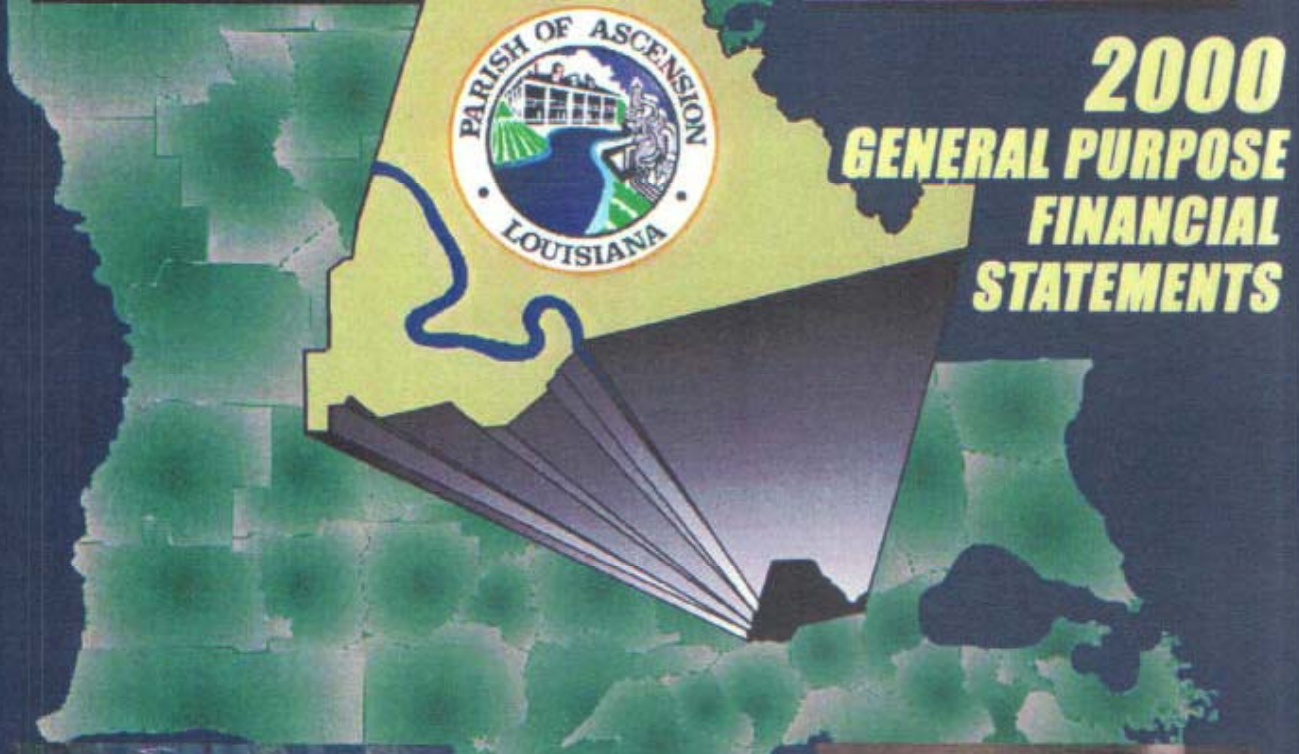
ASCENSION PARISH

GROWING SERVICES FOR A GROWING PARISH



2000 GENERAL PURPOSE FINANCIAL STATEMENTS

PARISH OF ASCENSION

GENERAL-PURPOSE FINANCIAL REPORT

December 31, 2000

PARISH OF ASCENSION

TABLE OF CONTENTS

December 31, 2000

INTRODUCTORY SECTION

	Exhibit	Page
TABLE OF CONTENTS		iii
EXECUTIVE SUMMARY		ix

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT		1
GENERAL-PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)		
Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Units	A	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units	A-1	6
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service and Certain Capital Projects Fund Types	A-2	8
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Units	A-3	10
Combined Statement of Cash Flows - All Proprietary Fund Types and Discretely Presented Component Units	A-4	11
Combining Balance Sheet - All Discretely Presented Component Units	A-5	12
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Discretely Presented Governmental Fund Type Component Units	A-6	14
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Accumulated Deficit) - All Discretely Presented Proprietary Fund Type Component Units	A-7	16
Notes to Financial Statements	A-8	17

TABLE OF CONTENTS (Continued)

	Exhibit	Page
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS		
General Fund		
Balance Sheets	B	53
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	B-1	54
Statement of Departmental Expenditures - Budget (GAAP Basis) and Actual	B-2	56
Special Revenue Funds		
Combining Balance Sheet - Special Revenue Funds	C	63
Combining Balance Sheet - Road Lighting Districts	C-1	66
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	C-2	69
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Lighting Districts	C-3	72
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road and Bridge Fund	C-4	75
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - East Ascension Drainage Fund	C-5	76
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - West Ascension Drainage Fund	C-6	78
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sales and Use Tax District No. 1 Fund	C-7	79
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Sales and Use Tax District No. 2 Fund	C-8	80
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Health Unit Fund	C-9	81
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Mental Health Unit Fund	C-10	82
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Fire Protection District No. 1 Fund	C-11	83
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Recreation Commission Fund	C-12	84

TABLE OF CONTENTS (Continued)

	Exhibit	Page
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS (Continued)		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 1 Fund	C-13	85
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 2 Fund	C-14	86
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 3 Fund	C-15	87
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 4 Fund	C-16	88
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 5 Fund	C-17	89
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 6 Fund	C-18	90
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Lighting District No. 7 Fund	C-19	91
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Jail Fund	C-20	92
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Law Officers' Court Fund	C-21	93
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Section 8 Fund	C-22	94
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Darrow Community Center Fund	C-23	95
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Fire Protection District No. 2	C-24	96
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Tourist Commission Fund	C-25	97
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Council on Aging Fund	C-26	98
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Judicial District Families in Need of Services Fund	C-27	99
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Governor's Safe and Drug Free Program Fund	C-28	100

TABLE OF CONTENTS (Continued)

	Exhibit	Page
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS (Continued)		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Supplemental Environment Project Fund	C-29	101
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual – Dedicated Special Project Fund	C-30	102
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Ascension Parish Library Fund	C-31	103
Debt Service Funds		
Combining Balance Sheet	D	106
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-1	108
Capital Projects Funds		
Combining Balance Sheet - Capital Projects Funds	E	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	E-1	114
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Fire District No. 1 Construction Fund	E-2	116
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - East Ascension Drainage Project Fund	E-3	117
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Road Project Fund	E-4	118
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual – Sewer Project Fund	E-5	119
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - Office Building Construction Fund	E-6	120
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual – Waste Water Fund	E-7	121
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual – Health Unit Construction Fund	E-8	122
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual – Courthouse East Construction Fund	E-9	123
General Long-Term Debt Group of Accounts		
Combining Statement of General Long-Term Debt	F	126
Schedule of Expenditures of Federal Awards		128
Notes to Schedule of Expenditures of Federal Awards		130

TABLE OF CONTENTS (Continued)

Page

SPECIAL INDEPENDENT AUDITORS' REPORTS

Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards 132

Independent Auditors' Report on Parish System of Road Transportation 134

Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 136

Schedule of Findings and Questioned Costs 138

Data Collection Form (Standard Form SF-SAC) 146

STATISTICAL SECTION

Independent Auditors' Report on Supplementary Information S-1

Financial Trends ..... S-2 - S-10

PARISH OF ASCENSION

LOUISIANA