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.

PARISH OF ASCENSION

SPECIAL REVENUE FUNDS (Continued)

RECREATION COMMISSION FUND

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

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

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.

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.

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.

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
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.

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
Miscellaneous				
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.

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.

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.

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.

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

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.

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.

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.

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.

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.

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.

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.

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.

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.

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