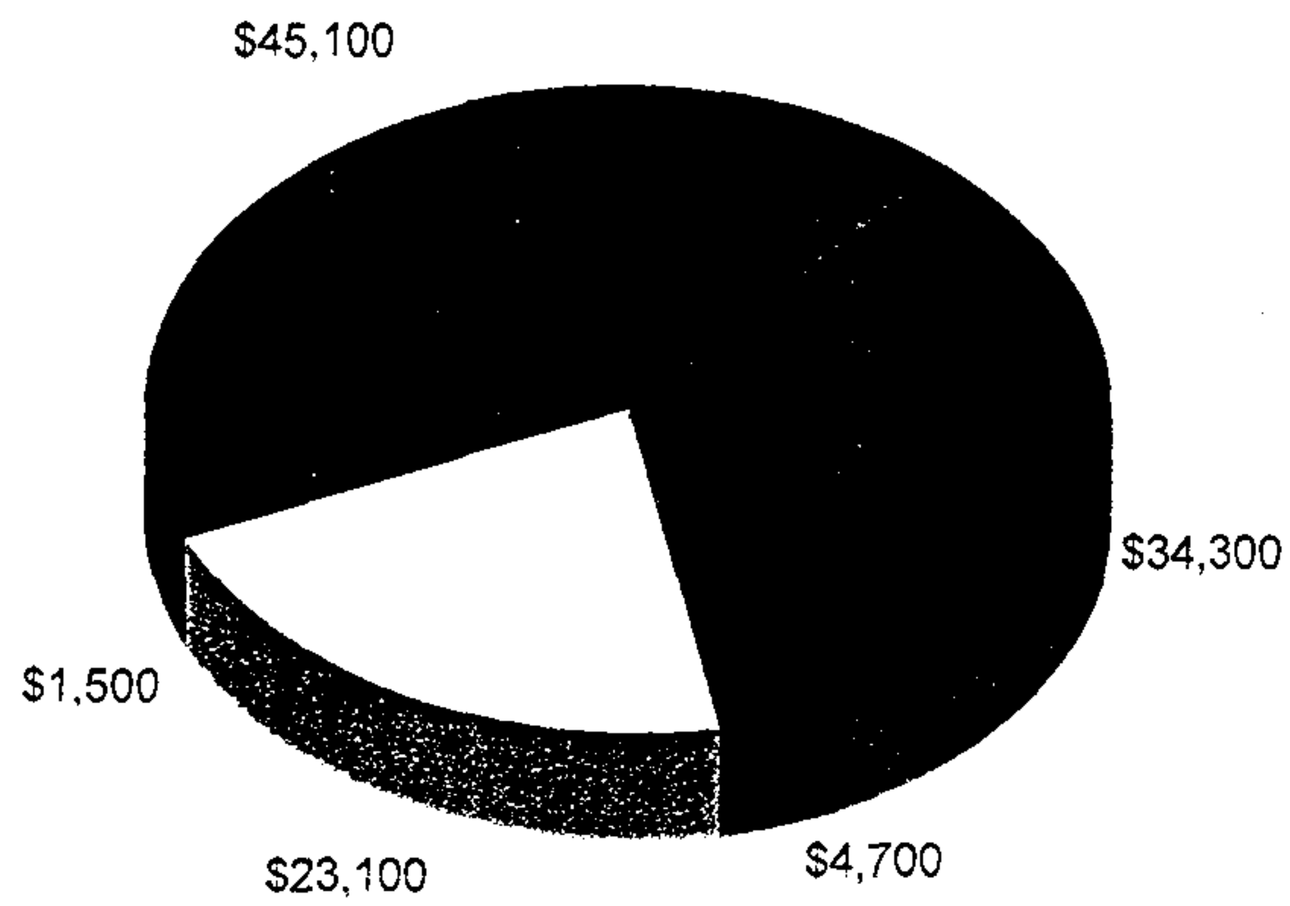
ACCTS PAY ■ BONDED DEBT ■ DUE TO FUNDS ■ FUND EQUITY

TOTAL LIABILITIES = $32,600,000
TOTAL EQUITY = $108,700,000

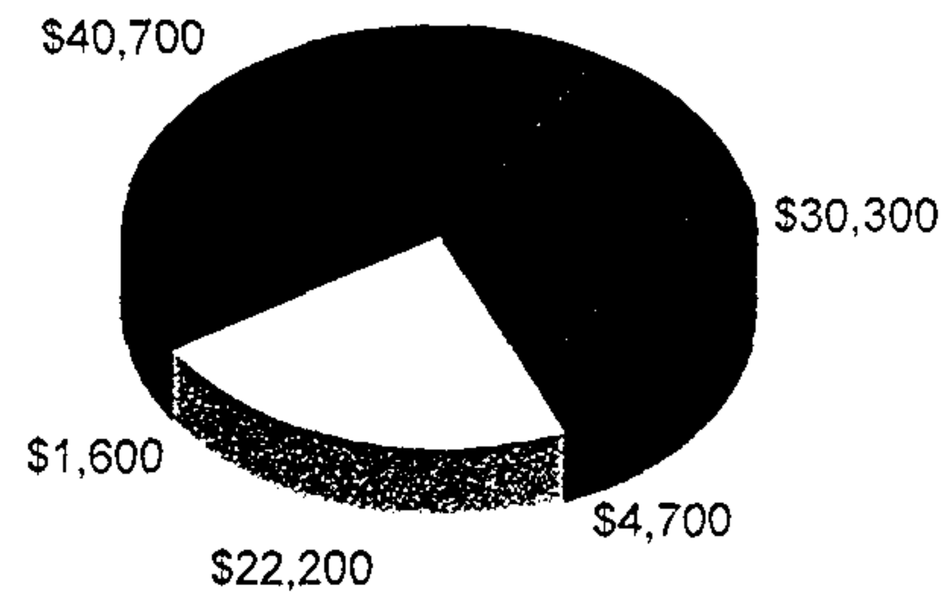
TOTAL LIABILITIES = $34,100,000
TOTAL EQUITY = $99,400,000

*IN THOUSANDS

FUND EQUITY* - PRIMARY GOVERNMENT
PARISH OF ASCENSION



DECEMBER 31, 2000



DECEMBER 31, 1999

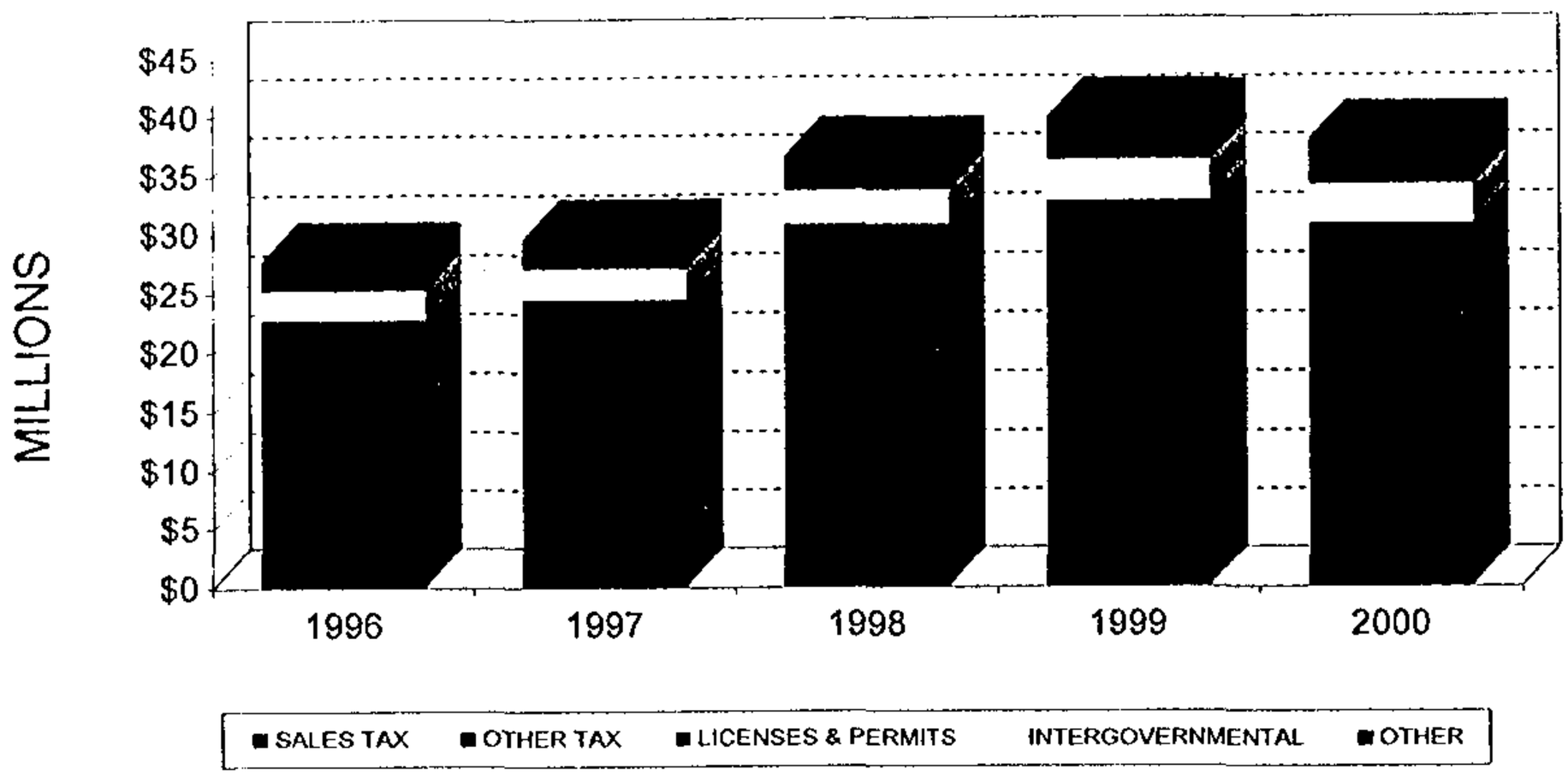
■ SPECIAL REVENUE AND GENERAL ■ DEBT SERVICE CAPITAL PROJECTS ■ INTERNAL SERVICE ■ GEN FIXED ASSETS

TOTAL EQUITY = $ 108,700,000

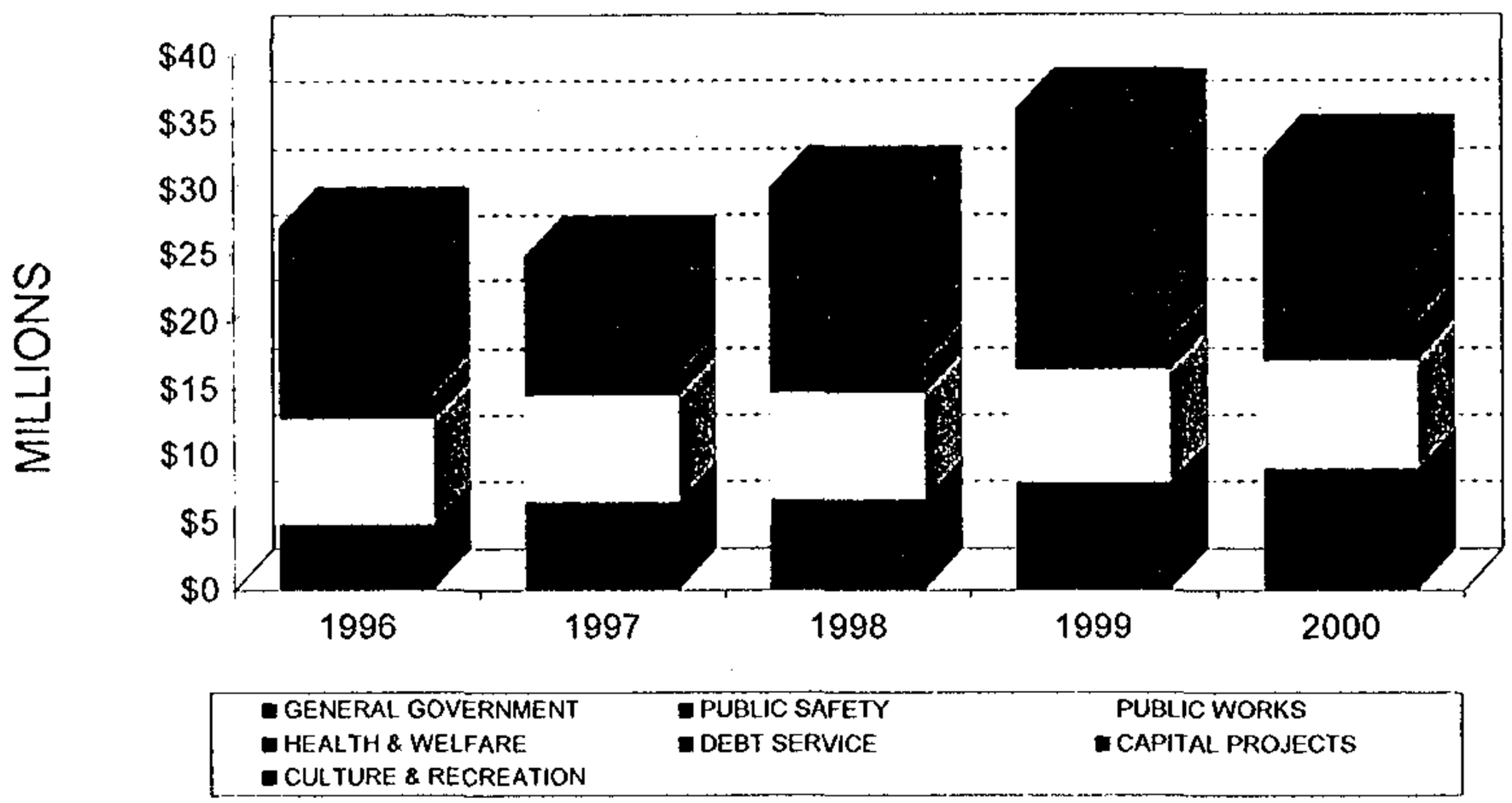
TOTAL EQUITY = $ 99,500,000

* IN THOUSANDS

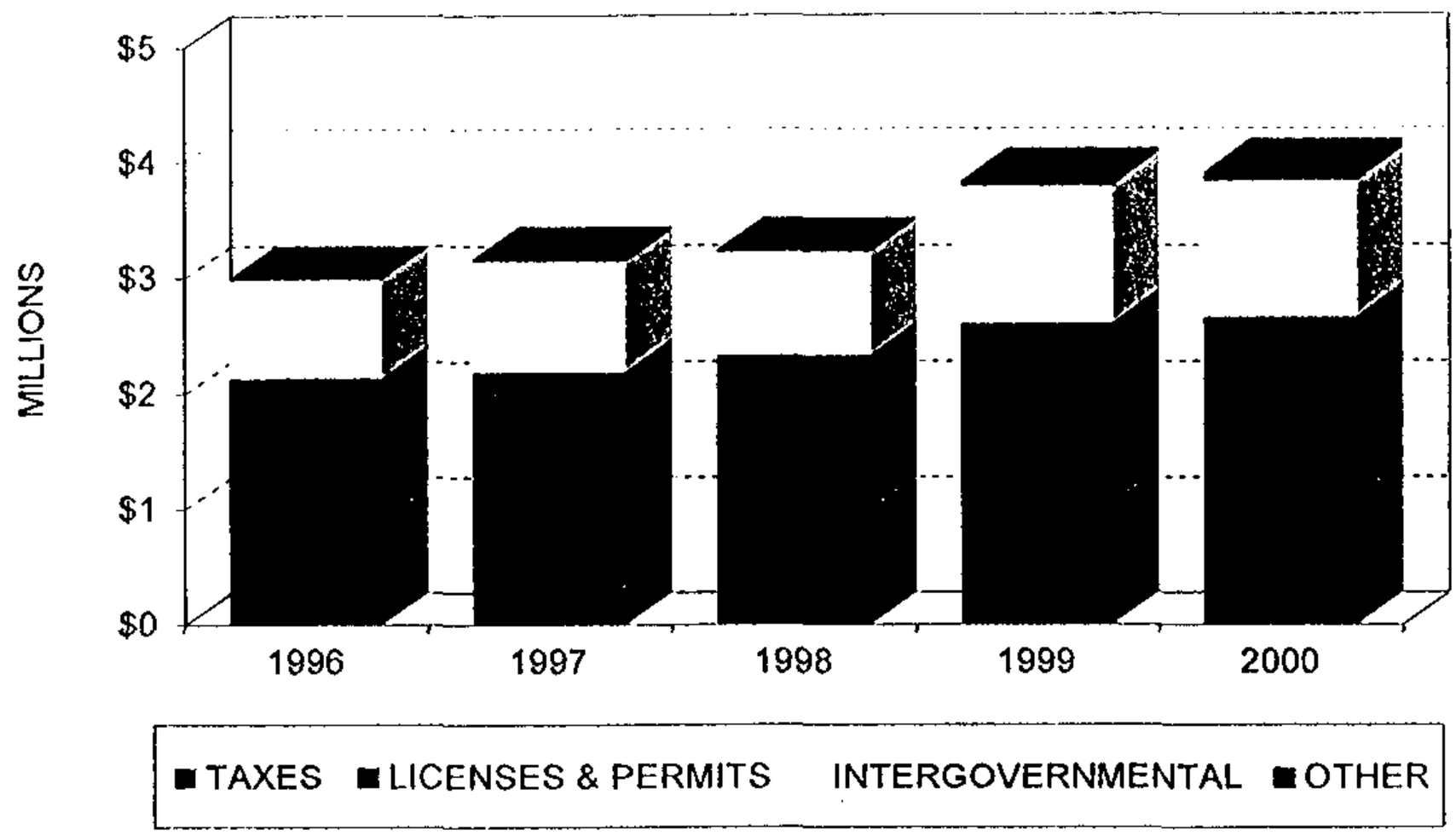
REVENUES - PRIMARY GOVERNMENT
GOVERNMENTAL FUND TYPE ONLY
PARISH OF ASCENSION



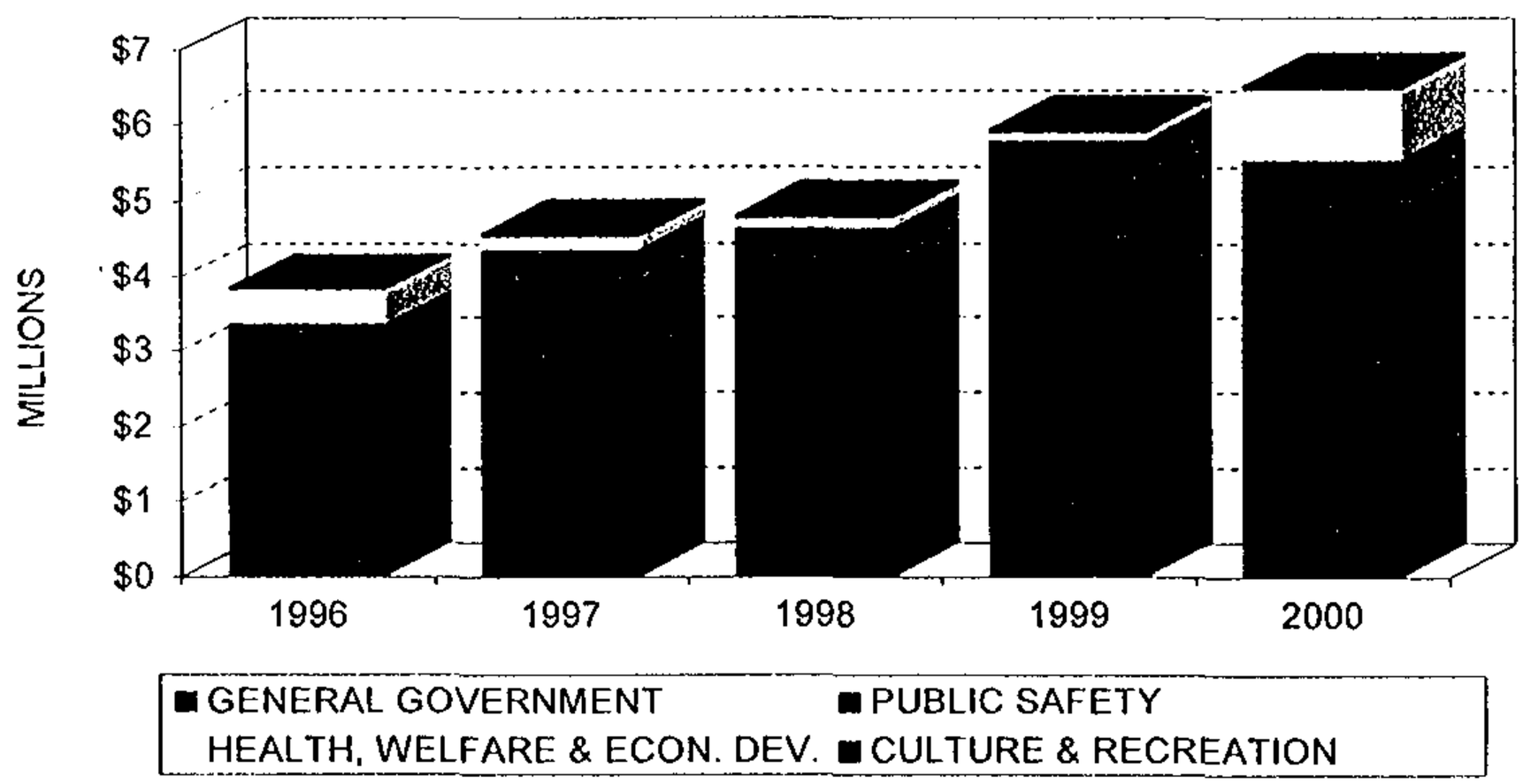
EXPENDITURES - PRIMARY GOVERNMENT
GOVERNMENTAL FUND TYPE ONLY
PARISH OF ASCENSION



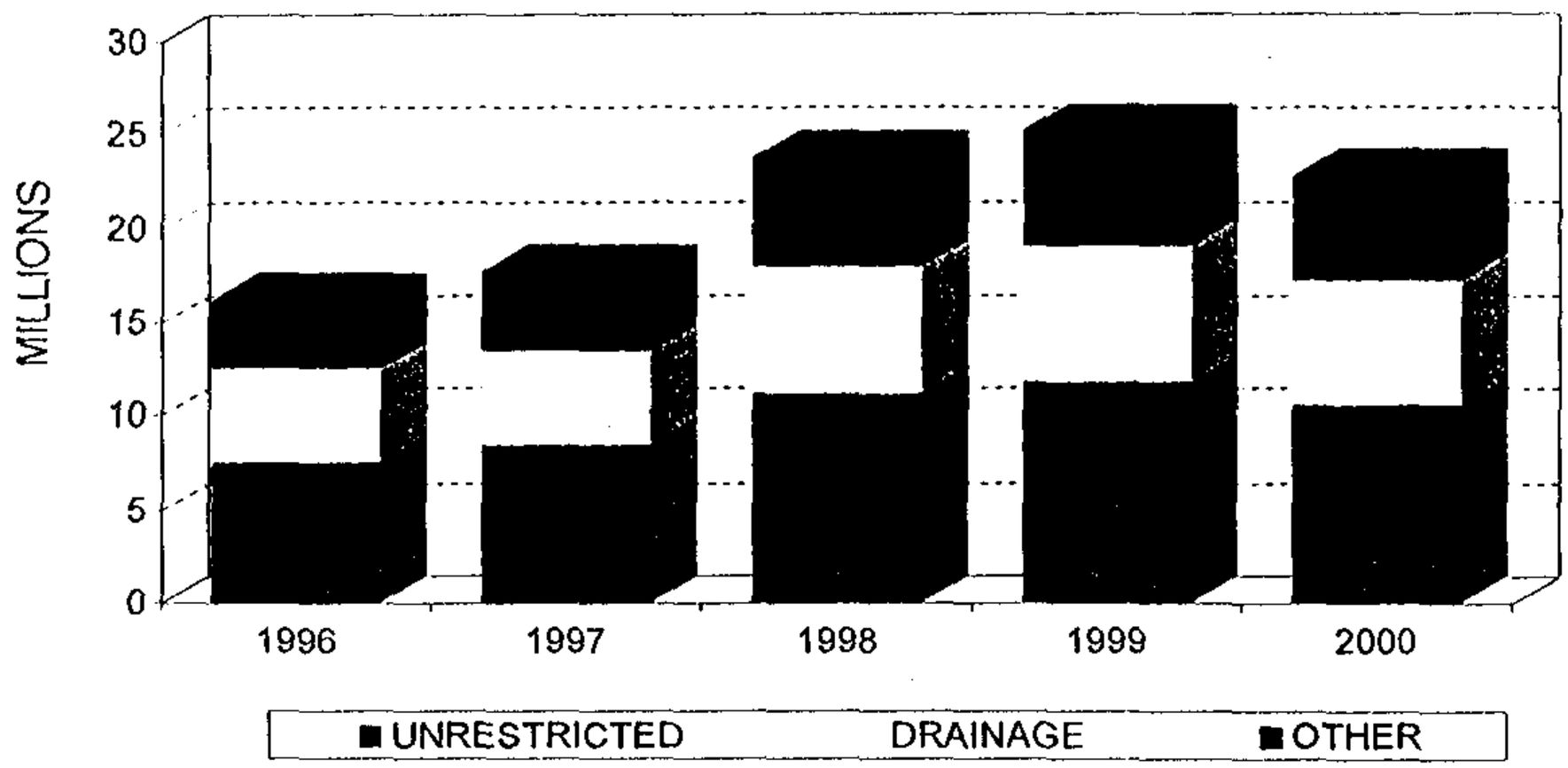
GENERAL FUND REVENUES
PARISH OF ASCENSION



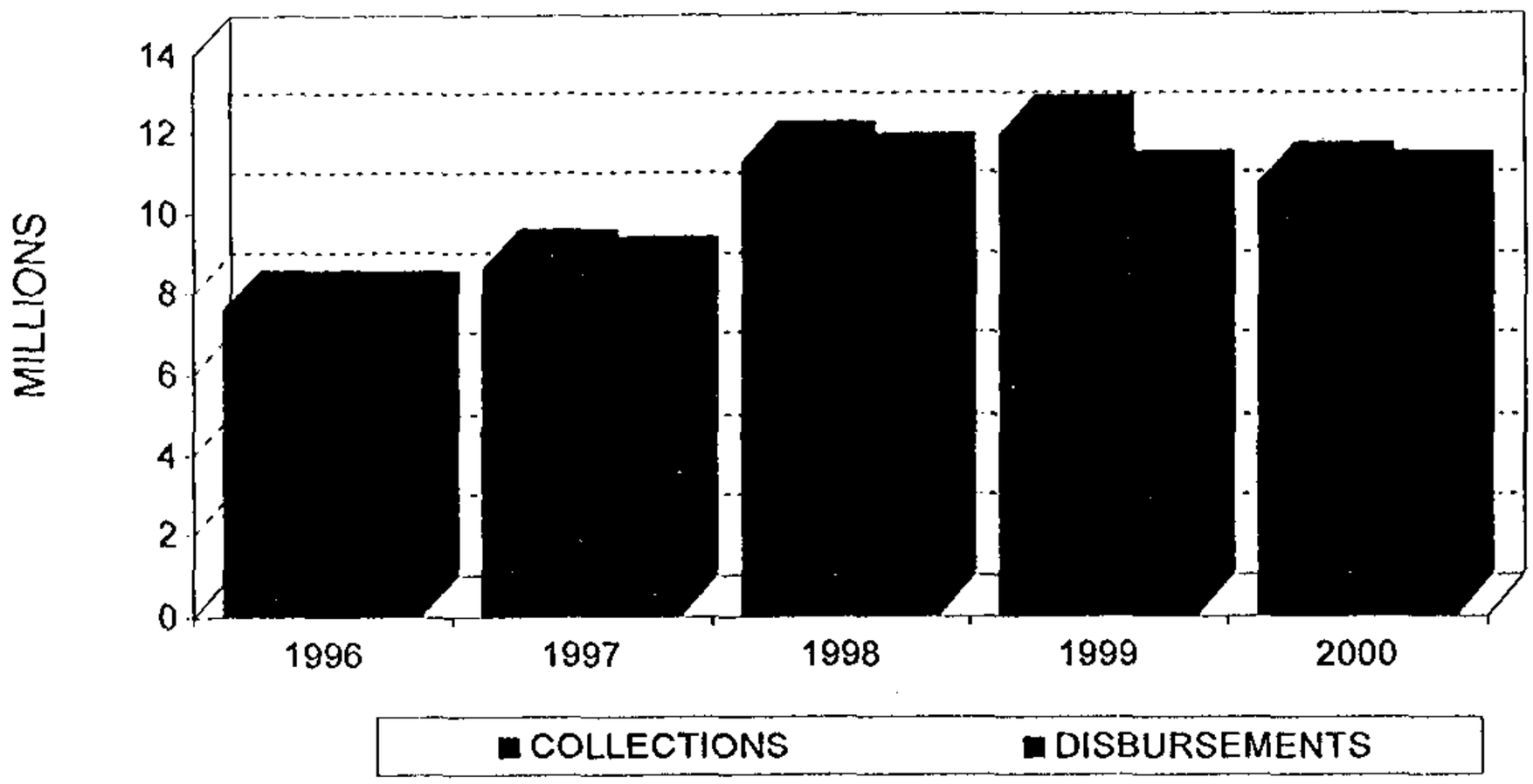
GENERAL FUND EXPENDITURES
PARISH OF ASCENSION



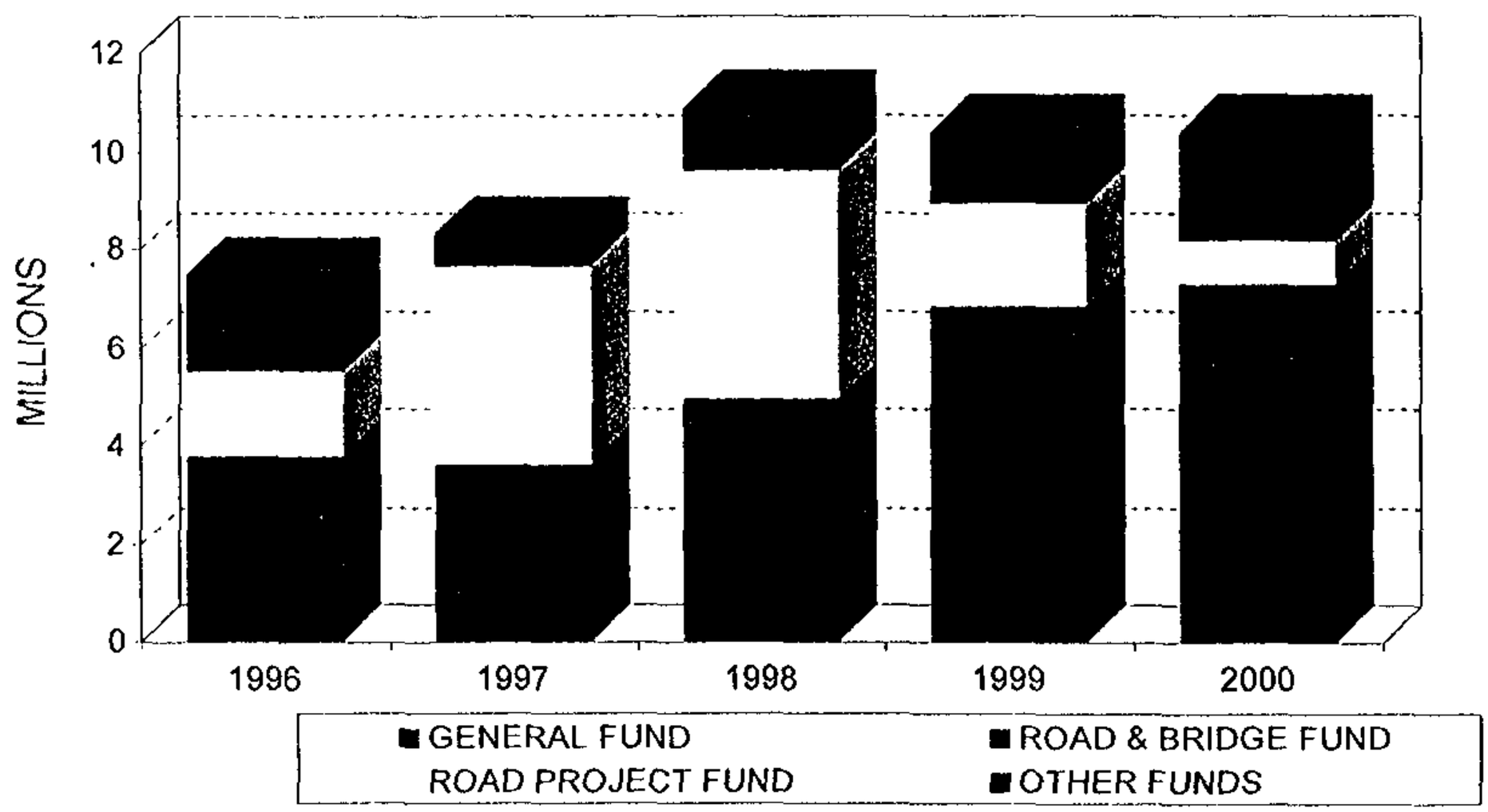
SALES TAX COLLECTIONS
RESTRICTED & UNRESTRICTED
PARISH OF ASCENSION



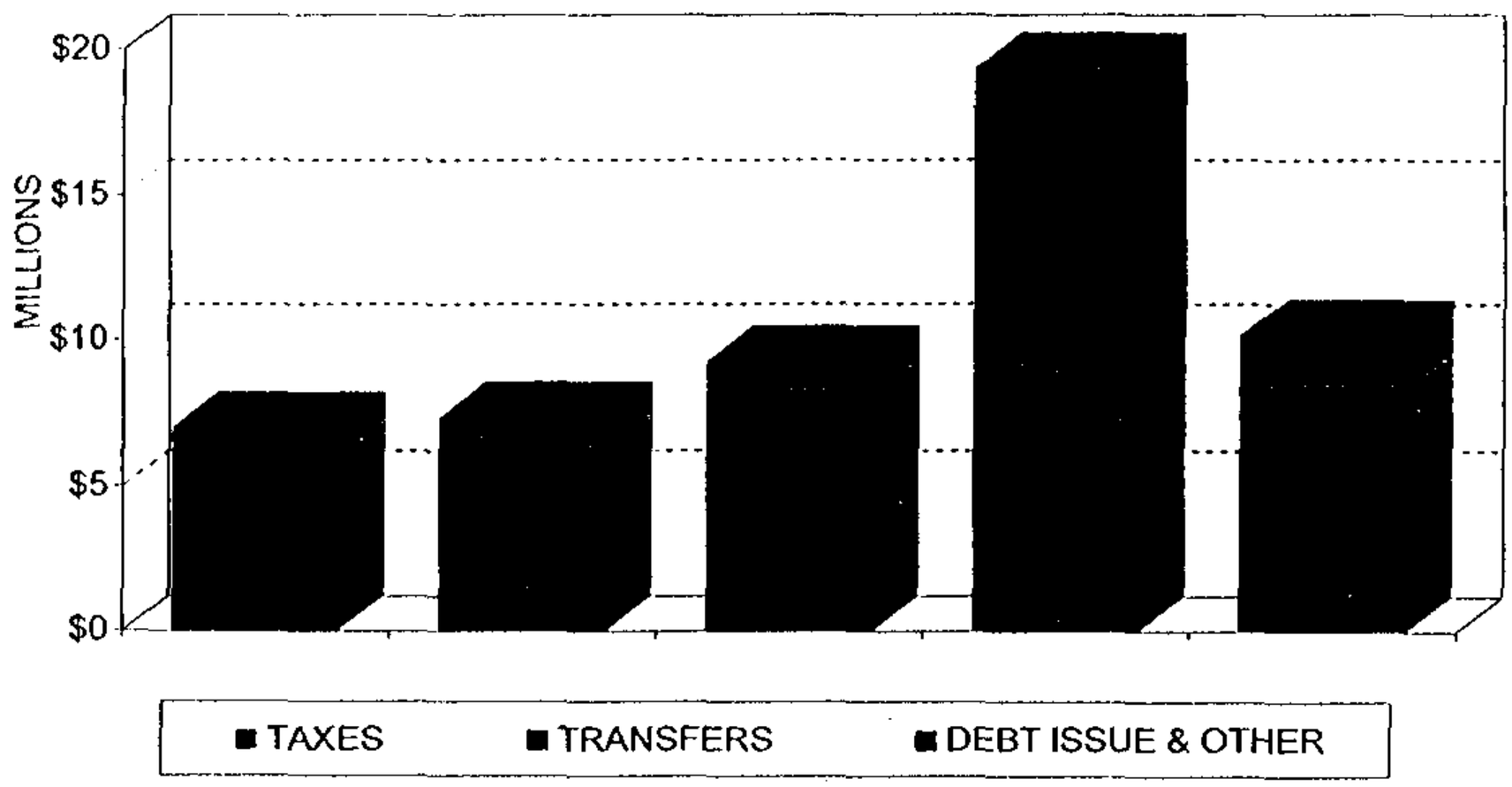
UNRESTRICTED SALES TAX COLLECTIONS & DISBURSEMENTS
PARISH OF ASCENSION



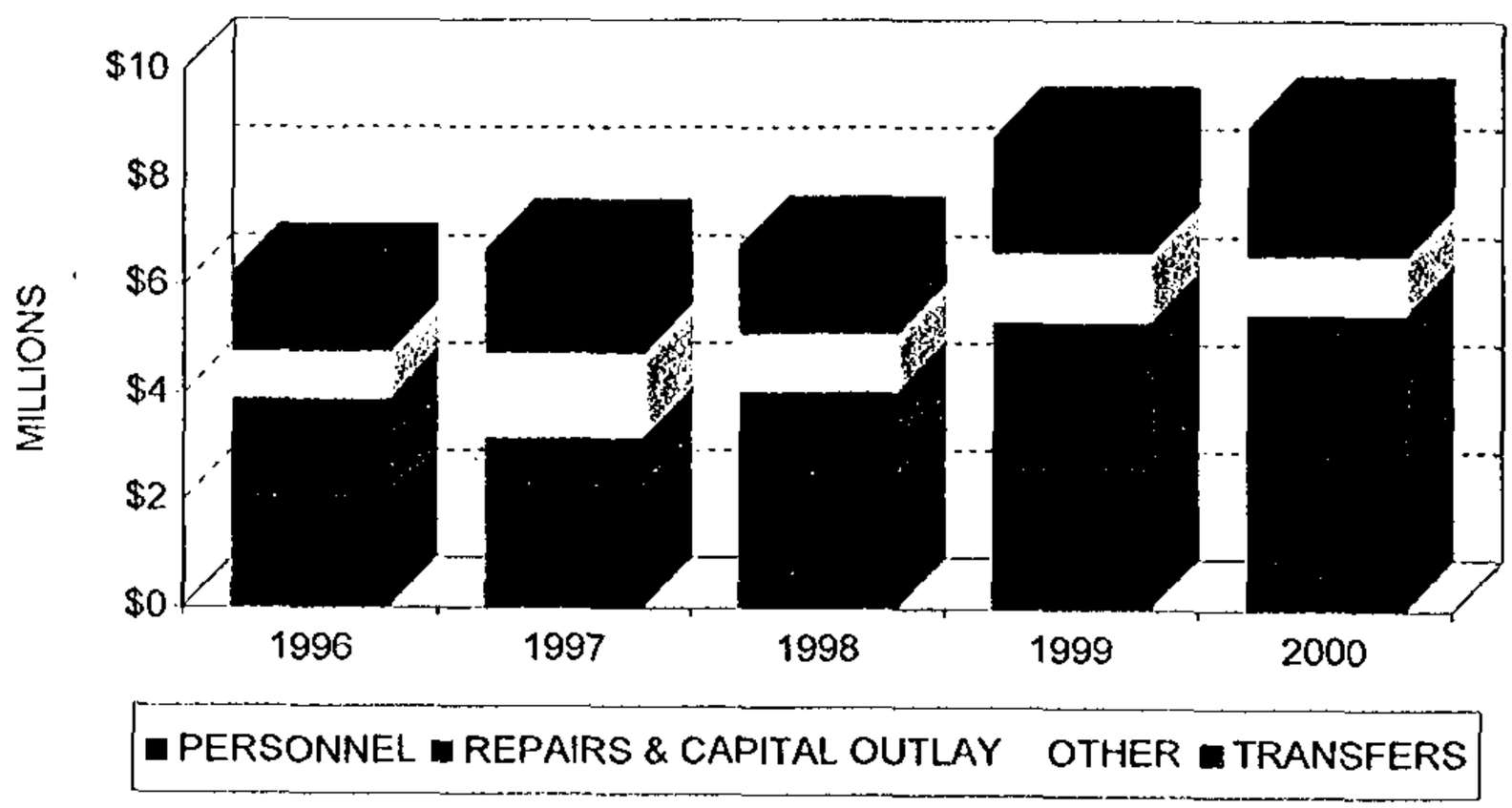
UNRESTRICTED UNDEDICATED SALES TAX TRANSFERS
PARISH OF ASCENSION



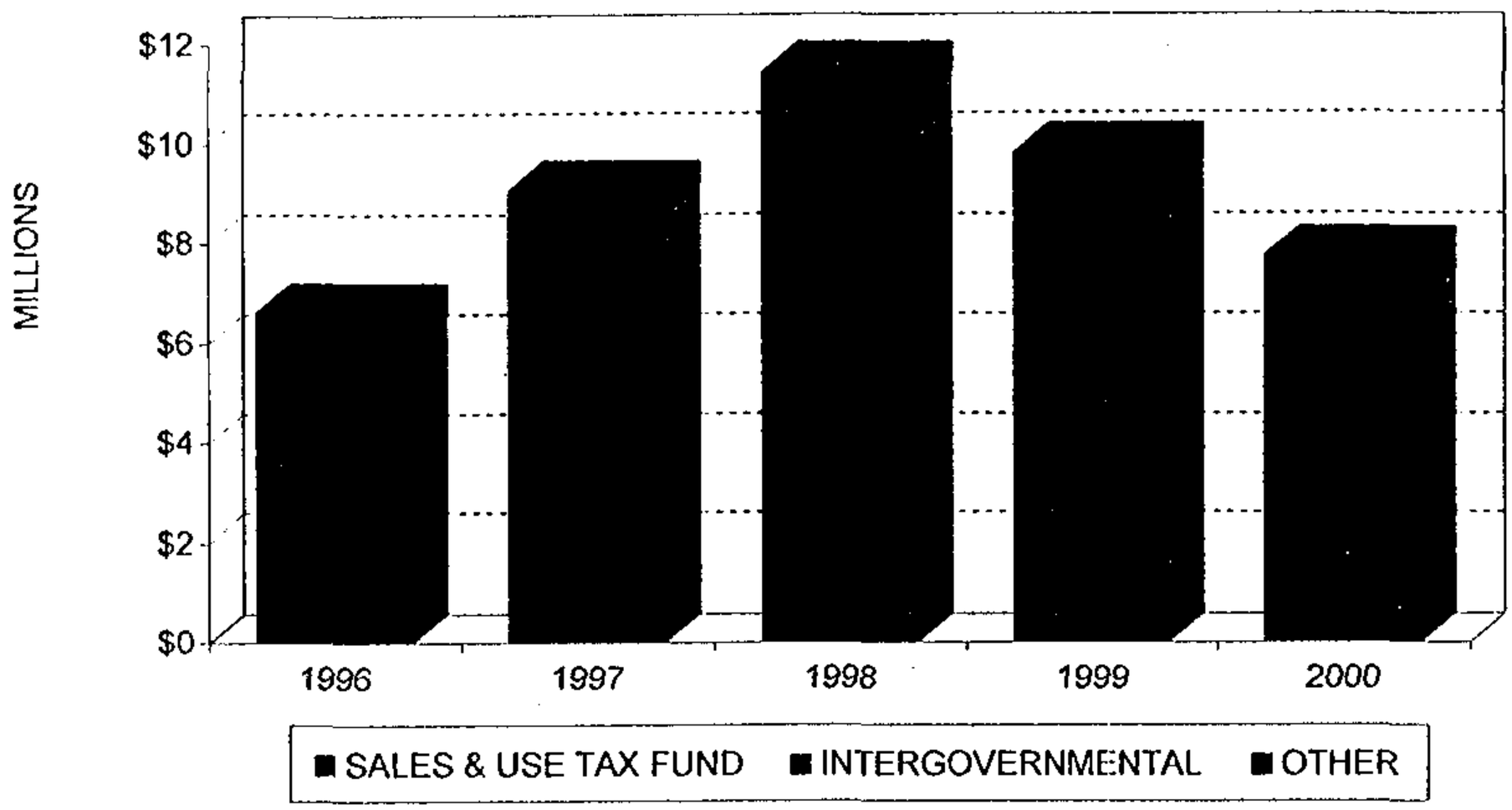
EAST ASC DRAIN REVENUES
PARISH OF ASCENSION



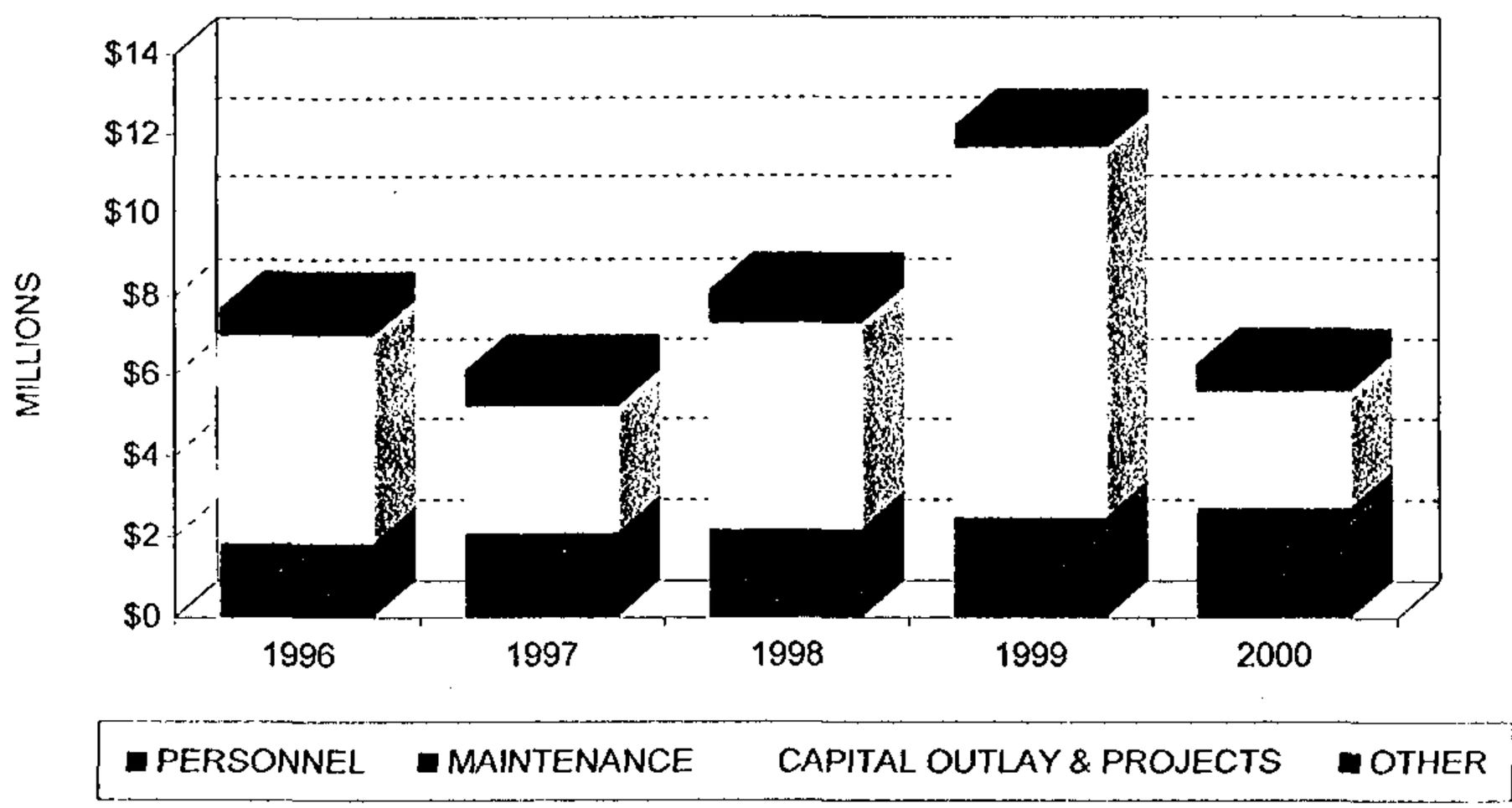
EAST ASC DRAIN EXPENDITURES
PARISH OF ASCENSION



ROAD CONSTRUCTION AND MAINTENANCE RESOURCES
PARISH OF ASCENSION



ROAD CONSTRUCTION AND MAINTENANCE EXPENDITURES
PARISH OF ASCENSION



FAULK & WINKLER LLC
Certified Public Accountants • Business Advisors

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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, 2000, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the Parish's internal control in our report dated May 31, 2001. This letter does not affect our report dated May 31, 2001 on the financial statements of the Parish.

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

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
May 31, 2001

6811 Jefferson Highway • Baton Rouge, LA 70806 • (225) 927-6811 • Facsimile: (225) 932-0000
1404 S. Burnside Avenue • Gonzales, LA 70737 • (225) 647-6811

Attachment A

OPERATIONAL RECOMMENDATIONS

OR 2000-1 FINANCIAL PROCESSING

Observation: During the year ended December 31, 1999, a number of deficiencies were reported concerning the utilization of the computer system, preparation of financial statements and recordation of accounts payable. The majority of those issues, from a compliance standpoint, have been resolved.

However, the close out of the Parish's year-end financial statements occurred in April 2001. This was attributable to the transition of personnel in 2000 with relatively new personnel not having sufficient time to become oriented to the accounting processes, re-implementation of long standing fiscal procedures and practices that were discontinued, accounts payable being recorded only at year-end, and certain aspects of the computer system not being utilized.

Recommendation: We recommend the following:

- The monthly closing of the books routine should more closely resemble the year-end process with transition to a monthly accrual basis financial statement. Accordingly, greater attention could be devoted to monitoring the accuracy of balance sheet accounts, such as receivables and liabilities, so that monthly financial statements more closely resembled the year-end accrual basis. As a result, the monthly financial statements will be more accurate and the year-end closing of the books maybe accomplished in a timelier manner.
- The general ledgers of the Parish fund's included accounts payable totals, but the entries had been made so that subsidiary records of the detail of such entries were not available from the normal accounting process. It was necessary for a detail listing of the various vendor charges to be prepared manually for agreement with the general ledger account. Since the computerized accounting system provides a supportive report for accounts payable accruals, the accounting staff of the Parish should review this capability.
- New accounting personnel have been added to the accounting staff. A definitive program of transferring job duties to them needs to be developed that essentially moves all accounting tasks of the Assistant Treasurer to such personnel. In addition, such a program will address the suggestions included in this letter that have not been resolved as of this date.

Previously, we have recommended that the two major divisions of accounting duties be (1) records and (2) financial management. We recommend that one accounting manager be assigned the responsibility of records management, which would be to manage and prepare the Parish's financial statements and supporting records.

The second manager would be responsible for such activities as (a) budgeting for current year and multi-year operations, and capital expenditures, (b) grant monitoring and compliance, and (c) capital construction financial monitoring. The ideal working arrangement for this structure would be a highly integrated and coordinated effort between these two main areas of responsibility.

Management's corrective action plan: The Parish hired the personnel that will assist with reorganizing the finance department in the 4th quarter of 2000. As a result, the employees spent the majority of their time acclimating to the Parish's financial processing systems and assisting with the resolution of reportable conditions and compliance findings reported in the 1999 audit report. Additionally, the new personnel assisted with the preparation of the Parish's annual budget and completion of the 2000 financial statements.

The division of responsibility between the new managers hired is occurring in 2001. During the remainder of 2001, the Assistant Treasurer will delegate various duties to managing accounting personnel, which will be a more effective use of that position.

Management intends to implement the recommendation and is in the process of developing a timeframe and manner in which the implementation will occur. Management believes that as such the personnel become more experienced with the various processes of the Parish, the recommendation will be implemented.

PRIOR YEARS OPERATIONAL RECOMMENDATIONS

OR 99-1 MULTI-YEAR BUDGETING

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

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

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

Management's corrective action plan: Parish Management endorses this recommendation. Currently, management is developing a six-year capital improvement plan for road and drainage needs of the Parish. The Parish intends to utilize this project as a model for the implementation of long-term budgeting.

OR 99-2 MONITORING OF PARISH COMPONENT UNITS

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

The Parish, as well as the components units, has ignored compliance with the stated objectives and procedures of that action for sometime.

Recommendation: We recommend that the Parish re-establish the policy to address the Parish's level of working knowledge of the operations and related finances of such component units.

Management's corrective action plan: Parish Management endorses this recommendation. The manner in which this suggestion can be implemented is being evaluated.

OR 99-3 ACCOUNTING AND PURCHASING MANUAL

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

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

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

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

The Parish's purchasing department updated its purchasing procedure manual in October 2000. However, the manual does not include procedures associated with functions performed on the current accounting system. As a result, we recommend that the purchasing manual be updated to document current procedures of the purchasing department, and for incorporation into the procedure manual for financial administration.

Management's corrective action plan: Parish Management endorses this recommendation. The procedures currently utilized will be reviewed and documented on a cycle basis as recommended. Once finished, the purchasing manual will be updated as well. Additionally, the Parish is currently compiling the information necessary to begin updating its accounting manual. Both manuals should be updated by the end of 2001.

OR 99-4 MONITORING OF CAPITAL OUTLAY PROJECTS

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

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

Management's corrective action plan: In May 2000, Parish officials met with its computer consultants to review the capabilities of the accounting software and the training of staff concerning the matter discussed above as well as other service options. As a result, the Parish is currently implementing the procedures necessary to utilize this system capability. Capital outlay projects that began in 2001 have been assigned the project numbers needed to develop the reports recommended. The Parish has begun utilizing the module on a prospective basis.

OR 98-1 FIXED ASSETS

Observation: Historically, the staff of the Parish's finance office accomplishes the accounting for fixed assets annually. During 2000, the Parish contracted this service for previously purchased assets through 1999. The tracking of this inventory was accomplished through the Parish's accounting system as recommended in 1999. The Parish has made vast strides during 2000 to develop a further understanding of the fixed asset accounting system module, including inserting previously purchased assets into the system.

However, the accounting for the 2000 additions and retirements was performed on an annual basis. Accounting for fixed asset activity on an annual basis creates a burden that does not allow the Parish to timely maintain detailed supporting schedules to reconcile support schedules to general ledger transactions and to 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.

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

Management's corrective action plan: The accounting for 2001 additions and deletions will be accomplished throughout the current year. This effort will result in efficient and timely reporting of Parish property.

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

OR 98-2 GRANT ADMINISTRATION (Resolved)

Observation: The Parish maintained records for grant administration at multiple offices located in the Parish. Records that were 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 created a policy concerning the administration of grants, which has allowed for sharing of information between Parish personnel and assignment of responsibility to various offices.

As a result, this matter is considered resolved.

OR 98-3 FUND DEFICTS (Resolved)

Observation: Fund deficits existed in the following funds at December 31, 1999:

- Sales and Use Tax District No. 2 Fund
- Law Officers Court Fund

No such deficits existed at December 31, 2000. As a result, this matter is considered resolved.

OR 98-4 ELECTRONIC DISBURSEMENT OF FUNDS

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

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

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

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

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

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

Recommendation: We recommend that the Parish consider the following:

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

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

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

- The payment of payroll electronically is considered a viable option, but a considerable number of Parish employees do not maintain checking accounts. On the other hand, the process of electronic disbursement of payroll will be explored for the possibility of implementation.

- The payment of certain vendors by authorizing the payment through direct drafting is considered an efficient means to process Parish transactions. In addition, the use of credit cards for certain types of disbursements would enhance control over the purchase of small items, primarily in public works. The Parish intends to explore the use of such payment means to efficiently and effectively disburse Parish funds.

In 2001, the Parish accepted a new fiscal agent agreement. The agreement indicated that the issues recommended above were included in the agreement with its financial institution. However, the actual implementation of electronic payments and credit card use will be explored during 2001.

OR 97-3 DECENTRALIZED CASH COLLECTIONS (Resolved)

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)
- Ascension Parish Health Units
- 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 1999, 1998 and 1997 pertaining to procedures for handling cash at the Gonzales Mental Health office are as follows:

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

During 2000, the Mental Health office implemented the software purchased in previous periods. The procedures for billing patients and insurance, along with cash collection were successfully converted to the automated system. Additionally, the software purchased maintains patient and doctor scheduling. With the utilization of the software program, the previously used manual system has been abolished. However, cash continues to be deposited weekly. Management indicated that it is more practical, based on the amount of deposits made, to deposit receipts on a weekly basis. However, we continue to recommend that deposits be made daily.

Finally, management was able to recover a small portion of the billings in arrears during 2000. However, the reality is that these uncollected insurance billings are uncollectible. This matter is considered resolved.

OR 97-5 WATERWORKS DISTRICT NO. 7

Observation: The Ascension Parish Waterworks District No. 7 conducted a limited number of financial transactions during 2000. 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 2000. Accordingly, there was no formalization of an agreement to provide financial and administrative assistance to the District by the Parish. Currently, the District owes the Parish $34,177.

During 2000, the Parish created the Ascension Consolidated Utilities District No. 1 to consolidate the activities of Ascension Parish Waterworks District Nos. 1, 4 and 7. District Nos. 4 and 7 are the only Parish agencies that have financial activity. At December 31, 2000, formal action to consolidate the Districts was not achieved. As a result, each entity is presently operating independently.

Recommendations: We continue to recommend the following:

- Completion of the procedures for Consolidation be accomplished during 2001,
- The Parish monitor activities of this component unit as described in Item OR 99-2,
- The Parish administer the funding grant to ensure compliance with the requirements related to federal funding,
- The District's audit of the financial statements is incorporated into the Parish's audit.

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

Additionally, the Parish anticipates abolishing the District in June 2001 and complete the procedures necessary for consolidation of the three waterworks districts.

OR 97-8 BAYOU TERRACE ASSESSMENTS RECEIVABLE (Resolved)

Observation: In 1997, the accounting for property assessments was being accomplished through the use of a spreadsheet computer software application. In 1998 and 1999, the Parish continued utilizing the same means of accounting. In 2000, the Parish elected to continue to utilize the spreadsheet program, but provide greater detail of the information. However, we continue to recommend the use of an accounting package because it will provide greater efficiency and effectiveness than utilizing the spreadsheet program.

The information developed by the Parish provided sufficient detail to adequately account for the billing and collection of assessments at Bayou Terrace. As a result of the implementation of these new procedures, the matter is considered resolved.

OR 96-3 SEWER DISTRICT NO. 6

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

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

Second, sewerage assessment and related interest ($65,823) represents the remaining balance after land was exchanged to reduce debt. The balance is uncollectible and should be authorized for write-off. The amount has previously been expensed as a bad debt.

Third, the amount due to the Parish ($56,961) be appropriated as a transfer to the District by the General Fund.

Management's corrective action plan: The Parish appropriated a transfer from the General Fund to eliminate the amount due from Sewer District No. 6 in the 2001 budget. In addition, the accounting necessary to eliminate the uncollectible sewerage assessments and related interest will be performed in 2001.

Attachment B

Parish of Ascension
Council Administered Funds
For the year ended December 31, 2000

Fund	2000 Operating surplus (deficit) Budget	Actual	Variance	December 31, 2000 Actual Fund balance
General fund	$ (45,442)	$ (55,617)	$ (10,175)	$ 3,444
Road and Bridge	$ (4,182)	$ (4,194)	$ (12)	$ -
EA Drainage	1,214	115,651	114,437	1,010,352
EA Major Drainage	2,116,923	2,916,218	799,295	15,971,051
West Ascension Drainage	(12,010)	54,736	66,746	263,942
S&U No. 1	(812,730)	209,427	1,022,157	4,286,993
S&U No. 2	11,760	88,735	76,975	81,865
Health Unit	(23,970)	57,615	81,585	1,520,392
Mental Health	(234,475)	(172,202)	62,273	397,290
Fire District No. 1	(75,180)	118,641	193,821	3,784,325
Fire District No. 2	(263,220)	(212,405)	50,815	726,479
Recreation	(300)	157,631	157,931	1,103,475
Road Lighting #1	17,585	22,438	4,853	144,431
Road Lighting #2	(41,420)	2,398	43,818	105,509
Road Lighting #3	4,400	5,236	836	34,087
Road Lighting #4	610	1,090	480	1,401
Road Lighting #5	(585)	1,113	1,698	16,333
Road Lighting #6	16,930	21,349	4,419	229,447
Road Lighting #7	(145)	(198)	(53)	5,040
Jail	(6,725)	(6,791)	(66)	-
Law Officers Court	2,200	2,107	(93)	-
Section 8	1	-	(1)	-
Tourist Commission Fund	(17,685)	129,911	147,596	728,882
Council on Aging	(100)	29,028	29,128	591,884
Judicial District FINS	17,000	19,934	2,934	75,186
Governor's Safe and Drug Free Program	3	-	(3)	-
Supplemental Environmental Project Fund	(137,000)	(123,692)	13,308	155,532
Dedicated Special Project Fund	400,000	401,926	1,926	401,926
Darrow Community Center	(3,020)	912	3,932	54,931
Special Revenue	$ 955,879	$ 3,836,614	$ 2,880,735	$ 31,690,753
S&U Tax No. 1 Sinking	$ 840	$ 514	$ (326)	$ 215,671
S&U Tax No. 1 Reserve	-	-	-	265,478
EAD Sinking	(160)	1,019	1,179	182,148
EAD Reserve	-	-	-	2,187,654
S&U Tax No. 2 Sinking	20,330	20,351	21	771,170
S&U Tax No. 2 Reserve	-	-	-	700,000
Council on Aging Sinking	6,650	6,634	(16)	89,958
Bayou Terrace Bond Fund	23,740	31,020	7,280	320,482
Library Sinking	759	815	56	-
Debt Service	$ 52,159	$ 60,353	$ 8,194	$ 4,732,561
EA Drainage project	$ (2,561,000)	$ (1,878,630)	$ 682,370	$ 7,272,919
Road Project	(833,830)	1,456,033	2,289,863	12,161,612
Health Unit Construction	(231,570)	(231,599)	(29)	-
Courthouse East Construction	1,437,300	1,463,612	26,312	2,463,612
Fire District #1 Construction	(46,700)	40,910	87,610	574,603
Waste Water Fund	403,500	422,096	18,596	422,096
Office Building Construction	(15,400)	(22,902)	(7,502)	192,435
Capital Projects	$ (1,847,700)	$ 1,249,520	$ 3,097,220	$ 23,087,277
Insurance fund	$ (106,475)	$ (40,710)	$ 65,765	$ 1,516,392

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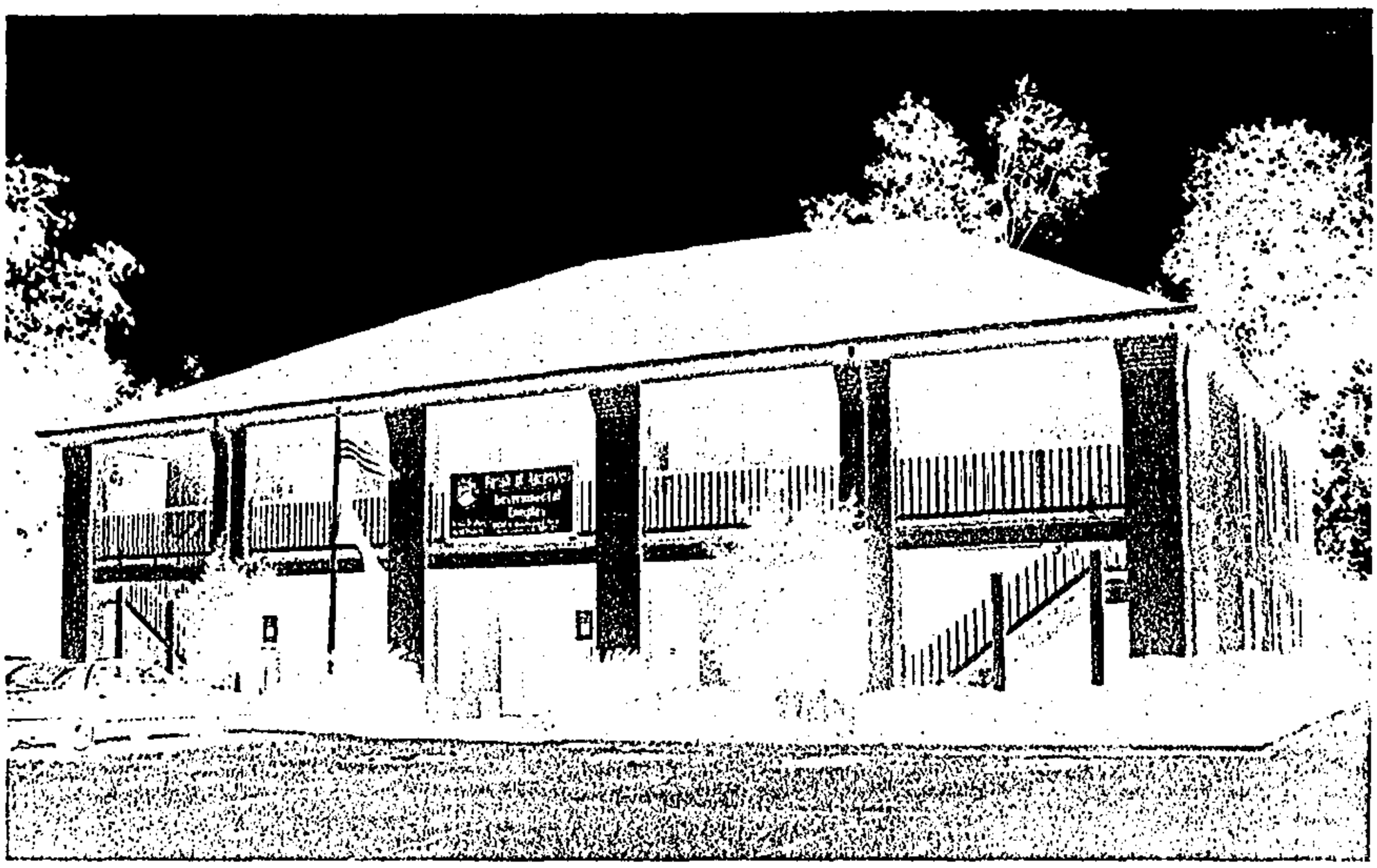

HAROLD MARCHAND
Parish President

ALVIN THOMAS JR.
District 1

THOMAS PEARCE
District 2

ADRIAN THOMPSON
District 3

DUDLEY BROWN
District 4

DONNELL NICKENS
District 5

MILTON VICKNAIR
District 6

ALLISON BOURQUE
District 7

SHAFTER KLING
District 8

JERRY SAVOY
District 9

MARTIN McCONNELL
DISTRICT 10

J. DARNELL MARTINEZ
DISTRICT 11

ASCENSION PARISH GOVERNMENT
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