



PARISH OF ASCENSION
LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED
DECEMBER 31, 2020

| **2020**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2020



Prepared by

Finance Department
Patrick Goldsmith, Chief Financial Officer

PARISH OF ASCENSION

COMPREHENSIVE ANNUAL FINANCIAL STATEMENTS

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INTRODUCTORY SECTION

2020





Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

PATRICK W. GOLDSMITH
CHIEF FINANCIAL OFFICER/TREASURER

September 30, 2021

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 Comprehensive Annual Financial Report for the Parish of Ascension (the Parish) for the year ended December 31, 2020. 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 Parish 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 2020 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.

P. O. Box 2392, 615 E. Worthey St., Gonzales, Louisiana 70707
Telephone 225-450-1004 – Telefax 225-450-1114 www.ascensionparish.net

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 126,500 as of the 2020 U.S. Census, which represents a 18% growth since the 2010 U.S. Census of 107,215. This growth makes Ascension Parish one of the fastest growing parishes in Louisiana during that time period.

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 Comprehensive Annual 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 Comprehensive Annual 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
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
5 th Ward Volunteer Fire Department	Discrete Component Unit
7 th District 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-34, E through E-7, and F through F-19.

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 designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from an unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

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.

FACTORS AFFECTING FINANCIAL CONDITION

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 \$10.5 billion in capital investment by new and expanding enterprises accompanied by the creation of over 3,000 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.

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

- *Population:* 126,500
- *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 seven development-ready Certified Sites throughout the Parish.
- *Future Development:* The AEDC Staff is currently working with 44 possible projects representing \$19.8 billion in new potential capital investment and the possibility of 2,115 new jobs. The projects with the highest potential represent 16 of the total projects with \$9.2 billion in potential capital investment and 660 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 \$116 million in outstanding bonded debt, which is significantly below the State imposed limit of \$622.1 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2021

The priorities of the 2021 Budget are consistent with the priorities of prior years. As with the 2020 fiscal year, the 2021 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 \$85,600,000 for 2021 is as follows:

East Ascension Drainage Construction	\$ 44,165,500
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 16,700,000
• Various road projects	
Road Construction	\$ 7,285,000
• Road overlay projects, subdivision ditch system improvement program	
Water/Wastewater Construction Fund	\$ 6,250,000
• Various sewer projects	
Park Construction Fund	\$ 5,645,500
• Various recreation projects	
Infrastructure Projects Fund	\$ 1,260,000
• LA 3127 Highway extension project – Phase II	
Jail Construction Fund	\$ 1,100,000
• Plumbing and electrical repairs to old jail	
Fire District No. 1 Construction Fund	\$ 885,000
• Completion of St. Amant Fire Substation	
• Completion of Galvez Lake Fire Substation	
Lighting Districts Construction Fund	\$ 825,000
• Installation of lights in Lighting District #6	
Animal Services Construction Fund	\$ 400,000
• Animal Shelter building remodel	
Fire District No. 2 Construction Fund	\$ 352,000
• Palo Alto Fire Station remodel	
• Lemanville Fire Station remodel	

Fire District No. 3 Construction Fund	\$ 330,000
• Station #35 – land purchase	
Health Unit Construction Fund	\$ 200,000
• Completion of Senior Citizen Wellness Facility	
Office Building Construction	\$ 102,000
• Courthouse West foundation stabilization	
Community Development Block Grant Construction Fund	\$ 100,000
• Completion of Parish Sewer Construction Project	

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, \$35.4 million has been committed for the Parish transportation system in the Road Maintenance Fund, the Road Construction Fund, Move Ascension, and Infrastructure Projects Fund for 2021. 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, a feasibility study is underway to evaluate the possibility of adding a new interchange at I-10. Currently, the State is expanding I-10 from Highland Road in Baton Rouge to LA 73 in Ascension Parish. The Parish is 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 2021, the Parish Recreation department has plans to complete Phase II of the Lamar Dixon Gym project, begin work on the St. Amant Park Recreation 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 2021, the Parish has plans to complete the construction of new fire stations in Galvez and St. Amant, remodel fire stations in Palo Alto and Lemenville, along with the acquisitions of equipment and land, and 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 \$61 million committed to the maintenance and capital project funds in 2021 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$1,358,000 committed in the maintenance fund for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

Comprehensive Sewer Plan and Water System Plan:

A portion of the funds received from the Community Development Block Grant will be used to develop a comprehensive wastewater system on the east side of the Parish. In 2021, the Parish will have an upgrade to and connection of wastewater treatment facilities in Darrow and Hillaryville.

The Parish has been awarded an USDA Rural Development Water Improvements Project for the West Bank in the amount of \$17.5 million of which \$9.7 million is a loan and \$7.8 million is a grant. This project consists of rehabilitations to the water distribution system, water meters, water treatment plant, and ground storage tanks.

AWARDS AND ACKNOWLEDGMENTS

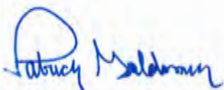
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Comprehensive Annual Financial Report each year for the past twelve years through 2019. The Certificate of Achievement for Excellence in Financial Reporting 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 comprehensive annual 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 for Excellence in Financial Reporting 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 nine 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,



Patrick W. Goldsmith
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Parish of Ascension
Louisiana**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2020

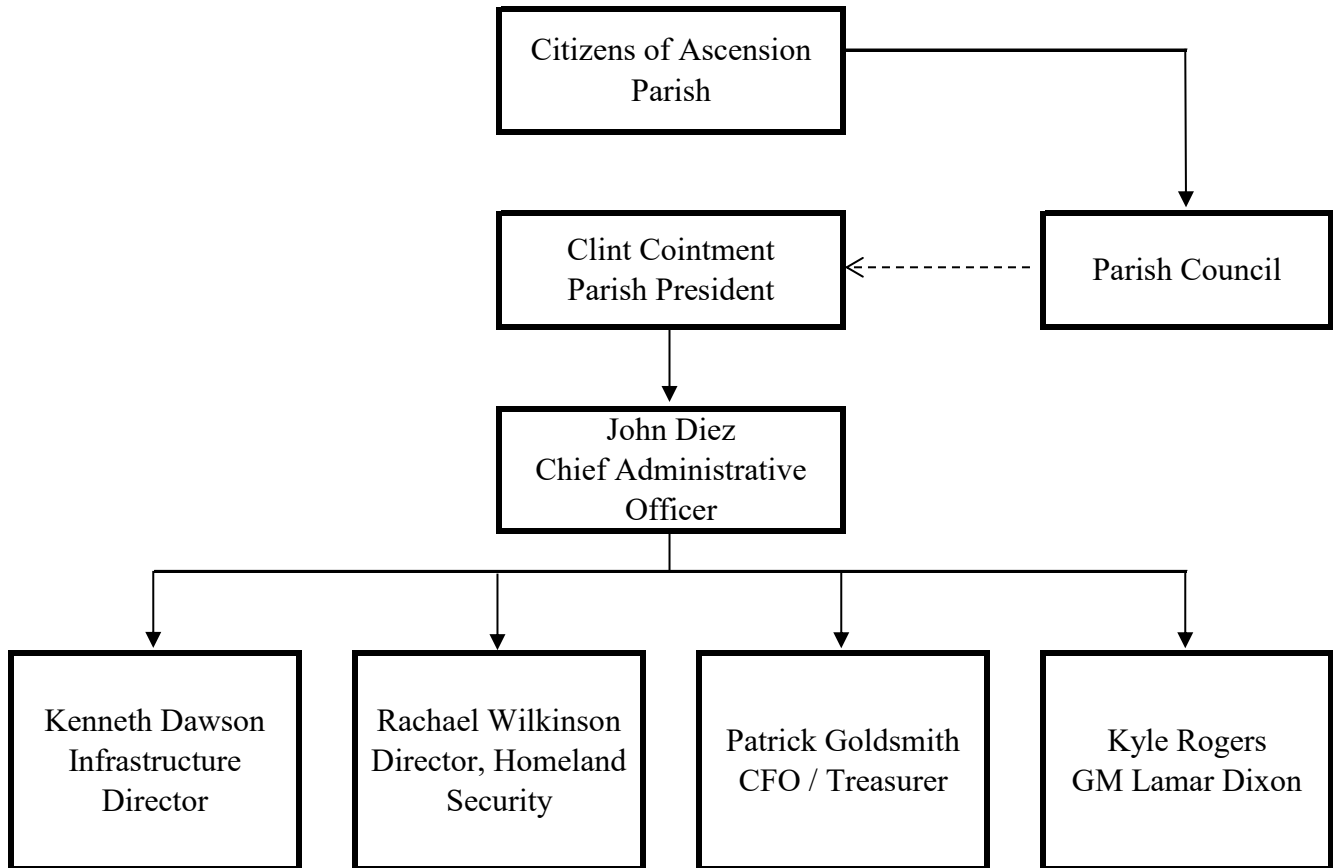
TERM: JANUARY 1, 2020 – DECEMBER 31, 2023

PRESIDENT – CLINT COINTMENT

COUNCIL MEMBERS

District 1	Oliver “Coach” Thomas Jr.
District 2	Joel Robert
District 3	Travis Turner
District 4	Corey Orgeron
District 5	Dempsey Lambert
District 6	Chase Melancon
District 7	Aaron Lawler
District 8	Teri Casso
District 9	Dal Waguespack
District 10	John Cagnolatti
District 11	Michael Mason

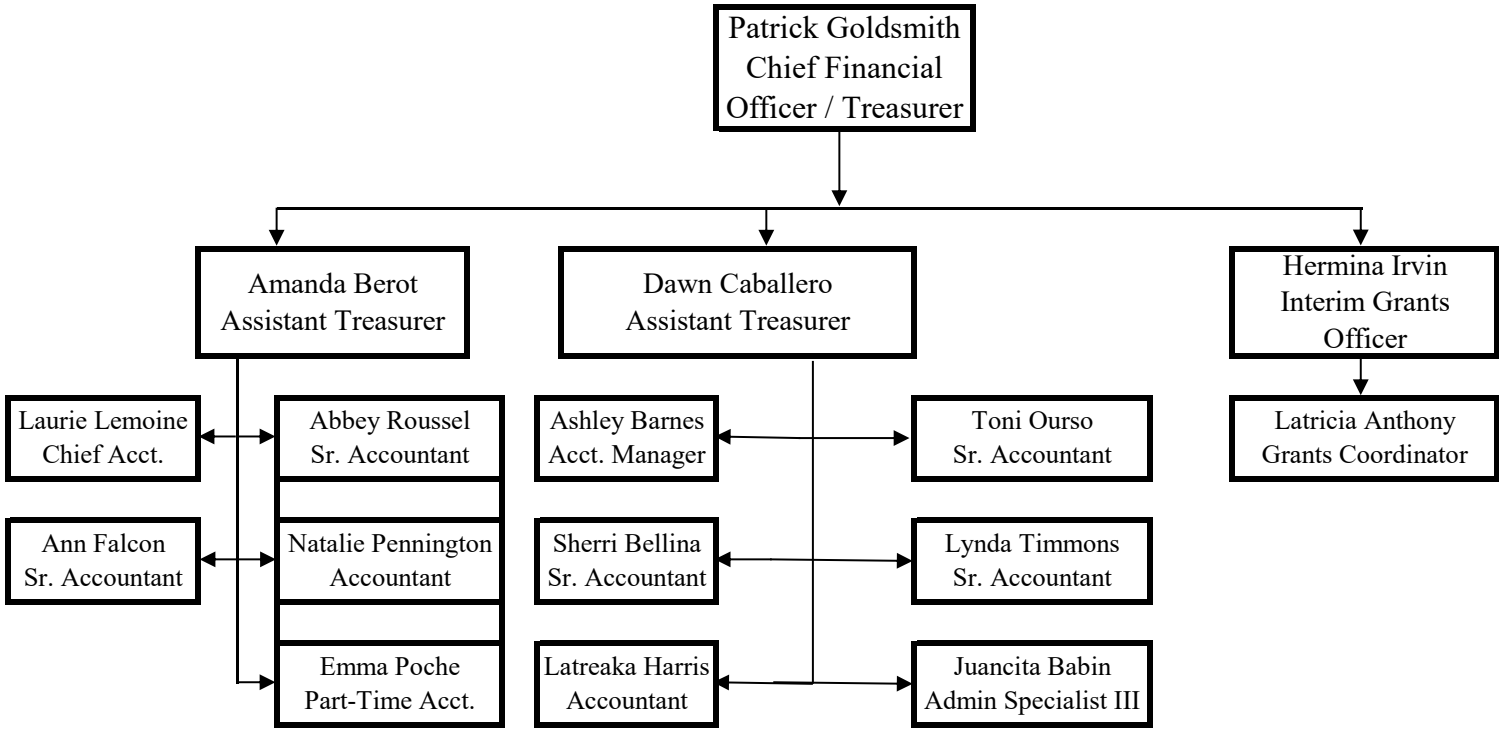
**PARISH OF ASCENSION
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT**



PARISH OF ASCENSION

ORGANIZATIONAL CHART

FINANCE DEPARTMENT







FINANCIAL
SECTION

| 2020



INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department. Those statements represent 94%, 97%, and 86%, 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 and accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors and accountants. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position 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** as of December 31, 2020, 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.

Other Matters

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 contributions and funding progress of other postemployment benefit plan, schedule of proportionate share of net pension liability, and schedule of pension contributions on pages 5 through 20 and 107 through 118 be presented to supplement the basic financial statements. Such information, 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 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 introductory section, 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 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. Such 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.

The introductory section, schedule of insurance and schedule of board members of Ascension Consolidated Utilities District No. 1, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 30, 2021 on our consideration of the **PARISH**'s internal control over financial reporting and 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 results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* in considering the **PARISH**'s internal control over financial reporting and compliance.

Certified Public Accountants

Baton Rouge, Louisiana
September 30, 2021



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 2020. 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 2020, 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 2020 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 \$514 million (net position). Of this amount, \$101.4 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 \$24 million during 2020.

Governmental activities' net position increased by \$23.4 million, which in comparison to the prior year, is a decrease of approximately \$2.6 million. The decrease is primarily the result of a decrease in sales tax revenues and investment earnings. Governmental expenses of the primary government decreased by \$2.7 million from 2019 due to decreases in public safety and public works expenditures.

Business-type net position of the Parish increased by approximately \$540,000 in 2020, which in comparison to the prior year, is a decrease of approximately \$4.3 million. The business-type expenses of the primary government increased by \$543,000 related to operating costs of newly acquired sewer systems and related depreciation.

At year end, the primary government's governmental funds reported combined fund balances of \$273.1 million, a decrease of \$11.1 million. The most significant decreases in the governmental fund balances were attributable to spending of bond proceeds related to the construction of a new Parish courthouse (\$21.9 million) and Move Ascension Project (\$7.6 million). Most of the fund balances are restricted or committed to capital projects (\$122.2 million), drainage maintenance (\$37.8 million), culture and recreation (\$23.7 million), fire protection (\$18.4 million) and various other purposes (\$45.4 million).

The Parish's unassigned fund balance was \$25.6 million at December 31, 2020.

Significant aspects of the Parish's financial well-being for 2020 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.

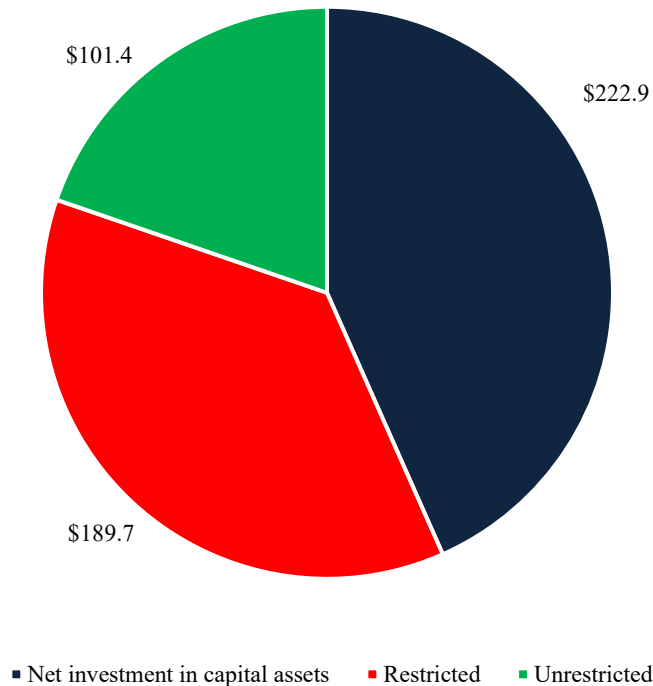
In the Statement of Net Position and the Statement of Activities, the following kinds of activities are presented.

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 and No. 2 (ACUD No.1 and ACUD No. 2), 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, 2020, the net position was \$514 million for governmental and business-type activities, of which \$101.4 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.

Net Position
(in millions)



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

Parish of Ascension
Statement of Net Position
December 31, 2020 and 2019
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019 (1)	2020	2019 (1)	2020	2019 (1)
Current and other assets	\$ 302,646	\$ 310,670	\$ 18,471	\$ 19,915	\$ 321,117	\$ 330,585
Capital assets	<u>290,132</u>	<u>262,479</u>	<u>43,139</u>	<u>41,771</u>	<u>333,271</u>	<u>304,250</u>
Total assets	592,778	573,149	61,610	61,686	654,388	634,835
Deferred outflows of resources	<u>11,222</u>	<u>15,386</u>	<u>406</u>	<u>728</u>	<u>11,628</u>	<u>16,114</u>
Total assets and deferred outflows of resources	<u>\$ 604,000</u>	<u>\$ 588,535</u>	<u>\$ 62,016</u>	<u>\$ 62,414</u>	<u>\$ 666,016</u>	<u>\$ 650,949</u>
Current and other liabilities	\$ 18,546	\$ 17,743	\$ 1,669	\$ 2,372	\$ 20,215	\$ 20,115
Long-term liabilities	<u>123,578</u>	<u>134,910</u>	<u>3,557</u>	<u>3,947</u>	<u>127,135</u>	<u>138,857</u>
Total liabilities	<u>142,124</u>	<u>152,653</u>	<u>5,226</u>	<u>6,319</u>	<u>147,350</u>	<u>158,972</u>
Deferred inflows of resources	<u>4,445</u>	<u>1,868</u>	<u>249</u>	<u>94</u>	<u>4,694</u>	<u>1,962</u>
Net position:						
Net investment in capital assets	183,012	143,593	39,897	38,084	222,909	181,677
Restricted	189,386	189,354	290	179	189,676	189,533
Unrestricted	<u>85,033</u>	<u>101,067</u>	<u>16,354</u>	<u>17,738</u>	<u>101,387</u>	<u>118,805</u>
Total net position	<u>457,431</u>	<u>434,014</u>	<u>56,541</u>	<u>56,001</u>	<u>513,972</u>	<u>490,015</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 604,000</u>	<u>\$ 588,535</u>	<u>\$ 62,016</u>	<u>\$ 62,414</u>	<u>\$ 666,016</u>	<u>\$ 650,949</u>

(1) Restated. See Note 19 to the 2020 Audited Financial Statements

Total net position of the Parish's governmental activities increased by 5.4% or \$23.4 million during 2020, primarily attributable to ad valorem and sales taxes remaining fairly consistent over the years, improved net position of the pension plans, 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. Finally, the net book value of the Parish's capital assets of the governmental activities increased by \$27.7 million during 2020. The changes in capital assets are discussed later in this analysis.

The net position of the Parish's business-type activities increased by \$540,000 during 2020. This increase is largely attributable to increases in charges for service as a result of the Lamar Dixon Expo Center being used as an emergency use facility during natural disasters. The Parish's business-type activities includes two wastewater treatment systems, two water distribution systems, and the Lamar Dixon Expo Center.

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, 2020 and 2019
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019 (1)	2020	2019 (1)	2020	2019 (1)
Revenues:						
Program revenues:						
Charges for services	\$ 6,990	\$ 12,434	\$ 7,321	\$ 5,047	\$ 14,311	\$ 17,481
Operating grants and contributions	7,785	8,204	839	911	8,624	9,115
Capital grants and contributions	8,612	9,919	3,008	4,467	11,620	14,386
General revenues:						
Ad valorem	40,040	38,345	336	-	40,376	38,345
Sales taxes	52,073	53,951	-	-	52,073	53,951
Other	6,120	8,705	1,310	1,432	7,430	10,137
Total revenues	<u>121,620</u>	<u>131,558</u>	<u>12,814</u>	<u>11,857</u>	<u>134,434</u>	<u>143,415</u>
Functions/Program Expenses:						
General government	20,640	19,089	-	-	20,640	19,089
Public safety	13,559	14,440	-	-	13,559	14,440
Public works	28,009	30,831	-	-	28,009	30,831
Health and welfare	8,866	8,151	-	-	8,866	8,151
Culture and recreation	9,814	10,646	3,866	3,534	13,680	14,180
Transportation and development	13,068	13,367	-	-	13,068	13,367
Utility operations	-	-	8,351	8,140	8,351	8,140
Interest	4,304	4,410	-	-	4,304	4,410
Total expenses	<u>98,260</u>	<u>100,934</u>	<u>12,217</u>	<u>11,674</u>	<u>110,477</u>	<u>112,608</u>
Increase (decrease) in net position before transfers	23,360	30,624	597	183	23,957	30,807
Transfers, net	57	(4,376)	(57)	4,376	-	-
Change in net position	<u>23,417</u>	<u>26,248</u>	<u>540</u>	<u>4,559</u>	<u>23,957</u>	<u>30,807</u>
Net position - beginning	<u>434,014</u>	<u>407,766</u>	<u>56,001</u>	<u>51,442</u>	<u>490,015</u>	<u>459,208</u>
Net position - ending	<u>\$457,431</u>	<u>\$434,014</u>	<u>\$ 56,541</u>	<u>\$ 56,001</u>	<u>\$513,972</u>	<u>\$490,015</u>

(1) Restated. See Note 19 to the 2020 Audited Financial Statements.

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
Ascension Parish Library
Ascension Parish Library Construction Fund
Ascension Consolidated Utility District No. 1

Discrete Component Units

Ascension Parish Communication District
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 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
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-13.

Other information - In addition to the basic financial statements and accompanying notes, the Comprehensive Annual 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 Comprehensive Annual 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*. This information can be found in the Single Audit section.

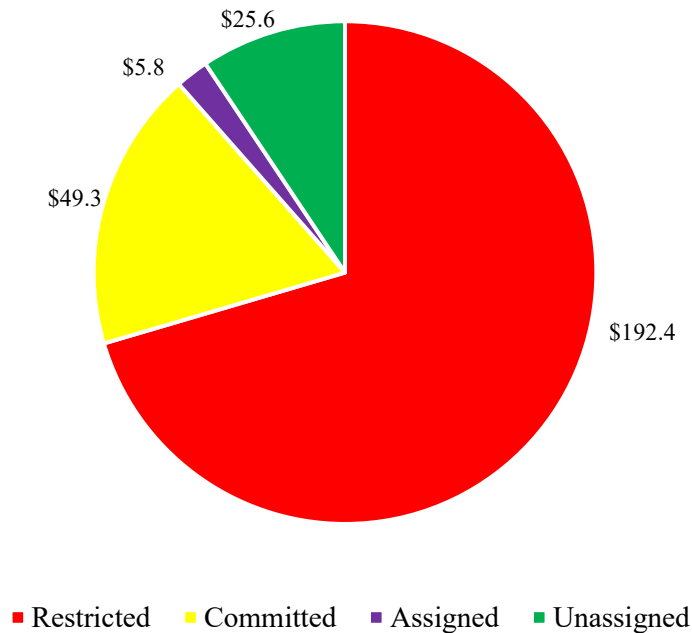
Financial Analysis of the Government’s Funds

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 2020 by fund type:

	(in thousands)					
	2020				2019 (1)	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 39,249	\$ 69,342	\$ 11,362	\$ 27,290	\$ 147,243	\$ 163,245
Expenditures & other uses	<u>39,723</u>	<u>58,644</u>	<u>11,483</u>	<u>48,505</u>	<u>158,355</u>	<u>147,627</u>
Net change in fund balance	(474)	10,698	(121)	(21,215)	(11,112)	15,618
Beginning fund balance	<u>44,318</u>	<u>88,431</u>	<u>3,284</u>	<u>148,149</u>	<u>284,182</u>	<u>268,564</u>
Ending fund balance	<u>\$ 43,844</u>	<u>\$ 99,129</u>	<u>\$ 3,163</u>	<u>\$ 126,934</u>	<u>\$ 273,070</u>	<u>\$ 284,182</u>

(1) Restated. See Note 19 to the 2020 Audited Financial Statements

Fund Balance by Classification (in millions)



At year end, fund balances were \$273.1 million. Unassigned fund balances were \$25.6 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 2020 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 \$43.8 million compared to the fund balance of \$44.3 (restated) million at the end of 2019. The General Fund had a net decrease in fund balance of approximately \$474,000 compared to a net decrease of \$1.3 million in 2019. Overall revenues for the General Fund decreased by \$2.4 million related to decreases in sales and ad valorem taxes; expenditures remained relatively consistent, increasing by \$215,000 or 1%. The decrease in change in fund balance from 2019 was primarily attributable to a total decrease of sales and ad valorem tax revenues of \$2.6 million when compared to 2019 in addition to a decrease in transfers out to other funds in 2020 of \$1.5 million when compared to 2019.

The Parish’s other major funds are the East Ascension Drainage Fund, Courthouse East Construction Fund, East Ascension Drainage Project Fund, Road Project Fund, and the Move Ascension Fund. The East Ascension Drainage Fund’s fund balance increased by \$4.4 million during 2020 to \$36 million. The East Ascension Drainage Fund received \$23.5 million in revenues during 2020, a decrease of approximately \$1.1 million from 2019. Expenditures of \$14.5 million for 2020 related primarily to personnel and ongoing drainage system maintenance and improvements. Total expenditures decreased significantly from 2019 by approximately \$2.6 million due to expedited drainage maintenance projects. Additionally, the East Ascension Drainage Fund utilized resources of approximately \$4.8 million transferring funds to the Parish’s 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, Courthouse East Construction Fund and Move Ascension Capital Project Fund decreased by approximately \$21.5 million collectively during 2020, compared to an increase of \$3.1 million in 2019. The decrease in change in fund balance primarily relates to the spending of bond funding issued in previous years of \$29.5 million during 2020 in the Courthouse East Construction Fund to substantially complete the new Parish courthouse, and the Move Ascension Capital Project Fund continue the construction of planned road projects during 2020. Expenditures for capital outlay during 2020 for these four major capital project funds were \$30.4 million, whereas 2019 capital outlay expenditures were \$16.5 million.

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

Source of Revenue	(in thousands)			
	2020		2019	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 93,512	82	\$ 93,374	73
Intergovernmental	8,550	7	14,413	11
Licenses and permits	4,158	4	3,855	3
Charges for services	3,813	3	9,169	7
Fines and forfeitures	226	1	289	2
Miscellaneous	4,441	3	7,041	5
Total	<u>\$ 114,700</u>	<u>100</u>	<u>\$ 128,141</u>	<u>\$ 100.00</u>

Of the \$114.7 million of governmental revenues in 2020, \$75.5 million was restricted or committed for specific purposes. The remaining \$39.2 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 82% and 73% of total governmental resources in 2020 and 2019, respectively.

(Continued)

Expenditures of the primary government increased by \$11.9 million in 2020. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2020		2019	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 16,960	13	\$ 15,637	14
Public safety	11,456	9	12,280	11
Public works	25,488	20	27,875	24
Health and welfare	9,210	7	8,484	7
Culture and recreation	8,161	6	8,825	8
Debt service	10,768	9	9,642	8
Capital outlay	44,003	28	31,398	20
Total	<u>\$ 126,046</u>	<u>100</u>	<u>\$ 114,141</u>	<u>100</u>

The largest increase in expenditures was \$12.6 million related to an increase in capital outlay related to the construction of the new Parish courthouse, road construction and improvements under the Move Ascension project, and construction various new fire stations for the Parish’s fire district protection funds. Additionally, public works expenditures decreased by \$2.4 million expenditures remain related to continued improvements to the Parish’s drainage and roadway infrastructure and maintenance.

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 2020 were as follows:

Revenues:

- A decrease in ad valorem taxes of \$1.2 million or 18%;
- An increase in sales and use tax of \$992,500, or 5%;
- A decrease in licenses and permits of \$82,500, or 2%;

Expenditures:

- General government function budget was increased by \$59,500, or less than 1%;
- A decrease in public safety expenditures of \$722,500, or 16%;
- A decrease in culture and recreation expenditures of \$519,500, or 16%;
- The capital outlay expenditures remain consistent with original budget budgets upon final budget amendments.

Resources available for appropriation (revenues and other financing sources) were \$39.2 million with expenditures and transfers to other funds totaling \$39.7 million. The operating deficit in the General Fund for 2020 was \$474,000 and the ending fund balance was \$43.8 million at December 31, 2020.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2020, the Parish had \$333.3 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 \$29 million, or 10%, over 2019. Capital assets were as follows:

	(in thousands)					
	Governmental		Business-type		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 21,278	\$ 20,345	\$ 757	\$ 757	\$ 22,035	\$ 21,102
Construction in progress	69,736	46,131	2,264	1,413	72,000	47,544
Intangibles	-	-	466	479	466	479
Buildings	85,365	77,864	-	-	85,365	77,864
Vehicles	7,253	7,105	-	-	7,253	7,105
Equipment	6,082	7,617	152	180	6,234	7,797
Furniture and fixtures	755	461	-	-	755	461
Library materials	544	908	-	-	544	908
Infrastructure	<u>99,119</u>	<u>102,048</u>	<u>39,500</u>	<u>38,942</u>	<u>138,619</u>	<u>140,990</u>
Capital assets, net of depreciation	<u>\$ 290,132</u>	<u>\$ 262,479</u>	<u>\$ 43,139</u>	<u>\$ 41,771</u>	<u>\$ 333,271</u>	<u>\$ 304,250</u>

The \$29 million increase is attributable to additions within construction in progress and governmental buildings. The Parish is responsible for the maintenance of approximately 1,447 roads and 83 bridges that cover 533 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 \$14.6 million in 2020 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 \$706,000 during 2020 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 2020 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 \$26.3 million in contract cost for the completion of various fire stations operating under the Parish's Fire District No. 1 and substantially completing the construction of the Parish's courthouse on the east side of the Parish.

The Parish's 2021 capital budget provides for expenditures of \$85.6 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 to the Lamar Dixon Gym.

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 2020, the Parish had \$127.1 million in long-term liabilities outstanding compared to \$139.1 million at the end of 2019, a decrease of \$12 million, as shown below:

	Outstanding January 1, 2020		Increase		Decrease		Outstanding December 31, 2020
<u>Governmental activities:</u>							
Public improvement	106,008,000	\$	755,000	\$	5,725,000	\$	101,038,000
General obligation	6,495,000		-		1,385,000		5,110,000
Bond premium	6,382,546				281,876		6,100,670
Accrued vacation leave	3,107,398		1,777,849		1,926,142		2,959,105
Net pension liability	11,635,315		-		4,579,552		7,055,763
Other post employment benefits liability	1,281,528		67,878		34,668		1,314,738
<u>Business-type activities:</u>							
Revenue bonds	3,517,896		-		226,615		3,291,281
Bond premium	169,439		-		19,810		149,629
Net pension liability	391,446		-		391,446		-
Other post employment benefits liability	94,402		43,753		22,347		115,808
Total	<u>\$ 139,082,970</u>	<u>\$</u>	<u>2,644,480</u>	<u>\$</u>	<u>14,592,456</u>	<u>\$</u>	<u>127,134,994</u>

The Parish retired \$7.3 million in bonds during 2020 through scheduled debt payments. The Parish's retained its Standard & Poor's credit rating of AA+ for 2020. 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 \$622.1 million state-imposed limit. Other obligations include 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, 8, 10, and 12 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2021 BUDGET

The 2021 Parish budget was prepared with a cautiously optimistic 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 2021 budget is the Parish ad valorem and sales tax collections that approximate 50% of budgeted revenue. The 2021 operating budget expenditures provide for increases in employee health insurance and an allowance for personnel costs.

For 2021, operating and capital revenues are budgeted at \$163.3, while operating and capital expenditures are projected to be \$244.1. If these estimates are realized, the Parish's fund balances are expected to decrease by \$80.8 million by the end of 2021.

The Parish's capital projects budget for 2021 totals \$85.6 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction	\$ 44,165,000
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 16,700,000
• Various road transportation projects	
Road Construction	\$ 7,285,000
• Road overlay projects, maintenance, and engineering services	
Water/Wastewater Construction Fund	\$ 6,250,000
• Oak Grove, Hope Villa, Country Ridge, and Riverton Sewer plant replacements and expansions.	
Park Construction Fund	\$ 5,645,500
• Lamar Dixon gym renovations, St. Amant recreation center, new poles, LED lights, skate park renovations, and spray various parks.	
Infrastructure Projects Fund	\$ 1,260,000
• LA 3127 Highway extension project – Phase II	

Jail Construction Fund	\$ 1,100,000
<ul style="list-style-type: none"> HVAC upgrades, sewer system upgrade, electrical controls project, and jail re-roofing project 	
Fire District No. 1 Construction Fund	\$ 885,000
<ul style="list-style-type: none"> Completion of new fire stations 	
Lighting Districts Construction Fund	\$ 825,000
<ul style="list-style-type: none"> Install lights at Lamar Dixon and on roads in district #6 	
Animal Services Construction Fund	\$ 400,000
<ul style="list-style-type: none"> Animal Shelter Building Remodel 	
Fire District #2 Construction Fund	\$ 352,000
<ul style="list-style-type: none"> Remodel of Palo Alto fire station Remodel of Lemenville fire station 	
Fire District No. 3 Construction Fund	\$ 330,000
<ul style="list-style-type: none"> Station #35 land purchase 	
Health Unit Construction Fund	\$ 200,000
<ul style="list-style-type: none"> Completion of senior Citizen Wellness Facility 	
Office Building Construction Fund	\$ 102,000
<ul style="list-style-type: none"> Courthouse West foundation stabilization 	
Community Development Block Grant Construction Fund	\$ 100,000
<ul style="list-style-type: none"> Completion of parish sewer construction project 	

These plans were considered when adopting the operating and capital budgets for 2021. Appropriations of the General Fund budget are \$25.3 million, an increase of 11% percent from 2020 actual expenditures of \$22.7 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:

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



BASIC FINANCIAL STATEMENTS

2020



PARISH OF ASCENSION
STATEMENT OF NET POSITION

December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 51,527,210	\$ 1,295,908	\$ 52,823,118	\$ 4,960,568	\$ 8,674,833
Investments	196,198,555	14,645,596	210,844,151	4,358,833	18,395,467
Accounts receivable, net	42,454,194	2,956,954	45,411,148	437,442	1,380,499
Due from other governments	4,468,168	417,101	4,885,269	997,018	246,617
Internal balances	1,369,438	(1,369,438)	-	-	-
Prepaid and other assets	354,020	14,988	369,008	185,609	137,032
Inventories	-	-	-	3,778	278,004
Restricted assets	4,748,902	412,933	5,161,835	340,284	-
Net pension asset	1,525,246	97,260	1,622,506	42,028	-
Capital assets:					
Nondepreciable	91,014,326	3,136,749	94,151,075	297,687	1,189,107
Depreciable, net	199,117,628	40,002,367	239,119,995	2,795,943	3,458,442
Total assets	592,777,687	61,610,418	654,388,105	14,419,190	33,760,001
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	5,907,614	177,511	6,085,125	115,484	-
Other post-employment benefits	185,968	30,013	215,981	26,245	-
Deferred loss on debt refunding	5,129,046	198,359	5,327,405	-	-
Total deferred outflows of resources	11,222,628	405,883	11,628,511	141,729	-
Total assets and deferred outflows of resources	\$ 604,000,315	\$ 62,016,301	\$ 666,016,616	\$ 14,560,919	\$ 33,760,001
LIABILITIES					
Accounts payable and accrued liabilities	\$ 5,684,299	\$ 1,407,215	\$ 7,091,514	\$ 794,637	\$ 761,618
Contracts payable	5,715,216	-	5,715,216	-	-
Due to other governments	6,929	-	6,929	1,213,838	-
Accrued payroll	419,223	41,961	461,184	71,406	-
Unearned revenue	4,947,914	197	4,948,111	3,262	2,870,619
Customer deposits	-	219,998	219,998	-	-
Claims reserve:					
Due within one year	562,291	-	562,291	-	-
Due in more than one year	1,210,614	-	1,210,614	-	-
Long-term liabilities:					
Due within one year	7,164,000	227,965	7,391,965	139,110	-
Due in more than one year	108,043,775	3,212,945	111,256,720	45,720	-
Other post-employment benefits - due in more than one year	1,314,738	115,808	1,430,546	84,912	-
Net pension liability - due in more than one year	7,055,763	-	7,055,763	191,713	-
Total liabilities	142,124,762	5,226,089	147,350,851	2,544,598	3,632,237
DEFERRED INFLOWS OF RESOURCES					
Pensions	4,357,639	244,613	4,602,252	112,032	-
Other post-employment benefits	87,084	4,467	91,551	2,277	-
Total deferred inflows of resources	4,444,723	249,080	4,693,803	114,309	-
NET POSITION					
Net investment in capital assets	183,012,330	39,896,565	222,908,895	2,954,520	4,647,549
Restricted for:					
Capital projects	98,373,641	-	98,373,641	-	-
Public works	27,277,437	-	27,277,437	-	-
Public safety	29,050,167	-	29,050,167	72,525	-
Health and welfare	11,821,151	-	11,821,151	3,860,333	-
Culture and recreation	18,176,102	-	18,176,102	-	-
Debt service	3,162,021	192,935	3,354,956	-	-
Pension obligation	1,525,246	97,260	1,622,506	42,028	-
Unrestricted	85,032,735	16,354,372	101,387,107	4,972,606	25,480,215
Total net position	457,430,830	56,541,132	513,971,962	11,902,012	30,127,764
Total liabilities, deferred inflows of resources, and net position	\$ 604,000,315	\$ 62,016,301	\$ 666,016,616	\$ 14,560,919	\$ 33,760,001

Notes on Exhibit A-13 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF ACTIVITIES

For the year ended December 31, 2020

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Functions/Programs				
Primary government:				
Governmental activities:				
General government	\$ 20,601,633	\$ 4,522,360	\$ 2,426,370	\$ -
Public safety	13,558,712	1,720,053	1,854,095	-
Public works	28,044,941	151,350	1,590,075	1,725,672
Health and welfare	8,868,148	66,338	1,506,545	-
Culture and recreation	9,814,484	529,816	408,075	-
Transportation and development	13,068,342	-	-	6,886,429
Interest on long-term debt	4,303,766	-	-	-
Total governmental activities	<u>98,260,026</u>	<u>6,989,917</u>	<u>7,785,160</u>	<u>8,612,101</u>
Business-type activities:				
Utility operations	8,351,954	4,345,366	13,639	3,008,270
Lamar Dixon Expo Center	3,865,584	2,975,443	825,510	-
Total business-type activities	<u>12,217,538</u>	<u>7,320,809</u>	<u>839,149</u>	<u>3,008,270</u>
Total primary government	<u>\$ 110,477,564</u>	<u>\$ 14,310,726</u>	<u>\$ 8,624,309</u>	<u>\$ 11,620,371</u>
Component units:				
Governmental activities	\$ 9,371,396	\$ 4,393,960	\$ 1,905,817	\$ 53,406
Business-type activities	7,525,865	4,737,251	1,676,557	-
Total component units	<u>\$ 16,897,261</u>	<u>\$ 9,131,211</u>	<u>\$ 3,582,374</u>	<u>\$ 53,406</u>
General revenues:				
Taxes:				
Ad valorem				
Sales				
Franchise				
Occupancy				
Grants and contributions not restricted to specific programs and miscellaneous revenues				
Investment earnings				
Transfers of capital assets, net				
Transfers				
Total general revenues and transfers				
Increase in net position				
Net position - beginning of year, restated				
Net position - end of year				

Notes on Exhibit A-13 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
\$ (13,652,903)	\$ -	\$ (13,652,903)	\$ -	\$ -
(9,984,564)	-	(9,984,564)	-	-
(24,577,844)	-	(24,577,844)	-	-
(7,295,265)	-	(7,295,265)	-	-
(8,876,593)	-	(8,876,593)	-	-
(6,181,913)	-	(6,181,913)	-	-
(4,303,766)	-	(4,303,766)	-	-
(74,872,848)	-	(74,872,848)	-	-
-	(984,679)	(984,679)	-	-
-	(64,631)	(64,631)	-	-
-	(1,049,310)	(1,049,310)	-	-
\$ (74,872,848)	\$ (1,049,310)	\$ (75,922,158)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ (3,018,213)	\$ -
-	-	-	-	(1,112,057)
\$ -	\$ -	\$ -	\$ (3,018,213)	\$ (1,112,057)
40,040,237	335,975	40,376,212	2,089,136	-
52,073,352	-	52,073,352	-	1,322,411
1,397,761	629,461	2,027,222	-	-
-	-	-	680,667	-
398,116	381,207	779,323	355,102	928,191
4,323,710	299,811	4,623,521	35,366	969,492
6,966	(6,966)	-	-	-
50,000	(50,000)	-	-	-
98,290,142	1,589,488	99,879,630	3,160,271	3,220,094
23,417,294	540,178	23,957,472	142,058	2,108,037
434,013,536	56,000,954	490,014,490	11,759,954	28,019,727
\$ 457,430,830	\$ 56,541,132	\$ 513,971,962	\$ 11,902,012	\$ 30,127,764

Notes on Exhibit A-13 are an integral part of this statement.

**PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2020

	General	East Ascension Drainage	Courthouse East Construction
ASSETS			
Cash and cash equivalents	\$ 2,025,513	\$ 1,645,425	\$ 202,282
Investments	35,866,771	27,282,797	2,880,982
Accounts receivable:			
Ad valorem taxes	5,151,547	6,479,996	-
Sales and use taxes	2,059,412	1,310,061	-
Other	668,272	88,087	9,232
Due from other governments:			
Grants	933,366	409,566	-
LA - State revenue sharing	102,364	185,116	-
LA - Severance	1,340	-	-
LA - Beer and Parish Transportation	17,211	-	-
LA - Other	500,106	-	-
Due from other funds	1,390,126	122,588	-
Restricted assets	-	-	-
Prepaid and other assets	500	-	-
Total assets	<u>\$ 48,716,528</u>	<u>\$ 37,523,636</u>	<u>\$ 3,092,496</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 1,359,770	\$ 374,919	\$ -
Contracts payable	40,176	145,864	2,238,341
Accrued payroll	137,478	75,980	-
Deductions from ad valorem taxes:			
Contribution to retirement system	181,653	229,496	-
Due to other funds	1,877,263	-	-
Due to other governments	-	-	-
Unearned revenue	60,364	-	-
Total liabilities	<u>3,656,704</u>	<u>826,259</u>	<u>2,238,341</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,214,806	706,728	-
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	24,876,355	-
Health and mental health services	-	-	-
Law enforcement	155,829	-	-
Road lighting	-	-	-
Juvenile detention	5,595,444	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	-
Housing assistance	-	-	-
Committed for:			
Construction of capital assets	-	-	854,155
Culture and recreation	5,638,193	-	-
Drainage maintenance	-	11,114,294	-
Health and mental health services	-	-	-
Law enforcement	1,089,871	-	-
Road lighting	-	-	-
Road maintenance	-	-	-
Assigned for subsequent year's expenditures	5,809,000	-	-
Unassigned	25,556,181	-	-
Fund balance	<u>43,845,018</u>	<u>35,990,649</u>	<u>854,155</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 48,716,528</u>	<u>\$ 37,523,636</u>	<u>\$ 3,092,496</u>

East Ascension Drainage Project		Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$	10,196,386	\$ 1,009,980	\$ 12,246,246	\$ 23,833,664	\$ 51,159,496
	37,235,902	18,769,224	19,716,273	47,631,271	189,383,220
	-	-	-	25,771,517	37,403,060
	-	-	-	-	3,369,473
	119,315	62,309	68,177	637,948	1,653,340
	13,392	-	-	1,515,684	2,872,008
	-	-	-	722,678	1,010,158
	-	-	-	-	1,340
	-	-	-	64,889	82,100
	-	-	-	-	500,106
	-	517,952	-	1,241,873	3,272,539
	-	4,748,902	-	-	4,748,902
	-	-	-	161,233	161,733
<u>\$</u>	<u>47,564,995</u>	<u>\$ 25,108,367</u>	<u>\$ 32,030,696</u>	<u>\$ 101,580,757</u>	<u>\$ 295,617,475</u>
\$	-	\$ -	\$ -	\$ 1,450,090	\$ 3,184,779
	123,455	172,155	931,415	2,063,810	5,715,216
	-	-	-	190,540	403,998
	-	-	-	921,035	1,332,184
	13,392	-	-	12,446	1,903,101
	-	-	-	6,929	6,929
	-	4,856,902	-	30,648	4,947,914
	136,847	5,029,057	931,415	4,675,498	17,494,121
	-	-	-	3,131,661	5,053,195
	-	-	-	161,233	161,733
	46,631,199	6,467,176	24,906,241	20,369,025	98,373,641
	-	-	-	18,014,869	18,014,869
	-	-	-	3,162,021	3,162,021
	-	-	-	18,409,520	18,409,520
	-	-	-	1,569,291	26,445,646
	-	-	-	11,352,952	11,352,952
	-	-	-	52,529	208,358
	-	-	-	3,927,361	3,927,361
	-	-	-	-	5,595,444
	-	-	-	847,220	847,220
	-	-	4,727,258	755,692	5,482,950
	-	-	-	437,551	437,551
	796,949	13,612,134	1,465,782	7,104,537	23,833,557
	-	-	-	-	5,638,193
	-	-	-	197,683	11,311,977
	-	-	-	6,707,766	6,707,766
	-	-	-	-	1,089,871
	-	-	-	560,450	560,450
	-	-	-	143,898	143,898
	-	-	-	-	5,809,000
	-	-	-	-	25,556,181
	47,428,148	20,079,310	31,099,281	93,773,598	273,070,159
<u>\$</u>	<u>47,564,995</u>	<u>\$ 25,108,367</u>	<u>\$ 32,030,696</u>	<u>\$ 101,580,757</u>	<u>\$ 295,617,475</u>

Notes on Exhibit A-13 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, 2020

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

Total fund balances - governmental funds (Exhibit A-2)	\$	273,070,159
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation, excluding amounts included in the internal service funds referenced below.		289,934,516
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	\$	192,287
Deferred loss on debt refunding		5,129,046
		5,321,333
Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures.		5,053,195
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		(827,878)
Long-term debt payable and related premiums, net		(112,248,670)
Compensated absences payable		(2,959,105)
		(116,035,653)
Pension and net other post-employment benefits related liabilities are not due and payable with current resources and, therefore, are not reported in governmental funds, excluding amounts included in the internal service funds referenced below.		
Net pension liability		(7,055,763)
Deferred outflows related to pension liability		5,829,390
Deferred inflows related to pension liability		(4,249,844)
Other post employment benefit liability		(1,223,040)
Deferred outflows related to other post employment benefits		161,626
Deferred inflows related to other post employment benefits		(83,684)
		(5,138,928)
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.		5,226,208
Net position of governmental activities (Exhibit A)	\$	457,430,830

Notes on Exhibit A-13 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, 2020

	<u>General</u>	<u>East Ascension Drainage</u>	<u>Courthouse East Construction</u>
REVENUES			
Taxes:			
Ad valorem	\$ 5,468,971	\$ 6,904,334	\$ -
Sales	24,107,026	15,769,756	-
Franchise and beer	1,397,761	-	-
Intergovernmental	963,819	268,284	-
Licenses and permits	4,158,359	-	-
Fines and forfeitures	61,617	-	-
Charges for services	2,142,282	-	-
Investment and other	884,301	600,059	141,684
	<u>39,184,136</u>	<u>23,542,433</u>	<u>141,684</u>
Total revenues			
	39,184,136	23,542,433	141,684
EXPENDITURES			
Current function:			
General government	16,940,556	-	-
Public safety	3,213,741	-	-
Public works	-	14,032,648	-
Health and welfare	-	-	-
Culture and recreation	2,145,909	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Capital outlay	291,957	436,952	21,905,103
	<u>22,592,163</u>	<u>14,469,600</u>	<u>21,905,103</u>
Total expenditures			
	22,592,163	14,469,600	21,905,103
Excess (deficiency) of revenues over expenditures	<u>16,591,973</u>	<u>9,072,833</u>	<u>(21,763,419)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	800,000
Proceeds from sale of property	15,017	65,562	-
Proceeds from insurance	-	556	-
Proceeds from issuance of debt	-	-	-
Payments to refunded bond escrow agent	-	-	-
Transfers out	(17,130,740)	(4,759,829)	-
	<u>(17,065,723)</u>	<u>(4,693,711)</u>	<u>800,000</u>
Total other financing sources (uses)			
	(17,065,723)	(4,693,711)	800,000
Net change in fund balance	(473,750)	4,379,122	(20,963,419)
FUND BALANCE			
Beginning of year, restated	<u>44,318,768</u>	<u>31,611,527</u>	<u>21,817,574</u>
End of year	<u>\$ 43,845,018</u>	<u>\$ 35,990,649</u>	<u>\$ 854,155</u>

East Ascension Drainage Project	Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 27,667,995	\$ 40,041,300
-	8,131,048	-	4,065,522	52,073,352
-	-	-	-	1,397,761
166,741	-	1,043,168	6,107,697	8,549,709
-	-	-	-	4,158,359
-	-	-	164,021	225,638
-	-	-	1,671,060	3,813,342
796,950	416,509	411,845	1,189,402	4,440,750
963,691	8,547,557	1,455,013	40,865,697	114,700,211
-	-	-	18,948	16,959,504
-	-	-	8,242,064	11,455,805
577,186	723,555	-	10,154,151	25,487,540
-	-	-	9,209,761	9,209,761
-	-	-	6,014,989	8,160,898
-	-	-	6,395,000	6,395,000
-	-	-	4,337,975	4,337,975
-	-	-	35,933	35,933
269,436	639,173	7,602,362	12,858,107	44,003,090
846,622	1,362,728	7,602,362	57,266,928	126,045,506
117,069	7,184,829	(6,147,349)	(16,401,231)	(11,345,295)
100,000	-	4,300,000	26,394,786	31,644,786
-	-	-	37,945	118,524
-	-	-	24,257	24,813
-	-	-	755,000	755,000
-	-	-	(715,000)	(715,000)
-	(6,086,500)	-	(3,617,717)	(31,594,786)
100,000	(6,086,500)	4,300,000	22,879,271	233,337
217,069	1,098,329	(1,847,349)	6,478,040	(11,111,958)
47,211,079	18,980,981	32,946,630	87,295,558	284,182,117
\$ 47,428,148	\$ 20,079,310	\$ 31,099,281	\$ 93,773,598	\$ 273,070,159

Notes on Exhibit A-13 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, 2020

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)	\$	(11,111,958)
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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 expense. This is the amount by which capital outlay exceeds depreciation expense.

Capital outlay	\$ 44,003,090	
Depreciation expense, excluding internal service funds	<u>(22,627,763)</u>	21,375,327

The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		6,343,792
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Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.

Grant revenues	913,227	
Ad valorem and state revenue sharing taxes	<u>46,833</u>	960,060

The liability and expense for compensated absences are 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.		148,293
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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.

Scheduled principal payments on debt	6,395,000	
Payments to escrow agent on refunded debt	715,000	
Proceeds from the issuance of long-term debt	(755,000)	
Amortization of deferred loss on refunding bonds	(275,481)	
Amortization of prepaid bond insurance	(10,909)	
Amortization of bond premium	<u>281,876</u>	6,350,486

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.

Net change in accrued interest payable		38,723
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Change in other post employment benefits liability are reported only in the Statement of Activities		(569)
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Change in net pension liabilities are reported only in the Statement of Activities		(394,104)
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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.		<u>(292,756)</u>
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Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>23,417,294</u></u>
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Notes on Exhibit A-13 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2020

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	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	\$ -	\$ 740,762	\$ 499,343	\$ 55,803	\$ 1,295,908	\$ 367,714
Investments	66,199	13,571,983	-	1,007,414	14,645,596	6,815,335
Accounts receivable, net:						
User fees	39,667	333,405	1,947,831	269,024	2,589,927	-
Ad valorem	320,598	-	-	-	320,598	-
Interest and other	-	43,201	-	3,228	46,429	28,421
Due from other governments	6,179	135,766	270,456	4,700	417,101	2,356
Due from other funds	12,553	-	-	-	12,553	-
Restricted assets	250,936	46,034	-	115,963	412,933	-
Net pension asset	16,071	14,046	26,497	40,646	97,260	42,859
Prepaid assets	14,707	281	-	-	14,988	-
Total current assets	<u>726,910</u>	<u>14,885,478</u>	<u>2,744,127</u>	<u>1,496,778</u>	<u>19,853,293</u>	<u>7,256,685</u>
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	1,034,517	790,401	1,306,831	3,136,749	-
Depreciable, net	6,665,651	16,693,636	11,629,796	5,013,284	40,002,367	197,438
Total long-term assets	<u>6,670,651</u>	<u>17,728,153</u>	<u>12,420,197</u>	<u>6,320,115</u>	<u>43,139,116</u>	<u>197,438</u>
Total assets	<u>7,397,561</u>	<u>32,613,631</u>	<u>15,164,324</u>	<u>7,816,893</u>	<u>62,992,409</u>	<u>7,454,123</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	29,332	25,636	48,360	74,183	177,511	78,224
Other post-employment benefits	823	356	18,215	10,619	30,013	24,342
Deferred loss on debt refunding	198,359	-	-	-	198,359	-
Total deferred outflows of resources	<u>228,514</u>	<u>25,992</u>	<u>66,575</u>	<u>84,802</u>	<u>405,883</u>	<u>102,566</u>
Total assets and deferred outflows of resources	<u>\$ 7,626,075</u>	<u>\$ 32,639,623</u>	<u>\$ 15,230,899</u>	<u>\$ 7,901,695</u>	<u>\$ 63,398,292</u>	<u>\$ 7,556,689</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 100,013	\$ 947,890	\$ 183,802	\$ 175,510	\$ 1,407,215	\$ 339,458
Due to other funds	809,808	-	559,630	12,553	1,381,991	-
Accrued payroll	4,942	7,958	13,738	15,323	41,961	15,225
Unearned revenue	-	197	-	-	197	-
Meter deposits	58,001	46,034	-	115,963	219,998	-
Total current liabilities	<u>972,764</u>	<u>1,002,079</u>	<u>757,170</u>	<u>319,349</u>	<u>3,051,362</u>	<u>354,683</u>
Long-term liabilities:						
Claims reserve:						
Due within one year	-	-	-	-	-	562,291
Due in more than one year	-	-	-	-	-	1,210,614
Long-term payables:						
Due within one year	227,965	-	-	-	227,965	-
Due in more than one year	3,212,945	-	-	-	3,212,945	-
Other post-employment benefits - due in more than one year	2,761	2,901	67,457	42,689	115,808	91,698
Total long-term liabilities	<u>3,443,671</u>	<u>2,901</u>	<u>67,457</u>	<u>42,689</u>	<u>3,556,718</u>	<u>1,864,603</u>
Total liabilities	<u>4,416,435</u>	<u>1,004,980</u>	<u>824,627</u>	<u>362,038</u>	<u>6,608,080</u>	<u>2,219,286</u>
DEFERRED INFLOWS OF RESOURCES						
Pensions	40,418	35,327	66,642	102,226	244,613	107,795
Other post-employment benefits	82	205	2,429	1,751	4,467	3,400
Total deferred inflows of resources	<u>40,500</u>	<u>35,532</u>	<u>69,071</u>	<u>103,977</u>	<u>249,080</u>	<u>111,195</u>
NET POSITION						
Investment in capital assets	3,428,100	17,728,153	12,420,197	6,320,115	39,896,565	197,438
Restricted for debt service	192,935	-	-	-	192,935	-
Restricted for pension obligation	16,071	14,046	26,497	40,646	97,260	42,859
Unrestricted	(467,966)	13,856,912	1,890,507	1,074,919	16,354,372	4,985,911
Total net position	<u>3,169,140</u>	<u>31,599,111</u>	<u>14,337,201</u>	<u>7,435,680</u>	<u>56,541,132</u>	<u>5,226,208</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,626,075</u>	<u>\$ 32,639,623</u>	<u>\$ 15,230,899</u>	<u>\$ 7,901,695</u>	<u>\$ 63,398,292</u>	<u>\$ 7,556,689</u>

Notes on Exhibit A-13 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, 2020

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	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	\$ 45,845	\$ 1,022,068	\$ -	\$ -	\$ 1,067,913	\$ -
Water	589,302	242,291	-	2,055,688	2,887,281	-
Impact fees	-	390,172	-	-	390,172	-
Rent and ancillary services	-	-	2,975,443	-	2,975,443	2,529,500
Insurance premiums	-	-	-	-	-	1,905,240
Ad valorem tax	335,975	-	-	-	335,975	-
Franchise tax	-	629,461	-	-	629,461	-
	<u>971,122</u>	<u>2,283,992</u>	<u>2,975,443</u>	<u>2,055,688</u>	<u>8,286,245</u>	<u>4,434,740</u>
OPERATING EXPENSES						
Personnel, general and administrative	506,316	576,033	1,200,774	1,273,779	3,556,902	1,481,925
Depreciation	265,988	1,393,536	887,154	271,598	2,818,276	83,414
Professional services	11,236	1,826,649	664,962	43,149	2,545,996	86,591
Maintenance and supplies	11,563	526,827	445,066	263,519	1,246,975	579,089
Rent and utilities	26,805	197,916	549,342	105,179	879,242	44,332
Cost of water	300,352	249,432	-	240,468	790,252	-
Insurance premiums	22,000	50,000	87,000	47,000	206,000	1,174,580
Insurance claims	-	-	-	-	-	1,479,398
Miscellaneous	4,196	20,838	31,286	7,830	64,150	7,871
	<u>1,148,456</u>	<u>4,841,231</u>	<u>3,865,584</u>	<u>2,252,522</u>	<u>12,107,793</u>	<u>4,937,200</u>
Operating loss	(177,334)	(2,557,239)	(890,141)	(196,834)	(3,821,548)	(502,460)
NONOPERATING REVENUES (EXPENSES)						
Grants and contributions	3,098	27,107	1,082,317	107,834	1,220,356	8,261
Investment earnings	7,215	271,379	1,245	19,972	299,811	133,817
Interest expense	(109,745)	-	-	-	(109,745)	-
Proceeds from insurance	-	-	-	-	-	56,093
Gain on disposal of capital assets	-	-	-	-	-	712
	<u>(99,432)</u>	<u>298,486</u>	<u>1,083,562</u>	<u>127,806</u>	<u>1,410,422</u>	<u>198,883</u>
Income (loss) before capital grants, contributions and transfers	(276,766)	(2,258,753)	193,421	(69,028)	(2,411,126)	(303,577)
Capital grants and contributions	-	3,008,270	-	-	3,008,270	-
Capital asset contributions from other funds	-	-	-	-	-	10,821
Capital asset contributions to other funds	-	-	(6,966)	-	(6,966)	-
Transfers in	100,000	-	-	-	100,000	-
Transfers out	(50,000)	(100,000)	-	-	(150,000)	-
Net income (loss)	(226,766)	649,517	186,455	(69,028)	540,178	(292,756)
NET POSITION						
Beginning of year, restated	3,395,906	30,949,594	14,150,746	7,504,708	56,000,954	5,518,964
End of year	<u>\$ 3,169,140</u>	<u>\$ 31,599,111</u>	<u>\$ 14,337,201</u>	<u>\$ 7,435,680</u>	<u>\$ 56,541,132</u>	<u>\$ 5,226,208</u>

Notes on Exhibit A-13 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2020

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	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	\$ 980,833	\$ 2,257,064	\$ 1,323,743	\$ 1,949,127	\$ 6,510,767	\$ 4,437,137
Payments to suppliers	(471,736)	(3,165,754)	(2,096,669)	(1,128,129)	(6,862,288)	(3,433,276)
Payments to employees	(370,878)	(717,370)	(889,527)	(940,167)	(2,917,942)	(684,144)
Net cash provided (used) by operating activities	<u>138,219</u>	<u>(1,626,060)</u>	<u>(1,662,453)</u>	<u>(119,169)</u>	<u>(3,269,463)</u>	<u>319,717</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in from other funds	100,000	-	-	-	100,000	-
Transfers out to other funds	(50,000)	(100,000)	-	-	(150,000)	-
Operating grants	3,098	27,107	1,082,317	107,834	1,220,356	8,261
Decrease in due from other governments	(4,095)	(131,762)	(256,806)	-	(392,663)	-
Increase in meter deposits	(1,284)	(4,740)	-	6,883	859	-
Interest expense	(109,745)	-	-	-	(109,745)	-
Increase (decrease) in due to other funds	162,199	-	(3,715)	-	158,484	-
Net cash provided (used) by noncapital and related financing activities	<u>100,173</u>	<u>(209,395)</u>	<u>821,796</u>	<u>114,717</u>	<u>827,291</u>	<u>8,261</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acquisition and construction of capital assets	(1,872)	(457,385)	(364,073)	(467,852)	(1,291,182)	(6,636)
Capital grants and contributions	-	131,762	-	-	131,762	-
Proceeds from insurance	-	-	-	-	-	56,093
Proceeds from sale of capital assets	-	-	-	-	-	712
Payments on long-term debt	(246,425)	-	-	-	(246,425)	-
Net cash provided (used) by capital and related financing activities	<u>(248,297)</u>	<u>(325,623)</u>	<u>(364,073)</u>	<u>(467,852)</u>	<u>(1,405,845)</u>	<u>50,169</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings	7,215	271,379	1,245	19,972	299,811	133,817
Purchases of investments	-	-	-	-	-	(834,203)
Proceeds from sales of investments	15,299	933,517	-	351,646	1,300,462	-
Net cash provided (used) by investing activities	<u>22,514</u>	<u>1,204,896</u>	<u>1,245</u>	<u>371,618</u>	<u>1,600,273</u>	<u>(700,386)</u>
Net increase (decrease) in cash	<u>12,609</u>	<u>(956,182)</u>	<u>(1,203,485)</u>	<u>(100,686)</u>	<u>(2,247,744)</u>	<u>(322,239)</u>
CASH						
Beginning of period	238,327	1,742,978	1,702,828	272,452	3,956,585	689,953
End of period	<u>\$ 250,936</u>	<u>\$ 786,796</u>	<u>\$ 499,343</u>	<u>\$ 171,766</u>	<u>\$ 1,708,841</u>	<u>\$ 367,714</u>
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	\$ -	\$ 740,762	\$ 499,343	\$ 55,803	\$ 1,295,908	\$ 367,714
Restricted cash and cash equivalents	250,936	46,034	-	115,963	412,933	-
Total cash	<u>\$ 250,936</u>	<u>\$ 786,796</u>	<u>\$ 499,343</u>	<u>\$ 171,766</u>	<u>\$ 1,708,841</u>	<u>\$ 367,714</u>
RECONCILIATION OF LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:						
Operating loss	\$ (177,334)	\$ (2,557,239)	\$ (890,141)	\$ (196,834)	\$ (3,821,548)	\$ (502,460)
Adjustments to reconcile operating loss to net cash used for operating activities:						
Depreciation	265,988	1,393,536	887,154	271,598	2,818,276	83,414
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment liability	14,496	(102)	(1,374)	(4,259)	8,761	(1,766)
Change in operating assets and liabilities:						
Accounts receivable	9,760	(26,927)	(1,651,700)	(105,606)	(1,774,473)	2,397
Prepaid assets	1,178	-	-	-	1,178	-
Accounts payable and accrued liabilities	24,180	(435,328)	(6,392)	(84,068)	(501,608)	738,132
Unearned revenue	(49)	-	-	-	(49)	-
Net cash provided (used) by operating activities	<u>\$ 138,219</u>	<u>\$ (1,626,060)</u>	<u>\$ (1,662,453)</u>	<u>\$ (119,169)</u>	<u>\$ (3,269,463)</u>	<u>\$ 319,717</u>
NONCASH CAPITAL FINANCING ACTIVITIES						
Donated assets	\$ -	\$ 2,876,508	\$ -	\$ -	\$ 2,876,508	\$ -
Contribution of capital assets from other funds	-	-	-	-	-	10,821
Contribution of capital assets to other funds	-	-	(6,966)	-	(6,966)	-
Capital assets accrued in accounts payable	-	13,682	12,023	-	25,705	-
Net, noncash capital financing activities	<u>\$ -</u>	<u>\$ 2,890,190</u>	<u>\$ 5,057</u>	<u>\$ -</u>	<u>\$ 2,895,247</u>	<u>\$ 10,821</u>

Notes on Exhibit A-13 are an integral part of this statement.

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

December 31, 2020

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 229,684	\$ 368,655
Investments	-	-	70,438
Accounts receivable, net	-	-	-
Due from other governments	660,045	-	20,607
Prepaid items	-	-	-
Inventories	-	-	-
Restricted assets	-	-	-
Net pension asset	7,263	-	-
Capital assets:			
Non-depreciable	-	-	-
Depreciable, net	3,364	30,703	361,578
Total assets	670,672	260,387	821,278
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	52,033	-	-
Other post-employment benefit	5,769	-	-
Total deferred outflows of resources	57,802	-	-
Total assets and deferred outflows of resources	<u>\$ 728,474</u>	<u>\$ 260,387</u>	<u>\$ 821,278</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 14,082	\$ -	\$ -
Due to other governments	500,106	-	-
Accrued payroll	-	2,443	20,607
Unearned revenue	-	-	-
Long-term payables:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Other post-employment benefits - due in more than one year	19,233	-	-
Net pension liability - due in more than one year	191,713	-	-
Total liabilities	725,134	2,443	20,607
DEFERRED INFLOWS OF RESOURCES			
Pensions	24,597	-	-
Other post-employment benefit	557	-	-
Total deferred inflows of resources	25,154	-	-
NET POSITION (DEFICIT)			
Net investment in capital assets	3,364	30,703	361,578
Restricted	-	72,525	-
Pension obligation	7,263	-	-
Unrestricted	(32,441)	154,716	439,093
Total net position (deficit)	(21,814)	257,944	800,671
Total liabilities, deferred inflows of resources, and net position (deficit)	<u>\$ 728,474</u>	<u>\$ 260,387</u>	<u>\$ 821,278</u>

(1) December 31, 2019

(2) June 30, 2020

Notes on Exhibit A-13 are an integral part of this statement.

Sorrento VFD (1)	Twenty-Third Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 235,425	\$ 1,456,345	\$ -	\$ 1,009,467
-	-	771,057	-
-	-	-	431,862
-	46,185	160,235	-
-	-	-	103,337
3,778	-	-	-
-	-	-	-
-	-	34,765	-
-	-	-	-
-	65,932	2,588	1,261,462
<u>239,203</u>	<u>1,568,462</u>	<u>968,645</u>	<u>2,806,128</u>
-	-	63,451	-
-	-	20,476	-
-	-	83,927	-
<u>\$ 239,203</u>	<u>\$ 1,568,462</u>	<u>\$ 1,052,572</u>	<u>\$ 2,806,128</u>
\$ -	\$ 2,105	\$ 109,748	\$ 472,261
-	69,741	643,991	-
4,546	-	37,069	-
-	-	3,262	-
-	-	-	139,110
-	-	-	-
-	-	65,679	-
-	-	-	-
<u>4,546</u>	<u>71,846</u>	<u>859,749</u>	<u>611,371</u>
-	-	87,435	-
-	-	1,720	-
-	-	89,155	-
-	65,932	2,588	1,122,352
-	894,557	-	-
-	-	34,765	-
<u>234,657</u>	<u>536,127</u>	<u>66,315</u>	<u>1,072,405</u>
<u>234,657</u>	<u>1,496,616</u>	<u>103,668</u>	<u>2,194,757</u>
<u>\$ 239,203</u>	<u>\$ 1,568,462</u>	<u>\$ 1,052,572</u>	<u>\$ 2,806,128</u>

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

December 31, 2020

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
ASSETS			
Cash and cash equivalents	\$ 484,107	\$ 678,323	\$ 222,801
Investments	3,034,160	-	483,178
Accounts receivable, net	-	-	5,580
Due from other governments	5,750	-	104,196
Prepaid items	82,272	-	-
Other assets	-	-	-
Restricted assets	-	340,284	-
Net pension asset	-	-	-
Capital assets:			
Non-depreciable	297,687	-	-
Depreciable, net	949,152	8,727	112,437
Total assets	<u>4,853,128</u>	<u>1,027,334</u>	<u>928,192</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>\$ 4,853,128</u>	<u>\$ 1,027,334</u>	<u>\$ 928,192</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 177,769	\$ 11,397	\$ 7,275
Due to other governments	-	-	-
Accrued payroll	-	-	6,503
Unearned revenue	-	-	-
Long-term payables:			
Due within one year	-	-	-
Due in more than one year	45,720	-	-
Other post-employment benefits - due in more than one year	-	-	-
Net pension liability - due in more than one year	-	-	-
Total liabilities	<u>223,489</u>	<u>11,397</u>	<u>13,778</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	1,246,839	8,727	112,437
Restricted	2,965,776	-	-
Pension obligation	-	-	-
Unrestricted	417,024	1,007,210	801,977
Total net position (deficit)	<u>4,629,639</u>	<u>1,015,937</u>	<u>914,414</u>
Total liabilities, deferred inflows of resources, and net position (deficit)	<u>\$ 4,853,128</u>	<u>\$ 1,027,334</u>	<u>\$ 928,192</u>

(1) December 31, 2019

(2) June 30, 2020

Notes on Exhibit A-13 are an integral part of this statement.

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 39,889	\$ 235,872	\$ 4,960,568
-	-	4,358,833
-	-	437,442
-	-	997,018
-	-	185,609
-	-	3,778
-	-	340,284
-	-	42,028
-	-	297,687
-	-	2,795,943
<u>39,889</u>	<u>235,872</u>	<u>14,419,190</u>
-	-	115,484
-	-	26,245
-	-	141,729
<u>\$ 39,889</u>	<u>\$ 235,872</u>	<u>\$ 14,560,919</u>
\$ -	\$ -	\$ 794,637
-	-	1,213,838
238	-	71,406
-	-	3,262
-	-	139,110
-	-	45,720
-	-	84,912
-	-	191,713
<u>238</u>	<u>-</u>	<u>2,544,598</u>
-	-	112,032
-	-	2,277
-	-	114,309
-	-	2,954,520
-	-	3,932,858
-	-	42,028
<u>39,651</u>	<u>235,872</u>	<u>4,972,606</u>
<u>39,651</u>	<u>235,872</u>	<u>11,902,012</u>
<u>\$ 39,889</u>	<u>\$ 235,872</u>	<u>\$ 14,560,919</u>

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

For the year ended December 31, 2020

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
EXPENSES	\$ 466,103	\$ 127,263	\$ 573,777
PROGRAM REVENUES:			
Charges for services	231,135	69,855	447,920
Operating grants and contributions	-	-	138,821
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>(234,968)</u>	<u>(57,408)</u>	<u>12,964</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	27,518	39,326	258
Miscellaneous	-	-	-
Investment earnings	-	-	213
Total general revenues and transfers	<u>27,518</u>	<u>39,326</u>	<u>471</u>
Changes in net position	(207,450)	(18,082)	13,435
Net position - beginning of year	<u>185,636</u>	<u>276,026</u>	<u>787,236</u>
Net position - end of year	<u>\$ (21,814)</u>	<u>\$ 257,944</u>	<u>\$ 800,671</u>

(1) For the year ended December 31, 2019

(2) For the year ended June 30, 2020

Notes on Exhibit A-13 are an integral part of this statement.

Sorrento VFD (1)	Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 83,926	\$ 948,320	\$ 1,800,250	\$ 2,028,588
35,170	513,265	1,127,201	1,969,414
6,051	63,192	628,586	-
-	-	-	-
<u>(42,705)</u>	<u>(371,863)</u>	<u>(44,463)</u>	<u>(59,174)</u>
-	-	-	-
-	-	-	-
32,995	-	6,701	-
-	-	1,050	84,260
545	5,143	7,814	4,183
<u>33,540</u>	<u>5,143</u>	<u>15,565</u>	<u>88,443</u>
(9,165)	(366,720)	(28,898)	29,269
243,822	1,863,336	132,566	2,165,488
<u>\$ 234,657</u>	<u>\$ 1,496,616</u>	<u>\$ 103,668</u>	<u>\$ 2,194,757</u>

Notes on Exhibit A-13 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, 2020

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
EXPENSES	\$ 2,289,762	\$ 359,544	\$ 631,191
PROGRAM REVENUES:			
Charges for services	-	-	-
Operating grants and contributions	438,730	523,554	19,750
Capital grants and contributions	53,406	-	-
Net program revenues (expenses)	<u>(1,797,626)</u>	<u>164,010</u>	<u>(611,441)</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	2,089,136	-	-
Occupancy	-	-	680,667
Grants and contributions not restricted to specific programs	103,700	-	-
Miscellaneous	22,515	-	21,639
Investment earnings	6,067	1,421	9,978
Total general revenues and transfers	<u>2,221,418</u>	<u>1,421</u>	<u>712,284</u>
Changes in net position	423,792	165,431	100,843
Net position - beginning of year	<u>4,205,847</u>	<u>850,506</u>	<u>813,571</u>
Net position - end of year	<u>\$ 4,629,639</u>	<u>\$ 1,015,937</u>	<u>\$ 914,414</u>

(1) For the year ended December 31, 2019

(2) For the year ended June 30, 2020

Notes on Exhibit A-13 are an integral part of this statement.

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 26,232	\$ 36,440	\$ 9,371,396
-	-	4,393,960
28,713	58,420	1,905,817
-	-	53,406
<u>2,481</u>	<u>21,980</u>	<u>(3,018,213)</u>
-	-	2,089,136
-	-	680,667
-	-	210,498
-	15,140	144,604
<u>2</u>	<u>-</u>	<u>35,366</u>
<u>2</u>	<u>15,140</u>	<u>3,160,271</u>
2,483	37,120	142,058
<u>37,168</u>	<u>198,752</u>	<u>11,759,954</u>
<u>\$ 39,651</u>	<u>\$ 235,872</u>	<u>\$ 11,902,012</u>

Notes on Exhibit A-13 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, 2020 (1)

ASSETS

Cash and cash equivalents	\$ 8,674,833
Investments	18,395,467
Accounts receivable, net	1,380,499
Due from other governments	246,617
Other current assets	137,032
Inventories	278,004
Capital assets:	
Non-depreciable	1,189,107
Depreciable, net	3,458,442
	<hr/>
Total assets	<u><u>\$ 33,760,001</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 761,618
Unearned provider relief funds	2,870,619
	<hr/>
Total current liabilities	<u>3,632,237</u>

NET POSITION

Investment in capital assets	4,647,549
Unrestricted	25,480,215
	<hr/>
Total net position	<u>30,127,764</u>
	<hr/>
Total liabilities and net position	<u><u>\$ 33,760,001</u></u>

(1) As of August 31, 2020

Notes on Exhibit A-13 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, 2020 (1)

EXPENSES	\$ 7,525,865
 PROGRAM REVENUES:	
Charges for services	4,737,251
Operating grants and contributions	<u>2,592,557</u>
 Total program revenues	 <u>7,329,808</u>
 Loss from operations	 <u>(196,057)</u>
 NON-OPERATING REVENUES	
Taxes:	
Sales	1,322,411
Investment earnings	969,492
Other	<u>12,191</u>
 Total non-operating revenues	 <u>2,304,094</u>
 Change in net position	 2,108,037
 Net position - beginning of year	 <u>28,019,727</u>
 Net position - end of year	 <u><u>\$ 30,127,764</u></u>

(1) For the year ended August 31, 2020





NOTES TO FINANCIAL STATEMENTS

| 2020



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 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. Since the boards are effectively the same, 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, 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 property utilized by the volunteer fire departments is owned by and reported in the financial statements of the Parish.

The Council serves in an advisory role to the governing boards of each Fire Protection District, although the Parish Council approves all major decisions regarding the operations of each Fire District. Furthermore, 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. Since the boards are effectively the same as the Parish, these Districts 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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.

Volunteer Fire Departments

Galvez-Lake Volunteer Fire Department

Prairieville Volunteer Fire Department

Sorrento Volunteer Fire Department

5th Ward Volunteer Fire Department

7th District 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.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities (continued)

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.

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 a public-private partnership funded by the Council and the business community. There are seven voting members on the Board, including two Parish Council appointees and one Parish President appointee. The AEDC is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements on 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.

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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

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

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

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

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

Twenty-Third Judicial District Criminal Court
815 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.
Gonzales, LA 70737

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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.

Financial statements for this agency can be obtained at the following address:

The Industrial Development Board of the Parish of Ascension
411 Hood Street
Donaldsonville, LA 70346

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 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.

Governmental activities generally are financed through taxes, 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements

The fund financial statements are very 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. The Parish does not operate any fiduciary funds.

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Governmental Fund Types (continued)

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 financed by Proprietary Funds). The Road Project and East Ascension Drainage Project capital project funds are considered major funds and account for road and drainage capital outlay projects, respectively. The primary source of funding for the Road Project Fund is sales and use taxes, 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. The Courthouse East Construction and Move Ascension Project capital project funds are considered major funds and are both funded through debt issuances. The Move Ascension Fund's debt proceeds are to be used for major road and infrastructure projects throughout the Parish, while the Courthouse East Construction Fund's proceeds are to be used for the construction of a new Parish Courthouse on the east side of the Parish, which was completed during 2021.

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), Ascension Consolidated Utilities District No. 2 (ACUD No. 2), Parish Utilities of Ascension, and the Lamar Dixon Expo Center Fund major funds. ACUD No. 1 and ACUD No. 2 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, ACUD No. 2 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Proprietary Fund Types (continued)

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.

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 is 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, are recorded as earned since they are measurable and available.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements (continued)

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (continued)

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 capital projects. Additionally, annual operating budgets are adopted on a modified accrual basis for enterprise funds.

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, fire 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

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.

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. 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 13 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.

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 \$294,815 was recorded at December 31, 2020 for the primary government's business-type 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM DEBT (continued)

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 and special assessment bonds, certificates of indebtedness, accrued compensated absences, 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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 accounts.

COMPENSATED ABSENCES

All Parish primary government regular 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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (continued)

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, 2020, 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 debt 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.

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 14.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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), cost of donated infrastructure, depreciation, allowance for doubtful accounts, prepaid insurance, unearned revenue, and claims payable.

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through September 30, 2021, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2020, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$57,984,953 and the bank balance was \$61,183,800. 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 \$409,082 are classified on the combined balance sheet as Investments.

The discretely presented component units have a carrying amount of \$13,975,685 in deposits and a bank balance of \$16,734,531. These deposits are secured by federal deposit insurance (\$2,159,436) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$14,575,095).

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.

Investments

The Parish has U.S. Securities of \$210,435,069 maturing between 1 and 3 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2020. The Parish has no Level 2 or Level 3 inputs as of December 31, 2020. At year end, the Parish's investments were not exposed to any custodial credit risk.

Interest rate risk is defined as the risk that changes in interest rates will adversely affect the fair value of investments. The Parish's investment policy does not limit investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

At December 31, 2020, the discretely presented component units have \$22,754,300 in investments that consist of certificates of deposit (\$533,616) and U.S. government securities (\$22,200,684).

Further detailed deposit and investment information can be found in the separately issued financial statements of the Parish's discretely presented component units.

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.

Deposits	\$ 57,984,103
Cash on hand	<u>850</u>
Total cash and cash equivalents, including restricted cash	<u>57,984,953</u>
Investments:	
Certificates of deposit	409,082
Investments in U.S. Securities (Level 1 Inputs)	<u>210,435,069</u>
Total investments	<u>210,844,151</u>
Total	<u>\$ 268,829,104</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	60,377,139
Investments not subject to categorization:	
Investments in U.S. securities	<u>210,435,069</u>
Total bank balances	<u>\$ 271,618,869</u>

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Primary Government	Amount
Ad valorem taxes	\$ 37,723,658
Sales and use taxes	3,369,473
Charges for services	2,589,927
Franchise fees	485,947
Interest	647,098
Other	595,045
Total primary government	45,411,148
 Component Units	
Fees, charges, and commissions	991,005
Patient accounts receivable, net	389,494
Interest	5,580
Other	431,862
Total component units	1,817,941
Total	\$ 47,229,089

Due from other governments at December 31, 2020, consisted of the following:

Primary Government	Amount
Grants	\$ 3,291,465
State revenue sharing	1,010,158
Parish transportation	64,889
Beer tax	17,211
Severance tax	1,340
Due from component units	500,206
Total primary government	4,885,269
 Component Units	
Sales and use tax	246,617
Fines and forfeitures	37,083
Grants	5,750
Other	954,185
Total component units	1,243,635
Total	\$ 6,128,904

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2020, taxes of \$40,661,230 were levied on property by the primary government with assessed valuations totaling \$1,533,573,714 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	9.92
Lighting Districts	29.57
Health Unit	1.98
Mental Health Unit	1.98
Library Maintenance	6.52
Council on Aging	1.50
Fire District No. 3	20.00
Juvenile Detention	.99
Parish Animal Shelter	.99
Ascension Consolidated	
Utilities District No. 1 (ACUD No. 1)	10.31

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 2020 ad valorem tax calendar is as follows:

Millage rates adopted	July 1, 2020
Levy date	July 1, 2020
Due date	November 15, 2020
Lien date	January 31, 2021
Collection dates	December 5, 2020 to May 31, 2021

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.

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.

(Continued)

NOTE 4 - AD VALOREM TAXES (CONTINUED)

Ad valorem taxes of \$1,418,877 were not considered available as of December 31, 2020. 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, 2020, were as follows:

	Amount
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 4,748,902
Cash and cash equivalents - meter deposits	219,997
Investments - debt service	192,936
Primary government total	5,161,835
 Component Units	
Cash and cash equivalents - strategic initiative	340,284
Total restricted assets	\$ 5,502,119

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2020, is as follows:

	(in thousands)			
	Beginning Balance (restated)	Increases	Decreases	Ending Balance
Governmental activities:				
Land	\$ 20,345	\$ 933	\$ -	\$ 21,278
Construction in progress	46,131	39,963	(16,358)	69,736
Non-depreciable capital assets	<u>66,476</u>	<u>40,896</u>	<u>(16,358)</u>	<u>91,014</u>
Capital assets, depreciable:				
Buildings and improvements	120,100	11,769	-	131,869
Vehicles	20,125	2,010	(478)	21,657
Equipment	21,664	548	(1,827)	20,385
Furniture and fixtures	1,956	570	(34)	2,492
Library materials	2,216	-	(486)	1,730
Infrastructure	290,985	11,053	(1,170)	300,868
Depreciable capital assets, gross	<u>457,046</u>	<u>25,950</u>	<u>(3,995)</u>	<u>479,001</u>
Less accumulated depreciation for:				
Buildings and improvements	(42,270)	(4,234)	-	(46,504)
Vehicles	(13,019)	(1,860)	475	(14,404)
Equipment	(14,015)	(2,070)	1,782	(14,303)
Furniture and fixtures	(1,494)	(276)	33	(1,737)
Library materials	(1,308)	(364)	486	(1,186)
Infrastructure	(188,937)	(13,940)	1,128	(201,749)
Total accumulated depreciation	<u>(261,043)</u>	<u>(22,744)</u>	<u>3,904</u>	<u>(279,883)</u>
Depreciable capital assets, net	<u>196,003</u>	<u>3,206</u>	<u>(91)</u>	<u>199,118</u>
Governmental activities capital assets, net	<u>\$ 262,479</u>	<u>\$ 44,102</u>	<u>\$ (16,449)</u>	<u>\$ 290,132</u>
Business-type activities:				
Land	\$ 757	\$ -	\$ -	\$ 757
Intangibles	116	-	-	116
Construction in progress	1,413	851	-	2,264
Non-depreciable/amortizable capital assets	<u>2,286</u>	<u>851</u>	<u>-</u>	<u>3,137</u>
Capital assets, depreciable/amortizable:				
Sewer systems	19,867	2,875	-	22,742
Water systems	15,752	125	-	15,877
Machinery & equipment	636	89	(24)	701
Intangibles	380	-	-	380
Lamar Dixon Expo Center	17,948	270	(46)	18,172
Depreciable/amortizable capital assets, gross	<u>54,583</u>	<u>3,359</u>	<u>(70)</u>	<u>57,872</u>
Less accumulated depreciation/amortization for:				
Sewer systems	(5,304)	(1,332)	-	(6,636)
Water systems	(3,641)	(469)	-	(4,110)
Machinery & equipment	(456)	(117)	24	(549)
Intangibles	(17)	(13)	-	(30)
Lamar Dixon Expo Center	(5,680)	(887)	22	(6,545)
Total accumulated depreciation/amortization	<u>(15,098)</u>	<u>(2,818)</u>	<u>46</u>	<u>(17,870)</u>
Depreciable capital assets, net	<u>39,485</u>	<u>541</u>	<u>(24)</u>	<u>40,002</u>
Business-type activities capital assets, net	<u>\$ 41,771</u>	<u>\$ 1,392</u>	<u>\$ (24)</u>	<u>\$ 43,139</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:	
General government	\$ 1,049,496
Public safety	1,739,873
Public works	4,968,544
Health and welfare	205,704
Culture and recreation	1,679,218
Transportation and development	<u>13,068,342</u>
Total depreciation expense - governmental activities	<u>\$ 22,711,177</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Equipment, furniture and fixtures	\$ 25,221	\$ -	\$ -	\$ 25,221
Less: accumulated depreciation	<u>(20,434)</u>	<u>(1,423)</u>	<u>-</u>	<u>(21,857)</u>
Total	<u>4,787</u>	<u>(1,423)</u>	<u>-</u>	<u>3,364</u>
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	281,985	3,730	-	285,715
Less: accumulated depreciation	<u>(244,466)</u>	<u>(10,546)</u>	<u>-</u>	<u>(255,012)</u>
Total	<u>37,519</u>	<u>(6,816)</u>	<u>-</u>	<u>30,703</u>
Prairieville Volunteer Fire Department				
Equipment and furniture	404,536	254,835	-	659,371
Less: accumulated depreciation	<u>(244,250)</u>	<u>(53,543)</u>	<u>-</u>	<u>(297,793)</u>
Total	<u>160,286</u>	<u>201,292</u>	<u>-</u>	<u>361,578</u>
Ascension Parish Judicial Expense Fund				
Furniture and fixtures	83,857	-	(1,730)	82,127
Equipment	<u>114,728</u>	<u>7,185</u>	<u>(7,083)</u>	<u>114,830</u>
Total	198,585	7,185	(8,813)	196,957
Less: accumulated depreciation	<u>(105,558)</u>	<u>(32,349)</u>	<u>6,882</u>	<u>(131,025)</u>
Total	<u>93,027</u>	<u>(25,164)</u>	<u>(1,931)</u>	<u>65,932</u>
Criminal Court				
Equipment and furniture	513,891	-	(24,056)	489,835
Less: accumulated depreciation	<u>(508,800)</u>	<u>-</u>	<u>21,553</u>	<u>(487,247)</u>
Total	<u>5,091</u>	<u>-</u>	<u>(2,503)</u>	<u>2,588</u>
Ascension Parish Communication District				
Building improvements	422,849	-	-	422,849
Equipment	<u>3,216,741</u>	<u>645,546</u>	<u>-</u>	<u>3,862,287</u>
Total	3,639,590	645,546	-	4,285,136
Less: accumulated depreciation	<u>(2,733,391)</u>	<u>(290,283)</u>	<u>-</u>	<u>(3,023,674)</u>
Total	<u>906,199</u>	<u>355,263</u>	<u>-</u>	<u>1,261,462</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.				
Construction in progress	-	297,687	-	297,687
Equipment and furniture	121,732	5,782	-	127,514
Building improvements	817,677	-	-	817,677
Vehicles	<u>529,997</u>	<u>60,896</u>	-	<u>590,893</u>
Total	1,469,406	364,365	-	1,833,771
Less: accumulated depreciation	<u>(467,592)</u>	<u>(119,340)</u>	-	<u>(586,932)</u>
Total	<u>1,001,814</u>	<u>245,025</u>	-	<u>1,246,839</u>
Ascension Economic Development Corporation				
Furniture and fixtures	14,594	7,169	(7,250)	14,513
Leashold improvements	<u>6,764</u>	-	-	<u>6,764</u>
Total	21,358	7,169	(7,250)	21,277
Less: accumulated depreciation	<u>(17,144)</u>	<u>(2,499)</u>	<u>7,093</u>	<u>(12,550)</u>
Total	<u>4,214</u>	<u>4,670</u>	<u>(7,407)</u>	<u>8,727</u>
Ascension Parish Tourist Commission				
Equipment and furniture	115,145	77,376	-	192,521
Less: accumulated depreciation	<u>(69,049)</u>	<u>(11,035)</u>	-	<u>(80,084)</u>
Total	<u>46,096</u>	<u>66,341</u>	-	<u>112,437</u>
West Ascension Hospital Service District				
Land	260,520	-	-	260,520
Construction in progress	131,739	796,848	-	928,587
Buildings and improvements	4,270,987	-	-	4,270,987
Equipment	<u>4,823,810</u>	<u>199,533</u>	-	<u>5,023,343</u>
Total	9,487,056	996,381	-	10,483,437
Less: accumulated depreciation	<u>(5,370,272)</u>	<u>(465,616)</u>	-	<u>(5,835,888)</u>
Total	<u>4,116,784</u>	<u>530,765</u>	-	<u>4,647,549</u>
Total component units capital assets	16,156,773	2,356,587	(40,119)	18,473,241
Less: total accumulated depreciation	<u>(9,780,956)</u>	<u>(986,634)</u>	<u>35,528</u>	<u>(10,732,062)</u>
Total component units capital assets, net	<u>\$ 6,375,817</u>	<u>\$ 1,369,953</u>	<u>\$ (4,591)</u>	<u>\$ 7,741,179</u>

NOTE 7 - LONG-TERM LIABILITIES

DEBT OUTSTANDING - PRIMARY GOVERNMENT

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2020:

	January 1, 2020	Increases	Decreases	Outstanding December 31, 2020	Due Within One Year
Governmental activities:					
Public improvement bonds	\$ 106,008,000	\$ 755,000	\$ 5,725,000	\$ 101,038,000	\$ 5,186,000
General obligation bonds	6,495,000	-	1,385,000	5,110,000	395,000
Bond premium	6,382,546	-	281,876	6,100,670	-
Accrued vacation leave	3,107,398	1,777,849	1,926,142	2,959,105	1,583,000
Net pension liability	11,635,315	-	4,579,552	7,055,763	-
Other post employment benefits liability	<u>1,281,528</u>	<u>67,878</u>	<u>34,668</u>	<u>1,314,738</u>	<u>-</u>
Total	<u>\$ 134,909,787</u>	<u>\$ 2,600,727</u>	<u>\$ 13,932,238</u>	<u>\$ 123,578,276</u>	<u>\$ 7,164,000</u>
Business-type activities:					
Revenue bonds	\$ 3,517,896	\$ -	\$ 226,615	\$ 3,291,281	\$ 227,965
Bond premium	169,439	-	19,810	149,629	-
Net pension liability	391,446	-	391,446	-	-
Other post employment benefits liability	<u>94,402</u>	<u>43,753</u>	<u>22,347</u>	<u>115,808</u>	<u>-</u>
Total	<u>\$ 4,173,183</u>	<u>\$ 43,753</u>	<u>\$ 660,218</u>	<u>\$ 3,556,718</u>	<u>\$ 227,965</u>

Long-term debt obligations for the primary government at December 31, 2020, are comprised of the following individual issues:

Governmental Activities

Public Improvement Revenue Bonds

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. \$ 29,235,000

\$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%. 14,380,000

West Ascension Drainage

\$24,785,000 Drainage revenue bonds dated May 28, 2015; due in annual installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 240,000

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

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% 23,540,000

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. 4,903,000

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%. 22,235,000

Fire District # 1

\$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%. 475,000

\$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%. 755,000

\$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%. 5,275,000

Total public improvement bonds 101,038,000

General Obligation Bonds

Library

\$9,220,000 Capital improvement refunding bonds dated
October 1, 2012; due in annual installments of \$385,000 -
\$570,000 through April 2035; interest at 2.00% - 3.25%. 5,110,000

Bond Premium, net of accumulated amortization 6,100,670

Accrued vacation leave 2,959,105

Net pension liability - See Note 10. 7,055,763

Other post-employment benefits liability - See Note 12. 1,314,738

Total long-term debt – governmental activities \$ 123,578,276

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Ascension Consolidated Utilities District No. 1:

Revenue Bonds

\$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%	\$ 319,281
\$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%	392,000
\$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.	2,580,000
Total revenue bonds	3,291,281
<i>Bond Premium, net of accumulated amortization</i>	149,629
<i>Other post-employment benefits liability - See Note 12.</i>	115,808
Total long-term debt – business-type activities	<u>\$ 3,556,718</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, 2020 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 5,186,000	\$ 3,933,644	\$ 395,000	\$ 128,029	\$ 5,581,000	\$ 4,061,673
2022	5,402,000	3,745,187	400,000	119,679	5,802,000	3,864,866
2023	5,604,000	3,531,899	415,000	110,351	6,019,000	3,642,250
2024	5,851,000	3,313,130	425,000	100,323	6,276,000	3,413,453
2025	6,094,000	3,047,419	435,000	89,785	6,529,000	3,137,204
2026-2030	22,306,000	11,611,537	2,345,000	270,906	24,651,000	11,882,443
2031-2035	18,230,000	7,974,266	695,000	15,698	18,925,000	7,989,964
2036-2040	15,640,000	4,686,045	-	-	15,640,000	4,686,045
2041-2045	13,250,000	1,992,815	-	-	13,250,000	1,992,815
2046-2049	3,475,000	187,376	-	-	3,475,000	187,376
Totals	\$ 101,038,000	\$ 44,023,318	\$ 5,110,000	\$ 834,771	\$ 106,148,000	\$ 44,858,089

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Debt Service Requirements to Maturity (continued)

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2020 are as follows:

Maturity	Revenue Bonds	
	Principal	Interest
2021	\$ 227,965	\$ 105,606
2022	234,331	100,044
2023	240,714	94,291
2024	247,114	88,496
2025	248,533	82,509
2026-2030	1,361,649	304,354
2031-2035	578,409	84,440
2036-2040	85,634	25,214
2041-2044	66,932	5,140
Totals	\$ 3,291,281	\$ 890,094

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 2020, the Parish received \$52.1 million and \$30.0 million in sales and use and ad valorem tax proceeds, respectively, with \$5.9 million used to fund current principal retirement of public improvement bonds. Furthermore, the 2014 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 \$385,000 to \$570,000. The Library collected \$10.0 million in ad valorem revenues during 2020.

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

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 and 2019 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 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:

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Bond Restrictions (continued)

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.

Community Development Authority Revenue Bonds - Library

Under the terms of the indenture authorizing the issuance of Community Development Authority Revenue Bonds - Series 2012, 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 2012 - 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.

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.

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

Legal Debt Margin

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

Ad valorem taxes - assessed valuation, 2020 tax rolls	\$ 1,777,557,350
Debt limit: 10% of assessed valuation (for any one purpose)	177,755,735
Debt limit: 35% of assessed valuation (aggregate, all purposes)	622,145,073

DEBT OUTSTANDING - COMPONENT UNITS

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

Compensated absences:	
Ascension Council on Aging, Inc.	\$ 45,720
Other post-employment benefits liability:	
Ascension Parish Court	19,233
Ascension Parish Criminal Court	65,679
Net pension liability:	
Ascension Parish Court	191,713
Capital lease obligations:	
Ascension Parish Communication District	<u>139,110</u>
Total	<u><u>\$ 461,455</u></u>

NOTE 8 - DEFEASED DEBT

CURRENT YEAR DEFEASANCE

Fire Protection District No. 1 Bonds

In 2020, Fire Protection District No. 1 Sinking issued refunding bonds of \$755,000 to partially defease its 2014 public improvement sales tax bonds. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2014 series bonds, until they are eligible for early redemption on August 1, 2027. As a result, a portion of the 2014 series bonds are considered defeased in substance, and the Parish has removed the liability from its accounts.

As of December 31, 2020, the defeased debt outstanding but removed from the government-wide financial statements is \$715,000.

The advanced refunding decreased total future debt service payments by approximately \$62,664, which resulted in an economic gain (difference between present value of debt service payments on the old and new debt) of approximately \$47,618.

(Continued)

NOTE 8 - DEFEASED DEBT (CONTINUED)

PRIOR YEAR DEFEASANCES

East Ascension Drainage Bonds

In 2015, East Ascension Drainage issued refunding bonds of \$36,810,000 to partially defease its 2007 public improvement sales tax bonds. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2007 series bonds, until they were eligible for early redemption on June 1, 2017. As a result, a portion of the 2007 series bonds are considered defeased, and the Parish has removed the liability from its accounts.

As of December 31, 2020, the defeased debt outstanding but removed from the government-wide financial statements is \$44,325,000.

Jail Bonds (Parish Sales Tax)

In 2015, the Parish issued refunding bonds of \$7,117,000 to partially defease its 2007 public improvement sales tax bonds. The proceeds were deposited in an escrow account to provide for all future debt service on the 2007 series bonds, until they were eligible for early redemption on December 1, 2019. As a result, a portion of the 2007 series bonds are considered defeased, and the Parish has removed the liability from its accounts.

As of December 31, 2020, the defeased debt outstanding but removed from the government-wide financial statements is \$4,615,000.

NOTE 9 - 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 2020, as follows:

1. Sales Tax No. 1 Bond Sinking Fund, Families in Need of Services (FINS), and 10 percent of net sales tax collections to be used for recreational operations and facilities,
2. Amounts appropriated through the budget process required by the General Fund, Road and Bridge, ACUD No. 1 and No. 2 Funds, and Parish Utilities of Ascension Fund for basic services.
3. To the extent that the resulting revenues exceed expenditures and transfers after an adequate fund balance is equal to 6 months of expenditures is maintained, such excess will be transferred 75 percent to ACUD No. 2 and 25 to fund recreational operations and facilities.

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.

NOTE 9 - DEDICATED REVENUE (CONTINUED)

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 - Series ST 2007 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 - 2009. 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 10 - 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

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

NOTE 10 - PENSION PLAN (CONTINUED)

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 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.

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.

NOTE 10 - PENSION PLAN (CONTINUED)

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 the plan 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, 2020, for the Parish and Parish-administered funds and covered employees were as follows:

<u>Plan</u>	<u>Parish</u>	<u>Employees</u>
LASERS		
Judges hired before January 1, 2011	42.50%	11.50%
Judges hired on or after January 1, 2011	43.60%	13.00%
Judges hired on or after July 1, 2015	43.60%	13.00%
PERS (Plan B)	7.50%	3.00%
FRS		
Members above poverty line	34.25%	10.00%
Members below poverty line	32.25%	8.00%
ROVERS	18.00%	7.00%
DARS	4.00%	8.00%

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

<u>Plan</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
LASERS	\$ 19,800	\$ 18,800	\$ 17,900
PERS (Plan B)	1,959,600	1,917,900	1,772,300
FRS	795,300	638,700	571,400
ROVERS	14,300	14,800	15,400
DARS	3,200	2,100	7,000
	<u>\$ 2,792,200</u>	<u>\$ 2,592,300</u>	<u>\$ 2,384,000</u>

NOTE 10 - PENSION PLAN (CONTINUED)

Pension Liabilities (Assets), 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, 2020 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.

	Net Pension Asset at December 31, 2020	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ (1,622,506)	23.0079%	22.6235%	0.3844%
PERS (Plan B) (1)	<u>(42,028)</u>			
	<u>\$ (1,664,534)</u>	Total net pension asset		
	Net Pension Liability at December 31, 2020	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
FRS	6,821,435	0.9841%	0.9506%	0.0335%
ROVERS	131,423	0.6101%	0.6647%	-0.0546%
DARS	<u>102,905</u>	0.1299%	0.1378%	-0.0079%
	<u>7,055,763</u>	Total net pension liability - primary government		
LASERS (1)	<u>191,713</u>	0.0023%	0.0025%	-0.00020%
	<u>\$ 7,247,476</u>	Total net pension liability		

(1) Amounts reported in component units under council administration

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

The following schedule lists each pension plan's recognized pension expense (benefit) for the primary government and council-administered component units of the Parish for the year ended December 31, 2020. 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.

	Total
Louisiana State Employees Retirement System	\$ 32,082
Parochial Employees' Retirement System of Louisiana (Plan B)	2,988,529
Firefighters' Retirement System	1,664,332
Registrar of Voters Employees' Retirement System	26,009
District Attorneys' Retirement System	31,737
	\$ 4,742,690

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

	FRS	PERS	ROVERS
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ -	\$ 48,017	\$ -
Changes of assumptions	659,418	957,215	24,231
Net difference between projected and actual earnings on pension plan investments	751,218	-	3,514
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,169,887	37,474	2,718
Differences between allocated and actual contributions	-	416	-
Employer contributions subsequent to the measurement date	443,048	1,910,609	7,321
Total	\$ 3,023,571	\$ 2,953,731	\$ 37,784

	DARS	Total
Deferred Outflows of Resources:		
Differences between expected and actual experience	\$ 4,904	\$ 52,921
Changes of assumptions	46,198	1,687,062
Net difference between projected and actual earnings on pension plan investments	16,683	771,415
Changes in proportion and differences between Employer contributions and proportionate share of contributions	634	1,210,713
Differences between allocated and actual contributions	-	416
Employer contributions subsequent to the measurement date	1,620	2,362,598
Total	\$ 70,039	\$ 6,085,125

NOTE 10 - PENSION PLAN (CONTINUED)

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

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	\$ 436,434	\$ 691,974	\$ 21,214
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	3,387,967	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	9,145	9,852
Differences between allocated and actual contributions	29,584	674	667
Employer contributions subsequent to the measurement date	-	-	-
Total	\$ 466,018	\$ 4,089,760	\$ 31,733

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ -	\$ 1,149,622
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	9,824	3,397,791
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,335	21,332
Differences between allocated and actual contributions	2,582	33,507
Employer contributions subsequent to the measurement date	-	-
Total	\$ 14,741	\$ 4,602,252

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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	\$ -	\$ 1,246
Changes of assumptions	613	24,795
Net difference between projected and actual earnings on pension plan investments	28,025	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	1,071
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	<u>10,138</u>	<u>49,596</u>
Total	<u>\$ 38,776</u>	<u>\$ 76,708</u>

Deferred Outflows of Resources:	<u>Total</u>
Differences between expected and actual experience	\$ 1,246
Changes of assumptions	25,408
Net difference between projected and actual earnings on pension plan investments	28,025
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,071
Differences between allocated and actual contributions	-
Employer contributions subsequent to the measurement date	<u>59,734</u>
Total	<u>\$ 115,484</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Pension Liabilities (Assets), 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	\$ 1,843	\$ 17,925
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	87,759
Changes in proportion and differences between Employer contributions and proportionate share of contributions	4,486	-
Differences between allocated and actual contributions Employer contributions subsequent to the measurement date	-	19
	-	-
Total	\$ 6,329	\$ 105,703

Deferred Inflows of Resources:	Total	
Differences between expected and actual experience		
Changes of assumptions	\$	19,768
Net difference between projected and actual earnings on pension plan investments		-
Changes in proportion and differences between Employer contributions and proportionate share of contributions		87,759
Differences between allocated and actual contributions		4,486
Employer contributions subsequent to the measurement date		19
		-
Total	\$	112,032

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

The Parish's primary government and council-administered component units reported a total of \$2,422,332 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 of the Parish in the year ended December 31, 2021. 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	\$ -	\$ 10,138	\$ 10,138
Parochial Employees' Retirement Systems (Plan B)	1,910,609	49,596	1,960,205
Firefighters' Retirement System	443,048	-	443,048
Registrar of Voters Employees' Retirement System	7,321	-	7,321
District Attorney Retirement System	1,620	-	1,620
	<u>\$ 2,362,598</u>	<u>\$ 59,734</u>	<u>\$ 2,422,332</u>

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

Year	FRS	PERS	ROVERS	DARS	Total
2021	\$ 420,310	\$ (869,638)	\$ (5,092)	\$ 11,252	\$ (443,168)
2022	617,808	(926,143)	1,377	11,901	(295,057)
2023	546,280	293,997	(784)	14,583	854,076
2024	353,310	(1,544,854)	3,229	8,925	(1,179,390)
2025	132,394	-	-	7,017	139,411
2026	44,403	-	-	-	44,403
	<u>\$ 2,114,505</u>	<u>\$ (3,046,638)</u>	<u>\$ (1,270)</u>	<u>\$ 53,678</u>	<u>\$ (879,725)</u>

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

Year	LASERS	PERS	Total
2021	\$ (919)	\$ (22,379)	\$ (23,298)
2022	8,082	(23,870)	(15,788)
2023	8,660	7,701	16,361
2024	6,486	(40,043)	(33,557)
2025	-	-	-
2026	-	-	-
	<u>\$ 22,309</u>	<u>\$ (78,591)</u>	<u>\$ (56,282)</u>

NOTE 10 - 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, 2020:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2020	2 years	7.55% net of investment expenses
PERS (Plan B)	December 31, 2019	4 years	6.50% net of investment expenses
FRS	June 30, 2020	7 years	7.00% net of investment expenses
ROVERS	June 30, 2020	5 years	6.40% net of investment expenses
DARS	June 30, 2020	6 Years	6.25% 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 RP-2010 mortality table with mortality improvement projected using the MP-2018.

FRS

The mortality rate assumptions were updated in the fiscal year 2020 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for previous valuation.

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

Mortality (continued):

FRS (continued)

The Pub-2010 Public Retirements Plans Mortality Table for Safety Below-Median Employees was used for active members and the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees was used for annuitants and beneficiaries. The Pub-210 Public Retirement Plans Mortality Table for Safety Disabled Retirees was used for disabled retirees.

ROVERS

The RP-2000 Combined Healthy Mortality Table was used for active, healthy annuitants and beneficiaries. The RP-2000 Disabled Lives Mortality Table was used for disabled annuitants.

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% (1.85% Merit; 2.40% Inflation).

FRS

Varies from 14.10% in the first two years of service to 4.50% after 25 years.

ROVERS

5.25% (2.95% Inflation; 2.30% Merit).

DARS

5.00% (2.30% Inflation; 2.70% Merit).

NOTE 10 - 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 those previously granted were included.

(Continued)

NOTE 10 - 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, 2020:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	55.00%	52.00%	54.00%	57.50%	48.27%
Fixed Income	16.00%	35.00%	31.00%	22.50%	24.54%
Alternative	29.00%	11.00%	15.00%	10.00%	26.77%
Other	0.00%	2.00%	0.00%	10.00%	0.42%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%

Asset Class	Expected Portfolio Real Rate of Return				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	2.37%	3.41%	3.83%	4.51%	5.54%
Fixed Income	1.28%	1.05%	0.43%	0.66%	1.09%
Alternative	1.49%	0.61%	1.18%	0.63%	1.87%
Other	0.81%	0.11%	0.00%	0.45%	0.00%
Expected Return	5.95%	5.18%	5.44%	6.25%	6.11%
Inflation	2.30%	2.00%	2.50%	2.50%	2.39%
Expected Nominal Return	8.25%	7.18%	7.94%	8.75%	8.50%

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.

NOTE 10 - 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 and 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:

	1% Decrease	Current Rate	1% Increase
LASERS			
Discount Rates	6.55%	7.55%	8.55%
Share of Net Pension Liability	\$ 235,587	\$ 191,713	\$ 154,483
PERS			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability (Asset)	\$ 8,941,908	\$ (1,664,534)	\$ (10,529,603)
FRS			
Discount Rates	6.00%	7.00%	8.00%
Share of Net Pension Liability	\$ 9,853,495	\$ 6,821,435	\$ 4,290,559
ROVERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability	\$ 215,826	\$ 131,423	\$ 59,491
DARS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	\$ 187,976	\$ 102,905	\$ 31,619

NOTE 11 - 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.

NOTE 11 - DEFERRED COMPENSATION PLAN (CONTINUED)

As of December 31, 2020, assets totaling \$6,718,000 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan’s trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish’s financial statements.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

The Parish provides certain continuing health care benefits for its retired employees. The Parish’s Other Postemployment Benefits Plan (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 Governmental Accounting Standards Board (GASB) Codification Section *P52 Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employee or beneficiaries currently receiving benefit payments	8
Active employees	311
	319
	319

Employees of the Parish include the employees of the primary government (\$1,430,546), as well as the Criminal Court (\$65,679), and the Parish Court (\$19,233), which are discretely presented component units.

Contribution Rates

Employees do not contribute to their post-employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Funding Policy

The Parish 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.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	2.74% annually (beginning of year to determine ADC) 2.12% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually for ten year, 4.5% thereafter

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Other Postemployment Benefit Obligation

The table below presents the Parish’s primary government and parish administered component units other post-employment benefit liability for 2020:

	<u>Primary Government</u>		<u>Component Units</u>	
		<u>Amount</u>		<u>Amount</u>
Beginning OPEB liability		\$ 1,375,930		\$ 63,469
Service cost	15,983		6,275	
Interest on total OPEB liability	27,539		10,813	
Difference between expected/actual experience	33,850		13,290	
Changes of assumption	34,259		13,451	
Benefit payments	<u>(57,015)</u>	<u>54,616</u>	<u>(22,386)</u>	<u>21,443</u>
Ending OPEB liability		<u>\$ 1,430,546</u>		<u>\$ 84,912</u>

Postemployment Benefit Contributions

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.

Actuarial Value of Plan Assets

Since the OPEB liability is not being funded, the actuarial value of assets is zero.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Turnover Rate

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

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.

Investment Return Assumption (Discount Rate)

This plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rates of 2.12%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2020, have been used as the measurement date at the end of the applicable measurement period. For the immediately preceding measurement period a rate of 2.74%, which was the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2019, was used.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a flat annual rate of 5.5% for 10 years, then 4.5% thereafter.

Mortality Rate

Mortality rates were based on the 50A RP-2000 Table without projection with 50%/50% unisex blend has been used.

NOTE 12 - 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

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

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Parish and Parish administered component units recognized OPEB expense of \$59,024 and \$23,174, respectively.

At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 55,348	\$ 33,339
Changes of assumptions	160,633	58,212
Total	\$ 215,981	\$ 91,551

At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in Parish administered component units from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,726	\$ 829
Changes of assumptions	19,519	1,448
Total	\$ 26,245	\$ 2,277

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense 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 as follows:

Year ended December 31:	Primary Government	Component Units
2021	\$ 18,591	\$ 2,996
2022	18,591	2,996
2023	18,591	2,996
2024	18,591	2,996
2025	18,591	2,996
2026 and thereafter	31,475	8,988
Total	\$ 124,430	\$ 23,968

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 2.12%, 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 lower (1.12%) or 1 percentage point higher (3.12%) than the current rate.

	1% Decrease 1.12%	Discount Rate 2.12%	1% Increase 3.12%
Total OPEB liability - Primary Government	\$ 1,258,188	\$ 1,430,546	\$ 950,452
	1% Decrease 1.12%	Discount Rate 2.12%	1% Increase 3.12%
Total OPEB liability - Component Units	\$ 493,992	\$ 84,912	\$ 373,168

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 Parish 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 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Primary Government	\$ 978,445	\$ 1,430,546	\$ 1,225,033
	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Component Units	\$ 384,159	\$ 84,912	\$ 480,975

NOTE 13 - 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. 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 Lamar Dixon Expo Center Fund and Ascension Consolidated Utilities District No. 1 payable balance represents pooled cash activity that will be reimbursed to the General Fund from the operating account of both funds. The remaining General Fund payables relate to sales and use taxes receivable that will be remitted to other funds when received.

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,438
East Ascension Drainage Project Fund	8,242	-
Road Project Fund	-	517,952
Nonmajor governmental funds	12,446	1,241,873
Ascension Consolidated Utilities District No. 1	809,808	-
Lamar Dixon Expo Center Fund	559,630	-
Total General Fund	1,390,126	1,877,263
East Ascension Drainage Fund:		
General Fund	117,438	-
East Ascension Drainage Project Fund	5,150	-
Total East Ascension Drainage Fund	122,588	-
East Ascension Drainage Project Fund		
General Fund	-	8,242
East Ascension Drainage Fund	-	5,150
Total East Ascension Drainage Project Fund	-	13,392
Road Project Fund:		
General Fund	517,952	-
Nonmajor Governmental Funds:		
General Fund	1,241,873	12,446
Total governmental-type activities	3,272,539	1,903,101

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Receivable and Payable Balances (continued)

Individual Fund	Receivable	Payable
Business-type activities:		
Ascension Parish Consolidated Utilities District No. 1		
General Fund	-	809,808
Parish Utilities of Ascension	12,553	-
Total Ascension Parish Consolidated Utilities District No. 1	<u>12,553</u>	<u>809,808</u>
Lamar Dixon Expo Center Fund:		
General Fund	-	559,630
Parish Utilities of Ascension		
Ascension Parish Consolidated Utilities District No. 1	-	12,553
Total business-type activities:	<u>12,553</u>	<u>1,381,991</u>
Total primary government	<u>\$ 3,285,092</u>	<u>\$ 3,285,092</u>

Interfund Transfers

The interfund transfers of the primary government at December 31, 2020 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
Ascension Consolidated Utilities District No. 2 Fund	\$ 50,000	\$ -
Courthouse East Construction Fund	-	800,000
Nonmajor governmental funds	-	16,330,740
Total General Fund	<u>50,000</u>	<u>17,130,740</u>
East Ascension Drainage Fund:		
Nonmajor governmental funds	-	4,759,829
Courthouse East Construction Fund		
General Fund	800,000	-
East Ascension Drainage Project Fund:		
Nonmajor governmental funds	100,000	-
Road Project Fund:		
Move Ascension Major Construction	-	4,300,000
Nonmajor governmental funds	-	1,786,500
Total Road Project Fund	<u>-</u>	<u>6,086,500</u>
Move Ascension Fund:		
Road Project Fund	4,300,000	-
Nonmajor Governmental Funds:		
General Fund	16,330,740	-
East Ascension Drainage Fund	4,759,829	100,000
Road Project Fund	1,786,500	-
Nonmajor governmental funds	3,517,717	3,517,717
Total Nonmajor Governmental Funds:	<u>26,394,786</u>	<u>3,617,717</u>
Total governmental-type activities	<u>31,644,786</u>	<u>31,594,786</u>

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

Individual Fund	Transfer In	Transfer Out
Business-Type activities:		
Ascension Consolidated Utilities District No. 1:		
Ascension Consolidated Utilities District No. 2	-	100,000
Ascension Consolidated Utilities District No. 2:		
General Fund		50,000
Ascension Consolidated Utilities District No. 1	100,000	-
Total Ascension Consolidated Utilities District No. 2	<u>100,000</u>	<u>50,000</u>
Total business-type activities	<u>100,000</u>	<u>150,000</u>
Total primary government	<u>\$ 31,744,786</u>	<u>\$ 31,744,786</u>

The following exchange of funds between the primary government and its discretely presented component units during 2020, 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	\$ -	\$ 445,000
Law Officers' Court Fund:		
Criminal Court	-	150,000
FINS Fund:		
Parish Court	30,000	-
Criminal Court Fund	<u>54,000</u>	<u>-</u>
Total FINS Fund	<u>84,000</u>	<u>-</u>
Total primary government	<u>84,000</u>	<u>595,000</u>
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	445,000	-
Law Officers' Court Fund	150,000	-
FINS Fund	<u>-</u>	<u>54,000</u>
Total Criminal Court Fund	<u>595,000</u>	<u>54,000</u>
Parish Court:		
FINS Fund	<u>-</u>	<u>30,000</u>
Total component units	<u>595,000</u>	<u>84,000</u>
Total	<u>\$ 679,000</u>	<u>\$ 679,000</u>

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

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 14 - SELF INSURANCE

The Parish has a self-insured retention (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 February in the following fiscal year.

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 2020, it was actuarially determined that the undiscounted loss liability was \$1,772,905, including non-incremental claims adjustments. This liability represents reported losses of \$643,947 and includes claims incurred but not yet reported of \$1,112,958.

Changes in the reserve amount in each fiscal year from 2018 to 2020 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current Year Expense	Claim Payments	Balance at End of Fiscal Year
2020	\$ 1,147,312	\$ 1,305,356	\$ (679,763)	\$ 1,772,905
2019	1,308,067	255,436	(416,191)	1,147,312
2018	1,322,959	288,790	(303,682)	1,308,067

(Continued)

NOTE 14 - SELF INSURANCE (CONTINUED)

As of December 31, 2020, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2021	\$ 280,910	\$ 281,381	\$ 562,291
2022	173,154	247,069	420,223
2023	99,613	193,238	292,851
2024	63,322	118,714	182,036
2025	40,547	78,036	118,583
2026-2029	<u>79,835</u>	<u>117,086</u>	<u>196,921</u>
Total	<u>\$ 737,381</u>	<u>\$ 1,035,524</u>	<u>\$ 1,772,905</u>

NOTE 15 - RESTRICTED NET POSITION

Details of the restricted net position as reported in the government-wide Statement of Net Position are as follows:

	Governmental Activities
Net position restricted for:	
Capital projects	\$ <u>98,373,641</u>
External legal constraints:	
Ad valorem tax authorized by the electorate to specific special revenue funds	53,374,296
Sales tax authorized by the electorate to specific special revenue funds	31,426,783
Federal and state operating grants	1,315,419
Public safety	<u>208,359</u>
Total net position restricted for external legal constraints	<u>86,324,857</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,865,879
Fire protection districts	121,651
Drainage public improvement	762,618
Library revenue bonds	<u>411,873</u>
Total net position restricted for debt service	<u>3,162,021</u>
Pension obligation	<u>1,525,246</u>
Total restricted net position - governmental activities	<u>\$ 189,385,765</u>

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2020, the Parish had outstanding commitments from construction contracts in progress of \$6,542,210 and engineering contracts in progress of \$7,689,464.

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.

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.

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.

Grants

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 reimbursements are deemed eligible expenditures by management and requested from granting agencies are uncollected at December 31, 2020:

	Amount
LRA - Disaster Recovery - Sewer Project	\$ 673,206
Hazard Mitigation	624,993
FEMA - Laura	449,830
State of Louisiana - State Wide Generator Project	388,568
FEMA - Barry	295,979
FEMA - Isaac	243,654
FEMA - 2016 Flood	214,891
FEMA - Gustav	118,197
FEMA - Delta	77,618
State of Louisiana - LGAP	73,179
FEMA - Sally	55,148
Bureau of Justice - COVID	51,075
FEMA - Zeta	14,701
FEMA - Marco	10,426
Total primary government	\$ 3,291,465

NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

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 2020. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

Criminal Court - Due to General Fund

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, 2020, the liability was \$643,991 which has been recorded in the Criminal Court for amounts due to the Parish Court.

NOTE 17- COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2020, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Alvin "Coach" Thomas Jr.	\$ 19,371
Councilman, District #2 - Joel Robert	19,827
Councilman, District #3 - Travis Turner	19,525
Councilman, District #4 - Corey Orgeron	19,306
Councilman, District #5 - Dempsey Lambert	19,673
Councilman, District #6 - Chase Melancon	19,241
Councilman, District #7 - Aaron Lawler	19,590
Councilman, District #8 - Teri Casso	19,245
Councilman, District #9 - Dal Waguespack	19,176
Councilman, District #10 - John Cagnolatti	19,720
Councilman, District #11 - Michael Mason	18,085
Total	\$ 212,759

NOTE 18 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (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. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2020, \$28,569,592 in Parish ad valorem tax revenues were abated by the State of Louisiana through the Louisiana Industrial Ad Valorem Exemption Program (IAVE).

NOTE 18 - 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, 2020, \$21,052 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, 2020:

Fund:	<u>IAVE</u>	<u>RTA</u>	<u>Total</u>
General - operations	\$ 3,068,650	\$ 1,423	\$ 3,070,073
General - juvenile detention	1,109,695	1,028	1,110,723
Parish Amental Shelter	1,109,695	1,028	1,110,723
Library	7,308,292	6,772	7,315,064
East Ascension Drainage	3,836,502	5,131	3,841,633
West Ascension Drainage	3,415,295	-	3,415,295
Health Unit	2,219,389	2,056	2,221,445
Lighting District No. 2	347,727	-	347,727
Lighting District No. 6	2,253,602	-	2,253,602
Mental Health	2,219,389	2,056	2,221,445
Council on Aging	<u>1,681,356</u>	<u>1,558</u>	<u>1,682,914</u>
 Total tax abatement	 <u>\$ 28,569,592</u>	 <u>\$ 21,052</u>	 <u>\$ 28,590,644</u>

NOTE 19 - RESTATEMENTS OF NET POSITION / FUND BALANCE

During 2020, it was discovered that the Ascension Parish Consolidated Utilities District No. 1 (ACUD No.1) overbilled the Parish Jail, which is reported in the Parish's General Fund, dating back to September 2017. Upon recalculation procedures, it was concluded that ACUD No.1 overbilled the Parish Jail by approximately \$668,000 from September 2017 through July 2020, of which \$516,000 was prior to January 1, 2020 and corrected through restatements to equity accounts.

The effect of the restatements on the primary government's net position is as followed:

	<u>Governmental Activities</u>	<u>Business Type Activities</u>
Total net position, December 31, 2019, as previously reported	\$ 433,497,536	\$ 56,516,954
Restatement of ACUD No. 1 and the Parish Jail fund for incorrect water utility billings	<u>516,000</u>	<u>(516,000)</u>
Total net position, December 31, 2019, restated	<u>\$ 434,013,536</u>	<u>\$ 56,000,954</u>

NOTE 19 - RESTATEMENTS OF NET POSITION / FUND BALANCE (CONTINUED)

The effect of the restatements on the Parish’s General Fund and ACUD No. 1 is as follows:

	General Fund	ACUD No.1
Total fund balance, December 31, 2019, as previously reported	\$ 43,802,768	\$ 3,911,906
Restatement of ACUD No. 1 and the Parish Jail fund for incorrect water utility billings	516,000	(516,000)
Total fund balance, December 31, 2019, restated	\$ 44,318,768	\$ 3,395,906

NOTE 20 - 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 all 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, 2020, the assets of ACUD No. 2 were maintained by the Parish and the enterprise fund continued to operate as East Bank Sewer Utilities. On June 3, 2021, upon vote of the citizens of the Parish, the Parish passed the ordinance finalizing the sale of East Bank Utilities’ assets to a private company. As of September 30, 2021, which was the date the financial statements were available to be issued, the sale of the fund’s assets was still in the process of being finalized and the Parish maintained operations over the East Bank’s Sewer Utilities.

Library 2021 Revenue Refunding Bonds

In April 2021, the Library Sinking fund issued revenue refunding bonds of \$4,695,000 to defease its 2012 revenue refunding bonds. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2012 series refunding bonds, until they are eligible for early redemption on April 1, 2029.





REQUIRED
SUPPLEMENTARY
INFORMATION

2020



**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 6,674,000	\$ 5,448,000	\$ 5,468,971	\$ 20,971
Sales and use	20,971,500	21,964,000	24,107,026	2,143,026
Franchise	1,463,000	1,428,000	1,397,761	(30,239)
Intergovernmental:				
Severance	60,000	15,000	5,594	(9,406)
State revenue sharing	144,000	150,000	148,233	(1,767)
Civil defense	102,500	58,000	69,315	11,315
Grants	108,500	161,000	693,476	532,476
Other	8,000	25,000	47,201	22,201
Licenses and permits:				
Occupational	2,269,000	2,327,000	2,582,017	255,017
Alcoholic beverages	18,500	20,000	18,657	(1,343)
Building	950,000	950,000	1,278,640	328,640
Mobile home	8,500	10,500	29,000	18,500
Planning fees	190,000	190,000	158,212	(31,788)
Other	45,500	66,500	91,833	25,333
Fines and forfeitures	72,500	73,500	61,617	(11,883)
Charges for services - rent and other	2,019,700	1,944,700	2,142,282	197,582
Investment and other	730,000	721,500	884,301	162,801
	<u>35,835,200</u>	<u>35,552,700</u>	<u>39,184,136</u>	<u>3,631,436</u>
EXPENDITURES				
Current function:				
General government	18,043,500	18,103,000	16,940,556	1,162,444
Public safety	4,578,000	3,855,500	3,213,741	641,759
Culture and recreation	3,184,500	2,665,000	2,145,909	519,091
Capital outlay	280,500	280,000	291,957	(11,957)
	<u>26,086,500</u>	<u>24,903,500</u>	<u>22,592,163</u>	<u>2,311,337</u>
Excess of revenues over expenditures	<u>\$ 9,748,700</u>	<u>\$ 10,649,200</u>	<u>\$ 16,591,973</u>	<u>\$ 5,942,773</u>

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance - positive (negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Proceeds from sale of property	25,000	11,000	15,017	4,017
Transfers out	<u>(15,563,500)</u>	<u>(17,288,500)</u>	<u>(17,130,740)</u>	<u>157,760</u>
Total other financing sources (uses)	<u>(15,488,500)</u>	<u>(17,227,500)</u>	<u>(17,065,723)</u>	<u>161,777</u>
Net change in fund balance	<u>\$ (5,739,800)</u>	<u>\$ (6,578,300)</u>	(473,750)	<u>\$ 6,104,550</u>
FUND BALANCE				
Beginning of year, restated			<u>44,318,768</u>	
End of year			<u>\$ 43,845,018</u>	

**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, 2020

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	\$ 6,612,000	\$ 6,889,000	\$ 6,904,334	\$ 15,334
Sales and use	14,000,000	14,000,000	15,769,756	1,769,756
Intergovernmental:				
State revenue sharing	245,000	270,000	261,547	(8,453)
Grants	-	-	6,737	6,737
Miscellaneous:				
Interest	500,000	375,000	600,059	225,059
Other	2,500	2,500	-	(2,500)
Total revenues	<u>21,359,500</u>	<u>21,536,500</u>	<u>23,542,433</u>	<u>2,005,933</u>
EXPENDITURES				
Public works:				
Personnel	7,798,000	7,798,000	7,015,046	782,954
Contribution to retirement system	180,000	220,000	229,496	(9,496)
Equipment rental	55,000	55,000	37,703	17,297
Repairs and maintenance	2,298,000	2,315,000	1,482,749	832,251
Other charges and services	5,004,000	5,004,000	3,987,120	1,016,880
Insurance	386,500	386,500	386,500	-
Materials and supplies	1,245,000	1,270,000	491,205	778,795
Tax collector	554,000	554,000	347,336	206,664
Small equipment	51,000	51,000	992	50,008
Weed control	125,000	125,000	40,772	84,228
Utilities	7,000	7,000	6,210	790
Engineer	200,000	200,000	7,519	192,481
Capital outlay	2,589,500	2,589,500	436,952	2,152,548
Total expenditures	<u>20,493,000</u>	<u>20,575,000</u>	<u>14,469,600</u>	<u>6,105,400</u>
Excess of revenues over expenditures	866,500	961,500	9,072,833	8,111,333
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	-	65,500	65,562	62
Proceeds from insurance	-	-	556	556
Transfers out	(9,060,000)	(4,760,000)	(4,759,829)	(171)
Total other financing sources (uses)	<u>(9,060,000)</u>	<u>(4,694,500)</u>	<u>(4,693,711)</u>	<u>447</u>
Net change in fund balance	<u>\$ (8,193,500)</u>	<u>\$ (3,733,000)</u>	4,379,122	<u>\$ 8,111,780</u>
FUND BALANCE				
Beginning of year			<u>31,611,527</u>	
End of year			<u>\$ 35,990,649</u>	

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%
	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%

(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)*

	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)

	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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 46,230	\$ 25,116,990	\$ 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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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%
	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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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%

(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)

	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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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
AND RELATED RATIOS (1)**

LAST TEN FISCAL YEARS (2)

Total OPEB Liability	2020	2019
Service cost	\$ 22,258	\$ 18,260
Interest cost	38,352	49,890
Differences between expected and actual experience	47,140	26,588
Changes of assumptions	47,710	163,793
Benefit payments	(79,401)	(71,914)
Net change in total OPEB liability	<u>76,059</u>	<u>186,617</u>
Total OPEB liability - beginning	<u>1,439,399</u>	<u>1,252,782</u>
Total OPEB liability - ending	<u><u>\$ 1,515,458</u></u>	<u><u>\$ 1,439,399</u></u>
Covered payroll	<u><u>\$ 16,310,362</u></u>	<u><u>\$ 16,568,207</u></u>
Net OPEB liability as a percentage of covered payroll	9.29%	8.69%

Total OPEB Liability	2018
Service cost	\$ 21,366
Interest cost	45,986
Differences between expected and actual experience	(42,710)
Changes of assumptions	(74,575)
Benefit payments	(68,165)
Net change in total OPEB liability	<u>(118,098)</u>
Total OPEB liability - beginning	<u>1,370,880</u>
Total OPEB liability - ending	<u><u>\$ 1,252,782</u></u>
Covered payroll	<u><u>\$ 15,930,968</u></u>
Net OPEB liability as a percentage of covered payroll	7.86%

(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

SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

	<u>2020</u>	<u>2019</u>
Actuarially determined contribution	\$ 93,249	\$ 91,591
Contributions in relation to the actuarially determined contribution		
Employer-paid retiree premiums	(79,401)	(71,914)
Contribution deficiency	<u>\$ 13,848</u>	<u>\$ 19,677</u>
Covered annual payroll	<u>\$ 16,310,362</u>	<u>\$ 16,568,207</u>
Contributions as a percentage of covered payroll	0.49%	0.43%
	<u>2018</u>	
Actuarially determined contribution	\$ 95,343	
Contributions in relation to the actuarially determined contribution		
Employer-paid retiree premiums	(68,165)	
Contribution deficiency	<u>\$ 27,178</u>	
Covered annual payroll	<u>\$ 15,930,968</u>	
Contributions as a percentage of covered payroll	0.43%	

(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, 2020

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, 2020. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Expenditures Exceeding Appropriations

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

	<u>Final Budget</u>	<u>Actual (GAAP Basis)</u>	<u>Excess over Budget</u>
Governmental Fund:			
General Fund:			
Capital outlay	\$ 280,000	\$ 291,957	\$ (11,957)

NOTE 3 - NET PENSION LIABILITY

Changes of Benefit Terms

Louisiana State Employees Retirement System
No changes.

Parochial Employees Retirement System of Louisiana
No changes.

Firefighters Retirement System
No changes.

Registrar of Voters Employees' Retirement System
No changes.

District Attorney Retirement System
No changes.

Changes of Assumptions

Louisiana State Employees Retirement System
The investment rate of return decreased by 0.05% to 7.55%, and the inflation rate decreased by 0.45% to 2.30%, for the plan year ended June 30, 2020. Projected salary increases decreased from 2.80% to 2.60% and 5.30% to 5.10% for the lower and upper ranges, respectively.

Parochial Employees Retirement System of Louisiana
No changes.

Firefighters Retirement System
The investment rate of return decreased by 0.15% to 7.00% for the plan year ending June 30, 2020. Salary increases were projected to lower from 14.75% to 14.10% in the first two years of service and increased from 4.50% to 5.20% with three or more years of service.

Registrar of Voters Employees' Retirement System
The investment rate of return decreased by 0.10% to 6.40% for the plan year ending June 30, 2020. Salary increases were projected to lower from 6.00% to 5.25% which included the inflation rate increasing by 0.10% to 2.95%

District Attorney Retirement System
The investment rate of return decreased by 0.25% to 6.25%, and the inflation rate decreased by 0.10% to 2.30% for the plan year ending June 30, 2020. Projected salary increases decreased from 5.50% in 2019 to 5.00% in 2020.

NOTE 4 - OTHER POST EMPLOYMENT BENEFITS LIABILITY

Changes of Benefit Terms

No changes.

Changes of Assumptions

The discount rate decreased from 2.74% to 2.12% for the plan year ended December 31, 2020.

The trend rate changed from 5.50% annually to a variable rate for the plan year ended December 31, 2020.

No changes to mortality rate assumptions.



OTHER SUPPLEMENTARY INFORMATION

| 2020



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 twelve volunteer fire service units: Modeste, Sunshine, Palo-Alto McCall, Donaldsonville, 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.

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.

ANIMAL SERVICES FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

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 2018. 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.

FIRE DISTRICT NO. 1 SINKING FUND

The Fire District No. 1 Sinking Debt Service Fund is used to accumulate monies for payment of the 2011 and 2014 sales tax revenue bond issuances of \$1,500,000 and the 2019 sales tax revenue bond issuance of \$5,390,000. 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 2012 bond issuance of \$9,220,000, for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

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.

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.

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

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 1 mil 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.

MAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

COURTHOUSE EAST CONSTRUCTION FUND

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

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.

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, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 11,209,000	\$ 1,514,321	\$ 11,110,343	\$ 23,833,664
Investments	27,918,265	1,364,441	18,348,565	47,631,271
Accounts receivable:				
Ad valorem taxes	25,771,517	-	-	25,771,517
Other	450,245	136,874	50,829	637,948
Due from other governments:				
Grants	842,478	-	673,206	1,515,684
LA - State revenue sharing	722,678	-	-	722,678
LA - Beer and Parish Transportation	64,889	-	-	64,889
Due from other funds	1,092,998	148,875	-	1,241,873
Prepaid and other assets	161,233	-	-	161,233
	<u>\$ 68,233,303</u>	<u>\$ 3,164,511</u>	<u>\$ 30,182,943</u>	<u>\$ 101,580,757</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,450,090	\$ -	\$ -	\$ 1,450,090
Contracts payable	27,635	-	2,036,175	2,063,810
Accrued payroll	190,540	-	-	190,540
Deductions from ad valorem taxes:				
Contribution to retirement system	921,035	-	-	921,035
Due to other funds	12,446	-	-	12,446
Due to other governments	6,929	-	-	6,929
Unearned revenue	30,648	-	-	30,648
	<u>2,639,323</u>	<u>-</u>	<u>2,036,175</u>	<u>4,675,498</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	2,455,965	2,490	673,206	3,131,661
FUND BALANCE				
Nonspendable	161,233	-	-	161,233
Restricted for:				
Construction of capital assets	-	-	20,369,025	20,369,025
Culture and recreation	18,014,869	-	-	18,014,869
Debt service	-	3,162,021	-	3,162,021
Fire protection	18,409,520	-	-	18,409,520
Drainage maintenance	1,569,291	-	-	1,569,291
Health and mental health services	11,352,952	-	-	11,352,952
Law enforcement	52,529	-	-	52,529
Road lighting	3,927,361	-	-	3,927,361
Hazard mitigation	847,220	-	-	847,220
Road maintenance	755,692	-	-	755,692
Housing assistance	437,551	-	-	437,551
Committed for:				
Construction of capital assets	-	-	7,104,537	7,104,537
Drainage maintenance	197,683	-	-	197,683
Health and mental health services	6,707,766	-	-	6,707,766
Road lighting	560,450	-	-	560,450
Road maintenance	143,898	-	-	143,898
	<u>63,138,015</u>	<u>3,162,021</u>	<u>27,473,562</u>	<u>93,773,598</u>
Fund balance	63,138,015	3,162,021	27,473,562	93,773,598
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 68,233,303</u>	<u>\$ 3,164,511</u>	<u>\$ 30,182,943</u>	<u>\$ 101,580,757</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2020

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 27,667,995	\$ -	\$ -	\$ 27,667,995
Sales	4,065,522	-	-	4,065,522
Franchise	-	-	-	-
Intergovernmental	4,092,209	-	2,015,488	6,107,697
Fines and forfeitures	164,021	-	-	164,021
Charges for services	170,928	1,500,132	-	1,671,060
Investment and other	911,069	19,268	259,065	1,189,402
	<u>37,071,744</u>	<u>1,519,400</u>	<u>2,274,553</u>	<u>40,865,697</u>
EXPENDITURES				
Current function:				
General government	18,948	-	-	18,948
Public safety	8,233,364	-	8,700	8,242,064
Public works	9,916,697	-	237,454	10,154,151
Health and welfare	9,209,747	-	14	9,209,761
Culture and recreation	5,962,089	-	52,900	6,014,989
Debt service:				
Principal	-	6,395,000	-	6,395,000
Interest	-	4,337,975	-	4,337,975
Bond issuance cost	-	35,933	-	35,933
Capital outlay	2,456,247	-	10,401,860	12,858,107
	<u>35,797,092</u>	<u>10,768,908</u>	<u>10,700,928</u>	<u>57,266,928</u>
Excess (deficiency) of revenues over expenditures	<u>1,274,652</u>	<u>(9,249,508)</u>	<u>(8,426,375)</u>	<u>(16,401,231)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,599,640	9,087,546	8,707,600	26,394,786
Proceeds from sale of property	37,945	-	-	37,945
Proceeds from insurance	24,257	-	-	24,257
Proceeds from issuance of debt	-	755,000	-	755,000
Payments to refunded bond escrow agent	-	(715,000)	-	(715,000)
Transfers out	(3,617,717)	-	-	(3,617,717)
	<u>5,044,125</u>	<u>9,127,546</u>	<u>8,707,600</u>	<u>22,879,271</u>
Net change in fund balance	6,318,777	(121,962)	281,225	6,478,040
FUND BALANCE				
Beginning of year	<u>56,819,238</u>	<u>3,283,983</u>	<u>27,192,337</u>	<u>87,295,558</u>
End of year	<u>\$ 63,138,015</u>	<u>\$ 3,162,021</u>	<u>\$ 27,473,562</u>	<u>\$ 93,773,598</u>

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

For the ended year December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 486,000	\$ 497,500	\$ 491,411	\$ 6,089
Official publications and supplies	36,500	33,500	90,566	(57,066)
Travel and mileage	50,500	10,000	22,913	(12,913)
Other charges and services	134,000	58,000	43,527	14,473
Judicial - District Attorney				
Personnel	94,000	94,000	89,032	4,968
Juror and witnesses	50,000	20,000	11,202	8,798
Prosecutorial	50,000	10,000	37,842	(27,842)
District Attorney appropriations	985,000	985,000	988,192	(3,192)
Judicial - Clerk of Court				
Court attendance	25,000	25,000	13,500	11,500
Judicial - Coroner				
Personnel	124,000	124,000	121,935	2,065
Professional	125,000	125,000	158,062	(33,062)
Other charges and services	26,000	26,000	28,937	(2,937)
Judicial - Justice of Peace				
Personnel	180,000	180,000	156,317	23,683
Other charges and services	4,000	4,000	3,124	876
Elections - Registrar of Voters				
Personnel	117,500	106,500	101,070	5,430
Election	74,000	74,500	54,945	19,555
Office supplies	12,500	12,500	3,458	9,042
Other charges and services	20,000	19,500	33,464	(13,964)
Financial and Administration				
Personnel	2,708,500	2,810,000	2,756,039	53,961
Occupancy	621,000	621,000	590,203	30,797
Telephone	37,500	39,000	34,890	4,110
Office supplies	139,500	129,500	80,735	48,765
Insurance	225,000	225,000	225,000	-
Maintenance	2,002,000	1,776,000	1,753,141	22,859
Professional services	1,156,500	1,237,000	822,587	414,413
Travel and mileage	68,000	6,000	3,583	2,417
Consolidated parish collection service	250,000	270,000	272,085	(2,085)
Other charges and services	199,500	803,500	1,011,260	(207,760)

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

For the ended year December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Purchasing Department				
Personnel	\$ 539,000	\$ 502,500	\$ 494,151	\$ 8,349
Contract labor	16,000	7,000	6,650	350
Telephone	5,000	3,500	3,058	442
Maintenance	6,000	4,500	3,690	810
Office supplies	20,000	10,000	5,877	4,123
Travel and mileage	15,000	7,500	1,387	6,113
Building Department				
Personnel	1,105,000	1,035,500	1,009,990	25,510
Contract labor	80,000	35,000	40,904	(5,904)
Telephone	11,500	11,500	10,504	996
Maintenance	17,500	22,500	18,137	4,363
Office supplies	18,000	7,500	5,048	2,452
Travel and mileage	38,000	35,000	25,070	9,930
Other charges and services	80,000	79,500	107,203	(27,703)
Planning Commission				
Personnel	645,500	1,070,500	1,059,949	10,551
Professional	545,000	270,000	298,679	(28,679)
Office supplies	20,000	13,000	17,221	(4,221)
Other charges and services	70,000	66,000	53,848	12,152
Executive Department				
Personnel	459,500	728,000	686,059	41,941
Professional	35,000	32,500	2,201	30,299
Telephone	9,500	9,500	3,256	6,244
Maintenance and supplies	35,500	52,000	40,745	11,255
Other charges and services	54,500	42,000	21,454	20,546
Grants Department				
Personnel	307,500	237,500	230,735	6,765
Professional	64,000	24,000	2,209	21,791
Telephone	5,000	5,000	3,643	1,357
Maintenance and supplies	9,500	9,500	3,616	5,884
Other charges and services	14,000	12,000	4,596	7,404
Graphic Information Systems Department				
Personnel	748,000	797,500	779,685	17,815
Professional	310,000	345,000	143,129	201,871
Office supplies	346,000	303,000	270,862	32,138
Telephone	60,000	50,000	42,463	7,537
Other charges and services	30,500	38,500	22,780	15,720
Grants and Appropriations				
Other appropriations	1,498,500	1,148,500	833,170	315,330

**PARISH OF ASCENSION
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Citizen Service Office				
Personnel	\$ 235,500	\$ 203,000	\$ 188,621	\$ 14,379
Professional	87,000	54,000	32,160	21,840
Office Supplies	13,000	12,000	1,512	10,488
Communications				
Personnel	427,500	444,000	420,922	23,078
Professional	25,000	32,000	27,756	4,244
Office supplies	29,500	13,500	14,128	(628)
Repair and maintenance	1,500	4,000	988	3,012
Other charges and services	4,500	3,000	3,480	(480)
Total general government	<u>18,043,500</u>	<u>18,103,000</u>	<u>16,940,556</u>	<u>1,162,444</u>
PUBLIC SAFETY				
Jail				
Personnel	386,000	283,500	237,715	45,785
Prisoners	700,000	700,000	525,216	174,784
Occupancy	650,000	530,000	398,937	131,063
Telephone	12,500	13,000	12,190	810
Maintenance	281,500	321,500	246,870	74,630
Supplies	687,000	426,000	358,030	67,970
Insurance	88,000	88,000	88,000	-
Other charges and services	182,500	131,500	205,876	(74,376)
Sheriff				
Juvenile	635,000	525,000	444,475	80,525
Court attendance	21,500	21,500	14,250	7,250
Civil defense				
Personnel	555,000	546,000	456,106	89,894
Professional	35,500	20,500	14,967	5,533
Maintenance	146,500	67,500	54,478	13,022
Other charges and services	90,500	73,500	48,677	24,823
Fire pay rebate	106,500	108,000	107,954	46
Total public safety	<u>4,578,000</u>	<u>3,855,500</u>	<u>3,213,741</u>	<u>641,759</u>
CULTURE AND RECREATION				
Personnel	1,505,000	1,373,500	1,315,183	58,317
Programs	235,500	153,000	126,973	26,027
Maintenance	295,000	140,000	153,434	(13,434)
Professional services	190,000	145,000	15,601	129,399
Other charges and services	959,000	853,500	534,718	318,782
Total culture and recreation	<u>3,184,500</u>	<u>2,665,000</u>	<u>2,145,909</u>	<u>519,091</u>
CAPITAL OUTLAY				
Total expenditures	<u>280,500</u>	<u>280,000</u>	<u>291,957</u>	<u>(11,957)</u>
Total expenditures	<u>\$ 26,086,500</u>	<u>\$ 24,903,500</u>	<u>\$ 22,592,163</u>	<u>\$ 2,311,337</u>



PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2020

	<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>
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ 5	\$ 78,627	\$ 383,060	\$ 189,597
Investments	210,466	662,613	1,428,720	6,967,528	3,442,772
Accounts receivable, net:					
Ad valorem taxes	-	1,214,114	2,839,587	2,839,587	-
Other	75,858	306	179,118	103,357	18,689
Due from other governments:					
LA - State revenue sharing	-	21,692	78,526	78,526	-
LA - Beer and Parish Transportation	64,889	-	-	-	-
Grants	167,307	6,744	56,306	416	104
Due from other funds	754,167	-	-	-	216,719
Prepaid assets and other	-	-	-	-	-
Total assets	<u>\$ 1,300,322</u>	<u>\$ 1,905,474</u>	<u>\$ 4,660,884</u>	<u>\$ 10,372,474</u>	<u>\$ 3,867,881</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 258,443	\$ 43,104	\$ 68,329	\$ 131,031	\$ 63,973
Contracts payable	27,635	-	-	-	-
Accrued payroll	64,212	7,841	28,370	19,128	6,973
Deductions from ad valorem taxes:					
Contribution to retirement system	-	41,091	100,186	100,186	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	6,429
Unearned revenue	-	-	-	-	-
Total liabilities	<u>350,290</u>	<u>92,036</u>	<u>196,885</u>	<u>250,345</u>	<u>77,375</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>73,671</u>	<u>46,464</u>	<u>230,786</u>	<u>177,578</u>	<u>210</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Culture and recreation	-	-	-	-	-
Fire protection	-	-	-	-	3,790,296
Drainage maintenance	-	1,569,291	-	-	-
Health and mental health services	-	-	141,840	7,328,611	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	732,463	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	197,683	-	-	-
Health and mental health services	-	-	4,091,373	2,615,940	-
Road lighting	-	-	-	-	-
Road maintenance	143,898	-	-	-	-
Fund balance	<u>876,361</u>	<u>1,766,974</u>	<u>4,233,213</u>	<u>9,944,551</u>	<u>3,790,296</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,300,322</u>	<u>\$ 1,905,474</u>	<u>\$ 4,660,884</u>	<u>\$ 10,372,474</u>	<u>\$ 3,867,881</u>

PARISH OF ASCENSION

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

December 31, 2020

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	Law Officers' Court
ASSETS					
Cash and cash equivalents	\$ 106,331	\$ 452,520	\$ 115,590	\$ -	\$ -
Investments	1,934,575	8,233,092	3,530,154	12,678	45,884
Accounts receivable, net:					
Ad valorem taxes	-	4,831,237	1,101,156	11,344	-
Other	6,199	26,694	6,739	-	12,011
Due from other governments:					
LA - State revenue sharing	-	254,204	31,132	-	-
LA - Beer and Parish Transportation	-	-	-	-	-
Grants	-	-	-	-	-
Due from other funds	43,344	73,351	-	-	-
Prepaid assets and other	-	-	-	-	-
Total assets	\$ 2,090,449	\$ 13,871,098	\$ 4,784,771	\$ 24,022	\$ 57,895
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 201,142	\$ 374,552	\$ 164,479	\$ -	\$ 5,366
Contracts payable	-	-	-	-	-
Accrued payroll	-	56,860	-	-	-
Deductions from ad valorem taxes:					
Contribution to retirement system	-	183,174	39,713	782	-
Due to other funds	-	-	-	-	-
Due to other governments	-	500	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	201,142	615,086	204,192	782	5,366
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	526,095	92,768	11	-
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Culture and recreation	-	-	-	-	-
Fire protection	1,889,307	12,729,917	-	-	-
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	-
Law enforcement	-	-	-	-	52,529
Road lighting	-	-	3,927,361	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	-	-	-	23,229	-
Housing assistance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	-
Road lighting	-	-	560,450	-	-
Road maintenance	-	-	-	-	-
Fund balance	1,889,307	12,729,917	4,487,811	23,229	52,529
Total liabilities, deferred inflows of resources, and fund balance	\$ 2,090,449	\$ 13,871,098	\$ 4,784,771	\$ 24,022	\$ 57,895

Exhibit D
(Continued)

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 9,362,082	\$ 27,322	\$ 466,231	\$ -	\$ 11,209,000
214,144	5,343	-	865,809	694	363,793	27,918,265
2,151,318	-	9,363,367	-	-	1,419,807	25,771,517
-	20,000	-	-	1,274	-	450,245
-	-	258,598	-	-	-	722,678
-	-	-	-	-	-	64,889
-	-	-	611,601	-	-	842,478
-	5,417	-	-	-	-	1,092,998
-	-	161,233	-	-	-	161,233
<u>\$ 2,365,462</u>	<u>\$ 30,760</u>	<u>\$ 19,145,280</u>	<u>\$ 1,504,732</u>	<u>\$ 468,199</u>	<u>\$ 1,783,600</u>	<u>\$ 68,233,303</u>
\$ -	\$ 7,164	\$ 58,457	\$ 61,504	\$ -	\$ 12,546	\$ 1,450,090
-	-	-	-	-	-	27,635
-	3,143	-	-	-	4,013	190,540
75,903	-	329,906	-	-	50,094	921,035
-	-	-	12,446	-	-	12,446
-	-	-	-	-	-	6,929
-	-	-	-	30,648	-	30,648
<u>75,903</u>	<u>10,307</u>	<u>388,363</u>	<u>73,950</u>	<u>30,648</u>	<u>66,653</u>	<u>2,639,323</u>
<u>74,704</u>	<u>20,000</u>	<u>580,815</u>	<u>583,562</u>	<u>-</u>	<u>49,301</u>	<u>2,455,965</u>
-	-	161,233	-	-	-	161,233
-	-	18,014,869	-	-	-	18,014,869
-	-	-	-	-	-	18,409,520
-	-	-	-	-	-	1,569,291
2,214,855	-	-	-	-	1,667,646	11,352,952
-	-	-	-	-	-	52,529
-	-	-	-	-	-	3,927,361
-	-	-	847,220	-	-	847,220
-	-	-	-	-	-	755,692
-	-	-	-	437,551	-	437,551
-	-	-	-	-	-	197,683
-	453	-	-	-	-	6,707,766
-	-	-	-	-	-	560,450
-	-	-	-	-	-	143,898
<u>2,214,855</u>	<u>453</u>	<u>18,176,102</u>	<u>847,220</u>	<u>437,551</u>	<u>1,667,646</u>	<u>63,138,015</u>
<u>\$ 2,365,462</u>	<u>\$ 30,760</u>	<u>\$ 19,145,280</u>	<u>\$ 1,504,732</u>	<u>\$ 468,199</u>	<u>\$ 1,783,600</u>	<u>\$ 68,233,303</u>

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

December 31, 2020

	<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	441,902	327,445	270,839	154,331
Accounts receivable, net:				
Ad valorem taxes	46,537	92,183	52,995	17,296
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	3,080	232	2,316	1,022
	<u>491,519</u>	<u>419,860</u>	<u>326,150</u>	<u>172,649</u>
Total assets	<u>\$ 491,519</u>	<u>\$ 419,860</u>	<u>\$ 326,150</u>	<u>\$ 172,649</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 2,724	\$ 2,464	\$ 2,483	\$ 2,016
Deductions from ad valorem taxes:				
Contribution to retirement system	1,644	3,018	1,965	625
	<u>4,368</u>	<u>5,482</u>	<u>4,448</u>	<u>2,641</u>
Total liabilities	<u>4,368</u>	<u>5,482</u>	<u>4,448</u>	<u>2,641</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>4,043</u>	<u>1,635</u>	<u>3,421</u>	<u>1,593</u>
FUND BALANCE				
Restricted	328,255	355,707	279,202	155,025
Committed	<u>154,853</u>	<u>57,036</u>	<u>39,079</u>	<u>13,390</u>
Fund balance	<u>483,108</u>	<u>412,743</u>	<u>318,281</u>	<u>168,415</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 491,519</u>	<u>\$ 419,860</u>	<u>\$ 326,150</u>	<u>\$ 172,649</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>
\$ -	\$ 115,590	\$ -	\$ 115,590
153,306	2,103,030	79,301	3,530,154
33,601	841,048	17,496	1,101,156
-	6,739	-	6,739
1,926	22,182	374	31,132
<u>\$ 188,833</u>	<u>\$ 3,088,589</u>	<u>\$ 97,171</u>	<u>\$ 4,784,771</u>
\$ 3,160	\$ 150,477	\$ 1,155	\$ 164,479
1,263	30,587	611	39,713
4,423	181,064	1,766	204,192
3,666	77,888	522	92,768
145,613	2,571,974	91,585	3,927,361
35,131	257,663	3,298	560,450
180,744	2,829,637	94,883	4,487,811
<u>\$ 188,833</u>	<u>\$ 3,088,589</u>	<u>\$ 97,171</u>	<u>\$ 4,784,771</u>

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

December 31, 2020

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>
ASSETS				
Investments	\$ 180	\$ 3,673	\$ 599	\$ 91
Accounts receivable, net:				
Ad valorem taxes	3,881	41	536	3,405
Total assets	<u>\$ 4,061</u>	<u>\$ 3,714</u>	<u>\$ 1,135</u>	<u>\$ 3,496</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Contribution to retirement system	\$ 132	\$ 121	\$ 37	\$ 114
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
FUND BALANCE				
Restricted	3,929	3,593	1,098	3,382
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,061</u>	<u>\$ 3,714</u>	<u>\$ 1,135</u>	<u>\$ 3,496</u>

Highland Trace Subdivision	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subidivision - 2nd Filing	Villas at Rosewood Subidivision	Total Road Infrastructure Districts
\$ 4,214	\$ -	\$ 3,921	\$ -	\$ 12,678
15	2,453	-	1,013	11,344
<u>\$ 4,229</u>	<u>\$ 2,453</u>	<u>\$ 3,921</u>	<u>\$ 1,013</u>	<u>\$ 24,022</u>
\$ 138	\$ 80	\$ 127	\$ 33	\$ 782
11	-	-	-	11
4,080	2,373	3,794	980	23,229
<u>\$ 4,229</u>	<u>\$ 2,453</u>	<u>\$ 3,921</u>	<u>\$ 1,013</u>	<u>\$ 24,022</u>



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

For the year ended December 31, 2020

	<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	\$ -	\$ 1,255,425	\$ 3,017,315	\$ 3,018,039	\$ -
Sales	-	-	-	-	2,642,590
Franchise	-	-	-	-	-
Intergovernmental	861,902	37,894	768,090	113,766	260,322
Fines and forfeitures	-	-	-	-	-
Charges for services	151,350	-	-	-	-
Investment and other	37,511	17,393	55,907	261,920	75,576
Total revenues	<u>1,050,763</u>	<u>1,310,712</u>	<u>3,841,312</u>	<u>3,393,725</u>	<u>2,978,488</u>
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,923,863
Public works	7,593,635	971,481	-	-	-
Health and welfare	-	-	3,218,076	2,060,184	-
Culture and recreation	-	-	-	-	-
Capital outlay	380,779	69,411	-	-	61,552
Total expenditures	<u>7,974,414</u>	<u>1,040,892</u>	<u>3,218,076</u>	<u>2,060,184</u>	<u>1,985,415</u>
Excess (deficiency) of revenues over expenditures	<u>(6,923,651)</u>	<u>269,820</u>	<u>623,236</u>	<u>1,333,541</u>	<u>993,073</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	7,178,334	-	-	-	-
Proceeds from sale of property	37,945	-	-	-	-
Proceeds from insurance	556	278	-	-	15,935
Transfers out	(100,000)	(51,917)	-	-	(399,475)
Total other financing sources (uses)	<u>7,116,835</u>	<u>(51,639)</u>	<u>-</u>	<u>-</u>	<u>(383,540)</u>
Net change in fund balance	193,184	218,181	623,236	1,333,541	609,533
FUND BALANCE					
Beginning of year	<u>683,177</u>	<u>1,548,793</u>	<u>3,609,977</u>	<u>8,611,010</u>	<u>3,180,763</u>
End of year	<u>\$ 876,361</u>	<u>\$ 1,766,974</u>	<u>\$ 4,233,213</u>	<u>\$ 9,944,551</u>	<u>\$ 3,790,296</u>

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

For the year ended December 31, 2020

	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3</u>	<u>Road Lighting District Nos. 1-7</u>	<u>Road Districts</u>	<u>Law Officers' Court</u>
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 5,390,079	\$ 1,216,820	\$ 24,006	\$ -
Sales	528,519	894,413	-	-	-
Franchise	-	-	-	-	-
Intergovernmental	12,207	512,047	44,186	-	-
Fines and forfeitures	-	-	-	-	158,304
Charges for services	-	-	-	-	-
Investment and other	39,059	206,728	81,838	6	2,385
	<u>579,785</u>	<u>7,003,267</u>	<u>1,342,844</u>	<u>24,012</u>	<u>160,689</u>
Total revenues					
EXPENDITURES					
Current function:					
General government	-	-	-	-	18,948
Public safety	356,708	5,802,793	-	-	150,000
Public works	-	-	586,049	783	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	174,536	1,220,432	-	-	-
	<u>531,244</u>	<u>7,023,225</u>	<u>586,049</u>	<u>783</u>	<u>168,948</u>
Total expenditures					
Excess (deficiency) of revenues over expenditures	48,541	(19,958)	756,795	23,229	(8,259)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-
Proceeds from insurance	-	7,488	-	-	-
Transfers out	-	-	(1,000,000)	-	-
	<u>-</u>	<u>7,488</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)					
Net change in fund balance	48,541	(12,470)	(243,205)	23,229	(8,259)
FUND BALANCE					
Beginning of year	1,840,766	12,742,387	4,731,016	-	60,788
End of year	<u>\$ 1,889,307</u>	<u>\$ 12,729,917</u>	<u>\$ 4,487,811</u>	<u>\$ 23,229</u>	<u>\$ 52,529</u>

<u>Council on Aging</u>	<u>Families in Need of Services</u>	<u>Library</u>	<u>FEMA - Repetitive Loss Reduction</u>	<u>Section 8</u>	<u>Animal Services</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ 2,285,649	\$ -	\$ 9,951,523	\$ -	\$ -	\$ 1,509,139	\$ 27,667,995
-	-	-	-	-	-	4,065,522
-	-	-	-	-	-	-
-	149,000	407,721	174,024	751,050	-	4,092,209
-	-	5,717	-	-	-	164,021
-	-	19,578	-	-	-	170,928
5,109	595	49,757	4,620	65,771	6,894	911,069
<u>2,290,758</u>	<u>149,595</u>	<u>10,434,296</u>	<u>178,644</u>	<u>816,821</u>	<u>1,516,033</u>	<u>37,071,744</u>
-	-	-	-	-	-	18,948
-	-	-	-	-	-	8,233,364
-	-	-	764,749	-	-	9,916,697
2,166,238	241,057	-	-	819,499	704,693	9,209,747
-	-	5,962,089	-	-	-	5,962,089
-	-	549,537	-	-	-	2,456,247
<u>2,166,238</u>	<u>241,057</u>	<u>6,511,626</u>	<u>764,749</u>	<u>819,499</u>	<u>704,693</u>	<u>35,797,092</u>
<u>124,520</u>	<u>(91,462)</u>	<u>3,922,670</u>	<u>(586,105)</u>	<u>(2,678)</u>	<u>811,340</u>	<u>1,274,652</u>
-	65,000	-	-	-	1,356,306	8,599,640
-	-	-	-	-	-	37,945
-	-	-	-	-	-	24,257
-	-	(1,566,325)	-	-	(500,000)	(3,617,717)
<u>-</u>	<u>65,000</u>	<u>(1,566,325)</u>	<u>-</u>	<u>-</u>	<u>856,306</u>	<u>5,044,125</u>
124,520	(26,462)	2,356,345	(586,105)	(2,678)	1,667,646	6,318,777
<u>2,090,335</u>	<u>26,915</u>	<u>15,819,757</u>	<u>1,433,325</u>	<u>440,229</u>	<u>-</u>	<u>56,819,238</u>
<u>\$ 2,214,855</u>	<u>\$ 453</u>	<u>\$ 18,176,102</u>	<u>\$ 847,220</u>	<u>\$ 437,551</u>	<u>\$ 1,667,646</u>	<u>\$ 63,138,015</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, 2020

	<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	\$ 48,650	\$ 92,505	\$ 61,574	\$ 19,473
Intergovernmental	4,684	336	3,535	1,628
Investment and other	7,403	5,536	4,483	2,690
	<u>60,737</u>	<u>98,377</u>	<u>69,592</u>	<u>23,791</u>
EXPENDITURES				
Current function:				
Public works	32,455	35,912	30,050	22,423
Excess of revenues over expenditures	<u>28,282</u>	<u>62,465</u>	<u>39,542</u>	<u>1,368</u>
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	28,282	62,465	39,542	1,368
FUND BALANCE				
Beginning of year	<u>454,826</u>	<u>350,278</u>	<u>278,739</u>	<u>167,047</u>
End of year	<u>\$ 483,108</u>	<u>\$ 412,743</u>	<u>\$ 318,281</u>	<u>\$ 168,415</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>
\$ 37,452	\$ 938,500	\$ 18,666	\$ 1,216,820
2,879	30,557	567	44,186
2,570	59,156	-	81,838
<u>42,901</u>	<u>1,028,213</u>	<u>19,233</u>	<u>1,342,844</u>
<u>23,782</u>	<u>433,023</u>	<u>8,404</u>	<u>586,049</u>
<u>19,119</u>	<u>595,190</u>	<u>10,829</u>	<u>756,795</u>
<u>-</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(1,000,000)</u>
19,119	(404,810)	10,829	(243,205)
<u>161,625</u>	<u>3,234,447</u>	<u>84,054</u>	<u>4,731,016</u>
<u>\$ 180,744</u>	<u>\$ 2,829,637</u>	<u>\$ 94,883</u>	<u>\$ 4,487,811</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, 2020

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,061	\$ 3,713	\$ 1,134	\$ 3,496
Investment and other	-	2	-	-
	<u>4,061</u>	<u>3,715</u>	<u>1,134</u>	<u>3,496</u>
Total revenues	<u>4,061</u>	<u>3,715</u>	<u>1,134</u>	<u>3,496</u>
EXPENDITURES				
Current function:				
Public works	<u>132</u>	<u>122</u>	<u>36</u>	<u>114</u>
Net change in fund balance	3,929	3,593	1,098	3,382
FUND BALANCE				
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 3,929</u>	<u>\$ 3,593</u>	<u>\$ 1,098</u>	<u>\$ 3,382</u>

Highland Trace Subdivision	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Total Road Infrastructure Districts
\$ 4,217 2	\$ 2,453 -	\$ 3,919 2	\$ 1,013 -	\$ 24,006 6
<u>4,219</u>	<u>2,453</u>	<u>3,921</u>	<u>1,013</u>	<u>24,012</u>
<u>139</u>	<u>80</u>	<u>127</u>	<u>33</u>	<u>783</u>
4,080	2,373	3,794	980	23,229
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,080</u>	<u>\$ 2,373</u>	<u>\$ 3,794</u>	<u>\$ 980</u>	<u>\$ 23,229</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 825,000	\$ 860,716	\$ 35,716
FEMA reimbursement	-	1,186	1,186
Charges for services:			
Grass cutting	152,000	151,350	(650)
Investment and other:			
Interest	18,000	25,841	7,841
Other	6,000	11,670	5,670
Total revenues	1,001,000	1,050,763	49,763
EXPENDITURES			
Current function:			
Public works:			
Personnel	5,722,000	5,343,647	378,353
Materials and supplies	1,542,000	1,241,424	300,576
Insurance	195,500	195,500	-
Equipment and road maintenance	949,000	717,486	231,514
Telephone	30,000	23,485	6,515
Other charges and services	169,500	72,093	97,407
Capital outlay	1,765,000	380,779	1,384,221
Total expenditures	10,373,000	7,974,414	2,398,586
Deficiency of revenues over expenditures	(9,372,000)	(6,923,651)	2,448,349
OTHER FINANCING SOURCES (USES)			
Transfers in	9,050,000	7,178,334	(1,871,666)
Proceeds from insurance	-	556	556
Proceeds from sale of property	38,000	37,945	(55)
Transfers out	(100,000)	(100,000)	-
Total other financing sources (uses)	8,988,000	7,116,835	(1,871,165)
Net change in fund balance	<u>\$ (384,000)</u>	193,184	<u>\$ 577,184</u>
FUND BALANCE			
Beginning of year		683,177	
End of year		<u>\$ 876,361</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,213,000	\$ 1,255,425	\$ 42,425
Intergovernmental:			
State revenue sharing	32,000	37,894	5,894
Investment and other:			
Interest	12,500	17,393	4,893
	<u>1,257,500</u>	<u>1,310,712</u>	<u>53,212</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Personnel	470,500	443,804	26,696
Contribution to retirement system	32,000	41,091	(9,091)
Materials and supplies	151,000	46,988	104,012
Insurance	18,000	18,000	-
Equipment maintenance	146,500	118,409	28,091
Other charges and services	354,500	303,189	51,311
Capital outlay	130,000	69,411	60,589
	<u>1,302,500</u>	<u>1,040,892</u>	<u>261,608</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	(45,000)	269,820	314,820
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	278	278
Transfers out	(53,000)	(51,917)	1,083
	<u>(53,000)</u>	<u>(51,639)</u>	<u>1,361</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ (98,000)</u>	218,181	<u>\$ 316,181</u>
FUND BALANCE			
Beginning of year		<u>1,548,793</u>	
End of year		<u>\$ 1,766,974</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,007,000	\$ 3,017,315	\$ 10,315
Intergovernmental:			
State revenue sharing	115,000	113,766	(1,234)
Other	412,500	654,324	241,824
Investment and other:			
Interest	40,000	46,832	6,832
Other	57,500	9,075	(48,425)
 Total revenues	 <u>3,632,000</u>	 <u>3,841,312</u>	 <u>209,312</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	2,386,000	2,342,399	43,601
Contribution to retirement system	95,500	100,186	(4,686)
Health unit operations	683,000	775,491	(92,491)
 Total expenditures	 <u>3,164,500</u>	 <u>3,218,076</u>	 <u>(53,576)</u>
 Net change in fund balance	 <u>\$ 467,500</u>	 623,236	 <u>\$ 155,736</u>
FUND BALANCE			
Beginning of year		<u>3,609,977</u>	
End of year		<u>\$ 4,233,213</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,007,000	\$ 3,018,039	\$ 11,039
Intergovernmental:			
State revenue sharing	116,000	113,766	(2,234)
Investment and other:			
Interest	144,500	156,431	11,931
Other	26,000	105,489	79,489
	<u>3,293,500</u>	<u>3,393,725</u>	<u>100,225</u>
Total revenues			
	<u>3,293,500</u>	<u>3,393,725</u>	<u>100,225</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,187,500	1,104,168	83,332
Contribution to retirement system	95,000	100,186	(5,186)
Telephone	23,000	13,715	9,285
Maintenance	122,500	117,968	4,532
Professional and medical services	530,000	489,786	40,214
Other charges and services	266,000	234,361	31,639
	<u>2,224,000</u>	<u>2,060,184</u>	<u>163,816</u>
Total expenditures			
	<u>2,224,000</u>	<u>2,060,184</u>	<u>163,816</u>
Net change in fund balance	<u>\$ 1,069,500</u>	1,333,541	<u>\$ 264,041</u>
FUND BALANCE			
Beginning of year		<u>8,611,010</u>	
End of year		<u>\$ 9,944,551</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 2,228,500	\$ 2,642,590	\$ 414,090
Intergovernmental:			
Fire insurance rebate	259,500	259,922	422
Other	500	400	(100)
Investment and other:			
Interest	60,000	72,500	12,500
Other	500	3,076	2,576
 Total revenues	 <u>2,549,000</u>	 <u>2,978,488</u>	 <u>429,488</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	594,500	587,413	7,087
Maintenance	277,000	222,269	54,731
Fire protection and service	278,000	189,904	88,096
Insurance	322,000	316,266	5,734
Professional	2,500	31,567	(29,067)
Intergovernmental payments	357,000	356,959	41
Other charges and services	228,000	219,485	8,515
Capital outlay	70,000	61,552	8,448
 Total expenditures	 <u>2,129,000</u>	 <u>1,985,415</u>	 <u>143,585</u>
 Excess of revenues over expenditures	 420,000	 993,073	 573,073
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	15,935	15,935
Transfers out	(399,000)	(399,475)	(475)
 Total other financing sources (uses)	 <u>(399,000)</u>	 <u>(383,540)</u>	 <u>15,460</u>
 Net change in fund balance	 <u>\$ 21,000</u>	 609,533	 <u>\$ 588,533</u>
FUND BALANCE			
Beginning of year		<u>3,180,763</u>	
End of year		<u>\$ 3,790,296</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 446,000	\$ 528,519	\$ 82,519
Intergovernmental:			
Fire insurance rebate	12,000	12,207	207
Investment and other:			
Interest	34,000	39,059	5,059
	<u>492,000</u>	<u>579,785</u>	<u>87,785</u>
Total revenues			
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	221,500	215,601	5,899
Insurance	41,500	42,710	(1,210)
Repairs and maintenance	50,000	43,539	6,461
Professional	4,000	8,191	(4,191)
Fire protection and service	50,000	10,176	39,824
Other charges and services	38,000	36,491	1,509
Capital outlay	185,500	174,536	10,964
	<u>590,500</u>	<u>531,244</u>	<u>59,256</u>
Total expenditures			
Net change in fund balance	<u>\$ (98,500)</u>	48,541	<u>\$ 147,041</u>
FUND BALANCE			
Beginning of year		<u>1,840,766</u>	
End of year		<u>\$ 1,889,307</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 5,444,000	\$ 5,390,079	\$ (53,921)
Sales	754,500	894,413	139,913
Intergovernmental:			
State revenue sharing	380,000	370,896	(9,104)
Fire insurance rebate	141,000	141,151	151
Investment and other:			
Interest	175,000	206,728	31,728
Total revenues	<u>6,894,500</u>	<u>7,003,267</u>	<u>108,767</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	4,033,500	4,036,783	(3,283)
Contribution to retirement system	174,000	183,174	(9,174)
Maintenance	700,000	607,210	92,790
Insurance	126,000	122,941	3,059
Operating supplies	754,000	679,151	74,849
Fuel	30,000	23,951	6,049
Other	167,500	149,583	17,917
Capital outlay	1,485,000	1,220,432	264,568
Total expenditures	<u>7,470,000</u>	<u>7,023,225</u>	<u>446,775</u>
Deficiency of revenues over expenditures	(575,500)	(19,958)	555,542
OTHER FINANCING SOURCES			
Proceeds from insurance	7,000	7,488	488
Net change in fund balance	<u>\$ (568,500)</u>	<u>(12,470)</u>	<u>\$ 556,030</u>
FUND BALANCE			
Beginning of year		<u>12,742,387</u>	
End of year		<u>\$ 12,729,917</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 49,000	\$ 48,650	\$ (350)
Intergovernmental:			
State revenue sharing	4,500	4,684	184
Investment and other:			
Interest	6,000	7,403	1,403
	<u>59,500</u>	<u>60,737</u>	<u>1,237</u>
Total revenues			
	<u>59,500</u>	<u>60,737</u>	<u>1,237</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,644	356
Utilities	34,000	28,311	5,689
Other	2,500	2,500	-
	<u>38,500</u>	<u>32,455</u>	<u>6,045</u>
Total expenditures			
	<u>38,500</u>	<u>32,455</u>	<u>6,045</u>
Net change in fund balance	<u>\$ 21,000</u>	<u>28,282</u>	<u>\$ 7,282</u>
FUND BALANCE			
Beginning of year		<u>454,826</u>	
End of year		<u>\$ 483,108</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 92,000	\$ 92,505	\$ 505
Intergovernmental:			
State revenue sharing	-	336	336
Investment and other:			
Interest	4,500	5,536	1,036
Total revenues	<u>96,500</u>	<u>98,377</u>	<u>1,877</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	3,000	3,018	(18)
Utilities	30,000	28,894	1,106
Other	4,000	4,000	-
Total expenditures	<u>37,000</u>	<u>35,912</u>	<u>1,088</u>
Net change in fund balance	<u>\$ 59,500</u>	62,465	<u>\$ 2,965</u>
FUND BALANCE			
Beginning of year		<u>350,278</u>	
End of year		<u>\$ 412,743</u>	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 54,000	\$ 61,574	\$ 7,574
Intergovernmental:			
State revenue sharing	3,500	3,535	35
Investment and other:			
Interest	4,500	4,483	(17)
	<u>62,000</u>	<u>69,592</u>	<u>7,592</u>
Total revenues			
	<u>62,000</u>	<u>69,592</u>	<u>7,592</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,965	35
Utilities	25,000	25,585	(585)
Other	2,500	2,500	-
	<u>29,500</u>	<u>30,050</u>	<u>(550)</u>
Total expenditures			
	<u>29,500</u>	<u>30,050</u>	<u>(550)</u>
Net change in fund balance	<u>\$ 32,500</u>	<u>39,542</u>	<u>\$ 7,042</u>
FUND BALANCE			
Beginning of year		<u>278,739</u>	
End of year		<u>\$ 318,281</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 15,500	\$ 19,473	\$ 3,973
Intergovernmental:			
State revenue sharing	1,500	1,628	128
Investment and other:			
Interest	<u>2,000</u>	<u>2,690</u>	<u>690</u>
Total revenues	<u>19,000</u>	<u>23,791</u>	<u>4,791</u>
EXPENDITURES			
Public works:			
Contribution to retirement system	1,000	625	375
Utilities	23,000	20,798	2,202
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>22,423</u>	<u>2,577</u>
Net change in fund balance	<u>\$ (6,000)</u>	1,368	<u>\$ 7,368</u>
FUND BALANCE			
Beginning of year		<u>167,047</u>	
End of year		<u>\$ 168,415</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 37,000	\$ 37,452	\$ 452
Intergovernmental:			
State revenue sharing	2,500	2,879	379
Investment and other:			
Interest	2,000	2,570	570
	<u>41,500</u>	<u>42,901</u>	<u>1,401</u>
Total revenues			
	<u>41,500</u>	<u>42,901</u>	<u>1,401</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,263	237
Utilities	26,000	21,019	4,981
Other	1,500	1,500	-
	<u>29,000</u>	<u>23,782</u>	<u>5,218</u>
Total expenditures			
	<u>29,000</u>	<u>23,782</u>	<u>5,218</u>
Net change in fund balance	<u>\$ 12,500</u>	19,119	<u>\$ 6,619</u>
FUND BALANCE			
Beginning of year		<u>161,625</u>	
End of year		<u>\$ 180,744</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 928,500	\$ 938,500	\$ 10,000
Intergovernmental:			
State revenue sharing	31,000	30,557	(443)
Investment and other:			
Interest	<u>55,000</u>	<u>59,156</u>	<u>4,156</u>
Total revenues	<u>1,014,500</u>	<u>1,028,213</u>	<u>13,713</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	29,000	30,587	(1,587)
Utilities	550,000	363,936	186,064
Other	<u>38,500</u>	<u>38,500</u>	<u>-</u>
Total expenditures	<u>617,500</u>	<u>433,023</u>	<u>184,477</u>
Excess of revenues over expenditures	397,000	595,190	198,190
OTHER FINANCING USES			
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (603,000)</u>	<u>(404,810)</u>	<u>\$ 198,190</u>
FUND BALANCE			
Beginning of year		<u>3,234,447</u>	
End of year		<u>\$ 2,829,637</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 15,000	\$ 18,666	\$ 3,666
Intergovernmental:			
State revenue sharing	<u>500</u>	<u>567</u>	<u>67</u>
Total revenues	<u>15,500</u>	<u>19,233</u>	<u>3,733</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	611	(111)
Utilities	10,000	7,293	2,707
Other	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>11,000</u>	<u>8,404</u>	<u>2,596</u>
Net change in fund balance	<u>\$ 4,500</u>	10,829	<u>\$ 6,329</u>
FUND BALANCE			
Beginning of year		<u>84,054</u>	
End of year		<u>\$ 94,883</u>	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 4,061	\$ 561
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	132	368
Net change in fund balance	\$ 3,000	3,929	\$ 929
FUND BALANCE			
Beginning of year		-	
End of year		\$ 3,929	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 3,713	\$ 213
Investment and other:			
Interest	<u>-</u>	<u>2</u>	<u>2</u>
Total revenues	<u>3,500</u>	<u>3,715</u>	<u>215</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>122</u>	<u>378</u>
Net change in fund balance	<u>\$ 3,000</u>	<u>3,593</u>	<u>\$ 593</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 3,593</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,000	\$ 1,134	\$ 134
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	36	464
Net change in fund balance	<u>\$ 500</u>	1,098	<u>\$ 598</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 1,098</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 3,496	\$ (4)
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	114	386
Net change in fund balance	\$ 3,000	3,382	\$ 382
FUND BALANCE			
Beginning of year		-	
End of year		\$ 3,382	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 4,000	\$ 4,217	\$ 217
Investment and other:			
Interest	-	2	2
	<u>4,000</u>	<u>4,219</u>	<u>219</u>
Total revenues			
	<u>4,000</u>	<u>4,219</u>	<u>219</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	139	361
	<u>500</u>	<u>139</u>	<u>361</u>
Net change in fund balance	<u>\$ 3,500</u>	<u>4,080</u>	<u>\$ 580</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 4,080</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,000	\$ 2,453	\$ 453
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	80	420
Net change in fund balance	<u>\$ 1,500</u>	2,373	<u>\$ 873</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 2,373</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 3,919	\$ 419
Investment and other:			
Interest	-	2	2
	<u>3,500</u>	<u>3,921</u>	<u>421</u>
Total revenues			
	<u>3,500</u>	<u>3,921</u>	<u>421</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	127	373
	<u>500</u>	<u>127</u>	<u>373</u>
Net change in fund balance	<u>\$ 3,000</u>	<u>3,794</u>	<u>\$ 794</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 3,794</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,000	\$ 1,013	\$ 13
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	33	467
Net change in fund balance	<u>\$ 500</u>	980	<u>\$ 480</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 980</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Fines and forfeitures	\$ 150,000	\$ 158,304	\$ 8,304
Investment and other:			
Interest	2,000	2,385	385
Total revenues	<u>152,000</u>	<u>160,689</u>	<u>8,689</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	20,000	18,948	1,052
Public safety:			
Criminal Court - appropriation	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total expenditures	<u>170,000</u>	<u>168,948</u>	<u>1,052</u>
Net change in fund balance	<u>\$ (18,000)</u>	<u>(8,259)</u>	<u>\$ 9,741</u>
FUND BALANCE			
Beginning of year		<u>60,788</u>	
End of year		<u>\$ 52,529</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 2,278,000	\$ 2,285,649	\$ 7,649
Investment and other:			
Interest	7,500	5,109	(2,391)
Total revenues	2,285,500	2,290,758	5,258
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	72,000	75,903	(3,903)
Appropriations and grants	2,089,500	2,089,135	365
Other	1,200	1,200	-
Total expenditures	2,162,700	2,166,238	(3,538)
Net change in fund balance	\$ 122,800	124,520	\$ 1,720
FUND BALANCE			
Beginning of year		2,090,335	
End of year		\$ 2,214,855	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 54,000	\$ 54,000	\$ -
Parish Court - appropriation	30,000	30,000	-
Other appropriations	85,000	65,000	(20,000)
Investment and other:			
Interest	-	595	595
	169,000	149,595	(19,405)
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	250,000	241,057	8,943
Deficiency of revenues over expenditures	(81,000)	(91,462)	(10,462)
OTHER FINANCING SOURCES			
Transfers in	65,000	65,000	-
Net change in fund balance	\$ (16,000)	(26,462)	\$ (10,462)
FUND BALANCE			
Beginning of year		26,915	
End of year		\$ 453	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 9,535,237	\$ 9,951,523	\$ 416,286
Intergovernmental:			
State revenue sharing	372,366	382,446	10,080
Grants	-	25,275	25,275
Fines and forfeitures	21,000	5,717	(15,283)
Charges for services	28,000	19,578	(8,422)
Investment and other:			
Use of money and property	68,000	42,954	(25,046)
Other	-	6,803	6,803
Total revenues	10,024,603	10,434,296	409,693
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	5,079,500	3,767,173	1,312,327
Operating services	1,959,770	1,478,502	481,268
Materials and supplies	964,125	349,099	615,026
Travel and mileage	30,000	38,598	(8,598)
Miscellaneous	330,000	328,717	1,283
Capital outlay	686,750	549,537	137,213
Total expenditures	9,050,145	6,511,626	2,538,519
Excess of revenues over expenditures	974,458	3,922,670	2,948,212
OTHER FINANCING USES			
Transfers out	(1,600,000)	(1,566,325)	33,675
Net change in fund balance	\$ (625,542)	2,356,345	\$ 2,981,887
FUND BALANCE			
Beginning of year		15,819,757	
End of year		\$ 18,176,102	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ 145,000	\$ 174,024	\$ 29,024
Investment and other:			
Other	-	4,620	(4,620)
	<u>145,000</u>	<u>178,644</u>	<u>24,404</u>
EXPENDITURES			
Current function:			
Public works:			
Appropriations and grants	800,000	764,749	35,251
Net change in fund balance	<u>\$ (655,000)</u>	<u>(586,105)</u>	<u>\$ 59,655</u>
FUND BALANCE			
Beginning of year		<u>1,433,325</u>	
End of year		<u>\$ 847,220</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - Housing voucher program	\$ 773,000	\$ 751,050	\$ (21,950)
Investment and other:			
Other	1,000	64,319	63,319
Interest	3,000	1,452	(1,548)
	<u>777,000</u>	<u>816,821</u>	<u>39,821</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	699,500	747,855	(48,355)
Consultant and administration	71,000	71,644	(644)
Professional services	6,500	-	6,500
	<u>777,000</u>	<u>819,499</u>	<u>(42,499)</u>
Total expenditures			
	<u>777,000</u>	<u>819,499</u>	<u>(42,499)</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,678)</u>	<u>\$ 2,678</u>
FUND BALANCE			
Beginning of year		<u>440,229</u>	
End of year		<u>\$ 437,551</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,371,000	\$ 1,509,139	\$ 138,139
Investment and other:			
Interest	-	6,894	6,894
	<u>1,371,000</u>	<u>1,516,033</u>	<u>145,033</u>
Total revenues			
	<u>1,371,000</u>	<u>1,516,033</u>	<u>145,033</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	208,500	269,266	(60,766)
Appropriations and grants	350,000	350,000	-
Insurance	5,500	5,500	-
Materials and supplies	48,000	10,493	37,507
Equipment and maintenance	55,500	58,222	(2,722)
Other charges and services	21,000	11,212	9,788
	<u>688,500</u>	<u>704,693</u>	<u>(16,193)</u>
Total expenditures			
	<u>688,500</u>	<u>704,693</u>	<u>(16,193)</u>
Excess of revenues over expenditures	682,500	811,340	128,840
OTHER FINANCING SOURCES (USES)			
Transfer in	132,500	1,356,306	1,223,806
Transfer out	(500,000)	(500,000)	-
	<u>(367,500)</u>	<u>856,306</u>	<u>1,223,806</u>
Total financing sources (uses)			
	<u>(367,500)</u>	<u>856,306</u>	<u>1,223,806</u>
Net change in fund balance	<u>\$ 315,000</u>	1,667,646	<u>\$ 1,352,646</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 1,667,646</u>	



**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2020

	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	\$ 295,033	\$ 474,961	\$ 10	\$ 741,249
Investments	506,426	229,024	58,623	37,422
Accounts receivable	136,874	-	-	-
Due from other funds	-	-	-	148,875
Total assets	\$ 938,333	\$ 703,985	\$ 58,633	\$ 927,546
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Unavailable revenue	\$ -	\$ -	\$ -	\$ -
FUND BALANCE				
Restricted	938,333	703,985	58,633	927,546
Total liabilities and fund balance	\$ 938,333	\$ 703,985	\$ 58,633	\$ 927,546

<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>	
\$ 3,054	\$ 14	\$ 1,514,321
118,597	414,349	1,364,441
-	-	136,874
-	-	148,875
<u>\$ 121,651</u>	<u>\$ 414,363</u>	<u>\$ 3,164,511</u>
<u>\$ -</u>	<u>\$ 2,490</u>	<u>\$ 2,490</u>
<u>121,651</u>	<u>411,873</u>	<u>3,162,021</u>
<u>\$ 121,651</u>	<u>\$ 414,363</u>	<u>\$ 3,164,511</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2020

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	\$ 1,500,132	\$ -	\$ -	\$ -
Investment and other	1,706	3,209	11	2,606
Total revenues	<u>1,501,838</u>	<u>3,209</u>	<u>11</u>	<u>2,606</u>
EXPENDITURES				
Debt service:				
Principal	1,115,000	2,735,000	45,000	940,000
Interest	1,040,581	2,025,250	7,904	853,943
Bond issue costs	-	-	-	-
Total expenditures	<u>2,155,581</u>	<u>4,760,250</u>	<u>52,904</u>	<u>1,793,943</u>
Deficiency of revenues over expenditures	<u>(653,743)</u>	<u>(4,757,041)</u>	<u>(52,893)</u>	<u>(1,791,337)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	523,500	4,759,829	51,917	1,786,500
Issuance of refunding debt	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>523,500</u>	<u>4,759,829</u>	<u>51,917</u>	<u>1,786,500</u>
Net change in fund balance	<u>(130,243)</u>	<u>2,788</u>	<u>(976)</u>	<u>(4,837)</u>
FUND BALANCE				
Beginning of year	<u>1,068,576</u>	<u>701,197</u>	<u>59,609</u>	<u>932,383</u>
End of year	<u>\$ 938,333</u>	<u>\$ 703,985</u>	<u>\$ 58,633</u>	<u>\$ 927,546</u>

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Nonmajor Debt Service Funds
\$ -	\$ -	\$ 1,500,132
38	11,698	19,268
<u>38</u>	<u>11,698</u>	<u>1,519,400</u>
175,000	1,385,000	6,395,000
240,641	169,656	4,337,975
35,933	-	35,933
<u>451,574</u>	<u>1,554,656</u>	<u>10,768,908</u>
<u>(451,536)</u>	<u>(1,542,958)</u>	<u>(9,249,508)</u>
399,475	1,566,325	9,087,546
755,000	-	755,000
(715,000)	-	(715,000)
<u>439,475</u>	<u>1,566,325</u>	<u>9,127,546</u>
(12,061)	23,367	(121,962)
<u>133,712</u>	<u>388,506</u>	<u>3,283,983</u>
<u>\$ 121,651</u>	<u>\$ 411,873</u>	<u>\$ 3,162,021</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services			
Fines and forfeitures	\$ 1,268,000	\$ 1,247,640	\$ (20,360)
Prisoner revenue	250,000	252,492	2,492
Investment and other:			
Interest	2,500	1,706	(794)
	1,520,500	1,501,838	(18,662)
EXPENDITURES			
Debt service:			
Principal	1,115,000	1,115,000	-
Interest	1,041,000	1,040,581	419
	2,156,000	2,155,581	419
Deficiency of revenues over expenditures	(635,500)	(653,743)	(18,243)
OTHER FINANCING SOURCES			
Transfers in	523,500	523,500	-
	\$ (112,000)	(130,243)	\$ (18,243)
FUND BALANCE			
Beginning of year		1,068,576	
End of year		\$ 938,333	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 6,500	\$ 3,209	\$ (3,291)
EXPENDITURES			
Debt service:			
Principal	2,735,000	2,735,000	-
Interest	2,025,000	2,025,250	(250)
Total expenditures	4,760,000	4,760,250	(250)
Deficiency of revenues over expenditures	(4,753,500)	(4,757,041)	(3,541)
OTHER FINANCING SOURCES			
Transfers in	4,760,000	4,759,829	(171)
Net change in fund balance	<u>\$ 6,500</u>	2,788	<u>\$ (3,712)</u>
FUND BALANCE			
Beginning of year		<u>701,197</u>	
End of year		<u>\$ 703,985</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 11	\$ 11
EXPENDITURES			
Debt service:			
Principal	45,000	45,000	-
Interest	8,000	7,904	96
Total expenditures	53,000	52,904	96
Deficiency of revenues over expenditures	(53,000)	(52,893)	107
OTHER FINANCING SOURCES			
Transfers in	53,000	51,917	(1,083)
Net change in fund balance	<u>\$ -</u>	<u>(976)</u>	<u>\$ (976)</u>
FUND BALANCE			
Beginning of year		<u>59,609</u>	
End of year		<u>\$ 58,633</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 4,000	\$ 2,606	\$ (1,394)
EXPENDITURES			
Debt service:			
Principal	940,000	940,000	-
Interest	854,000	853,943	57
Total expenditures	1,794,000	1,793,943	57
Deficiency of revenues over expenditures	(1,790,000)	(1,791,337)	(1,337)
OTHER FINANCING SOURCES			
Transfers in	1,786,500	1,786,500	-
Net change in fund balance	\$ (3,500)	(4,837)	\$ (1,337)
FUND BALANCE			
Beginning of year		932,383	
End of year		\$ 927,546	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 38	\$ 38
EXPENDITURES			
Debt service:			
Principal	175,000	175,000	-
Interest	241,500	240,641	859
Bond issue costs	34,000	35,933	(1,933)
Total expenditures	<u>450,500</u>	<u>451,574</u>	<u>(1,074)</u>
Deficiency of revenues over expenditures	(450,500)	(451,536)	(1,036)
OTHER FINANCING SOURCES (USES)			
Transfers in	399,000	399,475	475
Issuance of refunding debt	755,000	755,000	-
Payments to refunded bond escrow agent	(731,000)	(715,000)	16,000
Total other financing sources (uses)	<u>423,000</u>	<u>439,475</u>	<u>16,475</u>
Net change in fund balance	<u>\$ (849,500)</u>	<u>(12,061)</u>	<u>\$ 837,439</u>
FUND BALANCE			
Beginning of year		<u>133,712</u>	
End of year		<u>\$ 121,651</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 12,000	\$ 11,698	\$ (302)
EXPENDITURES			
Debt service:			
Principal	1,385,000	1,385,000	-
Interest	170,000	169,656	344
Total expenditures	1,555,000	1,554,656	344
Deficiency of revenues over expenditures	(1,543,000)	(1,542,958)	42
OTHER FINANCING SOURCES			
Transfers in	1,557,500	1,566,325	8,825
Net change in fund balance	<u>\$ 14,500</u>	23,367	<u>\$ 8,867</u>
FUND BALANCE			
Beginning of year		<u>388,506</u>	
End of year		<u>\$ 411,873</u>	

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2020

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction
ASSETS						
Cash and cash equivalents	\$ 4,539,726	\$ -	\$ -	\$ 66,732	\$ 5,698,985	\$ -
Investments	126,498	69,319	819,294	1,214,107	-	505,924
Accounts receivable, net	-	-	-	3,890	-	-
Due from other government: Grants	-	-	-	-	-	-
Total assets	<u>\$ 4,666,224</u>	<u>\$ 69,319</u>	<u>\$ 819,294</u>	<u>\$ 1,284,729</u>	<u>\$ 5,698,985</u>	<u>\$ 505,924</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contracts payable	\$ 1,032,905	\$ 4,170	\$ 102,742	\$ 361,989	\$ -	\$ 177,514
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	-	-
FUND BALANCE						
Restricted for construction of capital assets	3,633,319	65,149	716,552	-	5,698,985	-
Committed for construction of capital assets	-	-	-	922,740	-	328,410
Total fund balance	<u>3,633,319</u>	<u>65,149</u>	<u>716,552</u>	<u>922,740</u>	<u>5,698,985</u>	<u>328,410</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 4,666,224</u>	<u>\$ 69,319</u>	<u>\$ 819,294</u>	<u>\$ 1,284,729</u>	<u>\$ 5,698,985</u>	<u>\$ 505,924</u>

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Animal Service Construction	Mega Infrastructure Project	Total Nonmajor Capital Project Funds
\$ 95,155	\$ -	\$ 305,219	\$ 55,670	\$ -	\$ 168,650	\$ -	\$ 180,206	\$ 11,110,343
1,731,234	365,371	5,553,116	1,012,848	121,468	3,068,383	482,361	3,278,642	18,348,565
5,547	-	17,794	3,245	15	9,832	-	10,506	50,829
673,206	-	-	-	-	-	-	-	673,206
<u>\$ 2,505,142</u>	<u>\$ 365,371</u>	<u>\$ 5,876,129</u>	<u>\$ 1,071,763</u>	<u>\$ 121,483</u>	<u>\$ 3,246,865</u>	<u>\$ 482,361</u>	<u>\$ 3,469,354</u>	<u>\$ 30,182,943</u>
\$ 199,141	\$ 92,253	\$ 22,742	\$ -	\$ -	\$ 42,719	\$ -	\$ -	\$ 2,036,175
673,206	-	-	-	-	-	-	-	673,206
1,632,795	273,118	-	1,071,763	121,483	3,204,146	482,361	3,469,354	20,369,025
-	-	5,853,387	-	-	-	-	-	7,104,537
<u>1,632,795</u>	<u>273,118</u>	<u>5,853,387</u>	<u>1,071,763</u>	<u>121,483</u>	<u>3,204,146</u>	<u>482,361</u>	<u>3,469,354</u>	<u>27,473,562</u>
<u>\$ 2,505,142</u>	<u>\$ 365,371</u>	<u>\$ 5,876,129</u>	<u>\$ 1,071,763</u>	<u>\$ 121,483</u>	<u>\$ 3,246,865</u>	<u>\$ 482,361</u>	<u>\$ 3,469,354</u>	<u>\$ 30,182,943</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2020

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment and other	36,621	3,867	12,032	13,672	17,939	6,360
Total revenues	<u>36,621</u>	<u>3,867</u>	<u>12,032</u>	<u>13,672</u>	<u>17,939</u>	<u>6,360</u>
EXPENDITURES						
Current function:						
Public safety	-	-	-	-	-	8,700
Public works	-	-	-	35,378	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	4,397,491	203,056	607,507	2,055,627	-	594,107
Total expenditures	<u>4,397,491</u>	<u>203,056</u>	<u>607,507</u>	<u>2,091,005</u>	<u>-</u>	<u>602,807</u>
Excess (deficiency) of revenues over expenditures	<u>(4,360,870)</u>	<u>(199,189)</u>	<u>(595,475)</u>	<u>(2,077,333)</u>	<u>17,939</u>	<u>(596,447)</u>
OTHER FINANCING SOURCES						
Transfers in	-	-	-	2,200,000	-	250,000
Net change in fund balance	<u>(4,360,870)</u>	<u>(199,189)</u>	<u>(595,475)</u>	<u>122,667</u>	<u>17,939</u>	<u>(346,447)</u>
FUND BALANCE						
Beginning of year	<u>7,994,189</u>	<u>264,338</u>	<u>1,312,027</u>	<u>800,073</u>	<u>5,681,046</u>	<u>674,857</u>
End of year	<u>\$ 3,633,319</u>	<u>\$ 65,149</u>	<u>\$ 716,552</u>	<u>\$ 922,740</u>	<u>\$ 5,698,985</u>	<u>\$ 328,410</u>

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Animal Services Construction	Mega Infrastructure Project	Total Nonmajor Capital Project Funds
\$ 2,015,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,015,488
6,948	3,749	89,726	11,712	-	28,685	-	27,754	259,065
2,022,436	3,749	89,726	11,712	-	28,685	-	27,754	2,274,553
-	-	-	-	-	-	-	-	8,700
-	-	-	202,076	-	-	-	-	237,454
-	-	-	-	-	-	14	-	14
-	-	52,900	-	-	-	-	-	52,900
1,909,749	479,141	14,970	37,148	-	85,439	17,625	-	10,401,860
1,909,749	479,141	67,870	239,224	-	85,439	17,639	-	10,700,928
112,687	(475,392)	21,856	(227,512)	-	(56,754)	(17,639)	27,754	(8,426,375)
-	-	1,316,000	1,000,000	-	-	500,000	3,441,600	8,707,600
112,687	(475,392)	1,337,856	772,488	-	(56,754)	482,361	3,469,354	281,225
1,520,108	748,510	4,515,531	299,275	121,483	3,260,900	-	-	27,192,337
<u>\$ 1,632,795</u>	<u>\$ 273,118</u>	<u>\$ 5,853,387</u>	<u>\$ 1,071,763</u>	<u>\$ 121,483</u>	<u>\$ 3,204,146</u>	<u>\$ 482,361</u>	<u>\$ 3,469,354</u>	<u>\$ 27,473,562</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 55,000	\$ 36,621	\$ (18,379)
EXPENDITURES			
Capital outlay	4,960,000	4,397,491	562,509
Net change in fund balance	<u>\$ (4,905,000)</u>	<u>(4,360,870)</u>	<u>\$ (580,888)</u>
FUND BALANCE			
Beginning of year		<u>7,994,189</u>	
End of year		<u>\$ 3,633,319</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 3,500	\$ 3,867	\$ 367
EXPENDITURES			
Capital outlay	227,000	203,056	23,944
Net change in fund balance	<u>\$ (223,500)</u>	(199,189)	<u>\$ 24,311</u>
FUND BALANCE			
Beginning of year		<u>264,338</u>	
End of year		<u>\$ 65,149</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 16,000	\$ 12,032	\$ (3,968)
EXPENDITURES			
Capital outlay	790,000	607,507	182,493
Net change in fund balance	<u>\$ (774,000)</u>	<u>(595,475)</u>	<u>\$ 178,525</u>
FUND BALANCE			
Beginning of year		<u>1,312,027</u>	
End of year		<u>\$ 716,552</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 12,500	\$ 13,672	\$ 1,172
EXPENDITURES			
Current function:			
Public works:			
Professional services	64,000	35,378	28,622
Capital outlay	2,097,000	2,055,627	41,373
Total expenditures	2,161,000	2,091,005	69,995
Deficiency of revenues over expenditures	(2,148,500)	(2,077,333)	71,167
OTHER FINANCING SOURCES			
Transfers in	2,200,000	2,200,000	-
Net change in fund balance	<u>\$ 51,500</u>	122,667	<u>\$ 71,167</u>
FUND BALANCE			
Beginning of year		<u>800,073</u>	
End of year		<u>\$ 922,740</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 17,939	\$ 17,939
Net change in fund balance	<u>\$ -</u>	<u>17,939</u>	<u>\$ 17,939</u>
FUND BALANCE			
Beginning of year		<u>5,681,046</u>	
End of year		<u>\$ 5,698,985</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 4,000	\$ 6,360	\$ 2,360
EXPENDITURES			
Current function:			
Public safety:			
Professional services	146,500	8,700	137,800
Capital outlay	750,000	594,107	155,893
Total expenditures	896,500	602,807	293,693
Deficiency of revenues over expenditures	(892,500)	(596,447)	296,053
OTHER FINANCING SOURCES			
Transfers in	250,000	250,000	-
Net change in fund balance	<u>\$ (642,500)</u>	<u>(346,447)</u>	<u>\$ 296,053</u>
FUND BALANCE			
Beginning of year		674,857	
End of year		<u>\$ 328,410</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant	\$ 3,502,000	\$ 2,015,488	\$ (1,486,512)
Investment and other:			
Interest	-	6,948	6,948
	<u>3,502,000</u>	<u>2,022,436</u>	<u>(1,479,564)</u>
Total revenues	3,502,000	2,022,436	(1,479,564)
EXPENDITURES			
Capital outlay	<u>3,502,000</u>	<u>1,909,749</u>	<u>1,592,251</u>
Net change in fund balance	<u>\$ -</u>	<u>112,687</u>	<u>\$ 112,687</u>
FUND BALANCE			
Beginning of year		<u>1,520,108</u>	
End of year		<u>\$ 1,632,795</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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 3,749	\$ 3,749
EXPENDITURES			
Capital outlay	529,000	479,141	49,859
Net change in fund balance	<u>\$ (529,000)</u>	<u>(475,392)</u>	<u>\$ 49,859</u>
FUND BALANCE			
Beginning of year		<u>748,510</u>	
End of year		<u>\$ 273,118</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 50,000	\$ 89,726	\$ 39,726
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	-	52,900	(52,900)
Capital outlay	228,500	14,970	213,530
Total expenditures	228,500	67,870	160,630
Excess (deficiency) of revenues over expenditures	(178,500)	21,856	200,356
OTHER FINANCING SOURCES			
Transfers in	1,316,000	1,316,000	-
Net change in fund balance	\$ 1,137,500	1,337,856	\$ 200,356
FUND BALANCE			
Beginning of year		4,515,531	
End of year		\$ 5,853,387	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 3,000	\$ 11,712	\$ 8,712
EXPENDITURES			
Current function:			
Public works:			
Professional services	202,500	202,076	424
Capital outlay	25,000	37,148	(12,148)
Total expenditures	227,500	239,224	(11,724)
Deficiency of revenues over expenditures	(224,500)	(227,512)	(3,012)
OTHER FINANCING SOURCES			
Transfers in	1,000,000	1,000,000	-
Net change in fund balance	\$ 775,500	772,488	\$ (3,012)
FUND BALANCE			
Beginning of year		299,275	
End of year		\$ 1,071,763	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay	-	-	-
Net change in fund balance	\$ -	-	\$ -
FUND BALANCE			
Beginning of year		121,483	
End of year		\$ 121,483	

**PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ -	\$ 28,685	\$ 28,685
EXPENDITURES			
Capital outlay	355,000	85,439	269,561
Net change in fund balance	\$ (355,000)	(56,754)	\$ 298,246
FUND BALANCE			
Beginning of year		3,260,900	
End of year		\$ 3,204,146	

**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, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Other charges and services	\$ -	\$ 14	\$ (14)
Capital outlay	<u>100,000</u>	<u>17,625</u>	<u>82,375</u>
Total expenditures	<u>100,000</u>	<u>17,639</u>	<u>82,361</u>
Deficiency of revenues over expenditures	(100,000)	(17,639)	82,361
OTHER FINANCING SOURCES			
Transfers in	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 400,000</u>	482,361	<u>\$ 82,361</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 482,361</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ -	\$ 27,754	\$ 27,754
Excess of revenues over expenditures	-	27,754	27,754
OTHER FINANCING SOURCES			
Transfers in	\$ -	3,441,600	\$ 3,441,600
Net change in fund balance	\$ -	3,469,354	\$ 27,754
FUND BALANCE			
Beginning of year		-	
End of year		\$ 3,469,354	

**PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND - MAJOR FUND**

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

For the year ended December 31, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 150,000	\$ 141,684	\$ (8,316)
EXPENDITURES			
Capital outlay	<u>22,722,500</u>	<u>21,905,103</u>	<u>817,397</u>
Deficiency of revenues over expenditures	(22,572,500)	(21,763,419)	809,081
OTHER FINANCING SOURCES			
Transfers in	<u>800,000</u>	<u>800,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (21,772,500)</u>	<u>(20,963,419)</u>	<u>\$ 809,081</u>
FUND BALANCE			
Beginning of year		<u>21,817,574</u>	
End of year		<u>\$ 854,155</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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	\$ 154,000	\$ 166,741	\$ 12,741
Investment and other:			
Interest	500,000	796,950	296,950
Total revenue	654,000	963,691	309,691
EXPENDITURES			
Current function:			
Public works			
Professional services	611,500	577,186	34,314
Capital outlay	1,041,500	269,436	772,064
Total expenditures	1,653,000	846,622	806,378
Excess (deficiency) of revenues over expenditures	(999,000)	117,069	1,116,069
OTHER FINANCING SOURCES			
Transfers in	100,000	100,000	-
Net change in fund balance	\$ (899,000)	217,069	\$ 1,116,069
FUND BALANCE			
Beginning of year		47,211,079	
End of year		\$ 47,428,148	

**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, 2020

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales tax	\$ 5,070,500	\$ 8,131,048	\$ 3,060,548
Investment and other:			
Interest	325,000	416,509	91,509
Total revenue	5,395,500	8,547,557	3,152,057
EXPENDITURES			
Current function:			
Public works			
Professional fees	490,000	723,555	(233,555)
Capital outlay	1,444,500	639,173	805,327
Total expenditures	1,934,500	1,362,728	571,772
Excess of revenues over expenditures	3,461,000	7,184,829	3,723,829
OTHER FINANCING USES			
Transfers out	(4,300,000)	(6,086,500)	(1,786,500)
Net change in fund balance	\$ (839,000)	1,098,329	\$ 1,937,329
FUND BALANCE			
Beginning of year		18,980,981	
End of year		\$ 20,079,310	

PARISH OF ASCENSION
MOVE ASCENSION CONSTRUCTION FUND - MAJOR FUND

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

For the ended year December 31, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Appropriation	\$ 1,043,000	\$ 1,043,168	\$ 168
Investment and other:			
Interest	<u>275,000</u>	<u>411,845</u>	<u>136,845</u>
Total revenue	<u>1,318,000</u>	<u>1,455,013</u>	<u>137,013</u>
EXPENDITURES			
Capital outlay	<u>9,005,500</u>	<u>7,602,362</u>	<u>1,403,138</u>
Deficiency of revenues over expenditures	(7,687,500)	(6,147,349)	1,540,151
OTHER FINANCING SOURCES			
Transfers in	<u>4,300,000</u>	<u>4,300,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (3,387,500)</u>	<u>(1,847,349)</u>	<u>\$ 1,540,151</u>
FUND BALANCE			
Beginning of year		<u>32,946,630</u>	
End of year		<u>\$ 31,099,281</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, 2020

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 90,664	\$ 277,050	\$ -	\$ 367,714
Investments	1,649,534	5,040,605	125,196	6,815,335
Accounts receivable	9,586	18,815	20	28,421
Due from other governments	2,356	-	-	2,356
Net pension asset	42,859	-	-	42,859
Total current assets	1,794,999	5,336,470	125,216	7,256,685
Noncurrent assets:				
Capital assets:				
Depreciable, net	197,438	-	-	197,438
Total assets	1,992,437	5,336,470	125,216	7,454,123
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	78,224	-	-	78,224
Other post employment benefits	24,342	-	-	24,342
Total deferred inflows of resources	102,566	-	-	102,566
Total assets and deferred outflows of resources	\$ 2,095,003	\$ 5,336,470	\$ 125,216	\$ 7,556,689
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 130,269	\$ 199,517	\$ 9,672	\$ 339,458
Accrued payroll	15,225	-	-	15,225
Total current liabilities	145,494	199,517	9,672	354,683
Noncurrent liabilities:				
Claims reserve				
Due within one year	-	562,291	-	562,291
Due in more than one year	-	1,210,614	-	1,210,614
Other post employment benefits	91,698	-	-	91,698
Total noncurrent liabilities	91,698	1,772,905	-	1,864,603
Total liabilities	237,192	1,972,422	9,672	2,219,286
DEFERRED INFLOWS OF RESOURCES				
Pensions	107,795	-	-	107,795
Other post employment benefits	3,400	-	-	3,400
Total deferred inflows of resources	111,195	-	-	111,195
NET POSITION				
Investment in capital assets	197,438	-	-	197,438
Restricted for pension obligation	42,859	-	-	42,859
Unrestricted	1,506,319	3,364,048	115,544	4,985,911
Total net position	1,746,616	3,364,048	115,544	5,226,208
Total liabilities, deferred inflows of resources, and net position	\$ 2,095,003	\$ 5,336,470	\$ 125,216	\$ 7,556,689

PARISH OF ASCENSION

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS

For the year ended December 31, 2020

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges for services	\$ 2,529,500	\$ -	\$ -	\$ 2,529,500
Insurance premiums	-	1,687,833	217,407	1,905,240
Total operating revenues	<u>2,529,500</u>	<u>1,687,833</u>	<u>217,407</u>	<u>4,434,740</u>
OPERATING EXPENSES				
Personnel, general and administrative	1,481,925	-	-	1,481,925
Maintenance and supplies	579,089	-	-	579,089
Insurance premiums	22,500	1,152,080	-	1,174,580
Insurance claims	-	1,305,356	174,042	1,479,398
Professional services	11,500	55,790	19,301	86,591
Rent and utilities	44,332	-	-	44,332
Depreciation	83,414	-	-	83,414
Miscellaneous	7,871	-	-	7,871
Total operating expenses	<u>2,230,631</u>	<u>2,513,226</u>	<u>193,343</u>	<u>4,937,200</u>
Operating income (loss)	<u>298,869</u>	<u>(825,393)</u>	<u>24,064</u>	<u>(502,460)</u>
NONOPERATING REVENUES				
Proceeds from insurance	4,521	51,572	-	56,093
Grants and contributions	8,261	-	-	8,261
Gain on disposal of assets	712	-	-	712
Investment earnings	32,447	99,574	1,796	133,817
Total nonoperating revenues	<u>45,941</u>	<u>151,146</u>	<u>1,796</u>	<u>198,883</u>
Income (loss) before capital grants, contributions and transfers	344,810	(674,247)	25,860	(303,577)
Capital asset contributions from other funds	10,821	-	-	10,821
Net income (loss)	<u>355,631</u>	<u>(674,247)</u>	<u>25,860</u>	<u>(292,756)</u>
NET POSITION				
Beginning of year	<u>1,390,985</u>	<u>4,038,295</u>	<u>89,684</u>	<u>5,518,964</u>
End of year	<u>\$ 1,746,616</u>	<u>\$ 3,364,048</u>	<u>\$ 115,544</u>	<u>\$ 5,226,208</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2020

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 2,525,911	\$ 1,692,331	\$ 218,895	\$ 4,437,137
Payments to suppliers	(1,484,624)	(1,749,622)	(199,030)	(3,433,276)
Payments to employees	(684,144)	-	-	(684,144)
Net cash provided (used) by operating activities	<u>357,143</u>	<u>(57,291)</u>	<u>19,865</u>	<u>319,717</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Operating grants	<u>8,261</u>	<u>-</u>	<u>-</u>	<u>8,261</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Capital asset additions	(6,636)	-	-	(6,636)
Proceeds from insurance	4,521	51,572	-	56,093
Proceeds from sale of capital assets	712	-	-	712
Net cash provided (used) by capital and related financing activities	<u>(1,403)</u>	<u>51,572</u>	<u>-</u>	<u>50,169</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	32,447	99,574	1,796	133,817
Purchases of investments	<u>(446,952)</u>	<u>(365,590)</u>	<u>(21,661)</u>	<u>(834,203)</u>
Net cash used for investing activities	<u>(414,505)</u>	<u>(266,016)</u>	<u>(19,865)</u>	<u>(700,386)</u>
Net decrease in cash	(50,504)	(271,735)	-	(322,239)
CASH				
Beginning of period	<u>141,168</u>	<u>548,785</u>	<u>-</u>	<u>689,953</u>
End of period	<u>\$ 90,664</u>	<u>\$ 277,050</u>	<u>\$ -</u>	<u>\$ 367,714</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 298,869	\$ (825,393)	\$ 24,064	\$ (502,460)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	83,414	-	-	83,414
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment benefits	(1,766)	-	-	(1,766)
Change in operating assets and liabilities:				
Accounts receivable	(3,589)	4,498	1,488	2,397
Accounts payable and accrued liabilities	<u>(19,785)</u>	<u>763,604</u>	<u>(5,687)</u>	<u>738,132</u>
Net cash provided (used) by operating activities	<u>\$ 357,143</u>	<u>\$ (57,291)</u>	<u>\$ 19,865</u>	<u>\$ 319,717</u>
NONCASH CAPITAL FINANCING ACTIVITIES				
Contribution of capital assets from other funds	<u>\$ 10,821</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,821</u>

PARISH OF ASCENSION

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2020

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 162,500
Benefits - retirement	12,177
Benefits - insurance	9,137
Conference travel	2,360
Registration fees	865
Meals	<u>571</u>
Total	<u>\$ 187,609</u>

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 95,903
Benefits - insurance	7,138
Benefits - retirement	2,877
Benefits - health savings account	1,500
Travel	<u>90</u>
Total	<u>\$ 107,508</u>

PARISH OF ASCENSION

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the year ended December 31, 2020

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 157,608
Benefits - retirement	19,789
Car allowance	6,000
Conference travel	1,825
Continuing professional education fees	600
Per diem	118
Mileage reimbursements	505
Mobile phone allowance	61
Other reimbursements	<u>3,497</u>
Total	<u>\$ 190,003</u>

The salary paid to the Judge is funded by the following governmental units:

	<u>Amount</u>
State of Louisiana	\$ 94,231
Ascension Parish Council - Judicial Expense Fund	46,230
City of Gonzales	7,110
City of Donaldsonville	7,110
Town of Sorrento	<u>2,927</u>
Total	<u>\$ 157,608</u>

PARISH OF ASCENSION
ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1
SCHEDULE OF INSURANCE

December 31, 2020
(Without Audit)

Issuer	Type of Insurance	Property Covered and Location	Insurance	Expiration Date
Brown and Brown Insurance Company	Commercial general liability	Premises operations, general	\$ 100,000	March 1, 2021
	Automobile liability	Machinery and vehicles	\$ 100,000	March 1, 2021
	Public officials' errors and omissions liability	Public officials' errors and omissions	\$ 100,000	March 1, 2022
	Workers compensation	Eligible employees	Statutory	March 1, 2021

PARISH OF ASCENSION
ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1
SCHEDULE OF BOARD MEMBERS

December 31, 2020
(Without Audit)

<u>Name</u>	<u>Term Years</u>	<u>Term Period</u>
Thomas Cancienne	4 Year Term	8/18/2017 - 8/18/2021
Thammy Bailey	3 Year Term	11/3/2020-11/3/2023
Ezzard Brooks	3 Year Term	6/6/2019 - 8/17/2021
Eric Robinson Sr.	2 Year Term	2/7/2020-2/7/2022
Patrice Smith	3 Year Term	6/16/2020-6/19/2023
Mike Landry	2 Year Term	2/7/2020-2/7/2022

PARISH OF ASCENSION
ACT 87 JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY

For the year ended December 31, 2020

<u>Primary Government</u>	First Six Month Period Ending, June 30, 2020	Second Six Month Period Ending, December 30, 2020
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Witness fees	77,219	83,207
Juror cost	23,844	25,683
TOTAL COLLECTIONS:	<u>101,063</u>	<u>108,889</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	<u>101,063</u>	<u>108,889</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, 2020	Second Six Month Period Ending, December 30, 2020
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Fines and forfeitures	145,118	205,350
Bond fees	49,196	56,523
Criminal court costs/fees	5,520	9,450
Interest earnings	-	9,410
Other	3,030	6,453
TOTAL COLLECTIONS:	<u>202,864</u>	<u>287,186</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	<u>202,864</u>	<u>287,186</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, 2020

Account No.

BALANCE SHEET DATA

ASSETS

Current assets:			
115	Cash - restricted for payment of current liabilities	\$	466,231
121	Accounts receivable - PHA projects		1,274
135	Investments - restricted for payments of current liabilities		<u>694</u>
150		Total current assets	<u>468,199</u>
190		Total assets	<u>\$ 468,199</u>

EQUITY - FUND BALANCE / NET POSITION

342	Unearned revenue	\$	<u>30,648</u>	
310				Total current liabilities
				<u>30,648</u>
509.3	Restricted fund balance	\$	402,753	
512.9	Unassigned fund balance		<u>34,798</u>	
513				Total equity - fund balance / net position
				<u>437,551</u>
600				Total liabilities and equity - fund balance / net position
				<u>\$ 468,199</u>

PROFIT AND LOSS DATA

REVENUES

70600	HUD PHA operating grants	\$	751,050	
70700				Total fee revenue
				<u>751,050</u>
71400	Fraud recovery		16,132	
71500	Other revenue		48,187	
72000	Investment income - restricted		<u>1,452</u>	
70000				Total revenue
				<u>816,821</u>

EXPENSES

91300	Management fee		71,644	
91000				Total operating - administrative
				<u>71,644</u>
97000				Excess revenue over operating expenses
				<u>745,177</u>
97300	Housing assistance payments		699,668	
97350	HAP portability-in		<u>48,187</u>	
90000				Total expenses
				<u>819,499</u>
10000				Excess (deficiency) of total revenue over (under) total expenses
				<u>\$ (2,678)</u>

EQUITY DATA

11030	Beginning of year balance	\$	440,229	
10000				Excess (deficiency) of total revenue over (under) total expenses
				<u>(2,678)</u>
513	End of year			<u>\$ 437,551</u>





STATISTICAL
SECTION

| 2020



PARISH OF ASCENSION

STATISTICAL SECTION (UNAUDITED)

December 31, 2020

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									
	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013	2012 (5)	2011
Governmental activities										
Net investment in capital assets	\$ 183,012	\$ 143,593	\$ 131,996	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093	\$ 127,428	\$ 106,665	\$ 98,364
Restricted	189,386	189,354	186,414	180,474	119,928	110,142	144,766	135,228	133,349	127,567
Unrestricted	85,033	101,067	89,356	23,629	82,597	104,087	33,447	22,183	19,272	19,403
Total governmental activities net position	<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>	<u>284,839</u>	<u>259,286</u>	<u>245,334</u>
Business-type activities										
Net investment in capital assets	39,897	38,084	34,508	29,745	25,740	11,290	11,769	10,893	11,275	11,279
Restricted	290	179	455	283	283	-	-	-	-	-
Unrestricted	16,354	17,738	16,479	14,767	11,747	14,366	10,583	7,540	7,163	6,204
Total business-type activities net position	<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>	<u>18,433</u>	<u>18,438</u>	<u>17,483</u>
Primary government										
Net investment in capital assets	222,909	181,677	166,504	213,604	188,075	140,349	146,862	138,321	117,940	109,643
Restricted	189,676	189,533	186,869	180,757	120,211	110,142	144,766	135,228	133,349	127,567
Unrestricted	101,387	118,805	105,835	38,396	94,344	118,453	44,030	29,723	26,435	25,607
Total primary government net position	<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>	<u>\$ 303,272</u>	<u>\$ 277,724</u>	<u>\$ 262,817</u>

(1) Restated due to billing error by ACUD No. 1. See Note 19 to the 2020 Audited Financial Statements.

(2) Restated due to reclassification of discretely presented component units and additional adjustments. See Note 20 to the 2019 Audited Financial Statements.

(3) Restated due to implementation of GASB 75. See Note 20 to the 2018 Audited Financial Statements.

(4) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

(5) Restated due to the implementation of GASB 65. See Note 1 to the 2013 Audited Financial Statements.

PARISH OF ASCENSION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013	2012 (5)	2011
Expenses										
Governmental activities										
General government	\$ 20,602	\$ 19,089	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936	\$ 17,439	\$ 15,702
Public safety	13,559	14,440	12,871	12,673	10,280	10,131	9,428	9,548	10,141	8,406
Public works	28,045	30,831	25,949	21,115	18,370	15,888	16,477	14,206	14,204	13,472
Health and welfare	8,868	8,151	8,044	6,765	6,575	5,821	5,949	5,709	5,481	5,383
Culture and recreation	9,815	10,646	14,553	8,849	8,209	8,261	7,830	7,695	7,849	7,409
Transportation and development	13,068	13,367	13,439	11,820	11,822	10,442	10,965	10,558	11,239	10,639
Interest on long-term debt	4,303	4,410	4,432	4,318	2,967	2,867	3,967	3,645	4,214	4,278
Total governmental activities	<u>98,260</u>	<u>100,934</u>	<u>99,647</u>	<u>84,422</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>	<u>70,567</u>	<u>65,289</u>
Business-type activities										
Utility operations	8,352	8,140	7,028	4,232	2,344	2,150	2,336	1,945	1,521	814
Lamar Dixon Expo Center	3,865	3,534	3,793	3,926	3,262	2,687	2,455	2,262	2,184	2,287
Total business-type activities	<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>	<u>4,207</u>	<u>3,705</u>	<u>3,101</u>
Total primary government expenses	<u>\$ 110,478</u>	<u>\$ 112,608</u>	<u>\$ 110,468</u>	<u>\$ 92,580</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>	<u>\$ 74,272</u>	<u>\$ 68,390</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,523	\$ 4,202	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911	\$ 3,749	\$ 3,928
Public safety	1,720	2,056	1,991	435	444	418	473	553	81	87
Public works	151	152	153	153	90	259	-	-	-	-
Health and welfare	66	100	101	8	15	77	59	60	587	588
Culture and recreation	530	724	2,132	574	445	566	402	533	409	259
Transportation and development	-	5,200	-	-	-	-	-	-	-	-
Operating grants and contributions	7,785	8,204	4,592	3,159	16,840	6,215	6,604	4,984	8,272	6,121
Capital grants and contributions	8,612	9,919	13,137	13,909	7,937	6,879	7,877	6,646	4,702	1,778
Total governmental activities program revenues	<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>	<u>16,687</u>	<u>17,800</u>	<u>12,762</u>
Business-type activities										
Charges for services:										
Utility operations	4,345	3,444	2,744	2,033	836	484	371	396	166	150
Lamar Dixon Expo Center	2,976	1,603	1,468	1,521	1,814	1,705	1,669	1,575	1,905	3,452
Operating grants and contributions	839	911	805	917	1,977	708	420	582	267	335
Capital grants and contributions	3,008	4,467	2,761	2,346	1,647	716	93	128	112	682
Total business-type activities program revenues	<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>	<u>2,681</u>	<u>2,450</u>	<u>4,619</u>
Total primary government total revenues	<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>	<u>\$ 19,368</u>	<u>\$ 20,250</u>	<u>\$ 17,381</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									
	2020	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013	2012 (4)	2011
Net (expense)/revenue:										
Governmental activities	\$ (74,873)	\$ (70,377)	\$ (69,427)	\$ (61,863)	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)	\$ (52,767)	\$ (52,527)
Business-type activities	(1,049)	(1,249)	(3,043)	(1,341)	668	1,437	(1,178)	(1,654)	(1,024)	(651)
Total primary government net revenue (expense)	\$ (75,922)	\$ (71,626)	\$ (72,470)	\$ (63,204)	\$ (54,188)	\$ (49,268)	\$ (53,412)	\$ (51,264)	\$ (53,791)	\$ (53,178)
General Revenues and Other Changes										
in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 40,040	\$ 38,345	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338	\$ 23,489	\$ 21,638
Sales	52,073	53,951	53,779	57,478	55,138	53,652	54,174	47,074	38,617	34,998
Franchise	1,398	1,434	1,488	1,526	1,578	1,593	1,927	1,831	1,352	2,043
Unrestricted grants and contributions	398	1,023	1,095	758	764	237	407	674	998	795
Investment earnings	4,324	6,248	3,565	1,030	668	301	240	437	299	684
Proceeds from East Ascension Hospital	-	-	-	-	-	-	-	-	5,179	-
Transfers of capital assets, net	7	44	(50)	(2,547)	(5,907)	-	-	-	-	-
Transfers from (to) other funds, net	50	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)	(1,191)	(1,000)	(1,206)
Total governmental activities general revenues	98,290	96,625	88,821	84,965	76,428	80,687	80,702	75,163	68,934	58,952
Business-type activities										
Franchise and other taxes	965	922	891	768	573	454	449	417	401	-
Unrestricted grants and contributions	381	34	-	-	13	-	-	-	-	32
Investment earnings	300	476	132	93	68	9	23	41	20	43
Transfers of capital assets, net	(7)	(44)	50	2,547	5,907	-	-	-	-	-
Transfers from (to) other funds, net	(50)	4,420	4,375	4,994	4,885	4,800	4,624	1,191	1,000	1,206
Total business-type activities general revenues	1,589	5,808	5,448	8,402	11,446	5,263	5,096	1,649	1,421	1,281
Total primary government general revenues	\$ 99,879	\$ 102,433	\$ 94,269	\$ 93,367	\$ 87,874	\$ 85,950	\$ 85,798	\$ 76,812	\$ 70,355	\$ 60,233
Change in Net Position										
Governmental activities	\$ 23,417	\$ 26,014	\$ 19,394	\$ 23,102	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553	\$ 16,167	\$ 6,425
Business-type activities	540	4,559	3,029	7,061	12,114	6,700	3,918	(5)	397	630
Total primary government net revenue (expense)	\$ 23,957	\$ 30,573	\$ 22,423	\$ 30,163	\$ 33,686	\$ 36,682	\$ 32,386	\$ 25,548	\$ 16,564	\$ 7,055

(1) Restated due to reclassification of discretely presented component units. See Note 20 to the 2019 Audited Financial Statements.

(2) Restated due to implementation of GASB 75. See Note 20 to the 2018 Audited Financial Statements.

(3) Restated due to the implementation of GASB No. 68 and GASB No. 71. See Note 1 to the 2015 Audited Financial Statements.

(4) Restated due to the implementation of GASB 65. See Note 1 to the 2013 Audited Financial Statements.

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>
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
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679

PARISH OF ASCENSION
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

(in thousands)

	<u>GENERAL FUND</u>					<u>ALL OTHER GOVERNMENTAL FUNDS</u>				
	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Total</u>	<u>Non- spendable</u>	<u>Restricted*</u>	<u>Committed</u>	<u>Total</u>	
2020	\$ 5,752	\$ 6,728	\$ 5,809	\$ 25,556	\$ 43,845	\$ 161	\$ 186,506	\$ 42,558	\$ 229,225	
2019 (1)	6,063	6,867	9,127	21,980	44,037	129	183,608	56,126	239,863	
2018 (1)	3,748	7,094	8,024	24,481	43,347	119	181,038	43,759	224,916	
2017 (1)	3,044	5,376	-	30,653	39,073	100	177,723	38,212	216,035	
2016	2,401	4,402	-	26,329	33,132	94	117,526	41,967	159,587	
2015	1,966	4,849	-	29,402	36,217	94	108,176	42,825	151,095	
2014	1,376	5,990	-	25,265	32,631	44	97,038	45,923	143,005	
2013	123	6,181	-	16,776	23,080	44	86,468	42,923	129,435	
2012	123	5,096	-	13,959	19,178	-	86,048	42,292	128,340	
2011	127	3,017	-	14,455	17,599	-	90,737	33,229	123,966	

*Includes Special Revenue, Capital Projects and Debt Service Funds.

All fund balances in Debt Service Funds are reserved to pay future debt service.

(1) Restated due to billing error by ACUD No. 1. See Note 19 to the 2020 Audited Financial Statements.

PARISH OF ASCENSION
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2020	(Restated) 2019	(Restated) 2018	(Restated) 2017	2016
REVENUES					
Taxes	\$ 93,512	\$ 93,374	\$ 88,534	\$ 89,727	\$ 84,873
Intergovernmental	8,550	14,413	14,486	11,290	8,689
Licenses and permits	4,158	3,855	3,915	3,720	3,578
Fines and forfeitures	226	289	2,015	322	335
Charges for services	3,813	9,169	2,255	2,487	2,227
Investment and other	4,441	7,041	3,456	1,254	902
Total revenues	<u>114,700</u>	<u>128,141</u>	<u>114,661</u>	<u>108,800</u>	<u>100,604</u>
EXPENDITURES					
Current function:					
General government	16,960	15,637	15,559	16,815	22,840
Public safety	11,456	12,046	10,880	11,244	9,783
Public works	25,487	27,875	21,478	19,276	18,796
Health and welfare	9,210	8,484	7,877	7,061	7,162
Culture and recreation	8,161	8,825	12,924	7,368	7,052
Debt service					
Principal	6,395	5,090	5,333	3,055	4,563
Interest	4,338	4,359	4,410	3,926	2,954
Bond issuance	36	193	-	-	-
Capital outlay	<u>44,003</u>	<u>31,398</u>	<u>19,425</u>	<u>27,730</u>	<u>18,617</u>
Total expenditures	<u>126,046</u>	<u>113,907</u>	<u>97,886</u>	<u>96,475</u>	<u>91,767</u>
Excess (deficiency) of revenues over expenditures	<u>(11,346)</u>	<u>14,234</u>	<u>16,775</u>	<u>12,325</u>	<u>8,837</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	31,645	29,267	58,591	42,327	24,955
Proceeds from insurance	25	23	50	751	955
Proceeds from sale of property	119	117	427	3	-
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	755	5,390	-	49,785	-
Issuance of refunding debt	-	-	-	-	-
Premium on issuance	-	308	-	2,344	-
Payment to refunded bond agent	(715)	-	-	-	-
Transfers out	<u>(31,595)</u>	<u>(33,487)</u>	<u>(62,591)</u>	<u>(45,146)</u>	<u>(29,340)</u>
Total other financing sources and uses	<u>234</u>	<u>1,618</u>	<u>(3,523)</u>	<u>50,064</u>	<u>(3,430)</u>
SPECIAL ITEM					
Proceeds from East Ascension					
Hospital Service District	-	-	-	-	-
Net change in fund balances	<u>\$ (11,112)</u>	<u>\$ 15,852</u>	<u>\$ 13,252</u>	<u>\$ 62,389</u>	<u>\$ 5,407</u>
Debt service as a percentage of noncapital expenditures	<u>13.1</u>	<u>11.5</u>	<u>12.4</u>	<u>10.2</u>	<u>10.3</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				
	2015	2014	2013	2012	2011
REVENUES					
Taxes	\$ 84,949	\$ 84,680	\$ 75,244	\$ 63,458	\$ 58,678
Intergovernmental	9,850	7,255	6,043	8,243	7,144
Licenses and permits	3,434	3,111	3,190	2,829	2,737
Fines and forfeitures	346	402	434	449	495
Charges for services	2,252	2,071	591	631	635
Miscellaneous	834	887	1,670	2,572	2,345
Total revenues	<u>101,665</u>	<u>98,406</u>	<u>87,172</u>	<u>78,182</u>	<u>72,034</u>
EXPENDITURES					
Current function:					
General government	12,163	12,158	11,409	12,794	10,461
Public safety	8,797	8,410	8,152	8,820	7,055
Public works	16,897	18,104	16,115	16,325	14,479
Health and welfare	6,713	6,551	6,153	5,909	5,769
Culture and recreation	7,474	6,885	6,605	6,312	6,314
Debt service					
Principal	4,109	3,505	3,465	5,175	3,185
Interest and bond issuance cost	2,962	3,649	3,461	4,038	4,278
Bond issuance	-	-	-	-	-
Capital outlay	27,430	13,229	25,830	17,280	19,976
Total expenditures	<u>104,252</u>	<u>72,491</u>	<u>81,190</u>	<u>76,653</u>	<u>71,517</u>
Excess (deficiency) of revenues over expenditures	<u>(2,587)</u>	<u>25,915</u>	<u>5,982</u>	<u>1,529</u>	<u>517</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	32,829	20,053	19,934	32,274	19,868
Proceeds from insurance	-	-	-	-	-
Proceeds from sale of property	24	852	437	245	121
Proceeds from installment purchase agreement	156	-	-	-	-
Issuance of debt	16,405	1,500	-	-	1,500
Issuance of refunding debt	43,927	-	404	-	-
Premium on issuance	4,914	-	-	-	-
Payment to refunded bond agent	(47,512)	(1,672)	(635)	-	-
Transfers out	(36,480)	(23,527)	(21,125)	(33,274)	(21,074)
Total other financing sources and uses	<u>14,263</u>	<u>(2,794)</u>	<u>(985)</u>	<u>(755)</u>	<u>415</u>
SPECIAL ITEM					
Proceeds from East Ascension					
Hospital Service District	-	-	-	5,179	-
Net change in fund balances	<u>\$ 11,676</u>	<u>\$ 23,121</u>	<u>\$ 4,997</u>	<u>\$ 5,953</u>	<u>\$ 932</u>
Debt service as a percentage of noncapital expenditures	<u>9.2</u>	<u>12.1</u>	<u>12.5</u>	<u>15.5</u>	<u>14.5</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>
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
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679

PARISH OF ASCENSION
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(UNAUDITED)

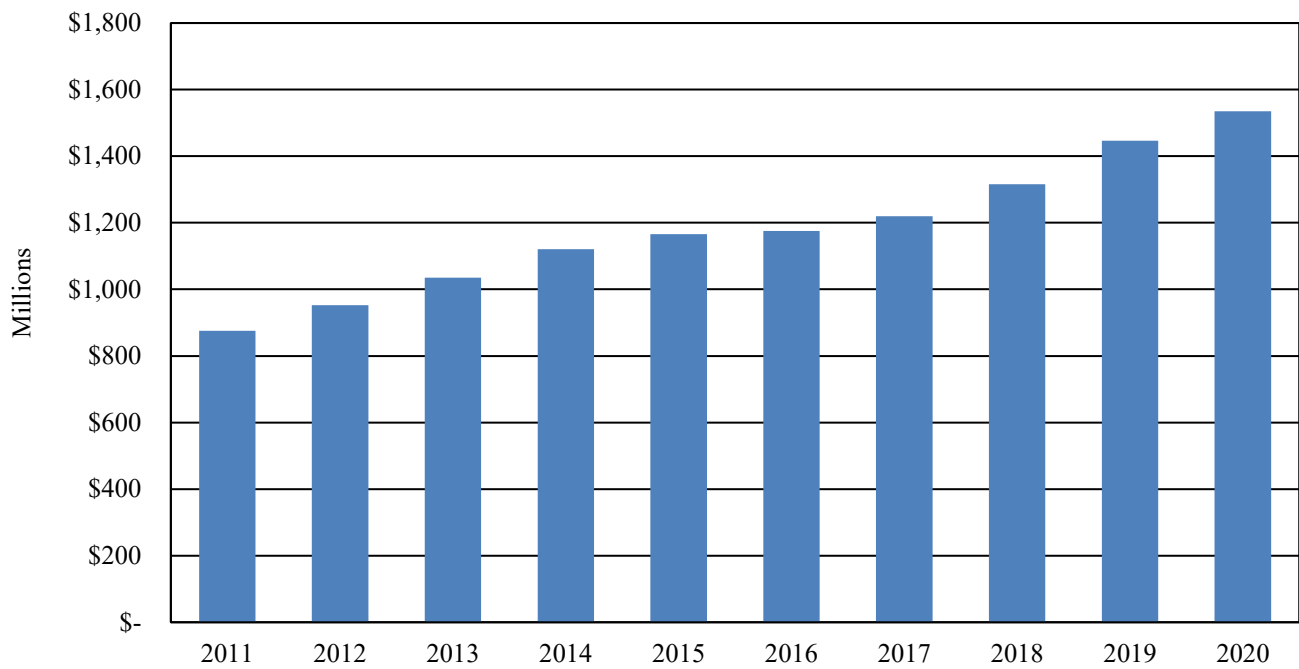
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2020	\$ 948,720,920	\$ 724,862,620	\$ 103,973,810	\$ 242,906,006	\$ 1,534,651,344	91.30	\$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%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	91.16	9,478,751,713	10%
2011	562,831,510	443,327,360	65,350,080	196,396,390	875,112,560	91.16	8,845,231,153	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 District No. 3	Juvenile Detention
<u>TAX RATES (mills per dollar)</u>							
2020	2.74	14.86	29.57	5.50	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
2013	2.86	15.00	31.00	5.50	6.80	20.00	-
2012	2.86	15.00	31.00	5.50	6.80	20.00	-
2011	2.86	15.00	31.00	5.50	6.80	20.00	-

TAX LEVIES

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
2013		2,792,655		5,558,816		747,559		5,695,507		4,349,212		3,529,684		-
2012		2,576,289		5,127,433		690,572		5,263,159		6,507,046		3,376,619		-
2011		2,357,422		4,744,009		651,179		4,813,226		5,950,766		3,135,438		-

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:

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	Subdivision Road Districts	Total	
<u>TAX RATES (mills per dollar)</u>									
0.99	10.13	91.30	15.34	61.59	1.80	14.48	120.00	304.51	
1.00	10.31	92.90	15.97	61.59	1.82	14.48	-	186.76	
-	10.31	91.72	15.88	61.59	1.82	14.48	-	185.49	
-	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	
-	10.00	91.16	16.00	61.59	1.85	14.48	-	185.08	
-	10.00	91.16	16.22	61.59	1.87	14.48	-	185.32	
-	10.00	91.16	16.22	61.59	1.87	14.48	-	185.32	
<u>TAX LEVIES</u>									
\$ 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	
-	194,040	22,867,473	4,040,418	61,778,178	1,915,757	14,994,424	-	105,596,250	
-	184,287	23,725,405	3,829,237	58,936,731	1,789,452	13,856,177	-	102,137,002	
-	241,440	21,893,480	3,508,726	53,898,298	1,636,473	12,671,626	-	93,608,603	

PARISH OF ASCENSION
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

Taxpayer	Type of Business	2020			2011		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 111,208,580	1	6.26%	\$ 63,730,530	1	7.28%
BASF Corporation	Chemicals	83,881,850	2	4.72%	55,715,620	2	6.37%
CF Industries, Inc.	Chemicals	71,753,760	3	4.04%	32,811,560	3	3.75%
Honeywell International	Chemicals	37,864,890	4	2.13%	11,842,740	9	1.35%
Occidental Chemical Corp.	Chemicals	29,003,740	5	1.63%	29,132,510	4	3.33%
Huntsman International	Chemicals	28,048,760	6	1.58%	14,452,070	6	1.65%
Rubicon, LLC	Chemicals	17,430,310	7	0.98%	16,140,490	5	1.84%
EATEL	Telecommunications	16,807,780	8	0.95%	-	-	-
Westlake Vinyls Company	Chemicals	16,150,750	9	0.91%	-	-	-
IMTT	Chemicals	14,978,180	10	0.84%	-	-	-
Exxon Mobi Corporation	Chemicals	-	-	-	13,750,430	8	1.57%
Lion Polymer, Geismar	Chemicals	-	-	-	14,022,030	7	1.60%
Praxair, Inc.	Chemicals	-	-	-	10,657,910	10	1.22%
		<u>\$ 427,128,600</u>		<u>24.03%</u>	<u>\$ 262,255,890</u>		<u>29.97%</u>
2020 Taxable Assessed Value of Parish		<u>\$ 1,777,557,350</u>					
2011 Taxable Assessed Value of Parish					<u>\$ 875,112,560</u>		

Source: Parish of Ascension

PARISH OF ASCENSION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

Year	(1) Total Tax Levy	(2) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2020	\$ 40,682,086	\$ 36,735,371	90.30%	\$ -	\$ 36,735,371	90.30%
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%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%
2011	22,027,614	21,447,905	97.37%	21,105	21,469,010	97.46%

(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

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
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
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842
2011	16,173,683	7,779,291	10,778,426	266,239	34,997,639

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2020.

	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				
	2020	2019	2018	2017	2016
Retail Trade	\$ 76,941,568	\$ 72,889,446	\$ 69,689,389	\$ 69,225,480	\$ 66,918,657
Chemical Plants	27,956,407	33,515,793	37,148,598	34,599,531	47,001,509
Industrial Supplies	27,061,976	31,635,867	29,029,388	28,031,664	28,180,070
Contractors	6,181,003	5,417,400	4,122,154	3,810,019	4,716,092
Transportation	<u>16,604,929</u>	<u>15,579,368</u>	<u>15,202,899</u>	<u>16,439,621</u>	<u>15,715,427</u>
Total	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2015	2014	2013	2012	2011
Retail Trade	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053	\$ 53,814,596	\$ 50,336,560
Chemical Plants	40,628,120	38,708,434	36,851,716	29,006,305	24,736,469
Industrial Supplies	33,580,656	34,548,328	29,130,779	20,552,701	18,627,991
Contractors	9,321,703	9,795,482	8,770,473	3,690,005	2,078,190
Transportation	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>	<u>11,084,716</u>	<u>9,916,699</u>
Total	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>	<u>\$ 105,695,910</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	(1) General Obligation Bonds	Other Governmental Activities Debt		Business- type Debt	(2) Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
		Public Improvement Bonds	Other	Revenue Bonds			
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%	655
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
2013	9,220	72,917	-	4,943	87,080	2.70%	761
2012	8,455	76,205	-	5,136	89,796	2.88%	800
2011	8,655	81,213	-	5,462	95,330	3.38%	867

(1) Ascension Parish Library audited financial statements. Includes the Library bonds only.

(2) Amounts exclude accrued compensated absences, net pension liability, and net other postemployment benefits liability.

(3) 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
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
2013	9,220	233	8,987	0.09%	79
2012	8,455	318	8,137	0.09%	72
2011	8,655	259	8,396	0.09%	76

PARISH OF ASCENSION

**COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT
GOVERNMENTAL ACTIVITIES
(UNAUDITED)**

December 31, 2020
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	\$ 107,139	100%	\$ 107,139
Library (2)	<u>5,110</u>	100%	<u>5,110</u>
Total Direct	<u>\$ 112,249</u>		<u>\$ 112,249</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 211,175	100%	\$ 211,175
City of Donaldsonville (1)(3)	<u>2,399</u>	0.9%	<u>22</u>
Total Overlapping	<u>\$ 213,574</u>		<u>\$ 211,197</u>
Total Direct and Overlapping	<u>\$ 325,823</u>		<u>\$ 323,446</u>

(1) Amounts exclude accrued compensated absences and other postemployment benefits liability.

(2) All General Obligation Bonds are secured by ad valorem taxes.

(3) Source: 2020 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 2020.

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
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%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789	84.69%
2012	1,153,499,800	115,349,980	403,724,930	67,910,000	335,814,930	83.18%
2011	1,071,508,950	107,150,895	375,028,133	68,640,000	306,388,133	81.70%

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	
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
2013	20,748,740	177,388	20,571,352	415,000	377,959	792,959	25.94
2012	17,689,457	163,049	17,526,408	400,000	392,959	792,959	22.10
2011	16,173,683	166,660	16,007,023	203,506	591,011	794,517	20.15

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	
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
2013	11,572,888	87,028	11,485,860	1,245,000	213,825	1,458,825	7.87
2012	8,967,434	80,362	8,887,072	1,195,000	249,675	1,444,675	6.15
2011	7,779,291	86,461	7,692,831	1,165,000	273,725	1,438,725	5.35

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	
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
2013	14,752,827	92,846	14,659,981	1,360,000	2,734,225	4,094,225	3.58
2012	11,921,702	97,943	11,823,759	1,295,000	2,798,975	4,093,975	2.89
2011	10,778,426	109,619	10,668,807	1,235,000	2,860,725	4,095,725	2.60

(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
2020*	126,500	\$ 4,851,528,000	\$ 38,352	35.7	22,537	5.7	5.3
2019	126,604	4,172,994,444	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661,440	31,520	35.3	22,536	4.7	5.1
2017	122,948	3,669,997,112	30,094	35.0	22,251	3.3	3.4
2016	121,836	3,566,017,884	29,269	34.7	22,183	4.5	5.2
2015	119,455	3,444,365,470	28,834	34.4	21,866	4.0	4.4
2014	117,029	3,297,643,162	28,178	34.7	21,525	5.5	6.0
2013	114,393	3,221,306,880	28,160	34.0	21,096	4.2	4.7
2012	112,286	3,116,610,216	27,756	34.3	20,659	4.8	5.6
2011	109,985	2,820,895,280	25,648	32.9	20,163	5.8	6.6

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

* Official U.S. Census

PARISH OF ASCENSION
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

2020			2011		
Employer	Number of Employees	Percentage of Employees	Employer	Number of Employees	Percentage of Employees
Ascension Parish School Board	3,222	5.0%	Ascension Parish School Board	2,793	5.2%
BASF Corporation	1,200	1.9%	BASF Corporation	1,000	1.9%
Wal-Mart Stores	700	1.1%	St. Elizabeth Hospital	750	1.4%
Ascension Parish Government	685	1.1%	Shell Chemical Co.	610	1.1%
Shell Chemical Company	630	1.0%	Volks Constructors	600	1.1%
Smith Tank and Steel	600	0.9%	Ascension Parish Government	535	1.0%
Our Lady of the Lake Ascension	540	0.8%	Rubicon, LLC	478	0.9%
CF Industries	515	0.8%	Honeywell International, Inc.	400	0.7%
Huntsman Chemicals	450	0.7%	EATEL	400	0.7%
EATEL	420	0.7%	Oxychem	400	0.7%
	<u>8,962</u>	<u>13.9%</u>		<u>7,966</u>	<u>14.8%</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									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
GENERAL FUND:										
Adjudication	-	-	-	-	1	-	1	1	1	1
Building	17	19	15	16	15	13	13	15	16	16
Citizen Service Office	4	3	-	-	-	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	6	7	7	6	5	5	5	5	6	5
Engineering	-	-	-	-	23	25	19	18	21	18
Executive Administration	4	4	4	5	3	5	4	6	6	4
Finance/Purchasing	24	23	21	21	20	19	19	19	19	19
General Administration	8	9	7	7	6	6	6	5	5	5
Grants	4	4	4	4	4	4	4	4	5	4
Human Resources	9	8	8	8	6	6	5	6	6	6
IS/GIS	9	9	8	9	9	10	9	8	8	8
Judicial 23rd District	21	21	21	21	21	21	21	21	22	22
Judicial Parish Court	6	7	6	2	2	2	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	13	13	13	13	14	14	14	14	14
Planning and Development	8	8	13	13	7	7	15	7	7	8
Storm Water	-	-	-	-	-	-	-	3	8	-
Communications (Video Programming)	4	5	5	3	2	2	2	2	2	2
TOTAL GENERAL FUND	151	153	145	141	150	152	152	149	161	147
OTHER FUNDS:										
Criminal Court	15	15	17	14	16	16	18	18	18	15
East Ascension Major Drainage	124	89	89	78	71	70	69	76	80	89
FINS	5	5	5	5	5	4	4	4	4	4
Fire District No. 1	49	45	46	44	45	45	45	35	35	35
Fire District No. 3	47	49	46	37	36	36	30	24	21	21
Fleet Management	-	-	-	-	17	18	17	14	16	15
Health Unit	41	42	24	16	36	38	40	40	41	35
Jail	6	5	5	11	11	11	11	10	9	9
Lamar Dixon	22	21	28	21	20	21	19	16	13	10
Maintenance	35	33	31	31	30	27	26	18	22	22
Mental Health	19	19	17	18	21	21	21	18	18	17
Recreation	27	26	23	21	20	21	19	18	17	17
Road and Bridge	101	124	108	94	74	76	75	77	77	82
Tourist Center	-	-	-	-	-	-	-	-	4	4
Utilities	35	33	30	26	7	7	6	3	4	5
West Ascension Drainage	8	8	9	10	8	7	6	8	7	7
TOTAL OTHER FUNDS	534	514	478	426	417	418	406	379	386	387
TOTAL ALL FUNDS	685	667	623	567	567	570	558	528	547	535

Source: Parish of Ascension

**PARISH OF ASCENSION
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)**

Function:	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public Safety:										
Police:										
Physical arrests	2,969	5,586	4,355	4,160	3,972	4,124	4,243	4,342	4,157	4,450
Traffic violations	2,858	3,614	3,898	5,150	4,812	7,002	6,714	9,884	6,796	6,484
Service call responses	76,524	79,367	89,845	79,174	79,992	75,809	73,752	75,992	74,715	77,379
Fire:										
Number of responses	2,017	1,924	1,771	1,973	1,570	1,299	756	429	560	677
Number of emergency responses	7,102	7,251	7,257	6,342	6,042	5,356	5,551	5,184	4,002	3,585
Public Works:										
Building Permits:										
Residential (new)	964	984	846	1,009	753	770	776	811	817	603
Commercial	64	154	169	154	132	194	215	139	129	99
Transportation:										
Parish street maintenance program:										
Number of miles maintained	533	529	526	524	515	512	510	507	492	469
Rehab streets and roads (miles)	2	8	11	32	22	26	4	14	2	9
Sanitation:										
Wastewater:										
Number of users *	2,503	1,956	1,333	494	549	478	484	505	474	514
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,060	2,060	2,059	2,059	2,058	2,057	2,055	2,047
Culture-Recreation:										
Libraries:										
Total registered borrowers	45,178	32,901	32,251	28,865	28,931	30,566	32,651	37,572	37,005	34,201
Total items circulated	352,287	473,235	566,567	410,846	428,142	405,297	400,184	416,341	459,688	402,964
Total reference questions answered	58,552	72,138	71,097	53,144	69,472	76,797	122,182	135,304	70,928	92,612

Source: Ascension Parish Government
*Number of users per 2020 Parish GIS Department

PARISH OF ASCENSION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Major Programs	FISCAL YEAR									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government:										
Number of general government buildings (1)	21	20	21	24	24	24	22	23	22	21
Public Safety:										
Number of fire stations	18	17	18	19	19	19	19	19	18	18
Fire trucks	63	60	58	54	53	53	52	56	55	57
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	533	529	526	524	515	512	510	507	492	469
Number of bridges	83	83	82	82	89	136	136	136	136	136
Sanitation:										
Miles of sanitary sewers	44	35	25	18	17	14	14	14	14	14
Culture and Recreation:										
Number of parks	22	22	23	23	24	24	27	27	27	19
Number of library branches	4	4	4	4	4	4	4	4	4	4
Number of community centers	4	4	5	4	5	6	5	5	5	5
Health and Welfare:										
Number of health and welfare buildings	10	10	10	10	9	9	9	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, 2020

Grantor/State Pass-through/ Program name/ Location of Project	CFDA 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 - Statewide Generator Project	97.039	HMPG 1786-022-0002	\$ 451,704	\$ -
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 4080-005-0003	174,490	-
Muddy Creek Drainage Improvements - Phase II	97.039	HMPG 1786-005-0003	90,673	-
		Subtotal CFDA #97.039	716,867	-
Public Assistance Grant - Hurricane Laura	97.036	unavailable	449,380	-
Public Assistance Grant - Hurricane Delta	97.036	unavailable	77,618	-
Public Assistance Grant - Hurricane Sally	97.036	unavailable	55,148	-
Public Assistance Grant - Hurricane Cristobal	97.036	unavailable	21,369	-
Public Assistance Grant - Hurricane Zeta	97.036	unavailable	14,701	-
Public Assistance Grant - Hurricane Marco	97.036	unavailable	10,426	-
		Subtotal CFDA #97.036	628,642	-
Flood Mitigation Assistance - EMP Grant	97.042	FMA-PJ-06-LA-2018-001	32,848	-
Emergency Management Performance Grant - SRL Elevation Program	97.029	EMT-2008-EP-00003-S01	583,202	-
2019 State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	25,292	-
2018 State Homeland Security Program	97.067	EMW-2017-SS-00058-S01	11,300	-
		Subtotal CFDA #97.067	36,592	-
U.S. Department of Health and Human Services				
State of Louisiana/Department of Health/Office of Public Health				
COVID Public Health Emergency Response	93.354	unavailable	172,975	-
U.S. Department of the Treasury				
State of Louisiana/Office of Community Development				
COVID Relief Fund	21.019	unavailable	619,354	-
U.S. Department of Justice				
COVID Emergency Supplemental Funding Program				
	16.034	unavailable	51,075	-
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	1,725,629	-
Department of Housing and Community Affairs				
* Section 8 Housing	14.871	LA009	819,499	-
Total Federal Assistance			\$ 5,386,683	\$ -

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

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, 2020. 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, 2020. 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 THE FINANCIAL STATEMENTS

Amounts reported on the Schedule of Expenditures of Federal Awards (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.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The Parish received PPE with an estimated fair value of \$172,975 under the COVID Public Health Emergency Response Program (CFDA No. 93.354).





OTHER INDEPENDENT AUDITORS' REPORT

| 2020



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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2020, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated September 30, 2021.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department.

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 entities, 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 and accountants and those reports, if any, can be found in the separately issued financial reports of each such unit.

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 entity'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 have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Item 2020-001 to be a material weakness.

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 statement. 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 2020-001 and 2020-002.

The Parish's Response to Findings

The **PARISH's** responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The **PARISH's** responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

(Continued)

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 Legislative Auditor as a public document.

Baton Rouge, Louisiana
September 30, 2021

Certified Public Accountants

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

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

We have audited the financial statements of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2020 and have issued our report thereon dated September 30, 2021.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department.

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 entities, 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 and accountants and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

(Continued)

Management's Responsibility

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

Report on Compliance with Parish Transportation Act

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

This report is intended solely for the information and use of the Parish Council and management, and the Louisiana Legislative Auditor 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 Legislative Auditor as a public document.

Baton Rouge, Louisiana
September 30, 2021

Certified Public Accountants

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

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, 2020. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the **PARISH's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination of the **PARISH's** compliance.

(Continued)

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department.

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 entities, was based on the reports of the other auditors and 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. Our audit of compliance, described below, did not include the programs of the entities discussed above, as those entities were audited, reviewed, or compiled under separate engagements.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the **PARISH** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **PARISH's** internal control over compliance with the types of requirements that could have a direct and material effect on major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **PARISH's** 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
September 30, 2021

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2020

1) Summary of Auditor's 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.**

Material weaknesses: **2020-001.**
- C) Noncompliance which is material to the financial statements: **2020-001 and 2020-002.**
- D) Significant deficiencies in internal control over major programs: **None.**

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 Housing and Urban Development State of Louisiana / Office of Community Development

- 1) Community Development Block Grant Disaster Recovery Program C.F.D.A. 14.228

Department of Housing and Community Affairs

- 2) Section 8 Housing Program C.F.D.A 14.871

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*: **2020-001 and 2020-002.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

PARISH OF ASCENSION

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2020

4) FINDINGS – NONCOMPLIANCE

2020-001 Internal Controls over Utility Operations of the Parish

ASCENSION PARISH CONSOLIDATED UTILITY DISTRICT No.2 (ACUD No. 2)

Fiscal Year Finding Originated: 2018

Criteria: Under the General Sewerage Ordinance of Ascension Parish (Sewer Ordinance), the Parish is to collect monthly user fees from residents and businesses connected to the sewer systems and franchise fees from any entity that operates a community sewerage system, outside of the corporate limit of municipalities located within the Parish.

Condition: The Parish is contracted with a third-party provider to bill and collect revenues on behalf of the Parish for Parish owned sewer systems in ACUD No. 2. From August 2017 to March 2019 a third-party provider billed customers and remitted collections to an unrelated party for certain sewer systems in ACUD No. 2 in which the Parish owned or operated. As of December 31, 2020, the Parish retained receivable balances of \$149,100 related sewer billings that were to be remitted to the Parish from the third-party provider. No amounts related to the outstanding balance have been collected, nor has any follow up actions taken place. The Parish understands that the unrelated sewer operation has claims for unreimbursed expenditures, although this matter is uncertain.

Cause: The Parish does not have policies and procedures to ensure revenues to which they have rights to are billed and remitted to the Parish.

Effect: Over the course of three fiscal years, the Parish understated revenues and receivables related to sewer billings in the financial records of ACUD No. 2 Fund by at least \$149,100. As of the date of the independent auditors' report, no amounts have been collected and an allowance for the entire amount remains on the books of the Parish. As a result, any additional balances identified as due to the Parish from the third-party provider related to sewer systems owned by the Parish would be deemed uncollectable in their entirety until effort to collect the outstanding balance is taken.

Recommendation: The Parish should implement procedures to ensure customers are identified, billed, and collections are made for sewer systems in ACUD No. 2. Additionally, internal reviews of ACUD No. 2 sewer system customer data should be performed periodically to ensure the third-party provider is billing and collecting from Parish customers and remitting to the Parish in accordance with the Sewer Ordinance. Lastly, efforts should be made to collect the amounts owed to the Parish.

Views of responsible officials: See management's corrective action plan following the summary of findings and questioned costs.

(Continued)

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2020-001 Internal Controls over Utility Operations of the Parish (continued)

ASCENSION PARISH CONSOLIDATED UTILITY DISTRICT No. 1 (ACUD No. 1) AND PEOPLE’S UTILITIES OF ASCENSION (PUA)

Fiscal Year Finding Originated: 2020

Criteria: The Parish is required to implement, maintain, and enforce adequate internal controls and oversight over ACUD No. 1 and PUA’s business operations. Additionally, the Louisiana Constitution prohibits a political subdivision from donating things of value to any person, association, or corporation, public or private.

Condition: The Parish’s internal controls over the business operations of ACUD No. 1 and PUA should be enhanced.

Cause: Unknown.

Effect: During our audit, we discovered the following:

- ACUD No. 1 and PUA, collectively, have recorded adjustments to customer accounts totaling approximately \$62,300 that were not properly approved and/or supported. Additionally, utility clerks have the ability to collect and record customer payments, input customer bills, and record adjustments to customer accounts.
- Customer accounts for utility services were opened without paying the required meter deposit to protect the ACUD No. 1 and PUA from credit risk losses; this action may be considered a violation of Article VII, Section 14 of the Louisiana Constitution.
- ACUD No. 1 and PUA has significant funds that are due to the system for charges exceeding ninety days old and should put for efforts to collect on outstanding balances. Additionally, customers were allowed to set up and/or maintain services at multiple locations while past due balances were present at a previous service location.
- Manual meter readings appear inconsistent and estimated as final meter readings are generating large balances. Large increases indicate that either: a) the customer experienced abnormally large consumption from the prior month, b) water usage was underreported in prior months indicating that one or more recent readings were inaccurate, or c) the customer has an unreliable water meter. This is generating large balances before the account is being closed; therefore, the Parish’s account receivable listing may be inaccurate on a monthly basis.
- Daily deposits are not reconciled to collection reports from utility billing system reports; daily deposits contain errors that are subsequently identified and corrected by finance department personnel.
- There is a lack of effective operational and managerial oversight of utility department operations, to include:
 - Customer account management,
 - Software security,
 - Operational performance and ongoing monitoring.

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2020-001 Internal Controls over Utility Funds of the Parish (continued)

ASCENSION PARISH CONSOLIDATED UTILITY DISTRICT No.1 (ACUD No. 1) AND PEOPLE’S UTILITIES OF ASCENSION (PUA) (CONTINUED)

Recommendation: We recommend that the Parish implement an internal audit function to monitor compliance with internal control policies that satisfy final and fiduciary obligations. Additionally, we recommend that the Parish adopt uniform and comprehensive policy and procedure manual for all utility operations of the Parish. These policies and procedures should address the following:

- Water usage is accurately reported and billed to customers on a monthly basis, for all water consumption based billings;
- Implement procedures to analyze and reconcile a master water meter from the ACUD No. 1 and PUA’s water source and reconcile the utilization of water to the water consumption billed on a monthly basis;
- Utilize multiple meter readers and alternate routes on a monthly basis to ensure that water consumption is accurately reported, or consider automated meter reading equipment;
- Replace or repair faulty water meters to ensure that customers are accurately billed each month;
- Require that adjustments to customer accounts be sufficiently documented and approved in a consistent manner by a Parish employee not involved in utility billing or collection functions;
- Take aggressive action to collect delinquent utility accounts (i.e., set up monthly payment plans, hire a collection agency, etc.);
- Reconcile customer meter deposits accounts and resolve any differences identified; and,
- Ensure that IT access controls are in place preventing the ability for an employee to bill, collect, record, and adjust customer accounts.

Views of responsible officials: See management’s corrective action plan following the summary of findings and questioned costs.

2020-002 Compliance with Louisiana Code of Ethics

Fiscal Year Finding Originated: 2021

Criteria: The Louisiana Code of Governmental Ethics prohibits the immediate family of an elected official from entering into a contract or agreement with a local government in which the elected official shall oversee.

Condition: The Parish may be out of compliance with the Louisiana Code of Governmental Ethics.

Cause: There is currently no procedure in place to verify ownership of entities in which the Parish intends to execute contracts and/or agreements.

Effect: During August 2021, the Parish entered into a contract with an entity in which an immediate family member of a Parish Council member is a controlling member.

(Continued)

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2020-002 Compliance with Louisiana Code of Ethics (continued)

Although, the arrangement was financially and operationally beneficial for the Parish, there were no known exceptions in the Louisiana Code of Ethics for this matter.

Recommendation: The Parish should implement a process to review prospective contracts, and contract renewals, in which it plans to enter into and receive conflict of interest acknowledgements regarding prohibited relationships with Parish representatives under the Louisiana Code of Ethics.

Additionally, as contracts are renewed or entered into, a review of prohibited relationships identified should be conducted prior to contract execution.

Views of responsible officials: See management’s corrective action plan following the summary of findings and questioned costs.

5) FINDINGS – INTERNAL CONTROLS

See Item 2020-001.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2020

2019-001 Internal Control Over Sewer Billings and Collections

This finding has been reclassified as Item 2020-001.

2019-002 Internal Controls Over Human Resource Functions

This finding is considered resolved.

SPECIAL ACKNOWLEDGEMENTS

Gwen LeBlanc
Chief Financial Officer

Amanda Berot
Assistant Treasurer - Compliance

Dawn Caballero
Assistant Treasurer - Management

Laurie Lemoine
Chief Accountant

Ashley Barnes
Accounting Manager



Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

PATRICK W. GOLDSMITH
CHIEF FINANCIAL OFFICER/TREASURER

CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2020

2020-001 Internal Controls Over Utility Operations of the Parish

Management's response and corrective action plans are as follows:

The Parish is currently in the process of establishing a comprehensive policy and procedure manual to address the deficiencies in internal control identified during the audit of the 2020 financial statements related to utility operations to address customer account establishment, billing, collection and customer account adjustment policies and procedures.

The Parish intends to have the policy and procedure manual in final draft for Parish Council approval by December 31, 2021.

Contact person: Patrick W. Goldsmith, CFO/Treasurer

2020-002 Compliance with Louisiana Code of Ethics

Management's response and corrective action plans are as follows:

While the Parish believes this is an isolated incident, the Parish is in the process of establishing policy and procedure to ensure that the Parish does not enter into transactions that may violate the Louisiana Code of Governmental Ethics. Additionally, all Parish employees currently attend annual ethics training, as required under Louisiana State Law.

The Parish intends to have policy and procedure in final draft for Parish Council approval by December 31, 2021.

Contact person: Patrick W. Goldsmith, CFO/Treasurer