



PARISH OF ASCENSION LOUISIANA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT FOR FISCAL
YEAR ENDED DECEMBER 31, 2023

2023



ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2023



Prepared by

Finance Department
Dawn Caballero, Chief Financial Officer



PARISH OF ASCENSION

ANNUAL COMPREHENSIVE FINANCIAL STATEMENTS

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INTRODUCTORY SECTION

2023





Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

DAWN CABALLERO, CPA
CHIEF FINANCIAL OFFICER/TREASURER

May 29, 2024

The Citizens,
The Honorable President,
and Members of the Parish Council
Parish of Ascension

Dear Citizens, President, and Council Members:

Pursuant to Louisiana State Statutes, I hereby issue the Annual Comprehensive Financial Report for the Parish of Ascension (the Parish) for the year ended December 31, 2023. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of the Parish's financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2023 financial statements are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

The Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and OMB Circular Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the Schedule of Expenditures of Federal Awards, schedule of findings and questioned costs, and the independent auditors' report on compliance for each major program and on internal control over compliance required by the audit requirements of the Uniform Guidance, is presented immediately following the Statistical Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Parish's MD&A can be found immediately following the independent auditors' report.

Profile of the Government

The Parish is located southeast of the City of Baton Rouge, which is the state capital of Louisiana. The Parish is divided by 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 an estimated population of 131,632 as of July 1, 2023, which represents a 4.1% growth since the 2020 U.S. Census of 126,500.

The Parish adopted the Ascension Parish Home Rule Charter as of January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for the Parish and as a political subdivision of the State of Louisiana. Policy-making and legislative authority are vested in a governing council consisting of 11 Council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget and appointing committees. The Parish President is 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 and mental health, planning and zoning, economic development, recreation, libraries, general administrative, and road lighting.

A determination of the financial reporting entity to be included in this Annual Comprehensive Financial Report is made through the application of criteria established by the Governmental Accounting Standards Board (GASB), Statements No. 14 and 61. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the Notes to the Financial Statements.

The Parish financial reporting entity consists of the following:

- The Primary Government - All funds under the auspices of the President and the Parish Council.
- Legally separate component units - These units of government are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report.

The financial statements included in this Annual Comprehensive Financial Report are as follows:

<u>Name of Organization</u>	<u>Type of Unit</u>
The Parish of Ascension	Primary Government
East and West Ascension Drainage Districts	Blended Component Units
Health Unit and Health Unit Construction Funds	Blended Component Units
Mental Health Center	Blended Component Unit
Fire Protection Districts No. 1, No. 2, & No. 3	Blended Component Units
Fire Protection Districts No. 1, No. 2, & No. 3 Construction	Blended Component Units
Ascension Parish Library and Library Construction Funds	Blended Component Units
Ascension Consolidated Utilities District No. 1 Fund	Blended Component Units
Ascension Parish Communication District	Discrete Component Unit
Parish Court of the Parish of Ascension Judicial Expense Fund	Discrete Component Unit
Galvez-Lake Volunteer Fire Department	Discrete Component Unit
Prairieville Volunteer Fire Department	Discrete Component Unit
Sorrento Volunteer Fire Department	Discrete Component Unit
5th Ward Volunteer Fire Department	Discrete Component Unit
7th District Volunteer Fire Department	Discrete Component Unit
Geismar Volunteer Fire Department	Discrete Component Unit
St. Amant Volunteer Fire Department	Discrete Component Unit
Twenty-Third Judicial District Judicial Expense Fund	Discrete Component Unit
Twenty-Third Judicial District Criminal Court Fund	Discrete Component Unit
Ascension Council on Aging, Inc.	Discrete Component Unit
Ascension Economic Development Corporation	Discrete Component Unit
Ascension Parish Tourist Commission	Discrete Component Unit
West Ascension Hospital Service District	Discrete Component Unit

An explanation of the accounting policies of the Parish is contained in the Notes to the Financial Statements. The basis of accounting, fund structure, and other significant information on financial policies are also explained in detail in the Notes to the Financial Statements.

Budgetary control is maintained by the encumbrance of appropriations from purchase orders and contracts with vendors. Purchase orders that exceed appropriation balances are not released unless additional appropriations are made available. The annual operating budget or financial plan is proposed by the President and enacted by the Council. Management control for the operating budget is maintained at the fund and department level. Additional details on the budget process are explained in the Notes to the Financial Statements.

Budget-to-actual comparisons are provided in this report for each individual governmental fund that has a legally adopted budget. The comparison for the General Fund and East Ascension Drainage Special Revenue Fund are presented in Exhibits B and B-1, respectively. For governmental special revenue, debt service and capital project funds, the balance sheets, statements of revenue, expenditures, and changes in fund balance, and annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits C through D-48, E through E-7, and F through F-22.

The Finance Department is entrusted with maintaining accounting systems for the Parish and districts over which the Council is the governing body in accordance with the best-recognized practices in governmental accounting. It keeps the records for, and exercises financial and budgetary control over, each Parish department, office, and agency.

In developing and evaluating the accounting system of the Parish, the Finance Department considers the adequacy of internal accounting controls. Internal accounting controls are to prevent, or detect and correct misstatements on a timely basis. Internal accounting controls include policies and procedures regarding the safeguarding of assets against loss from unauthorized use or disposition, the reliability of financial records for preparing financial statements and maintain accountability for assets.

As a recipient of federal and state financial assistance, the Parish government is responsible for ensuring that adequate internal controls are in effect. All internal control evaluations occur within the framework described. The Finance Department believes that the internal controls of the Parish adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

Economic Condition and Outlook

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over \$17.9 billion in capital investment by new and expanding enterprises accompanied by the creation of over 3,685 direct new jobs. The Parish consistently ranks in the top ten parishes/counties in the US for annual per capita business investment. The combination of excellent job opportunities and a high quality public school system has made Ascension one of the fastest growing parishes/counties in the US with the highest household income in the State of Louisiana. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

Ascension Parish is strategically located in the middle of the Gulf South's "energy alley" on Interstate 10 and split by the Mississippi River. While part of the Baton Rouge Metropolitan Statistical Area, the Parish is also located within commuting distance of the New Orleans metro area with convenient access to the international airport. Ascension is also home to a small commuter airport. Ascension is in proximity to three deep-water river ports (Baton Rouge, South Louisiana and New Orleans) and has three (3) Class A freight railways (Canadian National, Kansas City Southern and Union Pacific), as well as five exits on I-10.

In addition to excellent public schools, Ascension Parish is within easy commuting distances of ten (10) institutions of higher learning, including the main campus of Louisiana State University (LSU) and Southern University in Baton Rouge. Ascension is home to River Parishes Community College, which is ranked among the fastest growing community and technical colleges in the nation and has a state-of-the-art campus.

(Continued)

A report issued by the Ascension Economic Development Corporation (AEDC) states the following factors:

- *Population:* 131,632
- *Industrial Sites:* Promotion of the 17,000 acre River Plex Mega Park site is still a major focus of business attraction for Ascension Parish. In addition to this site, Ascension has eight development-ready Certified Sites throughout the Parish.
- *Future Development:* The AEDC Staff is currently working with 33 possible projects representing \$31 billion in new potential capital investment and the possibility of 4,405 new jobs. The projects with the highest potential represent 16 of the total projects with \$16 billion in potential capital investment and 1,292 new jobs.

The Parish budget was prepared with a cautiously optimistic mindset. The Parish Government recognizes the state of the nation, as well as the global economy, when setting budget projections. This conservative fiscal approach and the commitment to build and maintain financial reserves have resulted in a favorable Standard & Poor’s credit rating of AA+. Additionally, Ascension Parish currently has \$94.1 million in outstanding debt, which is significantly below the State imposed limit of \$783 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2024

The priorities of the 2024 Budget are consistent with the priorities of prior years. As with the 2023 fiscal year, the 2024 operating budget provides for the Parish to maintain vital services to the public by fiscal conservatism and to continue capital and infrastructure improvements needed for our growing Parish.

Construction Projects

The outline of the Parish’s Capital Budget of \$144,972,000 for 2024 is as follows:

Jail Construction Fund	\$ 1,321,000
• Various Projects	
East Ascension Drainage Construction	\$ 50,218,000
• Channel improvements, levee extension and restoration and basin improvement	
West Ascension Drainage Construction	\$ 3,016,500
• Watershed Initiatives	
Road Construction	\$ 4,200,000
• Road overlay projects, subdivision ditch system improvement program	
Courthouse Construction Fund	\$ 1,800,000
• Renovations to courtroom at the Gonzales courthouse	

Office Building Construction	\$ 3,275,000
<ul style="list-style-type: none"> • Courthouse West renovations • Lamar Dixon Old Gym Water Intrusion Project • DPW/West Ascension Drainage Building Electrical Upgrades 	
Move Ascension	\$ 48,692,000
<ul style="list-style-type: none"> • Various road projects 	
Fire District No. 2 Construction Fund	\$ 1,277,000
<ul style="list-style-type: none"> • Station #150 (Near Jail) • Station #120 (Highway 1 South) 	
Fire District No. 1 Construction Fund	\$ 1,670,000
<ul style="list-style-type: none"> • Completion of Station #41 (Fifth Ward) Renovations • Construction of new training center 	
Fire District No. 3 Construction Fund	\$ 300,000
<ul style="list-style-type: none"> • Purchase land for future fire station 	
Park Construction Fund	\$ 25,752,500
<ul style="list-style-type: none"> • Various recreation projects 	
Animal Services Construction Fund	\$ 3,150,000
<ul style="list-style-type: none"> • Design and construction of new animal services center 	
Juvenile Justice Construction Fund	\$ 300,000
<ul style="list-style-type: none"> • Design of New Early Childhood Development Center 	

These current obligations of the Parish are consistent with the long-term financial plan and goals of Parish Government officials to meet the needs of their constituents. Some of the established priorities are as follows:

Transportation System:

Parish transportation is a high priority of the Parish. As noted, Ascension Parish is one of the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$62.9 million has been committed for the Parish transportation system in the Road and Bridge Fund, the Road Construction Fund, Move Ascension, and Infrastructure Projects Fund for 2024. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

As revenues are realized, the Parish will commit funds for overlays, reconstruction, and turn lanes to offset traffic congestion. Additionally, the parish is actively working with the state to widen Highway 30 to ease the traffic along our industrial corridor. The Parish is also working with other parishes in evaluating alternatives to improve the connection between Baton Rouge and New Orleans.

Master Plan:

The Master Plan is essential for the orderly development of the Parish through a zoning process. With the rate of growth Ascension Parish is experiencing, amendments to the Master Plan are being considered on an on-going basis.

Recreation:

During 2024, the Parish Recreation department is continuing an ambitious plan to improve our outdoor spaces using \$12 million in American Rescue Plan funds. In addition, they will continue work on the St. Amant Park Recreation Center, begin renovations to convert the Donaldsonville Armory into a wellness center, and to continue maintaining the existing parks and facilities in the Parish.

Fire Protection:

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2024, the Parish has plans to complete the remodeling of fire stations in Fifth Ward, construction of a training center along with major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$79 million committed to the maintenance and capital project funds in 2024 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$4.5 million committed to the maintenance and capital project funds in 2024 for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Annual Comprehensive Financial Report each year for the past fifteen years through 2022. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government accounting principles and applicable legal requirements.

To be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report with contents conforming to standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year. We believe our current report conforms to the Certificate of Achievement Program's requirements, and we are submitting it to GFOA for another certificate.

In addition, Ascension Parish Government has been awarded the Distinguished Budget Presentation Award for the past twelve years by GFOA and reflects the commitment of Parish Government to meet the highest principles of governmental budgeting.

The preparation of this report on a timely basis could not have been accomplished without the dedicated services of a highly qualified staff. I also acknowledge the thorough, professional and timely manner in which the audit was conducted by our independent auditors, Faulk & Winkler, LLC. We thank the Parish President and Parish Council for their support of excellence in financial reporting and fiscal integrity.

Respectfully submitted,

Dawn Caballero

Dawn Caballero
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Parish of Ascension
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2023

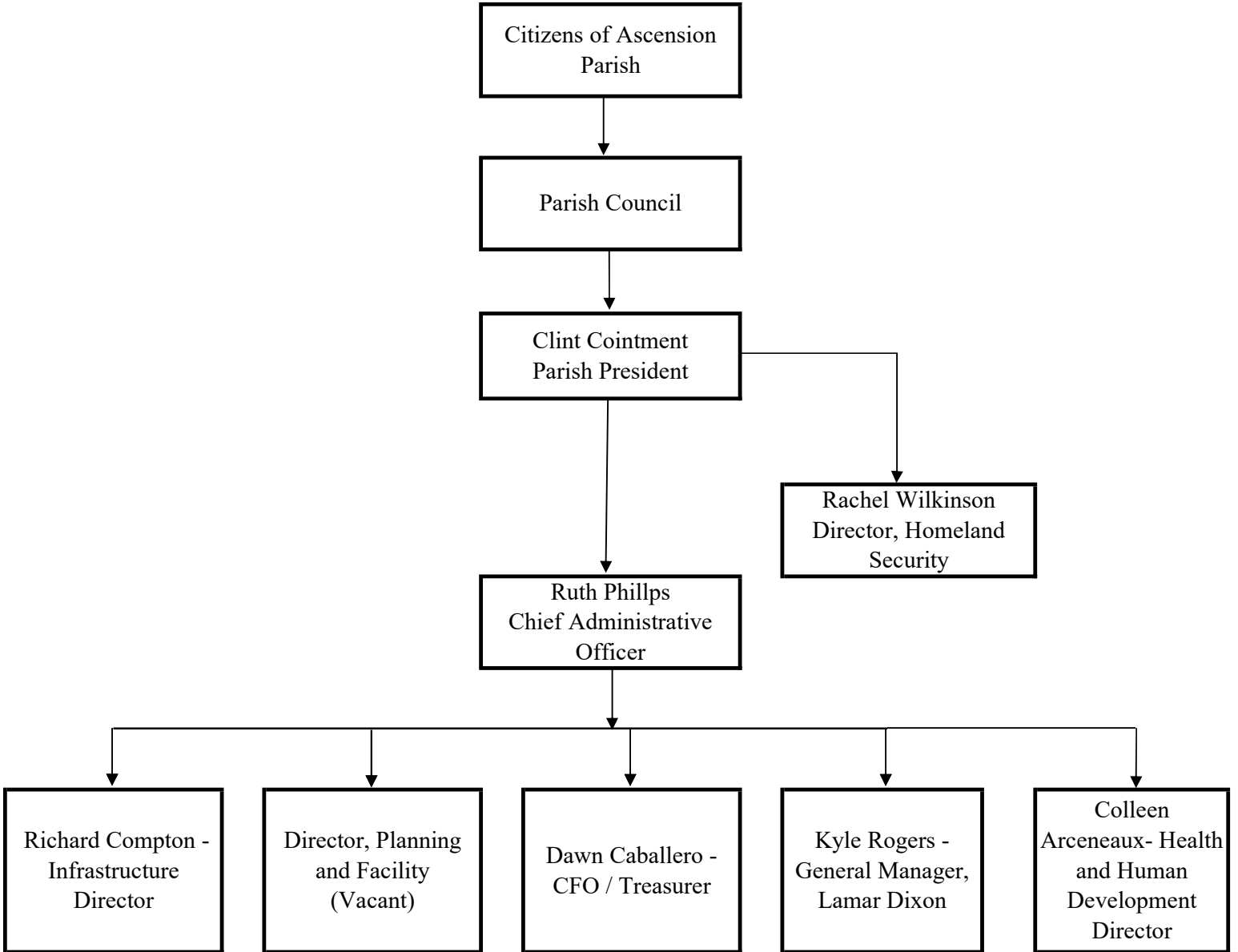
TERM: JANUARY 1, 2024 – DECEMBER 31, 2027

PRESIDENT – CLINT COINTMENT

COUNCIL MEMBERS

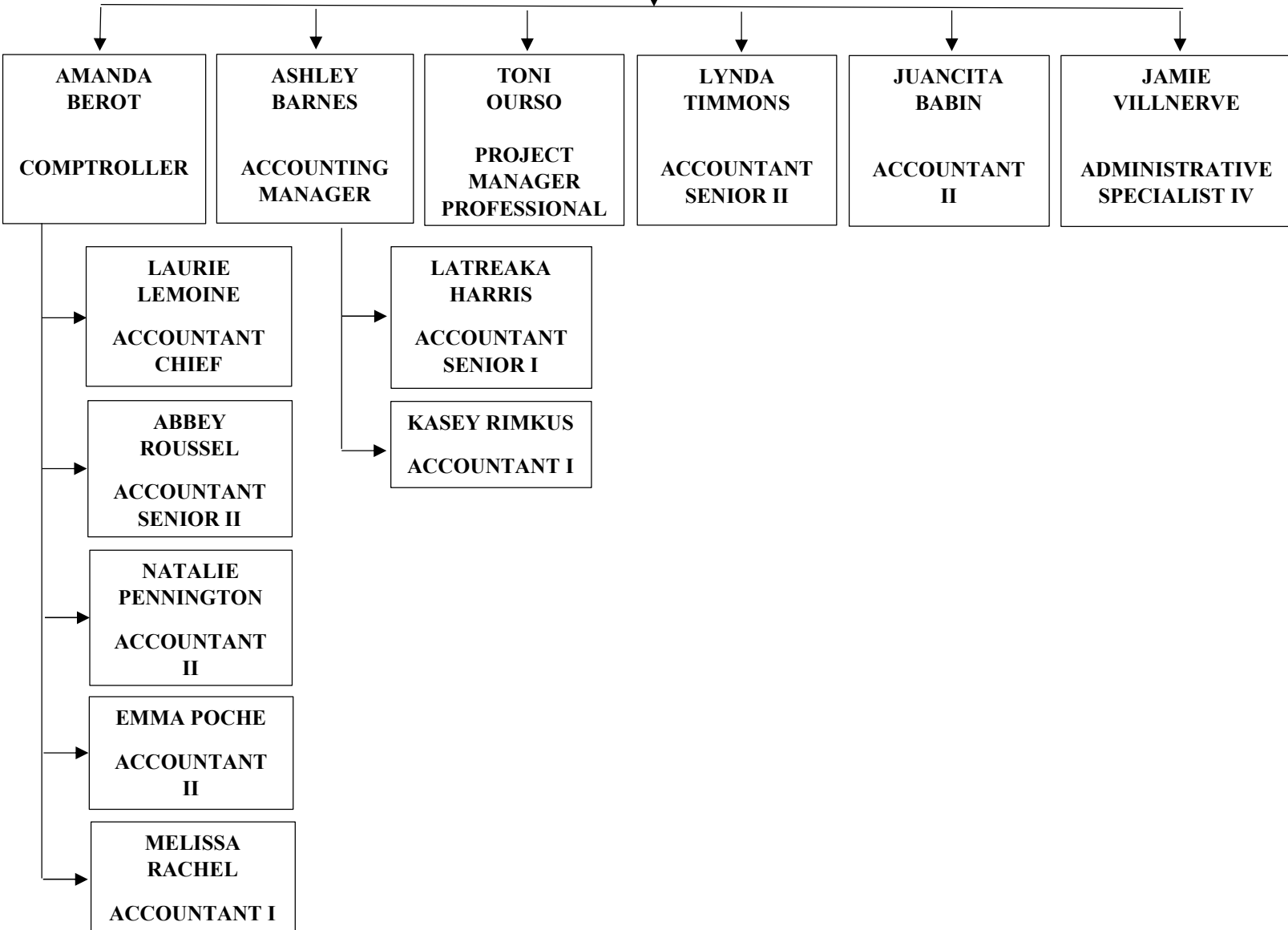
District 1	Oliver Joseph
District 2	Joel Robert
District 3	Travis Turner
District 4	Brett Arceneaux
District 5	Todd Varnado
District 6	Chase Melancon
District 7	Brian Hillensbeck
District 8	Blaine Petite
District 9	Pam Alonso
District 10	Dennis Cullen
District 11	Michael Mason

**PARISH OF ASCENSION
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT**



**PARISH OF ASCENSION
ORGANIZATION CHART
FINANCE DEPARTMENT**

**DAWN CABALLERO
CHIEF FINANCIAL
OFFICER/TREASURER**





FINANCIAL SECTION

2023



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)**, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH**, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Parish Tourist Commission, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., Ascension Economic Development Corporation, Sorrento Volunteer Fire Department, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, Geismar Volunteer Fire Department, St. Amant Volunteer Fire Department and the West Ascension Hospital Service District. Those statements represent 95%, 97% and 84% respectively of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited, reviewed or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based solely on the reports of the other auditors or accountants.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the **PARISH** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the **PARISH'S** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, the *Louisiana Governmental Audit Guide*, and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, the *Louisiana Governmental Auditing Guide*, and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **PARISH's** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability (asset), schedule of pension contributions, schedule of changes in net other post-employment benefit liability (asset) and related ratios, schedule of employer contributions, and notes to the required supplementary information on pages 5 through 20 and 119 through 132 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing in the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **PARISH'S** basic financial statements. The combining and individual nonmajor fund financial statements, and accompanying non-major fund budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedules, financial data schedule of the Section 8 Program, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedule, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of other auditors, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedule, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, schedule of insurance and schedule of board members of Ascension Consolidated Utilities District No. 1 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated May 29, 2024, on our consideration of the **PARISH'S** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the **PARISH'S** internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* in considering the **PARISH'S** internal control over financial reporting and compliance.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 29, 2024
(except for Note 19, as to which is the date is July 22, 2024)

PARISH OF ASCENSION
Donaldsonville, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our analysis of Parish of Ascension's financial performance provides an overview of the Parish's financial activities for 2023. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. Please read it in conjunction with the Parish's financial statements, which begin on page 21.

FINANCIAL HIGHLIGHTS

In 2023, Ascension Parish experienced an improved year financially. The continued population growth has increased the demand for services at all levels of government; however, the Parish has continued its efforts to maintain a balanced alignment of Parish resources to community needs.

The major financial highlights for 2023 are as follows:

Assets and deferred outflows of resources of the Parish's primary government exceeded its liabilities and deferred inflows at the close of the year by \$624.8 million (net position). Of this amount, \$171.8 million (unrestricted net position) may be used without restrictions to meet the Parish's ongoing obligations to citizens and creditors.

The primary government's net position increased by \$53.1 million during 2023.

Governmental activities' net position increased by \$55.4 million, which in comparison to the prior year, is an increase of approximately \$31.2 million. The increase is primarily the result of the Parish increased sales tax revenues collected in 2023 due to continued increased remittances by online retailers and rising dollar amount of sales due to inflation. Governmental expenses of the primary government increased by \$4.3 million from 2022. This net increase is attributable to a decrease in general government expenses of \$9 million related to Hurricane Ida recovery cost incurred in 2022, an increase in public works expenses of \$8.5 million related to ongoing road overlay projects and drainage maintenance cost for Marvin Braud pump station, and an increase in culture and recreation expenses of \$3.6 million primarily related to improvements to the library facility in St. Amant.

Business-type net position of the Parish decreased by approximately \$2.3 million in 2023, which in comparison to the prior year, is an increase of approximately \$1 million. The increase is primarily driven by an increase of transfers in from governmental funds of \$1.2 million in addition to the enterprise funds experiencing a combined increase in insurance expenses of approximately \$203,000.

At year end, the primary government's governmental funds reported combined fund balances of \$328.5 million, an increase of \$29.8 million. The change in the governmental fund balances were attributable to an increase of sales tax revenues of \$10 million which has continued to grow as the Parish collects sales tax commission from remote.

Most fund balances are restricted or committed to capital projects (\$128.9 million), drainage maintenance (\$56.4 million), culture and recreation (\$24.7 million), fire protection (\$20.3 million) and various other purposes (\$53.9 million).

The Parish's unassigned fund balance was \$44.3 million at December 31, 2023.

Significant aspects of the Parish's financial well-being for 2023 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

A government's presentation of financial statements focuses on the government as a whole and on major individual funds. Both perspectives allow the reader to address relevant questions, broaden a basis for comparison from year to year, and enhance the Parish's accountability.

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 21 and 22-23, respectively) provide information about the activities of the Parish as a whole and present a long-term view of the Parish's finances.

Fund financial statements start on page 24. For governmental activities, these statements depict how services were financed in the short term as well as the balance that remains for future spending. Fund financial statements also report the Parish's operations in more detail than the government-wide statements by providing information about the Parish's most significant funds.

Our auditor has provided assurance in their independent auditors' report, located immediately preceding this MD&A, that the financial statements are fairly stated in all material respects. Varying degrees of assurance are being provided by the auditor regarding the required supplementary information and other supplementary information. A user of this report should read the independent auditors' report carefully to ascertain the level of assurance being provided for each part of this report.

Reporting the Parish as a Whole

The analysis of the Parish as a whole begins on page 21. The Statement of Net Position and the Statement of Activities report information about the Parish as a whole and about its activities to assist in determining if the Parish is in better condition as a result of the year's financial results. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will result in cash flows in future fiscal periods.

The Parish's net position, the difference between assets and liabilities, is one indicator used to measure the Parish's financial health or financial position. Increases or decreases in the Parish's net position over time are indicators of whether its financial health is improving or deteriorating.

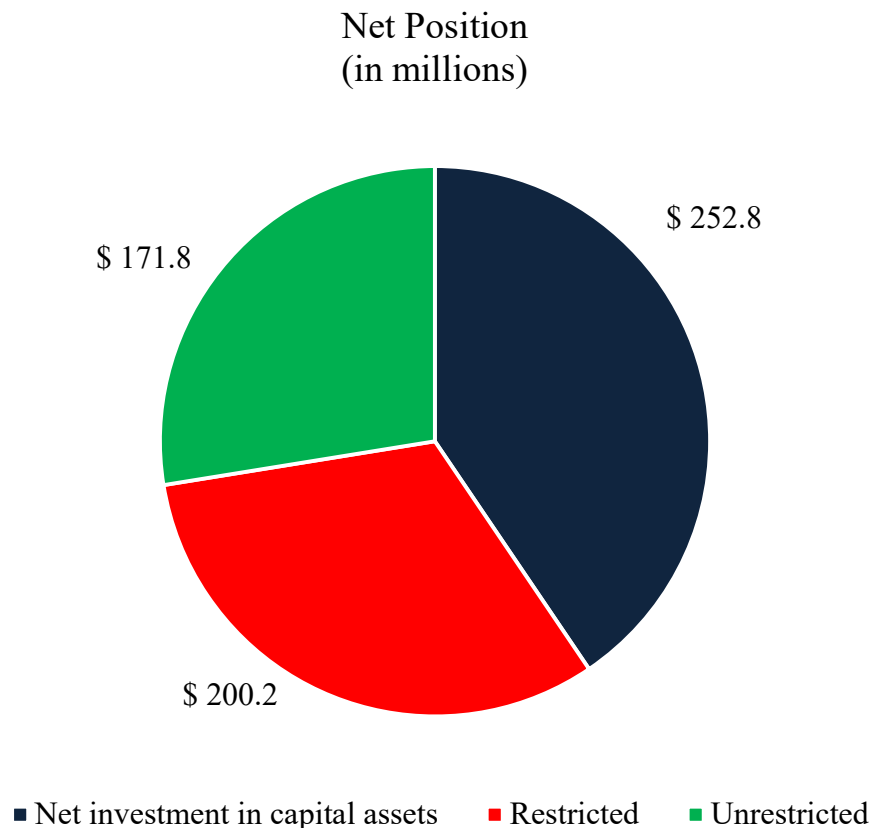
Other non-financial factors, however, such as changes in the Parish’s ad valorem (property) and sales tax bases, and the condition of the Parish’s roads and buildings, need to be considered to assess the overall health of the Parish.

In the Statement of Net Position and the Statement of Activities, the following kinds of activities are presented.

Governmental activities - Most of the Parish’s basic services are reported here, including public works, public safety, health and welfare, road lighting, fire protection, culture and recreation, promotion and economic development, and general governmental administration. Ad valorem and sales taxes finance the majority of these activities.

Business-type activities - The Parish charges a fee to customers for certain services it provides. The Parish operates Ascension Consolidated Utilities District No. 1 (ACUD No.1) and the Utilities Fund, which includes wastewater treatment systems and a water distribution system. The Parish also operates Parish Utilities of Ascension, which includes a water treatment and a distribution system on the westside of the Mississippi River. Additionally, the Parish owns and operates the Lamar Dixon Expo Center, which is also reported under the Parish’s business-type activities.

Primary government - At December 31, 2023, the net position was \$624.8 million for governmental and business-type activities, of which \$171.8 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish’s ability to use the net position for day-to-day operations.



The analysis of the primary government's net is as follows:

Parish of Ascension						
Statement of Net Position						
December 31, 2023 and 2022						
(in thousands)						
	Governmental		Business-type		Total Primary	
	Activities		Activities		Government	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 395,138	\$ 365,510	\$ 15,140	\$ 17,215	\$ 410,278	\$ 382,725
Capital assets	<u>317,964</u>	<u>301,254</u>	<u>37,379</u>	<u>38,203</u>	<u>355,343</u>	<u>339,457</u>
Total assets	713,102	666,764	52,519	55,418	765,621	722,182
Deferred outflows						
of resources	<u>18,722</u>	<u>13,117</u>	<u>871</u>	<u>383</u>	<u>19,593</u>	<u>13,500</u>
Total assets and deferred						
outflows of resources	<u>\$ 731,824</u>	<u>\$ 679,881</u>	<u>\$ 53,390</u>	<u>\$ 55,801</u>	<u>\$ 785,214</u>	<u>\$ 735,682</u>
Current and other liabilities	\$ 48,533	\$ 42,156	\$ 2,312	\$ 1,919	\$ 50,845	\$ 44,075
Long-term liabilities	<u>104,863</u>	<u>107,219</u>	<u>2,882</u>	<u>2,805</u>	<u>107,745</u>	<u>110,024</u>
Total liabilities	<u>153,396</u>	<u>149,375</u>	<u>5,194</u>	<u>4,724</u>	<u>158,590</u>	<u>154,099</u>
Deferred inflows						
of resources	<u>1,703</u>	<u>9,210</u>	<u>81</u>	<u>663</u>	<u>1,784</u>	<u>9,873</u>
Net position:						
Net investment in						
capital assets	217,984	200,360	34,847	35,430	252,831	235,790
Restricted	199,986	201,837	257	1,051	200,243	202,888
Unrestricted	<u>158,755</u>	<u>119,099</u>	<u>13,011</u>	<u>13,933</u>	<u>171,766</u>	<u>133,032</u>
Total net position	<u>576,725</u>	<u>521,296</u>	<u>48,115</u>	<u>50,414</u>	<u>624,840</u>	<u>571,710</u>
Total liabilities, deferred						
inflows of resources,						
and net position	<u>\$ 731,824</u>	<u>\$ 679,881</u>	<u>\$ 53,390</u>	<u>\$ 55,801</u>	<u>\$ 785,214</u>	<u>\$ 735,682</u>

Total net position of the Parish's governmental activities increased by 10.6% or \$55.4 million during 2023, primarily attributable a combined increased in ad valorem and sales taxes of \$16.2 million, positive investment earnings of \$14.6 million due to favorable market conditions compared to 2022 and increases in investments in infrastructure assets. Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements and may be used at the Parish's discretion.

The net position of the Parish’s business-type activities decreased by \$2.3 million during 2023. All of the Parish’s utilities funds and the Lamar Dixon Expo Center experienced operating losses before grants, contributions, and transfers. The operating losses in the Parish’s utilities funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit. Additionally, the Lamar Dixon Expo Center’s operating loss can be attributable to greater maintenance and supplies expenses as well as increased insurance expenses from 2022.

The analysis of this year’s change in net position for the primary government as reported in the Statement of Activities, are as follows:

Parish of Ascension						
Changes in Net Position						
For the years ended December 31, 2023 and 2022						
(in thousands)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 10,628	\$ 8,840	\$ 7,317	\$ 6,708	\$ 17,945	\$ 15,548
Operating grants and contributions	8,178	17,078	995	1,309	9,173	18,387
Capital grants and contributions	9,411	2,811	-	-	9,411	2,811
General revenues:						
Ad valorem	49,676	43,472	404	338	50,080	43,810
Sales taxes	84,217	74,218	-	-	84,217	74,218
Other	17,287	(3,758)	1,417	750	18,704	(3,008)
Total revenues	<u>179,397</u>	<u>142,661</u>	<u>10,133</u>	<u>9,105</u>	<u>189,530</u>	<u>151,766</u>
Functions/Program Expenses:						
General government	27,573	36,558	-	-	27,573	36,558
Public safety	21,603	19,807	-	-	21,603	19,807
Public works	34,923	26,430	-	-	34,923	26,430
Health and welfare	10,273	9,021	-	-	10,273	9,021
Culture and recreation	14,582	10,998	4,822	4,329	19,404	15,327
Transportation and development	10,241	11,849	-	-	10,241	11,849
Utility operations	-	-	8,810	8,048	8,810	8,048
Interest	3,573	3,821	-	-	3,573	3,821
Total expenses	<u>122,768</u>	<u>118,484</u>	<u>13,632</u>	<u>12,377</u>	<u>136,400</u>	<u>130,861</u>
Increase (decrease) in net position before transfers	56,629	24,177	(3,499)	(3,272)	53,130	20,905
Transfers, net	<u>(1,200)</u>	<u>50</u>	<u>1,200</u>	<u>(50)</u>	<u>-</u>	<u>-</u>
Change in net position	55,429	24,227	(2,299)	(3,322)	53,130	20,905
Net position - beginning	<u>521,296</u>	<u>497,069</u>	<u>50,414</u>	<u>53,736</u>	<u>571,710</u>	<u>550,805</u>
Net position - ending	<u>\$576,725</u>	<u>\$521,296</u>	<u>\$ 48,115</u>	<u>\$ 50,414</u>	<u>\$624,840</u>	<u>\$571,710</u>

Component units - The government-wide financial statements include not only the Parish, but also legally separate entities for which the Parish is financially accountable. Complete financial information for the Parish discrete component units can be found in their separately issued financial statements. These separate legal entities are listed below:

Blended Component Units

East and West Ascension Drainage Districts
Health Unit
Health Unit Construction Fund
Mental Health Center
Fire Protection Districts No.1, No. 2, and No. 3 Funds
Fire Protection Districts No.1, No. 2, and No. 3 Construction Funds
Ascension Parish Library
Ascension Parish Library Construction Fund
Ascension Consolidated Utility District No. 1

Discrete Component Units

Parish Court for the Parish of Ascension Judicial Expense Fund
Twenty-Third Judicial District Judicial Expense Fund
Twenty-Third Judicial District Criminal Court Fund
Ascension Parish Communication District
Ascension Parish Council on Aging, Inc.
Ascension Economic Development Corporation
Ascension Parish Tourist Commission
Galvez-Lake Volunteer Fire Department
Prairieville Volunteer Fire Department
5th Ward Volunteer Fire Department
7th District Volunteer Fire Department
Sorrento Volunteer Fire Department
Geismar Volunteer Fire Department
St. Amant Volunteer Fire Department
West Ascension Hospital Service District

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is on major funds, rather than generic fund types.

Reporting the Parish's Most Significant Funds

An analysis of the Parish's major funds begins on page 24 with the fund financial statements that provide detailed information about the major funds and not the Parish as a whole. Some funds are required to be established by State law or by bond covenants. However, the Parish Council establishes other funds to control and manage financial resources for particular purposes or to meet legal responsibilities for using certain taxes, grants, and other assets. The Parish's two kinds of funds, governmental and proprietary, use different accounting bases.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Most of the Parish's basic services are reported in governmental funds. These funds are reported using the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Parish's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Parish's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation to the financial statements. The governmental major funds (Exhibits A-2 and A-4) presentation is presented using the modified accrual basis of accounting for the major funds of the Parish. Finally, combining financial statements of nonmajor funds can be found in the combining nonmajor fund statements that follow the basic financial statements.

Proprietary funds - When the Parish charges customers for the services it provides, whether to outside customers or to other units of the Parish, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Parish's enterprise funds (a component of proprietary funds) are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

The Parish uses internal service funds (the other component of proprietary funds) to report activities that provide various services to the Parish's other programs and activities such as the Parish's maintenance and insurance funds. The internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements, and are presented as governmental activities in the Statement of Net Position and Statement of Activities. Individual fund data for the internal service funds is provided in a combining statement as supplemental information which can be found in Exhibits G through G-2.

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found in Exhibit A-15.

Other information - In addition to the basic financial statements and accompanying notes, the Annual Comprehensive Financial Report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Parish's major funds, as well as a schedule of changes in net other postemployment benefits liability and schedule of employer contributions, schedule of proportionate share of net pension liability (asset), and schedule of pension contributions.

Other supplementary financial information can be found in Exhibits C through I. These schedules and the statistical section presented in Exhibits J-1 through J-22 are included for additional information and analysis and do not constitute a part of the basic financial statements.

Also included in the Annual Comprehensive Financial Report are the independent auditors' report on compliance for each major program and on internal control over compliance required by Uniform Guidance, schedule of findings and questioned costs, and independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*. This information can be found in the Single Audit section.

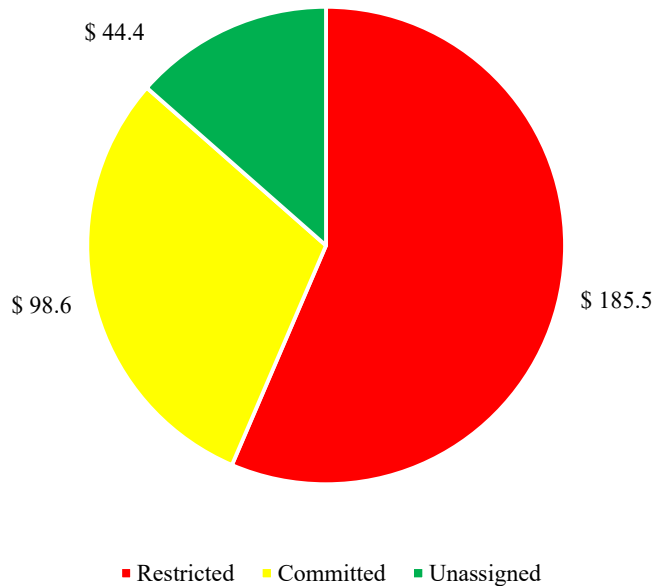
Financial Analysis of the Government's Funds

The general governmental fund operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The focus of these funds, as noted earlier, is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. The following is a summary of general governmental operations for 2023 by fund type:

	(in thousands)					
	2023				2022	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 62,961	\$ 93,212	\$ 9,854	\$ 51,313	\$ 217,340	\$ 188,754
Expenditures & other uses	<u>47,670</u>	<u>78,558</u>	<u>9,664</u>	<u>51,651</u>	<u>187,543</u>	<u>179,819</u>
Net change in fund balance	15,291	14,654	190	(338)	29,797	8,935
Beginning fund balance	<u>43,760</u>	<u>116,856</u>	<u>3,167</u>	<u>134,875</u>	<u>298,658</u>	<u>289,723</u>
Ending fund balance	<u>\$ 59,051</u>	<u>\$ 131,510</u>	<u>\$ 3,357</u>	<u>\$ 134,537</u>	<u>\$ 328,455</u>	<u>\$ 298,658</u>

(Continued)

Fund Balance Classification (in millions)



At year end, fund balances were \$328.5 million. Unassigned fund balances were \$44.4 million, which is available for utilization at the Parish’s discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2024 operating budget, (3) specific program spending from dedicated revenue sources, and (4) capital projects.

The General Fund is the primary operating fund of the Parish. At year end, fund balance of the General Fund was \$59.1 million compared to the fund balance of \$43.8 million at the end of 2022. The General Fund had a net increase in fund balance of approximately \$15.3 million compared to a net increase of \$9.7 million in 2022. Overall revenues and other financing sources for the General Fund decreased by \$3.4 million driven by a decrease in transfers in from East Ascension Drainage Project. Expenditures and other uses decreased by \$9 million or 15.9%, primarily caused by a decrease in general government expenses related to continued debris and waterway debris removal related to damages caused by Hurricane Ida.

The Parish’s other major funds are the East Ascension Drainage Fund, East Ascension Drainage Project Fund, Road Project Fund, Dedicated Special Projects Fund, and the Move Ascension Fund. The East Ascension Drainage Fund’s fund balance increased by \$11.9 million during 2023 to \$54.3 million. The East Ascension Drainage Fund received \$34.7 million in revenues during 2023, an increase of approximately \$5.7 million from 2022 driven by a combined increase in sales tax and ad valorem revenues of \$3 million. The East Ascension Drainage Fund incurred expenditures of \$19.9 million for 2023, primarily related to personnel and ongoing drainage system maintenance and improvements. Total expenditures increased from 2022 by approximately \$4.1 million due to expedited drainage maintenance projects. Additionally, the East Ascension Drainage Fund utilized resources of approximately \$4.8 million to transfer funds to the East Ascension Drainage Sinking Fund, a nonmajor debt service fund, to satisfy scheduled debt service payments.

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund, Dedicated Special Projects Fund, and Move Ascension Fund decreased by approximately \$3.8 million collectively during 2023, compared to a decrease of \$13.8 million in 2022. The increase in change in fund balance primarily relates to the decrease in Road Project Fund public works and capital outlay expenditures coupled with earning positive investment returns in each fund as opposed to losses experienced 2022 due to unfavorable market conditions.

Sources of governmental revenues, excluding transfers, are summarized below:

Source of Revenue	(in thousands)			
	2023		2022	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 132,369	75	\$ 118,836	87
Intergovernmental	15,144	9	13,775	10
Licenses and permits	4,461	3	4,341	3
Charges for services	8,452	5	5,574	4
Fines and forfeitures	237	-	218	-
Investment earnings (loss) and other	14,764	8	(5,681)	(4)
Total	<u>\$ 175,427</u>	<u>100</u>	<u>\$ 137,063</u>	<u>100</u>

Of the \$175.4 million of governmental revenues in 2023, \$113 million was restricted or committed for specific purposes. The remaining \$62.4 million, generated in the General Fund, was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish Jail system, Parish recreation programs and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner.

As noted above, the Parish's activities are significantly supported by tax revenues, which represent 75% and 87% of total governmental resources in 2023 and 2022, respectively.

(Continued)

Expenditures of the primary government increased by \$15.7 million in 2023. Expenditures for general governmental functions for each major function are summarized in the following table:

Function	(in thousands)			
	2023		2022	
	Expenditure	Percent	Expenditure	Percent
	\$ 22,900	16	\$ 32,236	25
Public safety	19,362	13	16,898	13
Public works	34,008	23	26,374	20
Health and welfare	11,181	8	9,976	8
Culture and recreation	12,487	9	10,003	8
Debt service	9,881	7	9,673	7
Capital outlay	35,315	24	24,242	19
Total	\$ 145,134	100	\$ 129,402	100

The largest increase in expenditures of \$11.1 million was experienced in the capital outlay function. This increase was caused an increase in capital outlay expenditures for the Library Construction Fund and the Park Construction Fund related to the construction of the Parish’s St. Amant library facility and various playground projects. Additionally, public works expenditures increased by \$7.7 million related to new river channel improvements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the Parish’s General Fund budget was amended on several occasions. The amendment of the operating and capital budgets is mandated by state law in certain circumstances and is a customary practice of the Parish to reflect the changes that occur throughout the year. The most significant adjustments during 2023 were as follows:

Revenues:

- An increase in intergovernmental grant revenues of \$2 million due to FEMA reimbursements related to Hurricane Ida disaster relief;
- An increase in sales and use tax of \$3.9 million or 13%;
- An increase in charges for services of \$842,000 or 25%.

Expenditures:

- An decrease in general governmental expenditures of \$260,500 or 1%;
- An increase in public safety expenditures of \$978,000, or 20%;
- An increase in culture and recreation expenditures of \$366,000, or 9%.

Resources available for appropriation (revenues and other financing sources) were \$63 million with expenditures and transfers to other funds totaling \$47.7 million. The operating surplus in the General Fund for 2023 was \$15.3 million and the ending fund balance was \$59.1 million at December 31, 2023.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2023, the Parish had \$355.3 million invested in a broad range of capital assets, including heavy equipment for road and drainage maintenance, vehicles, fire equipment, computer equipment, office furniture, land, buildings, park facilities, roads, bridges, and sewer treatment systems. This amount represents a net increase of \$15.9 million, or 5%, from 2022. Capital assets were as follows:

	(in thousands)					
	Governmental		Business-type		Totals	
	2023	2022	2023	2022	2023	2022
Land	\$ 25,507	\$ 23,463	\$ 757	\$ 757	\$ 26,264	\$ 24,220
Construction in progress	74,684	51,195	4,435	2,499	79,119	53,694
Intangibles	-	-	466	466	466	466
Buildings	113,322	117,243	-	-	113,322	117,243
Vehicles	4,763	5,731	-	-	4,763	5,731
Equipment	5,733	4,666	282	75	6,015	4,741
Furniture and fixtures	510	592	-	-	510	592
Library materials	1,668	1,149	-	-	1,668	1,149
Infrastructure	91,275	97,215	31,439	34,406	122,714	131,621
Lease assets - equipment and SBITAs	<u>502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>502</u>	<u>-</u>
Capital assets, net of depreciation and amortization	<u>\$ 317,964</u>	<u>\$ 301,254</u>	<u>\$ 37,379</u>	<u>\$ 38,203</u>	<u>\$ 355,343</u>	<u>\$ 339,457</u>

The \$15.9 million increase is primarily attributable to additions within construction in progress related to drainage and road infrastructure. The Parish is responsible for the maintenance of approximately 1,447 roads and 83 bridges that cover 538 miles in Ascension Parish consisting of concrete, asphalt, and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

Easements consist of the sixty feet right-of-way for the roads maintained by the Parish. Additionally, the Parish has purchased easements along waterways for its ongoing drainage program to improve water flow and reduce flooding to its citizens. The acreage was determined through an estimation of right-of-way compared to the linear miles maintained by the Parish. Through this process the Parish estimated that 2,100 acres of land are maintained by the Parish.

However, only those road and drainage easements on which the Parish expended funds are capitalized in these financial statements based on historical cost.

Parish bridges are supported by wood or concrete structures. Most bridges range between 20 and 100 feet in length. The cost of bridges was determined at estimated historical cost for capital outlay constructed prior to 2003.

The Parish expended \$20.9 million in 2023 on drainage maintenance projects. Manmade structures, such as the pumping stations to manage the impact of flooding, are capitalized and depreciated in the government-wide financial statements, while maintenance items are expensed. The Parish maintains various natural waterways throughout Ascension Parish. The majority of drainage work is associated with maintenance of waterways to provide adequate water flow to alleviate flooding in the Parish. Drainage operations expended \$12.6 million during 2023 in the East Ascension Drainage Fund and East Ascension Drainage Project Fund on capital outlay projects.

The major additions to the Parish's property in 2023 were the Parish's major road construction projects and roads accepted into the Parish maintenance system that were donated by subdivision developers, as well as sewer systems that were donated to the Parish. Additionally, the Parish expended approximately \$676,000 for the ongoing maintenance and completion of various road construction projects.

The Parish's 2024 capital budget provides for expenditures of \$145 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, for various road projects, the Community Development Block Grant Construction Fund, for the Parish sewer construction project, the Jail Construction Fund, and the Park Construction Fund for renovations various recreation projects.

A more detailed information about the Parish's capital assets is presented in Note 6 to the financial statements.

(Continued)

Long-term liabilities

At the end of 2023, the Parish had \$117.2 million in long-term liabilities outstanding compared to \$119.3 million at the end of 2022, a decrease of \$2.1 million, as shown below:

	<u>Outstanding</u> <u>January 1, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Outstanding</u> <u>December 31, 2023</u>
<u>Governmental activities:</u>				
Public improvement	\$ 90,450,000	\$ -	\$ 5,604,000	\$ 84,846,000
General obligation	4,285,000	-	420,000	3,865,000
Bond premium	5,698,136	-	320,387	5,377,749
ROU liabilities:				
Lease assets	-	76,233	7,963	68,270
SBITAs	-	583,273	209,195	374,078
Claims reserve	2,579,267	318,683	1,070,512	1,827,438
Accrued vacation leave	2,666,326	1,925,060	1,612,390	2,978,996
Net pension liability	9,417,239	6,832,893	2,742,433	13,507,699
Net other post employment benefits liability	1,182,622	178,613	109,700	1,251,535
<u>Business-type activities:</u>				
Revenue bonds	2,828,865	-	240,594	2,588,271
Bond premium	111,319	-	17,086	94,233
Net pension liability	-	458,437	123,095	335,342
Net other post employment benefits liability	105,372	15,584	9,572	111,384
Total	<u>\$ 119,324,146</u>	<u>\$ 10,388,776</u>	<u>\$ 12,486,927</u>	<u>\$ 117,225,995</u>

The Parish retired \$6.6 million in bonds during 2023 through scheduled debt payments. The Parish's retained its Standard & Poor's credit rating of AA+ for 2023. The State of Louisiana limits the amount of general obligation debt that parishes can issue to 35 percent of the assessed value of all taxable property within the Parish's corporate limits.

The Parish's outstanding general obligation debt is significantly below the \$782.7 million state-imposed limit. Other obligations include claims reserve, accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7 through 11 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2024 BUDGET

The 2024 Parish budget was prepared with a conservative mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are major employers of the Parish's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade.

The largest taxpayers in the Parish are primarily companies involved in the petrochemical industry. These companies have continued to commit resources to plant expansions and as a result, the local economy has been positively impacted by the investments made by this major industry.

Another major factor affecting the 2024 budget is the Parish ad valorem and sales tax collections that approximate 54% of budgeted revenue. The 2024 operating budget expenditures provide for increases in grant related expenditures and general operating expenditures.

For 2024, operating and capital grant revenues are budgeted at \$215.8 million, while operating and capital expenditures are projected to be \$295.9 million. If these estimates are realized, the Parish's fund balances are expected to incur operating deficiencies of \$80.1 million before transfers for 2024.

The Parish's capital projects budget for 2024 totals \$145 million. Highlights from the Parish's major capital initiatives include:

Jail Construction Fund	\$ 1,321,000
• Various Projects	
East Ascension Drainage Construction	\$ 50,218,000
• Channel improvements, levee extension and restoration and basin improvement	
West Ascension Drainage Construction	\$ 3,016,500
• Watershed Initiatives	
Road Construction	\$ 4,200,000
• Road overlay projects, subdivision ditch system improvement program	
Courthouse Construction Fund	\$ 1,800,000
• Renovations to courtroom at the Gonzales courthouse	
Office Building Construction	\$ 3,275,000
• Courthouse West renovations	
• Lamar Dixon Old Gym Water Intrusion Project	
• DPW/West Ascension Drainage Building Electrical Upgrades	

Move Ascension	\$ 48,692,000
• Various road projects	
Fire District No. 2 Construction Fund	\$ 1,277,000
• Station #150 (Near Jail)	
• Station #120 (Highway 1 South)	
Fire District No. 1 Construction Fund	\$ 1,670,000
• Completion of Station #41 (Fifth Ward) Renovations	
• Construction of new training center	
Fire District No. 3 Construction Fund	\$ 300,000
• Purchase land for future fire station	
Park Construction Fund	\$ 25,752,500
• Various recreation projects	
Animal Services Construction Fund	\$ 3,150,000
• Design and construction of new animal services center	
Juvenile Justice Construction Fund	\$ 300,000
• Design of New Early Childhood Development Center	

These plans were considered when adopting the operating and capital budgets for 2024. Appropriations of the General Fund budget are \$34.4 million, an increase of 2.6% percent from 2023 actual expenditures of \$33.5 million. Ad valorem taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

Contacting the Parish’s Financial Management

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Parish’s finances and to show accountability for the monies it receives. Any questions about this report or requests for additional financial information should be directed to the Parish’s Finance Department:

Dawn Caballero, Chief Financial Officer	Phone: (225) 450-1004
Parish of Ascension	Fax: (225) 621-8593
615 E. Worthey Road	Email: dawn.caballero@apgov.us
Gonzales, Louisiana 70737	Website: www.ascensionparish.net



BASIC FINANCIAL STATEMENTS

2023



PARISH OF ASCENSION
STATEMENT OF NET POSITION

December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 49,760,888	\$ 2,602,324	\$ 52,363,212	\$ 5,785,086	\$ 7,643,799
Investments	262,650,991	10,922,174	273,573,165	6,252,036	18,899,672
Accounts receivable, net	56,706,746	1,357,123	58,063,869	448,618	3,875,747
Due from other governments	16,366,762	145,055	16,511,817	927,882	336,256
Lease receivable	-	-	-	-	453,061
Internal balances	433,663	(433,663)	-	-	-
Prepaid and other assets	249,070	11,460	260,530	247,463	192,195
Inventories	-	-	-	5,004	325,584
Restricted cash and cash equivalents	7,505,092	535,219	8,040,311	-	-
Net other post-employment benefit asset	1,464,049	-	1,464,049	-	-
Capital assets:					
Nondepreciable	100,190,998	5,308,486	105,499,484	35,000	634,039
Depreciable, net	217,271,173	32,070,718	249,341,891	2,709,485	4,195,857
Right-of-use assets - amortizable, net	502,166	-	502,166	523,050	-
Total assets	713,101,598	52,518,896	765,620,494	16,933,624	36,556,210
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	13,731,123	682,285	14,413,408	568,654	-
Other post-employment benefits	689,956	37,959	727,915	31,231	-
Deferred loss on debt refunding	4,300,716	150,755	4,451,471	-	-
Total deferred outflows of resources	18,721,795	870,999	19,592,794	599,885	-
Total assets and deferred outflows of resources	\$ 731,823,393	\$ 53,389,895	\$ 785,213,288	\$ 17,533,509	\$ 36,556,210
LIABILITIES					
Accounts payable and accrued liabilities	\$ 6,514,088	\$ 1,718,077	\$ 8,232,165	\$ 588,476	\$ 655,136
Contracts payable	9,750,298	-	9,750,298	-	-
Due to other governments	6,429	-	6,429	866,462	-
Accrued payroll	611,626	52,858	664,484	10,414	-
Unearned revenue	22,417,531	15,185	22,432,716	386,943	84,317
Customer deposits	-	278,426	278,426	-	-
Claims reserve - due within one year	622,668	-	622,668	-	-
Bonds payable - due within one year	6,281,000	247,114	6,528,114	-	-
Lease obligations - due within one year	-	-	-	137,244	-
Right-of-use asset leases and SBITA - due within one year	207,693	-	207,693	5,046	-
Accrued vacation leave - due within one year	2,122,000	-	2,122,000	-	-
Long-term liabilities:					
Claims reserve	1,204,770	-	1,204,770	-	-
Bonds payable	87,807,749	2,435,390	90,243,139	-	-
Lease obligations	-	-	-	498,811	-
Right-of-use asset leases and SBITA	234,655	-	234,655	10,247	-
Accrued vacation leave	856,996	-	856,996	44,948	-
Other post-employment benefits	1,251,535	111,384	1,362,919	82,389	-
Net pension liability	13,507,699	335,342	13,843,041	443,856	-
Total liabilities	153,396,737	5,193,776	158,590,513	3,074,836	739,453
DEFERRED INFLOWS OF RESOURCES					
Pensions	1,311,689	69,920	1,381,609	56,551	-
Other post-employment benefits	391,064	11,345	402,409	6,122	-
Deferred inflows on lease agreement	-	-	-	-	431,458
Total deferred inflows of resources	1,702,753	81,265	1,784,018	62,673	431,458
NET POSITION					
Net investment in capital assets	217,983,658	34,847,455	252,831,113	2,616,187	4,829,896
Restricted for:					
Capital projects	44,793,770	-	44,793,770	-	-
Public works	76,666,500	-	76,666,500	-	-
Public safety	27,303,156	-	27,303,156	72,057	-
Health and welfare	28,527,423	-	28,527,423	4,824,190	-
Culture and recreation	18,607,951	-	18,607,951	-	-
Debt service	2,621,991	256,733	2,878,724	-	-
Net other post-employment benefit asset	1,464,049	-	1,464,049	-	-
Unrestricted	158,755,405	13,010,666	171,766,071	6,883,566	30,555,403
Total net position	576,723,903	48,114,854	624,838,757	14,396,000	35,385,299
Total liabilities, deferred inflows of resources, and net position	\$ 731,823,393	\$ 53,389,895	\$ 785,213,288	\$ 17,533,509	\$ 36,556,210

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF ACTIVITIES

For the year ended December 31, 2023

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs				
Primary government:				
Governmental activities:				
General government	\$ 27,573,358	\$ 5,260,982	\$ 1,382,295	\$ 3,150
Public safety	21,602,773	2,428,220	921,350	-
Public works	34,922,744	179,681	3,862,050	6,534,359
Health and welfare	10,273,760	1,573,717	1,427,462	1,089,902
Culture and recreation	14,582,137	685,398	584,692	-
Transportation and development	10,241,442	500,000	-	1,783,728
Interest on long-term debt	3,572,706	-	-	-
Total governmental activities	122,768,920	10,627,998	8,177,849	9,411,139
Business-type activities:				
Utility operations	8,810,275	5,295,379	14,067	-
Lamar Dixon Expo Center	4,822,571	2,021,819	980,946	-
Total business-type activities	13,632,846	7,317,198	995,013	-
Total primary government	\$ 136,401,766	\$ 17,945,196	\$ 9,172,862	\$ 9,411,139
Component units:				
Governmental activities	\$ 11,261,853	\$ 5,384,898	\$ 2,205,121	\$ -
Business-type activities	9,018,683	5,615,810	2,895,377	-
Total component units	\$ 20,280,536	\$ 11,000,708	\$ 5,100,498	\$ -
General revenues:				
Taxes:				
Ad valorem				
Sales				
Franchise				
Occupancy				
Investment earnings				
Gain on disposal of capital assets				
Grants and contributions not restricted to specific programs and miscellaneous revenues				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Net position - end of year				

Notes on Exhibit A-15 are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
\$ (20,926,931)	\$ -	\$ (20,926,931)	\$ -	\$ -
(18,253,203)	-	(18,253,203)	-	-
(24,346,654)	-	(24,346,654)	-	-
(6,182,679)	-	(6,182,679)	-	-
(13,312,047)	-	(13,312,047)	-	-
(7,957,714)	-	(7,957,714)	-	-
(3,572,706)	-	(3,572,706)	-	-
(94,551,934)	-	(94,551,934)	-	-
-	(3,500,829)	(3,500,829)	-	-
-	(1,819,806)	(1,819,806)	-	-
-	(5,320,635)	(5,320,635)	-	-
(94,551,934)	(5,320,635)	(99,872,569)	-	-
-	-	-	(3,671,834)	-
-	-	-	-	(507,496)
-	-	-	(3,671,834)	(507,496)
49,676,090	404,375	50,080,465	2,483,952	-
84,216,569	-	84,216,569	-	1,774,423
1,122,085	739,188	1,861,273	-	-
-	-	-	853,698	-
14,565,053	672,731	15,237,784	22,521	147,095
24,213	559	24,772	-	-
1,575,352	4,116	1,579,468	1,418,441	570,716
(1,200,000)	1,200,000	-	-	-
149,979,362	3,020,969	153,000,331	4,778,612	2,492,234
55,427,428	(2,299,666)	53,127,762	1,106,778	1,984,738
521,296,475	50,414,520	571,710,995	13,289,222	33,400,561
\$ 576,723,903	\$ 48,114,854	\$ 624,838,757	\$ 14,396,000	\$ 35,385,299

Notes on Exhibit A-15 are an integral part of this statement.

**PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2023

	General	East Ascension Drainage	East Ascension Drainage Project
ASSETS			
Cash and cash equivalents	\$ 4,546,623	\$ 4,113,265	\$ 2,990,109
Investments	47,372,782	41,773,540	21,784,156
Accounts receivable:			
Ad valorem taxes	4,937,895	8,569,802	-
Sales and use taxes	5,023,042	2,009,373	-
Other	797,320	221,242	112,996
Due from other governments:			
LA - State revenue sharing	107,552	196,142	-
LA - Severance	6,352	-	-
LA - Beer and Parish Transportation	14,092	-	-
LA - Other	341,105	-	-
Grants	10,912,554	209,513	382,993
Due from other funds	433,763	117,437	-
Restricted cash and cash equivalents	-	-	-
Prepaid and other assets	500	-	-
Total assets	\$ 74,493,580	\$ 57,210,314	\$ 25,270,254
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 1,091,170	\$ 1,103,703	\$ -
Contracts payable	57,810	145,864	1,717,926
Accrued payroll	231,460	148,550	-
Deductions from ad valorem taxes:			
Contribution to retirement system	169,629	295,517	-
Due to other funds	2,339,791	-	-
Due to other governments	-	-	-
Unearned revenue	59,376	-	-
Total liabilities	3,949,236	1,693,634	1,717,926
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	11,492,713	1,225,326	382,993
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	23,169,335
Culture and recreation	-	-	-
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	54,291,354	-
Health and mental health services	969,860	-	-
Law enforcement	211,510	-	-
Road lighting	-	-	-
Juvenile detention	-	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	-
Housing assistance	-	-	-
Committed for:			
Construction of capital assets	-	-	-
Culture and recreation	7,288,511	-	-
Health and mental health services	-	-	-
Law enforcement	828,008	-	-
Road maintenance	-	-	-
Assigned for subsequent year's expenditures	5,497,500	-	-
Unassigned	44,255,742	-	-
Fund balance	59,051,631	54,291,354	23,169,335
Total liabilities, deferred inflows of resources, and fund balance	\$ 74,493,580	\$ 57,210,314	\$ 25,270,254

Notes on Exhibit A-15 are an integral part of this statement.

Road Project	Dedicated Special Projects	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ 3,006,270	\$ 1,515,415	\$ 5,734,963	\$ 27,207,534	\$ 49,114,179
31,746,175	15,956,104	21,926,709	75,174,531	255,733,997
-	-	-	33,746,653	47,254,350
-	-	-	-	7,032,415
164,192	82,766	113,736	876,187	2,368,439
-	-	-	725,366	1,029,060
-	-	-	-	6,352
-	-	-	-	14,092
-	-	-	-	341,105
-	-	1,113,383	2,357,710	14,976,153
954,833	-	-	1,428,228	2,934,261
7,505,092	-	-	-	7,505,092
-	-	-	95,205	95,705
<u>\$ 43,376,562</u>	<u>\$ 17,554,285</u>	<u>\$ 28,888,791</u>	<u>\$ 141,611,414</u>	<u>\$ 388,405,200</u>
\$ -	\$ -	\$ -	\$ 1,486,290	\$ 3,681,163
260,628	-	3,294,642	4,273,428	9,750,298
-	-	-	211,680	591,690
-	-	-	1,137,475	1,602,621
-	-	-	160,807	2,500,598
-	-	-	6,429	6,429
7,766,812	14,591,343	-	-	22,417,531
<u>8,027,440</u>	<u>14,591,343</u>	<u>3,294,642</u>	<u>7,276,109</u>	<u>40,550,330</u>
-	-	988,689	5,309,863	19,399,584
-	-	-	95,205	95,705
-	2,962,942	-	18,618,578	44,750,855
-	-	-	17,396,292	17,396,292
-	-	-	3,356,482	3,356,482
-	-	-	20,276,397	20,276,397
-	-	-	2,105,200	56,396,554
-	-	-	25,867,040	26,836,900
-	-	-	31,602	243,112
-	-	-	6,976,627	6,976,627
-	-	-	7,099,402	7,099,402
-	-	-	1,190,069	1,190,069
-	-	-	452,324	452,324
-	-	-	522,023	522,023
35,349,122	-	24,605,460	24,156,536	84,111,118
-	-	-	-	7,288,511
-	-	-	135,195	135,195
-	-	-	-	828,008
-	-	-	746,470	746,470
-	-	-	-	5,497,500
-	-	-	-	44,255,742
<u>35,349,122</u>	<u>2,962,942</u>	<u>24,605,460</u>	<u>129,025,442</u>	<u>328,455,286</u>
<u>\$ 43,376,562</u>	<u>\$ 17,554,285</u>	<u>\$ 28,888,791</u>	<u>\$ 141,611,414</u>	<u>\$ 388,405,200</u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

December 31, 2023

Total net position reported for governmental activities in the statement of net position is different because:

Total fund balances - governmental funds (Exhibit A-2)	\$		328,455,286
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation and amortization, excluding amounts included in the internal service funds.			317,387,159
Assets and deferred outflows used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds.			
Prepaid bond insurance	\$	153,365	
Deferred loss on debt refunding		<u>4,300,716</u>	4,454,081
Some revenues were collected more than sixty days after year-end and, therefore are not available to pay for current period expenditures.			19,399,584
Long-term liabilities (e.g. bonds, leases), are not due and payable in the current period and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.			
Accrued interest payable		(734,491)	
Long-term bonds payable and related premiums, net		(94,088,749)	
Lease liabilities		(442,348)	
Net pension liability		(13,335,637)	
Other post-employment benefit liability		(1,161,888)	
Compensated absences payable		<u>(2,978,996)</u>	(112,742,109)
Assets for other post-employment benefits are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.			
Other post-employment benefit asset			1,464,049
Deferred outflows and inflows of resources for pension plans and other post-employment benefits are not available to pay for current period expenditures and are not due and payable in the current period, respectively, therefore, the deferred outflows and inflows of resources are not reported in the governmental funds, excluding amounts included in the internal service funds.			
Deferred outflows of resources - pensions		13,381,047	
Deferred outflows of resources - other post-employment benefits		661,545	
Deferred inflows of resources - pensions		(1,275,812)	
Deferred inflows of resources - other post-employment benefits		<u>(384,540)</u>	12,382,240
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.			<u>5,923,613</u>
Net position of governmental activities (Exhibit A)	\$		<u><u>576,723,903</u></u>

Notes on Exhibit A-15 are an integral part of this statement.



PARISH OF ASCENSION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the year ended December 31, 2023

	<u>General</u>	<u>East Ascension Drainage</u>	<u>East Ascension Drainage Project</u>
REVENUES			
Taxes:			
Ad valorem	\$ 4,810,074	\$ 8,358,607	\$ -
Sales	40,308,993	24,099,975	-
Franchise and beer	1,122,085	-	-
Intergovernmental	4,152,144	292,236	298,393
Licenses and permits	4,459,586	-	-
Fines and forfeitures	57,386	-	-
Charges for services	5,282,279	-	-
Investment earnings and other	2,161,735	1,964,004	1,813,953
	<u>62,354,282</u>	<u>34,714,822</u>	<u>2,112,346</u>
Total revenues			
	<u>62,354,282</u>	<u>34,714,822</u>	<u>2,112,346</u>
EXPENDITURES			
Current function:			
General government	22,888,593	-	-
Public safety	5,285,547	-	-
Public works	-	18,499,307	2,365,910
Health and welfare	-	-	-
Culture and recreation	4,056,179	-	-
Debt service:			
Principal	184,079	15,486	-
Interest	-	-	-
Capital outlay	1,094,824	1,392,909	11,164,354
	<u>33,509,222</u>	<u>19,907,702</u>	<u>13,530,264</u>
Total expenditures			
	<u>33,509,222</u>	<u>19,907,702</u>	<u>13,530,264</u>
Excess (deficiency) of revenues over expenditures	<u>28,845,060</u>	<u>14,807,120</u>	<u>(11,417,918)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	1,771,500	-
Proceeds from sale of property	6,572	10,914	-
Proceeds from insurance	-	69	-
Proceeds from issuance of lease liabilities	550,459	45,160	-
Transfers out	(14,160,345)	(4,764,162)	-
	<u>(13,553,314)</u>	<u>(2,936,519)</u>	<u>-</u>
Total other financing sources (uses)			
	<u>(13,553,314)</u>	<u>(2,936,519)</u>	<u>-</u>
Net change in fund balance	15,291,746	11,870,601	(11,417,918)
FUND BALANCE			
Beginning of year	43,759,885	42,420,753	34,587,253
End of year	<u>\$ 59,051,631</u>	<u>\$ 54,291,354</u>	<u>\$ 23,169,335</u>

Notes on Exhibit A-15 are an integral part of this statement.

<u>Road Project</u>	<u>Dedicated Special Projects</u>	<u>Move Ascension</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 33,861,807	\$ 47,030,488
13,205,067	-	-	6,602,534	84,216,569
-	-	-	-	1,122,085
-	-	4,199,886	6,201,819	15,144,478
-	-	-	1,000	4,460,586
-	-	-	179,261	236,647
500,000	-	-	2,670,450	8,452,729
1,472,977	935,724	1,099,892	5,315,295	14,763,580
15,178,044	935,724	5,299,778	54,832,166	175,427,162
-	-	-	10,887	22,899,480
-	-	-	14,076,548	19,362,095
676,092	-	3,522,221	8,944,505	34,008,035
-	-	-	11,181,330	11,181,330
-	-	-	8,430,926	12,487,105
-	-	-	6,041,593	6,241,158
-	-	-	3,640,102	3,640,102
-	-	5,869,717	15,792,953	35,314,757
676,092	-	9,391,938	68,118,844	145,134,062
14,501,952	935,724	(4,092,160)	(13,286,678)	30,293,100
92,242	-	7,000,000	32,294,768	41,208,510
1,710	-	-	4,398	23,594
-	-	-	21,016	21,085
-	-	-	63,887	659,506
(5,277,500)	(5,552,500)	-	(12,654,003)	(42,408,510)
(5,183,548)	(5,552,500)	7,000,000	19,730,066	(495,815)
9,318,404	(4,616,776)	2,907,840	6,443,388	29,797,285
26,030,718	7,579,718	21,697,620	122,582,054	298,658,001
<u>\$ 35,349,122</u>	<u>\$ 2,962,942</u>	<u>\$ 24,605,460</u>	<u>\$ 129,025,442</u>	<u>\$ 328,455,286</u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended December 31, 2023

The change in net position reported for governmental activities in the statement of activities is different because:

Net change in fund balances - total governmental funds (Exhibit A-4)	\$	29,797,285
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense.</p>		
Capital outlay	\$ 35,314,757	
Depreciation and amortization expense, excluding internal service funds	<u>(20,296,228)</u>	15,018,529
<p>The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.</p>		
		1,248,825
<p>Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.</p>		
Charges for services	(252,950)	
Grant revenues	532,901	
Ad valorem and state revenue sharing taxes	<u>2,653,843</u>	2,933,794
<p>The liability and expense for compensated absences is not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. The payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.</p>		
		(312,670)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.</p>		
Principal payments on bonds and lease liabilities	6,241,158	
Proceeds from issuance of lease liabilities	(659,506)	
Amortization of deferred loss on refunding bonds	(279,625)	
Amortization of prepaid bond insurance	(11,643)	
Amortization of bond premium	<u>320,387</u>	5,610,771
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in accrued interest payable		38,277
<p>Change in other post employment benefits assets and liabilities are reported only in the Statement of Activities</p>		
		(7,289)
<p>Change in net pension assets and liabilities are reported only in the Statement of Activities</p>		
		(1,731,940)
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues of internal service funds are included in governmental activities in the statement of net position.</p>		
		<u>2,831,846</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>55,427,428</u></u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2023

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 50	\$ 857,547	\$ 1,619,645	\$ 125,082	\$ 2,602,324	\$ 646,709
Investments	67,454	9,540,349	-	1,314,371	10,922,174	6,916,994
Accounts receivable, net:						
User fees, net	56,695	477,866	80,001	296,384	910,946	-
Ad valorem	390,339	-	-	-	390,339	-
Interest and other	-	49,020	-	6,818	55,838	51,542
Due from other governments	-	-	-	145,055	145,055	-
Restricted cash and cash equivalents	317,959	55,974	-	161,286	535,219	-
Prepaid assets	11,179	281	-	-	11,460	-
Total current assets	843,676	10,981,037	1,699,646	2,048,996	15,573,355	7,615,245
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	957,780	670,000	3,675,706	5,308,486	-
Depreciable, net	5,895,635	12,509,684	9,165,350	4,500,049	32,070,718	577,178
Total long-term assets	5,900,635	13,467,464	9,835,350	8,175,755	37,379,204	577,178
Total assets	6,744,311	24,448,501	11,534,996	10,224,751	52,952,559	8,192,423
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	92,804	23,955	254,693	310,833	682,285	350,076
Other post-employment benefits	2,270	717	20,647	14,325	37,959	28,411
Deferred loss on debt refunding	150,755	-	-	-	150,755	-
Total deferred outflows of resources	245,829	24,672	275,340	325,158	870,999	378,487
Total assets and deferred outflows of resources	\$ 6,990,140	\$ 24,473,173	\$ 11,810,336	\$ 10,549,909	\$ 53,823,558	\$ 8,570,910
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 133,160	\$ 831,813	\$ 293,693	\$ 459,411	\$ 1,718,077	\$ 495,813
Due to other funds	167,348	-	266,315	-	433,663	-
Accrued payroll	5,285	4,142	20,163	23,268	52,858	19,936
Unearned revenue	1,793	-	-	13,392	15,185	-
Customer deposits	61,226	55,914	-	161,286	278,426	-
Claims reserve - due within one year	-	-	-	-	-	622,668
Bonds payable - due within one year	247,114	-	-	-	247,114	-
Total current liabilities	615,926	891,869	580,171	657,357	2,745,323	1,138,417
Long-term liabilities:						
Claims reserve	-	-	-	-	-	1,204,770
Bonds payable	2,435,390	-	-	-	2,435,390	-
Net pension liability	45,612	11,774	125,182	152,774	335,342	172,062
Other post-employment benefits	1,854	2,669	66,320	40,541	111,384	89,647
Total long-term liabilities	2,482,856	14,443	191,502	193,315	2,882,116	1,466,479
Total liabilities	3,098,782	906,312	771,673	850,672	5,627,439	2,604,896
DEFERRED INFLOWS OF RESOURCES						
Pensions	9,510	2,455	26,101	31,854	69,920	35,877
Other post-employment benefits	1,525	575	4,129	5,116	11,345	6,524
Total deferred inflows of resources	11,035	3,030	30,230	36,970	81,265	42,401
NET POSITION						
Net investment in capital assets	3,368,886	13,467,464	9,835,350	8,175,755	34,847,455	577,178
Restricted for debt service	256,733	-	-	-	256,733	-
Unrestricted	254,704	10,096,367	1,173,083	1,486,512	13,010,666	5,346,435
Total net position	3,880,323	23,563,831	11,008,433	9,662,267	48,114,854	5,923,613
Total liabilities, deferred inflows of resources, and net position	\$ 6,990,140	\$ 24,473,173	\$ 11,810,336	\$ 10,549,909	\$ 53,823,558	\$ 8,570,910

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the year ended December 31, 2023

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES						
Charges for services:						
Sewer	\$ 46,009	\$ 1,728,817	\$ -	\$ -	\$ 1,774,826	\$ -
Water	638,123	271,034	-	2,472,503	3,381,660	-
Impact fees	-	138,893	-	-	138,893	-
Rent and ancillary services	-	-	2,021,819	-	2,021,819	5,151,000
Insurance premiums	-	-	-	-	-	4,153,691
Franchise tax	-	739,188	-	-	739,188	-
	<u>684,132</u>	<u>2,877,932</u>	<u>2,021,819</u>	<u>2,472,503</u>	<u>8,056,386</u>	<u>9,304,691</u>
OPERATING EXPENSES						
Personnel, general and administrative	394,536	259,965	1,192,987	1,257,099	3,104,587	1,479,731
Depreciation	253,274	1,420,422	879,067	296,283	2,849,046	41,452
Professional services	30,520	1,898,926	110,945	104,027	2,144,418	156,086
Maintenance and supplies	142,420	2,834	1,431,793	446,987	2,024,034	2,565,189
Rent and utilities	36,028	377,121	892,619	158,877	1,464,645	89,724
Cost of water	476,996	410,218	-	409,854	1,297,068	-
Insurance premiums	64,000	130,500	279,618	135,000	609,118	2,572,124
Insurance claims	-	-	-	-	-	515,486
Miscellaneous	22,775	2,659	35,542	2,115	63,091	1,744
	<u>1,420,549</u>	<u>4,502,645</u>	<u>4,822,571</u>	<u>2,810,242</u>	<u>13,556,007</u>	<u>7,421,536</u>
Operating income (loss)	<u>(736,417)</u>	<u>(1,624,713)</u>	<u>(2,800,752)</u>	<u>(337,739)</u>	<u>(5,499,621)</u>	<u>1,883,155</u>
NONOPERATING REVENUES (EXPENSES)						
Ad valorem tax	404,375	-	-	-	404,375	-
Grants and contributions	3,053	4,904	980,946	10,226	999,129	18,198
Investment earnings	4,552	581,242	68,203	18,734	672,731	274,412
Interest expense	(93,925)	-	-	-	(93,925)	-
Amortization of bond premium	17,086	-	-	-	17,086	-
Proceeds from insurance	-	-	-	-	-	377,959
Gain on disposal of capital assets	-	-	15	544	559	619
	<u>335,141</u>	<u>586,146</u>	<u>1,049,164</u>	<u>29,504</u>	<u>1,999,955</u>	<u>671,188</u>
Income (loss) before capital grants, contributions and transfers	<u>(401,276)</u>	<u>(1,038,567)</u>	<u>(1,751,588)</u>	<u>(308,235)</u>	<u>(3,499,666)</u>	<u>2,554,343</u>
Contributions from other funds	-	-	-	-	-	277,503
Transfers in	400,000	-	-	2,250,000	2,650,000	-
Transfers out	(50,000)	(1,400,000)	-	-	(1,450,000)	-
	<u>(51,276)</u>	<u>(2,438,567)</u>	<u>(1,751,588)</u>	<u>1,941,765</u>	<u>(2,299,666)</u>	<u>2,831,846</u>
NET POSITION						
Beginning of year	3,931,599	26,002,398	12,760,021	7,720,502	50,414,520	3,091,767
End of year	<u>\$ 3,880,323</u>	<u>\$ 23,563,831</u>	<u>\$ 11,008,433</u>	<u>\$ 9,662,267</u>	<u>\$ 48,114,854</u>	<u>\$ 5,923,613</u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2023

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 608,648	\$ 2,791,197	\$ 2,350,595	\$ 2,344,966	\$ 8,095,406	\$ 9,275,425
Payments to suppliers	(1,083,728)	(2,882,320)	(3,597,682)	(1,766,258)	(9,329,988)	(6,579,732)
Payments to employees	(13,502)	(244,387)	(239,328)	(403,339)	(900,556)	(1,313,616)
Net cash provided (used) by operating activities	(488,582)	(335,510)	(1,486,415)	175,369	(2,135,138)	1,382,077
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Ad valorem tax revenue	404,375	-	-	-	404,375	-
Transfers in from other funds	400,000	-	-	2,250,000	2,650,000	-
Transfers out to other funds	(50,000)	(1,400,000)	-	-	(1,450,000)	-
Nonoperating grants	3,053	4,904	980,946	10,226	999,129	18,198
Decrease in due from other governments	-	27,173	8,420	95,501	131,094	445
Increase in customer deposits	2,595	2,040	-	12,437	17,072	-
Interest expense	(93,925)	-	-	-	(93,925)	-
Increase in due to other funds	109,898	-	259,965	-	369,863	-
Increase in due from other funds	13,608	-	-	-	13,608	-
Decrease in due from other funds	-	8,024	-	27,216	35,240	-
Decrease in due to other funds	-	(18,221)	-	-	(18,221)	-
Net cash provided (used) by noncapital and related financing activities	789,604	(1,376,080)	1,249,331	2,395,380	3,058,235	18,643
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(5,761)	-	(55,993)	(1,981,349)	(2,043,103)	(219,946)
Proceeds from insurance	-	-	-	-	-	377,959
Proceeds from sale of capital assets	-	-	15	544	559	619
Payments on long-term debt	(240,594)	-	-	-	(240,594)	-
Net cash provided (used) by capital and related financing activities	(246,355)	-	(55,978)	(1,980,805)	(2,283,138)	158,632
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings	4,552	581,242	68,203	18,734	672,731	274,412
Proceeds from sale of investments	-	-	9,925	-	9,925	10,497
Purchases of investments	(1,075)	(479,983)	-	(471,409)	(952,467)	(2,409,104)
Net cash provided (used) by investing activities	3,477	101,259	78,128	(452,675)	(269,811)	(2,124,195)
Net increase (decrease) in cash	58,144	(1,610,331)	(214,934)	137,269	(1,629,852)	(564,843)
CASH						
Beginning of period	259,865	2,523,852	1,834,579	149,099	4,767,395	1,211,552
End of period	\$ 318,009	\$ 913,521	\$ 1,619,645	\$ 286,368	\$ 3,137,543	\$ 646,709
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	\$ 50	\$ 857,547	\$ 1,619,645	\$ 125,082	\$ 2,602,324	\$ 646,709
Restricted cash and cash equivalents	317,959	55,974	-	161,286	535,219	-
Total cash	\$ 318,009	\$ 913,521	\$ 1,619,645	\$ 286,368	\$ 3,137,543	\$ 646,709
RECONCILIATION OF LOSS TO NET CASH USED BY OPERATING ACTIVITIES:						
Operating income (loss)	\$ (736,417)	\$ (1,624,713)	\$ (2,800,752)	\$ (337,739)	\$ (5,499,621)	\$ 1,883,155
Adjustments to reconcile operating income (loss) to net cash used for operating activities:						
Depreciation	253,274	1,420,422	879,067	296,283	2,849,046	41,452
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment liability	34,818	2,044	23,957	60,640	121,459	84,631
Change in operating assets and liabilities:						
Accounts receivable	(77,277)	(86,735)	328,776	(140,929)	23,835	(29,266)
Prepaid assets	1,176	-	-	-	1,176	-
Accounts payable and accrued liabilities	34,051	(46,528)	82,537	283,722	353,782	(597,895)
Unearned revenue	1,793	-	-	13,392	15,185	-
Net cash provided (used) by operating activities	\$ (488,582)	\$ (335,510)	\$ (1,486,415)	\$ 175,369	\$ (2,135,138)	\$ 1,382,077
NONCASH CAPITAL FINANCING ACTIVITIES						
Contribution of capital assets from other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,503

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF FIDUCIARY NET POSITION

December 31, 2023

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ASSETS	
Cash and cash equivalents	\$ 157,101
Investments	<u>2,361,169</u>
Total Assets	<u>\$ 2,518,270</u>
NET POSITION	
Restricted for other post-employment benefits	<u>\$ 2,518,270</u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended December 31, 2023

	<u>Fire Protection District No. 3 Other Post Employment Plan - Trust Fund</u>
ADDITIONS	
Investment earnings	\$ <u>357,744</u>
DEDUCTIONS	
Administrative fees	2,603
Benefits paid to retiree participants	<u>19,906</u>
Total deductions	<u>22,509</u>
Change in net assets	335,235
NET POSITION	
Beginning of year	<u>2,183,035</u>
End of year	<u><u>\$ 2,518,270</u></u>

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

December 31, 2023

	Parish Court	Ascension Parish Tourist Commission (1)	Twenty-Third Judicial Expense (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 1,005,878	\$ 938,772
Investments	-	498,849	421,873
Accounts receivable, net	-	4,591	-
Due from other governments	485,567	107,095	36,195
Prepaid and other assets	-	3,681	-
Inventories	-	-	-
Capital assets:			
Nondepreciable	-	-	-
Depreciable, net	2,800	97,800	100,369
Right-of-use assets - amortizable, net	12,363	-	-
Total assets	<u>500,730</u>	<u>1,717,894</u>	<u>1,497,209</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	132,153	-	-
Other post-employment benefit	6,535	-	-
Total deferred outflows of resources	<u>138,688</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 639,418</u>	<u>\$ 1,717,894</u>	<u>\$ 1,497,209</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 9,072	\$ 15,780	\$ 2,098
Due to other governments	341,105	-	61,410
Accrued payroll	-	-	-
Unearned revenue	-	345,185	-
Lease obligations - due within one year	-	-	-
Right-of-use leases - due within one year	3,742	-	-
Long-term liabilities:			
Lease obligations	-	-	-
Right-of-use leases	8,994	-	-
Accrued vacation leave	-	-	-
Other post-employment benefits	18,911	-	-
Net pension liability	229,317	-	-
Total liabilities	<u>611,141</u>	<u>360,965</u>	<u>63,508</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	11,821	-	-
Other post-employment benefit	1,025	-	-
Total deferred inflows of resources	<u>12,846</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	2,427	97,800	100,369
Restricted	-	-	856,812
Unrestricted	13,004	1,259,129	476,520
Total net position	<u>15,431</u>	<u>1,356,929</u>	<u>1,433,701</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 639,418</u>	<u>\$ 1,717,894</u>	<u>\$ 1,497,209</u>

(1) December 31, 2022

(2) June 30, 2023

Notes on Exhibit A-15 are an integral part of this statement.

Criminal Court	Communication District (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
\$ -	\$ 1,191,342	\$ 130,142	\$ 1,054,801
479,731	486,323	4,314,822	-
-	443,381	-	-
193,941	-	90,389	-
-	108,392	135,390	-
-	-	-	-
-	-	-	35,000
6,935	212,836	1,515,038	286,450
-	508,198	-	2,489
<u>680,607</u>	<u>2,950,472</u>	<u>6,185,781</u>	<u>1,378,740</u>
436,501	-	-	-
24,696	-	-	-
<u>461,197</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,141,804</u>	<u>\$ 2,950,472</u>	<u>\$ 6,185,781</u>	<u>\$ 1,378,740</u>
\$ 56,327	\$ 428,678	\$ 5,510	\$ 42,652
463,947	-	-	-
4,241	-	-	-
41,758	-	-	-
-	119,292	-	17,952
-	-	-	1,304
-	394,871	-	103,940
-	-	-	1,253
-	-	44,948	-
63,478	-	-	-
214,539	-	-	-
<u>844,290</u>	<u>942,841</u>	<u>50,458</u>	<u>167,101</u>
44,730	-	-	-
5,097	-	-	-
<u>49,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,935	206,871	1,515,038	199,490
-	-	3,960,964	-
240,752	1,800,760	659,321	1,012,149
<u>247,687</u>	<u>2,007,631</u>	<u>6,135,323</u>	<u>1,211,639</u>
<u>\$ 1,141,804</u>	<u>\$ 2,950,472</u>	<u>\$ 6,185,781</u>	<u>\$ 1,378,740</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

December 31, 2023

	Prairieville VFD (1)	Sorrento VFD (1)	(Compiled) Galvez-Lake VFD (1)
ASSETS			
Cash and cash equivalents	\$ 361,616	\$ 213,029	\$ 334,119
Investments	50,438	-	-
Accounts receivable, net	-	646	-
Due from other governments	14,695	-	-
Prepaid and other assets	-	-	-
Inventories	-	5,004	-
Capital assets:			
Nondepreciable	-	-	-
Depreciable, net	448,890	-	38,367
Right-of-use assets-amortizable, net	-	-	-
Total assets	<u>875,639</u>	<u>218,679</u>	<u>372,486</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 875,639</u>	<u>\$ 218,679</u>	<u>\$ 372,486</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 28,359	\$ -	\$ -
Due to other governments	-	-	-
Accrued payroll	-	3,914	2,259
Unearned revenue	-	-	-
Lease obligations - due within one year	-	-	-
Right-of-use leases - due within one year	-	-	-
Long-term liabilities:			
Lease obligations	-	-	-
Right-of-use leases	-	-	-
Accrued vacation leave	-	-	-
Other post-employment benefits	-	-	-
Net pension liability	-	-	-
Total liabilities	<u>28,359</u>	<u>3,914</u>	<u>2,259</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	448,890	-	38,367
Restricted	-	-	78,471
Unrestricted	398,390	214,765	253,389
Total net position	<u>847,280</u>	<u>214,765</u>	<u>370,227</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 875,639</u>	<u>\$ 218,679</u>	<u>\$ 372,486</u>

(1) December 31, 2022

(2) June 30, 2023

Notes on Exhibit A-15 are an integral part of this statement.

5th Ward VFD (1)	7th District VFD (1)	Geismar VFD (1)	St. Amant VFD (1)	Total
\$ 97,821	\$ 261,612	\$ 107,533	\$ 88,421	\$ 5,785,086
-	-	-	-	6,252,036
-	-	-	-	448,618
-	-	-	-	927,882
-	-	-	-	247,463
-	-	-	-	5,004
-	-	-	-	35,000
-	-	-	-	2,709,485
-	-	-	-	523,050
97,821	261,612	107,533	88,421	16,933,624
-	-	-	-	568,654
-	-	-	-	31,231
-	-	-	-	599,885
<u>\$ 97,821</u>	<u>\$ 261,612</u>	<u>\$ 107,533</u>	<u>\$ 88,421</u>	<u>\$ 17,533,509</u>
\$ -	\$ -	\$ -	\$ -	\$ 588,476
-	-	-	-	866,462
-	-	-	-	10,414
-	-	-	-	386,943
-	-	-	-	137,244
-	-	-	-	5,046
-	-	-	-	498,811
-	-	-	-	10,247
-	-	-	-	44,948
-	-	-	-	82,389
-	-	-	-	443,856
-	-	-	-	3,074,836
-	-	-	-	56,551
-	-	-	-	6,122
-	-	-	-	62,673
-	-	-	-	2,616,187
-	-	-	-	4,896,247
97,821	261,612	107,533	88,421	6,883,566
97,821	261,612	107,533	88,421	14,396,000
<u>\$ 97,821</u>	<u>\$ 261,612</u>	<u>\$ 107,533</u>	<u>\$ 88,421</u>	<u>\$ 17,533,509</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

For the year ended December 31, 2023

	Parish Court	Ascension Parish Tourist Commission (1)	Judicial Expense (1)
EXPENSES	\$ 524,206	\$ 757,115	\$ 536,898
PROGRAM REVENUES:			
Charges for services	272,172	-	439,584
Operating grants and contributions	300,000	25,315	64,032
Net program revenues (expenses)	47,966	(731,800)	(33,282)
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	853,698	-
Grants and contributions not restricted to specific programs	3,795	799	200
Investment earnings (loss)	(8,417)	8,383	1,173
Total general revenues and transfers	(4,622)	862,880	1,373
Changes in net position	43,344	131,080	(31,909)
Net position - beginning of year	(27,913)	1,225,849	1,465,610
Net position - end of year	\$ 15,431	\$ 1,356,929	\$ 1,433,701

(1) For the year ended December 31, 2022

(2) For the year ended June 30, 2023

Notes on Exhibit A-15 are an integral part of this statement.

Criminal Court	Communication District (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
\$ 1,940,343	\$ 2,102,595	\$ 3,837,250	\$ 615,355
1,336,104	2,173,535	-	-
570,400	-	566,791	623,518
(33,839)	70,940	(3,270,459)	8,163
-	-	2,483,952	-
-	-	-	-
14,416	81,824	1,212,148	-
6,029	909	12,565	1,260
20,445	82,733	3,708,665	1,260
(13,394)	153,673	438,206	9,423
261,081	1,853,958	5,697,117	1,202,216
\$ 247,687	\$ 2,007,631	\$ 6,135,323	\$ 1,211,639

Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

For the year ended December 31, 2023

	<u>Prairieville VFD (1)</u>	<u>Sorrento VFD (1)</u>	<u>(Compiled) Galvez-Lake VFD (1)</u>
EXPENSES	\$ 546,724	\$ 58,134	\$ 98,674
PROGRAM REVENUES:			
Charges for services	640,657	66,742	137,286
Operating grants and contributions	-	-	-
Net program revenues (expenses)	<u>93,933</u>	<u>8,608</u>	<u>38,612</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	4,641	11,844	55,133
Investment earnings	195	418	-
Total general revenues and transfers	<u>4,836</u>	<u>12,262</u>	<u>55,133</u>
Changes in net position	98,769	20,870	93,745
Net position - beginning of year	<u>748,511</u>	<u>193,895</u>	<u>276,482</u>
Net position - end of year	<u>\$ 847,280</u>	<u>\$ 214,765</u>	<u>\$ 370,227</u>

(1) For the year ended December 31, 2022

(2) For the year ended June 30, 2023

Notes on Exhibit A-15 are an integral part of this statement.

5th Ward VFD (1)	7th District VFD (1)	Geismar VFD (1)	St. Amant VFD (1)	Total
\$ 12,450	\$ 67,047	\$ 92,198	\$ 72,864	\$ 11,261,853
47,471	93,513	74,210	103,624	5,384,898
-	-	55,065	-	2,205,121
35,021	26,466	37,077	30,760	(3,671,834)
-	-	-	-	2,483,952
-	-	-	-	853,698
-	19,622	14,019	-	1,418,441
6	-	-	-	22,521
6	19,622	14,019	-	4,778,612
35,027	46,088	51,096	30,760	1,106,778
62,794	215,524	56,437	57,661	13,289,222
\$ 97,821	\$ 261,612	\$ 107,533	\$ 88,421	\$ 14,396,000

Notes on Exhibit A-15 are an integral part of this statement.

**PARISH OF ASCENSION
WEST ASCENSION HOSPITAL
STATEMENT OF NET POSITION
DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNIT**

December 31, 2023 (1)

ASSETS

Cash and cash equivalents	\$ 7,643,799
Investments	18,899,672
Accounts receivable, net	3,875,747
Due from other governments	336,256
Lease receivable	453,061
Other current assets	192,195
Inventories	325,584
Capital assets:	
Nondepreciable	634,039
Depreciable, net	4,195,857
	<hr/>
Total assets	<u><u>\$ 36,556,210</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 655,136
Unearned revenue	84,317
	<hr/>
Total current liabilities	<u>739,453</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows on lease agreement	431,458
	<hr/>

NET POSITION

Investment in capital assets	4,829,896
Unrestricted	30,555,403
	<hr/>
Total net position	<u>35,385,299</u>
	<hr/>
Total liabilities and net position	<u><u>\$ 36,556,210</u></u>

(1) As of August 31, 2023

Notes on Exhibit A-15 are an integral part of this statement.

**PARISH OF ASCENSION
WEST ASCENSION HOSPITAL
STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNIT**

For the year ended December 31, 2023 (1)

EXPENSES	\$ 9,018,683
 PROGRAM REVENUES:	
Charges for services	5,615,810
Operating grants and contributions	<u>2,895,377</u>
 Total program revenues	 <u>8,511,187</u>
 Loss from operations	 <u>(507,496)</u>
 NONOPERATING REVENUES	
Sales tax	1,774,423
Investment income	147,095
Other income	<u>570,716</u>
 Total nonoperating revenues	 <u>2,492,234</u>
 Change in net position	 1,984,738
 Net position - beginning of year	 <u>33,400,561</u>
 Net position - end of year	 <u><u>\$ 35,385,299</u></u>

(1) For the year ended August 31, 2023





NOTES TO FINANCIAL STATEMENTS

2023



PARISH OF ASCENSION**NOTES TO FINANCIAL STATEMENTS****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

STATEMENT PRESENTATION

The Parish's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP, and used by the Parish, are discussed below.

REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish), (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.

The criteria for determining which component units should be considered part of the Parish for financial reporting purposes 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 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; and
- Financial benefit/burden relationship between the Parish and the potential component unit.

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Units - Governmental Activities

The following component units (all with a fiscal year ending December 31) are reported as part of the primary government in the financial statements of the Parish:

East and West Ascension Drainage Districts

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 governing boards of these Districts have substantially the same members as the governing board of the Parish, the Parish is responsible for operating the Districts, and the Parish exclusively benefits from the services provided by the Districts.

Health Unit

The Health Unit operates the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing. The governing board of the Health Unit has the same members as the governing board of the Parish, the Parish is responsible for operating the Health Unit, and the Parish exclusively benefits from the services provided by the Health Unit.

Health Unit Construction Fund

The Health Unit Construction Fund is used to account for the construction of any Health Unit capital projects. The Health Unit Construction Fund is governed by the same board as the Health Unit Fund and is treated as a blended component unit.

Mental Health Center

The Mental Health Center provides funding for the Parish's mental health centers 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. Operational functions are performed by a legally separate board rather than the Council, which serves only in an advisory role. However, significant governance decisions such as equipment purchases, debt issuance, tax issuance, budget preparation and adoption and financial administration are made by the governing body of the Parish. Due to fiscal interdependency, the Mental Health Center is treated as a blended component unit.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Units - Governmental Activities (Continued)

Fire Protection Districts No. 1, No. 2, and No. 3

The Fire Protection Districts No. 1, No. 2 and No. 3 offer 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 Volunteer, Fifth Ward Volunteer, Seventh District Volunteer St. Amant Volunteer, Sorrento Volunteer, Seventh District Volunteer, and Gonzales. Financing is provided by ad valorem, state revenue sharing, and dedicated sales and use taxes which are allocated among the service units. The Fire Protection Districts collect all public resources relating to fire protection activities in the Parish. Additionally, the fire protection districts make disbursements for the majority of the operating and capital expenditures of the volunteer fire departments listed above. All real property utilized by the volunteer fire departments is owned by and reported in the financial statements of the Parish.

Fire Protection Districts No. 1, No. 2, and No. 3 Construction Funds

The Fire Protection Districts No. 1, No. 2, and No. 3 Construction Funds are used to account for financial resources to be used for construction and major improvements of the fire protection facilities.

The Council serves in an advisory role to the governing boards of each Fire Protection District Fund and their respective construction fund, although the Parish Council approves all major decisions regarding the operations of each Fire District. Furthermore, significant governance decisions such as equipment purchases, facilities improvements, debt issuance, tax issuance, budget preparation and adoption, and financial administration are made by the governing body of the Parish. Due to fiscal interdependency, the Districts and their respective construction funds are treated as blended component units.

Ascension Parish Library

The Ascension Parish Library is a public library established in 1960 for the purpose of making books and other library materials for education, information, and recreation available to all citizens of the Parish. The library strives to maintain a program of service to locate information, guide reading, and promote the most effective use of library materials. It is governed by a board that is appointed by the Council and the Council is responsible for its debts. Therefore, the Ascension Parish Library is treated as a blended component unit.

Ascension Parish Library Construction Fund

The Ascension Parish Library Construction Fund is used to account for financial resources to be used for acquiring sites and erecting buildings, including furniture, fixtures, and equipment, for public libraries in the Parish. It is governed by the same board as the Ascension Parish Library Fund and is treated as a blended component unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Unit - Business-Type Activities

Ascension Consolidated Utilities District No. 1 Fund

The Ascension Consolidated Utilities District No. 1 Fund is used to account for the maintenance and operation of sewer and water distribution systems for participating residents in unincorporated areas on the westside of the Mississippi River. The Parish Council acquired the responsibility of board oversight and is a blended component unit as a result.

Discrete Component Units - Governmental Activities

In evaluating the Parish's financial reporting entity, management has considered all potential component units. The following legally separate entities are included as discrete component units of the Parish:

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. Although the court judge is an independently elected official, the Parish Court is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Ascension Parish Tourist Commission

The Ascension Parish Tourist Commission is a governmental unit which was organized to promote tourism. The Parish appoints and can remove all members to the Board of Commissioners. As such, the Parish can impose its will on the Ascension Parish Tourist Commission.

Twenty-Third Judicial District 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. The Judicial Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. Although the district court judges are independently elected officials, the Judicial Expense Fund is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Twenty-Third Judicial District Criminal Court Fund

Criminal Court is a legally separate entity. Although the Criminal Court is legally separate, the Criminal Court is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Ascension Parish Communication District

The Communication District is a legally separate entity that provides emergency communications to the residents of the Parish. The Parish Council can appoint and remove all members to the District's Board of Commissioners. As such, the Parish can impose its will on the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Discrete Component Units - Governmental Activities (Continued)

Ascension Council on Aging, Inc.

The Ascension Council on Aging, Inc., a legally separate tax-exempt entity, was created under Act No. 456 of 1964 for the welfare of the aging people of their respective parish. The Parish appoints and can remove all members to the Board. As such, the Parish can impose its will on the Council on Aging.

Ascension Economic Development Corporation

The Ascension Economic Development Corporation (AEDC) is a non-profit corporation which was organized to promote economic development of the Parish. The corporation is primarily funded by the Council through a cooperative agreement. There are seven voting members on the Board, including two Parish Council appointees and one Parish President appointee. AEDC is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements on the Parish.

Volunteer Fire Departments:

Prairieville Volunteer Fire Department
Sorrento Volunteer Fire Department
Galvez-Lake Volunteer Fire Department
Fifth Ward Volunteer Fire Department
Seventh Ward Volunteer Fire Department
Geismar Volunteer Fire Department
St. Amant Volunteer Fire Department

The Volunteer Fire Departments, which are legally separate tax-exempt entities, that offer maintenance and operations of a fire protection system for constituents of the Parish. The Volunteer Fire Departments exist exclusively to provide a service to the Parish. Most of the Departments' revenue comes from a 2% insurance rebate from the State; the Prairieville Volunteer Fire Department also receives revenue through an intergovernmental agreement with Fire District No. 3. The Volunteer Fire Departments' financial statements are presented in this report and exclusion would create misleading or incomplete financial statements of the Parish.

Discrete Component Unit - Business-Type Activities

The West Ascension Hospital District was established pursuant to state statutes for various public purposes within the Parish. The Parish appoints and removes the Board members of the West Ascension Hospital District and 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 debt issues of the agency.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Complete financial statements of the Parish discrete component units and related organizations can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, www.la.gov, or by writing to the individual component units at the following addresses:

Parish Court for the Parish of Ascension Judicial Expense Fund
607 E. Worthey St.
Gonzales, LA 70737

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

Twenty-Third District Judicial Expense Fund
607 E. Worthey St.
Gonzales, LA 70737

Twenty-Third Judicial District Criminal Court
615 East Worthey St.
Gonzales, LA 70737

Ascension Parish Communication District
P. O. Box 1238
Gonzales, LA 70707

Ascension Council on Aging, Inc.
P.O. Box 412
Donaldsonville, LA 70346

Ascension Economic Development Corporation
1210 E. Worthey St. Unit B
Gonzales, LA 70737

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

Sorrento Volunteer Fire Department
7567 John LeBlanc Blvd.
Sorrento, LA 70778

Galvez-Lake Volunteer Fire Department
16288 Joe Sevario Road
Prairieville, LA 70769

Fifth Ward Volunteer Fire Department
39110 Highway 22
Darrow, LA 70725

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Seventh District Volunteer Fire Department
13337 Highway 44
Gonzales, LA 70737

Geismar Volunteer Fire Department
12171 LA-73
Gonzales, LA 70734

St. Amant Volunteer Fire Department
44465 Stringer Bridge Rd
St. Amant, LA 70774

West Ascension Hospital Service District
301 Memorial Dr.
Donaldsonville, LA 70346

The following agency is a nonprofit corporation established pursuant to state statutes to finance debt for various public purposes within Ascension Parish. The Parish Council appoints the board members of the agency. The agency is fiscally independent from the Parish, issues debt, approves its budget, and sets its rates and charges. The primary government has no authority to remove board members, designate management, or approve or modify rates. The Parish is not obligated in any manner for the debt issues of this agency.

The Industrial Development Board of the Parish of Ascension
1210 E. Worthy St. Unit B
Gonzales, LA 70737

BASIS OF PRESENTATION

The Parish's basic financial statements consist of the government-wide statements of the primary government and its component units and the fund financial statements (individual major funds and combined nonmajor funds). The Parish's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units.

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities for the primary government and for its component units in total. Interfund activity has been eliminated from these statements. The government-wide statements do not include net position of the activities of the fiduciary fund because these funds account for assets that are not owned by the Parish. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These statements distinguish between the governmental and business-type activities of the government.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Government-wide Financial Statements (Continued)

Governmental activities generally are financed through taxes, charges for services, licenses and permits, intergovernmental revenues, and other nonexchange revenues.

Business type activities are financed in whole or part by fees charged to external parties for goods or services.

The primary government is reported separately from the legally separate component units as detailed in the previous section.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not applicable to specific program revenues are reported as general revenues. Such amounts include internally dedicated resources such as a restricted ad valorem taxes.

Fund Financial Statements

The fund financial statements are similar to the traditional government fund statements prepared by governments prior to the issuance of GASB 34, albeit with a focus on the major funds in either the governmental or business-type categories. Nonmajor funds are summarized into a single column in the basic financial statements.

The daily operations of the Parish continue to be organized on the basis of individual funds, 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 and deferred outflows of resources, liabilities and deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the Parish (the General Fund), or meets the following criteria:

- Total assets, deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expense of that individual governmental fund or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- Total assets, deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expense of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fund Financial Statements (Continued)

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 of the primary government presented in the financial statements are described below.

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 fund balance, rather than net income. The following are the governmental fund types of the Parish:

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

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The special revenue fund that is considered a major fund is the East Ascension Drainage Fund. The East Ascension Drainage Fund accounts for ongoing drainage maintenance activities throughout the Parish where the primary sources of revenue for this fund are sales and property taxes dedicated to drainage maintenance and improvements.

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. The Parish has no debt service funds that are considered major funds.

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 classified as Proprietary Funds). The East Ascension Drainage Project, Road Project, Dedicated Special Projects, and Move Ascension Construction Project funds are considered major funds. The Road Project and Move Ascension Construction funds account for road projects. The East Ascension Drainage Project Fund accounts for drainage capital outlay projects. The primary source of funding for the Road Project Fund is sales and use taxes. The Move Ascension Construction Fund was funded by bond issuances and intergovernmental revenue, whereas the East Ascension Drainage Project Fund was funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments and intergovernmental grants. The Dedicated Special Projects fund's primary source of funding is federal grant appropriations from the American Rescue Plan Act as enacted by the federal government as a result of the effects of the COVID-19 pandemic.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

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. Enterprise funds are presented in the business-type activities column in the government-wide financial statements.

The Parish considers Ascension Consolidated Utilities District No. 1 (ACUD No. 1), Utilities, Parish Utilities of Ascension, and the Lamar Dixon Expo Center Fund major funds. ACUD No. 1 and Utilities are used to account for the maintenance and operation of sewer systems which provide waste water disposal for the participating residents in its respective district. Additionally, Utilities is used to account for the operations of Waterworks District No. 2. The Parish Utilities of Ascension Fund is used to account for the maintenance and operation of a water system located in the City of Donaldsonville. The Lamar Dixon Expo Center Fund is used to account for the operations of the Lamar Dixon Expo Center which is a multi-use event facility used to provide entertainment and recreation to the community.

Internal Service Funds - Internal service funds are used to account for the financing of goods and services provided by one department to other departments of the government and to other government units on a cost reimbursement basis. The internal service fund totals are presented as part of the proprietary fund financial statements. Since the principal user of the internal service fund is the Parish governmental activities, financial statements of internal service funds are consolidated into the governmental activities column when presented at the government-wide level. Such interfund services provided and used between functions are eliminated in the process of consolidation. To the extent possible, the costs of these services are reflected in the appropriate functional activity.

The Parish has three internal service funds for the following purposes:

- Insurance Fund - self-insurance program for general and professional liability, workers' compensation and property insurances;
- Dental Insurance Fund - dental insurance benefits for Parish employees; and
- Maintenance Fund - maintenance and preservation of Parish property.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fiduciary Fund Type

The Fiduciary fund is used to account for fiduciary activities that meet the definition contained in GASB Statement No. 84, *Fiduciary Activities*.

Fire Protection District No. 3 Other Post-Employment Benefit Plan Trust Fund (District OPEB Trust Fund) - The District OPEB Trust Fund has fiduciary responsibility to administer the Fire Protection District No. 3 single-employer defined benefit plan for the purpose of providing retiree health benefits, an “other post-employment benefit” for Fire Protection District No. 3.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability has been incurred, regardless of the timing of the related cash flows. Ad valorem taxes are recognized in the year for which they are levied. Program revenues for governmental activities include operating and capital grants and contributions, court fines and rental revenue.

Fund Financial Statements

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting. Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government’s availability criteria (susceptible to accrual). “Available” means collectible within the current period or within 60 days after year-end. Charges for services, fines and forfeitures, and other revenues, including investment earnings and losses, are recorded as earned since they are measurable and available.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, ad valorem tax, federal and state aid, and grants. Revenues from 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, subject to the availability criteria. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time, subject to the availability criteria. 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, subject to the availability criteria.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

Fund Financial Statements (Continued)

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for (1) unmatured interest on long-term debt, which is recognized when due, and (2) claims and judgments, arbitrage payable, and compensated absences which are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of costs such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on a flow of economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place.

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 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 Council shall publish the budget summary at least ten days prior to conducting a public hearing.
4. The 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 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. In no event shall the total appropriations exceed total anticipated revenues, taking into account the estimated surplus or deficit at the end of the current fiscal year.

Budgets for the capital project funds do not necessarily follow the time schedule for other funds, since capital projects may be started and completed at any time during the year. However, the capital project budget must be submitted to the Council for adequate public hearing and adoption on a project-length basis. Annual operating budgets are adopted for all of the following governmental fund types: general, special revenue, debt service, and the capital projects. Additionally, annual operating budgets are adopted on a modified accrual basis for enterprise funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (Continued)

The portion of unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year. Such designation represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund as reflected in the legally adopted budget.

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government include cash accounts for payroll, Section 8, escrow, Lamar Dixon Expo Center, Community Development Block Grants, FEMA Repetitive Loss Reduction, LCDBG Projects, transportation impact fees, right of way beautification districts, 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 is 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.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. 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 La. 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's discrete component units can be found in the separately issued financial statements of each individual component unit.

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 separately issued financial statements of each individual component unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Certificates of deposit are valued at amortized cost. See Note 2.

INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds. Those related to goods and services, and short-term interfund loans, 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. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. See Note 12 for details of interfund transactions, including interfund receivables and payables at year-end. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

INVENTORIES

In the primary government, inventories of supplies are recorded as expenditures at the time of purchase, which are considered immaterial. Information concerning inventories for the Parish’s discretely presented component units can be found in the separately issued financial statements of each component unit.

LEASED ASSET RECEIVABLE

Leased asset receivables are a result of leases in which the Parish has entered into a contract with a lessee that delivers the right to use a nonfinancial asset of the Parish as specified by the contract for a period of time in an exchange or exchange-like transaction. Such receivables are reported on the government-wide financial statements at present value of the lease payments to be received during the lease term. Additionally, the Parish would recognize a deferred inflow of resources that is reported at the value of the lease receivable plus any payments received at or before the commencement of the lease for future periods. Physical assets of agreement entered into in which the Parish is the lessor are retained as capital assets of the Parish and are reported in the government-wide financial statements as described under right-of-use assets and amortization.

RECEIVABLES AND UNCOLLECTABLE ACCOUNTS

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue 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. An allowance for doubtful accounts of \$113,573 was recorded at December 31, 2023 for the primary government’s business-type activities. No allowance was recorded at December 31, 2023 for the primary government’s governmental activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION

The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, long-term assets are accounted for as capital assets, which include land and land improvements, buildings, equipment, furniture and infrastructure assets (streets, roads, bridges, sewer and drainage systems). All capital assets are valued at historical cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated acquisition value at the date of donation and primarily relate to subdivision roads and sewer systems accepted into the Parish maintenance system. Major outlays for capital assets and improvements are capitalized at the completion of construction projects. The Parish’s capitalization policy stipulates a capitalization threshold of \$5,000.

Infrastructure assets acquired prior to 2003 were not capitalized and have been valued at estimated historical cost. All infrastructure assets purchased or constructed by the primary government are depreciated accordingly. Certain improvements, including roads, bridges, and curbs and gutters acquired from subdivision developers, have been capitalized. Depreciation on all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statements of Net Position. Depreciation is provided over the assets’ useful lives using the straight-line method.

Estimated useful lives for depreciable assets are as follows:

Buildings and improvements	20 - 40 years
Equipment	5 - 10 years
Vehicles	5 - 15 years
Furniture and fixtures	7 years
Infrastructure	15 - 40 years
Intangibles	15 - 40 years

The costs of normal maintenance and repairs that do not add to the value of assets or materially extend asset service lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are recorded as capital outlay expenditures of the governmental fund types when purchased. Capital assets used in proprietary fund operations are accounted for in the same manner as in the government-wide statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RIGHT-OF-USE ASSETS AND AMORTIZATION

Right-of-use (ROU) assets are a result of leases in which the Parish has entered into a contract with a lessor that conveys control of the right-to-use the lessor's nonfinancial asset as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financial statements net of amortization. Right-of-use lease assets are amortized at the lesser of the estimated useful life or lease term.

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Subscription-based information technology arrangements (SBITA) are a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financial statement net of amortization. SBITA are amortized during the extent of the agreement. The Parish has not entered into any material agreements gaining control of the right to use another party's information technology as described above at December 31, 2023.

LONG-TERM DEBT

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

In the government-wide statement of net position and in the proprietary fund financial statements, long-term debt is reported as a liability. Bond premiums and discounts are amortized using the effective interest rate method over the term of the bond. Deferred gains and losses as well as prepaid bond insurance, are amortized over the term of the bond. The long-term debt consists primarily of public improvement bonds, general obligation bonds, claims reserves, accrued compensated absences, net pension liability, and other postemployment benefit liability.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. Instead the debt proceeds, including bond premiums and discounts, are reported as other financing sources (uses) and payment of principal and interest, including debt issuance costs, is reported as debt service expenditures. Debt issued by the Parish is subject to federal arbitrage regulations.

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

Government-wide and proprietary fund net position is divided into three components:

- Net investment in capital assets - consist of the historical cost or estimated historical cost of capital assets, less accumulated depreciation and debt that remains outstanding that was used to finance capital assets.
- Restricted net position - consists of net position that is restricted by the Parish's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (federal and state), and by other contributors.
- Unrestricted - all remaining net position is reported in this category.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION (CONTINUED)

In the government-wide and proprietary fund statements, restricted resources available for use will be depleted prior to use of unrestricted resources.

GOVERNMENTAL FUND BALANCES

In the governmental fund financial statements, fund balances are classified as follows:

- Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted - Amounts that can be spent only for specific purposes because of the Parish, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed - Amounts that reflects the constraints that the Parish has imposed upon itself by formal action (adoption of an ordinance) of the Parish Council. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.
- Assigned - Amounts that are designated by the Parish President for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by Parish Council.
- Unassigned - All amounts not included in other spendable classifications. The General Fund is the only fund that is allowed to have positive unassigned fund balance

USE OF RESTRICTED RESOURCES

When expenditures are incurred in governmental funds, the Parish's policy is to apply the expenditure in the following priority:

1. Restricted fund balance,
2. Committed fund balance,
3. Assigned fund balance, and
4. Unassigned fund balance.

Fund balance represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. The General Fund is the only fund that reports a positive unassigned fund balance, although other governmental funds may report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts that are restricted, committed or assigned.

INTERFUND TRANSFERS

Advances between funds which are not expected to be repaid are accounted for as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

In those cases where repayment is expected, the advances are accounted for through the various interfund receivable/payable accounts.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

All Parish primary government employees, excluding Ascension Parish Library personnel, earn vacation leave in varying amounts up to a maximum of five weeks according to the employee's number of years of continuous service and may carry over 360 hours annually. Vacation is payable upon resignation, retirement, or at the Parish Council's discretion, at the employee's current rate of pay.

All Parish primary government employees, excluding Ascension Parish Library personnel, 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.

The Ascension Parish Library's employees earn vacation leave after one year of service at varying rates, dependent upon the position held. Vacation leave can be accrued up to one and one-half of the amount earned in one year. Upon resignation, employees are paid for unused vacation leave. Full-time employees are granted 12 days of sick leave per year and can accumulate up to 36 days. Upon termination of employment, unused sick leave lapses.

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, 2023, 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.

The liability for these compensated absences is recorded as long-term liabilities in the government-wide statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources upon termination, resignation, retirement or death, while the proprietary funds report the liability as it is incurred, if material. The liquidation of compensated absences is allocated to the functions within governmental funds based on employee assignment. Compensated absences are reported in governmental funds only when they mature.

Details of the compensated absences liability for the Parish's discrete component units can be found in the separately issued financial reports of each component unit.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSURANCE

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. The Parish is self-insured in most property and casualty lines. For general liability and automobile liability, the Parish maintains a self-insured retention of \$100,000 per claim subject to a \$1 million per occurrence aggregate limit and a \$3 million per year aggregate limit.

For public official, employment practices and employee benefits liability, the Parish maintains a self-insured retention of \$50,000 with a \$3 million per year aggregate limit. For workers' compensation, the self-insured per claim SIR is \$575,000. The excess coverage is statutory limits subject to a \$2 million per year aggregate limit. The Parish maintains a \$100,000 certificate of deposit with the Office of Workers' Compensation to secure their self-insured status for workers' compensation. Per claim estimated reserves are set by the Parish's claims administrator and are adjusted annually by the Parish's contracted actuary. Funds are maintained to cover all estimated losses. Losses are recorded on a policy year basis which runs from March 1 through the end of the subsequent February in each year. See Note 13.

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. They may also affect the reported amounts of revenues and expenses of proprietary funds and the government-wide financial statements during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for grants receivable (due from other governments), valuation of donated infrastructure, depreciation and amortization, allowance for doubtful accounts, prepaid insurance, unearned revenue, net pension liabilities, other post-employment benefits, right-of-use assets, lease liabilities, and claims payable.

CURRENT ACCOUNTING STANDARDS IMPLEMENTED

During the year, the Parish implemented policies established under GASB Statement No. 96, *Subscription-based Information Technology Arrangements (SBITAs)*, which is based on the standards established in GASB Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for SBITAs by governments. The Statement requires all SBITAs (contracts that conveys control of the right-to-use another entity's information technology software) as specified in the contract for a period of time in an exchange-like transaction to be reported under a single accounting model for both the SBITA vendor and the government end user. Under this Statement, a government is required to recognize a subscription asset (intangible asset) and a corresponding liability. The impact of this standard had no effect on the financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CURRENT ACCOUNTING STANDARDS IMPLEMENTED (Continued)

Additionally, during the year, the Parish implemented policies established under GASB Statement No. 94, *Public-Private and Public Partnerships and Availability Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right-to-operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which GASB defines as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The adoption of this statement did not materially impact the Parish's governmental or business-type activities for the year ended December 31, 2023.

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through July 22, 2024, which was the date the financial statements were available to be issued. See Note 19.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2023, the carrying amount of the primary government's deposits was \$60,402,723 and the bank balance was \$63,096,448. 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 \$410,950 are classified on the Statement of Financial Position on the balance sheets as Investments.

The discretely presented component units have a carrying amount of \$13,428,885 in deposits and a bank balance of \$19,148,309. These deposits are secured by federal deposit insurance (\$3,060,850) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$16,186,920). The excess cash over the FDIC limit of the discretely presented component units is \$109,173 at December 31, 2023.

Custodial credit risk is the risk that, in the event of a bank failure, the Parish's deposits may not be returned to it. The Parish's cash and investment policy, as well as state law, require that deposits be fully secured. At year end, the Parish's deposits were not exposed to any custodial risk.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The Parish had the following certificates of deposit and security investments which are valued at amortized cost and quoted market prices (Level 1 inputs), respectively, as of December 31, 2023:

<u>Investment Type</u>	<u>Total Value</u>	<u>Less Than 1 Year</u>	<u>1-5 Years</u>
Primary Government:			
Certificates of deposit	\$ 410,950	\$ 410,950	\$ -
U.S. Securities	<u>273,162,215</u>	<u>40,489,196</u>	<u>232,673,019</u>
Total primary government	<u>\$ 273,573,165</u>	<u>\$ 40,900,146</u>	<u>\$ 232,673,019</u>
Component Unit:			
Certificates of deposit	\$ 549,287	\$ 549,287	\$ -
U.S. Securities	<u>24,602,421</u>	<u>6,129,896</u>	<u>18,472,525</u>
Total component units	<u>\$ 25,151,708</u>	<u>\$ 6,679,183</u>	<u>\$ 18,472,525</u>

At year end, the Parish's primary government and discretely present component units' investments were not exposed to any custodial credit risk.

Cash, Cash Equivalents, and Investments Summary - Primary Government

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 statement of net position.

Cash and cash equivalents:	
Deposits	\$ 60,402,723
Cash on hand	<u>800</u>
Total cash and cash equivalents, including restricted cash	<u>\$ 60,403,523</u>
Investments:	
Certificates of deposit	410,950
Investments in U.S. Securities (Level 1 Inputs)	<u>273,162,215</u>
Total investments	<u>\$ 273,573,165</u>

The above stated bank balances for the primary government are collateralized as follows:

Federal deposit insurance (FDIC)	\$ 806,661
Pledged securities in the Parish's name	62,289,787
Investments not subject to categorization:	
Investments in U.S. securities	<u>273,162,215</u>
Total bank balances	<u>\$ 336,258,663</u>

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2023, consisted of the following:

Primary Government	<u>Amount</u>
Ad valorem taxes	\$ 47,644,689
Sales and use taxes	7,032,415
Interest	1,364,001
User fees, net	727,678
Franchise fees	438,257
Charges for services and court fees	239,190
Other	<u>617,638</u>
Total primary government	58,063,869
 Component Units	
Fees, charges, and commissions	\$ 3,416,750
Patient accounts receivable, net	458,997
Interest	5,237
Other	<u>443,381</u>
Total component units	4,324,365
Total	<u>\$ 62,388,234</u>

Due from other governments at December 31, 2023, consisted of the following:

Primary Government	<u>Amount</u>
Grants	\$ 15,121,208
State revenue sharing	1,029,060
Due from component unit	341,105
Parish transportation	-
Beer tax	14,092
Severance tax	<u>6,352</u>
Total primary government	<u>16,511,817</u>
 Component Units	
Sales and use tax	336,256
Fines and forfeitures	55,308
Grants	90,389
Other	<u>782,185</u>
Total component units	<u>1,264,138</u>
Total	<u>\$ 17,775,955</u>

(Continued)

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2023, taxes of \$50,035,645 were levied on property by the primary government with assessed valuations totaling \$2,236,319,170 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	2.74
Inside municipal limits	1.37
East Ascension Drainage	4.94
West Ascension Drainage	9.95
Lighting Districts, collectively	29.57
Road Districts, collectively	270.00
Health Unit	2.00
Mental Health Unit	2.00
Library	5.60
Council on Aging	1.50
Fire Protection District No. 3	20.00
Juvenile Detention	.99
Parish Animal Shelter	.99
Ascension Consolidated	
Utilities District No. 1 (ACUD No. 1)	10.13
Right of Way Beautification Districts	\$250.00 per parcel

The Sheriff of Ascension Parish, as provided by state law (La. R.S. 33:1435), is the official tax collector of general ad valorem taxes levied by the Parish and Parish special districts.

The 2023 ad valorem tax calendar is as follows:

Millage rates adopted	May 18, 2023
Levy date	May 18, 2023
Due date	December 1, 2023
Lien date	January 31, 2024
Collection dates	December 1, 2023 to May 31, 2024

Ad valorem taxes become delinquent January 31 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 (La. R.S. 47:2101). 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 (La. R.S. 47:2181). Therefore, there are no delinquent taxes at year end.

(Continued)

NOTE 4 - AD VALOREM TAXES (CONTINUED)

All ad valorem taxes are recorded in governmental funds except for ACUD No.1, as explained in Note 1. Revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Ad valorem taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less management's estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Amounts not received within the availability period (60 days following year-end) are recorded as revenue and unavailable revenue, with the corresponding receivable, on the government wide and fund financial statements, respectively.

Ad valorem taxes of \$3,834,528 were not considered available as of December 31, 2023. Available is defined as 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. In the fund financial statements, ad valorem taxes are considered available when they are substantially collected within 60 days subsequent to year-end and therefore available to liquidate liabilities of the current period. Virtually all collections are made within this time frame with the exception of amounts noted above.

NOTE 5 - RESTRICTED ASSETS

Restricted assets at December 31, 2023, were as follows:

	<u>Amount</u>
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 7,505,092
Cash and cash equivalents - meter deposits	278,486
Investments - debt service	256,733
Total restricted assets	\$ 8,040,311

(Continued)

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government's governmental activities for the year ended December 31, 2023, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Nondepreciable:				
Land	\$ 23,463	\$ 2,044	\$ -	\$ 25,507
Construction in progress	51,195	26,925	(3,436)	74,684
Nondepreciable capital assets	74,658	28,969	(3,436)	100,191
Depreciable:				
Buildings and improvements	174,475	1,783	(22)	176,236
Vehicles	22,794	458	(277)	22,975
Equipment	20,886	2,780	(912)	22,754
Furniture and fixtures	2,509	151	-	2,660
Library materials	2,147	1,008	(385)	2,770
Infrastructure	323,630	4,685	-	328,315
Depreciable capital assets, gross	546,441	10,865	(1,596)	555,710
Less accumulated depreciation for:				
Buildings and improvements	(57,232)	(5,704)	22	(62,914)
Vehicles	(17,063)	(1,426)	277	(18,212)
Equipment	(16,220)	(1,699)	898	(17,021)
Furniture and fixtures	(1,917)	(233)	-	(2,150)
Library materials	(998)	(489)	385	(1,102)
Infrastructure	(226,415)	(10,625)	-	(237,040)
Total accumulated depreciation	(319,845)	(20,176)	1,582	(338,439)
Depreciable capital assets, net	226,596	(9,311)	(14)	217,271
Right-of-use assets, amortizable:				
ROU lease asset - equipment	-	76	-	76
ROU asset - SBITA	-	588	-	588
Right-of-use assets, gross	-	664	-	664
Less accumulated amortization for:				
ROU lease asset - equipment	-	(7)	-	(7)
ROU lease asset - SBITA	-	(155)	-	(155)
Total accumulated amortization	-	(162)	-	(162)
Right-of-use assets, amortizable, net	-	502	-	502
Governmental activities capital assets, net	\$ 301,254	\$ 20,160	\$ (3,450)	\$ 317,964

(Continued)

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation and amortization expense was charged to governmental activity functions as follows:

Governmental activities:	<u>Depreciation</u>	<u>Amortization</u>	<u>Total</u>
General government	\$ 1,821,800	\$ 147,318	\$ 1,969,118
Public safety	2,150,427	-	2,150,427
Public works	3,761,195	14,522	3,775,717
Health and welfare	216,037	-	216,037
Culture and recreation	1,984,939	-	1,984,939
Transportation and development	<u>10,241,442</u>	<u>-</u>	<u>10,241,442</u>
Total depreciation and amortization	<u>\$ 20,175,840</u>	<u>\$ 161,840</u>	<u>\$ 20,337,680</u>

A summary of changes in capital assets for the primary government's business-type activities for the year ended December 31, 2023, is as follows:

	(in thousands)			
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	
Business-type activities:				
Nondepreciable:				
Land	\$ 757	\$ -	\$ -	\$ 757
Intangibles	116	-	-	116
Construction in progress	<u>2,499</u>	<u>1,936</u>	<u>-</u>	<u>4,435</u>
Nondepreciable/amortizable capital assets	<u>3,372</u>	<u>1,936</u>	<u>-</u>	<u>5,308</u>
Depreciable/amortizable capital assets:				
Sewer systems	22,743	-	-	22,743
Water systems	16,124	-	-	16,124
Machinery & equipment	802	51	(42)	811
Intangibles	380	-	-	380
Lamar Dixon Expo Center	<u>18,140</u>	<u>56</u>	<u>(11)</u>	<u>18,185</u>
Depreciable/amortizable capital assets, gross	<u>58,189</u>	<u>107</u>	<u>(53)</u>	<u>58,243</u>
Less accumulated depreciation/amortization for:				
Sewer systems	(9,505)	(1,420)	-	(10,925)
Water systems	(5,177)	(549)	-	(5,726)
Machinery & equipment	(550)	-	21	(529)
Intangibles	(30)	-	-	(30)
Lamar Dixon Expo Center	<u>(8,096)</u>	<u>(877)</u>	<u>11</u>	<u>(8,962)</u>
Total accumulated depreciation/amortization	<u>(23,358)</u>	<u>(2,846)</u>	<u>32</u>	<u>(26,172)</u>
Depreciable/amortizable capital assets, net	<u>38,203</u>	<u>(2,739)</u>	<u>(21)</u>	<u>32,071</u>
Business-type activities capital assets, net	<u>\$ 41,575</u>	<u>\$ (803)</u>	<u>\$ (21)</u>	<u>\$ 37,379</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Depreciable:				
Equipment, furniture and fixtures	\$ 25,221	\$ -	\$ -	\$ 25,221
Less: accumulated depreciation	<u>(22,233)</u>	<u>(188)</u>	<u>-</u>	<u>(22,421)</u>
Depreciable assets, net	<u>2,988</u>	<u>(188)</u>	<u>-</u>	<u>2,800</u>
Amortizable:				
Right-of-use assets - lease equipment	18,718	-	-	18,718
Less: accumulated amortization	<u>(2,496)</u>	<u>(3,859)</u>	<u>-</u>	<u>(6,355)</u>
Amortizable assets, net	<u>16,222</u>	<u>(3,859)</u>	<u>-</u>	<u>12,363</u>
Total	<u>19,210</u>	<u>(4,047)</u>	<u>-</u>	<u>15,163</u>
Ascension Parish Tourist Commission				
Depreciable:				
Equipment and furniture	214,359	11,341	-	225,700
Less: accumulated depreciation	<u>(104,222)</u>	<u>(23,678)</u>	<u>-</u>	<u>(127,900)</u>
Total	<u>110,137</u>	<u>(12,337)</u>	<u>-</u>	<u>97,800</u>
Twenty-Third Judicial Expense Fund				
Depreciable:				
Furniture and fixtures	176,109	-	-	176,109
Equipment	<u>106,177</u>	<u>6,981</u>	<u>(1,205)</u>	<u>111,953</u>
Depreciable assets, gross	282,286	6,981	(1,205)	288,062
Less: accumulated depreciation for	<u>(160,428)</u>	<u>(28,470)</u>	<u>1,205</u>	<u>(187,693)</u>
Total accumulated depreciation	<u>121,858</u>	<u>(21,489)</u>	<u>-</u>	<u>100,369</u>
Criminal Court				
Depreciable:				
Equipment and furniture	115,162	-	(5,690)	109,472
Less: accumulated depreciation	<u>(105,848)</u>	<u>(2,379)</u>	<u>5,690</u>	<u>(102,537)</u>
Total	<u>9,314</u>	<u>(2,379)</u>	<u>-</u>	<u>6,935</u>
Ascension Parish Communication District				
Depreciable:				
Equipment	2,703,422	3,300	-	2,706,722
Building improvements	<u>422,849</u>	<u>-</u>	<u>-</u>	<u>422,849</u>
Depreciable assets, gross	3,126,271	3,300	-	3,129,571
Less: accumulated depreciation	<u>(2,834,008)</u>	<u>(82,727)</u>	<u>-</u>	<u>(2,916,735)</u>
Depreciable assets, net	<u>292,263</u>	<u>(79,427)</u>	<u>-</u>	<u>212,836</u>
Amortizable:				
Right-of-use assets - lease equipment	627,774	-	-	627,774
Less: accumulated amortization	<u>(29,894)</u>	<u>(89,682)</u>	<u>-</u>	<u>(119,576)</u>
Amortizable assets, net	<u>597,880</u>	<u>(89,682)</u>	<u>-</u>	<u>508,198</u>
Total	<u>890,143</u>	<u>(169,109)</u>	<u>-</u>	<u>721,034</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

A summary of changes in capital assets for component units is as follows (continued):

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Council on Aging, Inc.				
Depreciable:				
Equipment and furniture	262,132	13,451	-	275,583
Building improvements	1,435,596	43,343	-	1,478,939
Vehicles	<u>704,371</u>	<u>103,165</u>	<u>(93,855)</u>	<u>713,681</u>
Depreciable assets, gross	2,402,099	159,959	(93,855)	2,468,203
Less: accumulated depreciation	<u>(868,551)</u>	<u>(178,469)</u>	<u>93,855</u>	<u>(953,165)</u>
Total	<u>1,533,548</u>	<u>(18,510)</u>	<u>-</u>	<u>1,515,038</u>
Ascension Economic Development Corporation				
Nondepreciable:				
Land	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
Depreciable:				
Furniture and fixtures	34,703	-	-	34,703
Leasehold improvements	<u>282,013</u>	<u>-</u>	<u>-</u>	<u>282,013</u>
Depreciable assets, gross	316,716	-	-	316,716
Less: accumulated depreciation	<u>(17,389)</u>	<u>(12,877)</u>	<u>-</u>	<u>(30,266)</u>
Depreciable assets, net	<u>299,327</u>	<u>(12,877)</u>	<u>-</u>	<u>286,450</u>
Amortizable:				
Right-of-use assets - lease equipment	4,977	-	-	4,977
Less: accumulated amortization	<u>(1,244)</u>	<u>(1,244)</u>	<u>-</u>	<u>(2,488)</u>
Amortizable assets, net	<u>3,733</u>	<u>(1,244)</u>	<u>-</u>	<u>2,489</u>
Total	<u>338,060</u>	<u>(14,121)</u>	<u>-</u>	<u>323,939</u>
Prairieville Volunteer Fire Department				
Depreciable:				
Equipment and furniture	811,864	203,327	-	1,015,191
Less: accumulated depreciation	<u>(462,010)</u>	<u>(104,291)</u>	<u>-</u>	<u>(566,301)</u>
Total	<u>349,854</u>	<u>99,036</u>	<u>-</u>	<u>448,890</u>
Galvez-Lake Volunteer Fire Department				
Depreciable:				
Equipment and furniture	295,576	17,700	-	313,276
Less: accumulated depreciation	<u>(269,444)</u>	<u>(5,465)</u>	<u>-</u>	<u>(274,909)</u>
Total	<u>26,132</u>	<u>12,235</u>	<u>-</u>	<u>38,367</u>

(Continued)

NOTE 6 - CAPITAL ASSETS (CONTINUED)

A summary of changes in capital assets for component units is as follows (continued):

	Beginning Balance	Increases	Decreases	Ending Balance
West Ascension Hospital Service District				
Nondepreciable:				
Land	335,520	-	-	335,520
Construction in progress	298,519	-	-	298,519
Total nondepreciable	<u>634,039</u>	<u>-</u>	<u>-</u>	<u>634,039</u>
Depreciable:				
Buildings and improvements	5,804,364	81,526	(6,873)	5,879,017
Equipment	4,848,496	52,041	(84,131)	4,816,406
Depreciable assets, gross	10,652,860	133,567	(91,004)	10,695,423
Less: accumulated depreciation	<u>(6,259,686)</u>	<u>(330,884)</u>	<u>91,004</u>	<u>(6,499,566)</u>
Depreciable assets, net	<u>5,027,213</u>	<u>(197,317)</u>	<u>-</u>	<u>4,195,857</u>
Total	<u>5,661,252</u>	<u>(197,317)</u>	<u>-</u>	<u>4,829,896</u>
Total component units capital assets, net	<u>\$ 9,059,508</u>	<u>\$ (328,038)</u>	<u>\$ -</u>	<u>\$ 8,097,431</u>

NOTE 7 - LONG-TERM LIABILITIES

DEBT OUTSTANDING

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2023:

	Outstanding January 1, 2023	Increase	Decreases	Outstanding December 31, 2023	Due Within One Year
Governmental activities:					
Public improvement bonds	\$ 90,450,000	\$ -	\$ 5,604,000	\$ 84,846,000	\$ 5,851,000
General obligation bonds	4,285,000	-	420,000	3,865,000	430,000
Bond premium	5,698,136	-	320,387	5,377,749	-
ROU liabilities:					
Lease assets	-	76,233	7,963	68,270	14,687
SBITAs	-	583,273	209,195	374,078	193,006
Claims reserve	2,579,267	318,683	1,070,512	1,827,438	622,668
Accrued vacation leave	2,666,326	1,925,060	1,612,390	2,978,996	2,122,000
Net pension liability	9,417,239	6,832,893	2,742,433	13,507,699	-
Net other post employment benefits liability	<u>1,182,622</u>	<u>178,613</u>	<u>109,700</u>	<u>1,251,535</u>	<u>-</u>
Total	<u>\$ 116,278,590</u>	<u>\$ 9,914,755</u>	<u>\$ 12,096,580</u>	<u>\$ 114,096,765</u>	<u>\$ 9,233,361</u>
Business-type activities:					
Revenue bonds	\$ 2,828,865	\$ -	\$ 240,594	\$ 2,588,271	\$ 247,114
Bond premium	111,319	-	17,086	94,233	-
Net pension liability	-	458,437	123,095	335,342	-
Net other post employment benefits liability	<u>105,372</u>	<u>15,584</u>	<u>9,572</u>	<u>111,384</u>	<u>-</u>
Total	<u>\$ 3,045,556</u>	<u>\$ 474,021</u>	<u>\$ 390,347</u>	<u>\$ 3,129,230</u>	<u>\$ 247,114</u>

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

The following is a summary of long-term debt transactions for the council-administered component units for the year ended December 31, 2023:

	Outstanding January 1, 2023	Increase	Decreases	Outstanding December 31, 2023	Due Within One Year
Component units:					
ROU lease assets	\$ 16,373	\$ -	\$ 3,637	\$ 12,736	\$ 3,742
Net other post employment benefits liability	78,382	7,624	3,617	82,389	-
Net pension liability	<u>198,820</u>	<u>344,598</u>	<u>99,562</u>	<u>443,856</u>	<u>-</u>
Total	<u>\$ 293,575</u>	<u>\$ 352,222</u>	<u>\$ 106,816</u>	<u>\$ 538,981</u>	<u>\$ 3,742</u>

Long-term debt obligations for the primary government at December 31, 2023, are comprised of the following individual issues:

Governmental Activities

Public Improvement Revenue Bonds

Ascension Parish Courthouse

\$24,785,000 Revenue bonds dated November 30, 2017; due in annual installments of \$455,000 - \$1,330,000 through November 2047; interest at 2.0%-5.0%. \$ 22,010,000

East Ascension Drainage

\$36,810,000 Drainage revenue refunding bonds dated April 30, 2015; due in annual installments of \$2,290,000 - \$3,380,000 through December 2043; interest at 3.0% - 5.0%. See Note 8. 21,275,000

\$15,955,000 Drainage revenue bonds dated November 1, 2015; due in annual installments of \$325,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 13,320,000

Move Ascension Construction

\$25,000,000 Revenue bonds dated August 9, 2017; due in annual installments of \$910,000 - \$1,730,000 through August 2037; interest at 2.0% - 5.0%. 19,300,000

Fire District #1

\$5,390,000 Revenue bonds dated June 27, 2019; due in annual installments of \$115,000 - \$295,000 through August 2048; interest at 3.0% - 4.0%. 4,915,000

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Fire District #1 (continued)

\$755,000 Partial revenue refunding bonds dated July 15, 2020;
due in annual installments of \$5,000 - \$95,000 through
August 2035; interest at 2.850%. See Note 8. 738,000

\$1,500,000 Partial revenue refunding bonds dated November 19, 2014;
due in annual installments of \$60,000 - \$100,000 through August 2027;
interest at 1.5% - 4.25%. 285,000

Jail

\$7,117,000 Capital improvement revenue refunding bonds dated April 28,
2015; due in annual installments of \$620,000 - \$752,000 through
December 2027; interest at 2.45%. See Note 8. 2,903,000

West Ascension Drainage

\$450,000 Drainage revenue bonds dated May 28, 2015; due in annual
installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 100,000

Total public improvement bonds 84,846,000

General Obligation Bonds

Library

\$4,695,000 Capital improvement refunding bonds dated April 16, 2021;
due in annual installments of \$410,000 - \$495,000 through April 2032;
interest at 2.00%. 3,865,000

Bonds Premium, net of accumulated amortization 5,377,749

Right-of-use asset lease liabilities

\$13,929 Lease related to the use of a copier classified as a right-to-use asset
with a 60 month term beginning on June 29, 2023, monthly payments of \$246
through June 28, 2023, and an interest rate of 2.31%. 12,362

\$12,791 Lease related to the use of a copier classified as a right-to-use asset with
a 60 month term beginning on September 29, 2023, monthly payments of \$228
through June 28, 2023, and an interest rate of 2.74%. 11,965

\$12,919 Lease related to the use of a copier classified as a right-to-use asset with
a 60 month term beginning on June 29, 2023, monthly payments of \$291 through

\$12,455 Lease related to the use of a copier classified as a right-to-use asset with
a 60 month term beginning on June 29, 2023, monthly payments of \$230

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

\$8,638 Lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on June 29, 2023, monthly payments of \$152 through June 28,2023, and an interest rate of 2.31%.	7,666
\$8,392 Lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on June 29, 2023, monthly payments of \$148 through June 28,2023, and an interest rate of 2.31%.	7,448
\$6,272 Lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on June 29, 2023, monthly payments of \$111 through June 28,2023, and an interest rate of 2.31%.	5,566
\$837 Lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on June 29, 2023, monthly payments of \$15 through June 28,2023, and an interest rate of 2.31%.	743
Total right-of-use asset lease liabilities	68,270

SBITA - liabilities

\$247,422 subscription for general government software with a 36 month term beginning on March 14, 2023, annual payments of \$84,645 through March 13, 2026, and an interest rate of 2.66%.	162,777
\$131,537 subscription for general government software with a 36 month term beginning on January 1, 2023, annual payments of \$45,000 through December 31, 2026, and an interest rate of 2.66%.	86,537
\$90,319 subscription for public works software with a 36 month term beginning on July 7, 2023, annual payments of \$ 30,971 through July 29, 2026, and an interest rate of 2.90%.	59,348
\$55,182 subscription for general government software with a 36 month term beginning on March 22, 2023, annual payments of \$ 30,971 through July 29, 2026, and an interest rate of 2.65%.	36,304
\$43,743 subscription for general government software with a 36 month term beginning on September 16, 2023, annual payments of \$15,000 through September 15, 2026, and an interest rate of 2.60%.	28,744
\$459 subscription for the use of license software with a 24 month term beginning on January 1,2023, annual payments of \$233 through January 4, 2025, and an interest rate of 2.89%.	368
Total SBITA liabilities	374,078

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

<i>Claims reserve - See Note 14.</i>	1,827,438
<i>Accrued vacation leave</i>	2,978,996
<i>Net pension liability - See Note 10.</i>	13,507,699
<i>Other post-employment benefits liability - See Note 12.</i>	<u>1,251,535</u>
Total long-term debt - governmental activities	<u>\$ 114,096,765</u>

Revenue Bonds

Ascension Consolidated Utilities District No. 1:

\$2,510,000 of serial bonds and \$785,000 term bonds for the purpose of advance refunding the Series 2007 bonds. The serial bonds carry interest rates from 2% to 4% and mature between December 1, 2017 and December 1, 2032. The term bonds carry an interest rate of 2% and mature between December 1, 2020 and December 1, 2025 these bonds are due in annual installments of \$175,000 - \$260,000. \$ 2,010,000

\$402,500 Water revenue bonds secured by a pledge and dedication of water revenue due in monthly installments of \$4,158 - \$21,396 through June 14, 2044, interest at 4.5% 294,271

\$1,000,000 Revenue bonds secured by water revenues for construction and acquisition of improvements to the water distribution system due due in annual installments of \$28,000 - \$44,000 through December 1, 2030, interest at 2.95% 284,000

Total revenue bonds 2,588,271

Bonds Premium, net of accumulated amortization 94,233

Net pension liability - See Note 10. 335,342

Other post-employment benefits liability - See Note 12. 111,384

Total long-term debt - busintess-type activities \$ 3,129,230

Long-term debt obligations for the council-administered component units' on December 31, 2023, are comprised of the following individual issues:

Parish Court

Right-of-use asset - lease liability

\$18,718 lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on April 20, 2022, monthly payments of \$335 through April 19, 2027, and an interest rate of 2.84%. \$ 12,736

Other post-employment benefits liability - See Note 12. 18,911

Net pension liability - See Note 10. 229,317

Total long-term debt - Parish Court 260,964

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Criminal Court

<i>Other post-employment benefits liability - See Note 12.</i>	\$ 63,478
<i>Net pension liability - See Note 10.</i>	<u>214,539</u>
Total long-term debt - Criminal Court	<u>278,017</u>
Total long-term debt - council administered component units	<u><u>\$ 538,981</u></u>

A summary of long-term liability obligations for the component units that are not under council administration are as follows:

	Amount
Compensated absences:	
Ascension Council on Aging, Inc.	\$ 44,948
Right-of-use leases:	
Ascension Economic Development Corporation	2,557
Lease obligations:	
Communication District	514,163
Ascension Economic Development Corporation	<u>121,892</u>
Total	<u><u>\$ 683,560</u></u>

Debt Service Requirements to Maturity

The annual debt service requirements to amortize outstanding long-term debt of the primary government's governmental-type activities at December 31, 2023 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 5,851,000	\$ 3,313,130	\$ 430,000	\$ 73,000	\$ 6,281,000	\$ 3,386,130
2025	6,094,000	3,047,419	440,000	64,300	6,534,000	3,111,719
2026	6,321,000	2,777,674	450,000	55,400	6,771,000	2,833,074
2027	6,609,000	2,484,238	455,000	46,350	7,064,000	2,530,588
2028	2,998,000	2,244,640	465,000	37,150	3,463,000	2,281,790
2029-2033	16,926,000	9,281,505	1,625,000	55,950	18,551,000	9,337,455
2034-2038	18,137,000	1,462,591	-	-	18,137,000	1,462,591
2039-2043	13,740,000	3,021,709	-	-	13,740,000	3,021,709
2044-2048	<u>8,170,000</u>	<u>677,968</u>	<u>-</u>	<u>-</u>	<u>8,170,000</u>	<u>677,968</u>
Totals	<u><u>\$ 84,846,000</u></u>	<u><u>\$ 28,310,874</u></u>	<u><u>\$ 3,865,000</u></u>	<u><u>\$ 332,150</u></u>	<u><u>\$ 88,711,000</u></u>	<u><u>\$ 28,643,024</u></u>

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Debt Service Requirements to Maturity (Continued)

Maturity	Right-of-use liabilities				Total	
	Lease assets		SBITA		Principal	Interest
	Principal	Interest	Principal	Interest		
2024	\$ 14,687	\$ 1,464	\$ 193,006	\$ 10,148	\$ 207,693	\$ 11,612
2025	15,044	1,108	181,072	5,139	196,116	6,247
2026	15,404	748	-	-	15,404	748
2027	15,772	379	-	-	15,772	379
2028	7,363	50	-	-	7,363	50
Totals	<u>\$ 68,270</u>	<u>\$ 3,749</u>	<u>\$ 374,078</u>	<u>\$ 15,287</u>	<u>\$ 442,348</u>	<u>\$ 19,036</u>

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2023 are as follows:

Maturity	Revenue Bonds	
	Principal	Interest
2024	\$ 247,114	\$ 88,496
2025	248,533	82,509
2026	253,971	76,328
2027	261,429	69,624
2028	271,908	60,535
2029-2033	1,123,532	165,884
2034-2038	78,277	32,572
2039-2043	97,987	12,862
2044	5,520	42
Totals	<u>\$ 2,588,271</u>	<u>\$ 588,852</u>

The annual debt service requirements to amortize outstanding long-term debt of council-administered component unit at December 31, 2023 are as follows:

Maturity	ROU lease assets	
	Principal	Interest
2024	\$ 3,742	\$ 308
2025	3,849	201
2026	3,960	90
2027	1,185	8
Totals	<u>\$ 12,736</u>	<u>\$ 607</u>

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Pledged Revenues

The public improvement bonds described above are secured by a pledge of sales tax revenues equal to the annual debt service of such debt. The bonds were issued for providing funds for capital improvements related to road construction, drainage, fire protection, and jail facilities. Excess sales tax revenues over debt service requirements are available for use as stipulated by the tax dedication and determined by the Parish. During 2023, the Parish received \$73.9 million and \$47 million in sales and use and ad valorem tax proceeds, respectively, with \$9.2 million used to fund current principal retirement and interest of public improvement bonds. Furthermore, the 2014 and 2021 Fire District No. 1, 2015 East Ascension Drainage, and 2015 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2032 with an annual revenue commitment equal to annual principal retirement requirements ranging from \$410,000 to \$495,000. The Library received \$10.3 million in ad valorem revenues during 2023.

Bond Restrictions

Drainage Sales Tax Bonds

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series 2015, proceeds of the one-half percent drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

East Ascension Public Improvement and Refunding Bonds - Series ST 2015 - 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.

West Ascension Public Improvement Bonds - Series 2015 - 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.

Parish Sales Tax Bonds - Fire Protection District No. 1 - Series 2014, 2019, and 2020 Partial Refunding (Series 2014)

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds - Series 2014, 2019, and 2020 partial refunding proceeds of the one-half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Bond Restrictions (Continued)

Parish Sales Tax Bonds - Fire Protection District No. 1 - Series 2014, 2019, and 2020 Partial Refunding (Series 2014) (Continued)

Sales Tax Revenue Bond - Series 2014, 2019, and 2020 Partial Refunding (Series 2014) - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they are 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.

Parish Sales Tax Bonds - Jail Improvements

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds - Series 2015, proceeds of the one-half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

Sales Tax Revenue Refunding Bonds - Series 2015 to be used for the payment of principal and interest on outstanding bonds as they are 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.

Parish Sales Tax Bonds - Road Improvements

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds – Series 2017, proceeds of the one-half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

Sales Tax Revenue Bonds - Series 2017 (Move Ascension) to be used for the payment of principal and interest on outstanding bonds as they are 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.

Revenue Refunding Bonds - Library

Under the terms of the indenture authorizing the issuance of revenue funding bonds - Series 2021, proceeds from all lawfully available funds are pledged and dedicated for the establishment and maintenance of the following bond funds:

Refunding Bonds - Series 2021 - 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. The Library remits amounts due for payment to the Council for repayment of these bonds on a monthly basis. The bonds were approved by and issued in the name of the Parish, and, as a result, the debt service expenditures and related liability are recorded in the Parish's financial statements, and not the separately issued financial statements of the Library.

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Bond Restrictions (Continued)

Community Development Authority Revenue Bonds - Courthouse Project

Under the terms of the indenture authorizing the issuance of Community Development Authority Revenue Bonds - Series 2017, proceeds from all lawfully available funds are pledged and dedicated for the establishment and maintenance of the following bond funds:

Community Development Authority Revenue and Refunding Bonds - Series ST 2017 (Courthouse Construction Project) to be used for the payment of principal and interest on outstanding bonds as they are 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.

Industrial Bond Issues

Long-term debt does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds, Environmental Improvement Revenue Bonds and Solid Waste Disposal Revenue Bonds issued by industrial districts under the authority of the Parish. 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.

Legal Debt Margin

Computation of the legal debt margin for general obligation bonds is as follows:

Ad valorem taxes – assessed valuation, 2023 tax rolls	\$ 2,236,319,170
Debt limit: 10% of assessed valuation (for any one purpose)	223,631,917
Debt limit: 35% of assessed valuation (aggregate, all purposes)	782,711,710

NOTE 8 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish levied a one percent sales and use tax 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 committed by the Parish for 2023, as follows:

1. Transfer from the Sales & Use Tax District No. 1 Fund to the General Fund, the Road & Bridge Fund, and the Criminal Court Fund, in the amount necessary to maintain a balanced fund, but will not exceed the amount authorized in the Budget.
2. The Recreation Fund is allocated 10% of the net 1% Sales & Use Tax District No. 1 revenues as an additional source of funding. Funding is also provided by an allocation to Sales & Use Tax #1 Bond Sinking Fund, and FINS (Families in Need of Services).

NOTE 8 - DEDICATED REVENUE (CONTINUED)

Parish Sales Tax - Primary Government (Continued)

3. To the extent that the resulting revenues of the Sales & Use Tax District No. 1 Fund exceed expenditures and transfers, and after an adequate fund balance equal to six months of expenditures is maintained, then such excess will be transferred 75% to the Mega Infrastructure Projects Construction Fund and 25% to the Recreation Fund.
4. 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 and Jail Revenue Refunding Bonds. 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 Bonds – Revenue Refunding Bonds Series 2015 and Revenue Bonds Series 2015. 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 – 2015 refunding. See Note 7. The 1/3 proceeds are shared as follows: Fire Protection District No. 1 (65%), Fire Protection District No. 2 (13%) and Fire Protection District No. 3 (22%).

NOTE 9 - PENSION PLAN

The Parish is a participating employer in several cost-sharing designed benefit pension plans. These plans are administered by eight public employee retirement systems, the Louisiana State Employees' Retirement System (LASERS), the Parochial Employees' Retirement System of Louisiana (PERS), the Firefighters' Retirement System (FRS), the District Attorneys' Retirement System (DARS), and the Registrar of Voters Employees' Retirement System (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of these plans to the State Legislature.

Each system is administered by a separate board of trustees. Each of the Systems issues an annually publicly available financial report that includes financial statements and require supplementary information for the System. These reports may be obtained by writing, calling, or downloading the reports as follows:

LASERS:

8401 United Plaza Blvd.
Baton Rouge, LA 70809
(225) 922-0600
www.lasersonline.org

PERS:

7905 Wrenwood Blvd.
Baton Rouge, LA 70809
(225) 928-1361
www.persla.org

FRS:

3100 Brentwood Drive
Baton Rouge, LA 70809
(225) 925-4060
www.fffret.com

NOTE 9 - PENSION PLAN (CONTINUED)

ROVERS:

P.O. Box 1959
Gonzales, LA 70707
(800) 510-8515
www.larovers.com

DARS:

2525 Quail Drive
Baton Rouge, LA 70808
(225) 267-4842
www.ladars.org

Plan Descriptions:

Louisiana State Employees' Retirement System (LASERS)

The Louisiana State Employees' Retirement System (LASERS) is the administrator of a cost-sharing multiple-employer defined benefit pension plan established by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) to provide retirement allowances and other benefits to eligible state officers, employees, and their beneficiaries.

Parochial Employees' Retirement System of Louisiana (PERS)

The Parochial Employees' Retirement System of Louisiana (PERS) is a cost-sharing multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised PERS to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

PERS is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

Firefighters' Retirement System (FRS)

The Firefighters' Retirement System (FRS) is a cost-sharing multiple-employer defined benefit pension plan established by Act 434 of 1979 and amended by Louisiana Revised Statutes 11:2251-11:2272 to provide retirement, disability and survivor benefits to firefighters in Louisiana.

Registrar of Voters Employees' Retirement System (ROVERS)

The Registrar of Voters Employees' Retirement System of Louisiana (ROVERS) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with Act 215 of 1954, under Revised Statute 11:2032 to provide retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the State of Louisiana.

NOTE 9 - PENSION PLAN (CONTINUED)

District Attorneys' Retirement System (DARS)

The District Attorneys' Retirement System (System) was created on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement and death benefit, are provided as specified in the plan.

Funding Policy

Article X, Section 29(E)(2)(a) of the Louisiana Constitution of 1974 assigns the Legislature the authority to determine employee contributions. Employer contributions are actuarially determined using statutorily established methods on an annual basis and are constitutionally required to cover the employer's portion of the normal cost and provide for the amortization of the unfunded accrued liability. Employer contributions are adopted by the Legislature annually upon recommendation of the Public Retirement Systems' Actuarial Committee (PRSAC).

Employer contribution rates to the plans are required and actuarially determined for PERS, FRS, ROVERS, and DARS. Employer contribution rate to LASERS is established annually under La. R.S. 11:101-11:104 by the PRSAC. The contribution rates in effect for the year ended December 31, 2023, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	45.80%	11.50%
Judges hired on or after January 1, 2011	44.70%	13.00%
Judges hired on or after July 1, 2015	44.70%	13.00%
PERS (Plan B)	7.50%	3.00%
FRS		
Members above poverty line	33.25%	10.00%
Members below poverty line	35.25%	8.00%
ROVERS	18.00%	7.00%
DARS	12.00%	8.00%

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Funding Policy (Continued)

The contributions made to the Plans for the past three fiscal years were as followed:

Plan	Amount
LASERS	\$ 23,400
PERS (Plan B)	1,902,600
FRS	1,235,700
ROVERS	17,700
DARS	8,300
	\$ 3,187,700

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability (asset) allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability (asset) and associated amounts as of December 31, 2023 in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates.

The Parish's proportion of the net pension liability (asset) was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

	Net Pension Liability at December 31, 2023	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ 5,023,303	22.2376%	22.3497%	-0.1121%
FRS	8,603,043	1.3181%	1.2946%	0.0235%
ROVERS	117,517	0.6184%	0.6385%	-0.0201%
DARS	99,178	0.1157%	0.1227%	-0.0070%
	13,843,041	Total net pension liability - primary government		
PERS (Plan B) (1)	271,231	19.5751%	19.8428%	-0.2677%
LASERS (1)	172,625	0.0026%	0.0026%	0.0000%
	443,856	Total net pension liability - component units		
	\$ 14,286,897	Total net pension liability		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's expense recognized for the primary government and council-administered component units of the Parish for the year ended December 31, 2023. Details regarding pension expense for component units audited by other auditors can be found in the separately issued financial statements of each respective component unit.

	Primary Government	Component Units	Total
Louisiana State Employees Retirement System	\$ -	\$ 27,409	\$ 27,409
Parochial Employees' Retirement System of Louisiana (Plan B)	1,863,533	115,152	1,978,685
Firefighters' Retirement System	1,703,057	-	1,703,057
Registrar of Voters Employees' Retirement System	31,013	-	31,013
District Attorneys' Retirement System	34,888	-	34,888
	\$ 3,632,491	\$ 142,561	\$ 3,775,052

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Summary totals of deferred outflows of resources for the primary government by pension plan:

Deferred Outflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 268,596	\$ 104,487	\$ 4,885
Changes of assumptions	520,565	236,812	7,246
Net difference between projected and actual earnings on pension plan investments	1,166,035	7,900,621	27,244
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,520,742	34,104	7,355
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	639,691	1,928,079	9,305
Total	\$ 4,115,629	\$ 10,204,103	\$ 56,035

Deferred Outflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 6,172	\$ 384,140
Changes of assumptions	15,191	779,814
Net difference between projected and actual earnings on pension plan investments	11,417	9,105,317
Changes in proportion and differences between employer contributions and proportionate share of contributions	157	1,562,358
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	4,704	2,581,779
Total	\$ 37,641	\$ 14,413,408

Summary totals of deferred inflows of resources for the primary government by pension plan:

Deferred Inflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 294,744	\$ 1,007,723	\$ 5,282
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	23,372	8,823
Differences between allocated and actual contributions	920	32,822	219
Employer contributions subsequent to the measurement date	-	-	-
Total	\$ 295,664	\$ 1,063,917	\$ 14,324

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Deferred Inflows of Resources:	<u>DARS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 3,276	\$ 1,311,025
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	4,428	36,623
Differences between allocated and actual contributions	-	33,961
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 7,704</u>	<u>\$ 1,381,609</u>

Summary totals of deferred outflows of resources for discretely presented component units:

Deferred Outflows of Resources:	<u>LASERS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ 3,737	\$ 5,642
Changes of assumptions	-	12,788
Net difference between projected and actual earnings on pension plan investments	987	426,590
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,107
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	12,084	104,719
Total	<u>\$ 16,808</u>	<u>\$ 551,846</u>

Deferred Outflows of Resources:	<u>Total</u>
Differences between expected and actual experience	\$ 9,379
Changes of assumptions	12,788
Net difference between projected and actual earnings on pension plan investments	427,577
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,107
Differences between allocated and actual contributions	-
Employer contributions subsequent to the measurement date	116,803
Total	<u>\$ 568,654</u>

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Summary totals of deferred inflows of resources for discretely presented component units:

Deferred Inflows of Resources:	LASERS	PERS
Differences between expected and actual experience	\$ -	\$ 54,412
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	112
Differences between allocated and actual contributions	-	2,027
Employer contributions subsequent to the measurement date	-	-
Total	\$ -	\$ 56,551

Deferred Inflows of Resources:	Total	
Differences between expected and actual experience	\$	54,412
Changes of assumptions		-
Net difference between projected and actual earnings on pension plan investments		-
Changes in proportion and differences between Employer contributions and proportionate share of contributions		112
Differences between allocated and actual contributions		2,027
Employer contributions subsequent to the measurement date		-
Total		\$ 56,551

The Parish's primary government and council-administered component units reported a total of \$2,581,779 and \$116,803 respectively, as deferred outflow of resources related to pension contributions made subsequent to the measurement period based on the measurement data, which will be recognized as a reduction in net pension liability or increase to net pension asset of the Parish in the year ended December 31, 2023.

The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan for primary government and discretely presented component units:

	Primary Government	Component Units	Total
Louisiana State Employees Retirement System	\$ -	\$ 12,084	\$ 12,084
Firefighters' Retirement System	639,691	-	639,691
Parochial Employees' Retirement Systems (Plan B)	1,928,079	104,719	2,032,798
Registrar of Voters Employees' Retirement System	9,305	-	9,305
District Attorney Retirement System	4,704	-	4,704
	\$ 2,581,779	\$ 116,803	\$ 2,698,582

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) for primary government are as follows:

Year	FRS	PERS	ROVERS	DARS	Total
2024	\$ 805,815	\$ 141,195	\$ 6,588	\$ 8,559	\$ 962,157
2025	535,830	1,301,882	3,502	6,840	1,848,054
2026	1,367,344	2,727,748	27,300	15,066	4,137,458
2027	224,135	3,041,282	(4,984)	(5,232)	3,255,201
2028	192,447	-	-	-	192,447
2029	54,703	-	-	-	54,703
	<u>\$ 3,180,274</u>	<u>\$ 7,212,107</u>	<u>\$ 32,406</u>	<u>\$ 25,233</u>	<u>\$ 10,450,020</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) for discretely presented component units are as follows:

Year	LASERS	PERS	Total
2024	\$ 4,719	\$ 374	\$ 5,093
2025	(6,234)	60,531	54,297
2026	8,502	141,358	149,860
2027	(2,263)	188,313	186,050
	<u>\$ 4,724</u>	<u>\$ 390,576</u>	<u>\$ 395,300</u>

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2023:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2023	2 years	7.25% net of investment expenses
PERS (Plan B)	December 31, 2022	4 years	6.40% net of investment expenses
FRS	June 30, 2023	7 years	6.90% net of investment expenses
ROVERS	June 30, 2023	5 years	6.25% net of investment expenses
DARS	June 30, 2023	5 Years	6.10% net of investment expenses

Mortality:

LASERS

Non-disabled members – Mortality rates based on the RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Mortality Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.

Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

PERS (Plan B)

Mortality rates for non-disabled members and disabled members were based on the Pub-2010 public retirement plans mortality table with mortality improvement projected using the MP-2018. Mortality rates for health retirees and general employees were based on the Pub-2010 public retirement plans mortality table using MP-2018.

FRS

Mortality rates for disabled members were based on the Pub-2010 mortality table with mortality improvement projected using the MP-2019. Mortality rates for annuitants and beneficiaries and active members were based on the Pub-2010 public retirement plans mortality table with mortality improvement projected using the MP-2019.

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Mortality (Continued):

ROVERS

Mortality rates for non-disabled members and disabled members were based on the RP-2010 mortality table with mortality improvement projected using the MP-2019. Mortality rates for employees, annuitants and beneficiaries were based on the RP-2010 mortality table with mortality improvement projected using the MP-2019.

DARS

The Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees was used for current employees and the Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees was used for annuitants and beneficiaries. The Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees was used for disabled members. All tables used included generational projections using the MP2019 scale.

Salary Increases:

LASERS

Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase range applicable to the Parish's employees has a lower range of 2.6% and upper range of 5.1% for judges.

PERS (Plan B)

Plan B - 4.25%.

FRS

Varies from 14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases. Inflation 2.50% per annum.

ROVERS

5.25%.

DARS

5.00% (2.20% Inflation; 2.80% Merit).

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Cost of Living Adjustments:

LASERS

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

PERS (Plan B)

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

FRS

For the purpose of determining the present value of benefits, cost-of-living adjustments were deemed not to be substantively automatic and only those previously granted were included.

ROVERS

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

DARS

For the purpose of determining the present value of benefits, cost-of-living adjustments were deemed not to be substantively automatic and only to those previously granted were included.

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The following table provides a summary of the best estimates of arithmetic geometric real rates of return for each major asset class included in each of the Systems' target asset allocations as of December 31, 2023:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	39.00%	51.00%	56.00%	57.50%	50.11%
Fixed Income	26.00%	33.00%	26.00%	32.50%	32.82%
Alternative	23.00%	14.00%	18.00%	0.00%	16.90%
Others	12.00%	2.00%	0.00%	10.00%	0.20%
Totals	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Asset Class	Expected Portfolio Real Rate of Return				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	2.67%	3.58%	2.46%	4.51%	10.66%
Fixed Income	0.73%	1.17%	1.14%	0.91%	3.81%
Alternative	1.85%	0.73%	0.79%	0.00%	6.50%
Others	0.62%	0.12%	0.00%	0.45%	2.31%
Expected Return	<u>5.87%</u>	<u>5.60%</u>	<u>4.40%</u>	<u>5.87%</u>	<u>5.02%</u>
Inflation	<u>2.30%</u>	<u>2.10%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.68%</u>
Expected Nominal Return	<u>8.17%</u>	<u>7.70%</u>	<u>6.90%</u>	<u>8.37%</u>	<u>7.70%</u>

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each of the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability (asset). The discount rates used for each respective plan is displayed in the Sensitivity of the Employer's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate table.

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following table presents the Parish's primary government's proportionate share of the Net Pension Liability (Asset) (NPL/NPA) using the discount rate of each System as well as what the Parish's proportionate share of the NPL/NPA would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Systems:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ 16,135,201	\$ 5,023,303	\$ (4,346,150)
FRS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	\$ 13,271,912	\$ 8,603,043	\$ 4,708,996
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	\$ 213,802	\$ 117,517	\$ 35,685
DARS			
Discount Rates	5.10%	6.10%	7.10%
Share of Net Pension Liability (Asset)	\$ 185,347	\$ 99,178	\$ 26,889

The following table presents the council-administered component units' proportionate share of the Net Pension Liability (Asset) (NPL/NPA) using the discount rate of each System as well as what the Parish's proportionate share of the NPL/NPA would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by each of the Systems:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
LASERS			
Discount Rates	6.25%	7.25%	8.25%
Share of Net Pension Liability (Asset)	\$ 226,040	\$ 172,625	\$ 127,374
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ 997,031	\$ 271,231	\$ (268,559)

NOTE 10 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan (the 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 to 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 the 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.

As of December 31, 2023, assets totaling \$8.1 million are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* - an amendment of GASB Statements No. 14 and No. 84, and supersession of GASB Statement No. 32. Under this statement, governments that sponsor section 457 deferred compensation plans that meet the definition of a pension plan are required to disclose reporting requirements that are relevant to pension plans. The Plan does not meet the definition of a pension plan and the Parish has no responsibility for the Plan nor is the Parish formally considered the Plan's trustee. 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 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB PLANS)

Plan Description

Ascension Parish Government OPEB Plan (the Parish OPEB Plan)

The Parish OPEB Plan provides certain continuing health care benefits for its retired employees. The Parish's OPEB Plan is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Parish. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

Fire Protection District No. 3 (the District's OPEB Plan)

The District's OPEB Plan provides up to \$500 per month for medical cost until the age of Medicare eligibility for its retired employees. The District's OPEB Plan is a single-employer defined benefit OPEB plan administered by the District. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the District. Assets accumulated in this trust meet the criteria in GASB Codification Section P51 *Postemployment Benefits Other Than Pensions – Reporting for Benefits Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

Parish OPEB Plan

At December 31, 2023, the following employees were covered by the benefit terms:

	Amount
Inactive employee or beneficiaries currently receiving benefit payments	12
Active employees	365
Total	377

Employees of the Parish include the employees of the primary government (\$1,362,919), as well as the Criminal Court (\$63,478), and the Parish Court (\$18,911), which are discretely presented component units.

District OPEB Plan

At December 31, 2023, the OPEB Plan had 57 active employees covered by the benefit terms and no inactive employees or beneficiaries currently receiving benefit payments.

Contribution Rates of the Parish and District OPEB Plan

Parish employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. District employees do not contribute to their post-employment benefit cost during employment or retirement. The plan provisions and contribution rates are contained in the official plan documents.

Funding Policies

Parish OPEB Plan

The Parish OPEB Plan recognizes the cost of providing post-employment medical benefits (Parish's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. The other postemployment benefits liability is typically liquidated through the General Fund.

District OPEB Plan

The District OPEB Plan recognizes the cost of providing post-employment medical benefits as contributions to the monthly benefit premiums as they become due. There are no retired employees participating in the plan at December 31, 2023.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

Parish OPEB Plan

The total Parish OPEB Plan liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.00% including inflation
Discount rate	3.72% annually (beginning of year to determine ADC) 3.26% annually (as of end of year measurement date)
Healthcare cost trend rates	5.50% annually for ten years, 4.50% thereafter

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

District OPEB Plan

The total District OPEB asset in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	3.00% including inflation
Discount rate	4.00% annually (beginning of year to determine ADC) 4.00% annually (as of end of year measurement date)
Healthcare cost trend rates	Increase in stipend by 3% annually

The actuarial assumptions used in the December 31, 2023, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2023 to December 31, 2023.

Net Other Postemployment Benefit Liability

The following table presents the Parish's primary government net other post-employment benefit liability at December 31, 2023:

	Primary Government	
	Governmental Activities	Business-type activities
	Amount	Amount
Beginning OPEB liability	\$ 1,182,622	\$ 105,372
Service cost	17,478	1,525
Interest on total OPEB liability	42,336	3,694
Difference between expected/actual experience	71,297	6,219
Changes of assumption	47,503	4,145
Benefit payments	(109,701)	(9,571)
Ending Net OPEB liability	<u>\$ 1,251,535</u>	<u>\$ 111,384</u>

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net Other Postemployment Benefit Liability (Continued)

The following table presents the council-administered component units net other post-employment benefit liability at December 31, 2023:

		Amount
Beginning OPEB liability		\$ 78,382
Service cost	1,016	
Interest on total OPEB liability	2,462	
Difference between expected/actual experience	4,146	
Changes of assumption	2,762	
Benefit payments	(6,379)	4,007
Ending Net OPEB liability		\$ 82,389

Net Other Postemployment Benefit Asset

The following table presents the District's net other post-employment benefit liability at December 31, 2023:

		Amount
Beginning OPEB Asset		\$ 1,350,734
Service cost	(55,600)	
Interest cost on total OPEB Asset	(34,720)	
Net investment earnings	357,744	
Change of assumptions	(154,109)	113,315
Ending OPEB asset		\$ 1,464,049

Postemployment Benefit Contributions

Parish OPEB Plan and District OPEB Plan

The contractually required contribution is determined using the Individual Entry Age Normal Cost Method. Each employee's service costs are calculated as a level percentage of that employee's projected pay. The attribution period extends from the first period for which the employee provides service under the benefit terms through the assumed commencement of benefit payments for that employee. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate (if applicable) and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Value of Plan Assets

Parish OPEB Plan

Since the Parish’s OPEB plan is not being funded, the actuarial value of assets is zero.

District OPEB Plan

The District’s OPEB plan was funded with a one-time contribution of \$2.5 million in 2021; the actuarial value of the plan’s assets is \$2,518,270 as of December 31, 2023.

Turnover Rate

Parish OPEB Plan

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, product an annual turnover of approximately 11%. The rates for each age are below:

Age	Percent Turnover
15-25	20%
26-40	15%
41-55	12%
56+	6%

Postemployment Benefit Plan Eligibility Requirements

Parish OPEB Plan

Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the Deferred Retirement Option Plan (D.R.O.P.), as described above under “Plan Description”. Medical benefits are provided to employees upon actual retirement. Most employees are covered of the Parochial Employees’ Retirement System of Louisiana, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. For employees hired on and after January 1, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. For the few employees not covered by that system, the same retirement eligibility has been assumed. Firefighters are not covered for retiree medical and dental benefits.

Dental insurance coverage is provided to retirees. The employer pays 50% of the cost of the dental insurance for the retiree only until age 65, but not for dependents, and used the unblended rates provided. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend assumption was used for dental insurance.

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Postemployment Benefit Plan Eligibility Requirements (Continued)

District OPEB Plan

Based on summary of Plan Provisions, it has been assumed that entitlement to retirement benefits will occur depending on the age and years of service the employee has devoted to the District. Employees 55 years old with 12 years of service, 50 years old with 20 years of service and with 25 years of service there is no age requirement.

Disability retirement requires the beneficiary to have served the District for 5 years on the Firefighters Retirement System of Louisiana and the District and must have qualified for disability retirement under Firefighters Retirement System of Louisiana. Service includes service at other fire departments/districts.

Spouses/domestic partners that qualify for service or disability retirement benefits must have been a spouse/domestic partner for at least one year prior to the date of retirement.

Investment Return Assumption (Discount Rate)

The Parish OPEB plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rates of 3.72%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2022, have been used as the measurement date at the end of the applicable measurement period. For the immediately preceding measurement period a rate of 2.06%, which was the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2021, was used.

Mortality Rate

Parish OPEB Plan

Mortality rates were based on the RP-2000 Table without projection.

District OPEB Plan

Mortality rates were based on the RP-2000 Combined Healthy Lives with Blue Collar Adjustment Sex Distinct Mortality Tables projected to 2031 using Scale AA.

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Method of Determining Value of Benefits

The value of benefits has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays 50% of the cost of the medical and dental insurance for retirees only (not dependents) and only until age 65. The rates provided applicable before age 65 are “blended” rates. There is therefore an implicit employer subsidy since a portion of the active / retired blended rates is attributable to the retiree coverage. “Unblended” rates are estimated for retired members before Medicare eligibility to be an age and gender specific equivalent of the blended rates by applying and implied subsidy adjustment as a percentage of the blended rate at each (100% means zero implied subsidy). The implied subsidy adjustment for each gender at each retirement age before age 65 has been developed from data based on actual regional per-capita claims experience in recent years and as applied to the census data of the plan.

Post-Retirement Benefit Increases

Parish OPEB Plan and District OPEB Plan

The plans benefit provisions in effect for retirees as of the valuation dates have been used and it has been assumed for valuation purposes that there will not be any changes in the future.

OPEB Expense (Benefit) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Parish and Council administered component units recognized the following as OPEB expense for December 31, 2023:

	Amount
Parish OPEB Plan - Primary Government	\$ 99,038
District OPEB Plan - Primary Government	25,013
Total primary government	\$ 124,051
 Parish OPEB Plan - Component Units	 \$ 5,297

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**OPEB Expense (Benefit) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

At December 31, 2023, the Parish OPEB plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

Parish OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 169,314	\$ 24,863
Changes of assumptions	154,826	174,190
Total	\$ 324,140	\$ 199,053

At December 31, 2023, the District OPEB Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following source:

District OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual investment earnings	\$ 257,371	\$ 203,356
Changes of assumptions	146,404	-
Total	\$ 403,775	\$ 203,356

At December 31, 2023, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in council-administered component units from the following sources:

OPEB Plan - Component Units	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,313	\$ 764
Changes of assumptions	14,918	5,358
Total	\$ 31,231	\$ 6,122

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense (Benefit) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The amounts currently reported as deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB expense (benefit) as follows:

Year ended December 31:	Primary Government	Component Units
2024	\$ 72,637	\$ 5,558
2025	72,637	5,558
2026	53,732	3,595
2027	(32,508)	3,595
2028	33,208	2,955
2028 and thereafter	125,800	3,848
Total	\$ 325,506	\$ 25,109

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Parish's primary government and Parish administered component units, calculated using the discount rate of 3.26%, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point higher (4.26%) or 1 percentage lower (2.26%) point than the current rate.

	Discount Rate		
	2.26%	3.26%	4.26%
Total OPEB liability - Primary Government	\$ 1,658,056	\$ 1,362,919	\$ 1,151,085
	Discount Rate		
	2.26%	3.26%	4.26%
Total OPEB liability - Component Units	\$ 88,675	\$ 82,389	\$ 61,562

The following presents the net OPEB asset of the District's calculated using the discount rate of 4.00%, as well as what the District's total OPEB asset would be if it were calculated using a discount rate that is 1 percentage point lower (3.00%) or 1 percentage point higher (5.00%) than the current rate.

	Discount Rate		
	1% Decrease 3.00%	4.00%	1% Increase 5.00%
Total OPEB Asset - the District	\$ 1,290,524	\$ 1,464,049	\$ 1,609,531

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Parish's primary government and council-administered component units, calculated using the current healthcare cost trend rates as well as what the Parish's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point higher (6.50%) or 1 percentage point lower (4.50%) than the current trend rates.

	1% Decrease 2.26%	Discount Rate 3.26%	1% Increase 4.26%
Total OPEB liability - Primary Government	\$ 1,658,056	\$ 1,362,919	\$ 1,151,085
	1% Decrease 2.26%	Discount Rate 3.26%	1% Increase 4.26%
Total OPEB liability - Component Units	\$ 88,675	\$ 82,389	\$ 61,562

Sensitivity of the net OPEB Asset to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB asset of the District's calculated using the current healthcare cost trend rates as well as what the Parish's total OPEB asset would be if it were calculated using trend rates that are 1 percentage point higher (4.00%) or 1 percentage point lower (2.00%) than the current trend rates.

	1% Decrease 2.00%	Discount Rate 3.00%	1% Increase 4.00%
Total OPEB Asset - the District	\$ 1,641,158	\$ 1,464,049	\$ 1,242,030

(Continued)

NOTE 12 - INTERFUND TRANSACTIONS

Interfund Receivable and Payable Balances

Interfund receivable and payable balances generally represents short-term borrowing between funds and pooled cash activity across funds.

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road Project Fund	-	954,833
Nonmajor governmental funds	100	1,267,521
Ascension Consolidated Utilities District No. 1	167,348	-
Lamar Dixon Expo Center	266,315	-
Total General Fund	<u>433,763</u>	<u>2,339,791</u>
East Ascension Drainage Fund:		
General Fund	<u>117,437</u>	-
Road Project Fund:		
General Fund	<u>954,833</u>	-
Nonmajor governmental funds:		
General Fund	1,267,521	100
Nonmajor governmental funds	<u>160,707</u>	<u>160,707</u>
Total Nonmajor governmental funds:	<u>1,428,228</u>	<u>160,807</u>
Total governmental-type activities	<u>2,934,261</u>	<u>2,500,598</u>
Business-type activities:		
Ascension Consolidated Utilities District No. 1:		
General Fund	<u>-</u>	<u>167,348</u>
Lamar Dixon Expo Center:		
General Fund	<u>-</u>	<u>266,315</u>
Total business-type activities:	<u>-</u>	<u>433,663</u>
Total primary government	<u>\$ 2,934,261</u>	<u>\$ 2,934,261</u>

The General Fund payable to the East Ascension Drainage Fund represents prior advances that will be reimbursed to East Ascension Drainage Fund when grant funds are received. The Ascension Consolidated Utilities District No. 1 and Lamar Dixon receivable balance represents pooled cash activity that will be reimbursed to the General Fund from the operating account of each respective fund. The remaining General Fund payables relate to sales and use taxes receivable that will be remitted to other funds when received.

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

The interfund transfers of the primary government at December 31, 2023 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 1,771,500
Road Project Fund	-	92,242
Move Ascension Fund	-	2,500,000
Ascension Consolidated Utilities District No. 1 Fund	50,000	-
Nonmajor governmental funds	-	9,796,603
Total General Fund	50,000	14,160,345
East Ascension Drainage Fund:		
General Fund	1,771,500	-
Nonmajor governmental funds	-	4,764,162
Total East Ascension Drainage Fund	1,771,500	4,764,162
Road Project Fund:		
General Fund	92,242	-
Move Ascension Fund	-	3,500,000
Nonmajor governmental funds	-	1,777,500
Road Project Fund	92,242	5,277,500
Dedicated Special Project Fund:		
Move Ascension Fund	-	1,000,000
Parish Utilities of Ascension	-	1,250,000
Nonmajor governmental funds	-	3,302,500
Total Dedicated Special Project Fund	-	5,552,500
Move Ascension Fund:		
General Fund	2,500,000	-
Road Project Fund	3,500,000	-
Dedicated Special Project Fund	1,000,000	-
Total Move Ascension Fund	7,000,000	-
Nonmajor governmental funds:		
General Fund	9,796,603	-
East Ascension Drainage Fund	4,764,162	-
Road Project Fund	1,777,500	-
Dedicated Special Project Fund	3,302,500	-
Nonmajor governmental funds	12,654,003	12,654,003
Total nonmajor governmental funds	32,294,768	12,654,003
Total governmental-type activities	41,208,510	42,408,510

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

The interfund transfers of the primary government at December 31, 2023 were as follows (continued):

Individual Fund	Transfer In	Transfer Out
Business-type activities:		
Ascension Consolidated Utilites District No. 1:		
General Fund	-	50,000
Utilities	400,000	-
Total Ascension Consolidated Utilities District No. 1	400,000	50,000
Utilities:		
Ascension Consolidated Utilites District No. 1	-	400,000
Parish Utilities of Ascension	-	1,000,000
Total Utilities	-	1,400,000
Parish Utilities of Ascension		
Dedicated Special Project Fund	1,250,000	-
Utilities	1,000,000	-
Total Parish Utilities of Ascension	2,250,000	-
Total business-type activities	2,650,000	1,450,000
Total primary government	\$ 43,858,510	\$ 43,858,510

(Continued)

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

The following exchange of funds between the primary government and its discretely presented component units during 2023, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

Individual Fund	Transfer In	Transfer Out
Primary Government:		
<i>Governmental Activities:</i>		
General Fund:		
Criminal Court	\$ -	\$ 400,000
Parish Court	-	300,000
Total General Fund:	-	700,000
Nonmajor governmental funds:		
Parish Court	30,000	-
Criminal Court	85,000	170,400
Total nonmajor governmental funds	115,000	170,400
Total primary government	\$ 115,000	\$ 870,400
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	400,000	-
Nonmajor governmental funds	170,400	85,000
Total Criminal Court	570,400	85,000
Parish Court:		
General Fund	300,000	-
Nonmajor governmental funds	-	30,000
Total Parish Court	300,000	30,000
Total component units	\$ 870,400	\$ 115,000

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 - SELF INSURANCE

All funds of the Parish participate in the self-insurance 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 liability, including claims incurred but not yet reported. As of the end of 2023, it was actuarially determined that the undiscounted loss liability was \$1,827,438, including non-incremental claims adjustments. This liability represents reported losses of \$672,916 and includes claims incurred but not yet reported of \$1,154,522.

Changes in the reverse amount in each fiscal year from 2021 to 2023 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current year expense	Claim Payments	Balance at End of Fiscal Year	Due Within One Year
2023	\$ 2,579,267	\$ 318,683	\$ (1,070,512)	\$ 1,827,438	\$ 622,668
2022	1,825,141	1,340,544	(586,418)	2,579,267	962,392
2021	1,772,905	755,950	(703,714)	1,825,141	610,418

As of December 31, 2023 the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2024	\$ 384,871	\$ 237,797	\$ 622,668
2025	216,071	209,775	425,846
2026	117,172	166,933	284,105
2027	70,239	121,753	191,992
2028	46,166	79,017	125,183
2029-2032	67,973	109,671	177,644
Total	<u>\$ 902,492</u>	<u>\$ 924,946</u>	<u>\$ 1,827,438</u>

NOTE 14 - RESTRICTED NET POSITION

The government-wide statement of net position reports \$200,241,573 of restricted net position, of which \$130,717,606 is restricted by enabling legislation.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2023, the Parish had outstanding commitments from construction contracts in progress of \$16.9 million and engineering contracts in progress of \$19.6 million.

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. However, the Parish has recorded the estimated liability for the potential exposure for claims which were considered to be measurable and probable.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Suits and Claims (Continued)

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 any unrecorded litigation will not have a material effect on the financial position of the Parish.

Grant Reimbursements

The Parish 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.

The following grants receivables are deemed eligible expenditures by management and have been requested from granting agencies at December 31, 2023:

	Amount
FEMA - Ida	\$ 10,728,949
Hazard Mitigation	1,611,021
LRA - Disaster Recovery - Sewer Project	1,219,131
LRA - Disaster Recovery - Road Project	1,113,383
FEMA - 2016 Flood	214,891
FEMA - 2021 Rain Event	164,669
State of Louisiana - Mental Health & Wellness	68,415
FEMA - Delta	749
Total primary government	\$ 15,121,208

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 to insurance coverage during 2023. There were no amounts exceeding insurance coverage in the last three years except as described in Note 13.

Criminal Court - Due to General Fund (Parish Court)

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2023, the liability was \$463,947 which has been recorded in the Criminal Court for amounts due to the Parish Court.

(Continued)

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Availability Payment Arrangements

On June 1, 2023, the Parish entered into an agreement with a private physician group to provide operational support of the mental health and public parish health departments. Under the terms of the agreement, the Parish has provided adequate facilities and staffing to perform daily operations and the Parish has agreed to pay the group monthly installments of \$360,772 to assist with operations through May 31, 2033. The facilities and employees provided by the Parish will remain with the Parish in the event of termination of the agreement. Either party has the right to terminate the agreement at anytime by providing a 180 written notice. Future minimum payments under the availability payment arrangement are as follows:

Year	Amount
2024	\$ 4,329,264
2025	4,329,264
2026	4,329,264
2027	4,329,264
2028	4,329,264
2029-2033	19,120,916
Totals	\$ 40,767,236

West Ascension Hospital - Lease Agreement

The West Ascension Hospital is a lessor for a noncancellable lease of a medical office building to a physician group. The term of this lease is 87 months at equal monthly installments of \$9,073. In accordance with GASB Statement No. 87, *Leases*, a receivable has been recorded for the present value of lease payments to be received over the lease term of the agreement. As of August 31, 2023, the value of the lease receivable was \$453,061. Also, deferred inflows associated with this lease have been recorded and will be recognized as revenue over the lease term. The balance of the deferred inflows at August 31, 2023 was \$431,458. Inflows recognized during the year ended August 31, 2023 consisted of lease revenue of \$101,519 and interest income of \$9,775. Inflows recognized during the year ended August 31, 2022, consisted of lease revenue of \$101,273 and interest income of \$11,898. Since the lease agreement includes scheduled payments over multiple years, the receivable balances includes amounts not expected to be collected within the next year.

Future minimum payments to be received under this lease are:

Maturity	Amount
2024	\$ 100,933
2025	102,970
2026	105,048
2027	107,169
2028	36,941
Totals	\$ 453,061

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Environmental

Management of the Parish is not aware of any material contingent environmental liabilities. Environmental contingencies have been mitigated by testing of the sewer systems on a regular basis and providing the test results to the appropriate environmental authorities.

NOTE 16 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2023, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Alvin "Coach" Thomas Jr.	\$ 19,992
Councilman, District #2 - Joel Robert	20,045
Councilman, District #3 - Travis Turner	19,460
Councilman, District #4 - Corey Orgeron	19,330
Councilman, District #5 - Dempsey Lambert	19,742
Councilman, District #6 - Chase Melancon	19,785
Councilman, District #7 - Aaron Lawler	19,850
Councilwoman, District #8 - Teri Casso	17,044
Councilman, District #9 - Dal Waguespack	19,655
Councilman, District #10 - John Cagnolatti	19,850
Councilman, District #11 - Michael Mason	19,850
Total	\$ 214,603

NOTE 17 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (IAVE) (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. For applications submitted prior to June 24, 2016, the exemption was 100% property tax abatement for an initial term of five years and may be renewed for an additional five years. Effective June 24, 2016, the exemption was amended to allow for a 100% property tax abatement for the initial five-year term with the opportunity to renew the tax abatement for an additional three-year term at 80% of the property tax exemption. On June 27, 2018, the Louisiana Board of Commerce & Industry approved changes to ITEP whereas the exemption is an 80% property tax abatement for an initial term of five years and may be renewed for an additional five years. For the fiscal year ending December 31, 2023, \$25,326,327 in Parish ad valorem tax revenues were abated by the State of Louisiana through ITEP.

NOTE 17 - TAX REVENUES ABATED (CONTINUED)

Additionally, the Restoration Tax Abatement (RTA) program provides up to ten years of abatement of property taxes on renovations and improvements of existing commercial structures and owner-occupied residences. Applications are approved by the Board of Commerce and Industry and can be renewed for five years. For the fiscal year ending December 31, 2023, \$22,007 in Parish ad valorem tax revenues were abated by the State of Louisiana through the RTA program.

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2023:

Fund:	<u>IAVE</u>	<u>RTA</u>	<u>Total</u>
General - operations	\$ 2,986,396	\$ 3,292	\$ 2,989,688
Juvenile Justice Program	1,080,136	1,028	1,081,164
Parish Amental Shelter	1,080,136	1,028	1,081,164
Library	6,109,858	5,816	6,115,674
East Ascension Drainage	3,810,993	5,131	3,816,124
West Ascension Drainage	1,703,414	-	1,703,414
Health Unit	2,182,092	2,077	2,184,169
Lighting District No. 2	322,786	-	322,786
Lighting District No. 6	2,209,848	-	2,209,848
Mental Health	2,182,092	2,077	2,184,169
Council on Aging	<u>1,636,569</u>	<u>1,558</u>	<u>1,638,127</u>
Total tax abatement	<u>\$ 25,304,320</u>	<u>\$ 22,007</u>	<u>\$ 25,326,327</u>

NOTE 18 - EXPENDITURES EXCEEDING APPROPRIATIONS

Excess of expenditures over appropriations in function within the fund occurred are as follows:

	<u>Final</u> <u>Budget</u>	<u>Actual</u> <u>(GAAP Basis)</u>	<u>Excess over</u> <u>Budget</u>
Governmental Fund:			
General Fund:			
Debt service	\$ -	\$ 184,079	\$ (184,079)
Capital outlay	<u>\$ 946,500</u>	<u>\$ 1,094,824</u>	<u>\$ (148,324)</u>

NOTE 19 - SUBSEQUENT EVENTS

Ascension Parish Consolidated Utilities District No. 2 (ACUD No. 2)

On December 3, 2020, the Parish passed an ordinance approving the abolishment of the ACUD No. 2 as a result of future intentions to sell substantially all sewer assets of the fund to a private company. Full responsibilities of debts, operations, and administration of ACUD No. 2 were then vested with the Parish. At December 31, 2022, the assets of ACUD No. 2 were maintained by the Parish and the enterprise fund continued to operate as the Utilities Fund. On June 3, 2021, upon vote of the citizens of the Parish, the Parish passed the ordinance finalizing the sale of the Utilities Fund assets to a private company. On April 18, 2024, the Parish completed the sale of all its wastewater assets with a national vendor for \$9.3 million. This sale in an estimated loss of \$693,000. The loss on sale of the assets will be reported as nonoperating expense in the statement of revenues, expenses, and changes in net position of the Utilities Fund.

Animal Services Fund

The Council adopted an ordinance to purchase a 7.5-acre tract of land for relocation of the Parish animal shelter for \$375,000. Construction of a new animal shelter is expected to commence within the 4th quarter of 2024.

Report Reissuance

Subsequent to submission, it was discovered that there was a journal entry was recorded in error in the Parish's previously issued financial statements dated May 29, 2024. The correction of the error results in a reduction of cash and cash equivalents and contracts payable of \$900,697 in the Move Ascension capital outlay fund and governmental activities of the primary government. There was no impact on the Parish's total fund balance or net position as a result of the correction, although a reclassification of net position of \$900,697 from unrestricted to net investment in capital assets was required.

No events have occurred subsequent to May 29, 2024, through July 22, 2024, which was the date the financial statements were reissued except as disclosed in the previous paragraph.



REQUIRED
SUPPLEMENTARY
INFORMATION

2023



**PARISH OF ASCENSION
GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,470,500	\$ 5,066,000	\$ 4,810,074	\$ (255,926)
Sales	30,083,000	33,983,500	40,308,993	6,325,493
Franchise and beer	1,320,000	1,239,000	1,122,085	(116,915)
Intergovernmental:				
Severance	29,000	24,000	13,470	(10,530)
State revenue sharing	150,000	194,000	155,911	(38,089)
Civil defense	-	18,000	89,456	71,456
Grants	2,500	1,978,500	3,646,595	1,668,095
State sports wagering	-	147,500	209,497	61,997
Other	25,000	35,000	37,215	2,215
Licenses and permits:				
Occupational	2,780,000	2,977,000	3,169,948	192,948
Alcoholic beverages	17,500	18,500	20,899	2,399
Building	1,200,000	1,200,000	1,054,125	(145,875)
Mobile home	10,000	15,000	23,400	8,400
Planning fees	130,000	130,000	87,453	(42,547)
Zoning fees	45,000	75,000	103,761	28,761
Fines and forfeitures	48,500	46,000	57,386	11,386
Charges for services - rent and other	3,302,200	4,144,200	5,282,279	1,138,079
Investment earnings and other	32,500	300,000	2,161,735	1,861,735
Total revenues	<u>43,645,700</u>	<u>51,591,200</u>	<u>62,354,282</u>	<u>10,763,082</u>
EXPENDITURES				
Current function:				
General government	25,512,000	25,251,500	22,888,593	2,362,907
Public safety- jail operations	4,959,000	5,937,000	5,285,547	651,453
Culture and recreation	4,279,000	4,645,000	4,056,179	588,821
Debt service	-	-	184,079	(184,079)
Capital outlay	985,000	946,500	1,094,824	(148,324)
Total expenditures	<u>35,735,000</u>	<u>36,780,000</u>	<u>33,509,222</u>	<u>3,270,778</u>
Excess of revenues over expenditures	<u>\$ 7,910,700</u>	<u>\$ 14,811,200</u>	<u>\$ 28,845,060</u>	<u>\$ 14,033,860</u>

(continued)

**PARISH OF ASCENSION
GENERAL FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	Original Budget	Final Budget	Actual	Variance - positive (negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 540,000	\$ 50,000	\$ 50,000	\$ -
Proceeds from sale of property	15,000	-	6,572	6,572
Premium on issuance of lease liabilities	-	-	550,459	550,459
Transfers out	(8,814,000)	(10,095,000)	(14,160,345)	(4,065,345)
 Total other financing sources (uses)	(8,259,000)	(10,045,000)	(13,553,314)	(3,508,314)
 Net change in fund balance	\$ (348,300)	\$ 4,766,200	15,291,746	\$ 10,525,546
 FUND BALANCE				
Beginning of year			43,759,885	
End of year			\$ 59,051,631	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 7,814,000	\$ 8,900,000	\$ 8,358,607	\$ (541,393)
Sales and use	19,000,000	21,000,000	24,099,975	3,099,975
Intergovernmental:				
State revenue sharing	185,000	302,000	292,236	(9,764)
Grants	-	795,500	-	(795,500)
Investment earnings and other	-	206,000	1,964,004	1,758,004
Total revenues	<u>26,999,000</u>	<u>31,203,500</u>	<u>34,714,822</u>	<u>3,511,322</u>
EXPENDITURES				
Public works:				
Personnel	11,016,000	9,920,000	9,384,546	535,454
Contribution to retirement system	230,000	260,000	295,517	(35,517)
Equipment rental	100,000	135,000	36,948	98,052
Repairs and maintenance	3,166,500	4,472,500	3,572,740	899,760
Other charges and services	2,529,500	2,260,500	2,009,671	250,829
Insurance	572,500	969,500	969,500	-
Materials and supplies	1,555,000	1,525,000	993,622	531,378
Tax collector	630,000	650,000	683,350	(33,350)
Small equipment	231,000	231,500	168,477	63,023
Weed control	145,000	300,000	276,406	23,594
Utilities	10,000	10,000	15,604	(5,604)
Engineer	50,000	50,000	92,926	(42,926)
Debt service	-	-	15,486	(15,486)
Capital outlay	3,700,000	2,980,000	1,392,909	1,587,091
Total expenditures	<u>23,935,500</u>	<u>23,764,000</u>	<u>19,907,702</u>	<u>3,856,298</u>
Excess of revenues over expenditures	<u>3,063,500</u>	<u>7,439,500</u>	<u>14,807,120</u>	<u>(344,976)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	1,771,500	1,771,500	-
Proceeds from sale of property	10,000	10,000	10,914	914
Proceeds from insurance	-	-	69	69
Proceeds from issuance of lease liabilities	-	-	45,160	45,160
Transfers out	(4,764,500)	(4,764,500)	(4,764,162)	338
Total other financing sources (uses)	<u>(3,754,500)</u>	<u>(2,983,000)</u>	<u>(2,936,519)</u>	<u>46,481</u>
Net change in fund balance	<u>\$ (691,000)</u>	<u>\$ 4,456,500</u>	11,870,601	<u>\$ (298,495)</u>
FUND BALANCE				
Beginning of year			<u>42,420,753</u>	
End of year			<u>\$ 54,291,354</u>	

PARISH OF ASCENSION
SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY (ASSET) (1)
LAST TEN FISCAL YEARS (2)*

	2023				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.2376%	1.3181%	0.6184%	0.1157%
Employers proportionate share of net pension liability (asset)	\$ 172,625	\$ 5,294,534	\$ 8,603,043	\$ 117,517	\$ 99,178
Employer's covered payroll	\$ 51,600	\$ 25,378,980	\$ 3,559,263	\$ 90,410	\$ 77,024
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	334.54%	20.86%	241.71%	129.98%	128.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	68.42%	94.20%	77.69%	86.73%	85.85%
	2022				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.3497%	1.2946%	0.6385%	0.1227%
Employers proportionate share of net pension liability (asset)	\$ 198,820	\$ (12,489,225)	\$ 9,128,554	\$ 156,558	\$ 132,127
Employer's covered payroll	\$ 49,924	\$ 24,910,851	\$ 3,389,742	\$ 91,811	\$ 79,356
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	398.25%	-50.14%	269.30%	170.52%	166.50%
Plan fiduciary net position as a percentage of the total pension liability (asset)	63.65%	114.20%	74.68%	82.46%	81.66%
	2021				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.8279%	1.0754%	0.5601%	0.1282%
Employers proportionate share of net pension liability (asset)	\$ 141,506	\$ (5,860,519)	\$ 3,811,041	\$ 17,767	\$ 22,815
Employer's covered payroll	\$ 47,397	\$ 25,109,271	\$ 2,696,213	\$ 85,507	\$ 80,333
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	298.55%	-23.34%	141.35%	20.78%	28.40%
Plan fiduciary net position as a percentage of the total pension liability (asset)	72.78%	106.76%	86.78%	97.68%	96.79%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(3) All amounts are recorded in Parish Court, a discretely presented component unit.

* As of the pension plan measurement date.

PARISH OF ASCENSION
SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY (ASSET) (1)
LAST TEN FISCAL YEARS (2)*

	2020				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0023%	23.0079%	0.9841%	0.6101%	0.1299%
Employers proportionate share of net pension liability (asset)	\$ 191,713	\$ (1,664,534)	\$ 6,821,435	\$ 131,423	\$ 102,905
Employer's covered payroll	\$ 46,569	\$ 23,912,946	\$ 2,450,876	\$ 83,742	\$ 80,589
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	411.68%	-6.96%	278.33%	156.94%	127.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	58.00%	98.00%	72.61%	83.32%	84.86%
	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	22.6235%	0.9506%	0.6647%	0.1378%
Employers proportionate share of net pension liability (asset)	\$ 177,355	\$ 6,112,088	\$ 5,952,390	\$ 124,306	\$ 44,340
Employer's covered payroll	\$ 45,369	\$ 22,127,174	\$ 2,292,475	\$ 91,298	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	390.92%	27.62%	259.65%	136.15%	54.74%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.90%	91.93%	73.96%	84.83%	93.13%
	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.8841%	0.8635%	0.6451%	0.1321%
Employers proportionate share of net pension liability (asset)	\$ 168,248	\$ (2,753,469)	\$ 4,966,718	\$ 152,265	\$ 42,505
Employer's covered payroll	\$ 45,123	\$ 18,509,848	\$ 2,057,671	\$ 89,496	\$ 82,116
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	372.87%	-14.88%	241.38%	170.14%	51.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	64.30%	104.02%	74.76%	80.57%	92.92%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(3) All amounts are recorded in Parish Court, a discretely presented component unit.

* As of the pension plan measurement date.

PARISH OF ASCENSION

SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY (ASSET) (1)

LAST TEN FISCAL YEARS (2)*

	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.1400%	0.7629%	0.6496%	0.1383%
Employers proportionate share of net pension liability (asset)	\$ 179,068	\$ 2,746,239	\$ 4,372,692	\$ 142,590	\$ 37,300
Employer's covered payroll	\$ 44,826	\$ 17,590,442	\$ 1,781,203	\$ 88,966	\$ 84,031
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	399.47%	15.61%	245.49%	160.27%	44.39%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.50%	95.50%	73.55%	80.51%	93.57%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	17.6302%	0.6530%	0.6477%	0.1399%
Employers proportionate share of net pension liability (asset)	\$ 193,094	\$ 3,138,983	\$ 4,271,106	\$ 183,775	\$ 26,777
Employer's covered payroll	\$ 45,248	\$ 15,819,023	\$ 1,466,892	\$ 88,966	\$ 82,892
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	426.75%	19.84%	291.17%	206.57%	32.30%
Plan fiduciary net position as a percentage of the total pension liability (asset)	57.70%	93.48%	68.16%	73.98%	95.09%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0004%	17.7225%	0.5771%	0.6521%	0.1445%
Employers proportionate share of net pension liability (asset)	\$ 26,118	\$ 49,220	\$ 3,114,695	\$ 159,708	\$ 7,785
Employer's covered payroll	\$ 7,110	\$ 15,042,342	\$ 1,226,344	\$ 88,461	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	367.34%	0.33%	253.98%	180.54%	9.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.70%	99.89%	72.45%	76.86%	98.56%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(3) All amounts are recorded in Parish Court, a discretely presented component unit.

* As of the pension plan measurement date.

PARISH OF ASCENSION
SCHEDULE OF PENSION CONTRIBUTIONS (1)
LAST TEN FISCAL YEARS (2)

	2023				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 23,385	\$ 2,032,311	\$ 1,235,701	\$ 16,459	\$ 7,345
Contributions in relation to contractually required contribution	23,385	2,032,311	1,235,701	16,459	7,345
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 52,836	\$ 23,907,250	\$ 3,389,742	\$ 98,435	\$ 76,902
Contributions as a percentage of covered payroll	44.26%	8.50%	36.45%	16.72%	9.55%
	2022				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 21,884	\$ 1,943,381	\$ 1,135,136	\$ 15,530	\$ 7,428
Contributions in relation to contractually required contribution	21,884	1,943,381	1,135,136	15,530	7,428
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 50,762	\$ 25,378,980	\$ 3,439,849	\$ 86,176	\$ 78,176
Contributions as a percentage of covered payroll	43.11%	7.66%	33.00%	18.02%	9.50%
	2021				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 20,665	\$ 1,969,621	\$ 869,582	\$ 14,851	\$ 3,213
Contributions in relation to contractually required contribution	20,665	1,969,621	869,582	14,851	3,213
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 49,106	\$ 24,590,547	\$ 3,139,665	\$ 91,149	\$ 80,333
Contributions as a percentage of covered payroll	42.08%	8.01%	27.70%	16.29%	4.00%
	2020				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 19,557	\$ 1,959,627	\$ 680,118	\$ 15,074	\$ 3,223
Contributions in relation to contractually required contribution	19,557	1,959,627	680,118	15,074	3,223
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 46,230	\$ 25,109,547	\$ 2,642,858	\$ 82,558	\$ 80,589
Contributions as a percentage of covered payroll	42.30%	7.80%	25.73%	18.26%	4.00%
	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,942	\$ 1,919,662	\$ 607,505	\$ 14,521	\$ 1,013
Contributions in relation to contractually required contribution	17,942	1,919,662	607,505	14,521	1,013
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 46,399	\$ 23,912,946	\$ 2,354,637	\$ 90,530	\$ 80,999
Contributions as a percentage of covered payroll	38.67%	8.03%	25.80%	16.04%	1.25%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.
(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.
(3) All amounts are recorded in Parish Court, a discretely presented component unit.

PARISH OF ASCENSION
SCHEDULE OF PENSION CONTRIBUTIONS (1)
LAST TEN FISCAL YEARS (2)

	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,907	\$ 1,775,051	\$ 545,282	\$ 15,215	\$ 507
Contributions in relation to contractually required contribution	17,907	1,775,051	545,282	15,215	507
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 45,123	\$ 22,127,174	\$ 2,156,216	\$ 90,637	\$ 80,999
Contributions as a percentage of covered payroll	39.68%	8.02%	25.29%	16.79%	0.63%
	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,034	\$ 1,480,788	\$ 509,363	\$ 16,439	\$ -
Contributions in relation to contractually required contribution	17,034	1,480,788	509,363	16,439	-
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 44,974	\$ 18,509,848	\$ 1,966,737	\$ 88,966	\$ 83,858
Contributions as a percentage of covered payroll	37.88%	8.00%	25.90%	18.48%	0.00%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 11,028	\$ 1,483,198	\$ 428,472	\$ 18,905	\$ 1,763
Contributions in relation to contractually required contribution	11,028	1,483,198	428,472	18,905	1,763
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 46,287	\$ 17,590,442	\$ 1,633,688	\$ 88,966	\$ 83,956
Contributions as a percentage of covered payroll	23.83%	8.43%	26.23%	21.25%	2.10%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 2,832	\$ 1,502,489	\$ 362,970	\$ 20,796	\$ 4,385
Contributions in relation to contractually required contribution	2,832	1,502,489	362,970	20,796	4,385
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 7,110	\$ 15,819,023	\$ 1,292,445	\$ 88,966	\$ 81,225
Contributions as a percentage of covered payroll	39.83%	9.50%	28.08%	23.38%	5.40%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(3) All amounts are recorded in Parish Court, a discretely presented component unit.

PARISH OF ASCENSION
SCHEDULE OF CHANGES IN NET
OTHER POST EMPLOYMENT BENEFITS LIABILITY (ASSET)
AND RELATED RATIOS (1) (2)
LAST TEN FISCAL YEARS (3)

Ascension Parish Government OPEB Plan			
	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 20,019	\$ 25,288	\$ 24,355
Interest cost	48,492	30,084	31,240
Differences between expected and actual experience	81,663	112,362	24,651
Changes of assumptions	54,409	(202,205)	8,011
Benefit payments	(125,651)	(119,101)	(83,767)
Net change in total OPEB liability	78,932	(153,572)	4,490
Total OPEB liability - beginning	1,366,376	1,519,948	1,515,458
Total OPEB liability - ending	\$ 1,445,308	\$ 1,366,376	\$ 1,519,948
Covered employee payroll	\$ 19,840,992	\$ 19,077,877	\$ 15,839,090
Net OPEB liability as a percentage of covered employee payroll	7.28%	7.16%	9.60%
Total OPEB Liability	2020	2019	2018
Service cost	\$ 22,258	\$ 18,260	\$ 21,366
Interest cost	38,352	49,890	45,986
Differences between expected and actual experience	47,140	26,588	(42,710)
Changes of assumptions	47,710	163,793	(74,575)
Benefit payments	(79,401)	(71,914)	(68,165)
Net change in total OPEB liability	76,059	186,617	(118,098)
Total OPEB liability - beginning	1,439,399	1,252,782	1,370,880
Total OPEB liability - ending	\$ 1,515,458	\$ 1,439,399	\$ 1,252,782
Covered employee payroll	\$ 16,310,362	\$ 16,568,207	\$ 15,930,968
Net OPEB liability as a percentage of covered employee payroll	9.29%	8.69%	7.86%
Fire Protection District No. 3 OPEB Plan			
	2023	2022	2021
Total OPEB Asset			
Service cost	\$ 55,600	\$ 49,264	\$ 42,837
Interest cost	34,720	32,012	1,713
Net investment (income) loss	(357,744)	328,490	(16,667)
Changes of assumptions	154,109	-	711,617
Employer contributions	-	-	(2,500,000)
Net change in total OPEB asset	(113,315)	409,766	(1,760,500)
Total OPEB asset - beginning	(1,350,734)	(1,760,500)	-
Total OPEB asset - ending	\$ (1,464,049)	\$ (1,350,734)	\$ (1,760,500)
Covered employee payroll	\$ 3,185,120	\$ 2,866,646	\$ 2,783,151
Net OPEB asset as a percentage of covered payroll	-45.97%	-47.12%	-63.26%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) There are no assets in an accumulated trust that meet the criteria of GASB codification P.22.101 or P52.101 to pay related benefits for the OPEB plan.

(3) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARISH OF ASCENSION
SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)
LAST TEN FISCAL YEARS (2)

Ascension Parish Government OPEB Plan			
	2023	2022	2021
Actuarially determined contribution	\$ 96,372	\$ 93,715	\$ 93,142
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(125,651)	(119,101)	(83,767)
Contribution deficiency (surplus)	<u>\$ (29,279)</u>	<u>\$ (25,386)</u>	<u>\$ 9,375</u>
Covered employee payroll	<u>\$ 19,840,992</u>	<u>\$ 19,077,877</u>	<u>\$ 15,839,090</u>
Contributions as a percentage of covered employee payroll	0.63%	0.62%	0.53%
	2020	2019	2019
Actuarially determined contribution	\$ 93,249	\$ 91,591	\$ 95,343
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(79,401)	(71,914)	(68,165)
Contribution deficiency (surplus)	<u>\$ 13,848</u>	<u>\$ 19,677</u>	<u>\$ 27,178</u>
Covered employee payroll	<u>\$ 16,310,362</u>	<u>\$ 16,568,207</u>	<u>\$ 15,930,968</u>
Contributions as a percentage of covered employee payroll	0.49%	0.43%	0.43%
	Fire Protection District No. 3 OPEB Plan		
	2023	2022	2021
Actuarially determined contribution	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution			
Employer contributions	-	-	(2,500,000)
Contribution surplus	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,500,000)</u>
Covered employee payroll	<u>\$ 3,185,120</u>	<u>\$ 2,866,646</u>	<u>\$ 2,783,151</u>
Contributions as a percentage of covered employee payroll	0.00%	0.00%	89.83%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

(2) Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

PARISH OF ASCENSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2023

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared and submitted by the Parish President to the Council prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund, special revenue, debt service, capital projects and enterprise funds. At the end of the fiscal year unexpended appropriations automatically lapse. Budget amendments are approved by the Council and are included in the financial statements.

In connection with budget preparation, a portion of the unassigned fund balance of an individual fund may be committed for expenditures of the subsequent year. Such designation 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.

Basis of Accounting

All of the Parish's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2023. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

Expenditures Exceeding Appropriations

Excess of expenditures over appropriations in function within the fund occurred are as follows:

	<u>Final Budget</u>	<u>Actual (GAAP Basis)</u>	<u>Excess over Budget</u>
Governmental Fund:			
General Fund:			
Debt service	\$ -	\$ 184,079	\$ (184,079)
Capital outlay	\$ 946,500	\$ 1,094,824	\$ (148,324)

(Continued)

NOTE 2 - NET PENSION LIABILITY (ASSET)

Changes in benefit terms and assumptions for the Parish's employee benefit plans are as follows:

LASERS

Measurement Date	Investment Rate of Return		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
June 30, 2023	7.25%	0.00%	2.30%	0.00%	2	-
June 30, 2022	7.25%	-0.15%	2.30%	0.00%	2	-
June 30, 2021	7.40%	-0.15%	2.30%	0.00%	2	-
June 30, 2020	7.55%	-0.05%	2.30%	-0.45%	2	-
June 30, 2019	7.60%	-0.05%	2.75%	-0.50%	2	(1)
June 30, 2018	7.65%	-0.05%	3.25%	0.00%	3	-
June 30, 2017	7.70%	-0.05%	3.25%	0.00%	3	-
June 30, 2016	7.75%	0.00%	3.25%	0.25%	3	-
June 30, 2015	7.75%		3.00%		3	

PERS

Measurement Date	Investment Rate of Return		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
December 31, 2022	6.40%	0.00%	2.30%	0.00%	4	-
December 31, 2021	6.40%	0.00%	2.30%	0.30%	4	-
December 31, 2020	6.40%	-0.10%	2.00%	0.00%	4	-
December 31, 2019	6.50%	0.00%	2.00%	0.00%	4	-
December 31, 2018	6.50%	-0.25%	2.00%	0.00%	4	-
December 31, 2017	6.75%	-0.25%	2.00%	0.00%	4	-
December 31, 2016	7.00%	0.00%	2.00%	-0.30%	4	-
December 31, 2015	7.00%	-0.25%	2.30%	0.00%	4	-
December 31, 2014	7.25%		2.30%		4	

FRS

Measurement Date	Investment Rate of Return		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
June 30, 2023	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2022	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2021	6.90%	-0.10%	2.50%	0.00%	7	-
June 30, 2020	7.00%	-0.15%	2.50%	-0.25%	7	-
June 30, 2019	7.15%	-0.15%	2.75%	0.00%	7	-
June 30, 2018	7.30%	-0.10%	2.75%	0.00%	7	-
June 30, 2017	7.40%	-0.10%	2.75%	-0.25%	7	-
June 30, 2016	7.50%	0.50%	3.00%	0.00%	7	-
June 30, 2015	7.00%		3.00%		7	

(Continued)

NOTE 2 - NET PENSION LIABILITY (ASSET) (CONTINUED)

Changes in benefit terms and assumptions for the Parish's employee benefit plans are as follows (continued):

ROVERS

Measurement Date	Investment Rate of Return		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
June 30, 2023	6.25%	0.00%	2.30%	0.00%	5	-
June 30, 2022	6.25%	0.00%	2.30%	-0.20%	5	-
June 30, 2021	6.25%	-0.15%	2.50%	0.00%	5	-
June 30, 2020	6.40%	-0.10%	2.50%	0.00%	5	-
June 30, 2019	6.50%	0.00%	2.50%	0.00%	5	-
June 30, 2018	6.50%	-0.25%	2.50%	0.00%	5	-
June 30, 2017	6.75%	-0.25%	2.50%	0.00%	5	-
June 30, 2016	7.00%	0.00%	2.50%	0.00%	5	-
June 30, 2015	7.00%		2.50%		5	

DARS

Measurement Date	Investment Rate of Return		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
June 30, 2023	6.10%	0.00%	2.20%	0.00%	5	-
June 30, 2022	6.10%	0.00%	2.20%	-0.25%	5	-
June 30, 2021	6.10%	-0.15%	2.45%	0.06%	5	(1)
June 30, 2020	6.25%	-0.25%	2.39%	-0.10%	6	-
June 30, 2019	6.50%	0.00%	2.49%	-0.01%	6	-
June 30, 2018	6.50%	-0.25%	2.50%	0.00%	6	(1)
June 30, 2017	6.75%	-0.25%	2.50%	0.00%	7	-
June 30, 2016	7.00%	0.00%	2.50%	-0.50%	7	1
June 30, 2015	7.00%		3.00%		6	

NOTE 3 - NET OTHER POST EMPLOYMENT BENEFITS LIABILITY (ASSET)

Changes in benefit terms and assumptions for the Parish's and the District's OPEB plan are as follows:

Parish OPEB Plan

Fiscal Year Ended	Discount rates		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
December 31, 2023	3.72%	1.66%	2.50%	0.00%	6	-
December 31, 2022	2.06%	0.00%	2.50%	0.00%	6	1
December 31, 2021	2.06%	-0.06%	2.50%	0.00%	5	(1)
December 31, 2020	2.12%	-0.62%	2.50%	0.00%	6	(8)
December 31, 2019	2.74%	-1.36%	2.50%	0.00%	14	(1)
December 31, 2018	4.10%	0.66%	2.50%	0.00%	15	-
December 31, 2017	3.44%		2.50%		15	

**NOTE 3 - NET OTHER POST EMPLOYMENT BENEFITS LIABILITY (ASSET)
(CONTINUED)**

Changes in benefit terms and assumptions for the Parish’s and the District’s OPEB plan are as follows (Continued):

District OPEB Plan

Fiscal Year Ended	Discount rates		Inflation rates		Changes of Benefit Terms	
	Rate	Change	Rate	Change	Years	Change
December 31, 2023	4.00%	0.00%	2.00%	0.00%	4	-
December 31, 2022	4.00%	0.00%	2.00%	0.00%	4	1
December 31, 2021	4.00%		2.00%		3	

Changes in salary and healthcare cost trend rates for the Parish’s and the District’s OPEB plan are as follows:

Parish OPEB Plan

Fiscal Year Ended	Salary increase		cost trend rates	
	Rate	Change	Rate	Change
December 31, 2023	4.00%	0.00%	5.50%	0.00%
December 31, 2022	4.00%	0.00%	5.50%	0.00%
December 31, 2021	4.00%	0.00%	5.50%	0.00%
December 31, 2020	4.00%	0.00%	5.50%	0.00%
December 31, 2019	4.00%	0.00%	5.50%	0.00%
December 31, 2018	4.00%		5.50%	

District OPEB Plan

Fiscal Year Ended	Salary increase		cost trend rates	
	Rate	Change	Rate	Change
December 31, 2023	3.00%	0.00%	3.00%	0.00%
December 31, 2022	3.00%	0.00%	3.00%	0.00%
December 31, 2021	3.00%		3.00%	

Actuarial Value of Plan Assets

Parish OPEB Plan

The Parish’s OPEB Plan has no assets accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

District OPEB Plan

The District’s OPEB plan was funded with a one-time contribution of \$2,500,000 in 2021; the actuarial value of the plan’s assets is \$2,158,270 at December 31, 2023.



OTHER
SUPPLEMENTARY
INFORMATION

2023



PARISH OF ASCENSION

SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts 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.

WEST ASCENSION DRAINAGE FUND

The West Ascension Drainage Fund accounts 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 and state revenue sharing.

HEALTH UNIT FUND

The Health Unit Fund accounts 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 accounts for the 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 primarily by ad valorem taxes and state revenue sharing.

FIRE PROTECTION DISTRICTS NO. 1, NO. 2 AND NO. 3

The Fire Protection District No. 1, No. 2 and No. 3 Funds account for the maintenance and operation of a fire protection system consisting of eight volunteer fire service units: Geismar, Galvez-Lake, Fifth Ward, St. Amant, Sorrento, Seventh District, Prairieville, 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 fund provides funding to a fire protection system for the west side of Ascension Parish. In 2004, the Parish created Fire Protection District No. 3, which includes only Prairieville Volunteer Fire Department.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ROAD INFRASTRUCTURE DISTRICT FUNDS

The Road Infrastructure District Funds account for the operations and maintenance of roads in each respective district. Financing is provided by ad valorem taxes and can only be used for road projects within the district in which the tax is assessed.

RIGHT OF WAY (ROW) BEAUTIFICATION DISTRICTS

The Right of Way (ROW) Beautification District Funds account for the operations and maintenance of the Beautification Districts. Financing is provided by assessed fees that can only be used for projects within each district in which the tax is assessed.

LAW OFFICERS' COURT FUND

The Law Officers' Court Fund accounts for the juror and witness fees incurred in Parish court trial cases. Financing is provided primarily through court fines and bond forfeitures.

COUNCIL ON AGING FUND

The Council on Aging Fund accounts for collection of ad valorem taxes designated for elderly citizens of the Parish.

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

The Judicial District Families in Need of Services Fund accounts for the Families in Need of Services Program, which is funded through appropriations from the Criminal Court, a component unit, and transfers from Sales and Use Tax District No. 1 Fund.

LIBRARY FUND

The Library Fund accounts 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, films, and other online resources.

FEMA – REPETITIVE LOSS REDUCTION FUND

The FEMA – Repetitive Loss Reduction Fund accounts for grant funds received to purchase property that incurs consistent flood damages.

SECTION 8 FUND

The Section 8 Fund accounts for resources granted by the Department of Housing and Urban Development (HUD) to provide housing assistance to low-income families.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ANIMAL SERVICES FUND

The Animal Services Fund accounts for the operations of the animal services facility. Funding is provided by ad valorem taxes.

JUVENILE JUSTICE PROGRAM FUND

The Juvenile Justice Program fund accounts for the collection of ad valorem taxes designated for housing of juveniles as ordered by the Court system and transfers from the General Fund.

Debt Service Funds

Debt service funds account for and report financial resources that are restricted to expenditure for principal and interest. Financial resources that are being accumulated for principal and interest maturing in future years are also reported in debt service funds.

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

The Sales and Use Tax Sinking Fund is used to accumulate monies for payment of the \$7.1 million capital improvement bond issued in 2007, the \$10.3 million capital improvement revenue bonds issued in 2015, and the \$24.8 million courthouse construction bonds issued in 2017. The bond issues are financed through a dedication of Parish sales taxes.

EAST ASCENSION DRAINAGE SINKING FUND

The East Ascension Drainage Sinking Fund is used to accumulate monies for payment of the \$65.2 million public improvement refunding bonds issued in 2007 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.

WEST ASCENSION DRAINAGE SINKING FUND

The West Ascension Drainage Sinking Fund is used to accumulate monies for payment of the \$450,000 public improvement refunding bonds issued in 2015 to fund drainage projects of the West 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 FUND

The Sales and Use Tax District No. 2 Sinking Debt Service Fund is used to accumulate monies for payment of the \$25,000,000 bond issued in 2017 to fund the Move Ascension road construction projects. The bond issues are financed through a dedication of Parish sales taxes. The debt service reserve requirement is maintained through reserve fund insurance.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

FIRE DISTRICT NO. 1 SINKING FUND

The Fire District No. 1 Sinking Debt Service Fund is used to accumulate monies for payment of the 2014 sales tax revenue bond issuance of \$1,500,000, the 2019 sales tax revenue bond issuance of \$5,390,000, and the 2020 partial refunding of \$755,000. The bond issue is financed through the dedication of Parish sales taxes.

LIBRARY BOND FUND

The Library Debt Service Fund is used to accumulate monies for the payment of the 2021 refunding bond issuance of \$4,695,000, for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted or committed to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

FIRE DISTRICT NO. 1, NO. 2, AND NO. 3 CONSTRUCTION FUNDS

The Fire District No. 1, No. 2, and No. 3 Construction Funds are used to account for the construction of fire protection facilities.

OFFICE BUILDING CONSTRUCTION FUND

The Office Building Construction Fund is used to account for the construction and renovation of office facilities in the Parish.

LIBRARY CONSTRUCTION FUND

The Library Construction Fund is used to account for acquiring sites and erecting buildings, including furniture, fixtures, and equipment, for public libraries in the Parish.

JAIL CONSTRUCTION FUND

The Jail Construction Fund is used to account for improvements to the Ascension Parish Jail.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSTRUCTION FUND

The Community Development Block Grant Construction Fund accounts for grant funds received to purchase property and perform construction activities that are funded through CDBG Louisiana Recovery Authority grant funds.

HEALTH UNIT CONSTRUCTION FUND

The Health Unit Construction Fund is used to account for the construction of any Health Unit projects.

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

PARK CONSTRUCTION FUND

The Park Construction Fund is used to account for the construction of parks and recreational facilities in the Parish.

LIGHTING DISTRICT CONSTRUCTION FUND

The Lighting District Construction Fund is used to account for the installation of new lights in Lighting District No. 6.

HAZARD MITIGATION GRANT FUND

The Hazard Mitigation Grant Fund is used to account for the retrofit renovations and safe room additions at the Lamar Dixon Expo Center.

INFRASTRUCTURE PROJECT FUND

The Infrastructure Project Fund is used to account for the construction of a various infrastructure projects in the Parish.

ANIMAL SERVICES CONSTRUCTION FUND

The Animal Services Construction Fund is used to account for any renovations to the existing Animal Services buildings or any construction of a new animal services facility. The funding for these renovations/construction will come from the one mill dedicated ad valorem tax for animal services.

MEGA INFRASTRUCTURE PROJECT FUND

The Mega Infrastructure Project Fund is used to account for the construction of a various large infrastructure projects in the Parish.

WEST ASCENSION DRAINAGE CONSTRUCTION FUND

The West Ascension Drainage Construction Fund is used to account for improvements, to channel improvements, and restoration and basin improvements on the west bank. The funding for these major projects will come from federal grants.

COURTHOUSE EAST CONSTRUCTION FUND

The Courthouse East Construction Fund is used to account for the construction of the new courthouse that was funded through bond issuance.

JUVENILE JUSTICE CONSTRUCTION FUND

The Juvenile Justice Construction Fund is used to account for the proceeds of several bond issuances for the purpose of constructing and/or acquiring juvenile justice and detention facilities in the Parish.

PARISH OF ASCENSION

MAJOR GOVERNMENTAL FUNDS

Special Revenue Fund - Major Fund

EAST ASCENSION DRAINAGE FUND

The East Ascension Drainage Fund accounts for the maintenance, improvements, and repairs to the gravity drainage systems in their respective District of the Parish. Financing is provided primarily by sales taxes, ad valorem taxes, and state revenue sharing.

Capital Projects Funds - Major Funds

EAST ASCENSION DRAINAGE PROJECT FUND

The East Ascension Drainage Project Fund is used to account for the proceeds of several bond issuances for the purpose of constructing and/or acquiring drainage facilities and infrastructure in the Parish.

ROAD PROJECT FUND

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

DEDICATED SPECIAL PROJECTS FUND

The Dedicated Special Projects Fund is used to account for the proceeds from the American Rescue Plan Act (ARPA) for the purpose of the construction of various future infrastructure projects.

MOVE ASCENSION CONSTRUCTION FUND

The Move Ascension Construction Fund is used to account for infrastructure improvements to move traffic within Ascension Parish. The infrastructure improvements include acquisition of right away, widening, intersection improvements, and roundabouts.



PARISH OF ASCENSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 11,648,539	\$ 1,744,801	\$ 13,814,194	\$ 27,207,534
Investments	35,208,600	1,247,297	38,718,634	75,174,531
Accounts receivable:				
Ad valorem taxes	33,746,653	-	-	33,746,653
Other	466,533	224,788	184,866	876,187
Due from other governments:				
LA - State revenue sharing	725,366	-	-	725,366
Grants	598,869	-	1,758,841	2,357,710
Due from other funds	1,141,183	148,125	138,920	1,428,228
Prepaid and other assets	95,205	-	-	95,205
	<u>\$ 83,630,948</u>	<u>\$ 3,365,011</u>	<u>\$ 54,615,455</u>	<u>\$ 141,611,414</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,486,290	\$ -	\$ -	\$ 1,486,290
Contracts payable	27,635	-	4,245,793	4,273,428
Accrued payroll	211,680	-	-	211,680
Deductions from ad valorem taxes:				
Contribution to retirement system	1,137,475	-	-	1,137,475
Due to other funds	100	-	160,707	160,807
Due to other governments	6,429	-	-	6,429
	<u>2,869,609</u>	<u>-</u>	<u>4,406,500</u>	<u>7,276,109</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	3,542,493	8,529	1,758,841	5,309,863
FUND BALANCE				
Nonspendable	95,205	-	-	95,205
Restricted for:				
Construction of capital assets	-	-	18,618,578	18,618,578
Culture and recreation	17,396,292	-	-	17,396,292
Debt service	-	3,356,482	-	3,356,482
Fire protection	20,276,397	-	-	20,276,397
Drainage maintenance	2,105,200	-	-	2,105,200
Health and mental health services	20,967,040	-	4,900,000	25,867,040
Law enforcement	31,602	-	-	31,602
Road lighting	6,201,627	-	775,000	6,976,627
Juvenile detention	7,099,402	-	-	7,099,402
Hazard mitigation	1,190,069	-	-	1,190,069
Road maintenance	452,324	-	-	452,324
Housing assistance	522,023	-	-	522,023
Committed for:				
Construction of capital assets	-	-	24,156,536	24,156,536
Health and mental health services	135,195	-	-	135,195
Road maintenance	746,470	-	-	746,470
	<u>77,218,846</u>	<u>3,356,482</u>	<u>48,450,114</u>	<u>129,025,442</u>
Fund balance	<u>77,218,846</u>	<u>3,356,482</u>	<u>48,450,114</u>	<u>129,025,442</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 83,630,948</u>	<u>\$ 3,365,011</u>	<u>\$ 54,615,455</u>	<u>\$ 141,611,414</u>

PARISH OF ASCENSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2023

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 33,861,807	\$ -	\$ -	\$ 33,861,807
Sales	6,602,534	-	-	6,602,534
Intergovernmental	6,201,819	-	-	6,201,819
License and permits	1,000	-	-	1,000
Fines and forfeitures	179,261	-	-	179,261
Charges for services	895,667	1,774,783	-	2,670,450
Investment earnings and other	2,863,898	186,546	2,264,851	5,315,295
	<u>50,605,986</u>	<u>1,961,329</u>	<u>2,264,851</u>	<u>54,832,166</u>
EXPENDITURES				
Current function:				
General government	10,887	-	-	10,887
Public safety	13,119,099	-	957,449	14,076,548
Public works	8,944,505	-	-	8,944,505
Health and welfare	11,157,148	-	24,182	11,181,330
Culture and recreation	6,996,075	-	1,434,851	8,430,926
Debt service:				
Principal	17,593	6,024,000	-	6,041,593
Interest	205	3,639,897	-	3,640,102
Capital outlay	3,386,728	-	12,406,225	15,792,953
	<u>43,632,240</u>	<u>9,663,897</u>	<u>14,822,707</u>	<u>68,118,844</u>
Excess (deficiency) of revenues over expenditures	<u>6,973,746</u>	<u>(7,702,568)</u>	<u>(12,557,856)</u>	<u>(13,286,678)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,973,624	7,893,144	18,428,000	32,294,768
Proceeds from sale of property	4,398	-	-	4,398
Proceeds from insurance	21,016	-	-	21,016
Proceeds from issuance of lease liabilities	63,887	-	-	63,887
Transfers out	(10,254,003)	-	(2,400,000)	(12,654,003)
	<u>(4,191,078)</u>	<u>7,893,144</u>	<u>16,028,000</u>	<u>19,730,066</u>
Net change in fund balance	2,782,668	190,576	3,470,144	6,443,388
FUND BALANCE				
Beginning of year	74,436,178	3,165,906	44,979,970	122,582,054
End of year	<u>\$ 77,218,846</u>	<u>\$ 3,356,482</u>	<u>\$ 48,450,114</u>	<u>\$ 129,025,442</u>

**PARISH OF ASCENSION
GENERAL FUND
SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 649,000	\$ 640,500	\$ 632,280	\$ 8,220
Official publications and supplies	28,500	28,500	29,124	(624)
Travel and mileage	35,000	15,000	14,602	398
Other charges and services	102,500	72,000	50,660	21,340
Judicial - District Attorney				
Personnel	96,000	96,000	90,754	5,246
Juror and witnesses	35,000	40,000	46,017	(6,017)
Prosecutorial	50,000	50,000	38,483	11,517
District Attorney appropriations	1,229,500	1,333,500	1,301,375	32,125
Judicial - Clerk of Court				
Court attendance	15,000	15,000	13,039	1,961
Judicial - Coroner				
Personnel	250,000	250,000	250,600	(600)
Professional	201,500	226,500	246,790	(20,290)
Other charges and services	87,000	87,000	98,608	(11,608)
Judicial - Justice of Peace				
Personnel	166,500	159,500	158,480	1,020
Other charges and services	4,000	500	521	(21)
Elections - Registrar of Voters				
Personnel	110,000	124,000	123,085	915
Election	90,000	90,000	42,210	47,790
Office supplies	7,500	19,000	20,445	(1,445)
Other charges and services	36,500	21,500	18,560	2,940
Financial, Human Resources, and Administration				
Personnel	3,797,500	3,611,000	3,269,105	341,895
Occupancy	1,114,000	1,127,000	1,072,600	54,400
Telephone	44,000	49,000	44,421	4,579
Office supplies	131,500	173,000	158,494	14,506
Insurance	362,500	723,000	723,000	-
Maintenance	3,474,500	3,588,500	3,590,342	(1,842)
Professional services	1,703,500	1,609,500	1,397,258	212,242
Travel and mileage	61,000	26,000	25,743	257
Consolidated parish collection service	462,500	467,000	359,966	107,034
Catastrophic Events	25,000	175,000	248,545	(73,545)
Other charges and services	88,500	90,000	70,030	19,970
Purchasing Department				
Personnel	529,500	581,000	555,858	25,142
Contract labor	6,000	6,000	6,000	-
Telephone	3,500	3,500	5,568	(2,068)
Maintenance	6,000	6,000	2,858	3,142
Office supplies	12,000	12,500	13,767	(1,267)
Other charges and services	33,500	12,500	5,791	6,709

**PARISH OF ASCENSION
GENERAL FUND
SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Building Department				
Personnel	1,380,000	1,292,000	1,219,503	72,497
Contract labor	115,000	115,000	54,616	60,384
Telephone	11,500	11,500	15,566	(4,066)
Utilities	7,000	-	-	-
Maintenance	25,500	25,500	21,168	4,332
Office supplies	14,000	7,000	5,988	1,012
Travel and mileage	45,000	35,000	22,818	12,182
Other charges and services	134,000	103,500	83,927	19,573
Planning Commission				
Personnel	1,333,500	1,338,000	1,232,765	105,235
Professional	979,000	750,000	430,296	319,704
Office supplies	20,000	20,000	19,847	153
Other charges and services	157,000	134,500	86,560	47,940
Executive Department				
Personnel	573,000	648,000	553,121	94,879
Professional	52,500	54,500	55,737	(1,237)
Telephone	5,000	7,500	7,644	(144)
Maintenance and supplies	20,000	22,000	12,713	9,287
Other charges and services	40,000	27,000	25,174	1,826
Grants Department				
Personnel	238,500	268,500	265,253	3,247
Professional	167,000	27,000	8,909	18,091
Telephone	4,000	4,000	6,326	(2,326)
Maintenance and supplies	16,500	16,500	5,767	10,733
Other charges and services	22,500	20,500	13,758	6,742
Graphic Information Systems Department				
Personnel	1,014,500	944,500	942,799	1,701
Professional	237,000	216,000	101,631	114,369
Office supplies	314,000	388,500	400,180	(11,680)
Telephone	89,500	89,500	55,997	33,503
Other charges and services	76,500	67,000	46,540	20,460
Grants and Appropriations				
Other appropriations	1,780,000	1,661,500	1,089,024	572,476
Citizen Service Office				
Personnel	247,000	204,500	195,650	8,850
Professional	12,500	45,000	37,766	7,234
Office Supplies	57,500	7,500	-	7,500
Communications				
Personnel	619,000	586,500	502,747	83,753
Professional	303,000	42,000	27,004	14,996
Office supplies	50,500	129,500	92,854	36,646
Repair and maintenance	2,500	2,500	855	1,645
Other charges and services	54,000	52,000	32,437	19,563

**PARISH OF ASCENSION
GENERAL FUND
SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Animal Control				
Personnel	378,000	385,500	372,688	12,812
Professional	15,000	7,500	1,100	6,400
Occupancy	20,000	20,000	21,061	(1,061)
Maintenance	8,000	8,000	2,239	5,761
Office supplies	18,000	18,000	13,298	4,702
Other charges and services	31,500	31,000	24,588	6,412
Appropriations	-	-	55,700	(55,700)
Total general government	<u>25,737,000</u>	<u>25,363,000</u>	<u>22,888,593</u>	<u>2,474,407</u>
PUBLIC SAFETY				
Jail				
Personnel	898,000	1,058,000	917,581	140,419
Engineer fees - non capital	-	20,000	9,000	11,000
Prisoners	181,000	125,000	79,775	45,225
Occupancy	450,000	450,000	383,585	66,415
Telephone	4,500	4,500	2,492	2,008
Maintenance	-	203,000	6,882	196,118
Supplies	225,000	230,000	244,162	(14,162)
Equipment rentals	4,500	3,000	5,098	(2,098)
Insurance	139,500	279,000	279,000	-
Other charges and services	2,051,000	2,601,000	2,564,606	36,394
Sheriff				
Court attendance	17,500	17,500	-	17,500
Civil defense				
Personnel	520,500	503,000	431,422	71,578
Professional	42,500	51,500	34,152	17,348
Maintenance	218,000	103,000	88,870	14,130
Other charges and services	71,000	79,500	61,175	18,325
Fire pay rebate	206,000	178,000	177,747	253
Total public safety	<u>5,029,000</u>	<u>5,906,000</u>	<u>5,285,547</u>	<u>620,453</u>
CULTURE AND RECREATION				
Personnel	2,143,000	1,985,500	1,790,477	195,023
Programs	338,500	373,500	379,499	(5,999)
Maintenance	392,500	554,500	489,438	65,062
Professional services	280,000	200,000	234,283	(34,283)
Other charges and services	1,125,000	1,531,500	1,162,482	369,018
Total culture and recreation	<u>4,279,000</u>	<u>4,645,000</u>	<u>4,056,179</u>	<u>588,821</u>
DEBT SERVICE	-	-	184,079	(184,079)
CAPITAL OUTLAY	562,500	931,500	1,094,824	(163,324)
Total expenditures	<u>\$ 35,607,500</u>	<u>\$ 36,845,500</u>	<u>\$ 33,509,222</u>	<u>\$ 3,336,278</u>



PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2023

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ -	\$ 129,162	\$ 674,823	\$ 477,714
Investments	464,339	697,258	1,337,818	7,082,367	5,059,926
Accounts receivable, net:					
Ad valorem taxes	-	1,553,535	3,781,818	3,781,818	-
Other	103,856	72	119,681	109,442	32,625
Due from other governments:					
LA - State revenue sharing	-	20,466	83,520	83,520	-
Grants	5,377	-	68,415	-	-
Due from other funds	562,500	-	-	-	358,461
Prepaid assets and other	-	-	-	-	-
Total assets	<u>\$ 1,163,707</u>	<u>\$ 2,271,331</u>	<u>\$ 5,520,414</u>	<u>\$ 11,731,970</u>	<u>\$ 5,928,726</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 329,068	\$ 50,166	\$ 220,122	\$ 257,740	\$ 56,745
Contracts payable	27,635	-	-	-	-
Accrued payroll	55,157	10,609	25,560	13,702	8,823
Deductions from ad valorem taxes:					
Contribution to retirement system	-	52,321	130,159	130,159	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	6,429
Total liabilities	<u>411,860</u>	<u>113,096</u>	<u>375,841</u>	<u>401,601</u>	<u>71,997</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>5,377</u>	<u>53,035</u>	<u>420,207</u>	<u>420,585</u>	<u>8</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Culture and recreation	-	-	-	-	-
Fire protection	-	-	-	-	5,856,721
Drainage maintenance	-	2,105,200	-	-	-
Health and mental health services	-	-	4,724,366	10,909,784	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Juvenile detention	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	-	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Health and mental health services	-	-	-	-	-
Road maintenance	746,470	-	-	-	-
Fund balance	<u>746,470</u>	<u>2,105,200</u>	<u>4,724,366</u>	<u>10,909,784</u>	<u>5,856,721</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,163,707</u>	<u>\$ 2,271,331</u>	<u>\$ 5,520,414</u>	<u>\$ 11,731,970</u>	<u>\$ 5,928,726</u>

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2023

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
ASSETS						
Cash and cash equivalents	\$ 151,196	\$ 633,194	\$ 325,202	\$ -	\$ 3,239	\$ -
Investments	1,597,962	6,677,167	4,707,096	229,930	6	21,112
Accounts receivable, net:						
Ad valorem taxes	-	5,780,398	1,447,543	229,989	-	-
Other	8,258	35,422	17,761	-	-	13,347
Due from other governments:						
LA - State revenue sharing	-	268,016	35,988	-	-	-
Grants	-	-	-	-	-	-
Due from other funds	71,692	121,325	-	-	-	-
Prepaid assets and other	-	-	-	-	-	-
Total assets	<u>\$ 1,829,108</u>	<u>\$ 13,515,522</u>	<u>\$ 6,533,590</u>	<u>\$ 459,919</u>	<u>\$ 3,245</u>	<u>\$ 34,459</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 11,946	\$ 100,742	\$ 179,746	\$ -	\$ -	\$ 2,857
Contracts payable	-	-	-	-	-	-
Accrued payroll	-	94,847	-	-	-	-
Deductions from ad valorem taxes:						
Contribution to retirement system	-	212,097	50,842	7,889	-	-
Due to other funds	-	-	-	-	100	-
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>11,946</u>	<u>407,686</u>	<u>230,588</u>	<u>7,889</u>	<u>100</u>	<u>2,857</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	-	505,322	101,375	2,851	-	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Culture and recreation	-	-	-	-	-	-
Fire protection	1,817,162	12,602,514	-	-	-	-
Drainage maintenance	-	-	-	-	-	-
Health and mental health services	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	31,602
Road lighting	-	-	6,201,627	-	-	-
Juvenile detention	-	-	-	-	-	-
Hazard mitigation	-	-	-	-	-	-
Road maintenance	-	-	-	449,179	3,145	-
Housing assistance	-	-	-	-	-	-
Committed for:						
Health and mental health services	-	-	-	-	-	-
Road maintenance	-	-	-	-	-	-
Fund balance	<u>1,817,162</u>	<u>12,602,514</u>	<u>6,201,627</u>	<u>449,179</u>	<u>3,145</u>	<u>31,602</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,829,108</u>	<u>\$ 13,515,522</u>	<u>\$ 6,533,590</u>	<u>\$ 459,919</u>	<u>\$ 3,245</u>	<u>\$ 34,459</u>

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 8,136,416	\$ 90,617	\$ 522,023	\$ -	\$ 477,318	\$ 11,648,539
241,983	139,125	-	962,728	-	964,004	5,025,779	35,208,600
2,836,366	-	10,591,174	-	-	1,872,006	1,872,006	33,746,653
-	-	-	-	-	-	26,069	466,533
-	-	233,856	-	-	-	-	725,366
-	-	-	525,077	-	-	-	598,869
-	5,418	21,787	-	-	-	-	1,141,183
-	-	95,205	-	-	-	-	95,205
<u>\$ 3,078,349</u>	<u>\$ 144,543</u>	<u>\$ 19,078,438</u>	<u>\$ 1,578,422</u>	<u>\$ 522,023</u>	<u>\$ 2,836,010</u>	<u>\$ 7,401,172</u>	<u>\$ 83,630,948</u>
\$ -	\$ 6,366	\$ 57,759	\$ 141,974	\$ -	\$ 341	\$ 70,718	\$ 1,486,290
-	-	-	-	-	-	-	27,635
-	2,982	-	-	-	-	-	211,680
97,619	-	327,531	-	-	64,429	64,429	1,137,475
-	-	-	-	-	-	-	100
-	-	-	-	-	-	-	6,429
<u>97,619</u>	<u>9,348</u>	<u>385,290</u>	<u>141,974</u>	<u>-</u>	<u>64,770</u>	<u>135,147</u>	<u>2,869,609</u>
252,457	-	1,201,651	246,379	-	166,623	166,623	3,542,493
-	-	95,205	-	-	-	-	95,205
-	-	17,396,292	-	-	-	-	17,396,292
-	-	-	-	-	-	-	20,276,397
-	-	-	-	-	-	-	2,105,200
2,728,273	-	-	-	-	2,604,617	-	20,967,040
-	-	-	-	-	-	-	31,602
-	-	-	-	-	-	-	6,201,627
-	-	-	-	-	-	7,099,402	7,099,402
-	-	-	1,190,069	-	-	-	1,190,069
-	-	-	-	-	-	-	452,324
-	-	-	-	522,023	-	-	522,023
-	135,195	-	-	-	-	-	135,195
-	-	-	-	-	-	-	746,470
<u>2,728,273</u>	<u>135,195</u>	<u>17,491,497</u>	<u>1,190,069</u>	<u>522,023</u>	<u>2,604,617</u>	<u>7,099,402</u>	<u>77,218,846</u>
<u>\$ 3,078,349</u>	<u>\$ 144,543</u>	<u>\$ 19,078,438</u>	<u>\$ 1,578,422</u>	<u>\$ 522,023</u>	<u>\$ 2,836,010</u>	<u>\$ 7,401,172</u>	<u>\$ 83,630,948</u>

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

COMBINING BALANCE SHEET

December 31, 2023

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	467,095	83,754	364,062	68,570
Accounts receivable, net:				
Ad valorem taxes	44,825	116,959	58,724	18,045
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	2,912	226	2,218	914
	<u>514,832</u>	<u>200,939</u>	<u>425,004</u>	<u>87,529</u>
Total assets	<u>\$ 514,832</u>	<u>\$ 200,939</u>	<u>\$ 425,004</u>	<u>\$ 87,529</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 3,078	\$ 12,351	\$ 2,828	\$ 2,287
Deductions from ad valorem taxes:				
Contribution to retirement system	1,716	3,845	2,072	644
	<u>4,794</u>	<u>16,196</u>	<u>4,900</u>	<u>2,931</u>
Total liabilities	<u>4,794</u>	<u>16,196</u>	<u>4,900</u>	<u>2,931</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>3,617</u>	<u>1,914</u>	<u>3,962</u>	<u>2,256</u>
FUND BALANCE				
Restricted	<u>506,421</u>	<u>182,829</u>	<u>416,142</u>	<u>82,342</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 514,832</u>	<u>\$ 200,939</u>	<u>\$ 425,004</u>	<u>\$ 87,529</u>

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Total Road Lighting Districts</u>
\$ -	\$ 325,202	\$ -	\$ 325,202
194,529	3,424,114	104,972	4,707,096
41,336	1,122,109	45,545	1,447,543
-	17,761	-	17,761
1,964	27,428	326	35,988
<u>\$ 237,829</u>	<u>\$ 4,916,614</u>	<u>\$ 150,843</u>	<u>\$ 6,533,590</u>
\$ 2,501	\$ 155,911	\$ 790	\$ 179,746
1,441	39,621	1,503	50,842
3,942	195,532	2,293	230,588
3,541	85,519	566	101,375
230,346	4,635,563	147,984	6,201,627
<u>\$ 237,829</u>	<u>\$ 4,916,614</u>	<u>\$ 150,843</u>	<u>\$ 6,533,590</u>



**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS
COMBINING BALANCE SHEET**

December 31, 2023

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>	<u>Highland Trace Subdivision</u>
ASSETS					
Investments	\$ 42,314	\$ 24,255	\$ 13,701	\$ 42,507	\$ 18,642
Accounts receivable, net:					
Ad valorem taxes	20,390	20,300	6,758	29,099	14,784
Total assets	<u>\$ 62,704</u>	<u>\$ 44,555</u>	<u>\$ 20,459</u>	<u>\$ 71,606</u>	<u>\$ 33,426</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Deductions from ad valorem taxes:					
Contribution to retirement system	\$ 715	\$ 690	\$ 232	\$ 990	\$ 499
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	459	-
FUND BALANCE					
Restricted	61,989	43,865	20,227	70,157	32,927
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 62,704</u>	<u>\$ 44,555</u>	<u>\$ 20,459</u>	<u>\$ 71,606</u>	<u>\$ 33,426</u>

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS
COMBINING BALANCE SHEET**

December 31, 2023

	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing
ASSETS					
Investments	\$ 9,970	\$ 26,468	\$ 6,216	\$ 13,104	\$ 16,736
Accounts receivable, net:					
Ad valorem taxes	15,698	23,875	8,300	23,297	19,743
Total assets	<u>\$ 25,668</u>	<u>\$ 50,343</u>	<u>\$ 14,516</u>	<u>\$ 36,401</u>	<u>\$ 36,479</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Contribution to retirement system	\$ 576	\$ 841	\$ 287	\$ 787	\$ 655
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	103	-	-	1,202	585
FUND BALANCE					
Restricted	24,989	49,502	14,229	34,412	35,239
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 25,668</u>	<u>\$ 50,343</u>	<u>\$ 14,516</u>	<u>\$ 36,401</u>	<u>\$ 36,479</u>

Savannah Row Subdivision	Pelican Point Victoria Court Subdivision	Clare Court Subdivision	Belle Savanne Subdivision - Phase 3	Windsor Park Subdivision	Forestwood Road District	Total Road Infrastructure Districts
\$ 14,273	\$ 1,152	\$ 298	\$ -	\$ -	\$ 294	\$ 229,930
12,821	1,170	-	11,475	5,588	16,691	229,989
<u>\$ 27,094</u>	<u>\$ 2,322</u>	<u>\$ 298</u>	<u>\$ 11,475</u>	<u>\$ 5,588</u>	<u>\$ 16,985</u>	<u>\$ 459,919</u>
\$ 450	\$ 38	\$ 5	\$ 374	\$ 182	\$ 568	\$ 7,889
351	-	-	68	-	83	2,851
26,293	2,284	293	11,033	5,406	16,334	449,179
<u>\$ 27,094</u>	<u>\$ 2,322</u>	<u>\$ 298</u>	<u>\$ 11,475</u>	<u>\$ 5,588</u>	<u>\$ 16,985</u>	<u>\$ 459,919</u>

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS
COMBINING BALANCE SHEET**

December 31, 2023

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
ASSETS				
Cash and cash equivalents	\$ 105	\$ 784	\$ 2,350	\$ 3,239
Investments	-	1	5	6
Total assets	\$ 105	\$ 785	\$ 2,355	\$ 3,245
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other funds	\$ 100	-	-	\$ 100
FUND BALANCE				
Restricted	5	785	2,355	3,145
Total liabilities and fund balance	\$ 105	\$ 785	\$ 2,355	\$ 3,245

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the year ended December 31, 2023

	<u>Road and Bridge</u>	<u>West Ascension Drainage</u>	<u>Health Unit</u>	<u>Mental Health Center</u>	<u>Fire Protection District No. 1</u>
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 1,591,459	\$ 3,703,940	\$ 3,703,939	\$ -
Sales	-	-	-	-	4,291,647
Intergovernmental	1,150,128	31,310	538,200	124,605	459,689
License and permits	-	-	-	-	-
Charges for services	252,554	-	357,815	245,965	-
Investment earnings and other	35,254	27,230	200,996	552,526	419,539
Total revenues	<u>1,437,936</u>	<u>1,649,999</u>	<u>4,800,951</u>	<u>4,627,035</u>	<u>5,170,875</u>
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	3,608,808
Public works	6,496,656	1,105,431	-	-	-
Health and welfare	-	-	4,027,094	2,804,781	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal	16,887	-	706	-	-
Interest	136	-	69	-	-
Capital outlay	702,960	107,047	17,142	-	190,018
Total expenditures	<u>7,216,639</u>	<u>1,212,478</u>	<u>4,045,011</u>	<u>2,804,781</u>	<u>3,798,826</u>
Excess (deficiency) of revenues over expenditures	<u>(5,778,703)</u>	<u>437,521</u>	<u>755,940</u>	<u>1,822,254</u>	<u>1,372,049</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	5,862,500	-	-	-	29,978
Proceeds from sale of property	3,892	-	278	-	228
Proceeds from insurance	69	34	-	-	20,073
Proceeds from issuance of lease liabilities	57,615	-	6,272	-	-
Transfers out	-	(553,192)	(1,700,000)	(3,200,000)	(416,278)
Total other financing sources (uses)	<u>5,924,076</u>	<u>(553,158)</u>	<u>(1,693,450)</u>	<u>(3,200,000)</u>	<u>(365,999)</u>
Net change in fund balance	145,373	(115,637)	(937,510)	(1,377,746)	1,006,050
FUND BALANCE					
Beginning of year	<u>601,097</u>	<u>2,220,837</u>	<u>5,661,876</u>	<u>12,287,530</u>	<u>4,850,671</u>
End of year	<u>\$ 746,470</u>	<u>\$ 2,105,200</u>	<u>\$ 4,724,366</u>	<u>\$ 10,909,784</u>	<u>\$ 5,856,721</u>

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

For the year ended December 31, 2023

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ 6,299,322	\$ 1,551,071	\$ 233,984	\$ -	\$ -
Sales	858,329	1,452,558	-	-	-	-
Intergovernmental	24,802	641,836	52,209	-	-	-
License and permits	-	-	-	-	1,000	-
Fines and forfeitures	-	-	-	-	-	179,261
Charges for services	-	-	-	-	-	-
Investment earnings and other	101,491	421,392	212,599	3,529	119	2,046
Total revenues	<u>984,622</u>	<u>8,815,108</u>	<u>1,815,879</u>	<u>237,513</u>	<u>1,119</u>	<u>181,307</u>
EXPENDITURES						
Current function:						
General government	-	-	-	-	-	10,887
Public safety	507,995	7,899,924	-	-	-	170,400
Public works	-	-	812,701	7,889	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	-	12,061	-	-	-	-
Total expenditures	<u>507,995</u>	<u>7,911,985</u>	<u>812,701</u>	<u>7,889</u>	<u>-</u>	<u>181,287</u>
Excess (deficiency) of revenues over expenditures	<u>476,627</u>	<u>903,123</u>	<u>1,003,178</u>	<u>229,624</u>	<u>1,119</u>	<u>20</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	5,996	10,146	-	-	-	-
Proceeds from sale of property	-	-	-	-	-	-
Proceeds from insurance	-	840	-	-	-	-
Proceeds from issuance of lease liabilities	-	-	-	-	-	-
Transfers out	(600,000)	-	(775,000)	-	-	-
Total other financing sources (uses)	<u>(594,004)</u>	<u>10,986</u>	<u>(775,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(117,377)	914,109	228,178	229,624	1,119	20
FUND BALANCE						
Beginning of year	<u>1,934,539</u>	<u>11,688,405</u>	<u>5,973,449</u>	<u>219,555</u>	<u>2,026</u>	<u>31,582</u>
End of year	<u>\$ 1,817,162</u>	<u>\$ 12,602,514</u>	<u>\$ 6,201,627</u>	<u>\$ 449,179</u>	<u>\$ 3,145</u>	<u>\$ 31,602</u>

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ 2,777,966	\$ -	\$ 10,333,328	\$ -	\$ -	\$ 1,833,405	\$ 1,833,393	\$ 33,861,807
-	-	-	-	-	-	-	6,602,534
1,089,902	257,437	365,385	570,029	896,287	-	-	6,201,819
-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	179,261
-	-	39,333	-	-	-	-	895,667
15,471	1,845	446,482	420	87,580	20,297	315,082	2,863,898
<u>3,883,339</u>	<u>259,282</u>	<u>11,184,528</u>	<u>570,449</u>	<u>983,867</u>	<u>1,853,702</u>	<u>2,148,475</u>	<u>50,605,986</u>
-	-	-	-	-	-	-	10,887
-	-	-	-	-	-	931,972	13,119,099
-	-	-	521,828	-	-	-	8,944,505
2,532,390	246,293	-	-	963,059	583,531	-	11,157,148
-	-	6,996,075	-	-	-	-	6,996,075
-	-	-	-	-	-	-	17,593
-	-	-	-	-	-	-	205
1,096,187	-	1,261,313	-	-	-	-	3,386,728
<u>3,628,577</u>	<u>246,293</u>	<u>8,257,388</u>	<u>521,828</u>	<u>963,059</u>	<u>583,531</u>	<u>931,972</u>	<u>43,632,240</u>
<u>254,762</u>	<u>12,989</u>	<u>2,927,140</u>	<u>48,621</u>	<u>20,808</u>	<u>1,270,171</u>	<u>1,216,503</u>	<u>6,973,746</u>
-	65,004	-	-	-	-	-	5,973,624
-	-	-	-	-	-	-	4,398
-	-	-	-	-	-	-	21,016
-	-	-	-	-	-	-	63,887
-	-	(509,533)	-	-	(1,000,000)	(1,500,000)	(10,254,003)
-	65,004	(509,533)	-	-	(1,000,000)	(1,500,000)	(4,191,078)
254,762	77,993	2,417,607	48,621	20,808	270,171	(283,497)	2,782,668
<u>2,473,511</u>	<u>57,202</u>	<u>15,073,890</u>	<u>1,141,448</u>	<u>501,215</u>	<u>2,334,446</u>	<u>7,382,899</u>	<u>74,436,178</u>
<u>\$ 2,728,273</u>	<u>\$ 135,195</u>	<u>\$ 17,491,497</u>	<u>\$ 1,190,069</u>	<u>\$ 522,023</u>	<u>\$ 2,604,617</u>	<u>\$ 7,099,402</u>	<u>\$ 77,218,846</u>

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

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

For the year ended December 31, 2023

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
REVENUES				
Taxes:				
Ad valorem	\$ 51,189	\$ 117,431	\$ 63,038	\$ 20,289
Intergovernmental	4,441	350	3,427	1,383
Investment earnings and other	8,066	7,945	5,976	2,082
	<u>63,696</u>	<u>125,726</u>	<u>72,441</u>	<u>23,754</u>
EXPENDITURES				
Current function:				
Public works	85,769	52,058	38,102	106,666
Excess (deficiency) of revenues over expenditures	<u>(22,073)</u>	<u>73,668</u>	<u>34,339</u>	<u>(82,912)</u>
OTHER FINANCING USES				
Transfers out	-	(400,000)	-	-
Net change in fund balance	(22,073)	(326,332)	34,339	(82,912)
FUND BALANCE				
Beginning of year	528,494	509,161	381,803	165,254
End of year	<u>\$ 506,421</u>	<u>\$ 182,829</u>	<u>\$ 416,142</u>	<u>\$ 82,342</u>

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Total Road Lighting Districts</u>
\$ 43,851	\$ 1,209,158	\$ 46,115	\$ 1,551,071
2,965	39,156	487	52,209
3,272	185,258	-	212,599
<u>50,088</u>	<u>1,433,572</u>	<u>46,602</u>	<u>1,815,879</u>
<u>33,050</u>	<u>483,775</u>	<u>13,281</u>	<u>812,701</u>
<u>17,038</u>	<u>949,797</u>	<u>33,321</u>	<u>1,003,178</u>
<u>-</u>	<u>(375,000)</u>	<u>-</u>	<u>(775,000)</u>
17,038	574,797	33,321	228,178
<u>213,308</u>	<u>4,060,766</u>	<u>114,663</u>	<u>5,973,449</u>
<u>\$ 230,346</u>	<u>\$ 4,635,563</u>	<u>\$ 147,984</u>	<u>\$ 6,201,627</u>



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

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

For the year ended December 31, 2023

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>	<u>Highland Trace Subdivision</u>
REVENUES					
Taxes:					
Ad valorem	\$ 21,562	\$ 20,331	\$ 6,586	\$ 29,690	\$ 14,805
Investment earnings and other	653	381	216	658	294
	<u>22,215</u>	<u>20,712</u>	<u>6,802</u>	<u>30,348</u>	<u>15,099</u>
EXPENDITURES					
Current function:					
Public works	715	690	232	990	499
Net change in fund balance	21,500	20,022	6,570	29,358	14,600
FUND BALANCE					
Beginning of year	<u>40,489</u>	<u>23,843</u>	<u>13,657</u>	<u>40,799</u>	<u>18,327</u>
End of year	<u>\$ 61,989</u>	<u>\$ 43,865</u>	<u>\$ 20,227</u>	<u>\$ 70,157</u>	<u>\$ 32,927</u>

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

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

For the year ended December 31, 2023

	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing
REVENUES					
Taxes:					
Ad valorem	\$ 17,204	\$ 25,145	\$ 8,552	\$ 22,343	\$ 19,296
Investment earnings and other	134	399	94	204	261
	<u>17,338</u>	<u>25,544</u>	<u>8,646</u>	<u>22,547</u>	<u>19,557</u>
EXPENDITURES					
Current function:					
Public works	576	841	287	788	655
	<u>16,762</u>	<u>24,703</u>	<u>8,359</u>	<u>21,759</u>	<u>18,902</u>
FUND BALANCE					
Beginning of year	8,227	24,799	5,870	12,653	16,337
End of year	<u>\$ 24,989</u>	<u>\$ 49,502</u>	<u>\$ 14,229</u>	<u>\$ 34,412</u>	<u>\$ 35,239</u>

<u>Savannah Row Subdivision</u>	<u>Pelican Point Victoria Court Subdivision</u>	<u>Clare Court Subdivision</u>	<u>Belle Savanne Subdivision - Phase 3</u>	<u>Windsor Park Subdivision</u>	<u>Forestwood Road District</u>	<u>Total Road Infrastructure Districts</u>
\$ 13,250	\$ 1,172	\$ 150	\$ 11,408	\$ 5,588	\$ 16,902	\$ 233,984
215	18	2	-	-	-	3,529
<u>13,465</u>	<u>1,190</u>	<u>152</u>	<u>11,408</u>	<u>5,588</u>	<u>16,902</u>	<u>237,513</u>
449	38	4	375	182	568	7,889
13,016	1,152	148	11,033	5,406	16,334	229,624
<u>13,277</u>	<u>1,132</u>	<u>145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>219,555</u>
<u>\$ 26,293</u>	<u>\$ 2,284</u>	<u>\$ 293</u>	<u>\$ 11,033</u>	<u>\$ 5,406</u>	<u>\$ 16,334</u>	<u>\$ 449,179</u>

**PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS**

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

For the year ended December 31, 2023

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
REVENUES				
License and permits	\$ -	\$ 250	\$ 750	\$ 1,000
Investment earnings and other	4	28	87	119
Total revenues	4	278	837	1,119
FUND BALANCE				
Beginning of year	1	507	1,518	2,026
End of year	<u>\$ 5</u>	<u>\$ 785</u>	<u>\$ 2,355</u>	<u>\$ 3,145</u>

**PARISH OF ASCENSION
ROAD AND BRIDGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 900,000	\$ 1,089,258	\$ 189,258
FEMA reimbursement	28,000	-	(28,000)
Grants and contributions	83,000	60,870	(22,130)
Miscellaneous	8,000	-	(8,000)
Charges for services:			
Grass cutting	151,000	252,554	101,554
Investment earnings and other	1,000	35,254	34,254
 Total revenues	 <u>1,171,000</u>	 <u>1,437,936</u>	 <u>266,936</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	3,420,000	3,104,207	315,793
Materials and supplies	1,684,500	1,421,705	262,795
Insurance	426,000	426,000	-
Equipment and road maintenance	1,259,000	1,191,653	67,347
Utilities	2,500	2,147	353
Telephone	25,500	20,110	5,390
Other charges and services	558,500	330,834	227,666
Debt service	-	17,023	(17,023)
Capital outlay	850,000	702,960	147,040
 Total expenditures	 <u>8,226,000</u>	 <u>7,216,639</u>	 <u>1,009,361</u>
 Deficiency of revenues over expenditures	 (7,055,000)	 (5,778,703)	 1,276,297
OTHER FINANCING SOURCES			
Transfers in	6,750,000	5,862,500	(887,500)
Proceeds from sale of property	3,500	3,892	392
Proceeds from insurance	-	69	69
Proceeds issuance of lease liabilities	-	57,615	57,615
 Total other financing sources	 <u>6,753,500</u>	 <u>5,924,076</u>	 <u>(829,424)</u>
 Net change in fund balance	 <u>\$ (301,500)</u>	 145,373	 <u>\$ 446,873</u>
FUND BALANCE			
Beginning of year		<u>601,097</u>	
End of year		<u>\$ 746,470</u>	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,592,000	\$ 1,591,459	\$ (541)
Intergovernmental:			
State revenue sharing	31,000	31,310	310
FEMA reimbursement	4,000	-	(4,000)
Investment earnings and other	10,000	27,230	17,230
	<u>1,637,000</u>	<u>1,649,999</u>	<u>12,999</u>
Total revenues			
	<u>1,637,000</u>	<u>1,649,999</u>	<u>12,999</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	641,000	574,007	66,993
Contribution to retirement system	43,000	52,321	(9,321)
Materials and supplies	260,000	123,767	136,233
Insurance	45,500	45,500	-
Equipment maintenance	149,500	157,914	(8,414)
Other charges and services	176,500	151,922	24,578
Capital outlay	190,000	107,047	82,953
	<u>1,505,500</u>	<u>1,212,478</u>	<u>293,022</u>
Total expenditures			
	<u>1,505,500</u>	<u>1,212,478</u>	<u>293,022</u>
Excess of revenues over expenditures	131,500	437,521	306,021
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	34	34
Transfers out	(553,500)	(553,192)	308
	<u>(553,500)</u>	<u>(553,158)</u>	<u>342</u>
Total other financing sources (uses)			
	<u>(553,500)</u>	<u>(553,158)</u>	<u>342</u>
Net change in fund balance	<u>\$ (422,000)</u>	<u>(115,637)</u>	<u>\$ 306,363</u>
FUND BALANCE			
Beginning of year		<u>2,220,837</u>	
End of year		<u>\$ 2,105,200</u>	

**PARISH OF ASCENSION
HEALTH UNIT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,900,000	\$ 3,703,940	\$ (196,060)
Intergovernmental:			
State revenue sharing	122,500	124,605	2,105
Other	400,000	413,595	13,595
Charges for services:			
Contracted services	409,000	357,815	(51,185)
Investment earnings and other	48,000	200,996	152,996
 Total revenues	 <u>4,879,500</u>	 <u>4,800,951</u>	 <u>(78,549)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,764,000	1,554,664	209,336
Contribution to retirement system	113,000	130,159	(17,159)
Health unit operations	2,328,500	2,342,271	(13,771)
Equipment rental	-	-	-
Debt service	-	775	(775)
Capital outlay	11,000	17,142	(6,142)
 Total expenditures	 <u>4,216,500</u>	 <u>4,045,011</u>	 <u>171,489</u>
 Excess of revenues over expenditures	 663,000	 755,940	 92,940
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	-	278	278
Proceeds from issuance of lease liabilities	-	6,272	6,272
Transfers out	(1,700,000)	(1,700,000)	-
 Total other financing sources (uses)	 <u>(1,700,000)</u>	 <u>(1,693,450)</u>	 <u>6,550</u>
 Net change in fund balance	 <u>\$ (1,037,000)</u>	 <u>(937,510)</u>	 <u>\$ 99,490</u>
FUND BALANCE			
Beginning of year		<u>5,661,876</u>	
End of year		<u>\$ 4,724,366</u>	

**PARISH OF ASCENSION
MENTAL HEALTH CENTER FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,900,000	\$ 3,703,939	\$ (196,061)
Intergovernmental:			
State revenue sharing	122,500	124,605	2,105
Charges for services:			
Contracted services	263,500	245,965	(17,535)
Investment earnings and other	88,000	552,526	464,526
	<u>4,374,000</u>	<u>4,627,035</u>	<u>253,035</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	491,500	469,890	21,610
Contribution to retirement system	113,000	130,159	(17,159)
Telephone	7,000	11,228	(4,228)
Maintenance	142,500	143,731	(1,231)
Professional and medical services	1,515,000	1,650,823	(135,823)
Other charges and services	409,500	398,950	10,550
	<u>2,678,500</u>	<u>2,804,781</u>	<u>(126,281)</u>
Total expenditures	<u>2,678,500</u>	<u>2,804,781</u>	<u>(126,281)</u>
Excess of revenues over expenditures	1,695,500	1,822,254	126,754
OTHER FINANCING USES			
Transfers out	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,504,500)</u>	<u>\$ (1,377,746)</u>	<u>\$ 126,754</u>
FUND BALANCE			
Beginning of year		<u>12,287,530</u>	
End of year		<u>\$ 10,909,784</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 3,524,500	\$ 4,291,647	\$ 767,147
Intergovernmental:			
Fire insurance rebate	431,000	431,039	39
Grants	28,500	28,650	150
Investment earnings and other	25,000	419,539	394,539
	<u>4,009,000</u>	<u>5,170,875</u>	<u>1,161,875</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	627,000	625,438	1,562
Maintenance	380,000	335,396	44,604
Fire protection and service	1,626,000	1,384,739	241,261
Insurance	375,000	376,270	(1,270)
Professional	18,500	56,569	(38,069)
Intergovernmental payments	543,000	542,006	994
Other charges and services	309,000	288,390	20,610
Capital outlay	880,000	190,018	689,982
	<u>4,758,500</u>	<u>3,798,826</u>	<u>959,674</u>
Excess (deficiency) of revenues over expenditures	(749,500)	1,372,049	2,121,549
OTHER FINANCING SOURCES (USES)			
Transfers in	-	29,978	29,978
Proceeds from sale of property	-	228	228
Proceeds from insurance	8,500	20,073	11,573
Transfers out	(418,000)	(416,278)	1,722
	<u>(409,500)</u>	<u>(365,999)</u>	<u>43,501</u>
Net change in fund balance	<u>\$ (1,159,000)</u>	1,006,050	<u>\$ 2,165,050</u>
FUND BALANCE			
Beginning of year		<u>4,850,671</u>	
End of year		<u>\$ 5,856,721</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 704,500	\$ 858,329	\$ 153,829
Intergovernmental:			
Fire insurance rebate	19,500	19,804	304
Grants	4,500	4,998	498
Investment earnings and other	10,000	101,491	91,491
	<u>738,500</u>	<u>984,622</u>	<u>246,122</u>
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	450,000	337,500	112,500
Insurance	43,500	43,221	279
Repairs and maintenance	60,000	24,472	35,528
Professional	4,000	10,052	(6,052)
Fire protection and service	55,000	39,241	15,759
Other charges and services	68,000	53,509	14,491
Capital outlay	25,000	-	25,000
	<u>705,500</u>	<u>507,995</u>	<u>197,505</u>
Excess of revenues over expenditures	33,000	476,627	443,627
OTHER FINANCING SOURCES (USES)			
Transfers in	-	5,996	5,996
Transfers out	(600,000)	(600,000)	-
	<u>(600,000)</u>	<u>(594,004)</u>	<u>5,996</u>
Total other financing sources (uses)	<u>(600,000)</u>	<u>(594,004)</u>	<u>5,996</u>
Net change in fund balance	<u>\$ (567,000)</u>	<u>(117,377)</u>	<u>\$ 449,623</u>
FUND BALANCE			
Beginning of year		<u>1,934,539</u>	
End of year		<u>\$ 1,817,162</u>	

**PARISH OF ASCENSION
FIRE PROTECTION DISTRICT NO. 3 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,300,000	\$ 6,299,322	\$ (678)
Sales tax	1,192,500	1,452,558	260,058
Intergovernmental:			
State revenue sharing	491,000	400,916	(90,084)
Fire insurance rebate	235,500	235,989	489
Grants	4,500	4,931	431
Investment earnings and other	69,000	421,392	352,392
Total revenues	<u>8,292,500</u>	<u>8,815,108</u>	<u>522,608</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	5,861,500	5,711,500	150,000
Contribution to retirement system	203,500	212,097	(8,597)
Maintenance	630,000	679,275	(49,275)
Insurance	121,500	120,565	935
Operating supplies	853,000	878,783	(25,783)
Fuel	70,000	52,414	17,586
Other	245,000	245,290	(290)
Capital outlay	12,500	12,061	439
Total expenditures	<u>7,997,000</u>	<u>7,911,985</u>	<u>85,015</u>
Excess of revenues over expenditures	295,500	903,123	607,623
OTHER FINANCING SOURCES			
Transfers in	-	10,146	10,146
Proceeds from insurance	-	840	840
Total other financing sources	<u>-</u>	<u>10,986</u>	<u>10,986</u>
Net change in fund balance	<u>\$ 295,500</u>	914,109	<u>\$ 618,609</u>
FUND BALANCE			
Beginning of year		<u>11,688,405</u>	
End of year		<u>\$ 12,602,514</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 51,000	\$ 51,189	\$ 189
Intergovernmental:			
State revenue sharing	4,500	4,441	(59)
Investment earnings and other	2,500	8,066	5,566
	<u>58,000</u>	<u>63,696</u>	<u>5,696</u>
Total revenues			
	<u>58,000</u>	<u>63,696</u>	<u>5,696</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,716	284
Utilities	85,000	81,552	3,448
Other	2,500	2,501	(1)
	<u>89,500</u>	<u>85,769</u>	<u>3,731</u>
Total expenditures			
	<u>89,500</u>	<u>85,769</u>	<u>3,731</u>
Net change in fund balance	<u>\$ (31,500)</u>	<u>(22,073)</u>	<u>\$ 9,427</u>
FUND BALANCE			
Beginning of year		<u>528,494</u>	
End of year		<u>\$ 506,421</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 117,500	\$ 117,431	\$ (69)
Intergovernmental:			
State revenue sharing	-	350	350
Investment earnings and other	2,500	7,945	5,445
Total revenues	120,000	125,726	5,726
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	3,500	3,845	(345)
Utilities	45,000	42,214	2,786
Other	6,000	5,999	1
Total expenditures	54,500	52,058	2,442
Excess of revenues over expenditures	65,500	73,668	8,168
OTHER FINANCING USES			
Transfers out	(400,000)	(400,000)	-
Net change in fund balance	\$ (334,500)	(326,332)	\$ 8,168
FUND BALANCE			
Beginning of year		509,161	
End of year		\$ 182,829	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 61,500	\$ 63,038	\$ 1,538
Intergovernmental:			
State revenue sharing	3,500	3,427	(73)
Investment earnings and other	2,000	5,976	3,976
	<u>67,000</u>	<u>72,441</u>	<u>5,441</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	2,072	(72)
Utilities	34,000	33,030	970
Other	3,000	3,000	-
	<u>39,000</u>	<u>38,102</u>	<u>898</u>
Net change in fund balance	<u>\$ 28,000</u>	34,339	<u>\$ 6,339</u>
FUND BALANCE			
Beginning of year		<u>381,803</u>	
End of year		<u>\$ 416,142</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 19,500	\$ 20,289	\$ 789
Intergovernmental:			
State revenue sharing	1,000	1,383	383
Investment earnings and other	1,000	2,082	1,082
	<u>21,500</u>	<u>23,754</u>	<u>2,254</u>
Total revenues	<u>21,500</u>	<u>23,754</u>	<u>2,254</u>
EXPENDITURES			
Public works:			
Contribution to retirement system	1,000	644	356
Utilities	106,000	105,022	978
Other	1,000	1,000	-
	<u>108,000</u>	<u>106,666</u>	<u>1,334</u>
Total expenditures	<u>108,000</u>	<u>106,666</u>	<u>1,334</u>
Net change in fund balance	<u><u>\$ (86,500)</u></u>	<u><u>(82,912)</u></u>	<u><u>\$ 3,588</u></u>
FUND BALANCE			
Beginning of year		<u>165,254</u>	
End of year		<u><u>\$ 82,342</u></u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 42,500	\$ 43,851	\$ 1,351
Intergovernmental:			
State revenue sharing	2,500	2,965	465
Investment earnings and other	1,000	3,272	2,272
	<u>46,000</u>	<u>50,088</u>	<u>4,088</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,441	59
Utilities	32,000	29,609	2,391
Other	2,000	2,000	-
	<u>35,500</u>	<u>33,050</u>	<u>2,450</u>
Total expenditures	<u>35,500</u>	<u>33,050</u>	<u>2,450</u>
Net change in fund balance	<u>\$ 10,500</u>	17,038	<u>\$ 6,538</u>
FUND BALANCE			
Beginning of year		<u>213,308</u>	
End of year		<u>\$ 230,346</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,215,500	\$ 1,209,158	\$ (6,342)
Intergovernmental:			
State revenue sharing	36,000	39,156	3,156
Investment earnings and other	20,000	185,258	165,258
	<u>1,271,500</u>	<u>1,433,572</u>	<u>162,072</u>
Total revenues			
	<u>1,271,500</u>	<u>1,433,572</u>	<u>162,072</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	36,500	39,621	(3,121)
Utilities	400,000	381,654	18,346
Other	62,500	62,500	-
	<u>499,000</u>	<u>483,775</u>	<u>15,225</u>
Total expenditures			
	<u>499,000</u>	<u>483,775</u>	<u>15,225</u>
Excess of revenues over expenditures	772,500	949,797	177,297
OTHER FINANCING USES			
Transfers out	(375,000)	(375,000)	-
	<u>(375,000)</u>	<u>(375,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 397,500</u>	574,797	<u>\$ 177,297</u>
FUND BALANCE			
Beginning of year		<u>4,060,766</u>	
End of year		<u>\$ 4,635,563</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 46,500	\$ 46,115	\$ (385)
Intergovernmental:			
State revenue sharing	500	487	(13)
	47,000	46,602	(398)
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	1,503	(503)
Utilities	10,000	9,278	722
Other	2,500	2,500	-
	13,500	13,281	219
Net change in fund balance	\$ 33,500	33,321	\$ (179)
FUND BALANCE			
Beginning of year		114,663	
End of year		\$ 147,984	

**PARISH OF ASCENSION
BROOKSTONE SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 21,000	\$ 21,562	\$ 562
Investment earnings and other	-	653	653
	<u>21,000</u>	<u>22,215</u>	<u>1,215</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	715	285
	<u>\$ 20,000</u>	<u>21,500</u>	<u>\$ 1,500</u>
FUND BALANCE			
Beginning of year		<u>40,489</u>	
End of year		<u>\$ 61,989</u>	

**PARISH OF ASCENSION
CAMBRE OAKS SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 20,000	\$ 20,331	\$ 331
Investment earnings and other	-	381	381
	<u>20,000</u>	<u>20,712</u>	<u>712</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	690	310
	<u>\$ 19,000</u>	<u>20,022</u>	<u>\$ 1,022</u>
FUND BALANCE			
Beginning of year		<u>23,843</u>	
End of year		<u>\$ 43,865</u>	

**PARISH OF ASCENSION
CAMELIA COVE SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,500	\$ 6,586	\$ 86
Investment earnings and other	-	216	216
	<u>6,500</u>	<u>6,802</u>	<u>302</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	232	268
	<u>6,000</u>	<u>6,570</u>	<u>570</u>
Net change in fund balance	<u>\$ 6,000</u>	<u>6,570</u>	<u>\$ 570</u>
FUND BALANCE			
Beginning of year		<u>13,657</u>	
End of year		<u>\$ 20,227</u>	

**PARISH OF ASCENSION
GERMANY OAKS SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 29,000	\$ 29,690	\$ 690
Investment earnings and other	-	658	658
	<u>29,000</u>	<u>30,348</u>	<u>1,348</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	990	10
	<u>28,000</u>	29,358	<u>\$ 1,358</u>
FUND BALANCE			
Beginning of year		<u>40,799</u>	
End of year		<u>\$ 70,157</u>	

**PARISH OF ASCENSION
HIGHLAND TRACE SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 14,500	\$ 14,805	\$ 305
Investment earnings and other	-	294	294
	<u>14,500</u>	<u>15,099</u>	<u>599</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	499	1
	<u>14,000</u>	14,600	<u>\$ 600</u>
FUND BALANCE			
Beginning of year		<u>18,327</u>	
End of year		<u>\$ 32,927</u>	

**PARISH OF ASCENSION
JAMESTOWN CROSSING 1ST FILING SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 17,000	\$ 17,204	\$ 204
Investment earnings and other	-	134	134
	<u>17,000</u>	<u>17,338</u>	<u>338</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	576	(76)
	<u>16,500</u>	16,762	<u>\$ 262</u>
FUND BALANCE			
Beginning of year		<u>8,227</u>	
End of year		<u>\$ 24,989</u>	

**PARISH OF ASCENSION
JAMESTOWN CROSSING 2ND FILING SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 25,000	\$ 25,145	\$ 145
Investment earnings and other	-	399	399
	<u>25,000</u>	<u>25,544</u>	<u>544</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	841	159
	<u>24,000</u>	24,703	<u>703</u>
Net change in fund balance			
	<u>\$ 24,000</u>	24,703	<u>\$ 703</u>
FUND BALANCE			
Beginning of year		<u>24,799</u>	
End of year		<u>\$ 49,502</u>	

**PARISH OF ASCENSION
VILLAS AT ROSEWOOD SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 8,500	\$ 8,552	\$ 52
Investment earnings and other	-	94	94
	8,500	8,646	146
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	287	213
	8,000	8,359	359
FUND BALANCE			
Beginning of year		5,870	
End of year		\$ 14,229	

**PARISH OF ASCENSION
 PELICAN CROSSING SUBDIVISION-5TH FILING ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 23,500	\$ 22,343	\$ (1,157)
Investment earnings and other	-	204	204
	<u>23,500</u>	<u>22,547</u>	<u>(953)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	788	212
	<u>22,500</u>	<u>21,759</u>	<u>(741)</u>
Net change in fund balance			
FUND BALANCE			
Beginning of year		<u>12,653</u>	
End of year		<u>\$ 34,412</u>	

**PARISH OF ASCENSION
RIVERTON SUBDIVISION 1ST FILING ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 19,500	\$ 19,296	\$ (204)
Investment earnings and other	-	261	261
	19,500	19,557	57
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	655	345
	18,500	18,902	402
FUND BALANCE			
Beginning of year		16,337	
End of year		\$ 35,239	

**PARISH OF ASCENSION
SAVANNAH ROW SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 13,000	\$ 13,250	\$ 250
Investment earnings and other	-	215	215
	<u>13,000</u>	<u>13,465</u>	<u>465</u>
Total revenues			
	<u>13,000</u>	<u>13,465</u>	<u>465</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	449	51
	<u>500</u>	<u>449</u>	<u>51</u>
Net change in fund balance	<u>\$ 12,500</u>	13,016	<u>\$ 516</u>
FUND BALANCE			
Beginning of year		<u>13,277</u>	
End of year		<u>\$ 26,293</u>	

**PARISH OF ASCENSION
PELICAN POINT VICTORIA COURT SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,000	\$ 1,172	\$ 172
Investment earnings and other	-	18	18
	<u>1,000</u>	<u>1,190</u>	<u>190</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	38	462
	<u>500</u>	<u>1,152</u>	<u>652</u>
Net change in fund balance	<u>\$ 500</u>	<u>1,152</u>	<u>\$ 652</u>
FUND BALANCE			
Beginning of year		<u>1,132</u>	
End of year		<u>\$ 2,284</u>	

**PARISH OF ASCENSION
CLARE COURT SUBDIVISION ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 150	\$ 150
Investment earnings and other	-	2	2
	-	152	152
Total revenues	-	152	152
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	-	4	(4)
	-	148	148
Net change in fund balance	-	148	148
FUND BALANCE			
Beginning of year		145	
End of year		\$ 293	

**PARISH OF ASCENSION
BELLE SAVANNE SUBDIVISION PHASE 3 ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 11,408	\$ 11,408
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	-	375	(375)
Net change in fund balance	\$ -	11,033	\$ 11,033
FUND BALANCE			
Beginning of year		-	
End of year		\$ 11,033	

**PARISH OF ASCENSION
WINDSOR PARK ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 5,588	\$ 5,588
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	-	182	(182)
Net change in fund balance	\$ -	5,406	\$ 5,406
FUND BALANCE			
Beginning of year		-	
End of year		\$ 5,406	

**PARISH OF ASCENSION
FORESTWOOD ROAD DISTRICT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 17,000	\$ 16,902	\$ (98)
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	568	432
Net change in fund balance	\$ 16,000	16,334	\$ 334
FUND BALANCE			
Beginning of year		-	
End of year		\$ 16,334	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 1 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 4	\$ 4
FUND BALANCE			
Beginning of year		1	
End of year		\$ 5	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 2 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ -	\$ 250	\$ 250
Investment earnings and other	-	28	28
	<u>\$ -</u>	<u>278</u>	<u>\$ 278</u>
FUND BALANCE			
Beginning of year		<u>507</u>	
End of year		<u>\$ 785</u>	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 3 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ -	\$ 750	\$ 750
Investment earnings and other	-	87	87
	<u>-\$</u>	<u>837</u>	<u>\$ 837</u>
FUND BALANCE			
Beginning of year		<u>1,518</u>	
End of year		<u>\$ 2,355</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Fines and forfeitures	\$ 185,000	\$ 179,261	\$ (5,739)
Investment earnings and other	-	2,046	2,046
	<u>185,000</u>	<u>181,307</u>	<u>(3,693)</u>
Total revenues	<u>185,000</u>	<u>181,307</u>	<u>(3,693)</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	20,000	10,887	9,113
Public safety:			
Criminal Court - appropriation	165,000	170,400	(5,400)
	<u>185,000</u>	<u>181,287</u>	<u>3,713</u>
Total expenditures	<u>185,000</u>	<u>181,287</u>	<u>3,713</u>
Net change in fund balance	<u>\$ -</u>	<u>20</u>	<u>\$ 20</u>
FUND BALANCE			
Beginning of year		<u>31,582</u>	
End of year		<u>\$ 31,602</u>	

**PARISH OF ASCENSION
COUNCIL ON AGING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,900,000	\$ 2,777,966	\$ (122,034)
Intergovernmental:			
Grants and contributions	1,089,500	1,089,902	402
Investment earnings and other	10,000	15,471	5,471
	<u>3,999,500</u>	<u>3,883,339</u>	<u>(116,161)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	85,000	97,619	(12,619)
Appropriations and grants	2,434,000	2,433,952	48
Other	1,200	819	381
Capital outlay	1,096,500	1,096,187	313
	<u>3,616,700</u>	<u>3,628,577</u>	<u>(11,877)</u>
Total expenditures	<u>3,616,700</u>	<u>3,628,577</u>	<u>(11,877)</u>
Net change in fund balance	<u>\$ 382,800</u>	254,762	<u>\$ (128,038)</u>
FUND BALANCE			
Beginning of year		<u>2,473,511</u>	
End of year		<u>\$ 2,728,273</u>	

**PARISH OF ASCENSION
JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES (FINS) FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 85,000	\$ 85,000	\$ -
Parish Court - appropriation	30,000	30,000	-
Other appropriations	142,500	142,437	(63)
Investment earnings and other	-	1,845	1,845
	<u>257,500</u>	<u>259,282</u>	<u>1,782</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	<u>275,000</u>	<u>246,293</u>	<u>28,707</u>
Excess (deficiency) of revenues over expenditures	(17,500)	12,989	30,489
OTHER FINANCING SOURCES			
Transfers in	<u>65,000</u>	<u>65,004</u>	<u>4</u>
Net change in fund balance	<u>\$ 47,500</u>	<u>77,993</u>	<u>\$ 30,493</u>
FUND BALANCE			
Beginning of year		<u>57,202</u>	
End of year		<u>\$ 135,195</u>	

**PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 9,576,696	\$ 10,333,328	\$ 756,632
Intergovernmental:			
State revenue sharing	390,000	348,894	(41,106)
Grants	-	16,491	16,491
Charges for services	30,000	39,333	9,333
Investment earnings and other	100,000	446,482	346,482
	<u>10,096,696</u>	<u>11,184,528</u>	<u>1,087,832</u>
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	5,570,000	5,105,661	464,339
Operating services	1,322,500	1,007,602	314,898
Materials and supplies	997,750	476,289	521,461
Travel and mileage	60,000	74,492	(14,492)
Miscellaneous	295,000	332,031	(37,031)
Capital outlay	1,102,000	1,261,313	(159,313)
	<u>9,347,250</u>	<u>8,257,388</u>	<u>1,089,862</u>
Excess of revenues over expenditures	749,446	2,927,140	2,177,694
OTHER FINANCING USES			
Transfers out	(524,035)	(509,533)	14,502
	<u>(524,035)</u>	<u>(509,533)</u>	<u>14,502</u>
Net change in fund balance	<u>\$ 225,411</u>	<u>2,417,607</u>	<u>\$ 2,192,196</u>
FUND BALANCE			
Beginning of year		<u>15,073,890</u>	
End of year		<u>\$ 17,491,497</u>	

**PARISH OF ASCENSION
FEMA - REPETITIVE LOSS REDUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ 280,000	\$ 570,029	\$ 290,029
Investment earnings and other	-	420	420
	<u>280,000</u>	<u>570,449</u>	<u>290,449</u>
Total revenues			
	<u>280,000</u>	<u>570,449</u>	<u>290,449</u>
EXPENDITURES			
Current function:			
Public works:			
Appropriations and grants	631,000	521,828	109,172
	<u>631,000</u>	<u>521,828</u>	<u>109,172</u>
Net change in fund balance	<u>\$ (351,000)</u>	48,621	<u>\$ 399,621</u>
FUND BALANCE			
Beginning of year		<u>1,141,448</u>	
End of year		<u>\$ 1,190,069</u>	

**PARISH OF ASCENSION
SECTION 8 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Housing voucher program	\$ 906,500	\$ 896,287	\$ (10,213)
Investment earnings and other	8,000	87,580	79,580
	<u>914,500</u>	<u>983,867</u>	<u>69,367</u>
Total revenue			
	<u>914,500</u>	<u>983,867</u>	<u>69,367</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	817,500	854,374	(36,874)
Consultant and administration	94,000	108,685	(14,685)
Professional services	3,000	-	3,000
	<u>914,500</u>	<u>963,059</u>	<u>(48,559)</u>
Total expenditures			
	<u>914,500</u>	<u>963,059</u>	<u>(48,559)</u>
Net change in fund balance	<u>\$ -</u>	<u>20,808</u>	<u>\$ 20,808</u>
FUND BALANCE			
Beginning of year		<u>501,215</u>	
End of year		<u>\$ 522,023</u>	

**PARISH OF ASCENSION
ANIMAL SERVICES FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,950,000	\$ 1,833,405	\$ (116,595)
Investment earnings and other	14,000	20,297	6,297
	<u>1,964,000</u>	<u>1,853,702</u>	<u>(110,298)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	56,000	64,429	(8,429)
Appropriations and grants	350,000	350,000	-
Administration fees	97,500	97,500	-
Equipment and maintenance	63,000	63,317	(317)
Other charges and services	10,000	8,285	1,715
	<u>576,500</u>	<u>583,531</u>	<u>(7,031)</u>
Total expenditures	<u>576,500</u>	<u>583,531</u>	<u>(7,031)</u>
Excess of revenues over expenditures	1,387,500	1,270,171	(117,329)
OTHER FINANCING USES			
Transfer out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 387,500</u>	270,171	<u>\$ (117,329)</u>
FUND BALANCE			
Beginning of year		<u>2,334,446</u>	
End of year		<u>\$ 2,604,617</u>	

**PARISH OF ASCENSION
JUVENILE JUSTICE PROGRAM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,950,000	\$ 1,833,393	\$ (116,607)
Investment earnings and other	35,000	315,082	280,082
	<u>1,985,000</u>	<u>2,148,475</u>	<u>163,475</u>
EXPENDITURES			
Current function:			
Public safety:			
Professional services	272,500	164,668	107,832
Contribution to retirement system	56,000	64,429	(8,429)
Court fees	600,000	559,017	40,983
Building rental	157,500	142,807	14,693
Materials and supplies	25,000	376	24,624
Other charges and services	7,000	675	6,325
	<u>1,118,000</u>	<u>931,972</u>	<u>186,028</u>
Excess of revenues over expenditures	867,000	1,216,503	349,503
OTHER FINANCING USES			
Transfers out	<u>(1,500,000)</u>	<u>(1,500,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (633,000)</u>	<u>(283,497)</u>	<u>\$ 349,503</u>
FUND BALANCE			
Beginning of year		<u>7,382,899</u>	
End of year		<u>\$ 7,099,402</u>	

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2023

	Public Improvement Bonds			
	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking
ASSETS				
Cash and cash equivalents	\$ 349,703	\$ 607,369	\$ 52	\$ 787,425
Investments	431,749	229,024	59,677	32,573
Accounts receivable	139,821	-	-	-
Due from other funds	-	-	-	148,125
	<u>\$ 921,273</u>	<u>\$ 836,393</u>	<u>\$ 59,729</u>	<u>\$ 968,123</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	\$ -	\$ -	\$ -	\$ -
FUND BALANCE				
Restricted	<u>921,273</u>	<u>836,393</u>	<u>59,729</u>	<u>968,123</u>
Total deferred inflows of resources and fund balance	<u>\$ 921,273</u>	<u>\$ 836,393</u>	<u>\$ 59,729</u>	<u>\$ 968,123</u>

<u>Public Improvement Bonds</u>	<u>General Obligation Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<u>Fire Protection District No. 1 Sinking</u>	<u>Library Bond</u>	
\$ 212	\$ 40	\$ 1,744,801
131,256	363,018	1,247,297
-	84,967	224,788
-	-	148,125
<u>\$ 131,468</u>	<u>\$ 448,025</u>	<u>\$ 3,365,011</u>
<u>\$ -</u>	<u>\$ 8,529</u>	<u>\$ 8,529</u>
<u>131,468</u>	<u>439,496</u>	<u>3,356,482</u>
<u>\$ 131,468</u>	<u>\$ 448,025</u>	<u>\$ 3,365,011</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2023

Public Improvement Bonds

	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking
REVENUES				
Charges for services	\$ 1,774,783	\$ -	\$ -	\$ -
Investment earnings and other	41,857	99,519	45	33,376
Total revenues	<u>1,816,640</u>	<u>99,519</u>	<u>45</u>	<u>33,376</u>
EXPENDITURES				
Debt service:				
Principal	1,203,000	3,155,000	50,000	1,000,000
Interest	948,556	1,608,651	4,287	777,195
Total expenditures	<u>2,151,556</u>	<u>4,763,651</u>	<u>54,287</u>	<u>1,777,195</u>
Deficiency of revenues over expenditures	<u>(334,916)</u>	<u>(4,664,132)</u>	<u>(54,242)</u>	<u>(1,743,819)</u>
OTHER FINANCING SOURCES				
Transfers in	372,479	4,764,162	53,192	1,777,500
Net change in fund balance	37,563	100,030	(1,050)	33,681
FUND BALANCE				
Beginning of year	883,710	736,363	60,779	934,442
End of year	<u>\$ 921,273</u>	<u>\$ 836,393</u>	<u>\$ 59,729</u>	<u>\$ 968,123</u>

<u>Public Improvement Bonds</u>	<u>General Obligation Debt</u>	
<u>Fire Protection District No. 1 Sinking</u>	<u>Library Bond</u>	<u>Nonmajor Debt Service Funds</u>
\$ -	\$ -	\$ 1,774,783
291	11,458	186,546
<u>291</u>	<u>11,458</u>	<u>1,961,329</u>
196,000	420,000	6,024,000
<u>217,208</u>	<u>84,000</u>	<u>3,639,897</u>
<u>413,208</u>	<u>504,000</u>	<u>9,663,897</u>
<u>(412,917)</u>	<u>(492,542)</u>	<u>(7,702,568)</u>
<u>416,278</u>	<u>509,533</u>	<u>7,893,144</u>
3,361	16,991	190,576
<u>128,107</u>	<u>422,505</u>	<u>3,165,906</u>
<u>\$ 131,468</u>	<u>\$ 439,496</u>	<u>\$ 3,356,482</u>

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Charges for services:			
Fines and forfeitures - Courthouse	\$ 1,400,000	\$ 1,520,842	\$ 120,842
Prisoner revenue - Sheriff	215,000	253,941	38,941
Investment earnings and other	16,500	41,857	25,357
	<u>1,631,500</u>	<u>1,816,640</u>	<u>185,140</u>
Total revenues			
	<u>1,631,500</u>	<u>1,816,640</u>	<u>185,140</u>
EXPENDITURES			
Debt service:			
Principal	1,203,000	1,203,000	-
Interest	949,000	948,556	444
	<u>2,152,000</u>	<u>2,151,556</u>	<u>444</u>
Total expenditures			
	<u>2,152,000</u>	<u>2,151,556</u>	<u>444</u>
Deficiency of revenues over expenditures	(520,500)	(334,916)	185,584
OTHER FINANCING SOURCES			
Transfers in	558,000	372,479	(185,521)
	<u>558,000</u>	<u>372,479</u>	<u>(185,521)</u>
Net change in fund balance	<u>\$ 37,500</u>	<u>37,563</u>	<u>\$ 63</u>
FUND BALANCE			
Beginning of year		<u>883,710</u>	
End of year		<u>\$ 921,273</u>	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE SINKING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 36,000	\$ 99,519	\$ 63,519
EXPENDITURES			
Debt service:			
Principal	3,155,000	3,155,000	-
Interest	1,609,000	1,608,651	349
Total expenditures	4,764,000	4,763,651	349
Deficiency of revenues over expenditures	(4,728,000)	(4,664,132)	63,868
OTHER FINANCING SOURCES			
Transfers in	4,764,500	4,764,162	(338)
Net change in fund balance	<u>\$ 36,500</u>	100,030	<u>\$ 63,530</u>
FUND BALANCE			
Beginning of year		736,363	
End of year		<u>\$ 836,393</u>	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE SINKING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 45	\$ 45
EXPENDITURES			
Debt service:			
Principal	50,000	50,000	-
Interest	4,500	4,287	213
Total expenditures	54,500	54,287	213
Deficiency of revenues over expenditures	(54,500)	(54,242)	258
OTHER FINANCING SOURCES			
Transfers in	53,500	53,192	(308)
Net change in fund balance	<u>\$ (1,000)</u>	<u>(1,050)</u>	<u>\$ (50)</u>
FUND BALANCE			
Beginning of year		60,779	
End of year		<u>\$ 59,729</u>	

**PARISH OF ASCENSION
SALES AND USE TAX NO. 2 SINKING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 22,000	\$ 33,376	\$ 11,376
EXPENDITURES			
Debt service:			
Principal	1,000,000	1,000,000	-
Interest	777,500	777,195	305
Total expenditures	1,777,500	1,777,195	305
Deficiency of revenues over expenditures	(1,755,500)	(1,743,819)	11,681
OTHER FINANCING SOURCES			
Transfers in	1,777,500	1,777,500	-
Net change in fund balance	<u>\$ 22,000</u>	<u>33,681</u>	<u>\$ 11,681</u>
FUND BALANCE			
Beginning of year		<u>934,442</u>	
End of year		<u>\$ 968,123</u>	

**PARISH OF ASCENSION
FIRE PROTECTION DISTRICT NO. 1 SINKING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 291	\$ 291
EXPENDITURES			
Debt service:			
Principal	196,000	196,000	-
Interest	220,000	217,208	2,792
Total expenditures	416,000	413,208	2,792
Deficiency of revenues over expenditures	(416,000)	(412,917)	3,083
OTHER FINANCING SOURCES			
Transfers in	418,000	416,278	(1,722)
Net change in fund balance	<u>\$ 2,000</u>	3,361	<u>\$ 1,361</u>
FUND BALANCE			
Beginning of year		128,107	
End of year		<u>\$ 131,468</u>	

**PARISH OF ASCENSION
LIBRARY BOND FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 5,000	\$ 11,458	\$ 6,458
EXPENDITURES			
Debt service:			
Principal	420,000	420,000	-
Interest	84,000	84,000	-
Total expenditures	504,000	504,000	-
Deficiency of revenues over expenditures	(499,000)	(492,542)	6,458
OTHER FINANCING SOURCES			
Transfers in	508,500	509,533	1,033
Net change in fund balance	<u>\$ 9,500</u>	16,991	<u>\$ 7,491</u>
FUND BALANCE			
Beginning of year		422,505	
End of year		<u>\$ 439,496</u>	



**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2023

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
ASSETS					
Cash and cash equivalents	\$ 2,001,639	\$ 97,682	\$ -	\$ -	\$ 8,427,719
Investments	385,538	1,028,506	805,299	227,706	-
Accounts receivable, net	-	5,335	-	8,244	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	138,920
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,920</u>
Total assets	<u>\$ 2,387,177</u>	<u>\$ 1,131,523</u>	<u>\$ 805,299</u>	<u>\$ 235,950</u>	<u>\$ 8,566,639</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Contracts payable	\$ 369,328	\$ -	\$ 64,705	\$ -	\$ 780,451
Unearned revenues	-	-	-	-	-
Due to other funds	-	-	-	-	21,787
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,787</u>
Total liabilities	<u>369,328</u>	<u>-</u>	<u>64,705</u>	<u>-</u>	<u>802,238</u>
DEFERRED INFLOWS OF RESOURCES					
Unearned revenues	-	-	-	-	-
Unavailable revenues	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE					
Restricted for construction of capital assets					
Restricted for:					
Construction of capital assets	2,017,849	1,131,523	740,594	-	7,764,401
Health and mental health services	-	-	-	-	-
Road lighting	-	-	-	-	-
Committed for construction of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>235,950</u>	<u>-</u>
Total fund balance	<u>2,017,849</u>	<u>1,131,523</u>	<u>740,594</u>	<u>235,950</u>	<u>7,764,401</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,387,177</u>	<u>\$ 1,131,523</u>	<u>\$ 805,299</u>	<u>\$ 235,950</u>	<u>\$ 8,566,639</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2023

	Jail Construction	Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction
ASSETS					
Cash and cash equivalents	\$ -	\$ 95,501	\$ -	\$ 978,721	\$ -
Investments	612,707	1,005,557	54,620	10,305,156	203,958
Accounts receivable, net	-	5,216	-	53,454	-
Due from other governments	-	1,219,131	-	-	-
Due from other funds	-	-	-	-	-
Total assets	\$ 612,707	\$ 2,325,405	\$ 54,620	\$ 11,337,331	\$ 203,958
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Contracts payable	\$ -	\$ 536,515	\$ -	\$ 1,670,184	\$ -
Due to other funds	-	-	-	138,920	-
Total liabilities	-	536,515	-	1,809,104	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	1,219,131	-	-	-
FUND BALANCE					
Restricted for construction of capital assets					
Restricted for:					
Construction of capital assets	-	569,759	54,620	-	203,958
Health and mental health services	-	-	-	4,900,000	-
Road lighting	-	-	-	775,000	-
Committed for construction of capital assets	612,707	-	-	3,853,227	-
Total fund balance	612,707	569,759	54,620	9,528,227	203,958
Total liabilities, deferred inflows of resources, and fund balance	\$ 612,707	\$ 2,325,405	\$ 54,620	\$ 11,337,331	\$ 203,958

<u>Hazard Mitigation Grant</u>	<u>Infrastructure Project</u>	<u>Animal Service Construction</u>	<u>Mega Infrastructure Project</u>	<u>West Ascension Drainage Construction</u>	<u>Courthouse East Construction</u>	<u>Juvenile Justice Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ -	\$ 269,519	\$ 150,949	\$ 1,695,343	\$ -	\$ -	\$ 97,121	\$ 13,814,194
121,468	2,837,827	1,589,374	17,850,604	326,888	340,820	1,022,606	38,718,634
-	14,720	-	92,593	-	-	5,304	184,866
-	-	-	-	539,710	-	-	1,758,841
-	-	-	-	-	-	-	138,920
<u>\$ 121,468</u>	<u>\$ 3,122,066</u>	<u>\$ 1,740,323</u>	<u>\$ 19,638,540</u>	<u>\$ 866,598</u>	<u>\$ 340,820</u>	<u>\$ 1,125,031</u>	<u>\$ 54,615,455</u>
\$ -	\$ 3,454	\$ 2,920	\$ -	\$ 276,381	\$ 60,840	\$ 481,015	\$ 4,245,793
-	-	-	-	-	-	-	160,707
-	3,454	2,920	-	276,381	60,840	481,015	4,406,500
-	-	-	-	539,710	-	-	1,758,841
121,468	-	1,737,403	-	50,507	279,980	644,016	15,316,078
-	-	-	-	-	-	-	4,900,000
-	-	-	-	-	-	-	775,000
-	3,118,612	-	19,638,540	-	-	-	27,459,036
<u>121,468</u>	<u>3,118,612</u>	<u>1,737,403</u>	<u>19,638,540</u>	<u>50,507</u>	<u>279,980</u>	<u>644,016</u>	<u>48,450,114</u>
<u>\$ 121,468</u>	<u>\$ 3,122,066</u>	<u>\$ 1,740,323</u>	<u>\$ 19,638,540</u>	<u>\$ 866,598</u>	<u>\$ 340,820</u>	<u>\$ 1,125,031</u>	<u>\$ 54,615,455</u>



PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2023

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
REVENUES					
Investment earnings and other	\$ 102,497	\$ 12,871	\$ 12,833	\$ 15,667	\$ 432,728
EXPENDITURES					
Current function:					
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	330,218
Capital outlay	1,148,060	-	-	277,502	4,387,719
Total expenditures	1,148,060	-	-	277,502	4,717,937
Excess (deficiency) of revenues over expenditures	(1,045,563)	12,871	12,833	(261,835)	(4,285,209)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	600,000	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	600,000	-	-	-
Net change in fund balance	(1,045,563)	612,871	12,833	(261,835)	(4,285,209)
FUND BALANCE					
Beginning of year	3,063,412	518,652	727,761	497,785	12,049,610
End of year	\$ 2,017,849	\$ 1,131,523	\$ 740,594	\$ 235,950	\$ 7,764,401

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2023

	<u>Jail Construction</u>	<u>Community Development Block Grant Construction</u>	<u>Health Unit Construction</u>	<u>Park Construction</u>	<u>Lighting District Construction</u>
REVENUES					
Investment earnings and other	\$ 54,270	\$ 65,001	\$ 33,802	\$ 375,205	\$ 3,250
EXPENDITURES					
Current function:					
Public safety	957,449	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	1,104,633	-
Capital outlay	-	947,280	-	3,169,283	-
Total expenditures	<u>957,449</u>	<u>947,280</u>	<u>-</u>	<u>4,273,916</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(903,179)</u>	<u>(882,279)</u>	<u>33,802</u>	<u>(3,898,711)</u>	<u>3,250</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	950,500	-	2,400,000	8,977,500	-
Transfers out	-	-	(2,400,000)	-	-
Total other financing sources (uses)	<u>950,500</u>	<u>-</u>	<u>-</u>	<u>8,977,500</u>	<u>-</u>
Net change in fund balance	47,321	(882,279)	33,802	5,078,789	3,250
FUND BALANCE					
Beginning of year	<u>565,386</u>	<u>1,452,038</u>	<u>20,818</u>	<u>4,449,438</u>	<u>200,708</u>
End of year	<u>\$ 612,707</u>	<u>\$ 569,759</u>	<u>\$ 54,620</u>	<u>\$ 9,528,227</u>	<u>\$ 203,958</u>

<u>Hazard Mitigation Grant</u>	<u>Infrastructure Project</u>	<u>Animal Services Construction</u>	<u>Mega Infrastructure Project</u>	<u>West Ascension Drainage Construction</u>	<u>Courthouse East Construction</u>	<u>Juvenile Justice Construction</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ -	\$ 159,709	\$ 11,743	\$ 845,396	\$ 1,142	\$ 5,431	\$ 133,306	\$ 2,264,851
-	-	-	-	-	-	-	957,449
-	-	24,182	-	-	-	-	24,182
-	-	-	-	-	-	-	1,434,851
-	102,786	-	-	539,710	60,840	1,773,045	12,406,225
-	102,786	24,182	-	539,710	60,840	1,773,045	14,822,707
-	56,923	(12,439)	845,396	(538,568)	(55,409)	(1,639,739)	(12,557,856)
-	-	1,000,000	2,500,000	500,000	-	1,500,000	18,428,000
-	-	-	-	-	-	-	(2,400,000)
-	-	1,000,000	2,500,000	500,000	-	1,500,000	16,028,000
-	56,923	987,561	3,345,396	(38,568)	(55,409)	(139,739)	3,470,144
121,468	3,061,689	749,842	16,293,144	89,075	335,389	783,755	44,979,970
<u>\$ 121,468</u>	<u>\$ 3,118,612</u>	<u>\$ 1,737,403</u>	<u>\$ 19,638,540</u>	<u>\$ 50,507</u>	<u>\$ 279,980</u>	<u>\$ 644,016</u>	<u>\$ 48,450,114</u>

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 53,000	\$ 102,497	\$ 49,497
EXPENDITURES			
Capital outlay	975,000	1,148,060	(173,060)
Net change in fund balance	<u>\$ (922,000)</u>	(1,045,563)	<u>\$ (123,563)</u>
FUND BALANCE			
Beginning of year		<u>3,063,412</u>	
End of year		<u>\$ 2,017,849</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 3,500	\$ 12,871	\$ 9,371
EXPENDITURES			
Capital outlay	132,500	-	132,500
Excess (deficiency) of revenues over expenditures	(129,000)	12,871	141,871
OTHER FINANCING SOURCES			
Transfers in	600,000	600,000	-
Net change in fund balance	<u>\$ 471,000</u>	612,871	<u>\$ 141,871</u>
FUND BALANCE			
Beginning of year		<u>518,652</u>	
End of year		<u>\$ 1,131,523</u>	

**PARISH OF ASCENSION
FIRE DISTRICT NO. 3 CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 3,500	\$ 12,833	\$ 9,333
FUND BALANCE			
Beginning of year		<u>727,761</u>	
End of year		<u>\$ 740,594</u>	

**PARISH OF ASCENSION
OFFICE BUILDING CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 15,667	\$ 15,667
EXPENDITURES			
Capital outlay	<u>278,000</u>	<u>277,502</u>	<u>498</u>
Net change in fund balance	<u>\$ (278,000)</u>	<u>(261,835)</u>	<u>\$ 16,165</u>
FUND BALANCE			
Beginning of year		<u>497,785</u>	
End of year		<u>\$ 235,950</u>	

**PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 2,000	\$ 432,728	\$ 430,728
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	-	330,218	(330,218)
Capital outlay	10,310,000	4,387,719	5,922,281
Total expenditures	10,310,000	4,717,937	5,592,063
Net change in fund balance	<u>\$ (10,308,000)</u>	(4,285,209)	<u>\$ 6,022,791</u>
FUND BALANCE			
Beginning of year		12,049,610	
End of year		<u>\$ 7,764,401</u>	

**PARISH OF ASCENSION
JAIL CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 54,270	\$ 54,270
EXPENDITURES			
Current function:			
Public safety:			
Professional services	950,500	957,449	(6,949)
Deficiency of revenues over expenditures	(950,500)	(903,179)	47,321
OTHER FINANCING SOURCES			
Transfers in	950,500	950,500	-
Net change in fund balance	<u>\$ -</u>	<u>47,321</u>	<u>\$ 47,321</u>
FUND BALANCE			
Beginning of year		<u>565,386</u>	
End of year		<u>\$ 612,707</u>	

**PARISH OF ASCENSION
COMMUNITY DEVELOPMENT BLOCK GRANT CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants	\$ 358,000	\$ -	\$ (358,000)
Investment earnings and other	-	65,001	65,001
	<hr/>	<hr/>	<hr/>
Total revenues	358,000	65,001	(292,999)
EXPENDITURES			
Capital outlay	1,073,500	947,280	126,220
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (715,500)</u>	<u>(882,279)</u>	<u>\$ (166,779)</u>
FUND BALANCE			
Beginning of year		<hr/> 1,452,038	
End of year		<u>\$ 569,759</u>	

**PARISH OF ASCENSION
HEALTH UNIT CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 33,802	\$ 33,802
OTHER FINANCING SOURCES (USES)			
Transfers in	2,400,000	2,400,000	-
Transfers out	(2,400,000)	(2,400,000)	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>33,802</u>	<u>\$ 33,802</u>
FUND BALANCE			
Beginning of year		<u>20,818</u>	
End of year		<u>\$ 54,620</u>	

**PARISH OF ASCENSION
PARK CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 375,205	\$ 375,205
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	1,972,000	1,104,633	867,367
Capital outlay	1,971,500	3,169,283	(1,197,783)
Total expenditures	3,943,500	4,273,916	(330,416)
Deficiency of revenues over expenditures	(3,943,500)	(3,898,711)	44,789
OTHER FINANCING SOURCES			
Transfers in	8,977,500	8,977,500	-
Net change in fund balance	\$ 5,034,000	5,078,789	\$ 44,789
FUND BALANCE			
Beginning of year		4,449,438	
End of year		\$ 9,528,227	

**PARISH OF ASCENSION
LIGHTING DISTRICT CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 3,250	\$ 3,250
FUND BALANCE			
Beginning of year		200,708	
End of year		\$ 203,958	

**PARISH OF ASCENSION
HAZARD MITIGATION GRANT PROGRAM FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ -	\$ -
FUND BALANCE			
Beginning of year		121,468	
End of year		\$ 121,468	

**PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ 15,000	\$ 159,709	\$ 144,709
EXPENDITURES			
Capital outlay	150,000	102,786	47,214
Net change in fund balance	\$ (135,000)	56,923	\$ 191,923
FUND BALANCE			
Beginning of year		3,061,689	
End of year		\$ 3,118,612	

**PARISH OF ASCENSION
ANIMAL SERVICES CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 11,743	\$ 11,743
EXPENDITURES			
Current function:			
Health and welfare:			
Professional services	-	24,182	(24,182)
Capital outlay	1,068,000	-	1,068,000
Total expenditures	1,068,000	24,182	1,043,818
Deficiency of revenues over expenditures	(1,068,000)	(12,439)	1,055,561
OTHER FINANCING SOURCES			
Transfers in	1,000,000	1,000,000	-
Net change in fund balance	<u>\$ (68,000)</u>	987,561	<u>\$ 1,055,561</u>
FUND BALANCE			
Beginning of year		749,842	
End of year		<u>\$ 1,737,403</u>	

**PARISH OF ASCENSION
MEGA INFRASTRUCTURE PROJECT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 845,396	\$ 845,396
OTHER FINANCING SOURCES			
Transfers in	-	2,500,000	2,500,000
Net change in fund balance	<u>\$ -</u>	3,345,396	<u>\$ 3,345,396</u>
FUND BALANCE			
Beginning of year		<u>16,293,144</u>	
End of year		<u>\$ 19,638,540</u>	

**PARISH OF ASCENSION
WEST ASCENSION MAJOR DRAINAGE CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 1,142	\$ 1,142
EXPENDITURES			
Current function:			
Public works:			
Other charges and services	500,000	-	(500,000)
Capital outlay	-	539,710	(539,710)
Total expenditures	500,000	539,710	(1,039,710)
Deficiency of revenues over expenditures	(500,000)	(538,568)	(38,568)
OTHER FINANCING SOURCES			
Transfers in	500,000	500,000	-
Net change in fund balance	\$ -	(38,568)	\$ (38,568)
FUND BALANCE			
Beginning of year		89,075	
End of year		\$ 50,507	

**PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 5,431	\$ 5,431
EXPENDITURES			
Capital outlay	200,000	60,840	139,160
Net change in fund balance	<u>\$ (200,000)</u>	<u>(55,409)</u>	<u>\$ 144,591</u>
FUND BALANCE			
Beginning of year		<u>335,389</u>	
End of year		<u>\$ 279,980</u>	

**PARISH OF ASCENSION
JUVENILE JUSTICE CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 133,306	\$ 133,306
EXPENDITURES			
Capital outlay	1,677,000	1,773,045	(96,045)
Deficiency of revenues over expenditures	(1,677,000)	(1,639,739)	37,261
OTHER FINANCING SOURCES			
Transfers in	1,500,000	1,500,000	-
Net change in fund balance	<u>\$ (177,000)</u>	<u>(139,739)</u>	<u>\$ 37,261</u>
FUND BALANCE			
Beginning of year		<u>783,755</u>	
End of year		<u>\$ 644,016</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants	\$ 305,500	\$ 298,393	\$ (7,107)
Investment earnings and other	<u>272,500</u>	<u>1,813,953</u>	<u>1,541,453</u>
Total revenue	<u>578,000</u>	<u>2,112,346</u>	<u>1,534,346</u>
EXPENDITURES			
Current function:			
Public works:			
Professional services	2,108,000	2,365,910	(257,910)
Capital outlay	<u>10,326,000</u>	<u>11,164,354</u>	<u>(838,354)</u>
Total expenditures	<u>12,434,000</u>	<u>13,530,264</u>	<u>(1,096,264)</u>
Net change in fund balance	<u>\$ (11,856,000)</u>	(11,417,918)	<u>\$ 438,082</u>
FUND BALANCE			
Beginning of year		<u>34,587,253</u>	
End of year		<u>\$ 23,169,335</u>	

**PARISH OF ASCENSION
ROAD PROJECT FUND - MAJOR FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	\$ 9,067,500	\$ 13,205,067	\$ 4,137,567
Charges for services:			
Transportation impact fee	500,000	500,000	-
Investment earnings and other	385,000	1,472,977	1,087,977
Total revenue	9,952,500	15,178,044	5,225,544
EXPENDITURES			
Current function:			
Public works			
Professional fees	565,000	676,092	(111,092)
Capital outlay	1,100,000	-	1,100,000
Total expenditures	1,665,000	676,092	988,908
Excess (deficiency) of revenues over expenditures	8,287,500	14,501,952	6,214,452
OTHER FINANCING SOURCES (USES)			
Transfers in	-	92,242	92,242
Proceeds from sale of property	1,500	1,710	210
Transfers out	(3,500,000)	(5,277,500)	(1,777,500)
Total other financing sources (uses)	(3,498,500)	(5,183,548)	(1,685,048)
Net change in fund balance	\$ 4,789,000	9,318,404	\$ 4,529,404
FUND BALANCE			
Beginning of year		26,030,718	
End of year		\$ 35,349,122	

**PARISH OF ASCENSION
DEDICATED SPECIAL PROJECTS FUND - MAJOR FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the ended year December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ 5,552,500	\$ -	\$ (5,552,500)
Investment earnings and other	-	935,724	935,724
	<u>5,552,500</u>	<u>935,724</u>	<u>(4,616,776)</u>
OTHER FINANCING USES			
Transfers out	<u>(5,552,500)</u>	<u>(5,552,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(4,616,776)</u>	<u>\$ (4,616,776)</u>
FUND BALANCE			
Beginning of year		<u>7,579,718</u>	
End of year		<u>\$ 2,962,942</u>	

**PARISH OF ASCENSION
MOVE ASCENSION FUND - MAJOR FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the year ended December 31, 2023

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants	\$ 7,475,500	\$ 4,199,886	\$ (3,275,614)
Investment earnings and other	103,000	1,099,892	996,892
	<u>7,578,500</u>	<u>5,299,778</u>	<u>(2,278,722)</u>
EXPENDITURES			
Current function:			
Professional services	4,013,000	3,522,221	490,779
Capital outlay	7,343,500	5,869,717	1,473,783
	<u>11,356,500</u>	<u>9,391,938</u>	<u>1,964,562</u>
Deficiency of revenues over expenditures	(3,778,000)	(4,092,160)	(314,160)
OTHER FINANCING SOURCES			
Transfers in	4,500,000	7,000,000	2,500,000
Net change in fund balance	<u>\$ 722,000</u>	<u>2,907,840</u>	<u>\$ 2,185,840</u>
FUND BALANCE			
Beginning of year		<u>21,697,620</u>	
End of year		<u>\$ 24,605,460</u>	

PARISH OF ASCENSION
INTERNAL SERVICE FUNDS

MAINTENANCE FUND

The Maintenance Fund is used to account for general maintenance of real property for the Parish governmental units from which funding is provided.

INSURANCE FUND

The Ascension Parish Insurance Fund is a partially self-insured program for general liability, property insurance, auto liability and workers' compensation.

DENTAL INSURANCE FUND

The Dental Insurance Fund is a dental insurance program funded through payroll deductions, including a portion sponsored by the Parish, for its employees.

PARISH OF ASCENSION
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2023

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 224,421	\$ 422,288	\$ -	\$ 646,709
Investments	2,362,975	4,446,352	107,667	6,916,994
Accounts receivable	12,257	23,089	16,196	51,542
Total current assets	2,599,653	4,891,729	123,863	7,615,245
Noncurrent assets:				
Capital assets:				
Depreciable, net	577,178	-	-	577,178
Total assets	3,176,831	4,891,729	123,863	8,192,423
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	350,076	-	-	350,076
Other post employment benefits	28,411	-	-	28,411
Total deferred inflows of resources	378,487	-	-	378,487
Total assets and deferred outflows of resources	<u>\$ 3,555,318</u>	<u>\$ 4,891,729</u>	<u>\$ 123,863</u>	<u>\$ 8,570,910</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 430,227	\$ 57,253	\$ 8,333	\$ 495,813
Accrued payroll	19,936	-	-	19,936
Claims reserve - due within one year	-	622,668	-	622,668
Total current liabilities	450,163	679,921	8,333	1,138,417
Long-term liabilities:				
Claims reserve	-	1,204,770	-	1,204,770
Net pension liability	172,062	-	-	172,062
Other post employment benefits	89,647	-	-	89,647
Total noncurrent liabilities	261,709	1,204,770	-	1,466,479
Total liabilities	711,872	1,884,691	8,333	2,604,896
DEFERRED INFLOWS OF RESOURCES				
Pensions	35,877	-	-	35,877
Other post employment benefits	6,524	-	-	6,524
Total deferred inflows of resources	42,401	-	-	42,401
NET POSITION				
Investment in capital assets	577,178	-	-	577,178
Unrestricted	2,223,867	3,007,038	115,530	5,346,435
Total net position	2,801,045	3,007,038	115,530	5,923,613
Total liabilities, deferred inflows of resources, and net position	<u>\$ 3,555,318</u>	<u>\$ 4,891,729</u>	<u>\$ 123,863</u>	<u>\$ 8,570,910</u>

PARISH OF ASCENSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS

For the year ended December 31, 2023

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges for services	\$ 5,151,000	\$ -	\$ -	\$ 5,151,000
Insurance premiums	-	3,937,926	215,765	4,153,691
Total operating revenues	<u>5,151,000</u>	<u>3,937,926</u>	<u>215,765</u>	<u>9,304,691</u>
OPERATING EXPENSES				
Maintenance and supplies	2,565,189	-	-	2,565,189
Personnel, general and administrative	1,479,731	-	-	1,479,731
Insurance premiums	26,195	2,545,929	-	2,572,124
Insurance claims	-	318,683	196,803	515,486
Professional services	27,800	110,261	18,025	156,086
Rent and utilities	89,724	-	-	89,724
Depreciation	41,452	-	-	41,452
Miscellaneous	1,744	-	-	1,744
Total operating expenses	<u>4,231,835</u>	<u>2,974,873</u>	<u>214,828</u>	<u>7,421,536</u>
Operating income	<u>919,165</u>	<u>963,053</u>	<u>937</u>	<u>1,883,155</u>
NONOPERATING REVENUES				
Grants and contributions	18,198	-	-	18,198
Investment earnings	81,539	191,095	1,778	274,412
Proceeds from insurance	-	377,959	-	377,959
Gain on disposal of capital assets	619	-	-	619
Total nonoperating revenues	<u>100,356</u>	<u>569,054</u>	<u>1,778</u>	<u>671,188</u>
Income before capital grants, contributions and transfers	1,019,521	1,532,107	2,715	2,554,343
Capital asset contributions from other funds	<u>277,503</u>	<u>-</u>	<u>-</u>	<u>277,503</u>
Net income	1,297,024	1,532,107	2,715	2,831,846
NET POSITION				
Beginning of year	<u>1,504,021</u>	<u>1,474,931</u>	<u>112,815</u>	<u>3,091,767</u>
End of year	<u>\$ 2,801,045</u>	<u>\$ 3,007,038</u>	<u>\$ 115,530</u>	<u>\$ 5,923,613</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2023

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 5,140,205	\$ 3,921,769	\$ 213,451	\$ 9,275,425
Payments to suppliers	(2,647,709)	(3,706,297)	(225,726)	(6,579,732)
Payments to employees	(1,313,616)	-	-	(1,313,616)
Net cash provided (used) by operating activities	<u>1,178,880</u>	<u>215,472</u>	<u>(12,275)</u>	<u>1,382,077</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Nonoperating grants	18,198	-	-	18,198
Decrease in due from other governments	445	-	-	445
Net cash used for noncapital and related financing activities	<u>18,643</u>	<u>-</u>	<u>-</u>	<u>18,643</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(219,946)	-	-	(219,946)
Proceeds from insurance	-	377,959	-	377,959
Proceeds from sale of capital assets	619	-	-	619
Net cash provided (used) by capital and related financing activities	<u>(219,327)</u>	<u>377,959</u>	<u>-</u>	<u>158,632</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	81,539	191,095	1,778	274,412
Proceeds from sale of investments	-	-	10,497	10,497
Purchases of investments	(1,165,128)	(1,243,976)	-	(2,409,104)
Net cash provided (used) by investing activities	<u>(1,083,589)</u>	<u>(1,052,881)</u>	<u>12,275</u>	<u>(2,124,195)</u>
Net decrease in cash	<u>(105,393)</u>	<u>(459,450)</u>	<u>-</u>	<u>(564,843)</u>
CASH				
Beginning of period	<u>329,814</u>	<u>881,738</u>	<u>-</u>	<u>1,211,552</u>
End of period	<u>\$ 224,421</u>	<u>\$ 422,288</u>	<u>\$ -</u>	<u>\$ 646,709</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income	\$ 919,165	\$ 963,053	\$ 937	\$ 1,883,155
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	41,452	-	-	41,452
Change in deferred outflows, deferred inflows, net pension liability asset, and other post employment benefits	84,631	-	-	84,631
Change in operating assets and liabilities:				
Accounts receivable and other	(10,795)	(16,157)	(2,314)	(29,266)
Accounts payable and accrued liabilities	144,427	(731,424)	(10,898)	(597,895)
Net cash provided (used) by operating activities	<u>\$ 1,178,880</u>	<u>\$ 215,472</u>	<u>\$ (12,275)</u>	<u>\$ 1,382,077</u>
NONCASH CAPITAL FINANCING ACTIVITIES				
Contribution of capital assets from other funds	<u>\$ 277,503</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,503</u>

PARISH OF ASCENSION

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2023

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

Purpose	Amount
Salary	\$ 166,146
Benefits - retirement	12,440
Benefits - insurance	10,106
Travel	2,596
Lodging	893
Meals	313
Reimbursements	167
Registration fees	165
Total	\$ 192,826

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Library Director

Purpose	Amount
Salary	\$ 122,833
Benefits - retirement	9,212
Benefits - insurance	8,327
Benefits - health savings account	1,500
Travel	325
Membership dues	317
Total	\$ 142,514

PARISH OF ASCENSION

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2023

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 174,423
Benefits - retirement	23,386
Car allowance	6,000
Continuing professional education fees	2,195
Conference travel	1,060
Per diem	784
Mileage reimbursements	<u>717</u>
Total	<u>\$ 208,565</u>

The salary paid to the Judge is funded by the following governmental units:

	<u>Amount</u>
Ascension Parish Council - Judicial Expense Fund	\$ 82,532
State of Louisiana	76,592
City of Gonzales	6,186
City of Donaldsonville	6,186
Town of Sorrento	<u>2,927</u>
Total	<u>\$ 174,423</u>

PARISH OF ASCENSION
ACT 87 JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY

For the year ended December 31, 2023

<u>Primary Government</u>	First Six Month Period Ending, June 30, 2023	Second Six Month Period Ending, December 30, 2023
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Witness fees	87,670	100,436
Juror cost	27,509	33,637
Civil Fees	135,775	147,295
TOTAL COLLECTIONS:	<u>250,954</u>	<u>281,368</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	<u>250,954</u>	<u>281,368</u>
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	<u>\$ -</u>	<u>\$ -</u>
<u>Component Units (1)</u>	First Six Month Period Ending, June 30, 2023	Second Six Month Period Ending, December 30, 2023
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Fines and forfeitures	179,014	217,469
Bond fees	70,692	92,618
Criminal court costs/fees	60	180
Interest earnings	-	116,573
Drug property seizure	338,379	315,068
TOTAL COLLECTIONS:	<u>588,145</u>	<u>741,908</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	<u>588,145</u>	<u>741,908</u>
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	<u>\$ -</u>	<u>\$ -</u>

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.

ASCENSION PARISH GOVERNMENT
SECTION 8 PROGRAM - FINANCIAL DATA SCHEDULE

Donaldsonville, Louisiana

December 31, 2023

Account No.

BALANCE SHEET DATA

ASSETS

Current assets			
115	Cash - Restricted for Payment of Current Liabilities	\$ 122,049	
113	Cash - other restricted	399,974	
150		Total current assets	<u>522,023</u>
190		Total assets	<u>\$ 522,023</u>

EQUITY - FUND BALANCE / NET POSITION

Equity:			
509.3	Restricted fund balance	\$ 399,974	
512.9	Unassigned fund balance	122,049	
513		Total equity - fund balance / net position	<u>522,023</u>
600		Total liabilities and equity - fund balance / net position	<u>\$ 522,023</u>

PROFIT AND LOSS DATA

REVENUES

70600	HUD PHA operating grants	\$ 896,287	
70700		Total fee revenue	<u>896,287</u>
71100	Investment income - unrestricted	5,347	
71400	Fraud recovery	9,677	
71500	Other revenue	54,493	
72000	Investment income - restricted	18,063	
		Total other revenue	<u>87,580</u>
70000		Total revenue	<u>983,867</u>

EXPENSES

91300	Management fee	95,391	
91000		Total operating - administrative	<u>95,391</u>
97000		Excess revenue over operating expenses	<u>888,476</u>
97300	Housing assistance payments	813,175	
97350	HAP portability-in	54,493	
90000		Total expenses	<u>963,059</u>
10000		Excess of total revenue over total expenses	<u>\$ 20,808</u>

EQUITY DATA

11030	Beginning of year balance	\$ 501,215	
10000		Excess of total revenue over total expenses	<u>20,808</u>
513	End of year	<u>\$ 522,023</u>	



STATISTICAL SECTION

2023



PARISH OF ASCENSION

STATISTICAL SECTION (UNAUDITED)

December 31, 2023

This section, which is composed of accounting and non-accounting data, is presented to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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PARISH OF ASCENSION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)
Governmental activities										
Net investment in capital assets	\$ 217,984	\$ 200,360	\$ 190,567	\$ 183,012	\$ 143,593	\$ 131,996	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093
Restricted	199,986	201,837	185,300	165,882	188,790	186,005	197,226	141,439	132,423	120,815
Unrestricted	<u>158,755</u>	<u>119,099</u>	<u>121,202</u>	<u>108,537</u>	<u>101,631</u>	<u>89,765</u>	<u>6,877</u>	<u>61,086</u>	<u>81,806</u>	<u>57,398</u>
Total governmental activities net position	<u>576,725</u>	<u>521,296</u>	<u>497,069</u>	<u>457,431</u>	<u>434,014</u>	<u>407,766</u>	<u>387,962</u>	<u>364,860</u>	<u>343,288</u>	<u>313,306</u>
Business-type activities										
Net investment in capital assets	34,847	35,430	37,625	39,897	38,084	34,508	29,745	25,740	11,290	11,769
Restricted	257	1,051	496	290	179	455	283	283	-	-
Unrestricted	<u>130,111</u>	<u>13,933</u>	<u>15,615</u>	<u>16,354</u>	<u>17,738</u>	<u>16,479</u>	<u>14,767</u>	<u>11,747</u>	<u>14,366</u>	<u>10,583</u>
Total business-type activities net position	<u>165,215</u>	<u>50,414</u>	<u>53,736</u>	<u>56,541</u>	<u>56,001</u>	<u>51,442</u>	<u>44,795</u>	<u>37,770</u>	<u>25,656</u>	<u>22,352</u>
Primary government										
Net investment in capital assets	252,831	235,790	228,192	222,909	181,677	166,504	213,604	188,075	140,349	146,862
Restricted	200,243	202,888	185,796	166,172	188,969	186,460	197,509	141,722	132,423	120,815
Unrestricted	<u>288,866</u>	<u>133,032</u>	<u>136,817</u>	<u>124,891</u>	<u>119,369</u>	<u>106,244</u>	<u>21,644</u>	<u>72,833</u>	<u>96,172</u>	<u>67,981</u>
Total primary government net position	<u>\$ 741,940</u>	<u>\$ 571,710</u>	<u>\$ 550,805</u>	<u>\$ 513,972</u>	<u>\$ 490,015</u>	<u>\$ 459,208</u>	<u>\$ 432,757</u>	<u>\$ 402,630</u>	<u>\$ 368,944</u>	<u>\$ 335,658</u>

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(4) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

PARISH OF ASCENSION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)
Expenses										
Governmental activities										
General government	\$ 27,573	\$ 36,558	\$ 30,700	\$ 20,602	\$ 19,089	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827
Public safety	21,603	19,807	14,797	13,559	14,459	13,019	12,740	10,280	10,131	9,428
Public works	34,923	26,430	26,411	28,045	30,831	25,949	21,115	18,370	15,888	16,477
Health and welfare	10,274	9,021	8,615	8,868	8,151	8,044	6,765	6,575	5,821	5,949
Culture and recreation	14,582	10,998	11,919	9,815	10,646	14,553	8,849	8,209	8,261	7,830
Transportation and development	10,241	11,849	11,501	13,068	13,367	13,439	11,820	11,822	10,442	10,965
Interest on long-term debt	3,573	3,821	4,202	4,303	4,410	4,432	4,318	2,967	2,867	3,967
Total governmental activities	<u>122,769</u>	<u>118,484</u>	<u>108,145</u>	<u>98,260</u>	<u>100,953</u>	<u>99,795</u>	<u>84,489</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>
Business-type activities										
Utility operations	8,810	8,048	7,709	8,352	8,140	7,028	4,232	2,344	2,150	2,336
Lamar Dixon Expo Center	4,823	4,329	4,977	3,865	3,534	3,793	3,926	3,262	2,687	2,455
Total business-type activities	<u>13,633</u>	<u>12,377</u>	<u>12,686</u>	<u>12,217</u>	<u>11,674</u>	<u>10,821</u>	<u>8,158</u>	<u>5,606</u>	<u>4,837</u>	<u>4,791</u>
Total primary government expenses	<u>\$ 136,402</u>	<u>\$ 130,861</u>	<u>\$ 120,831</u>	<u>\$ 110,477</u>	<u>\$ 112,627</u>	<u>\$ 110,616</u>	<u>\$ 92,647</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 5,261	\$ 4,722	\$ 4,558	\$ 4,523	\$ 4,202	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794
Public safety	2,428	2,071	1,737	1,720	2,056	1,991	435	444	418	473
Public works	180	81	151	151	152	153	153	90	259	-
Health and welfare	1,574	122	78	66	100	101	8	15	77	59
Culture and recreation	685	690	501	530	724	2,132	574	445	566	402
Transportation and development	500	1,154	861	-	5,200	-	-	-	-	-
Operating grants and contributions	8,178	17,078	14,893	7,785	8,204	4,592	3,159	16,840	6,215	6,604
Capital grants and contributions	9,411	2,811	18,147	8,612	9,919	13,137	13,909	7,937	6,879	7,877
Total governmental activities program revenues	<u>28,217</u>	<u>28,729</u>	<u>40,926</u>	<u>23,387</u>	<u>30,557</u>	<u>30,220</u>	<u>22,559</u>	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>
Business-type activities										
Charges for services:										
Utility operations	5,295	4,736	4,618	4,345	3,444	2,744	2,033	836	484	371
Lamar Dixon Expo Center	2,022	1,972	3,243	2,976	1,603	1,468	1,521	1,814	1,705	1,669
Operating grants and contributions	995	1,309	1,177	839	911	805	917	1,977	708	420
Capital grants and contributions	-	-	-	3,008	4,467	2,761	2,346	1,647	716	93
Total business-type activities program revenues	<u>8,312</u>	<u>8,017</u>	<u>9,038</u>	<u>11,168</u>	<u>10,425</u>	<u>7,778</u>	<u>6,817</u>	<u>6,274</u>	<u>3,613</u>	<u>2,553</u>
Total primary government total revenues	<u>\$ 36,529</u>	<u>\$ 36,746</u>	<u>\$ 49,964</u>	<u>\$ 34,555</u>	<u>\$ 40,982</u>	<u>\$ 37,998</u>	<u>\$ 29,376</u>	<u>\$ 36,449</u>	<u>\$ 22,131</u>	<u>\$ 21,762</u>

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PARISH OF ASCENSION
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)
Net (expense)/revenue:										
Governmental activities	\$ (94,552)	\$ (89,755)	\$ (67,219)	\$ (74,873)	\$ (70,396)	\$ (69,575)	\$ (61,930)	\$ (54,856)	\$ (50,705)	\$ (52,234)
Business-type activities	(5,321)	(4,360)	(3,647)	(1,049)	(1,249)	(3,043)	(1,341)	1,211	1,437	(1,178)
Total primary government net revenue (expense)	\$ (99,873)	\$ (94,115)	\$ (70,866)	\$ (75,922)	\$ (71,645)	\$ (72,618)	\$ (63,271)	\$ (53,645)	\$ (49,268)	\$ (53,412)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 49,676	\$ 43,472	\$ 40,273	\$ 40,040	\$ 38,345	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578
Sales	84,217	74,218	64,879	52,073	53,951	53,779	57,478	55,138	53,652	54,174
Franchise	1,122	1,240	1,321	1,398	1,434	1,488	1,526	1,578	1,593	1,927
Unrestricted grants and contributions	1,576	1,235	1,640	398	1,023	1,095	758	764	237	407
Investment earnings (loss)	14,565	(6,233)	(1,306)	4,324	6,248	3,565	1,030	668	301	240
Gain on disposal of capital assets	24	-	-	-	-	-	-	-	-	-
Transfers of capital assets, net	-	-	-	7	44	(50)	(2,547)	(5,907)	-	-
Transfers from (to) other funds, net	(1,200)	50	50	50	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)
Total governmental activities general revenues	149,980	113,982	106,857	98,290	96,625	88,821	84,965	76,428	80,687	80,702
Business-type activities										
Ad valorem and franchise taxes	1,144	997	963	965	922	891	768	573	454	449
Unrestricted grants and contributions	4	339	18	381	34	-	-	13	-	-
Investment earnings (loss)	673	(248)	(89)	300	476	132	93	68	9	23
Transfers of capital assets, net	-	-	-	(7)	(44)	50	2,547	5,907	-	-
Transfers from (to) other funds, net	1,200	(50)	(50)	(50)	4,420	4,375	4,994	4,885	4,800	4,624
Total business-type activities general revenues	3,021	1,038	842	1,589	5,808	5,448	8,402	11,446	5,263	5,096
Total primary government general revenues	\$ 153,001	\$ 115,020	\$ 107,699	\$ 99,879	\$ 102,433	\$ 94,269	\$ 93,367	\$ 87,874	\$ 85,950	\$ 85,798
Change in Net Position										
Governmental activities	\$ 55,428	\$ 24,227	\$ 39,638	\$ 26,014	\$ 26,229	\$ 19,246	\$ 23,035	\$ 21,572	\$ 29,982	\$ 28,468
Business-type activities	(2,300)	(3,322)	(2,805)	540	3,029	2,405	7,061	12,657	6,700	3,918
Total primary government net revenue	\$ 53,128	\$ 20,905	\$ 36,833	\$ 26,554	\$ 29,258	\$ 21,651	\$ 30,096	\$ 34,229	\$ 36,682	\$ 32,386

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PARISH OF ASCENSION
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2023	\$ 50,080	\$ 84,217	\$ 1,861	\$ 136,158
2022	43,810	74,218	1,898	119,926
2021	40,607	64,879	1,949	107,435
2020	40,040	52,073	1,398	93,511
2019	38,345	53,951	1,434	93,730
2018	33,319	53,779	1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680

PARISH OF ASCENSION
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS				
	Restricted	Committed	Assigned	Unassigned	Total	Non- spendable	Restricted*	Committed	Total	
2023	\$ 1,181	\$ 8,117	\$ 5,498	\$ 44,256	\$ 59,052	\$ 95	\$ 184,315	\$ 84,993	\$ 269,403	
2022	200	4,863	8,002	30,695	43,760	52	181,592	73,254	254,898	
2021	191	5,351	4,162	24,321	34,025	105	185,109	70,483	255,697	
2020	5,752	6,728	5,809	25,556	43,845	161	160,130	68,934	229,225	
2019 (1)	6,063	6,867	9,127	21,980	44,037	129	182,727	57,007	239,863	
2018 (2)	3,748	7,094	8,024	24,481	43,347	119	182,257	42,540	224,916	
2017 (3)	3,044	5,376	-	30,653	39,073	100	194,182	21,753	216,035	
2016	2,401	4,402	-	26,329	33,132	94	139,038	20,455	159,587	
2015	1,966	4,849	-	29,402	36,217	94	130,457	20,544	151,095	
2014	1,376	5,990	-	25,265	32,631	44	119,439	23,522	143,005	

*Includes Special Revenue, Capital Projects and Debt Service Funds.

All fund balances in Debt Service Funds are reserved to pay future debt service.

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PARISH OF ASCENSION
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2023	2022	2021	2020	(Restated) 2019
REVENUES					
Taxes	\$ 132,369	\$ 118,836	\$ 106,844	\$ 93,512	\$ 93,374
Intergovernmental	15,144	13,775	19,118	8,550	14,413
Licenses and permits	4,461	4,341	4,188	4,158	3,855
Fines and forfeitures	237	218	242	226	289
Charges for services	8,453	5,574	4,753	3,813	9,169
Investment earnings (loss) and other	14,763	(5,681)	(1,019)	4,441	7,041
Total revenues	<u>175,427</u>	<u>137,063</u>	<u>134,126</u>	<u>114,700</u>	<u>128,141</u>
EXPENDITURES					
Current function:					
General government	22,900	32,236	27,449	16,960	15,637
Public safety	19,362	16,898	15,568	11,456	12,046
Public works	34,008	26,374	23,817	25,487	27,875
Health and welfare	11,181	9,976	9,314	9,210	8,484
Culture and recreation	12,487	10,003	10,630	8,161	8,825
Debt service					
Principal	6,241	5,812	5,581	6,395	5,090
Interest	3,640	3,861	4,069	4,338	4,359
Bond issuance	-	-	169	36	193
Capital outlay	35,315	24,242	22,213	44,003	31,398
Total expenditures	<u>145,134</u>	<u>129,402</u>	<u>118,810</u>	<u>126,046</u>	<u>113,907</u>
Excess (deficiency) of revenues over expenditures	<u>30,293</u>	<u>7,661</u>	<u>15,316</u>	<u>(11,346)</u>	<u>14,234</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	41,209	51,068	29,802	31,645	29,267
Proceeds from sale of property	24	75	299	119	117
Proceeds from insurance	21	549	317	25	23
Proceeds from issuance of lease liabilities	659	-	-	-	-
Issuance of debt installment	-	-	-	755	5,390
Issuance of refunding debt	-	-	4,695	-	-
Premium on debt issuance	-	-	190	-	308
Payment to refunded bond agent	-	-	(4,715)	(715)	-
Transfers out	(42,409)	(50,418)	(29,252)	(31,595)	(33,487)
Total other financing sources and uses	<u>(496)</u>	<u>1,274</u>	<u>1,336</u>	<u>234</u>	<u>1,618</u>
Net change in fund balances	<u>\$ 29,797</u>	<u>\$ 8,935</u>	<u>\$ 16,652</u>	<u>\$ (11,112)</u>	<u>\$ 15,852</u>
Debt service as a percentage of noncapital expenditures	<u>9.0</u>	<u>9.2</u>	<u>10.0</u>	<u>13.1</u>	<u>11.5</u>

PARISH OF ASCENSION
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	(Restated) 2018	(Restated) 2017	2016	2015	2014
REVENUES					
Taxes	\$ 88,534	\$ 89,727	\$ 84,873	\$ 84,949	\$ 84,680
Intergovernmental	14,486	11,290	8,689	9,850	7,255
Licenses and permits	3,915	3,720	3,578	3,434	3,111
Fines and forfeitures	2,015	322	335	346	402
Charges for services	2,255	2,487	2,227	2,252	2,071
Miscellaneous	3,456	1,254	902	834	887
Total revenues	<u>114,661</u>	<u>108,800</u>	<u>100,604</u>	<u>101,665</u>	<u>98,406</u>
EXPENDITURES					
Current function:					
General government	15,559	16,815	22,840	12,163	12,158
Public safety	10,880	11,244	9,783	8,797	8,410
Public works	21,478	19,276	18,796	16,897	18,104
Health and welfare	7,877	7,061	7,162	6,713	6,551
Culture and recreation	12,924	7,368	7,052	7,474	6,885
Debt service					
Principal	5,333	3,055	4,563	4,109	3,505
Interest and bond issuance cost	4,410	3,926	2,954	2,962	3,649
Bond issuance	-	-	-	-	-
Capital outlay	19,425	27,730	18,617	27,430	13,229
Total expenditures	<u>97,886</u>	<u>96,475</u>	<u>91,767</u>	<u>104,252</u>	<u>72,491</u>
Excess (deficiency) of revenues over expenditures	<u>16,775</u>	<u>12,325</u>	<u>8,837</u>	<u>(2,587)</u>	<u>25,915</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	58,591	42,327	24,955	32,829	20,053
Proceeds from sale of property	427	3	-	24	852
Proceeds from insurance	50	751	955	-	-
Proceeds from issuance of lease liabilities	-	-	-	156	-
Issuance of debt installment	-	49,785	-	16,405	1,500
Issuance of refunding debt	-	-	-	43,927	-
Premium on issuance	-	2,344	-	4,914	-
Payment to refunded bond agent	-	-	-	(47,512)	(1,672)
Transfers out	(62,591)	(45,146)	(29,340)	(36,480)	(23,527)
Total other financing sources and uses	<u>(3,523)</u>	<u>50,064</u>	<u>(3,430)</u>	<u>14,263</u>	<u>(2,794)</u>
Net change in fund balances	<u>\$ 13,252</u>	<u>\$ 62,389</u>	<u>\$ 5,407</u>	<u>\$ 11,676</u>	<u>\$ 23,121</u>
Debt service as a percentage of noncapital expenditures	<u>12.4</u>	<u>10.2</u>	<u>10.3</u>	<u>9.2</u>	<u>12.1</u>

PARISH OF ASCENSION
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2023	\$ 47,030	\$ 84,217	\$ 1,122	\$ 132,369
2022	43,378	74,218	1,240	118,836
2021	40,644	64,879	1,320	106,843
2020	40,041	52,073	1,398	93,512
2019	37,989	53,951	1,434	93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680

PARISH OF ASCENSION
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

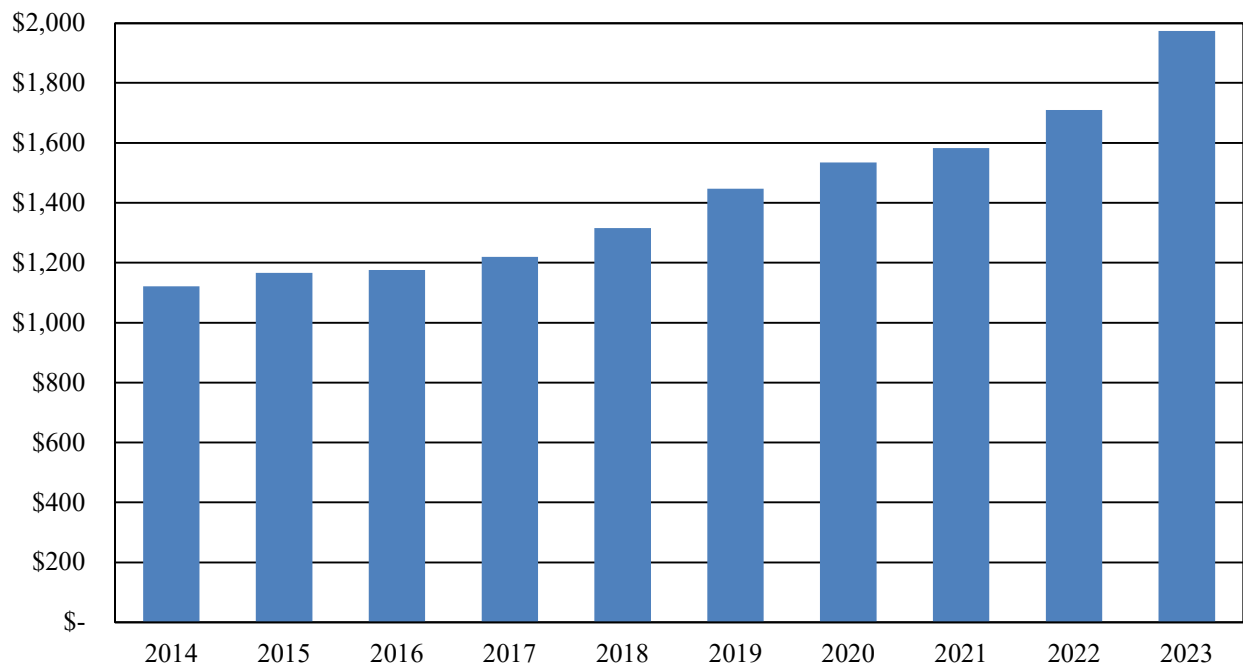
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2023	\$ 1,117,789,440	\$ 1,007,263,040	\$ 111,266,690	\$ 263,218,016	\$ 1,973,101,154	90.41	\$18,338,048,093	10%
2022	1,059,949,590	790,429,830	111,888,580	252,143,902	1,710,124,098	90.41	16,316,582,420	10%
2021	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,249	90.39	15,225,012,520	10%
2020	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	91.26	14,735,521,907	10%
2019	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	92.90	13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%

Source: Ascension Parish Tax Assessor

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are 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. The overall assessed value is estimated to be 14 - 15% if actual market value.

PARISH OF ASCENSION
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)



PARISH OF ASCENSION
PROPERTY TAX RATES AND TAX LEVIES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS
(UNAUDITED)

PARISH DIRECT RATES

Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3	Juvenile Detention
<u>TAX RATES (mills per dollar)</u>							
2023	2.74	14.89	29.57	5.50	5.60	20.00	0.99
2022	2.74	14.89	29.57	5.50	5.60	20.00	0.99
2021	2.74	14.89	29.57	5.48	5.60	20.00	0.99
2020	2.74	14.86	29.57	5.46	6.52	20.00	0.99
2019	2.77	15.03	30.70	5.50	6.59	20.00	1.00
2018	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2017	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2016	2.77	14.85	30.63	5.33	6.59	18.70	0.97
2015	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2014	2.86	15.00	31.00	5.50	6.80	20.00	1.00
<u>TAX LEVIES</u>							
2023	\$ 5,143,634	\$ 10,549,660	\$ 1,539,512	\$ 10,852,105	\$ 11,049,411	\$ 6,355,234	\$ 1,953,385
2022	4,202,106	9,104,536	1,392,601	9,405,839	9,576,696	6,090,888	1,693,049
2021	3,893,554	8,464,578	1,278,546	8,672,771	8,862,517	5,706,680	1,566,793
2020	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453	1,519,330
2019	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604	1,446,922
2018	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226	1,315,204
2017	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211	1,219,304
2016	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359	1,139,949
2015	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678	1,165,858
2014	3,028,026	6,023,780	840,735	6,164,251	7,621,113	3,884,882	1,120,752

Source: Ascension Parish Tax Assessor

The tax levies represent the original levy of the Assessor and exclude the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 1% per month. No discounts are allowed for taxes, and there is no provision for partial payments.

The Sheriff, as provided by state law, is the official tax collector of general property taxes levied by the Parish and Parish special districts.

(1) Not included are the following:

Right of Way District parcel fees, Forestry District, Prairieville Community Fire Fee, Prairieville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH DIRECT RATES			OVERLAPPING RATES					
Animal Control	ACUD#1	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Road Districts	Total
<u>TAX RATES (mills per dollar)</u>								
0.99	10.13	90.41	13.56	61.59	1.80	14.48	240.00	421.84
0.99	10.13	90.41	13.53	61.59	1.80	14.48	195.00	376.81
0.99	10.13	90.39	13.53	61.59	1.80	14.48	165.00	346.79
0.99	10.13	91.26	15.34	61.59	1.80	14.48	120.00	304.47
1.00	10.31	92.90	15.97	61.59	1.82	14.48	-	186.76
-	10.31	91.72	15.88	62.31	1.82	14.48	-	186.21
-	10.31	91.72	15.74	61.59	1.82	14.48	-	185.35
-	10.31	90.15	15.70	61.59	1.82	14.48	-	183.74
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08
<u>TAX LEVIES</u>								
\$ 1,953,385	\$ 403,710	\$ 49,800,036	\$ 7,025,222	121,523,798	\$ 3,551,592	\$ 28,570,622	\$ 235,609	\$ 210,706,879
1,693,049	339,375	43,498,139	6,153,948	105,326,837	3,078,218	24,762,593	134,668	182,954,403
1,566,793	335,331	40,347,563	5,707,772	97,472,102	2,848,661	22,915,932	70,061	169,362,091
1,519,330	335,384	40,443,837	5,504,294	94,519,417	2,762,367	22,221,748	24,015	165,475,678
1,446,922	322,035	38,699,407	5,674,689	89,116,258	2,633,410	20,951,429	-	157,075,193
-	299,799	33,146,132	5,153,213	81,003,610	2,393,681	19,044,146	-	140,740,782
-	299,558	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	-	130,953,854
-	319,883	29,575,903	4,573,288	72,380,058	2,138,852	17,016,733	-	125,684,834
-	308,436	30,205,412	4,568,410	71,805,311	2,156,874	16,881,615	-	125,617,622
-	212,125	28,895,665	4,314,963	69,027,223	2,073,427	16,228,480	-	120,539,758

**PARISH OF ASCENSION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)**

Taxpayer	Type of Business	2023			2014		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 138,355,900	1	7.01%	\$ 84,625,610	1	7.55%
BASF Corporation	Chemicals	103,190,380	2	5.23%	68,013,470	2	6.07%
CF Industries Nitrogen, LLC	Chemicals	96,266,300	3	4.88%	44,701,270	3	3.99%
Linde, Inc.	Chemicals	58,871,630	4	2.98%	-	-	-
Huntsman International	Chemicals	58,567,590	5	2.97%	13,586,550	10	1.21%
Honeywell International	Chemicals	50,241,650	6	2.55%	21,629,950	5	1.93%
Occidental Chemical	Chemicals	33,822,280	7	1.71%	27,729,160	4	2.47%
Rubicon, LLC	Chemicals	28,549,800	8	1.45%	15,353,540	8	1.37%
Westlake Vinyls Company	Chemicals	27,374,700	9	1.39%	-	-	-
PCS Nitrogen Fertilizer	Chemicals	22,755,660	10	1.15%	16,353,200	7	1.46%
Exxon Mobil Corp.	Chemicals	-	-	-	20,100,380	6	1.79%
Lion Copolymer Geismar	Chemicals	-	-	-	15,354,500	9	1.37%
		<u>\$ 617,995,890</u>		<u>31.32%</u>	<u>\$ 327,447,630</u>		<u>29.22%</u>
2023 Taxable Assessed Value of Parish		<u>\$ 1,973,101,154</u>					
2014 Taxable Assessed Value of Parish					<u>\$ 1,120,751,693</u>		

Source: Ascension Parish Assessor's Office

PARISH OF ASCENSION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2023	\$ 50,035,645	\$ 50,080,465	100.09%	\$ -	\$ 50,080,465	100.09%
2022	43,874,629	43,040,164	98.10%	(5,061)	43,035,103	98.09%
2021	40,639,005	39,924,884	97.59%	-	39,924,884	98.24%
2020	40,682,086	36,735,371	90.30%	814,171	37,549,542	92.30%
2019	38,699,407	37,344,766	96.50%	-	37,344,766	96.50%
2018	33,666,775	32,911,499	97.76%	(16,016)	32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%

(1) Ascension Parish Tax Assessor's Office; Includes residential fire fee collected by Parish Fire Protection Districts that are included in property tax billings.

(2) Ascension Parish Sheriff's Office, Finance Office Collections Report

(a) Amount collected through March of subsequent year.

PARISH OF ASCENSION

**SALES TAX REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)**

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance Construction and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2023	\$ 40,308,993	\$ 19,807,601	\$ 24,099,975	\$ 853,698	\$ 85,070,267
2022	35,263,160	17,300,558	21,654,387	792,634	75,010,739
2021	31,260,255	14,784,554	18,834,655	552,537	65,432,001
2020	24,107,206	12,196,570	15,769,756	680,667	52,754,199
2019	25,583,558	12,452,326	15,914,962	639,543	54,590,389
2018	25,500,352	12,419,449	15,859,545	581,983	54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2023.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.50%	0.50%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	4.45%	4.45%	4.45%	4.45%	4.45%
Total Rate	8.95%	8.95%	9.45%	8.95%	8.95%

Source: Louisiana Department of Revenue

PARISH OF ASCENSION
TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)
GENERAL SALES AND USE TAX
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2023	2022	2021	2020	2019
Retail Trade	\$ 96,652,073	\$ 77,434,519	\$ 85,862,108	\$ 76,941,568	\$ 72,889,446
Chemical Plants	60,593,468	42,029,310	35,613,669	27,956,407	33,515,793
Industrial Supplies	45,791,229	34,978,081	32,927,728	27,061,976	31,635,867
Contractors	8,255,168	6,674,436	7,516,497	6,181,003	5,417,400
Transportation	<u>20,003,252</u>	<u>20,405,486</u>	<u>19,621,295</u>	<u>16,604,929</u>	<u>15,579,368</u>
Total	<u>\$ 231,295,190</u>	<u>\$ 181,521,832</u>	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2018	2017	2016	2015	2014
Retail Trade	\$ 69,689,389	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330
Chemical Plants	37,148,598	34,599,531	47,001,509	40,628,120	38,708,434
Industrial Supplies	29,029,388	28,031,664	28,180,070	33,580,656	34,548,328
Contractors	4,122,154	3,810,019	4,716,092	9,321,703	9,795,482
Transportation	<u>15,202,899</u>	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>
Total	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

PARISH OF ASCENSION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

(full accrual basis of accounting)
(in thousands, except debt per capita amount)

Year	General Obligation Bonds	Other Governmental Activities Debt		Business- type Debt	(1) Total Primary Government	(2) Percentage of Personal Income	(2) (in dollars) Debt Per Capita
		Public Improvement Bonds	Lease Liabilities, SBITA, and Other	Revenue Bonds			
2023	\$ 3,865	\$ 90,224	\$ 442	\$ 2,682	97,213	2.01%	\$ 745
2022	4,285	96,148	-	2,940	103,373	2.14%	792
2021	4,695	101,849	-	3,194	109,738	2.39%	855
2020	5,110	107,139	-	3,441	115,690	2.38%	915
2019	6,495	112,391	-	3,687	122,573	2.94%	968
2018	6,880	111,680	-	3,928	122,488	3.12%	982
2017	8,255	115,901	13	4,164	128,333	3.50%	1,044
2016	8,620	66,685	66	4,398	79,769	2.24%	656
2015	8,980	71,083	118	4,576	84,757	2.46%	710
2014	9,100	68,720	-	4,767	82,587	2.50%	706

(1) Amounts exclude accrued compensated absences, net pension liability, and net other postemployment benefits liability.

(2) Demographic and economic statistics (Exhibit J-18)

PARISH OF ASCENSION

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)**

(full accrual basis of accounting)
(in thousands, except per capita amount)

Year	General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2023	\$ 3,865	\$ 439	\$ 3,426	0.02%	\$ 26
2022	4,285	423	3,862	0.02%	30
2021	4,695	415	4,280	0.03%	33
2020	5,110	411	4,699	0.03%	37
2019	6,495	405	6,090	0.04%	48
2018	6,880	376	6,504	0.05%	52
2017	8,255	397	7,858	0.07%	64
2016	8,620	382	8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74

PARISH OF ASCENSION

**COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT
GOVERNMENTAL ACTIVITIES
(UNAUDITED)**

December 31, 2023
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	\$ 90,224	100%	\$ 90,224
Library (2)	3,865	100%	3,865
Lease liabilities, SBITA, and other	<u>442</u>	100%	<u>442</u>
Total Direct	<u>94,531</u>		<u>94,531</u>
Overlapping:			
Ascension Parish School Board (1)(3)	341,859	100%	341,859
City of Donaldsonville (1)(3)	<u>3,747</u>	0.9%	<u>34</u>
Total Overlapping	<u>345,606</u>		<u>341,893</u>
Total Direct and Overlapping	<u>\$ 440,137</u>		<u>\$ 436,424</u>

- (1) Amounts exclude accrued compensated absences, net pension liabilities and other postemployment benefits liabilities.
- (2) All General Obligation Bonds are secured by ad valorem taxes.
- (3) Source: 2023 Financial Statements for each respective entity.
- (4) Estimated percentage applicable is the ad valorem taxable value of the jurisdiction as a percent of all ad valorem taxable value in tax year 2022.

PARISH OF ASCENSION
LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS
(UNAUDITED)

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2023	\$ 2,236,319,170	\$ 223,631,917	\$ 782,711,710	\$ 38,460,000	\$ 744,251,710	95.09%
2022	2,214,411,902	221,441,190	775,044,166	42,035,000	733,009,166	94.58%
2021	1,831,293,753	183,129,375	640,952,814	45,450,000	595,502,814	92.91%
2020	1,777,557,350	177,755,735	622,145,073	48,725,000	573,420,073	92.17%
2019	1,681,459,890	168,145,989	588,510,962	52,845,000	535,665,962	91.02%
2018	1,543,396,510	154,339,651	540,188,779	55,845,000	484,343,779	89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445	88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364	87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788	86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564	86.03%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)
- (2) Indebtedness for all purposes combined for debt secured by ad valorem taxes. Includes a public improvement bond for the East Ascension Drainage District secured by a pledge of both sales and ad valorem tax revenues.

PARISH OF ASCENSION
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)

(full accrual basis of accounting)

SCHEDULE A - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 1 (1%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$ 40,308,993	\$ 359,965	\$ 39,949,028	\$ 1,203,000	\$ 948,556	\$ 2,151,556	18.57
2022	35,263,160	334,131	34,929,029	1,176,000	968,574	2,144,574	16.29
2021	31,260,255	304,108	30,956,147	1,151,000	1,001,025	2,152,025	14.38
2020	24,107,206	272,085	23,835,121	1,115,000	1,040,581	2,155,581	11.06
2019	25,583,558	265,057	25,318,501	1,075,000	1,078,522	2,153,522	11.76
2018	25,500,352	229,833	25,270,519	915,000	1,033,391	1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	796,278	33.72
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26

SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 2 (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$ 19,807,601	\$ 177,853	\$ 19,629,748	\$ 1,000,000	\$ 777,195	\$ 1,777,195	11.05
2022	17,300,558	165,144	17,135,414	985,000	806,743	1,791,743	10.46
2021	14,784,554	149,949	14,634,605	950,000	825,743	1,775,743	8.24
2020	12,196,570	133,627	12,062,943	940,000	853,943	1,793,943	6.72
2019	12,452,326	130,250	12,322,076	910,000	881,244	1,791,244	6.88
2018	12,419,449	112,865	12,306,584	915,000	879,621	1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59

SCHEDULE C - PUBLIC IMPROVEMENT SALES TAX - DRAINAGE (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2023	\$ 24,099,975	\$ 683,650	\$ 23,416,325	\$ 3,155,000	\$ 1,608,651	\$ 4,763,651	4.92
2022	21,654,387	636,304	21,018,083	3,005,000	1,758,900	4,763,900	4.41
2021	18,834,655	512,477	18,322,178	2,860,000	1,895,100	4,755,100	3.85
2020	15,769,756	347,336	15,422,420	2,735,000	2,025,250	4,760,250	3.24
2019	15,914,962	374,069	15,540,893	2,615,000	2,149,500	4,764,500	3.26
2018	15,859,545	279,440	15,580,105	1,775,000	2,228,800	4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58

(1) Amount is shown net of refunds

(2) Total sales tax collection costs

PARISH OF ASCENSION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2023	131,632	\$ 5,443,641	\$ 41,355	36.6	24,138	2.6	4.1
2022	130,458	4,831,512	37,035	36.2	23,815	2.8	3.1
2021	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2014	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

PARISH OF ASCENSION
PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)

2023			2014		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,715	4.8%
BASF Corporation	1,240	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	708	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	679	0.7%	Wal-Mart Stores	700	1.2%
Shell Chemical Company	630	1.0%	Shell Chemical Company	650	1.2%
CF Industries	533	0.8%	Leblanc's Food Stores	600	1.1%
Smith Tank and Steel	460	0.9%	EATEL	530	0.9%
Huntsman Chemicals	460	0.7%	St. Elizabeth Hospital	489	0.9%
Our Lady of the Lake Ascension	400	0.8%	Huntsman Chemical Co., LLC	420	0.7%
REV (formerly EATEL)	380	0.7%	Smith Tank and Steel	393	0.7%
	<u>8,990</u>	<u>13.6%</u>		<u>8,289</u>	<u>14.7%</u>

Source: Parish of Ascension

Percentages are based upon total employment per Ascension Economic Development Corporation

PARISH OF ASCENSION
FULL-TIME EQUIVALENT PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>GENERAL FUND:</u>										
Adjudication	-	-	-	-	-	-	-	1	-	1
Building	19	18	16	17	19	15	16	15	13	13
Citizen Service Office	4	4	3	4	3	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	5	5	4	6	7	7	6	5	5	5
Engineering	-	-	-	-	-	-	-	23	25	19
Executive Administration	4	4	4	4	4	4	5	3	5	4
Finance/Purchasing	21	24	19	24	23	21	21	20	19	19
General Administration	9	9	10	8	9	7	7	6	6	6
Grants	3	3	3	4	4	4	4	4	4	4
Human Resources	9	11	9	9	8	8	8	6	6	5
IS/GIS	11	11	13	9	9	8	9	9	10	9
Judicial 23rd District	21	21	21	21	21	21	21	21	21	21
Judicial Parish Court	6	6	6	6	7	6	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	14	14	13	13	13	13	14	14
Planning and Development	16	17	17	8	8	13	13	7	7	15
Communications (Video Programming)	7	5	4	4	5	5	3	2	2	2
TOTAL GENERAL FUND	162	165	155	151	153	145	141	150	152	152
<u>OTHER FUNDS:</u>										
Criminal Court	19	18	16	15	15	17	14	16	16	18
East Ascension Major Drainage	150	171	113	124	89	89	78	71	70	69
FINS	5	5	5	5	5	5	5	5	4	4
Fire District No. 1	50	50	50	49	45	46	44	45	45	45
Fire District No. 3	64	64	55	47	49	46	37	36	36	30
Fleet Management	-	-	-	-	-	-	-	17	18	17
Health Unit	31	39	39	41	42	24	16	36	38	40
Jail	11	5	5	6	5	5	11	11	11	11
Lamar Dixon	24	17	21	22	21	28	21	20	21	19
Maintenance	29	35	47	35	33	31	31	30	27	26
Mental Health	19	18	19	19	19	17	18	21	21	21
Recreation	32	30	29	27	26	23	21	20	21	19
Road and Bridge	49	47	91	101	124	108	94	74	76	75
Utilities	26	30	32	35	33	30	26	7	7	6
West Ascension Drainage	11	10	9	8	8	9	10	8	7	6
TOTAL OTHER FUNDS	517	539	531	534	514	478	426	417	418	406
TOTAL ALL FUNDS	679	704	686	685	667	623	567	567	570	558

Source: Parish of Ascension

PARISH OF ASCENSION
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function:	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public Safety:										
Police:										
Physical arrests	3,200	3,936	3,246	2,969	5,586	4,355	4,160	3,972	4,124	4,243
Traffic violations	2,594	2,921	2,456	2,858	3,614	3,898	5,150	4,812	7,002	6,714
Service call responses	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752
Fire:										
Number of responses	2,581	2,238	2,450	2,017	1,924	1,771	1,973	1,570	1,299	756
Number of emergency responses	10,427	10,011	9,891	7,102	7,251	7,257	6,342	6,042	5,356	5,551
Public Works:										
Building Permits:										
Residential (new)	264	1,016	815	964	984	846	1,009	753	770	776
Commercial	67	40	58	64	154	169	154	132	194	215
Transportation:										
Parish street maintenance program:										
Number of miles maintained	527	542	538	533	529	526	524	515	512	510
Rehab streets and roads (miles)	8	5	5	2	8	11	32	22	26	4
Sanitation:										
Wastewater:										
Number of users *	3,753	3,636	2,788	2,503	1,956	1,333	494	549	478	484
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,070	2,060	2,060	2,059	2,059	2,058
Culture-Recreation:										
Libraries:										
Total registered borrowers**	93,572	90,902	81,243	45,178	32,901	32,251	28,865	28,931	30,566	32,651
Total items circulated	710,302	480,406	431,844	352,287	473,235	566,567	410,846	428,142	405,297	400,184
Total reference questions answered	70,148	71,240	61,464	58,552	72,138	71,097	53,144	69,472	76,797	122,182

Source: Ascension Parish Government

*Number of users Parish GIS Department

**Library included parish students beginning 2021 fiscal year

PARISH OF ASCENSION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Major Programs	FISCAL YEAR									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government:										
Number of general government buildings (1)	22	22	23	21	20	21	24	24	24	22
Public Safety:										
Number of fire stations	19	18	19	18	17	18	19	19	19	19
Fire trucks	58	57	57	63	60	58	54	53	53	52
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	527	542	538	533	529	526	524	515	512	510
Number of bridges	83	83	83	83	83	82	82	89	136	136
Sanitation:										
Miles of sanitary sewers	51	51	51	44	35	25	18	17	14	14
Culture and Recreation:										
Number of parks	22	22	22	22	22	23	23	24	24	27
Number of library branches	5	4	4	4	4	4	4	4	4	4
Number of community centers	4	4	4	4	4	5	4	5	6	5
Health and Welfare:										
Number of health and welfare buildings	11	12	10	10	10	10	10	9	9	9

(1) Includes substations and police stations annexed to courthouses

Source: Ascension Parish Government



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, 2023

Grantor/State Pass-through/ Program name/ Location of Project	Assistance Listing Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
U. S. Federal Emergency Management Agency				
State of Louisiana/Office of Homeland Security and Emergency Preparedness Hazard Mitigation Grant Program - Elevation Program	97.039	HMGP 1792-DR-LA#25	\$ 3,150	\$ -
	97.039	FEMA-4277-DR-LA	80,330	-
	97.039	FEMA-4277-DR-LA	217,635	-
		Subtotal assistance listing #97.039	301,115	-
Flood Mitigation Assistance - EMP Grant	97.042	FMA-PJ-06-LA-2018-001	33,258	-
2018 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-06-LA-2018-001	151,869	-
2019 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-06-LA-2019-010	369,849	-
		Subtotal assistance listing #97.029	521,718	-
2022 State Homeland Security Program	97.067	EMW-2022-SS-00011-S01	4,249	-
2021 State Homeland Security Program	97.067	EMW-2021-SS-00011-S01	33,576	-
2020 State Homeland Security Program	97.067	EMW-2020-SS-00011-S01	3,603	-
		Subtotal assistance listing #97.067	41,428	-
Public Assistance Grant - Hurricane Ida	97.036	FEMA-4611-PA-LA	2,516,152	-
Public Assistance Grant - Rain Event	97.036	FEMA-4606-PA-LA	27,366	-
		Subtotal assistance listing #97.036	2,543,518	-
U.S. Department of Transportation				
Louisiana Department of Transportation and Development				
* Ascension Parish Overlay Program - Highway Planning and Construction	20.205	H.014714	2,706,091	-
* Roundabout at PR 929 and Parker Road - Highway Planning and Construction	20.205	H.006457	1,906,589	-
* Roundabout at Churchpoint Road and Roddy Road - Highway Planning and Construction	20.205	H.006459	400,207	-
		Subtotal assistance listing #20.205	5,012,887	-
U.S. Department of Treasury				
Direct Funding				
* COVID 19: Coronavirus State and Local Fiscal Recovery Funds	21.027	None	3,325,876	-
State of Louisiana				
Local Assistance and Tribal Contingency Funds	21.032	None	100,000	100,000
U.S. Department of Housing and Urban Development/				
State of Louisiana/Office of Community Development				
* Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	540,800	-
* Local and Regional Watershed Projects	14.228	B-18-DP-22-001	539,710	-
		Subtotal assistance listing #14.228	1,080,510	-
Department of Housing and Community Affairs				
Section 8 Housing - Housing Voucher Cluster	14.871	LA009	963,059	-
Total Federal Assistance			\$ 13,923,369	\$ 100,000

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2023

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity for the Parish under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies.

NOTE 2 - BASIS OF ACCOUNTING

The Parish's Schedule of Expenditures 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, 2023. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The Parish has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

NOTE 4 - RELATIONSHIP TO THE FEDERAL REPORTS

Amounts reported in the SEFA agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported on the SEFA were prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported on the SEFA and the financial statements may exist due to recognition requirements as established by program regulations. In the current fiscal year, the Parish recognized in its financial statements \$248,545 in federal revenues related to Hurricane Ida for expenditures paid during the fiscal year. However, with respect to Federal Emergency Management Agency (FEMA) assistance a non-Federal entity must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity's project application and obligated eligible project cost, and (2) the non-Federal entity has incurred the eligible expenditures. There was not an approved project application and therefore these expenditures are not recorded in the SEFA.





OTHER
INDEPENDENT
AUDITORS' REPORT

2023



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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, 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 the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated May 29, 2024. As described in our report on the **PARISH's** financial statements, this report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Parish Tourist Commission, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., Ascension Economic Development Corporation, Sorrento Volunteer Fire Department, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, Geismar Volunteer Fire Department, St. Amant Volunteer Fire Department and the West Ascension Hospital Service District. Those statements were audited, reviewed, or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based solely on the reports of the other auditors or accountants.

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

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the **PARISH**, we considered the **PARISH's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **PARISH's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **PARISH's** financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not findings and identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003.

The Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the **PARISH's** response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the parish's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* in considering the **PARISH's** internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 29, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2023. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the **PARISH** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Louisiana Governmental Audit Guide*, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibility for the Audit of Compliance section of our report.

We are required to be independent of the **PARISH** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the **PARISH's** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **PARISH's** federal programs.

Auditors' Responsibility for the Compliance Audit

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **PARISH's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **PARISH's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the **PARISH's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **PARISH's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control over compliance. Accordingly, no such opinion is expressed.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Parish Tourist Commission, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., Ascension Economic Development Corporation, Sorrento Volunteer Fire Department, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, Geismar Volunteer Fire Department, St. Amant Volunteer Fire Department and the West Ascension Hospital Service District. Those statements were audited, reviewed or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based solely on the reports of the other auditors or accountants.

These financial statements were audited, reviewed, or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these discretely presented component units, was based on the reports of the other auditors or accountants.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the discretely presented component units listed above, were evaluated by other auditors or accountants and those reports, if any, can be found in the separately issued financial reports of each such unit. Our audit of compliance, described below, did not include the programs of the discretely present component units discussed above, as those discretely presented component units were audited, reviewed, or compiled under separate engagements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during the audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 29, 2024

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2023

1) Summary of Auditors' Results:

- A) The type of report issued on the financial statements: **Unmodified opinion.**
- B) Significant deficiencies in internal control that were disclosed by the audit of financial statements: **None reported.**

Material weaknesses: **2023-001.**

- C) Noncompliance which is material to the financial statements: **2023-002** and **2023-003.**

- D) Significant deficiencies in internal control over major programs: **None reported.**

Material weaknesses: **None.**

- E) The type of report issued on compliance for major programs: **Unmodified opinion.**

- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **None.**

- G) Identification of Major Programs:

U.S. Department of Transportation

Louisiana Department of Transportation and Development

- 1) Highway Planning and Construction Assistance Listing #20.205

U.S. Department of Housing and Urban Development

State of Louisiana – Office of Community Development

- 2) Community Development Block Grant Assistance Listing #14.228

U.S. Department of Treasury

- 3) COVID-19: Coronavirus State and Local Fiscal

Recovery Funds Assistance Listing #21.027

- H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**

- I) Auditee qualified as a low-risk auditee: **No.**

- 2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide*: **2023-001, 2023-002, and 2023-003.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

PARISH OF ASCENSION

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2023

4) FINDINGS – FINANCIAL STATEMENTS

2023-001 Internal Controls Over Utility Billings and Collections

Year Finding Originated: 2023

Criteria: The policies and procedures for the Parish Utilities of Ascension Fund require all delinquent accounts be scheduled for disconnection if payment is not received within five days following the due date.

Condition: During 2023, the Parish continued providing water services to two industrial customers with delinquent balances in which payment was not received within five days following the due date. The delinquent balances amounted to \$63,222 that were outstanding greater than 30 days.

Cause: The Parish did not comply with the policies and procedures for disconnection related to delinquent balances. Additionally, the Parish did not initiate communication with the delinquent customers to pursue collection of delinquent balances outstanding greater than 30 days.

Effect: The Parish is noncompliant with its utility billing and collection policies and procedures. The Parish also may not be compliant with Article VII, Section 14 of the Louisiana Constitution which restricts any political subdivision from loaning, pledging, or donating public funds or services to any person, association, or corporation, public or private.

Recommendation: The Parish should adhere to the policies and procedures currently in effect for all utility funds. All customers should be disconnected from Parish services if balances remain unpaid five days following the due date.

Views of responsible officials: See management's corrective action plan following the summary of noncompliance items.

5) FINDINGS – NONCOMPLIANCE

2023-002 External Theft of Public Funds

Year Finding Originated: 2023

Criteria: An entity who has actual knowledge of or reasonable cause to believe there has been a misappropriation of public funds or assets shall immediately notify, in writing, the Louisiana Legislative Auditor (LLA) and the district attorney of the parish in which the entity is domiciled of such misappropriation as required by Louisiana Revised Statute (R.S.) 24:523.

5) FINDINGS – NONCOMPLIANCE (CONTINUED)

2023-002 External Theft of Public Funds (Continued)

Condition: The Parish had 22 reportable instances of theft of public funds which totaled \$39,469. These thefts occurred from September through December 2023. The internal controls of the Parish discovered the thefts within the following month of occurrence, except for in one instance. One instance was discovered via vendor inquiry regarding a stale balance due to the Parish. The Parish has received restitution for all amounts identified from their financial institution as the perpetrators in all instances are unknown at this time.

Cause: One instance of theft totaling \$17,029 was due to an external party intercepting a physical check disbursement of the Parish and altering a physical check. The remaining instances were caused by unauthorized electronic drafts being made from the operating account of the Parish, and the cause of these instances are currently unknown.

Effect: The Parish was susceptible to theft of public funds due to unauthorized outside parties obtaining a physical check disbursement and access to banking account information of the Parish. Ultimately, the Parish's financial institution reimbursed the Parish for all funds obtained by perpetrators.

Recommendation: The Parish should enhance the stipulations of payment confirmation prior to disbursement of funds. Additionally, the Parish may consider engaging a more secure form of electronic payments to all vendors.

Views of responsible officials: See management's corrective action plan following the summary of noncompliance items.

2023-003 Noncompliance with Parish Transportation Act

Year Finding Originated: 2023

Criteria: Louisiana R.S. 48:755, the *Parish Transportation Act*, requires the Parish shall develop a parish wide program of construction, inclusive of Parish roads within municipalities, to be commenced the ensuing fiscal year, and for the next two fiscal years, which shall be based upon the anticipated revenues to be appropriated and listed in a prioritized ranking based on parish wide needs and shall include overlay projects.

Condition: The Parish did not adopt an itemized listing of Parish roads in a prioritized ranking based on parish wide needs before the beginning of the first fiscal year of the program.

Cause: The Parish did not timely adopt their triannual Unitary Plan of Operation for New Construction and Maintenance of Parish Roads for the 2024, 2025 and 2026 fiscal years until March of 2024. Additionally, the adopted plan did not contain an itemized listing of Parish roads in a prioritized ranking based on the parish wide needs.

Effect: The Parish did not comply with Louisiana R.S. 48:755, the *Parish Transportation Act*.

5) **FINDINGS – NONCOMPLIANCE (CONTINUED)**

2023-003 Noncompliance with Parish Transportation Act (Continued)

Recommendation: The Parish should adopt an itemized listing of construction of Parish roads based on a prioritized ranking to be before the beginning of each fiscal year for the next three fiscal years ensure compliance with Louisiana R.S. 48:755. This listing should be maintained and updated annually to include anticipated expenditures of Parish Transportation Act funds on a weekly basis, as required by Louisiana R.S. 48:755.

Views of responsible officials: See management’s corrective action plan following the summary of noncompliance items.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2023

There were no instances identified during the prior year audit.

PARISH OF ASCENSION
ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1
SCHEDULE OF INSURANCE

December 31, 2023
(Without Audit)

Issuer	Type of Insurance	Property Covered and Location	Insurance	Expiration Date
Ironshore Specialty Insurance Company	Commercial general liability	Premises operations, general	\$ 100,000	May 30, 2024
	Automobile liability	Machinery and vehicles	\$ 100,000	May 30, 2024
	Public officials' errors and omissions liability	Public officials' errors and omissions	\$ 50,000	May 30, 2024
	Workers compensation	Eligible employees	Statutory	May 30, 2024

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF BOARD MEMBERS

December 31, 2023
(Without Audit)

<u>Name</u>	<u>Term Years</u>	<u>Term Period</u>
Clinton Swan	4 Year Term	8/18/2021-8/18/2025

There are currently four unfilled board positions.

SPECIAL ACKNOWLEDGEMENTS

Dawn Caballero
Chief Financial Officer

Amanda Berot
Comptroller

Ashley Barnes
Accounting Manager

Laurie Lemoine
Chief Accountant



Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

DAWN CABALLERO
CHIEF FINANCIAL OFFICER/TREASURER

CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2023

2023-001 Internal Control-Utility Billing and Collections

Management's response and corrective action plans are as follows:

The Utilities Department has implemented policy/procedures to review the account receivables bi-weekly to insure any delinquent balances are recognized and notified in a timely manner.

This new policy/procedure will take place immediately

Contact person: Zianka Cayette, Assistant Director Utilities

2023-002 External Theft of Public Funds

Management's response and corrective action plans are as follows:

Management concurs and as noted in the finding all reportable instances were external theft related from unauthorized outside parties. The Parish has recovered funds and implemented payee positive pay instead of the traditional positive pay that we were using at the time of the incidents which only monitored check number and amount. The Parish has also implemented ACH positive pay as well.

These new processes were put in place April 2024.

Contact person: Dawn Caballero, CFO/Treasurer

2023-003 Noncompliance with Parish Transportation Act

Management's response and corrective action plans are as follows:

The Ascension Parish Department of Transportation plans to submit its updated triannual Unitary Plan to Finance Committee and Council in October 2024. This should allow for the acceptance of the plan, but the time Fiscal Year 2025 commences in January 2025. This plan will meet all requirements of the Transportation Act.

This will be resolved by the Fall of Fiscal Year 2024.

Contact person: Daniel Helms, Chief Transportation Engineer

Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2023

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chairman and Members
of the Ascension Parish Council, and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2023 through December 31, 2023. The **PARISH OF ASCENSION's (PARISH)** management is responsible for those C/C areas identified in the SAUPs.

The Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures:

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

2) Board or Finance Committee:

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations:

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers):

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting*

the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.
Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases):*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards):

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions):

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts:

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel:

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics:

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service:

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice:

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity:

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 – completed the training; and
 - Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment.

14) Prevention of Sexual Harassment:

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;

- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

Associated findings:

The Schedule of Findings to these agreed-upon procedure are listed on Page 11.

We were engaged by the Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
May 29, 2024

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF ASSOCIATE FINDINGS

For the year ended December 31, 2023

Associated findings:

No associated findings were found as a result of applying the procedures listed above, except as follows:

3. Bank Reconciliations:

A (i) Of the five bank reconciliations selected for inspection, one reconciliation was not prepared within 2 months of the related statement closing date.

4. Collections:

D (iv) Of the ten deposits selected for observation, one deposit greater than \$100 were not deposited in the Parish's financial institution within one day of receipt.

12. Fraud Notice:

A The Parish provided a list of misappropriations during the year that included 23 instances of misappropriation. Of the 23 instances of misappropriation disclosed to us, the Parish did not provide notification to the Legislative Auditor or the district attorney for seven of the 23 instances as required by R.S. 24:523.

Management's Response:

See Pages 12-13 for management's responses to these findings.



Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

DAWN CABALLERO
CHIEF FINANCIAL OFFICER/TREASURER

**CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2023
SCHEDULE OF ASSOCIATE FINDINGS**

3. BANK RECONCILIATIONS

Management's response and corrective action plans are as follows:

Management concurs and will adhere to the two-month reconciliation period

The timeframe to resolve is June 30, 2023

Contact person: Dawn Caballero, CFO/Treasurer

4. COLLECTIONS

Management's response and corrective action plans are as follows:

Management will reiterate to all departments handling collection of public funds that all funds (checks, Cash, Money Orders etc.) must be deposited same day or by the following day. Also, all check copies must be clearly stamped with date received. Departments that do not handle cash, remote deposit machines have been installed and should be used when at all possible to insure timely deposits. Credit card machines at most locations have also been installed as well.

The timeframe to resolve is June 30, 2023

Contact person: Dawn Caballero, CFO/Treasurer

12. FRAUD NOTICE

Management's response and corrective action plans are as follows:

Management concurs however all 23 instances were external theft issues through ACH payments and one check intercepted from a vendor's mailbox. When we were advised of the reporting requirements by the auditors, notifications were sent as well as a police report filed with the Gonzales Police Department. The parish has recovered funds and implemented payee positive pay instead of the traditional positive pay that we were using at the time of the incidents which only monitored the check number and amount. The Parish has also implemented ACH positive pay as well.

These new processes were put in place April 2024.

Contact person: Dawn Caballero, CFO/Treasurer