



PARISH OF ASCENSION

Louisiana

2022

ANNUAL COMPREHENSIVE FINANCIAL
REPORT FOR FISCAL YEAR ENDED
DECEMBER 31, 2022



ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2022



Prepared by

Finance Department
Patrick Goldsmith, Chief Financial Officer



PARISH OF ASCENSION

ANNUAL COMPREHENSIVE FINANCIAL STATEMENTS

TABLE OF CONTENTS

December 31, 2022

	<u>Exhibit</u>	<u>Page</u>
INTRODUCTORY SECTION		
Letter of Transmittal.....		ix
Certificate of Achievement in Excellence in Financial Reporting.....		xvii
Principal Officials.....		xviii
Organizational Charts.....		xix
FINANCIAL SECTION		
Independent Auditors' Report		1
Management's Discussion and Analysis		5
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	A	21
Statement of Activities	A-1	22
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet.....	A-2	24
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	A-3	26
Statement of Revenues, Expenditures, and Changes in Fund Balances	A-4	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	A-5	30
Proprietary Funds:		
Statement of Net Position	A-6	31
Statement of Revenues, Expenses, and Changes in Net Position.....	A-7	32
Statement of Cash Flows	A-8	33

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Basic Financial Statements (continued):		
Fiduciary Fund:		
Statement of Fiduciary Net Position.....	A-9	34
Statement of Changes in Fiduciary Net Position.....	A-10	35
Discretely Presented Component Units:		
Governmental:		
Combining Statement of Net Position	A-11	36
Combining Statement of Activities.....	A-12	40
Business-Type:		
West Ascension Hospital - Statement of Net Position	A-13	44
West Ascension Hospital - Statement of Activities.....	A-14	45
Notes to Financial Statements	A-15	47
Required Supplementary Information:		
Major Fund Budgetary Comparison Schedules:		
General Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	B	117
East Ascension Drainage Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	B-1	119
Schedule of Proportionate Share of Net Pension Liability (Asset).....	B-2	120
Schedule of Pension Contributions	B-3	122
Schedule of Changes in Net Other Post-Employment Benefits Liability (Asset) and Related Ratios.....	B-4	124
Schedule of Employer Contributions	B-5	125
Notes to Required Supplementary Information.....	B-6	127
Other Supplementary Information:		
Combining and Individual Fund Statements and Schedules:		
General Fund and Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds	C	139
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	C-1	140
General Fund:		
Schedule of Departmental Expenditures - Budget and Actual.....	C-2	141
Nonmajor Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds	D	145
Combining Balance Sheet - Road Lighting Districts	D-1	148
Combining Balance Sheet - Road Infrastructure Districts	D-2	150
Combining Balance Sheet - ROW Beautification Districts.....	D-3	152
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds.....	D-4	153

TABLE OF CONTENTS (CONTNIUED)

	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Statements and Schedules (continued):		
Nonmajor Special Revenue Funds (continued):		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Lighting Districts.....	D-5	156
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Infrastructure Districts.....	D-6	158
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Right of Way (ROW) Beautification Districts	D-7	160
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road and Bridge Fund	D-8	161
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Fund	D-9	162
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Health Unit Fund.....	D-10	163
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Mental Health Center Fund	D-11	164
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 1 Fund.....	D-12	165
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 2 Fund.....	D-13	166
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 3 Fund	D-14	167
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 1 Fund	D-15	168
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 2 Fund	D-16	169
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 3 Fund	D-17	170
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 4 Fund	D-18	171
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 5 Fund	D-19	172
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 6 Fund	D-20	173

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Statements (continued):		
Nonmajor Special Revenue Funds (continued):		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 7 Fund	D-21	174
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Brookstone Subdivision Road District Fund	D-22	175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Cambre Oaks Subdivision Road District Fund	D-23	176
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Camelia Cove Subdivision Road District Fund	D-24	177
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Germany Oaks Subdivision Road District Fund	D-25	178
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Highland Trace Subdivision Road District Fund	D-26	179
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jamestown Crossing Subdivision Road District Fund (1 st Filing)	D-27	180
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jamestown Crossing Subdivision Road District Fund (2 nd Filing)	D-28	181
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Villas at Rosewood Subdivision Road District Fund	D-29	182
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Pelican Crossing Fifth Filing Subdivision Road District Fund	D-30	183
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Riverton Subdivision First Filing Road District Fund	D-31	184
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Savannah Row Subdivision Road District Fund	D-32	185
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Pelican Point Victoria Court Subdivision Road District Fund	D-33	186
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Clare Court Subdivision Road District Fund	D-34	187
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - ROW Beautification District No. 1 Fund	D-35	188

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Combining And Individual Fund Statements (continued):		
Nonmajor Special Revenue Funds (continued):		
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
ROW Beautification District No. 2 Fund.....	D-36	189
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
ROW Beautification District No. 3 Fund.....	D-37	190
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget to Actual		
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Law Officers' Court Fund	D-38	191
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Council on Aging Fund.....	D-39	192
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Judicial District Families in Need of Services (FINS) Fund	D-40	193
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Ascension Parish Library Fund.....	D-41	194
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
FEMA - Repetitive Loss Reduction Fund	D-42	195
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Section 8 Fund	D-43	196
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Animal Services Fund.....	D-44	197
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Juvenile Justice Program Fund	D-45	198
 Nonmajor Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds	E	200
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Debt Service Funds.....	E-1	202
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - Sale & Use Tax No. 1 Sinking Fund		
	E-2	204
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - East Ascension Drainage Sinking Fund		
	E-3	205
Schedule of Revenues, Expenditures and Changes in Fund Balance -		
Budget and Actual - West Ascension Drainage Sinking Fund		
	E-4	206
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - Sale & Use Tax No. 2 Sinking Fund		
	E-5	207

TABLE OF CONTENTS (CONTINUED)

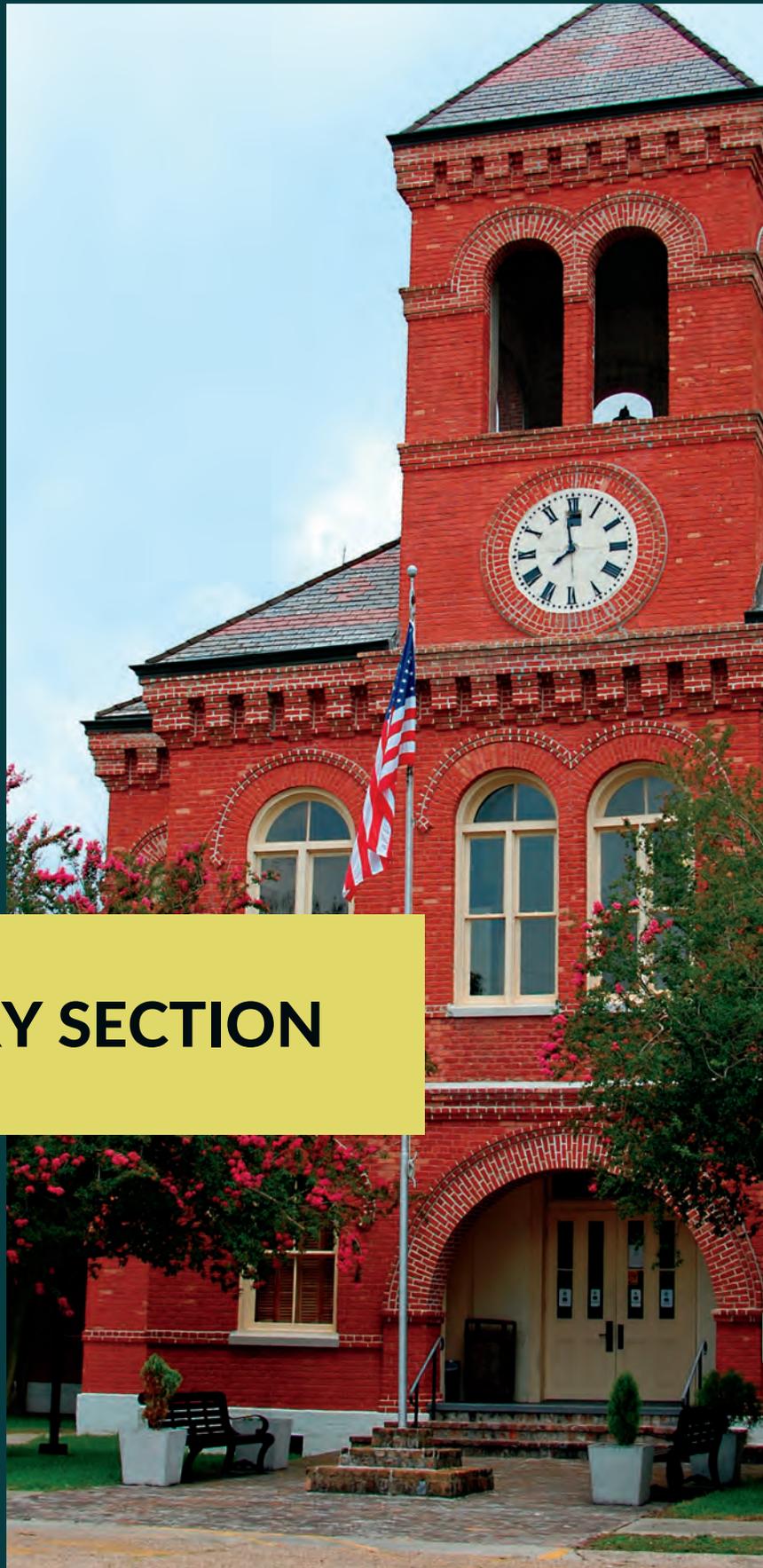
	<u>Exhibit</u>	<u>Page</u>
Combining And Individual Fund Statements (continued):		
Nonmajor Debt Service Funds (continued):		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 1 Sinking Fund.....	E-6	208
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Bond Fund	E-7	209
Nonmajor Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	F	210
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	F-1	212
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 1 Construction Fund.....	F-2	214
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 2 Construction Fund.....	F-3	215
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 3 Construction Fund	F-4	216
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Office Building Construction Fund	F-5	217
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Construction Fund	F-6	218
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jail Construction Fund.....	F-7	219
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Community Development Block Grant Construction Fund.....	F-8	220
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Health Unit Construction Fund	F-9	221
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Park Construction Fund	F-10	222
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Lighting District Construction Fund.....	F-11	223
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hazard Mitigation Grant Program Fund.....	F-12	224
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Infrastructure Project Fund.....	F-13	225
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Move Ascension Construction Fund	F-14	226
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Animal Services Construction Fund.....	F-15	227
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Mega Infrastructure Project Fund.....	F-16	228
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Construction Fund.....	F-17	229
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Courthouse East Construction Fund.....	F-18	230

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Combining And Individual Fund Statements (continued):		
Major Capital Project Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Juvenile Justice Construction Fund	F-19	231
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - East Ascension Drainage Project Fund	F-20	232
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Project Fund	F-21	233
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Dedicated Special Projects Fund	F-22	234
Internal Service Funds:		
Combining Statement of Net Position - Internal Service Funds.....	G	236
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	G-1	237
Combining Statement of Cash Flows - Internal Service Funds.....	G-2	238
Schedules of Compensation, Benefits, and Other Payments to Agency Heads:		
Parish President Clint Cointment and Library Director John Stelly.....	H	239
Honorable Judge Erin Lanoux.....	H-1	240
Act 87 Justice System Funding Schedule- Collecting/Disbursing Entity	H-2	241
Section 8 Program - Financial Data Schedule.....	I	242
STATISTICAL SECTION (UNAUDITED)		
Net Position By Component, Last Ten Fiscal Years	J-1	244
Changes in Net Position, Last Ten Fiscal Years.....	J-2	245
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years	J-3	247
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-4	248
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-5	249
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years... ..	J-6	251
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years... ..	J-7	252
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years... ..	J-8	254
Principal Property Taxpayers, Current Year and Nine Years Ago.....	J-9	256
Property Tax Levies and Collections, Last Ten Years	J-10	257
Sales Tax Revenues, Last Ten Years.....	J-11	258
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	259
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	J-13	260
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	J-14	261
Computation of Direct and Overlapping Governmental Activities Debt	J-15	262
Legal Debt Margin Calculation, Last Ten Fiscal Years	J-16	263
Pledged Revenue Coverage, Last Ten Fiscal Years	J-17	264
Demographic and Economic Statistics, Last Ten Fiscal Years	J-18	265
Principal Employers, Current Year and Nine Years Ago.....	J-19	266
Full-Time Equivalent Parish Government Employees by Fund/Department, Last Ten Fiscal Years	J-20	267
Operating Indicators by Function/Program, Last Ten Fiscal Years	J-21	268
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	J-22	269

TABLE OF CONTENTS (CONTINUED)

SINGLE AUDIT SECTION	<u>Schedule</u>	<u>Page</u>
Schedule of Expenditures of Federal Awards	1	272
Notes to Schedule of Expenditures of Federal Awards		273
Other Independent Auditors' Reports:		
Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		275
Independent Auditors' Report on Parish System of Road Transportation.....		277
Independent Auditors' Report on Compliance for Each Major Program and Internal Control over Compliance Required by the Uniform Guidance		279
Schedule of Findings and Questioned Costs		282
Summary of Prior Year Findings and Questioned Costs.....		283
Ascension Consolidated Utilities District No. 1:		
Schedule of Insurance (Without Audit).....		284
Schedule of Board Members (Without Audit).....		285
Special Acknowledgments		286



INTRODUCTORY SECTION

2022





Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

PATRICK W. GOLDSMITH
CHIEF FINANCIAL OFFICER/TREASURER

June 23, 2023

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

Dear Citizens, President, and Council Members:

Pursuant to Louisiana State Statutes, I hereby issue the Annual Comprehensive Financial Report for the Parish of Ascension (the Parish) for the year ended December 31, 2022. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of the Parish's financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2022 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.

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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 130,458 as of July 1, 2022, which represents a 3.1% growth since the 2020 U.S. Census of 126,500.

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

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

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

The Parish financial reporting entity consists of the following:

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

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

<u>Name of Organization</u>	<u>Type of Unit</u>
The Parish of Ascension	Primary Government
East and West Ascension Drainage Districts	Blended Component Units
Health Unit and Health Unit Construction Funds	Blended Component Units
Mental Health Center	Blended Component Unit
Fire Protection Districts No. 1, No. 2, & No. 3	Blended Component Units
Fire Protection Districts No. 1, No. 2, & No. 3 Construction	Blended Component Units
Ascension Parish Library and Library Construction Funds	Blended Component Units
Ascension Consolidated Utilities District No. 1 Fund	Blended Component Units
Ascension Parish Communication District	Discrete Component Unit
Parish Court of the Parish of Ascension Judicial Expense Fund	Discrete Component Unit
Galvez-Lake Volunteer Fire Department	Discrete Component Unit
Prairieville Volunteer Fire Department	Discrete Component Unit
Sorrento Volunteer Fire Department	Discrete Component Unit
5th Ward Volunteer Fire Department	Discrete Component Unit
7th District Volunteer Fire Department	Discrete Component Unit
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-45, E through E-7, and F through F-22.

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

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

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

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 \$17.8 billion in capital investment by new and expanding enterprises accompanied by the creation of over 3,677 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 Parish 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.

The 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. The Parish 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, the 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 Parish 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:* 130,458
- *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 Parish has seven development-ready Certified Sites throughout the Parish.

- *Future Development:* The AEDC Staff is currently working with 36 possible projects representing \$27 Billion in new potential capital investment and the possibility of 2,782 new jobs. The projects with the highest potential represent 12 of the total projects with \$11 billion in potential capital investment and 974 new jobs.

The Parish budget was prepared with a cautiously optimistic mindset. The Ascension 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 \$106.5 million in outstanding debt, which is significantly below the State imposed limit of \$686.8 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2023

The priorities of the 2023 Budget are consistent with the priorities of prior years. As with the 2022 fiscal year, the 2023 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 \$102.1 million for 2023 is as follows:

Jail Construction Fund	\$ 950,500
• Various Projects	
East Ascension Drainage Construction	\$ 34,515,000
• Channel improvements, levee extension and restoration and basin improvement	
West Ascension Drainage Construction	\$ 3,316,500
• Watershed Initiatives	
Road Construction	\$ 4,320,000
• Road overlay projects, subdivision ditch system improvement program	
Office Building Construction	\$ 500,000
• Courthouse West renovations	
Move Ascension	\$ 33,836,000
• Various road projects	
Fire District No. 2 Construction Fund	\$ 1,099,000
• Station #150 (Near Jail)	
• Station #120 (Highway 1 South)	
Fire District No. 1 Construction Fund	\$ 2,240,000
• Station #41 (Fifth Ward) Renovations	
• Station #50 (Galvez-Lake) Renovations	

Fire District No. 3 Construction Fund	\$ 300,000
• Purchase land for future fire station	
Park Construction Fund	\$ 14,400,000
• Various recreation projects	
Animal Services Construction Fund	\$ 1,600,000
• Design of new animal services center	
Infrastructure Fund	\$ 996,000
• Engineering for LA Highway 3127	
Juvenile Justice Construction Fund	\$ 2,070,000
• Remodeling of B. Lemann Building	
• Construction of New Early Childhood Development Center	
Health Unit Construction Fund	\$ 2,000,000
• Remodeling of Armory Building	
• Community Health and Wellness Center	

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

Transportation System:

Parish transportation is a high priority of the Parish. As noted, Ascension Parish is the fastest growing parishes in the State of Louisiana, (the State) which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$47.5 million has been committed for the Parish transportation system in the Road Project Fund, Move Ascension, and Infrastructure Projects Fund for 2023. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

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

Master Plan:

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

(Continued)

Recreation:

During 2023, the Parish Recreation department is continuing an ambitious plan to improve our outdoor spaces using \$12 million in American Rescue Plan funds. In addition, they will begin work on the St. Amant Park Recreation Center, begin renovations to convert the Donaldsonville Armory into a wellness center, and to continue maintaining the existing parks and facilities in the Parish.

Fire Protection:

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2023, the Parish has plans to complete the remodeling of fire stations in Galvez and the Fifth Ward, along with major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$58 million committed to the maintenance and capital project funds in 2023 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$4.9 million committed to the maintenance and capital project funds in 2023 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 waste water system on the east side of the Parish. In 2023, 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. The Parish also received \$5 million from the state Water Sector Grant Program. These projects 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 Annual Comprehensive Financial Report each year for the past fourteen years through 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government accounting principles and applicable legal requirements.

To be awarded a Certificate of Achievement for Excellence in Financial Reporting by GFOA, a governmental unit must publish an easily readable and efficiently organized 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 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 eleven years by GFOA and reflects the commitment of Parish Government to meet the highest principles of governmental budgeting. In an effort to increase transparency, the Parish added a 5-year capital plan beginning with the 2022 budget.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2022

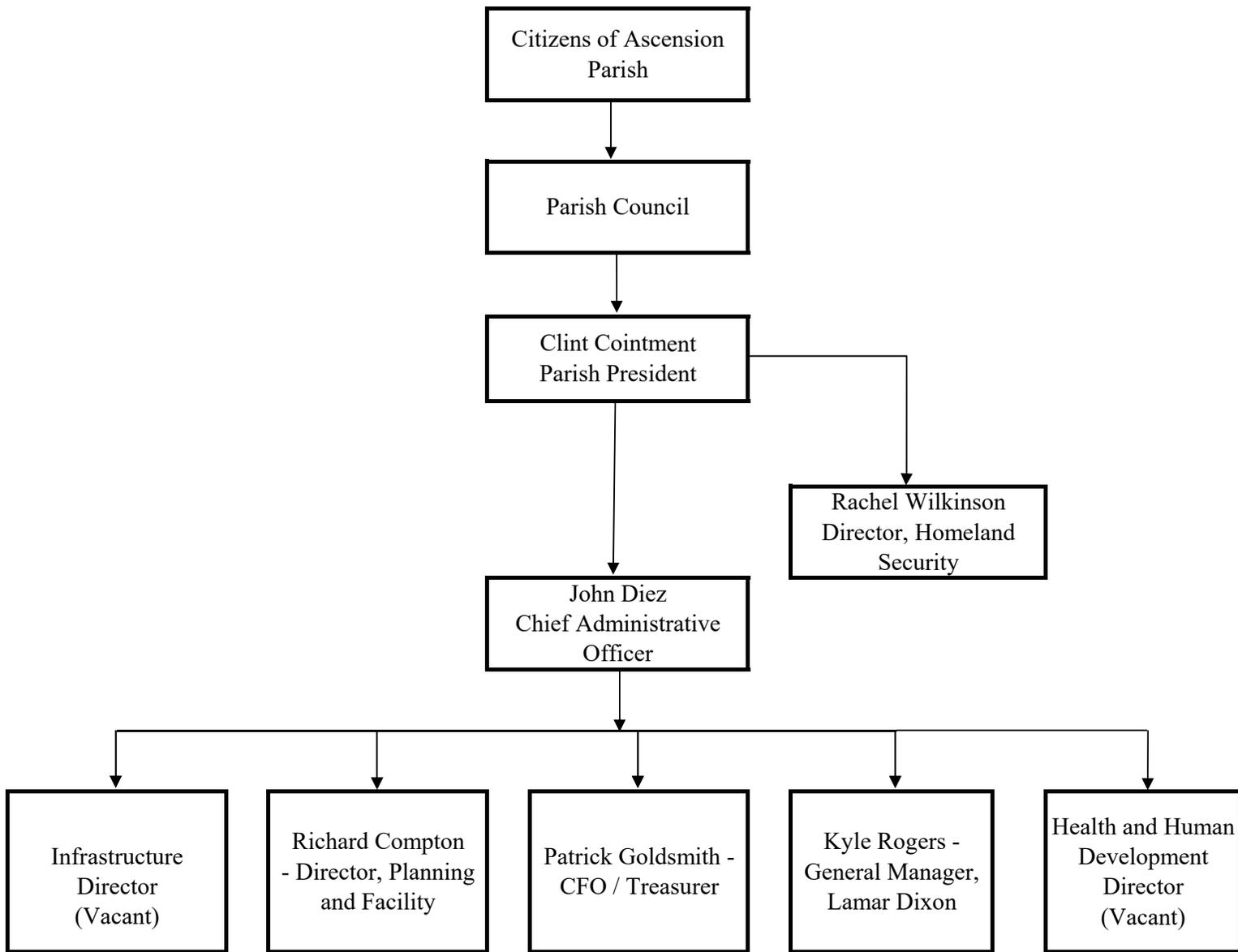
TERM: JANUARY 1, 2020 – DECEMBER 31, 2023

PRESIDENT – CLINT COINTMENT

COUNCIL MEMBERS

District 1	Alvin “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

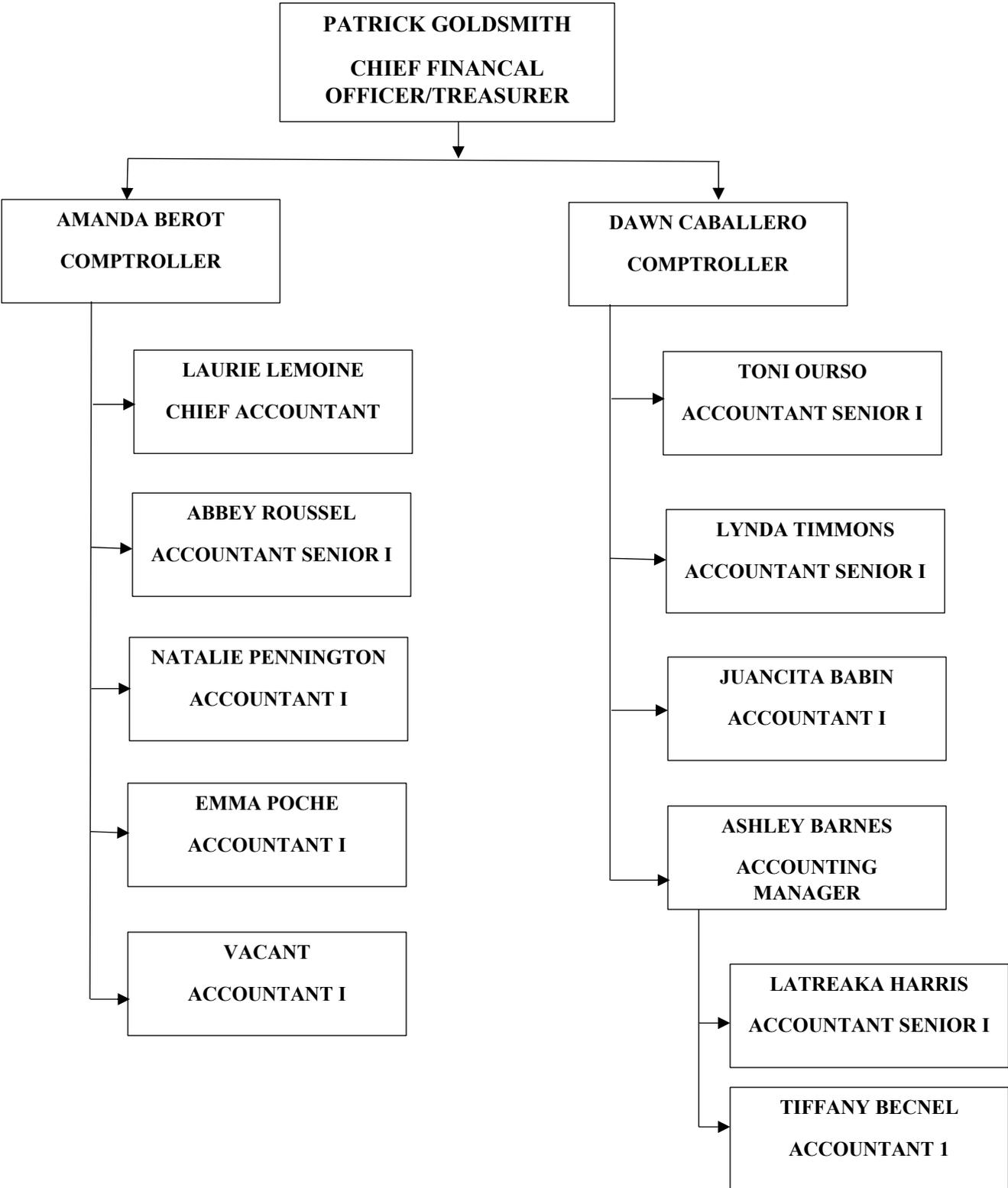
**PARISH OF ASCENSION
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT**



PARISH OF ASCENSION

ORGANIZATION CHART

FINANCE DEPARTMENT





FINANCIAL SECTION



2022



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)**, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH**, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension 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 Department and Sorrento Volunteer Fire Department. Those statements represent 95%, 98% and 82% respectively of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited, reviewed or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based on the reports of the other auditors or accountants.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability (asset), schedule of pension contributions, schedule of changes in net other post-employment benefit liability (asset) and related ratios, schedule of employer contributions, and notes to the required supplementary information on pages 5 through 20 and 117 through 130 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing in the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated June 23, 2023, on our consideration of the **PARISH'S** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the **PARISH'S** internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* in considering the **PARISH'S** internal control over financial reporting and compliance.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 23, 2023

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 2022. 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 2022, 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 2022 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 \$571.7 million (net position). Of this amount, \$133.0 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 \$20.9 million during 2022.

Governmental activities' net position increased by \$24.2 million, which in comparison to the prior year, is a decrease of approximately \$15.4 million. The decrease is primarily the result of the Parish recognizing the one-time standard allowance on its first \$10.0 million in American Rescue Plan Act (ARPA) appropriations in 2021. Governmental expenses of the primary government increased by \$10.3 million from 2021. This increase is largely attributable to \$2.2 million of additional general government expenses incurred relating to ongoing hurricane Ida disaster relief in addition to a \$5.0 million increase in public safety expenses caused by maintenance and inflated utilities cost for the Parish's fire districts and jail.

Business-type net position of the Parish decreased by approximately \$3.3 million in 2022, which in comparison to the prior year, is a decrease of approximately \$517,000. The decrease is primarily driven by the Lamar Dixon Expo Center experiencing an increase in net loss from the prior year of approximately \$467,000 caused by a decrease in government reimbursements from its facility being used as a shelter for disaster response assistance.

At year end, the primary government's governmental funds reported combined fund balances of \$298.7 million, an increase of \$8.9 million. The change in the governmental fund balances were attributable to an increase of sales tax revenues of \$9.3 million which has continued to grow as the Parish collects sales tax commission from remote sellers that were previously being excluded.

Most fund balances are restricted or committed to capital projects (\$134.9 million), drainage maintenance (\$44.6 million), culture and recreation (\$19.7 million), fire protection (\$18.5 million) and various other purposes (\$81.0 million).

The Parish's unassigned fund balance was \$30.7 million at December 31, 2022.

Significant aspects of the Parish's financial well-being for 2022 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the Parish as a Whole

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

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

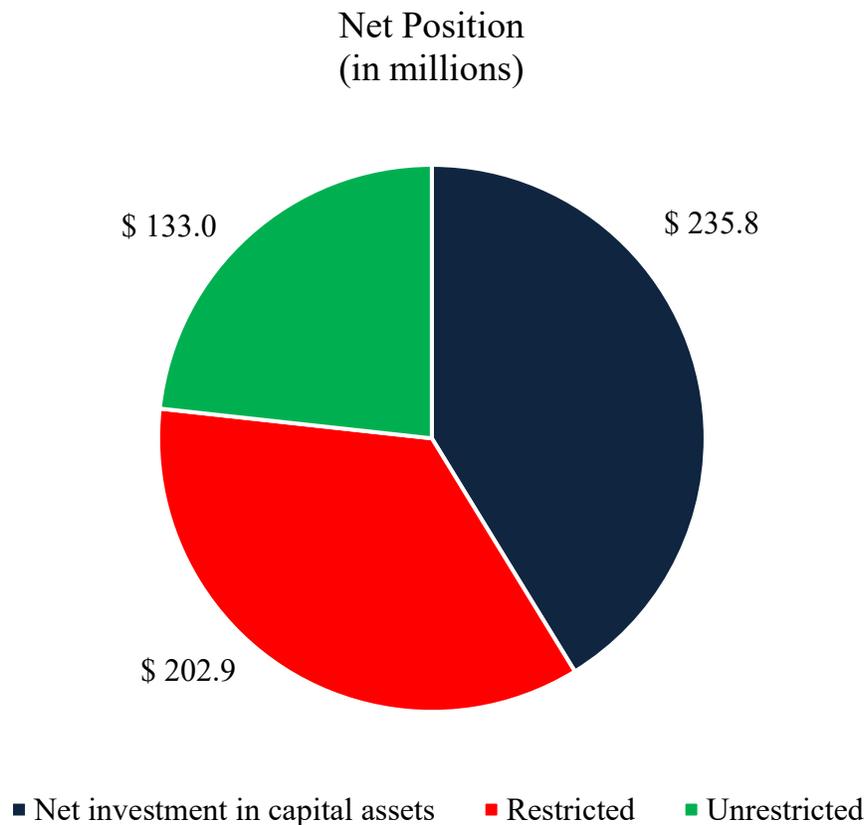
Parish’s ad valorem (property) and sales tax bases, and the condition of the Parish’s roads and buildings, need to be considered to assess the overall health of the Parish.

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

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

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

Primary government - At December 31, 2022, the net position was \$571.7 million for governmental and business-type activities, of which \$133.0 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish’s ability to use the net position for day-to-day operations.



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

Parish of Ascension
Statement of Net Position
December 31, 2022 and 2021
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 365,510	\$ 340,786	\$ 17,215	\$ 18,027	\$ 382,725	\$ 358,813
Capital assets	<u>301,254</u>	<u>297,059</u>	<u>38,203</u>	<u>40,636</u>	<u>339,457</u>	<u>337,695</u>
Total assets	666,764	637,845	55,418	58,663	722,182	696,508
Deferred outflows of resources	<u>13,117</u>	<u>10,982</u>	<u>383</u>	<u>372</u>	<u>13,500</u>	<u>11,354</u>
Total assets and deferred outflows of resources	<u>\$ 679,881</u>	<u>\$ 648,827</u>	<u>\$ 55,801</u>	<u>\$ 59,035</u>	<u>\$ 735,682</u>	<u>\$ 707,862</u>
Current and other liabilities	\$ 42,156	\$ 35,470	\$ 1,919	\$ 1,874	\$ 44,075	\$ 37,344
Long-term liabilities	<u>107,219</u>	<u>106,772</u>	<u>2,805</u>	<u>3,076</u>	<u>110,024</u>	<u>109,848</u>
Total liabilities	<u>149,375</u>	<u>142,242</u>	<u>4,724</u>	<u>4,950</u>	<u>154,099</u>	<u>147,192</u>
Deferred inflows of resources	<u>9,210</u>	<u>9,516</u>	<u>663</u>	<u>349</u>	<u>9,873</u>	<u>9,865</u>
Net position:						
Net investment in capital assets	200,360	190,567	35,430	37,625	235,790	228,192
Restricted	201,837	185,300	1,051	496	202,888	185,796
Unrestricted	<u>119,099</u>	<u>121,202</u>	<u>13,933</u>	<u>15,615</u>	<u>133,032</u>	<u>136,817</u>
Total net position	<u>521,296</u>	<u>497,069</u>	<u>50,414</u>	<u>53,736</u>	<u>571,710</u>	<u>550,805</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 679,881</u>	<u>\$ 648,827</u>	<u>\$ 55,801</u>	<u>\$ 59,035</u>	<u>\$ 735,682</u>	<u>\$ 707,862</u>

Total net position of the Parish's governmental activities increased by 4.9% or \$24.2 million during 2022, primarily attributable a combined increased in ad valorem and sales taxes of \$12.5 million, 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 \$9.8 million during 2022. The changes in capital assets are discussed later in this analysis.

The net position of the Parish's business-type activities decreased by \$3.3 million during 2022. All of the Parish's utilities funds and the Lamar Dixon Expo Center experienced operating losses before capital grants, contributions, and transfers. The operating losses in the Parish's utilities funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit. Additionally, the Lamar Dixon Expo Center's operating loss can be attributable to lower demand from the community for recreational purposes and lower demand from other governments related to storm relief efforts during 2021.

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, 2022 and 2021
(in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 8,840	\$ 7,886	\$ 6,708	\$ 7,861	\$ 15,548	\$ 15,747
Operating grants and contributions	17,078	14,893	1,309	1,177	18,387	16,070
Capital grants and contributions	2,811	18,147	-	-	2,811	18,147
General revenues:						
Ad valorem	43,472	40,273	338	335	43,810	40,608
Sales taxes	74,218	64,879	-	-	74,218	64,879
Other	(3,758)	1,655	750	558	(3,008)	2,213
Total revenues	<u>142,661</u>	<u>147,733</u>	<u>9,105</u>	<u>9,931</u>	<u>151,766</u>	<u>157,664</u>
Functions/Program Expenses:						
General government	36,558	30,700	-	-	36,558	30,700
Public safety	19,807	14,797	-	-	19,807	14,797
Public works	26,430	26,411	-	-	26,430	26,411
Health and welfare	9,021	8,615	-	-	9,021	8,615
Culture and recreation	10,998	11,919	4,329	4,977	15,327	16,896
Transportation and development	11,849	11,501	-	-	11,849	11,501
Utility operations	-	-	8,048	7,709	8,048	7,709
Interest	3,821	4,202	-	-	3,821	4,202
Total expenses	<u>118,484</u>	<u>108,145</u>	<u>12,377</u>	<u>12,686</u>	<u>130,861</u>	<u>120,831</u>
Increase (decrease) in net position before transfers	24,177	39,588	(3,272)	(2,755)	20,905	36,833
Transfers, net	<u>50</u>	<u>50</u>	<u>(50)</u>	<u>(50)</u>	<u>-</u>	<u>-</u>
Change in net position	24,227	39,638	(3,322)	(2,805)	20,905	36,833
Net position - beginning	<u>497,069</u>	<u>457,431</u>	<u>53,736</u>	<u>56,541</u>	<u>550,805</u>	<u>513,972</u>
Net position - ending	<u>\$ 521,296</u>	<u>\$ 497,069</u>	<u>\$ 50,414</u>	<u>\$ 53,736</u>	<u>\$ 571,710</u>	<u>\$ 550,805</u>

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

Blended Component Units

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

Discrete Component Units

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

Fund Financial Statements

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

Reporting the Parish's Most Significant Funds

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

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

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

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

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

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

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

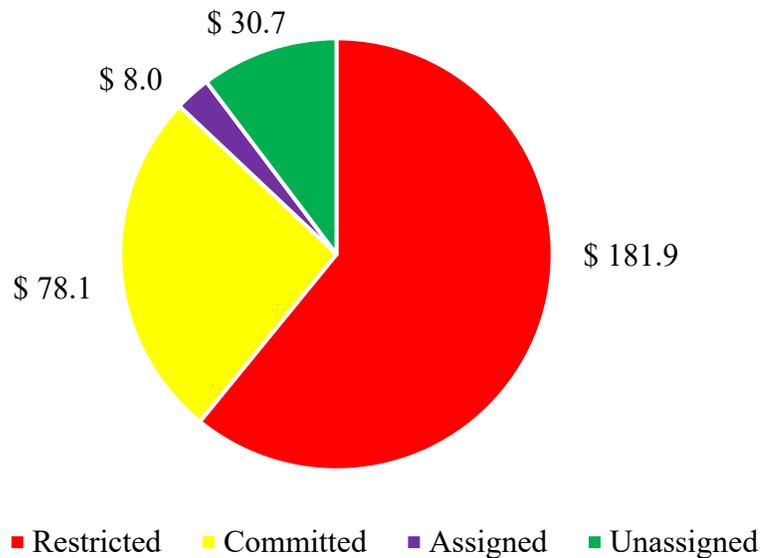
Also included in the Annual Comprehensive Financial Report are the independent auditors' report on compliance for each major program and on internal control over compliance required by Uniform Guidance, schedule of findings and questioned costs, and independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*. 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 2022 by fund type:

	(in thousands)					
	2022				2021	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 66,411	\$ 75,152	\$ 9,720	\$ 37,471	\$ 188,754	\$ 169,429
Expenditures & other uses	<u>56,676</u>	<u>79,792</u>	<u>9,673</u>	<u>33,678</u>	<u>179,819</u>	<u>152,776</u>
Net change in fund balance	9,735	(4,640)	47	3,793	8,935	16,653
Beginning fund balance	<u>34,025</u>	<u>121,496</u>	<u>3,120</u>	<u>131,082</u>	<u>289,723</u>	<u>273,070</u>
Ending fund balance	<u>\$ 43,760</u>	<u>\$ 116,856</u>	<u>\$ 3,167</u>	<u>\$ 134,875</u>	<u>\$ 298,658</u>	<u>\$ 289,723</u>

Fund Balance by Classification
(in millions)



At year end, fund balances were \$298.7 million. Unassigned fund balances were \$30.7 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 2022 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 \$43.7 million compared to the fund balance of \$34.0 million at the end of 2021. The General Fund had a net increase in fund balance of approximately \$9.7 million compared to a net decrease of \$9.8 in 2021. Overall revenues and other financing sources for the General Fund increased by \$22.1 million driven by the combination of an increase intergovernmental revenues of \$6.8 million related to reimbursements from the Federal Emergency Management Agency for Hurricane IDA expenditure incurred in 2021, a \$4.0 million increase in sales tax as discussed earlier, and transfers in of \$10.9 million. Expenditures increased by \$6.4 million or 19%, primarily caused by continued debris and waterway debris removal related to damages caused by Hurricane Ida.

The Parish’s other major funds are the East Ascension Drainage Fund, East Ascension Drainage Project Fund, Road Project Fund, and the Dedicated Special Projects Fund. The East Ascension Drainage Fund’s fund balance decreased by \$2.4 million during 2022 to \$42.4 million. The East Ascension Drainage Fund received \$29 million in revenues during 2022, an increase of approximately \$2.6 million from 2021 due to increases in sales tax revenues of \$2.8 million. Expenditures of \$15.8 million for 2022, primarily related to personnel and ongoing drainage system maintenance and improvements. Total expenditures increased from 2021 by approximately \$2.8 million due to expedited drainage maintenance projects. Additionally, the East Ascension Drainage Fund utilized resources of approximately \$15.6 million transferring funds to the Parish’s General Fund to support hurricane relief expenditures and to the East Ascension Drainage Sinking Fund, a nonmajor debt service fund, to satisfy scheduled debt service payments.

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund, and Dedicated Special Projects Fund decreased by approximately \$10.9 million collectively during 2022, compared to a decrease of \$4.8 million in 2021. The decrease in change in fund balance primarily relates to the East Ascension Drainage Project fund expanding capital improvements of drainage infrastructure projects. Expenditures for capital outlay during 2022 for these three major capital project funds were \$11.7 million, whereas 2021 capital outlay expenditures were \$4.3 million. This increase is directly related to the timing of capital projects.

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

Source of Revenue	(in thousands)			
	2022		2021	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 118,836	87	\$ 106,844	80
Intergovernmental	13,775	10	19,118	14
Licenses and permits	4,341	3	4,188	3
Charges for services	5,574	4	4,753	4
Fines and forfeitures	218	-	242	-
Investment loss and other	(5,681)	(4)	(1,019)	(1)
Total	<u>\$ 137,063</u>	<u>100</u>	<u>\$ 134,126</u>	<u>100</u>

Of the \$137.1 million of governmental revenues in 2022, \$82.2 million was restricted or committed for specific purposes. The remaining \$54.9 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 87% and 80% of total governmental resources in 2022 and 2021, respectively.

(Continued)

Expenditures of the primary government increased by \$10.6 million in 2022. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2022		2021	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 32,236	25	\$ 27,448	23.00
Public safety	16,898	13	15,568	13.00
Public works	26,374	20	23,817	20.00
Health and welfare	9,976	8	9,314	8.00
Culture and recreation	10,003	8	10,630	9.00
Debt service	9,673	7	9,819	8.00
Capital outlay	24,242	19	22,213	19.00
Total	<u>\$ 129,402</u>	<u>100</u>	<u>\$ 118,809</u>	<u>100</u>

The largest increase in expenditures of \$4.8 million was experienced in the general government function. This increase was caused by ongoing debris and waterway debris removal from the impacts of Hurricane Ida in addition to inflated utilities cost. Additionally, public works expenditures increased by \$2.6 million related to new river channel improvements.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the Parish’s General Fund budget was amended on several occasions. The amendment of the operating and capital budgets is mandated by state law in certain circumstances and is a customary practice of the Parish to reflect the changes that occur throughout the year. The most significant adjustments during 2022 were as follows:

Revenues:

- An increase in intergovernmental grant revenues of \$4.5 million due to FEMA reimbursements related to Hurricane Ida disaster relief;
- An increase in sales and use tax of \$2.1 million or 8%;
- An increase in occupational licenses of \$374,500, or 16%;

Expenditures:

- An increase in general government expenditures of \$16.9 million or 74% ongoing debris and waterway debris removal from damages caused by Hurricane Ida;
- A decrease culture and recreation expenditures of \$991,500, or 21%;
- An increase in capital outlay expenditures of \$158,500, or 18%;

Resources available for appropriation (revenues and other financing sources) were \$66.4 million with expenditures and transfers to other funds totaling \$56.7 million. The operating surplus in the General Fund for 2022 was \$9.7 million and the ending fund balance was \$43.7 million at December 31, 2022.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2022, the Parish had \$339.5 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 \$1.8 million, or 1%, from 2021. Capital assets were as follows:

	(in thousands)					
	Governmental Activities		Business-type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Land	\$ 23,463	\$ 22,920	\$ 757	\$ 757	\$ 24,220	\$ 23,677
Construction in progress	51,195	47,158	2,499	2,394	53,694	49,552
Intangibles	-	-	466	466	466	466
Buildings	117,243	118,953	-	-	117,243	118,953
Vehicles	5,731	6,168	-	-	5,731	6,168
Equipment	4,666	5,536	75	282	4,741	5,818
Furniture and fixtures	592	711	-	-	592	711
Library materials	1,149	556	-	-	1,149	556
Infrastructure	97,215	95,057	34,406	36,737	131,621	131,794
Capital assets, net of depreciation	<u>\$ 301,254</u>	<u>\$ 297,059</u>	<u>\$ 38,203</u>	<u>\$ 40,636</u>	<u>\$ 339,457</u>	<u>\$ 337,695</u>

The \$1.8 million increase is attributable to additions within construction in progress related to drainage and road infrastructure. The Parish is responsible for the maintenance of approximately 1,447 roads and 83 bridges that cover 538 miles in Ascension Parish consisting of concrete, asphalt, and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

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

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

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

The Parish expended \$15.8 million in 2022 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 \$9.2 million during 2022 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 2022 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 \$9.7 million for the ongoing maintenance and completion of various road construction projects.

The Parish's 2023 capital budget provides for expenditures of 102.2 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, for various road projects, the Community Development Block Grant Construction Fund, for the Parish sewer construction project, the Jail Construction Fund, and the Park Construction Fund for renovations various recreation projects.

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

(Continued)

Long-term liabilities

At the end of 2022, the Parish had \$119.3 million in long-term liabilities outstanding compared to \$119.5 million at the end of 2021, a decrease of \$182,000, as shown below:

	<u>Outstanding</u> <u>January 1, 2022</u>	<u>Increase</u>	<u>Decrease</u>	<u>Outstanding</u> <u>December 31, 2022</u>
<u>Governmental activities:</u>				
Public improvement	\$ 95,852,000	\$ -	\$ 5,402,000	\$ 90,450,000
General obligation	4,695,000	-	410,000	4,285,000
Bond premium	5,997,299	-	299,163	5,698,136
Claims reserve	1,825,141	1,340,544	586,418	2,579,267
Accrued vacation leave	2,657,605	1,602,568	1,593,847	2,666,326
Net pension liability	3,851,623	7,064,204	1,498,588	9,417,239
Net other post employment benefits liability	1,316,699	146,442	280,519	1,182,622
<u>Business-type activities:</u>				
Revenue bonds	3,063,316	-	234,451	2,828,865
Bond premium	130,474	-	19,155	111,319
Net other post employment benefits liability	117,071	12,777	24,476	105,372
Total	<u>\$ 119,506,228</u>	<u>\$ 10,166,535</u>	<u>\$ 10,348,617</u>	<u>\$ 119,324,146</u>

The Parish retired \$6.0 million in bonds during 2022 through scheduled debt payments. The Parish's retained its Standard & Poor's credit rating of AA+ for 2022. 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 \$686.8 million state-imposed limit. Other obligations include claims reserve, accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 8, 9, 10, 12 and 14 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2022 BUDGET

The 2023 Parish budget was prepared with a conservative mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are major employers of the Parish's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade.

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

Another major factor affecting the 2023 budget is the Parish ad valorem and sales tax collections that approximate 43% of budgeted revenue. The 2023 operating budget expenditures provide for increases in grant related expenditures and an allowance for personnel costs.

For 2023, operating and capital grant revenues are budgeted at \$170.7 million, while operating and capital expenditures are projected to be \$235.6 million. If these estimates are realized, the Parish's fund balances are expected to incur operating deficiencies of \$64.9 million before transfers for 2023.

The Parish's capital projects budget for 2023 totals \$102.1 million. Highlights from the Parish's major capital initiatives include:

Jail Construction Fund	\$ 950,500
• Various Projects	
East Ascension Drainage Construction	\$ 34,515,000
• Channel improvements, levee extension and restoration and basin improvement	
West Ascension Drainage Construction	\$ 3,316,500
• Watershed Initiatives	
Road Construction	\$ 4,320,000
• Road overlay projects, subdivision ditch system improvement program	
Office Building Construction	\$ 500,000
• Courthouse West renovations	
Move Ascension	\$ 33,836,000
• Various road projects	
Fire District No. 2 Construction Fund	\$ 1,099,000
• Station #150 (Near Jail)	
• Station #120 (Highway 1 South)	

Fire District No. 1 Construction Fund	\$ 2,240,000
• Station #41 (Fifth Ward) Renovations	
• Station #50 (Galvez-Lake) Renovations	
Fire District No. 3 Construction Fund	\$ 300,000
• Purchase land for future fire station	
Park Construction Fund	\$ 14,400,000
• Various recreation projects	
Animal Services Construction Fund	\$ 1,600,000
• Design of new animal services center	
Infrastructure Fund	\$ 996,000
• Engineering for LA Highway 3127	
Juvenile Justice Construction Fund	\$ 2,070,000
• Remodeling of B. Lemann Building	
• Construction of New Early Childhood Development Center	
Health Unit Construction Fund	\$ 2,000,000
• Remodeling of Armory Building	
• Community Health and Wellness Center	

These plans were considered when adopting the operating and capital budgets for 2023. Appropriations of the General Fund budget are \$34.5 million, a decrease of 13.3% percent from 2022 actual expenditures of \$39.8 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**



2022



PARISH OF ASCENSION
STATEMENT OF NET POSITION

December 31, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 84,355,461	\$ 4,304,797	\$ 88,660,258	\$ 5,196,320	\$ 11,463,409
Investments	200,082,011	9,960,935	210,042,946	5,770,229	14,836,886
Accounts receivable, net	46,202,966	1,379,115	47,582,081	447,656	3,659,056
Due from other governments	16,052,189	277,992	16,330,181	985,356	297,997
Internal balances	33,173	(33,173)	-	-	-
Prepaid and other assets	217,310	12,636	229,946	229,575	145,386
Inventories	-	-	-	5,004	300,058
Restricted cash and cash equivalents	6,046,416	462,598	6,509,014	-	-
Net pension asset	11,169,568	850,360	12,019,928	469,297	-
Net other post-employment benefit asset	1,350,734	-	1,350,734	-	-
Capital assets:					
Nondepreciable	74,657,611	3,372,268	78,029,879	35,000	634,039
Depreciable, net	226,596,575	34,831,576	261,428,151	3,347,034	4,393,174
Right-of-use assets - amortizable, net	-	-	-	16,222	-
Total assets	<u>666,764,014</u>	<u>55,419,104</u>	<u>722,183,118</u>	<u>16,501,693</u>	<u>35,730,005</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	7,958,701	182,533	8,141,234	132,210	-
Other post-employment benefits	578,070	33,486	611,556	28,250	-
Deferred loss on debt refunding	4,580,341	166,623	4,746,964	-	-
Total deferred outflows of resources	<u>13,117,112</u>	<u>382,642</u>	<u>13,499,754</u>	<u>160,460</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 679,881,126</u>	<u>\$ 55,801,746</u>	<u>\$ 735,682,872</u>	<u>\$ 16,662,153</u>	<u>\$ 35,730,005</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ 6,588,747	\$ 1,373,314	\$ 7,962,061	\$ 1,076,631	\$ 1,679,362
Contracts payable	5,040,918	-	5,040,918	-	-
Due to other governments	6,429	-	6,429	1,013,661	-
Accrued payroll	568,948	43,839	612,787	7,062	-
Unearned revenue	20,890,808	-	20,890,808	36,983	650,082
Customer deposits	-	261,354	261,354	-	-
Claims reserve - due within one year	962,392	-	962,392	-	-
Bonds payable - due within one year	6,024,000	240,714	6,264,714	-	-
Lease obligations - due within one year	-	-	-	113,611	-
Right-of-use leases - due within one year	-	-	-	3,602	-
Accrued vacation leave - due within one year	2,073,800	-	2,073,800	65,132	-
Long-term liabilities:					
Claims reserve	1,616,875	-	1,616,875	-	-
Bonds payable	94,409,136	2,699,470	97,108,606	-	-
Lease obligations	-	-	-	514,163	-
Right-of-use leases	-	-	-	12,771	-
Accrued vacation leave	592,526	-	592,526	-	-
Other post-employment benefits	1,182,622	105,372	1,287,994	78,382	-
Net pension liability	9,417,239	-	9,417,239	198,820	-
Total liabilities	<u>149,374,440</u>	<u>4,724,063</u>	<u>154,098,503</u>	<u>3,120,818</u>	<u>2,329,444</u>
DEFERRED INFLOWS OF RESOURCES					
Pensions	8,981,839	648,655	9,630,494	357,980	-
Other post-employment benefits	228,372	14,508	242,880	8,230	-
Total deferred inflows of resources	<u>9,210,211</u>	<u>663,163</u>	<u>9,873,374</u>	<u>366,210</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	200,360,473	35,430,283	235,790,756	2,754,109	5,027,213
Restricted for:					
Capital projects	63,880,455	-	63,880,455	-	-
Public works	61,542,512	-	61,542,512	-	-
Public safety	24,877,821	-	24,877,821	72,057	-
Health and welfare	22,894,090	-	22,894,090	4,323,088	-
Culture and recreation	13,723,910	-	13,723,910	-	-
Debt service	2,397,638	201,184	2,598,822	-	-
Net pension asset	11,169,568	850,360	12,019,928	469,297	-
Net other post-employment benefit asset	1,350,734	-	1,350,734	-	-
Unrestricted	<u>119,099,274</u>	<u>13,932,693</u>	<u>133,031,967</u>	<u>5,556,574</u>	<u>28,373,348</u>
Total net position	<u>521,296,475</u>	<u>50,414,520</u>	<u>571,710,995</u>	<u>13,175,125</u>	<u>33,400,561</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 679,881,126</u>	<u>\$ 55,801,746</u>	<u>\$ 735,682,872</u>	<u>\$ 16,662,153</u>	<u>\$ 35,730,005</u>

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

PARISH OF ASCENSION
STATEMENT OF ACTIVITIES

For the year ended December 31, 2022

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 36,558,276	\$ 4,721,819	\$ 1,736,716	\$ -
Public safety	19,807,222	2,071,126	1,111,288	80,000
Public works	26,430,263	80,995	12,493,680	888,278
Health and welfare	9,020,687	122,022	1,375,188	-
Culture and recreation	10,998,034	690,183	361,033	-
Transportation and development	11,848,899	1,154,000	-	1,843,390
Interest on long-term debt	3,821,084	-	-	-
Total governmental activities	118,484,465	8,840,145	17,077,905	2,811,668
Business-type activities:				
Utility operations	8,048,339	4,736,142	15,084	-
Lamar Dixon Expo Center	4,328,468	1,971,568	1,293,844	-
Total business-type activities	12,376,807	6,707,710	1,308,928	-
Total primary government	\$ 130,861,272	\$ 15,547,855	\$ 18,386,833	\$ 2,811,668
Component units:				
Governmental activities	\$ 9,751,283	\$ 4,695,582	\$ 1,949,141	\$ 419,227
Business-type activities	7,774,627	4,801,569	1,712,902	-
Total component units	\$ 17,525,910	\$ 9,497,151	\$ 3,662,043	\$ 419,227

General revenues:

Taxes:

Ad valorem

Sales

Franchise

Occupancy

Investment earnings (loss)

Grants and contributions not restricted to
specific programs and miscellaneous revenues

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year

Net position - end of year

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

Net (Expenses) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
\$ (30,099,741)	\$ -	\$ (30,099,741)	\$ -	\$ -
(16,544,808)	-	(16,544,808)	-	-
(12,967,310)	-	(12,967,310)	-	-
(7,523,477)	-	(7,523,477)	-	-
(9,946,818)	-	(9,946,818)	-	-
(8,851,509)	-	(8,851,509)	-	-
(3,821,084)	-	(3,821,084)	-	-
<u>(89,754,747)</u>	<u>-</u>	<u>(89,754,747)</u>	<u>-</u>	<u>-</u>
-	(3,297,113)	(3,297,113)	-	-
-	(1,063,056)	(1,063,056)	-	-
<u>-</u>	<u>(4,360,169)</u>	<u>(4,360,169)</u>	<u>-</u>	<u>-</u>
<u>(89,754,747)</u>	<u>(4,360,169)</u>	<u>(94,114,916)</u>	<u>-</u>	<u>-</u>
-	-	-	(2,687,333)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,260,156)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,687,333)</u>	<u>(1,260,156)</u>
43,471,904	338,387	43,810,291	2,317,431	-
74,218,105	-	74,218,105	-	1,635,921
1,239,866	658,516	1,898,382	-	-
-	-	-	792,634	-
(6,233,243)	(248,336)	(6,481,579)	2,609	(845,494)
1,235,352	339,670	1,575,022	163,065	640,321
<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>113,981,984</u>	<u>1,038,237</u>	<u>115,020,221</u>	<u>3,275,739</u>	<u>1,430,748</u>
24,227,237	(3,321,932)	20,905,305	588,406	170,592
<u>497,069,238</u>	<u>53,736,452</u>	<u>550,805,690</u>	<u>12,586,719</u>	<u>33,229,969</u>
<u>\$ 521,296,475</u>	<u>\$ 50,414,520</u>	<u>\$ 571,710,995</u>	<u>\$ 13,175,125</u>	<u>\$ 33,400,561</u>

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

**PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2022

	General	East Ascension Drainage	East Ascension Drainage Project
ASSETS			
Cash and cash equivalents	\$ 8,439,374	\$ 7,753,238	\$ 11,712,191
Investments	30,154,539	27,629,166	24,297,837
Accounts receivable:			
Ad valorem taxes	4,029,365	6,999,318	-
Sales and use taxes	4,185,903	1,700,999	-
Other	628,899	33,711	29,746
Due from other governments:			
LA - State revenue sharing	106,796	194,166	-
LA - Severance	1,467	-	-
LA - Beer and Parish Transportation	22,542	-	-
LA - Other	418,220	-	-
Grants	12,374,955	331,333	390,693
Due from other funds	57,550	117,437	-
Restricted cash and cash equivalents	-	-	-
Prepaid and other assets	500	-	-
Total assets	<u>\$ 60,420,110</u>	<u>\$ 44,759,368</u>	<u>\$ 36,430,467</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 1,282,308	\$ 1,180,284	\$ -
Contracts payable	174,436	145,864	1,459,793
Accrued payroll	206,140	146,447	-
Deductions from ad valorem taxes:			
Contribution to retirement system	146,671	257,580	-
Due to other funds	1,998,800	-	-
Due to other governments	-	-	-
Unearned revenue	58,800	-	-
Total liabilities	<u>3,867,155</u>	<u>1,730,175</u>	<u>1,459,793</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	12,793,070	608,440	383,421
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	34,587,253
Culture and recreation	-	-	-
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	42,420,753	-
Health and mental health services	-	-	-
Law enforcement	200,141	-	-
Road lighting	-	-	-
Juvenile detention	-	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	-
Housing assistance	-	-	-
Committed for:			
Construction of capital assets	-	-	-
Culture and recreation	4,642,427	-	-
Health and mental health services	-	-	-
Law enforcement	220,368	-	-
Road maintenance	-	-	-
Assigned for subsequent year's expenditures	8,001,800	-	-
Unassigned	30,694,649	-	-
Fund balance	<u>43,759,885</u>	<u>42,420,753</u>	<u>34,587,253</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 60,420,110</u>	<u>\$ 44,759,368</u>	<u>\$ 36,430,467</u>

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

Road Project	Dedicated Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
\$ 5,540,291	\$ 4,782,035	\$ 44,916,780	\$ 83,143,909
20,121,737	17,367,835	75,992,510	195,563,624
-	-	28,100,166	39,128,849
-	-	-	5,886,902
24,551	21,191	426,941	1,165,039
-	-	719,858	1,020,820
-	-	-	1,467
-	-	84,659	107,201
-	-	-	418,220
-	-	1,406,955	14,503,936
768,464	-	1,119,826	2,063,277
6,046,416	-	-	6,046,416
-	-	51,802	52,302
\$ 32,501,459	\$ 22,171,061	\$ 152,819,497	\$ 349,101,962
\$ -	\$ -	\$ 1,592,792	\$ 4,055,384
230,076	-	3,030,749	5,040,918
-	-	195,204	547,791
-	-	1,002,486	1,406,737
-	-	31,304	2,030,104
-	-	6,429	6,429
6,240,665	14,591,343	-	20,890,808
6,470,741	14,591,343	5,858,964	33,978,171
-	-	2,680,859	16,465,790
-	-	51,802	52,302
-	7,579,718	20,112,528	62,279,499
-	-	15,022,088	15,022,088
-	-	3,165,906	3,165,906
-	-	18,473,615	18,473,615
-	-	2,220,837	44,641,590
-	-	22,757,363	22,757,363
-	-	31,582	231,723
-	-	5,973,449	5,973,449
-	-	7,382,899	7,382,899
-	-	1,141,448	1,141,448
-	-	221,581	221,581
-	-	501,215	501,215
26,030,718	-	46,565,062	72,595,780
-	-	-	4,642,427
-	-	57,202	57,202
-	-	-	220,368
-	-	601,097	601,097
-	-	-	8,001,800
-	-	-	30,694,649
26,030,718	7,579,718	144,279,674	298,658,001
\$ 32,501,459	\$ 22,171,061	\$ 152,819,497	\$ 349,101,962

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

PARISH OF ASCENSION

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

December 31, 2022

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

Total fund balances - governmental funds (Exhibit A-2)	\$		298,658,001
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.			301,115,305
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	\$	165,008	
Deferred loss on debt refunding		4,580,341	4,745,349
Some revenues were collected more than sixty days after year-end and, therefore are not available to pay for current period expenditures.			16,465,790
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		(768,268)	
Long-term debt payable and related premiums, net		(100,433,136)	
Compensated absences payable		(2,666,326)	(103,867,730)
Net pension assets and net pension liabilities are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the assets, liabilities, and related deferred inflows/outflows of resources are not reported in governmental funds excluding amounts included in the internal service funds.			
Net pension asset		10,665,742	
Net pension liability		(9,417,239)	
Deferred outflows of resources		7,850,553	
Deferred inflows of resources		(8,597,518)	501,538
Net other post-employment assets and liabilities are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the assets, liabilities, and related deferred inflows/outflows of resources are not reported in governmental funds, excluding amounts included in the internal service funds.			
Other post-employment benefit asset		1,350,734	
Other post-employment benefit liability		(1,096,252)	
Deferred outflows of resources		552,097	
Deferred inflows of resources		(220,124)	586,455
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.			3,091,767
Net position of governmental activities (Exhibit A)	\$		<u>521,296,475</u>

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



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

For the year ended December 31, 2022

	<u>General</u>	<u>East Ascension Drainage</u>	<u>East Ascension Drainage Project</u>
REVENUES			
Taxes:			
Ad valorem	\$ 4,427,342	\$ 7,773,674	\$ -
Sales	35,263,160	21,654,387	-
Franchise and beer	1,239,866	-	-
Intergovernmental	7,927,738	389,791	7,272
Licenses and permits	4,340,458	-	-
Fines and forfeitures	66,782	-	-
Charges for services	2,663,595	-	-
Investment earnings (loss) and other	(974,145)	(846,692)	(697,901)
	<u>54,954,796</u>	<u>28,971,160</u>	<u>(690,629)</u>
Total revenues			
EXPENDITURES			
Current function:			
General government	32,218,538	-	-
Public safety	3,704,931	-	-
Public works	-	15,130,785	924,011
Health and welfare	-	-	-
Culture and recreation	3,256,353	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital outlay	646,254	634,051	8,547,305
	<u>39,826,076</u>	<u>15,764,836</u>	<u>9,471,316</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>15,128,720</u>	<u>13,206,324</u>	<u>(10,161,945)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	10,899,870	-	-
Proceeds from sale of property	51,985	-	-
Proceeds from insurance	503,893	25,220	-
Transfers out	(16,849,835)	(15,613,957)	-
	<u>(5,394,087)</u>	<u>(15,588,737)</u>	<u>-</u>
Total other financing sources (uses)			
Net change in fund balance	9,734,633	(2,382,413)	(10,161,945)
FUND BALANCE			
Beginning of year	<u>34,025,252</u>	<u>44,803,166</u>	<u>44,749,198</u>
End of year	<u>\$ 43,759,885</u>	<u>\$ 42,420,753</u>	<u>\$ 34,587,253</u>

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

<u>Road Project</u>	<u>Dedicated Special Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 31,176,939	\$ 43,377,955
11,533,706	-	5,766,852	74,218,105
-	-	-	1,239,866
-	-	5,450,619	13,775,420
-	-	1,000	4,341,458
-	-	151,062	217,844
1,154,000	-	1,755,985	5,573,580
(675,158)	(783,703)	(1,703,616)	(5,681,215)
<u>12,012,548</u>	<u>(783,703)</u>	<u>42,598,841</u>	<u>137,063,013</u>
-	-	17,119	32,235,657
-	-	13,192,708	16,897,639
1,301,206	-	9,017,855	26,373,857
-	-	9,976,200	9,976,200
-	-	6,746,514	10,002,867
-	-	5,812,000	5,812,000
-	-	3,861,383	3,861,383
3,167,702	-	11,246,685	24,241,997
<u>4,468,908</u>	<u>-</u>	<u>59,870,464</u>	<u>129,401,600</u>
<u>7,543,640</u>	<u>(783,703)</u>	<u>(17,271,623)</u>	<u>7,661,413</u>
-	-	40,168,363	51,068,233
8,000	-	15,490	75,475
-	-	19,530	548,643
(5,940,000)	(1,550,000)	(10,464,441)	(50,418,233)
<u>(5,932,000)</u>	<u>(1,550,000)</u>	<u>29,738,942</u>	<u>1,274,118</u>
1,611,640	(2,333,703)	12,467,319	8,935,531
<u>24,419,078</u>	<u>9,913,421</u>	<u>131,812,355</u>	<u>289,722,470</u>
<u>\$ 26,030,718</u>	<u>\$ 7,579,718</u>	<u>\$ 144,279,674</u>	<u>\$ 298,658,001</u>

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

PARISH OF ASCENSION

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

For the year ended December 31, 2022

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)	\$	8,935,531
<p>Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense.</p>		
Capital outlay	\$ 24,241,997	
Depreciation expense, excluding internal service funds	<u>(21,853,490)</u>	2,388,507
<p>The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.</p>		
		1,782,528
<p>Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.</p>		
Charges for services	20,000	
Grant revenues	4,252,233	
Ad valorem and state revenue sharing taxes	<u>112,479</u>	4,384,712
<p>The liability and expense for compensated absences is not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. The payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.</p>		
		(8,721)
<p>The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.</p>		
Principal payments on debt	5,812,000	
Amortization of deferred loss on refunding bonds	(275,632)	
Amortization of prepaid bond insurance	(15,638)	
Amortization of bond premium	<u>299,163</u>	5,819,893
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Net change in accrued interest payable		32,406
<p>Change in other post employment benefits assets and liabilities are reported only in the Statement of Activities</p>		
		(28,957)
<p>Change in net pension assets and liabilities are reported only in the Statement of Activities</p>		
		2,464,439
<p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues of internal service funds are included in governmental activities in the statement of net position.</p>		
		<u>(1,543,101)</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>24,227,237</u></u>

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

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2022

	Ascension Consolidated District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 50	\$ 2,469,918	\$ 1,834,579	\$ 250	\$ 4,304,797	\$ 1,211,552
Investments	66,379	9,060,366	9,925	824,265	9,960,935	4,518,387
Accounts receivable, net:						
User fees, net	55,726	429,206	408,777	162,273	1,055,982	-
Ad valorem	312,188	-	-	-	312,188	-
Interest and other	-	10,945	-	-	10,945	22,276
Due from other governments	1,843	27,173	8,420	240,556	277,992	445
Due from other funds	13,608	8,024	-	27,216	48,848	-
Restricted cash and cash equivalents	259,815	53,934	-	148,849	462,598	-
Net pension asset	125,926	26,195	283,098	415,141	850,360	503,826
Prepaid assets	12,355	281	-	-	12,636	-
Total current assets	847,890	12,086,042	2,544,799	1,818,550	17,297,281	6,256,486
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	957,780	670,000	1,739,488	3,372,268	-
Depreciable, net	6,143,148	13,930,106	9,988,424	4,769,898	34,831,576	138,881
Total long-term assets	6,148,148	14,887,886	10,658,424	6,509,386	38,203,844	138,881
Total assets	6,996,038	26,973,928	13,203,223	8,327,936	55,501,125	6,395,367
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	27,032	5,623	60,767	89,111	182,533	108,148
Other post-employment benefits	1,526	535	19,128	12,297	33,486	25,973
Deferred loss on debt refunding	166,623	-	-	-	166,623	-
Total deferred outflows of resources	195,181	6,158	79,895	101,408	382,642	134,121
Total assets and deferred outflows of resources	<u>\$ 7,191,219</u>	<u>\$ 26,980,086</u>	<u>\$ 13,283,118</u>	<u>\$ 8,429,344</u>	<u>\$ 55,883,767</u>	<u>\$ 6,529,488</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 100,308	\$ 878,144	\$ 216,094	\$ 178,768	\$ 1,373,314	\$ 358,358
Due to other funds	57,450	18,221	6,350	-	82,021	-
Accrued payroll	4,086	4,339	15,225	20,189	43,839	21,157
Customer deposits	58,631	53,874	-	148,849	261,354	-
Claims reserve - due within one year	-	-	-	-	-	962,392
Bonds payable - due within one year	240,714	-	-	-	240,714	-
Total current liabilities	461,189	954,578	237,669	347,806	2,001,242	1,341,907
Long-term liabilities:						
Claims reserve	-	-	-	-	-	1,616,875
Bonds payable	2,699,470	-	-	-	2,699,470	-
Other post-employment benefits	854	2,424	64,278	37,816	105,372	86,370
Total long-term liabilities	2,700,324	2,424	64,278	37,816	2,804,842	1,703,245
Total liabilities	3,161,513	957,002	301,947	385,622	4,806,084	3,045,152
DEFERRED INFLOWS OF RESOURCES						
Pensions	96,056	19,982	215,947	316,670	648,655	384,321
Other post-employment benefits	2,051	704	5,203	6,550	14,508	8,248
Total deferred inflows of resources	98,107	20,686	221,150	323,220	663,163	392,569
NET POSITION						
Net investment in capital assets	3,374,587	14,887,886	10,658,424	6,509,386	35,430,283	138,881
Restricted for debt service	201,184	-	-	-	201,184	-
Restricted for pension asset	125,926	26,195	283,098	415,141	850,360	503,826
Unrestricted	229,902	11,088,317	1,818,499	795,975	13,932,693	2,449,060
Total net position	3,931,599	26,002,398	12,760,021	7,720,502	50,414,520	3,091,767
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,191,219</u>	<u>\$ 26,980,086</u>	<u>\$ 13,283,118</u>	<u>\$ 8,429,344</u>	<u>\$ 55,883,767</u>	<u>\$ 6,529,488</u>

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

PARISH OF ASCENSION

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

For the year ended December 31, 2022

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES						
Charges for services:						
Sewer	\$ 46,307	\$ 1,604,631	\$ -	\$ -	\$ 1,650,938	\$ -
Water	602,223	249,458	-	2,104,515	2,956,196	-
Impact fees	-	129,008	-	-	129,008	-
Rent and ancillary services	-	-	1,971,568	-	1,971,568	3,971,500
Insurance premiums	-	-	-	-	-	2,041,622
Ad valorem tax	338,387	-	-	-	338,387	-
Franchise tax	-	658,516	-	-	658,516	-
Total operating revenues	986,917	2,641,613	1,971,568	2,104,515	7,704,613	6,013,122
OPERATING EXPENSES						
Personnel, general and administrative	381,731	178,347	1,055,642	1,006,028	2,621,748	1,300,046
Depreciation	254,557	1,423,517	876,787	272,396	2,827,257	48,255
Professional services	23,936	1,838,693	112,497	360,006	2,335,132	121,408
Maintenance and supplies	99,013	15,935	1,092,106	343,576	1,550,630	1,953,358
Rent and utilities	31,364	343,979	1,065,158	124,623	1,565,124	72,774
Cost of water	416,149	369,119	-	329,987	1,115,255	-
Insurance premiums	25,000	44,500	94,500	57,000	221,000	1,856,297
Insurance claims	-	-	-	-	-	1,530,046
Miscellaneous	24,185	1,486	31,778	3,064	60,513	3,728
Total operating expenses	1,255,935	4,215,576	4,328,468	2,496,680	12,296,659	6,885,912
Operating loss	(269,018)	(1,573,963)	(2,356,900)	(392,165)	(4,592,046)	(872,790)
NONOPERATING REVENUES (EXPENSES)						
Grants and contributions	16,915	7,519	1,293,844	316,479	1,634,757	13,230
Capital asset contributions from other funds	-	-	-	35,393	35,393	19,855
Capital asset contributions to other funds	-	(35,393)	-	-	(35,393)	-
Investment earnings (loss)	584	(291,558)	26,599	16,039	(248,336)	(138,420)
Interest expense	(99,303)	-	-	-	(99,303)	-
Amortization of bond premium	19,155	-	-	-	19,155	-
Proceeds from insurance	-	-	13,841	-	13,841	35,024
Total nonoperating revenues (expenses)	(62,649)	(319,432)	1,334,284	367,911	1,320,114	(70,311)
Income (loss) before capital grants, contributions and transfers	(331,667)	(1,893,395)	(1,022,616)	(24,254)	(3,271,932)	(943,101)
Transfers in	500,000	-	-	-	500,000	-
Transfers out	(50,000)	(500,000)	-	-	(550,000)	(600,000)
Net income (loss)	118,333	(2,393,395)	(1,022,616)	(24,254)	(3,321,932)	(1,543,101)
NET POSITION						
Beginning of year	3,813,266	28,395,793	13,782,637	7,744,756	53,736,452	4,634,868
End of year	\$ 3,931,599	\$ 26,002,398	\$ 12,760,021	\$ 7,720,502	\$ 50,414,520	\$ 3,091,767

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

PARISH OF ASCENSION
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2022

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 958,297	\$ 2,666,680	\$ 2,177,215	\$ 2,188,934	\$ 7,991,126	\$ 6,038,962
Payments to suppliers	(574,364)	(2,564,180)	(2,455,203)	(1,050,104)	(6,643,851)	(5,392,021)
Payments to employees	(433,698)	(241,483)	(1,084,522)	(1,312,697)	(3,072,400)	(719,907)
Net cash used by operating activities	(49,765)	(138,983)	(1,362,510)	(173,867)	(1,725,125)	(72,966)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in from other funds	500,000	-	-	-	500,000	-
Transfers out to other funds	(50,000)	(500,000)	-	-	(550,000)	(600,000)
Nonoperating grants	16,915	7,519	1,293,844	316,479	1,634,757	13,230
Decrease in due from other governments	71	108,928	250,005	-	359,004	-
Increase in customer deposits	-	2,820	-	14,926	17,746	-
Decrease in customer deposits	(1,910)	-	-	-	(1,910)	-
Interest expense	(99,303)	-	-	-	(99,303)	-
Increase in due to other funds	-	18,221	-	-	18,221	-
Increase in due from other funds	(13,608)	(15,798)	-	(267,579)	(296,985)	-
Decrease in due to other funds	(78,756)	-	(140,373)	-	(219,129)	-
Net cash provided (used) by noncapital and related financing activities	273,409	(378,310)	1,403,476	63,826	1,362,401	(586,770)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acquisition and construction of capital assets	-	-	(15,592)	(371,374)	(386,966)	(52,578)
Proceeds from insurance	-	-	13,841	-	13,841	35,024
Payments on long-term debt	(234,451)	-	-	-	(234,451)	-
Net cash provided (used) by capital and related financing activities	(234,451)	-	(1,751)	(371,374)	(607,576)	(17,554)
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings (loss)	584	(291,558)	26,599	16,039	(248,336)	(138,420)
Purchases of investments	(378)	-	(9,925)	-	(10,303)	(8,052)
Proceeds from sales of investments	-	2,175,192	-	361,425	2,536,617	1,448,886
Net cash provided by investing activities	206	1,883,634	16,674	377,464	2,277,978	1,302,414
Net increase (decrease) in cash	(10,601)	1,366,341	55,889	(103,951)	1,307,678	625,124
CASH						
Beginning of period	270,466	1,157,511	1,778,690	253,050	3,459,717	586,428
End of period	\$ 259,865	\$ 2,523,852	\$ 1,834,579	\$ 149,099	\$ 4,767,395	\$ 1,211,552
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	\$ 50	\$ 2,469,918	\$ 1,834,579	\$ 250	\$ 4,304,797	\$ 1,211,552
Restricted cash and cash equivalents	259,815	53,934	-	148,849	462,598	-
Total cash	\$ 259,865	\$ 2,523,852	\$ 1,834,579	\$ 149,099	\$ 4,767,395	\$ 1,211,552
RECONCILIATION OF LOSS TO NET CASH USED BY OPERATING ACTIVITIES:						
Operating loss	\$ (269,018)	\$ (1,573,963)	\$ (2,356,900)	\$ (392,165)	\$ (4,592,046)	\$ (872,790)
Adjustments to reconcile operating loss to net cash used for operating activities:						
Depreciation	254,557	1,423,517	876,787	272,396	2,827,257	48,255
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment liability	(27,323)	5,625	(99,282)	(151,510)	(272,490)	(178,599)
Change in operating assets and liabilities:						
Accounts receivable	(28,571)	25,265	205,647	85,374	287,715	25,840
Prepaid assets	1,176	-	-	-	1,176	-
Accounts payable and accrued liabilities	19,463	(19,229)	11,238	12,993	24,465	904,328
Unearned revenue	(49)	(198)	-	(955)	(1,202)	-
Net cash used by operating activities	\$ (49,765)	\$ (138,983)	\$ (1,362,510)	\$ (173,867)	\$ (1,725,125)	\$ (72,966)
NONCASH CAPITAL FINANCING ACTIVITIES						
Contribution of capital assets (to) from other funds	\$ -	\$ (177,011)	\$ -	\$ 177,011	\$ -	\$ 19,855

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

PARISH OF ASCENSION
STATEMENT OF FIDUCIARY NET POSITION

December 31, 2022

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ASSETS	
Cash and cash equivalents	\$ 168,745
Investments	2,014,290
Total Assets	\$ 2,183,035
NET POSITION	
Restricted for other post-employment benefits	\$ 2,183,035

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

PARISH OF ASCENSION
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended December 31, 2022

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund <hr style="border: 1px solid black;"/>
ADDITIONS	
Investment earnings (loss)	<hr style="border: 1px solid black;"/> \$ (333,632)
 NET POSITION	
Beginning of year	<hr style="border: 1px solid black;"/> 2,516,667
End of year	<hr style="border: 1px solid black;"/> \$ 2,183,035 <hr style="border: 1px solid black;"/>

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

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

December 31, 2022

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 252,609	\$ 325,105
Investments	-	-	70,438
Accounts receivable, net	-	-	-
Due from other governments	545,139	-	27,276
Prepaid items	-	-	-
Inventories	-	-	-
Net pension asset	79,694	-	-
Capital assets and right-of-use-assets:			
Non-depreciable	-	-	-
Depreciable, net	2,988	26,132	349,854
Right-of-use assets - amortizable, net	16,222	-	-
Total assets	<u>644,043</u>	<u>278,741</u>	<u>772,673</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	48,579	-	-
Other post-employment benefit	6,032	-	-
Total deferred outflows of resources	<u>54,611</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 698,654</u>	<u>\$ 278,741</u>	<u>\$ 772,673</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 12,746	\$ -	\$ 24,162
Due to other governments	418,220	-	-
Accrued payroll	-	2,259	-
Unearned revenue	-	-	-
Lease obligations - due within one year	-	-	-
Right-of-use leases - due within one year	3,602	-	-
Long-term liabilities:			
Lease obligations	-	-	-
Right-of-use leases	12,771	-	-
Accrued vacation leave	-	-	-
Other post-employment benefits	18,235	-	-
Net pension liability	198,820	-	-
Total liabilities	<u>664,394</u>	<u>2,259</u>	<u>24,162</u>
DEFERRED INFLOWS OF RESOURCES			
Pensions	60,792	-	-
Other post-employment benefit	1,381	-	-
Total deferred inflows of resources	<u>62,173</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	2,837	26,132	349,854
Restricted	-	72,057	-
Pension asset	79,694	-	-
Unrestricted	(110,444)	178,293	398,657
Total net position (deficit)	<u>(27,913)</u>	<u>276,482</u>	<u>748,511</u>
Total liabilities, deferred inflows of resources, and net position (deficit)	<u>\$ 698,654</u>	<u>\$ 278,741</u>	<u>\$ 772,673</u>

(1) December 31, 2021

(2) June 30, 2022

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

Sorrento VFD (1)	Twenty-Third Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 189,502	\$ 955,578	\$ -	\$ 1,000,151
-	421,272	590,907	486,323
-	-	-	447,140
-	35,316	167,670	-
-	-	-	109,539
5,004	-	-	-
-	-	389,603	-
-	-	-	-
-	121,858	9,314	890,143
-	-	-	-
194,506	1,534,024	1,157,494	2,933,296
-	-	83,631	-
-	-	22,218	-
-	-	105,849	-
\$ 194,506	\$ 1,534,024	\$ 1,263,343	\$ 2,933,296
\$ -	\$ 2,364	\$ 67,512	\$ 451,564
-	66,050	529,391	-
611	-	4,192	-
-	-	36,983	-
-	-	-	113,611
-	-	-	-
-	-	-	514,163
-	-	-	-
-	-	-	-
-	-	60,147	-
-	-	-	-
611	68,414	698,225	1,079,338
-	-	297,188	-
-	-	6,849	-
-	-	304,037	-
-	121,858	9,314	262,369
-	871,781	-	-
-	-	389,603	-
193,895	471,971	(137,836)	1,591,589
193,895	1,465,610	261,081	1,853,958
\$ 194,506	\$ 1,534,024	\$ 1,263,343	\$ 2,933,296

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, 2022

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
ASSETS			
Cash and cash equivalents	\$ 363,760	\$ 1,035,847	\$ 795,449
Investments	3,705,214	-	496,075
Accounts receivable, net	-	-	516
Due from other governments	41,098	-	168,857
Prepaid items	120,036	-	-
Inventories	-	-	-
Net pension asset	-	-	-
Capital assets:			
Non-depreciable	-	35,000	-
Depreciable, net	1,533,548	303,060	110,137
Right-of-use assets-amortizable, net	-	-	-
Total assets	<u>5,763,656</u>	<u>1,373,907</u>	<u>1,571,034</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>\$ 5,763,656</u>	<u>\$ 1,373,907</u>	<u>\$ 1,571,034</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 1,407	\$ 171,691	\$ 345,185
Due to other governments	-	-	-
Accrued payroll	-	-	-
Unearned revenue	-	-	-
Lease obligations - due within one year	-	-	-
Right-of-use leases - due within one year	-	-	-
Long-term liabilities:			
Lease obligations	-	-	-
Right-of-use leases	-	-	-
Accrued vacation leave	65,132	-	-
Other post-employment benefits	-	-	-
Net pension liability	-	-	-
Total liabilities	<u>66,539</u>	<u>171,691</u>	<u>345,185</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	1,533,548	338,060	110,137
Restricted	3,451,307	-	-
Pension asset	-	-	-
Unrestricted	712,262	864,156	1,115,712
Total net position (deficit)	<u>5,697,117</u>	<u>1,202,216</u>	<u>1,225,849</u>
Total liabilities, deferred inflows of resources, and net position (deficit)	<u>\$ 5,763,656</u>	<u>\$ 1,373,907</u>	<u>\$ 1,571,034</u>

(1) December 31, 2021

(2) June 30, 2022

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

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 62,795	\$ 215,524	\$ 5,196,320
-	-	5,770,229
-	-	447,656
-	-	985,356
-	-	229,575
-	-	5,004
-	-	469,297
-	-	35,000
-	-	3,347,034
-	-	16,222
<u>62,795</u>	<u>215,524</u>	<u>16,501,693</u>
-	-	132,210
-	-	28,250
-	-	160,460
<u>\$ 62,795</u>	<u>\$ 215,524</u>	<u>\$ 16,662,153</u>
\$ -	\$ -	\$ 1,076,631
-	-	1,013,661
-	-	7,062
-	-	36,983
-	-	113,611
-	-	3,602
-	-	514,163
-	-	12,771
-	-	65,132
-	-	78,382
-	-	198,820
-	-	3,120,818
-	-	357,980
-	-	8,230
-	-	366,210
-	-	2,754,109
-	-	4,395,145
-	-	469,297
<u>62,795</u>	<u>215,524</u>	<u>5,556,574</u>
<u>62,795</u>	<u>215,524</u>	<u>13,175,125</u>
<u>\$ 62,795</u>	<u>\$ 215,524</u>	<u>\$ 16,662,153</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, 2022

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
EXPENSES	\$ 489,605	\$ 111,714	\$ 525,357
PROGRAM REVENUES:			
Charges for services	234,203	126,100	484,117
Operating grants and contributions	291,000	-	-
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>35,598</u>	<u>14,386</u>	<u>(41,240)</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	2,093	1,000	325
Investment earnings (loss)	<u>(3,546)</u>	<u>-</u>	<u>193</u>
Total general revenues and transfers	<u>(1,453)</u>	<u>1,000</u>	<u>518</u>
Changes in net position	34,145	15,386	(40,722)
Net position - beginning of year	<u>(62,058)</u>	<u>261,096</u>	<u>789,233</u>
Net position - end of year	<u>\$ (27,913)</u>	<u>\$ 276,482</u>	<u>\$ 748,511</u>

(1) For the year ended December 31, 2021

(2) For the year ended June 30, 2022

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

Sorrento VFD (1)	Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 65,337	\$ 580,693	\$ 1,775,600	\$ 2,597,585
46,608	450,395	1,209,615	2,144,544
6,051	63,192	700,000	-
-	-	-	-
(12,678)	(67,106)	134,015	(453,041)
-	-	-	-
-	-	-	-
16,219	-	10,231	82,123
11	1,192	1,169	2,329
16,230	1,192	11,400	84,452
3,552	(65,914)	145,415	(368,589)
190,343	1,531,524	115,666	2,222,547
<u>\$ 193,895</u>	<u>\$ 1,465,610</u>	<u>\$ 261,081</u>	<u>\$ 1,853,958</u>

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

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

For the year ended December 31, 2022

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
EXPENSES	\$ 2,465,419	\$ 454,475	\$ 597,301
PROGRAM REVENUES:			
Charges for services	-	-	-
Operating grants and contributions	173,400	529,535	86,741
Capital grants and contributions	419,227	-	-
Net program revenues (expenses)	<u>(1,872,792)</u>	<u>75,060</u>	<u>(510,560)</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	2,317,431	-	-
Occupancy	-	-	792,634
Grants and contributions not restricted to specific programs	3,750	-	47,324
Investment earnings	-	1,258	-
Total general revenues and transfers	<u>2,321,181</u>	<u>1,258</u>	<u>839,958</u>
Changes in net position	448,389	76,318	329,398
Net position - beginning of year	<u>5,248,728</u>	<u>1,125,898</u>	<u>896,451</u>
Net position - end of year	<u>\$ 5,697,117</u>	<u>\$ 1,202,216</u>	<u>\$ 1,225,849</u>

(1) For the year ended December 31, 2021

(2) For the year ended June 30, 2022

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

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 12,636	\$ 75,561	\$ 9,751,283
-	-	4,695,582
25,244	73,978	1,949,141
-	-	419,227
<u>12,608</u>	<u>(1,583)</u>	<u>(2,687,333)</u>
-	-	2,317,431
-	-	792,634
-	-	163,065
3	-	2,609
<u>3</u>	<u>-</u>	<u>3,275,739</u>
12,611	(1,583)	588,406
50,184	217,107	12,586,719
<u>\$ 62,795</u>	<u>\$ 215,524</u>	<u>\$ 13,175,125</u>

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

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

December 31, 2022 (1)

ASSETS

Cash and cash equivalents	\$ 11,463,409
Investments	14,836,886
Accounts receivable, net	3,659,056
Due from other governments	297,997
Other current assets	145,386
Inventories	300,058
Capital assets:	
Non-depreciable	634,039
Depreciable, net	4,393,174
	<hr/>
Total assets	<u><u>\$ 35,730,005</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 1,679,362
Unearned revenue - Provider Relief Funds	650,082
	<hr/>
Total current liabilities	<u>2,329,444</u>

NET POSITION

Investment in capital assets	5,027,213
Unrestricted	28,373,348
	<hr/>
Total net position	<u>33,400,561</u>
	<hr/>
Total liabilities and net position	<u><u>\$ 35,730,005</u></u>

(1) As of August 31, 2022

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

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

For the year ended December 31, 2022 (1)

EXPENSES	\$ 7,774,627
 PROGRAM REVENUES:	
Charges for services	4,801,569
Operating grants and contributions	<u>1,712,902</u>
 Total program revenues	 <u>6,514,471</u>
 Loss from operations	 <u>(1,260,156)</u>
 NON-OPERATING REVENUES (EXPENSES)	
Sales tax	1,635,921
Investment loss	(845,494)
Other	<u>640,321</u>
 Total non-operating revenues	 <u>1,430,748</u>
 Change in net position	 170,592
 Net position - beginning of year	 <u>33,229,969</u>
 Net position - end of year	 <u><u>\$ 33,400,561</u></u>

(1) For the year ended August 31, 2022





NOTES TO FINANCIAL STATEMENTS

2022



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 (Continued)

The Fire Protection Districts No. 1, No. 2 and No. 3 offer maintenance and operation of a fire protection system consisting of 12 fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville Volunteer, Fifth Ward Volunteer, Seventh District Volunteer St. Amant Volunteer, Sorrento Volunteer, Seventh District Volunteer, and Gonzales. Financing is provided by ad valorem, state revenue sharing, and dedicated sales and use taxes which are allocated among the service units. The Fire Protection Districts collect all public resources relating to fire protection activities in the Parish. Additionally, the fire protection districts make disbursements for the majority of the operating and capital expenditures of the volunteer fire departments listed above. All real property utilized by the volunteer fire departments is owned by and reported in the financial statements of the Parish.

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

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

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

Ascension Parish Library

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

Ascension Parish Library Construction Fund

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Unit - Business-Type Activities

Ascension Consolidated Utilities District No. 1 Fund

The Ascension Consolidated Utilities District No. 1 Fund is used to account for the maintenance and operation of sewer and water distribution systems for participating residents in unincorporated areas on the westside of the Mississippi River.

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

Fifth Ward Volunteer Fire Department

Seventh Ward 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Discrete Component Units - Governmental Activities (Continued)

Twenty-Third Judicial District Criminal Court Fund

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

Ascension Parish Communication District

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

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. 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

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

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

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

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

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

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

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

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

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

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

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

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

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

BASIS OF PRESENTATION

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

Government-wide Financial Statements

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Government-wide Financial Statements (Continued)

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

Fund Financial Statements

The fund financial statements are 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.

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.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fund Financial Statements (Continued)

Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds of the primary government presented in the financial statements are described below.

Governmental Fund Types

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

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

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

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Parish has no debt service funds that are considered major funds.

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those classified as Proprietary Funds). The 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 Dedicated Special Projects capital project fund is also considered a major fund to account for various future capital projects of the Parish. The primary source of funding for the Dedicated Special Project Fund is federal grant appropriations from the American Rescue Plan Act as enacted by the federal government as a result of the effects of the COVID-19 pandemic.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Proprietary Fund Types

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fiduciary Fund Type

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

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-wide Financial Statements

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

Fund Financial Statements

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

Fund Financial Statements (Continued)

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

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

1. No later than seventy-five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Council shall publish the budget summary at least ten days prior to conducting a public hearing.
4. The Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Council.

The budgets are to be prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity. At the end of each fiscal year, unexpended appropriations automatically lapse. In no event shall the total appropriations exceed total anticipated revenues, taking into account the estimated surplus or deficit at the end of the current fiscal year.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

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

CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and cash equivalents for the primary government include cash accounts for payroll, Section 8, escrow, Lamar Dixon Expo Center, Community Development Block Grants, FEMA Repetitive Loss Reduction, LCDBG Projects, transportation impact fees, fire districts, right of way districts, beautification districts, and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account.

The purpose of the consolidation of bank accounts is to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The investment policies of the Parish are governed by state statutes and an adopted Council investment policy that includes depository and custodial contract provisions. Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with La. R.S. 39:1211-1245 and 33:2955 which allow, but are not limited to the following investment vehicles: United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully-collateralized interest-bearing checking accounts and certificates of deposit.

Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish's discrete component units can be found in the separately issued financial statements of each individual component unit.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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

LEASED ASSET RECEIVABLE

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

RECEIVABLES AND UNCOLLECTABLE ACCOUNTS

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. An allowance for doubtful accounts of \$113,573 was recorded at December 31, 2022 for the primary government’s business-type activities. No allowance was recorded at December 31, 2022 for the primary government’s governmental activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION

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

Government-wide Statements

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

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

Estimated useful lives for depreciable assets are as follows:

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

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

Fund Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RIGHT-OF-USE ASSETS AND AMORTIZATION

Right-of-use assets are a result of leases in which the Parish has entered into a contract with a lessor that conveys control of the right-to-use the lessor's nonfinancial asset as specified by the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financial statements net of amortization. Right-of-use assets are amortized at the lesser of the estimated useful life or lease term. Useful lives for leased assets follow the same estimates by asset group as described under Capital Assets and Depreciation.

LONG-TERM DEBT

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

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

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

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND BALANCES

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

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

USE OF RESTRICTED RESOURCES

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

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

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

INTERFUND TRANSFERS

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

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

All Parish primary government employees, excluding Ascension Parish Library personnel, earn twelve days of sick leave per year. Sick leave is payable only upon retirement and only up to a maximum of 60 days.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment. Compensatory leave is accumulated without time limitations but must be taken within one year of earning the leave. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death.

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

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement.

The Parish has recorded the following liabilities as of December 31, 2022, for certain salary-related benefits associated with the payment of compensated absences:

1. Accrued vacation for each employee is valued at the employee's current rate of pay.
2. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSURANCE

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

For public official, employment practices and employee benefits liability, the Parish maintains a self-insured retention of \$50,000 with a \$3 million per year aggregate limit. For workers' compensation, the self-insured per claim SIR is \$575,000. The excess coverage is statutory limits subject to a \$2 million per year aggregate limit. The Parish maintains a \$100,000 certificate of deposit with the Office of Workers' Compensation to secure their self-insured status for workers' compensation. Per claim estimated reserves are set by the Parish's claims administrator and are adjusted annually by the Parish's contracted actuary. Funds are maintained to cover all estimated losses. Losses are recorded on a policy year basis which runs from March 1 through the end of the subsequent February in each year. See Note 14.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary funds and the government-wide financial statements during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for grants receivable (due from other governments), valuation of donated infrastructure, depreciation and amortization, allowance for doubtful accounts, prepaid insurance, unearned revenue, net pension liabilities, other post-employment benefits, right-of-use assets, and claims payable.

CURRENT ACCOUNTING STANDARDS IMPLEMENTED

During the year, the Parish implemented policies established under GASB Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of the financial statement users by improving accounting and financial reporting for leases by governments. The Statement requires all leases (contracts that conveys control of the right-to-use another entity's nonfinancial asset as specified in the contract for a period of time in an (exchange-like transaction) to be reported under a single accounting model for both lessors and lessees. Certain leases that were previously classified as operating leases are to be recognize as lease assets and liabilities. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The adoption of this statement did not impact the primary government's financial statements due to the accumulated assessment of leases meeting the criteria under GASB No. 87 being immaterial to the governmental activities and business-type activities of the Parish for the year ended December 31, 2022.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CURRENT ACCOUNTING STANDARDS IMPLEMENTED (Continued)

The implementation of GASB 87 results in the reporting of right-of-use assets for the discretely presented component units of the Parish with fiscal years beginning after June 15, 2021.

Additionally, during the year, the Parish implemented policies established under GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* - an amendment of GASB Statements No. 14 and No. 84, and supersession of GASB Statement No. 32. The adoption of this statement had no impact on the Parish for the year ended December 31, 2022. See Note 11.

RECLASSIFICATION

Certain amounts in the financial data from previous years presented have been reclassified to conform to the 2022 financial statement presentation.

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through June 23, 2023, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2022, the carrying amount of the primary government's deposits was \$95,168,372 and the bank balance was \$96,458,527. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$410,855 are classified on the Statement of Financial Position on the balance sheets as Investments.

The discretely presented component units have a carrying amount of \$16,659,729 in deposits and a bank balance of \$21,839,051. These deposits are secured by federal deposit insurance (\$3,088,109) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$18,675,837). The excess cash over the FDIC limit of the discretely presented component units is \$75,105 at December 31, 2022.

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

The Parish has U.S. Securities of \$209,632,091 maturing between 1 and 3 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2022. The Parish has no Level 2 or Level 3 inputs as of December 31, 2022. 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.

At December 31, 2022, the discretely presented component units have \$20,607,115 in investments that consist of certificates of deposit (\$1,474,108) and U.S. government securities (\$19,133,007).

Cash, Cash Equivalents, and Investments Summary - Primary Government

The following is a reconciliation of the carrying amount of deposits and investments to Cash and Cash Equivalents and Investments for the primary government on the statement of net position.

Cash and cash equivalents:	
Deposits	\$ 95,168,372
Cash on hand	<u>900</u>
Total cash and cash equivalents, including restricted cash	<u>\$ 95,169,272</u>
Investments:	
Certificates of deposit	410,855
Investments in U.S. Securities (Level 1 Inputs)	<u>209,632,091</u>
Total investments	<u>\$ 210,042,946</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	95,651,866
Investments not subject to categorization:	
Investments in U.S. securities	<u>209,632,091</u>
Total bank balances	<u>\$ 306,090,618</u>

(Continued)

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2022, consisted of the following:

Primary Government	<u>Amount</u>
Ad valorem taxes	\$ 39,441,037
Sales and use taxes	5,886,902
User fees, net	1,055,982
Franchise fees	445,093
Interest	239,940
Other	<u>513,127</u>
Total primary government	<u>47,582,081</u>
Component Units	
Fees, charges, and commissions	2,971,194
Patient accounts receivable, net	687,862
Other	<u>447,656</u>
Total component units	<u>4,106,712</u>
Total	<u>\$ 51,688,793</u>

Due from other governments at December 31, 2022, consisted of the following:

Primary Government	<u>Amount</u>
Grants	\$ 14,782,473
State revenue sharing	1,020,820
Due from component unit	418,220
Parish transportation	84,659
Beer tax	22,542
Severance tax	<u>1,467</u>
Total primary government	<u>16,330,181</u>
Component Units	
Sales and use tax	466,854
Fines and forfeitures	47,136
Grants	41,098
Other	<u>728,265</u>
Total component units	<u>1,283,353</u>
Total	<u>\$ 17,613,534</u>

(Continued)

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2022, taxes of \$43,874,629 were levied on property by the primary government with assessed valuations totaling \$1,962,268,000 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	2.74
Inside municipal limits	1.37
East Ascension Drainage	4.94
West Ascension Drainage	9.95
Lighting Districts, collectively	29.57
Road Districts, collectively	195.00
Health Unit	2.00
Mental Health Unit	2.00
Library	5.60
Council on Aging	1.50
Fire Protection District No. 3	20.00
Juvenile Detention	.99
Parish Animal Shelter	.99
Ascension Consolidated	
Utilities District No. 1 (ACUD No. 1)	10.13
Right of Way Beautification Districts	\$250.00 per parcel

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

The 2022 ad valorem tax calendar is as follows:

Millage rates adopted	June 2, 2022
Levy date	June 2, 2022
Due date	December 1, 2022
Lien date	January 31, 2023
Collection dates	December 1, 2022 to May 31, 2023

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.

NOTE 4 - AD VALOREM TAXES (CONTINUED)

Ad valorem taxes of \$1,102,735 were not considered available as of December 31, 2022. 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, 2022, were as follows:

	<u>Amount</u>
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 6,046,416
Cash and cash equivalents - meter deposits	261,588
Investments - debt service	<u>201,010</u>
Total restricted assets	<u>\$ 6,509,014</u>

(Continued)

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2022, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Land	\$ 22,920	\$ 543	\$ -	\$ 23,463
Construction in progress	47,158	16,686	(12,649)	51,195
Non-depreciable capital assets	70,078	17,229	(12,649)	74,658
Capital assets, depreciable:				
Buildings and improvements	170,648	3,833	(6)	174,475
Vehicles	21,607	1,266	(79)	22,794
Equipment	20,298	872	(284)	20,886
Furniture and fixtures	2,458	314	(263)	2,509
Library materials	1,612	963	(428)	2,147
Infrastructure	309,239	14,391	-	323,630
Depreciable capital assets, gross	525,862	21,639	(1,060)	546,441
Less accumulated depreciation for:				
Buildings and improvements	(51,695)	(5,537)	-	(57,232)
Vehicles	(15,439)	(1,688)	64	(17,063)
Equipment	(14,762)	(1,705)	247	(16,220)
Furniture and fixtures	(1,747)	(369)	199	(1,917)
Library materials	(1,056)	(370)	428	(998)
Infrastructure	(214,182)	(12,233)	-	(226,415)
Total accumulated depreciation	(298,881)	(21,902)	938	(319,845)
Depreciable capital assets, net	226,981	(263)	(122)	226,596
Governmental activities capital assets, net	\$ 297,059	\$ 16,966	\$ (12,771)	\$ 301,254
Business-type activities:				
Land	\$ 757	\$ -	\$ -	\$ 757
Intangibles	116	-	-	116
Construction in progress	2,394	215	(110)	2,499
Non-depreciable/amortizable capital assets	3,267	215	(110)	3,372
Capital assets, depreciable/amortizable:				
Sewer systems	22,743	-	-	22,743
Water systems	15,877	266	(19)	16,124
Machinery & equipment	832	-	(30)	802
Intangibles	380	-	-	380
Lamar Dixon Expo Center	18,124	16	-	18,140
Depreciable/amortizable capital assets, gross	57,956	282	(49)	58,189
Less accumulated depreciation/amortization for:				
Sewer systems	(8,082)	(1,423)	-	(9,505)
Water systems	(4,650)	(527)	-	(5,177)
Machinery & equipment	(550)	-	-	(550)
Intangibles	(30)	-	-	(30)
Lamar Dixon Expo Center	(7,275)	(877)	56	(8,096)
Total accumulated depreciation/amortization	(20,587)	(2,827)	56	(23,358)
Depreciable capital assets, net	37,369	(2,545)	7	34,831
Business-type activities capital assets, net	\$ 40,636	\$ (2,330)	\$ (103)	\$ 38,203

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activity functions as follows:

Governmental activities:	Amount
General government	\$ 1,785,070
Public safety	2,234,952
Public works	4,096,203
Health and welfare	178,695
Culture and recreation	1,757,926
Transportation and development	11,848,899
Total depreciation expense - governmental activities	\$ 21,901,745

A summary of changes in capital assets and right-of-use 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	(22,045)	(188)	-	(22,233)
Depreciable assets, net	3,176	(188)	-	2,988
Right-of-use lease assets - equipment	-	18,718	-	18,718
Less: accumulated amortization	-	(2,496)	-	(2,496)
Amortizable, net	-	16,222	-	16,222
Total	3,176	16,034	-	19,210
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	295,064	512	-	295,576
Less: accumulated depreciation	(262,535)	(6,909)	-	(269,444)
Total	32,529	(6,397)	-	26,132
Prairieville Volunteer Fire Department				
Equipment and furniture	744,408	67,456	-	811,864
Less: accumulated depreciation	(377,733)	(84,277)	-	(462,010)
Total	366,675	(16,821)	-	349,854
Ascension Parish Judicial Expense Fund				
Furniture and fixtures	105,331	72,166	(1,388)	176,109
Equipment	99,130	16,523	(10,654)	104,999
Total	204,461	88,689	(12,042)	281,108
Less: accumulated depreciation	(133,831)	(35,404)	9,985	(159,250)
Total	70,630	53,285	(2,057)	121,858
Criminal Court				
Equipment and furniture	115,162	-	-	115,162
Less: accumulated depreciation	(103,469)	(2,379)	-	(105,848)
Total	11,693	(2,379)	-	9,314

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Communication District				
Building improvements	422,849	-	-	422,849
Equipment	3,885,628	636,874	(1,191,306)	3,331,196
Total	4,308,477	636,874	(1,191,306)	3,754,045
Less: accumulated depreciation	(3,342,225)	(200,454)	678,777	(2,863,902)
Total	966,252	436,420	(512,529)	890,143
Ascension Council on Aging, Inc.				
Equipment and furniture	203,892	70,824	(12,584)	262,132
Building improvements	1,330,257	105,339	-	1,435,596
Vehicles	661,907	46,969	(4,505)	704,371
Total	2,196,056	223,132	(17,089)	2,402,099
Less: accumulated depreciation	(714,316)	(171,324)	17,089	(868,551)
Total	1,481,740	51,808	-	1,533,548
Ascension Economic Development Corporation				
Land	35,000	-	-	35,000
Construction in progress	60,452	-	(60,452)	-
Furniture and fixtures	21,717	17,963	-	39,680
Leasehold improvements	187,855	94,158	-	282,013
Total	305,024	112,121	(60,452)	356,693
Less: accumulated depreciation	(9,456)	(9,177)	-	(18,633)
Total	295,568	102,944	(120,904)	338,060
Ascension Parish Tourist Commission				
Equipment and furniture	179,491	34,868	-	214,359
WIP	8,405	-	(8,405)	-
Total	187,896	34,868	(8,405)	214,359
Less: accumulated depreciation	(81,328)	(22,894)	-	(104,222)
Total	106,568	11,974	(8,405)	110,137
West Ascension Hospital Service District				
Land	335,520	-	-	335,520
Construction in progress	403,194	7,894	(112,569)	298,519
Buildings and improvements	5,719,620	112,569	(27,825)	5,804,364
Equipment	5,170,905	11,341	(333,750)	4,848,496
Total	11,629,239	131,804	(474,144)	11,286,899
Less: accumulated depreciation	(6,221,069)	(358,852)	320,235	(6,259,686)
Total	5,408,170	(227,048)	(153,909)	5,027,213
Total component units capital assets	20,011,008	1,295,456	(1,763,438)	19,561,744
Less: total accumulated depreciation	(11,268,007)	(891,858)	1,026,086	(11,136,275)
Total component units capital assets, net	<u>\$ 8,743,001</u>	<u>\$ 403,598</u>	<u>\$ (737,352)</u>	<u>\$ 8,425,469</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Lease obligations

As of December 31, 2022, the council-administer component units has capitalized equipment through right-of-use leases with a cost of \$18,718 and a corresponding accumulated amortization of \$2,496. Amortization and interest expense for these assets was \$2,496 and \$335 in 2022.

NOTE 7 - LONG-TERM LIABILITIES

DEBT OUTSTANDING

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2022:

	Outstanding January 1, 2022	Increase	Decreases	Outstanding December 31, 2022	Due Within One Year
Governmental activities:					
Public improvement bonds	\$ 95,852,000	\$ -	\$ 5,402,000	\$ 90,450,000	\$ 5,604,000
General obligation bonds	4,695,000	-	410,000	4,285,000	420,000
Bond premium	5,997,299	-	299,163	5,698,136	-
Claims reserve	1,825,141	1,340,544	586,418	2,579,267	962,392
Accrued vacation leave	2,657,605	1,602,568	1,593,847	2,666,326	2,073,800
Net pension liability	3,851,623	7,064,204	1,498,588	9,417,239	-
Net other post employment benefits liability	<u>1,316,699</u>	<u>146,442</u>	<u>280,519</u>	<u>1,182,622</u>	<u>-</u>
Total	<u>\$ 116,195,367</u>	<u>\$ 10,153,758</u>	<u>\$ 10,070,535</u>	<u>\$ 116,278,590</u>	<u>\$ 9,060,192</u>

	Outstanding January 1, 2022	Increase	Decreases	Outstanding December 31, 2022	Due Within One Year
Business-type activities:					
Revenue bonds	\$ 3,063,316	\$ -	\$ 234,451	\$ 2,828,865	\$ 240,714
Bond premium	130,474	-	19,155	111,319	-
Net other post employment benefits liability	<u>117,071</u>	<u>12,777</u>	<u>24,476</u>	<u>105,372</u>	<u>-</u>
Total	<u>\$ 3,310,861</u>	<u>\$ 12,777</u>	<u>\$ 278,082</u>	<u>\$ 3,045,556</u>	<u>\$ 240,714</u>

The following is a summary of long-term debt transactions for the council-administered component units for the year ended December 31, 2022:

	Outstanding January 1, 2022	Increase	Decreases	Outstanding December 31, 2022	Due Within One Year
Component units:					
Right-of-use leases	\$ -	\$ 18,718	\$ 2,345	\$ 16,373	\$ 3,602
Net other post employment benefits liability	86,178	8,515	16,311	78,382	-
Net pension liability	<u>141,506</u>	<u>129,307</u>	<u>71,993</u>	<u>198,820</u>	<u>-</u>
Total	<u>\$ 227,684</u>	<u>\$ 156,540</u>	<u>\$ 90,649</u>	<u>\$ 293,575</u>	<u>\$ 3,602</u>

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Long-term debt obligations for the primary government at December 31, 2022, 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. \$ 24,060,000

\$15,955,000 Drainage revenue bonds dated November 1, 2015; due in annual installments of \$325,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 13,690,000

West Ascension Drainage

\$450,000 Drainage revenue bonds dated May 28, 2015; due in annual installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 150,000

Ascension Parish Courthouse

\$24,785,000 Revenue bonds dated November 30, 2017; due in annual installments of \$455,000 - \$1,330,000 through November 2047; interest at 2.0%-5.0%. 22,530,000

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. 3,586,000

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%. 20,300,000

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%. 350,000

\$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%. See Note 8. 744,000

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Fire District # 1 (continued)

\$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%.	<u>5,040,000</u>
Total public improvement bonds	90,450,000

General Obligation Bonds

Library

\$4,695,000 Capital improvement refunding bonds dated April 16, 2021; due in annual installments of \$410,000 – \$495,000 through April 2032; interest at 2.00%.	4,285,000
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<i>Bond Premium, net of accumulated amortization</i>	5,698,136
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<i>Accrued vacation leave</i>	2,666,326
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<i>Claims reserve - See Note 14.</i>	2,579,267
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<i>Net pension liability - See Note 10.</i>	9,417,239
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<i>Other post-employment benefits liability - See Note 12.</i>	<u>1,182,622</u>
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Total long-term debt – governmental activities	<u>\$ 116,278,590</u>
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Revenue Bonds

Ascension Consolidated Utilities District No. 1:

\$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%	\$ 302,865
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\$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%	321,000
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\$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.	<u>2,205,000</u>
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Total revenue bonds	2,828,865
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<i>Bond Premium, net of accumulated amortization</i>	111,319
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<i>Other post-employment benefits liability - See Note 12.</i>	<u>105,372</u>
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Total long-term debt – business-type activities	<u>\$ 3,045,556</u>
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NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Long-term debt obligations for the council-administered component units' at December 31, 2022, are comprised of the following individual issues:

Right-of-use asset - lease liability

Parish Court

\$18,718 Lease related to the use of a copier classified as a right-to-use lease with a 60-month term and monthly payments of \$335 through April 19, 2027; interest at 2.84% \$ 16,373

Other post-employment benefits liability - See Note 12. 78,382

Net pension liability - See Note 10. 198,820

Total long-term debt – component units \$ 293,575

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

	Amount
Compensated absences:	
Ascension Council on Aging, Inc.	\$ 65,132
Lease obligations:	
Communication District	<u>627,774</u>
Total	<u><u>\$ 692,906</u></u>

Debt Service Requirements to Maturity

The annual debt service requirements to amortize outstanding long-term debt of the primary government's governmental-type activities at December 31, 2022 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 5,604,000	\$ 3,531,899	\$ 420,000	\$ 81,500	\$ 6,024,000	\$ 3,613,399
2024	5,851,000	3,313,130	430,000	73,000	6,281,000	3,386,130
2025	6,094,000	3,047,419	440,000	64,300	6,534,000	3,111,719
2026	6,321,000	2,777,674	450,000	55,400	6,771,000	2,833,074
2027	6,609,000	2,484,238	455,000	46,350	7,064,000	2,530,588
2028-2032	16,261,000	9,939,959	2,090,000	93,100	18,351,000	10,033,059
2033-2037	19,355,000	6,643,837	-	-	19,355,000	6,643,837
2038-2042	13,230,000	3,531,638	-	-	13,230,000	3,531,638
2043-2048	<u>11,125,000</u>	<u>1,074,694</u>	<u>-</u>	<u>-</u>	<u>11,125,000</u>	<u>1,074,694</u>
Totals	<u>\$ 90,450,000</u>	<u>\$ 36,344,488</u>	<u>\$ 4,285,000</u>	<u>\$ 413,650</u>	<u>\$ 94,735,000</u>	<u>\$ 36,758,138</u>

NOTE 7 - LONG-TERM LIABILITIES (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, 2022 are as follows:

Maturity	Revenue Bonds	
	Principal	Interest
2023	\$ 240,714	\$ 94,291
2024	247,114	88,496
2025	248,533	82,509
2026	253,971	76,328
2027	261,429	69,624
2028-2032	1,381,785	255,522
2033-2037	74,839	53,010
2038-2041	93,683	17,166
2042-2046	26,797	815
Totals	\$ 2,828,865	\$ 737,761

The annual debt service requirements to amortize outstanding long-term debt of council-administered component units' at December 31, 2022 are as follows:

Maturity	Right-of-use lease	
	Principal	Interest
2023	\$ 3,602	\$ 418
2024	3,705	315
2025	3,812	208
2026	3,922	98
2027	1,332	8
Totals	\$ 16,373	\$ 1,047

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Pledged Revenues

The public improvement bonds described above are secured by a pledge of sales tax revenues equal to the annual debt service of such debt. The bonds were issued for providing funds for capital improvements related to road construction, drainage, fire protection, and jail facilities. Excess sales tax revenues over debt service requirements are available for use as stipulated by the tax dedication and determined by the Parish. During 2022, the Parish received \$74.2 million and \$33.9 million in sales and use and ad valorem tax proceeds, respectively, with \$7.4 million used to fund current principal retirement of public improvement bonds. Furthermore, the 2014 and 2021 Fire District No. 1, 2015 East Ascension Drainage, and 2015 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2032 with an annual revenue commitment equal to annual principal retirement requirements ranging from \$410,000 to \$495,000. The Library received \$9.6 million in ad valorem revenues during 2022.

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.

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Bond Restrictions (continued)

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

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

Sales Tax Revenue Bond - Series 2014, 2019, and 2020 Partial Refunding (Series 2014) - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Parish Sales Tax Bonds - Jail Improvements

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

Sales Tax Revenue Refunding Bonds - Series 2015 to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Parish Sales Tax Bonds - Road Improvements

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

Sales Tax Revenue Bonds - Series 2017 (Move Ascension) to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Revenue Refunding Bonds - Library

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

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (continued)

Bond Restrictions (continued)

Revenue Refunding Bonds - Library (continued)

Refunding Bonds - Series 2021 - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date. The Library remits amounts due for payment to the Council for repayment of these bonds on a monthly basis. The bonds were approved by and issued in the name of the Parish, and, as a result, the debt service expenditures and related liability are recorded in the Parish's financial statements, and not the separately issued financial statements of the Library.

Community Development Authority Revenue Bonds - Courthouse Project

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

Community Development Authority Revenue and Refunding Bonds - Series ST 2017 (Courthouse Construction Project) to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Industrial Bond Issues

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

Legal Debt Margin

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

Ad valorem taxes – assessed valuation, 2022 tax rolls	\$ 1,962,268,000
Debt limit: 10% of assessed valuation (for any one purpose)	196,226,800
Debt limit: 35% of assessed valuation (aggregate, all purposes)	686,793,800

NOTE 8 - DEFEASED DEBT

PRIOR YEAR DEFEASANCES

Library Revenue Refunding Bonds

In April 2021, the Library Sinking fund issued revenue refunding bonds of \$4,695,000 with a 2.0% interest rate to defease its 2012 revenue refunding bonds that had a remaining principal balance of \$4,715,000 before refunding. 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.

As of December 31, 2022, the defeased debt outstanding but removed from the government-wide financial statements is \$4,315,000.

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, 2022, the defeased debt outstanding but removed from the government-wide financial statements is \$350,000.

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, 2022, the defeased debt outstanding but removed from the government-wide financial statements is \$38,655,000.

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, 2022, the defeased debt outstanding but removed from the government-wide financial statements is \$3,440,000.

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 2022, as follows:

1. Amounts appropriated through the budget process required by the General Fund, Road and Bridge, and recreation operations and facilities for basic services,
2. 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,
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 Mega Infrastructure Projects and 25 percent to fund recreation operations and facilities.
4. Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds and Jail Revenue Refunding Bonds. See Note 7.

Restricted Sales Tax

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement Bonds – Revenue Refunding Bonds Series 2015 and Revenue Bonds Series 2015. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series – 2015 refunding. See Note 7. The 1/3 proceeds are shared as follows: Fire Protection District No. 1 (65%), Fire Protection District No. 2 (13%) and Fire Protection District No. 3 (22%).

NOTE 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.

NOTE 10 - PENSION PLAN (CONTINUED)

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

Plan Descriptions:

Louisiana State Employees' Retirement System (LASERS)

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

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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

Firefighters' Retirement System (FRS)

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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.

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, 2022, 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	44.80%	11.50%
Judges hired on or after January 1, 2011	43.80%	13.00%
Judges hired on or after July 1, 2015	43.80%	13.00%
PERS (Plan B)	7.50%	3.00%
FRS		
Members above poverty line	33.25%	8.00%
Members below poverty line	35.25%	10.00%
ROVERS	18.00%	7.00%
DARS	9.50%	8.00%

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Funding Policy (continued)

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

<u>Plan</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
LASERS	\$ 21,800	\$ 21,400	\$ 19,800
PERS (Plan B)	1,943,400	1,891,200	1,959,600
FRS	1,135,100	1,006,000	795,300
ROVERS	15,500	16,400	14,300
DARS	<u>7,400</u>	<u>5,400</u>	<u>3,200</u>
	<u>\$ 3,123,200</u>	<u>\$ 2,940,400</u>	<u>\$ 2,792,200</u>

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, 2022 in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates.

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

	Net Pension Asset at December 31, 2022	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ 12,019,928	22.3497%	22.8279%	-0.4782%
PERS (Plan B) (1)	<u>469,297</u>			
	<u>\$ 12,489,225</u>	Total net pension asset		
	Net Pension Liability at December 31, 2022	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
FRS	\$ 9,128,554	1.2946%	1.0754%	0.2192%
ROVERS	156,558	0.6385%	0.5601%	0.0784%
DARS	<u>132,127</u>	0.1227%	0.1282%	-0.0055%
	9,417,239	Total net pension liability - primary government		
LASERS (1)	<u>198,820</u>	0.0026%	0.0026%	0.0001%
	<u>\$ 9,616,059</u>	Total net pension liability		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's benefits recognized for the primary government and council-administered component units of the Parish for the year ended December 31, 2022. 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	\$ 29,189
Parochial Employees' Retirement System of Louisiana (Plan B)	1,961,592
Firefighters' Retirement System	1,456,156
Registrar of Voters Employees' Retirement System	25,986
District Attorneys' Retirement System	<u>30,393</u>
	<u>\$ 3,503,316</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 outflows of resources for the primary government by pension plan:

Deferred Outflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 54,560	\$ 228,401	\$ 7,000
Changes of assumptions	752,716	482,862	13,060
Net difference between projected and actual earnings on pension plan investments	2,067,857	-	54,293
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,909,288	12,660	10,682
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	587,518	1,870,974	7,862
Total	\$ 5,371,939	\$ 2,594,897	\$ 92,897

Deferred Outflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 9,346	\$ 299,307
Changes of assumptions	28,660	1,277,298
Net difference between projected and actual earnings on pension plan investments	39,443	2,161,593
Changes in proportion and differences between Employer contributions and proportionate share of contributions	316	1,932,946
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	3,736	2,470,090
Total	\$ 81,501	\$ 8,141,234

(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 the primary government by pension plan:

Deferred Inflows of Resources:	<u>FRS</u>	<u>PERS</u>	<u>ROVERS</u>
Differences between expected and actual experience	\$ 430,270	\$ 1,277,418	\$ 11,700
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	7,830,557	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	9,904	10,864
Differences between allocated and actual contributions	1,586	50,062	220
Employer contributions subsequent to the measurement date	-	-	-
Total	<u>\$ 431,856</u>	<u>\$ 9,167,941</u>	<u>\$ 22,784</u>

Deferred Inflows of Resources:	<u>DARS</u>	<u>Total</u>
Differences between expected and actual experience	\$ -	\$ 1,719,388
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	4,133	7,834,690
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,918	23,686
Differences between allocated and actual contributions	862	52,730
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 7,913</u>	<u>\$ 9,630,494</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 outflows of resources for discretely presented component units:

Deferred Outflows of Resources:	<u>LASERS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ 542	\$ 8,918
Changes of assumptions	3,615	18,852
Net difference between projected and actual earnings on pension plan investments	16,016	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	559
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	<u>11,301</u>	<u>72,407</u>
Total	<u>\$ 31,474</u>	<u>\$ 100,736</u>

Deferred Outflows of Resources:	<u>Total</u>
Differences between expected and actual experience	\$ 9,460
Changes of assumptions	22,467
Net difference between projected and actual earnings on pension plan investments	16,016
Changes in proportion and differences between Employer contributions and proportionate share of contributions	559
Differences between allocated and actual contributions	-
Employer contributions subsequent to the measurement date	<u>83,708</u>
Total	<u>\$ 132,210</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	\$ -	\$ 49,876
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	305,730
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	162
Differences between allocated and actual contributions	-	2,212
Employer contributions subsequent to the measurement date	-	-
Total	\$ -	\$ 357,980

Deferred Inflows of Resources:	Total
Differences between expected and actual experience	\$ 49,876
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	305,730
Changes in proportion and differences between Employer contributions and proportionate share of contributions	162
Differences between allocated and actual contributions	2,212
Employer contributions subsequent to the measurement date	-
Total	\$ 357,980

The Parish's primary government and council-administered component units reported a total of \$2,470,090 and \$83,708 respectively, as deferred outflow of resources related to pension contributions made subsequent to the measurement period based on the measurement data, which will be recognized as a reduction in net pension liability or increase to net pension asset of the Parish in the year ended December 31, 2022.

(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 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	\$ -	\$ 11,301	\$ 11,301
Parochial Employees' Retirement Systems (Plan B)	1,870,974	72,407	1,943,381
Firefighters' Retirement System	587,518	-	587,518
Registrar of Voters Employees' Retirement System	7,862	-	7,862
District Attorney Retirement System	3,736	-	3,736
	<u>\$ 2,470,090</u>	<u>\$ 83,708</u>	<u>\$ 2,553,798</u>

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

Year	FRS	PERS	ROVERS	DARS	Total
2023	\$ 1,083,880	\$ (1,737,818)	\$ 8,007	\$ 20,154	\$ (625,777)
2024	855,605	(3,501,217)	12,240	14,872	(2,618,500)
2025	589,074	(2,364,638)	8,751	13,066	(1,753,747)
2026	1,404,559	(840,345)	33,253	21,760	619,227
2027	281,256	-	-	-	281,256
2028	138,191	-	-	-	138,191
	<u>\$ 4,352,565</u>	<u>\$ (8,444,018)</u>	<u>\$ 62,251</u>	<u>\$ 69,852</u>	<u>\$ (3,959,350)</u>

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

Year	LASERS	PERS	Total
2023	\$ 9,934	\$ (67,723)	\$ (57,789)
2024	3,309	(136,732)	(133,423)
2025	(4,050)	(92,385)	(96,435)
2026	10,980	(32,811)	(21,831)
	<u>\$ 20,173</u>	<u>\$ (329,651)</u>	<u>\$ (309,478)</u>

(Continued)

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, 2022:

	<u>Measurement/ Valuation Date</u>	<u>Expected Remaining Service Lives</u>	<u>Investment Rate of Return</u>
LASERS	June 30, 2022	2 years	7.25% net of investment expenses
PERS (Plan B)	December 31, 2021	4 years	6.40% net of investment expenses
FRS	June 30, 2022	7 years	6.90% net of investment expenses
ROVERS	June 30, 2022	5 years	6.25% net of investment expenses
DARS	June 30, 2022	5 Years	6.10% net of investment expenses

Mortality:

LASERS

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

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

PERS (Plan B)

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

FRS

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

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

Mortality (continued):

ROVERS

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

DARS

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

Salary Increases:

LASERS

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

PERS (Plan B)

Plan B - 4.25%.

FRS

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

ROVERS

5.25%.

DARS

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

(Continued)

NOTE 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 to 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, 2022:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	39.00%	51.00%	56.00%	57.50%	57.11%
Fixed Income	26.00%	33.00%	26.00%	22.50%	30.19%
Alternative	23.00%	14.00%	18.00%	10.00%	12.67%
Others	12.00%	2.00%	0.00%	10.00%	0.03%
Totals	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Asset Class	Expected Portfolio Real Rate of Return				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	5.17%	3.23%	2.46%	8.00%	10.57%
Fixed Income	3.26%	0.85%	1.14%	3.00%	2.95%
Alternative	1.39%	0.71%	0.79%	6.33%	6.00%
Others	0.72%	0.11%	0.00%	4.50%	0.00%
Expected Return	<u>5.30%</u>	<u>4.90%</u>	<u>4.40%</u>	<u>6.25%</u>	<u>5.01%</u>
Inflation	<u>2.30%</u>	<u>2.10%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.68%</u>
Expected Nominal Return	<u>7.60%</u>	<u>7.00%</u>	<u>6.90%</u>	<u>8.75%</u>	<u>7.69%</u>

Discount Rate

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

(Continued)

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ (1,032,893)	\$ (12,019,928)	\$ (21,099,170)
FRS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	\$ 13,504,682	\$ 9,128,554	\$ 5,478,553
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	\$ 253,114	\$ 156,558	\$ 74,428
DARS			
Discount Rates	5.10%	6.10%	7.10%
Share of Net Pension Liability (Asset)	\$ 221,588	\$ 132,127	\$ 57,086

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
LASERS			
Discount Rates	6.25%	7.25%	8.25%
Share of Net Pension Liability (Asset)	\$ 250,175	\$ 198,820	\$ 151,994
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ (45,647)	\$ (469,297)	\$ (932,451)

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.

As of December 31, 2022, assets totaling \$7,203,000 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* - an amendment of GASB Statements No. 14 and No. 84, and supersession of GASB Statement No. 32. Under this statement, governments that sponsor Section 457 deferred compensation plans that meet the definition of a pension plan are required to disclose reporting requirements that are relevant to pension plans. The Plan does not meet the definition of a pension plan and the Parish has no responsibility for the Plan nor is the Parish formally considered the Plan's trustee. The Parish plan is held in a custodial account with a third-party administrator, the assets and liabilities are not presented in the Parish's financial statements.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (OPEB PLANS)

Plan Description

Ascension Parish Government OPEB Plan (the Parish OPEB Plan)

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

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

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

Parish OPEB Plan

At December 31, 2022, the following employees were covered by the benefit terms:

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

Employees of the Parish include the employees of the primary government (\$1,287,994), as well as the Criminal Court (\$60,147), and the Parish Court (\$18,235), which are discretely presented component units.

District OPEB Plan

At December 31, 2022, the OPEB Plan had 64 active employees covered by the benefit terms and no inactive employees or beneficiaries currently receiving benefit payments.

Contribution Rates of the Parish and District OPEB Plan

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

Funding Policies

Parish OPEB Plan

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

District OPEB Plan

The District OPEB Plan recognizes the cost of providing post-employment medical benefits as contributions to the monthly benefit premiums as they become due. There are no retired employees participating in the plan at December 31, 2022.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

Parish OPEB Plan

The total Parish OPEB Plan liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.00% including inflation
Discount rate	2.06% annually (beginning of year to determine ADC)
	3.72% annually (as of end of year measurement date)
Healthcare cost trend rates	5.50% annually for ten years, 4.50% thereafter

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

District OPEB Plan

The total District OPEB asset in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

The actuarial assumptions used in the December 31, 2022, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2021 to December 31, 2022.

Net Other Postemployment Benefit Liability

The following table presents the Parish's primary government net other post-employment benefit liability at December 31, 2022:

	Primary Government	
	Governmental Activities	Business-type activities
	Amount	Amount
Beginning OPEB liability	\$ 1,316,699	\$ 117,071
Service cost	22,078	1,926
Interest on total OPEB liability	26,265	2,292
Difference between expected/actual experience	98,099	8,559
Changes of assumption	(176,537)	(15,403)
Benefit payments	(103,982)	(9,073)
	(134,077)	(11,699)
Ending Net OPEB liability	<u>\$ 1,182,622</u>	<u>\$ 105,372</u>

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net Other Postemployment Benefit Liability (continued)

The following table presents the council-administered component units net other post-employment benefit liability at December 31, 2022:

		Amount
Beginning OPEB liability		\$ 86,178
Service cost	1,284	
Interest on total OPEB liability	1,527	
Difference between expected/actual experience	5,704	
Changes of assumption	(10,265)	
Benefit payments	(6,046)	(7,796)
Ending Net OPEB liability		\$ 78,382

Net Other Postemployment Benefit Asset

The following table presents the Parish's primary government net other post-employment benefit liability at December 31, 2022:

		Amount
Beginning OPEB Asset		\$ 1,760,500
Service cost	(49,264)	
Interest on total OPEB Asset	(32,012)	
Net investment loss	(328,490)	(409,766)
Ending OPEB asset		\$ 1,350,734

Postemployment Benefit Contributions

Parish OPEB Plan and District OPEB Plan

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

Actuarial Value of Plan Assets

Parish OPEB Plan

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

District OPEB Plan

The District's OPEB plan was funded with a one-time contribution of \$2.5 million in 2021; the actuarial value of the plan's assets is \$2,183,035 as of December 31, 2022.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Turnover Rate

Parish OPEB Plan

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

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

Postemployment Benefit Plan Eligibility Requirements

Parish OPEB Plan

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

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

District OPEB Plan

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

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

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Investment Return Assumption (Discount Rate)

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

Mortality Rate

Parish OPEB Plan

Mortality rates were based on the SOA RP-2000 Table.

District OPEB Plan

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

Method of Determining Value of Benefits

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

Post-Retirement Benefit Increases

Parish OPEB Plan and District OPEB Plan

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

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

For the year ended December 31, 2022, the Parish and Council administered component units recognized OPEB expense (benefit) of \$85,640 and (\$2,568), respectively.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

At December 31, 2022, the Parish OPEB plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

Parish OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 136,608	\$ 27,523
Changes of assumptions	131,787	210,940
Total	\$ 268,395	\$ 238,463

At December 31, 2022, the District OPEB Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following source:

District OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual investment earnings	\$ 343,161	\$ 4,417

At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in council-administered component units from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,379	\$ 950
Changes of assumptions	13,871	7,280
Total	\$ 28,250	\$ 8,230

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

Year ended December 31:	Primary Government	Component Units
2023	\$ 93,645	\$ 3,821
2024	93,645	3,821
2025	93,645	3,821
2026	74,903	1,693
2027	(10,887)	1,693
2028 and thereafter	23,725	5,171
Total	\$ 368,676	\$ 20,020

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

The following presents the total OPEB liability of the Parish's primary government and Parish administered component units, calculated using the discount rate of 3.72%, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point higher (4.72%) or 1 percentage lower (2.72%) point than the current rate.

	1% Decrease 2.72%	Discount Rate 3.72%	1% Increase 4.72%
Total OPEB liability - Primary Government	\$ 1,567,505	\$ 1,287,994	\$ 1,088,221
	1% Decrease 2.72%	Discount Rate 3.72%	1% Increase 4.72%
Total OPEB liability - Component Units	\$ 83,832	\$ 78,382	\$ 58,200

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

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

	1% Decrease 3.00%	Discount Rate 4.00%	1% Increase 5.00%
Total OPEB asset - the District	\$ 1,213,737	\$ 1,350,734	\$ 1,465,592

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

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

	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Primary Government	\$ 1,414,891	\$ 1,287,994	\$ 1,115,778
	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Component Units	\$ 75,670	\$ 78,382	\$ 59,673

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

	1% Decrease 2.00%	Current Rate 3.00%	1% Increase 4.00%
Total OPEB asset - the District	\$ 1,490,561	\$ 1,350,734	\$ 1,175,451

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.

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road Project Fund	-	768,464
Nonmajor governmental funds	100	1,112,899
Ascension Consolidated Utilities District No. 1	57,450	-
Total General Fund	57,550	1,998,800
East Ascension Drainage Fund:		
General Fund	117,437	-
Road Project Fund:		
General Fund	768,464	-
Nonmajor governmental funds:		
General Fund	1,112,899	100
Nonmajor governmental funds	6,927	6,927
Ascension Consolidated Utilities District No. 1	-	6,069
Utilities	-	6,069
Parish Utilites of Ascension	-	12,139
Total Nonmajor governmental funds:	1,119,826	31,304
Total governmental-type activities	2,063,277	2,030,104

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Receivable and Payable Balances (continued)

The General Fund payable to the East Ascension Drainage Fund represents prior advances that will be reimbursed to East Ascension Drainage Fund when grant funds are received. The Ascension Consolidated Utilities District No. 1 receivable balance represents pooled cash activity that will be reimbursed to the General Fund from the operating account of the fund. 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
Business-type activities:		
Ascension Consolidated Utilities District No. 1:		
General Fund	\$ -	\$ 57,450
Nonmajor governmental funds	6,069	-
Utilities	6,074	-
Lamar Dixon Expo Center	1,465	-
Total Ascension Parish Consolidated Utilities District No. 1	<u>13,608</u>	<u>57,450</u>
Utilities:		
Nonmajor governmental funds	6,069	-
Ascension Consolidated Utilities District No. 1	-	6,074
Lamar Dixon Expo Center	1,955	-
Parish Utilities of Ascension	-	12,147
Total Utilities	<u>8,024</u>	<u>18,221</u>
Lamar Dixon Expo Center:		
Ascension Consolidated Utilities District No. 1	-	1,465
Utilities	-	1,955
Parish Utilities of Ascension	-	2,930
Total Lamar Dixon Expo Center:	<u>-</u>	<u>6,350</u>
Parish Utilities of Ascension		
Nonmajor governmental funds	12,139	-
Lamar Dixon Expo Center	2,930	-
Utilities	12,147	-
Total Parish Utilities of Ascension	<u>27,216</u>	<u>-</u>
Total business-type activities:	<u>48,848</u>	<u>82,021</u>
Total primary government	<u>\$ 2,112,125</u>	<u>\$ 2,112,125</u>

The interfund receivables and payables between the business-type activities of the Parish represent amounts paid by an individual enterprise fund for services that benefited all business-type activities of the Parish. Additionally, Ascension Parish Consolidated Utilities District No.1, Utilities, and Parish Utilities of Ascension have receivables from a nonmajor government fund related utility maintenance to be reimbursed by grant funds when received.

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

The interfund transfers of the primary government at December 31, 2022 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ 10,849,870	\$ -
Ascension Consolidated Utilities District No. 1 Fund	50,000	-
Nonmajor governmental funds	-	16,849,835
Total General Fund	<u>10,899,870</u>	<u>16,849,835</u>
East Ascension Drainage Fund:		
General Fund	-	10,849,870
Nonmajor governmental funds	-	4,764,087
Total East Ascension Drainage Fund	<u>-</u>	<u>15,613,957</u>
Road Project Fund:		
Nonmajor governmental funds	-	5,940,000
Dedicated Special Project Fund:		
Nonmajor governmental funds	-	1,550,000
Nonmajor governmental Funds:		
General Fund	16,849,835	-
East Ascension Drainage Fund	4,764,087	-
Road Project Fund	5,940,000	-
Dedicated Special Project Fund	1,550,000	-
Nonmajor governmental funds	10,464,441	10,464,441
Internal service funds	600,000	-
Total Nonmajor governmental Funds:	<u>40,168,363</u>	<u>10,464,441</u>
Internal Service Funds:		
Nonmajor governmental funds	-	600,000
Total governmental-type activities	<u>51,068,233</u>	<u>51,018,233</u>
Business-Type activities:		
Ascension Consolidated Utilites District No. 1:		
General Fund	-	50,000
Utilities	500,000	-
Total Ascension Consolidated Utilities District No. 1	<u>500,000</u>	<u>50,000</u>
Utilities:		
Ascension Consolidated Utilites District No. 1	-	500,000
Total business-type activities	<u>500,000</u>	<u>550,000</u>
Total primary government	<u>\$ 51,568,233</u>	<u>\$ 51,568,233</u>

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

The following exchange of funds between the primary government and its discretely presented component units during 2022, 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	\$ -	\$ 550,000
Parish Court	-	291,000
Total General Fund:	-	841,000
Nonmajor governmental Funds:		
Parish Court	30,000	-
Criminal Court Fund	85,000	150,000
Total Nonmajor governmental Funds	115,000	150,000
Total primary government	115,000	991,000
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	550,000	-
Nonmajor governmental funds	150,000	85,000
Total Criminal Court Fund	700,000	85,000
Parish Court:		
General Fund	291,000	-
Nonmajor governmental funds	-	30,000
Total Parish Court Fund	291,000	30,000
Total component units	991,000	115,000
Total	\$ 1,106,000	\$ 1,106,000

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

NOTE 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 2022, it was actuarially determined that the undiscounted loss liability was \$2,579,267, including non-incremental claims adjustments. This liability represents reported losses of \$1,184,259 and includes claims incurred but not yet reported of \$1,395,008.

Changes in the reserve amount in each fiscal year from 2020 to 2022 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current year expense	Claim Payments	Balance at End of Fiscal Year	Due Within One Year
2022	\$ 1,825,141	\$ 1,340,544	\$ (586,418)	\$ 2,579,267	\$ 962,392
2021	1,772,905	755,950	(703,714)	1,825,141	610,418
2020	1,147,312	1,305,356	(679,763)	1,772,905	562,291

As of December 31, 2022, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2023	\$ 602,912	\$ 359,480	\$ 962,392
2024	352,897	227,761	580,658
2025	198,849	175,875	374,724
2026	117,023	126,192	243,215
2027	76,651	86,495	163,146
2028-2031	133,491	121,641	255,132
Total	\$ 1,481,823	\$ 1,097,444	\$ 2,579,267

NOTE 15 - RESTRICTED NET POSITION

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

	<u>Governmental Activities</u>
Net position restricted for:	
Capital projects	\$ <u>63,880,455</u>
External legal constraints:	
Ad valorem tax authorized by the electorate to specific special revenue funds	70,118,601
Sales tax authorized by the electorate to specific special revenue funds	38,600,775
Federal and state operating grants	14,087,234
Public safety	<u>231,723</u>
Total net position restricted for external legal constraints	<u>123,038,333</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,376,942
Fire protection districts	97,019
Drainage public improvement	603,700
Library revenue bonds	<u>319,977</u>
Total net position restricted for debt service	<u>2,397,638</u>
Pension and other post-employment benefits:	
Net pension asset	11,169,568
Net other post-employment benefits obligation	<u>1,350,734</u>
Total net position restricted for net pension and net other-post employment benefits obligations	<u>12,520,302</u>
Total restricted net position - governmental activities	<u>\$ 201,836,728</u>

(Continued)

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2022, the Parish had outstanding commitments from construction contracts in progress of \$4,557,738 and engineering contracts in progress of \$9,660,667.

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.

Grant Reimbursements

The Parish receives federal and state grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant.

The following grants receivables are deemed eligible expenditures by management and have been requested from granting agencies at December 31, 2022:

	<u>Amount</u>
FEMA - Ida	\$ 10,573,801
FEMA - 2021 Rain Event	1,646,687
Hazard Mitigation	937,640
LRA - Disaster Recovery - Sewer Project	908,238
FEMA - Isaac	243,655
FEMA - 2016 Flood	214,891
FEMA - Gustav	118,197
LRA - Disaster Recovery - Sewer Project	103,642
State of Louisiana - State Wide Generator Project	33,226
FEMA - Laura	1,599
FEMA - Delta	750
FEMA - Zeta	147
Total primary government	\$ 14,782,473

(Continued)

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 2022. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

Criminal Court - Due to General Fund (Parish Court)

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2022, the liability was \$529,391 which has been recorded in the Criminal Court for amounts due to the Parish Court.

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, 2022, the assets of ACUD No. 2 were maintained by the Parish and the enterprise fund continued to operate as the Utilities Fund. On June 3, 2021, upon vote of the citizens of the Parish, the Parish passed the ordinance finalizing the sale of the Utilities Fund assets to a private company. As of June 23, 2023, 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 Utilities Fund.

Environmental

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

NOTE 17 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2022, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Alvin "Coach" Thomas Jr.	\$ 19,818
Councilman, District #2 - Joel Robert	20,370
Councilman, District #3 - Travis Turner	19,655
Councilman, District #4 - Corey Orgeron	19,200
Councilman, District #5 - Dempsey Lambert	19,460
Councilman, District #6 - Chase Melancon	19,720
Councilman, District #7 - Aaron Lawler	19,785
Councilman, District #8 - Teri Casso	19,720
Councilman, District #9 - Dal Waguespack	19,720
Councilman, District #10 - John Cagnolatti	19,818
Councilman, District #11 - Michael Mason	19,525
Total	\$ 216,791

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. For applications submitted prior to June 24, 2016, the exemption was 100% property tax abatement for an initial term of five years and may be renewed for an additional five years. Effective June 24, 2016, the exemption was amended to allow for a 100% property tax abatement for the initial five-year term with the opportunity to renew the tax abatement for an additional three-year term at 80% of the property tax exemption. On June 27, 2018, the Louisiana Board of Commerce & Industry approved changes to ITEP whereas the exemption is an 80% property tax abatement for an initial term of five years and may be renewed for an additional five years. For the fiscal year ending December 31, 2022, \$25,440,376 in Parish ad valorem tax revenues were abated by the State of Louisiana through ITEP.

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, 2022, \$20,138 in Parish ad valorem tax revenues were abated by the State of Louisiana through the RTA program.

NOTE 18 - TAX REVENUES ABATED (CONTINUED)

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2022:

Fund:	<u>IAVE</u>	<u>RTA</u>	<u>Total</u>
General - operations	\$ 2,831,757	\$ 1,423	\$ 2,833,180
General - juvenile detention	1,024,272	1,028	1,025,300
Parish Animal Shelter	1,024,272	1,028	1,025,300
Library	5,793,859	5,816	5,799,675
East Ascension Drainage	3,619,444	5,131	3,624,575
West Ascension Drainage	3,004,269	-	3,004,269
Health Unit	2,069,235	2,077	2,071,312
Lighting District No. 2	304,956	-	304,956
Lighting District No. 6	2,147,150	-	2,147,150
Mental Health	2,069,235	2,077	2,071,312
Council on Aging	<u>1,551,927</u>	<u>1,558</u>	<u>1,553,485</u>
 Total tax abatement	 <u>\$ 25,440,376</u>	 <u>\$ 20,138</u>	 <u>\$ 25,460,514</u>





REQUIRED SUPPLEMENTARY INFORMATION

2022



**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,090,500	\$ 4,470,500	\$ 4,427,342	\$ (43,158)
Sales and use	27,969,500	30,083,000	35,263,160	5,180,160
Franchise	1,391,000	1,320,000	1,239,866	(80,134)
Intergovernmental:				
Severance	17,500	29,000	24,413	(4,587)
State revenue sharing	102,000	150,000	153,482	3,482
Civil defense	-	39,500	47,303	7,803
Grants	88,500	4,453,000	7,659,152	3,206,152
Other	25,000	25,000	37,971	12,971
Licenses and permits:				
Occupational	2,405,500	2,780,000	3,018,172	238,172
Alcoholic beverages	17,500	17,500	20,111	2,611
Building	1,200,000	1,200,000	1,164,312	(35,688)
Mobile home	6,000	10,000	22,600	12,600
Planning fees	130,000	70,000	61,003	(8,997)
Other	45,000	45,000	59,677	14,677
Fines and forfeitures	60,000	48,500	66,782	18,282
Charges for services - rent and other	2,393,500	2,638,200	2,663,595	25,395
Investment earnings (loss) and other	319,000	(1,005,000)	(974,145)	30,855
 Total revenues	 <u>40,260,500</u>	 <u>46,374,200</u>	 <u>54,954,796</u>	 <u>8,580,596</u>
 EXPENDITURES				
Current function:				
General government	22,836,000	39,734,000	32,218,538	7,515,462
Public safety- jail operations	3,922,000	3,808,500	3,704,931	103,569
Culture and recreation	4,688,500	3,697,000	3,256,353	440,647
Capital outlay	857,000	1,015,500	646,254	369,246
 Total expenditures	 <u>32,303,500</u>	 <u>48,255,000</u>	 <u>39,826,076</u>	 <u>8,428,924</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ 7,957,000</u>	 <u>\$ (1,880,800)</u>	 <u>\$ 15,128,720</u>	 <u>\$ 17,009,520</u>

(continued)

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 50,000	\$ 13,050,000	\$ 10,899,870	\$ (2,150,130)
Proceeds from sale of property	15,000	51,500	51,985	485
Proceeds from insurance	-	255,000	503,893	248,893
Transfers out	<u>(11,054,000)</u>	<u>(18,742,100)</u>	<u>(16,849,835)</u>	<u>1,892,265</u>
Total other financing sources (uses)	<u>(10,989,000)</u>	<u>(5,385,600)</u>	<u>(5,394,087)</u>	<u>(8,487)</u>
Net change in fund balance	<u>\$ (3,032,000)</u>	<u>\$ (7,266,400)</u>	9,734,633	<u>\$ 17,001,033</u>
FUND BALANCE				
Beginning of year			<u>34,025,252</u>	
End of year			<u>\$ 43,759,885</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 7,148,500	\$ 7,814,000	\$ 7,773,674	\$ (40,326)
Sales and use	17,500,000	18,500,000	21,654,387	3,154,387
Intergovernmental:				
State revenue sharing	185,000	185,000	287,431	102,431
Grants	-	-	102,360	102,360
Investment earnings (loss) and other	125,000	(1,919,000)	(846,692)	1,072,308
Total revenues	<u>24,958,500</u>	<u>24,580,000</u>	<u>28,971,160</u>	<u>4,391,160</u>
EXPENDITURES				
Public works:				
Personnel	11,194,500	10,045,000	9,055,170	989,830
Contribution to retirement system	230,000	230,000	257,580	(27,580)
Equipment rental	75,000	55,000	32,530	22,470
Repairs and maintenance	2,615,500	3,181,500	2,578,954	602,546
Other charges and services	5,798,500	1,739,000	1,136,708	602,292
Insurance	387,000	420,500	420,500	-
Materials and supplies	1,810,000	1,555,000	818,493	736,507
Tax collector	730,000	730,000	636,304	93,696
Small equipment	231,000	231,000	106,848	124,152
Weed control	145,000	145,000	40,512	104,488
Utilities	7,000	10,000	16,411	(6,411)
Engineer	120,000	50,000	30,775	19,225
Capital outlay	3,260,000	2,770,000	634,051	2,135,949
Total expenditures	<u>26,603,500</u>	<u>21,162,000</u>	<u>15,764,836</u>	<u>5,397,164</u>
Excess (deficiency) of revenues over expenditures	(1,645,000)	3,418,000	13,206,324	9,788,324
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	10,000	-	-	-
Proceeds from insurance	-	-	25,220	25,220
Transfers out	(5,722,000)	(17,764,500)	(15,613,957)	2,150,543
Total other financing sources (uses)	<u>(5,712,000)</u>	<u>(17,764,500)</u>	<u>(15,588,737)</u>	<u>2,175,763</u>
Net change in fund balance	<u>\$ (7,357,000)</u>	<u>\$ (14,346,500)</u>	<u>(2,382,413)</u>	<u>\$ 11,964,087</u>
FUND BALANCE				
Beginning of year			<u>44,803,166</u>	
End of year			<u>\$ 42,420,753</u>	

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

LAST TEN FISCAL YEARS (2)*

	2022				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.3497%	1.2946%	0.6385%	0.1227%
Employers proportionate share of net pension liability (asset)	\$ 198,820	\$ (12,489,225)	\$ 9,128,554	\$ 156,558	\$ 132,127
Employer's covered payroll	\$ 49,924	\$ 24,910,851	\$ 3,389,742	\$ 91,811	\$ 79,356
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	398.25%	-50.14%	269.30%	170.52%	166.50%
Plan fiduciary net position as a percentage of the total pension liability (asset)	63.65%	114.20%	74.68%	82.46%	81.66%
	2021				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.8279%	1.0754%	0.5601%	0.1282%
Employers proportionate share of net pension liability (asset)	\$ 141,506	\$ (5,860,519)	\$ 3,811,041	\$ 17,767	\$ 22,815
Employer's covered payroll	\$ 47,397	\$ 25,109,271	\$ 2,696,213	\$ 85,507	\$ 80,333
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	298.55%	-23.34%	141.35%	20.78%	28.40%
Plan fiduciary net position as a percentage of the total pension liability (asset)	72.78%	106.76%	86.78%	97.68%	96.79%
	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%

(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)*

	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%
	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)

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

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

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

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

PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

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

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

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

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

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

Ascension Parish Government OPEB Plan

Total OPEB Liability	2022	2021	2020
Service cost	\$ 25,288	\$ 24,355	\$ 22,258
Interest cost	30,084	31,240	38,352
Differences between expected and actual experience	112,362	24,651	47,140
Changes of assumptions	(202,205)	8,011	47,710
Benefit payments	(119,101)	(83,767)	(79,401)
Net change in total OPEB liability	(153,572)	4,490	76,059
Total OPEB liability - beginning	1,519,948	1,515,458	1,439,399
Total OPEB liability - ending	\$ 1,366,376	\$ 1,519,948	\$ 1,515,458
Covered employee payroll	\$ 19,077,877	\$ 15,839,090	\$ 16,310,362
Net OPEB liability as a percentage of covered employee payroll	7.16%	9.60%	9.29%

Total OPEB Liability	2019	2018
Service cost	\$ 18,260	\$ 21,366
Interest cost	49,890	45,986
Differences between expected and actual experience	26,588	(42,710)
Changes of assumptions	163,793	(74,575)
Benefit payments	(71,914)	(68,165)
Net change in total OPEB liability	186,617	(118,098)
Total OPEB liability - beginning	1,252,782	1,370,880
Total OPEB liability - ending	\$ 1,439,399	\$ 1,252,782
Covered employee payroll	\$ 16,568,207	\$ 15,930,968
Net OPEB liability as a percentage of covered employee payroll	8.69%	7.86%

Fire Protection District No. 3 OPEB Plan

Total OPEB Asset	2022	2021
Service cost	\$ 49,264	\$ 42,837
Interest cost	32,012	1,713
Net investment (income) loss	328,490	(16,667)
Changes of assumptions	-	711,617
Employer contributions	-	(2,500,000)
Net change in total OPEB asset	409,766	(1,760,500)
Total OPEB asset - beginning	(1,760,500)	-
Total OPEB asset - ending	\$ (1,350,734)	\$ (1,760,500)
Covered payroll	\$ 2,866,646	\$ 2,783,151
Net OPEB asset as a percentage of covered payroll	-47.12%	-63.26%

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

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

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

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

Ascension Parish Government OPEB Plan			
	2022	2021	2020
Actuarially determined contribution	\$ 93,715	\$ 93,142	\$ 93,249
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(119,101)	(83,767)	(79,401)
Contribution deficiency (surplus)	<u>\$ (25,386)</u>	<u>\$ 9,375</u>	<u>\$ 13,848</u>
Covered employee payroll	<u>\$ 19,077,877</u>	<u>\$ 15,839,090</u>	<u>\$ 16,310,362</u>
Contributions as a percentage of covered employee payroll	0.62%	0.53%	0.49%
		2019	2018
Actuarially determined contribution		\$ 91,591	\$ 95,343
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums		(71,914)	(68,165)
Contribution deficiency (surplus)		<u>\$ 19,677</u>	<u>\$ 27,178</u>
Covered employee payroll		<u>\$ 16,568,207</u>	<u>\$ 15,930,968</u>
Contributions as a percentage of covered employee payroll		0.43%	0.43%

Fire Protection District No. 3 OPEB Plan			
	2022	2021	
Actuarially determined contribution	\$ -	\$ -	
Contributions in relation to the actuarially determined contribution			
Employer contributions	-	(2,500,000)	
Contribution surplus	<u>\$ -</u>	<u>\$ (2,500,000)</u>	
Covered employee payroll	<u>\$ 2,866,646</u>	<u>\$ 2,783,151</u>	
Contributions as a percentage of covered employee payroll		0.00%	89.83%

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

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



PARISH OF ASCENSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2022

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, 2022. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

(Continued)

NOTE 2 - NET PENSION LIABILITY (ASSET)

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

LASERS

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

PERS

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

FRS

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

(Continued)

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

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

ROVERS

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

DARS

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

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

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

Parish OPEB Plan

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

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

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

District OPEB Plan

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

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

Parish OPEB Plan

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

District OPEB Plan

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

Actuarial Value of Plan Assets

Parish OPEB Plan

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

District OPEB Plan

The District's OPEB plan was funded with a one time contribution of \$2,500,000 in 2021; the actuarial value of the plan's assets is \$2,183,035 at December 31, 2022.



OTHER SUPPLEMENTARY INFORMATION

2022



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.

RIGHT OF WAY (ROW) BEAUTIFICATION DISTRICTS

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ANIMAL SERVICES FUND

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

JUVENILE JUSTICE PROGRAM FUND

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

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

The Sales and Use Tax Sinking Fund is used to accumulate monies for payment of the \$7.1 million capital improvement bond issued in 2007, the \$10.3 million capital improvement revenue bonds issued in 2015, and the \$24.8 million courthouse construction bonds issued in 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.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

FIRE DISTRICT NO. 1 SINKING FUND

The Fire District No. 1 Sinking Debt Service Fund is used to accumulate monies for payment of the 2011 and 2014 sales tax revenue bond issuances of \$1,500,000, the 2019 sales tax revenue bond issuance of \$5,390,000, and the 2020 partial refunding of \$755,000. The bond issue is financed through the dedication of Parish sales taxes.

LIBRARY BOND FUND

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

Capital Projects Funds

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

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

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

OFFICE BUILDING CONSTRUCTION FUND

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

LIBRARY CONSTRUCTION FUND

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

JAIL CONSTRUCTION FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSTRUCTION FUND

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

HEALTH UNIT CONSTRUCTION FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

PARK CONSTRUCTION FUND

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

LIGHTING DISTRICT CONSTRUCTION FUND

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

HAZARD MITIGATION GRANT FUND

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

INFRASTRUCTURE PROJECT FUND

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

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.

ANIMAL SERVICES CONSTRUCTION FUND

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

MEGA INFRASTRUCTURE PROJECT FUND

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

WEST ASCENSION DRAINAGE CONSTRUCTION FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

COURTHOUSE EAST CONSTRUCTION FUND

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

JUVENILE JUSTICE CONSTRUCTION FUND

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

PARISH OF ASCENSION

MAJOR GOVERNMENTAL FUNDS

Special Revenue Fund - Major Fund

EAST ASCENSION DRAINAGE FUND

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

Capital Projects Funds - Major Funds

EAST ASCENSION DRAINAGE PROJECT FUND

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

ROAD PROJECT FUND

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

DEDICATED SPECIAL PROJECTS FUND

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

PARISH OF ASCENSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 15,697,668	\$ 1,562,376	\$ 27,656,736	\$ 44,916,780
Investments	33,010,124	1,272,568	41,709,818	75,992,510
Accounts receivable:				
Ad valorem taxes	28,100,166	-	-	28,100,166
Other	191,787	190,658	44,496	426,941
Due from other governments:				
LA - State revenue sharing	719,858	-	-	719,858
LA - Beer and Parish Transportation	84,659	-	-	84,659
Grants	395,075	-	1,011,880	1,406,955
Due from other funds	970,993	148,833	-	1,119,826
Prepaid and other assets	51,802	-	-	51,802
	<u>\$ 79,222,132</u>	<u>\$ 3,174,435</u>	<u>\$ 70,422,930</u>	<u>\$ 152,819,497</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,592,792	\$ -	\$ -	\$ 1,592,792
Contracts payable	27,635	-	3,003,114	3,030,749
Accrued payroll	195,204	-	-	195,204
Deductions from ad valorem taxes:				
Contribution to retirement system	1,002,486	-	-	1,002,486
Due to other funds	100	-	31,204	31,304
Due to other governments	6,429	-	-	6,429
	<u>2,824,646</u>	<u>-</u>	<u>3,034,318</u>	<u>5,858,964</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	1,961,308	8,529	711,022	2,680,859
FUND BALANCE				
Nonspendable	51,802	-	-	51,802
Restricted for:				
Construction of capital assets	-	-	20,112,528	20,112,528
Culture and recreation	15,022,088	-	-	15,022,088
Debt service	-	3,165,906	-	3,165,906
Fire protection	18,473,615	-	-	18,473,615
Drainage maintenance	2,220,837	-	-	2,220,837
Health and mental health services	22,757,363	-	-	22,757,363
Law enforcement	31,582	-	-	31,582
Road lighting	5,973,449	-	-	5,973,449
Juvenile detention	7,382,899	-	-	7,382,899
Hazard mitigation	1,141,448	-	-	1,141,448
Road maintenance	221,581	-	-	221,581
Housing assistance	501,215	-	-	501,215
Committed for:				
Construction of capital assets	-	-	46,565,062	46,565,062
Drainage maintenance	-	-	-	-
Health and mental health services	57,202	-	-	57,202
Road lighting	-	-	-	-
Road maintenance	601,097	-	-	601,097
Fund balance	<u>74,436,178</u>	<u>3,165,906</u>	<u>66,677,590</u>	<u>144,279,674</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 79,222,132</u>	<u>\$ 3,174,435</u>	<u>\$ 70,422,930</u>	<u>\$ 152,819,497</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2022

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 31,176,939	\$ -	\$ -	\$ 31,176,939
Sales	5,766,852	-	-	5,766,852
Intergovernmental	4,878,945	-	571,674	5,450,619
License and permits	1,000	-	-	1,000
Fines and forfeitures	151,062	-	-	151,062
Charges for services	110,242	1,645,743	-	1,755,985
Investment earnings (loss) and other	(528,610)	58,434	(1,233,440)	(1,703,616)
	<u>41,556,430</u>	<u>1,704,177</u>	<u>(661,766)</u>	<u>42,598,841</u>
Total revenues				
EXPENDITURES				
Current function:				
General government	17,119	-	-	17,119
Public safety	11,486,788	-	1,705,920	13,192,708
Public works	8,099,283	-	918,572	9,017,855
Health and welfare	9,957,157	-	19,043	9,976,200
Culture and recreation	6,399,609	-	346,905	6,746,514
Debt service:				
Principal	-	5,812,000	-	5,812,000
Interest	-	3,861,383	-	3,861,383
Capital outlay	1,989,179	-	9,257,506	11,246,685
	<u>37,949,135</u>	<u>9,673,383</u>	<u>12,247,946</u>	<u>59,870,464</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>3,607,295</u>	<u>(7,969,206)</u>	<u>(12,909,712)</u>	<u>(17,271,623)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,565,004	8,016,252	27,587,107	40,168,363
Proceeds from sale of property	15,490	-	-	15,490
Proceeds from insurance	19,530	-	-	19,530
Transfers out	(10,464,441)	-	-	(10,464,441)
	<u>(5,864,417)</u>	<u>8,016,252</u>	<u>27,587,107</u>	<u>29,738,942</u>
Total other financing sources (uses)				
Net change in fund balance	(2,257,122)	47,046	14,677,395	12,467,319
FUND BALANCE				
Beginning of year	<u>76,693,300</u>	<u>3,118,860</u>	<u>52,000,195</u>	<u>131,812,355</u>
End of year	<u>\$ 74,436,178</u>	<u>\$ 3,165,906</u>	<u>\$ 66,677,590</u>	<u>\$ 144,279,674</u>

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

For the ended year December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 582,500	\$ 590,500	\$ 589,870	\$ 630
Official publications and supplies	43,500	28,500	39,149	(10,649)
Travel and mileage	50,000	20,000	14,942	5,058
Other charges and services	103,500	87,500	46,822	40,678
Judicial - District Attorney				
Personnel	101,000	96,000	91,032	4,968
Juror and witnesses	35,000	35,000	36,670	(1,670)
Prosecutorial	50,000	50,000	39,549	10,451
District Attorney appropriations	1,074,500	1,229,500	1,280,146	(50,646)
Judicial - Clerk of Court				
Court attendance	25,000	15,000	12,720	2,280
Judicial - Coroner				
Personnel	124,000	224,000	163,314	60,686
Professional	154,000	201,500	230,430	(28,930)
Other charges and services	29,000	87,000	77,726	9,274
Judicial - Justice of Peace				
Personnel	142,500	163,500	145,842	17,658
Other charges and services	4,000	4,000	310	3,690
Elections - Registrar of Voters				
Personnel	126,000	115,500	112,541	2,959
Election	75,000	150,000	99,551	50,449
Office supplies	12,500	12,500	5,390	7,110
Other charges and services	25,000	18,500	13,464	5,036
Financial and Administration				
Personnel	3,210,500	2,994,000	2,878,258	115,742
Occupancy	1,024,500	1,064,000	1,230,230	(166,230)
Telephone	44,000	43,500	33,667	9,833
Office supplies	147,500	197,500	198,966	(1,466)
Insurance	225,500	245,500	245,500	-
Maintenance	3,198,000	2,806,000	2,797,264	8,736
Professional services	1,616,500	1,633,000	1,377,416	255,584
Travel and mileage	61,000	21,000	16,703	4,297
Consolidated parish collection service	423,500	462,500	334,131	128,369
Catastrophic Events	-	17,750,000	12,014,711	5,735,289
Other charges and services	824,500	70,000	154,888	(84,888)

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

For the ended year December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Purchasing Department				
Personnel	\$ 408,500	\$ 437,500	\$ 431,194	\$ 6,306
Contract labor	6,000	6,000	6,000	-
Telephone	3,500	3,500	3,497	3
Maintenance	6,000	6,000	2,620	3,380
Office supplies	12,000	12,000	6,361	5,639
Travel and mileage	24,500	11,500	6,079	5,421
Building Department				
Personnel	1,289,000	1,082,500	1,077,751	4,749
Contract labor	115,000	40,000	54,121	(14,121)
Telephone	11,500	11,500	12,130	(630)
Utilities	3,000	7,000	7,938	(938)
Maintenance	17,500	25,500	22,661	2,839
Office supplies	14,000	14,000	5,817	8,183
Travel and mileage	45,000	30,000	24,137	5,863
Other charges and services	133,500	138,500	95,901	42,599
Planning Commission				
Personnel	1,350,500	1,263,500	1,220,991	42,509
Professional	610,000	860,000	411,433	448,567
Office supplies	20,000	15,000	11,773	3,227
Other charges and services	94,000	84,500	84,147	353
Executive Department				
Personnel	548,000	539,000	532,857	6,143
Professional	35,000	53,500	5,847	47,653
Telephone	5,000	5,000	4,111	889
Maintenance and supplies	16,500	25,000	18,804	6,196
Other charges and services	35,000	25,000	19,132	5,868
Grants Department				
Personnel	224,000	181,000	187,367	(6,367)
Professional	264,000	102,000	30,999	71,001
Telephone	4,000	4,000	2,872	1,128
Maintenance and supplies	9,500	16,500	14,196	2,304
Other charges and services	19,000	17,500	12,145	5,355
Graphic Information Systems Department				
Personnel	857,000	835,000	797,374	37,626
Professional	235,000	235,000	179,726	55,274
Office supplies	305,000	308,500	153,309	155,191
Telephone	89,500	89,500	72,927	16,573
Other charges and services	59,000	79,500	48,105	31,395
Grants and Appropriations				
Other appropriations	1,499,500	1,723,000	1,387,788	335,212

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

For the ended year December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Citizen Service Office				
Personnel	\$ 244,000	\$ 193,000	\$ 187,493	\$ 5,507
Professional	52,500	37,500	32,030	5,470
Office Supplies	42,500	15,000	1,888	13,112
Communications				
Personnel	507,500	526,500	511,107	15,393
Professional	48,000	77,000	61,540	15,460
Office supplies	16,000	150,000	170,734	(20,734)
Repair and maintenance	7,000	2,000	1,071	929
Other charges and services	17,500	30,000	19,363	10,637
Total general government	<u>22,836,000</u>	<u>39,734,000</u>	<u>32,218,538</u>	<u>7,515,462</u>
PUBLIC SAFETY				
Jail				
Personnel	296,000	86,000	93,893	(7,893)
Engineer Fees - Non Capital	20,000	-	-	-
Prisoners	715,000	306,000	284,721	21,279
Occupancy	550,000	450,000	427,443	22,557
Telephone	13,500	8,000	6,803	1,197
Maintenance	414,000	154,500	200,010	(45,510)
Supplies	592,000	435,000	429,881	5,119
Equipment Rentals	15,000	13,000	5,567	7,433
Insurance	88,000	94,500	94,500	-
Other charges and services	213,500	1,364,000	1,345,836	18,164
Sheriff				
Court attendance	21,500	17,500	8,550	8,950
Civil defense				
Personnel	486,000	440,000	415,605	24,395
Professional	42,000	42,000	29,164	12,836
Maintenance	58,000	90,000	75,228	14,772
Other charges and services	288,000	102,000	81,982	20,018
Fire pay rebate	109,500	206,000	205,748	252
Total public safety	<u>3,922,000</u>	<u>3,808,500</u>	<u>3,704,931</u>	<u>103,569</u>
CULTURE AND RECREATION				
Personnel	1,874,000	1,528,000	1,507,908	20,092
Programs	300,000	305,000	291,297	13,703
Maintenance	246,000	390,500	366,650	23,850
Professional services	195,000	231,500	212,199	19,301
Other charges and services	2,073,500	1,242,000	878,299	363,701
Total culture and recreation	<u>4,688,500</u>	<u>3,697,000</u>	<u>3,256,353</u>	<u>440,647</u>
CAPITAL OUTLAY				
	<u>857,000</u>	<u>1,015,500</u>	<u>646,254</u>	<u>369,246</u>
Total expenditures	<u>\$ 32,303,500</u>	<u>\$ 48,255,000</u>	<u>\$ 39,826,076</u>	<u>\$ 8,428,924</u>



PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2022

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ 231,385	\$ 608,703	\$ 2,069,767	\$ 997,782
Investments	211,313	883,499	2,210,383	7,516,805	3,623,836
Accounts receivable, net:					
Ad valorem taxes	-	1,244,203	3,083,819	3,083,819	-
Other	77,320	-	68,892	9,403	4,522
Due from other governments:					
LA - State revenue sharing	-	21,076	82,844	82,844	-
LA - Beer and Parish Transportation	84,659	-	-	-	-
Grants	99,014	1,276	2,643	416	104
Due from other funds	500,000	-	-	-	298,122
Prepaid assets and other	-	-	-	-	-
	<u>999,941</u>	<u>2,381,439</u>	<u>6,057,284</u>	<u>12,763,054</u>	<u>4,924,366</u>
Total assets	<u>\$ 999,941</u>	<u>\$ 2,381,439</u>	<u>\$ 6,057,284</u>	<u>\$ 12,763,054</u>	<u>\$ 4,924,366</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 241,297	\$ 60,547	\$ 86,229	\$ 178,208	\$ 58,372
Contracts payable	27,635	-	-	-	-
Accrued payroll	47,215	9,182	25,124	13,079	8,894
Deductions from ad valorem taxes:					
Contribution to retirement system	-	42,849	112,896	112,896	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	6,429
	<u>316,147</u>	<u>112,578</u>	<u>224,249</u>	<u>304,183</u>	<u>73,695</u>
Total liabilities	<u>316,147</u>	<u>112,578</u>	<u>224,249</u>	<u>304,183</u>	<u>73,695</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	82,697	48,024	171,159	171,341	-
	<u>82,697</u>	<u>48,024</u>	<u>171,159</u>	<u>171,341</u>	<u>-</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Culture and recreation	-	-	-	-	-
Fire protection	-	-	-	-	4,850,671
Drainage maintenance	-	2,220,837	-	-	-
Health and mental health services	-	-	5,661,876	12,287,530	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Juvenile detention	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	-	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Health and mental health services	-	-	-	-	-
Road maintenance	601,097	-	-	-	-
	<u>601,097</u>	<u>2,220,837</u>	<u>5,661,876</u>	<u>12,287,530</u>	<u>4,850,671</u>
Fund balance	<u>601,097</u>	<u>2,220,837</u>	<u>5,661,876</u>	<u>12,287,530</u>	<u>4,850,671</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 999,941</u>	<u>\$ 2,381,439</u>	<u>\$ 6,057,284</u>	<u>\$ 12,763,054</u>	<u>\$ 4,924,366</u>

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2022

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
ASSETS						
Cash and cash equivalents	\$ 438,463	\$ 1,514,156	\$ 727,415	\$ -	\$ 2,123	\$ -
Investments	1,592,453	5,499,251	4,319,370	103,537	3	24,344
Accounts receivable, net:						
Ad valorem taxes	-	5,341,578	1,220,175	122,613	-	-
Other	2,671	6,710	3,223	-	-	12,110
Due from other governments:						
LA - State revenue sharing	-	266,908	34,220	-	-	-
LA - Beer and Parish Transportation	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Due from other funds	59,624	100,903	-	-	-	-
Prepaid assets and other	-	-	-	-	-	-
Total assets	<u>\$ 2,093,211</u>	<u>\$ 12,729,506</u>	<u>\$ 6,304,403</u>	<u>\$ 226,150</u>	<u>\$ 2,126</u>	<u>\$ 36,454</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 158,672	\$ 307,877	\$ 186,311	\$ -	\$ -	\$ 4,872
Contracts payable	-	-	-	-	-	-
Accrued payroll	-	88,457	-	-	-	-
Deductions from ad valorem taxes:						
Contribution to retirement system	-	203,190	45,976	4,498	-	-
Due to other funds	-	-	-	-	100	-
Due to other governments	-	-	-	-	-	-
Total liabilities	<u>158,672</u>	<u>599,524</u>	<u>232,287</u>	<u>4,498</u>	<u>100</u>	<u>4,872</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	-	441,577	98,667	2,097	-	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Culture and recreation	-	-	-	-	-	-
Fire protection	1,934,539	11,688,405	-	-	-	-
Drainage maintenance	-	-	-	-	-	-
Health and mental health services	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	31,582
Road lighting	-	-	5,973,449	-	-	-
Juvenile detention	-	-	-	-	-	-
Hazard mitigation	-	-	-	-	-	-
Road maintenance	-	-	-	219,555	2,026	-
Housing assistance	-	-	-	-	-	-
Committed for:						
Health and mental health services	-	-	-	-	-	-
Road maintenance	-	-	-	-	-	-
Fund balance	<u>1,934,539</u>	<u>11,688,405</u>	<u>5,973,449</u>	<u>219,555</u>	<u>2,026</u>	<u>31,582</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,093,211</u>	<u>\$ 12,729,506</u>	<u>\$ 6,304,403</u>	<u>\$ 226,150</u>	<u>\$ 2,126</u>	<u>\$ 36,454</u>

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 7,017,042	\$ 256,034	\$ 500,071	\$ -	\$ 1,307,092	\$ 15,697,668
312,292	62,028	-	977,618	-	926,176	4,747,216	33,010,124
2,312,994	-	8,637,945	-	-	1,526,510	1,526,510	28,100,166
-	-	-	-	1,144	-	5,792	191,787
-	-	231,966	-	-	-	-	719,858
-	-	-	-	-	-	-	84,659
-	-	-	291,622	-	-	-	395,075
-	5,417	6,927	-	-	-	-	970,993
-	-	51,802	-	-	-	-	51,802
<u>\$ 2,625,286</u>	<u>\$ 67,445</u>	<u>\$ 15,945,682</u>	<u>\$ 1,525,274</u>	<u>\$ 501,215</u>	<u>\$ 2,452,686</u>	<u>\$ 7,586,610</u>	<u>\$ 79,222,132</u>
\$ 850	\$ 6,990	\$ 87,538	\$ 92,286	\$ -	\$ 18,636	\$ 104,107	\$ 1,592,792
-	-	-	-	-	-	-	27,635
-	3,253	-	-	-	-	-	195,204
84,677	-	283,734	-	-	55,885	55,885	1,002,486
-	-	-	-	-	-	-	100
-	-	-	-	-	-	-	6,429
<u>85,527</u>	<u>10,243</u>	<u>371,272</u>	<u>92,286</u>	<u>-</u>	<u>74,521</u>	<u>159,992</u>	<u>2,824,646</u>
66,248	-	500,520	291,540	-	43,719	43,719	1,961,308
-	-	51,802	-	-	-	-	51,802
-	-	15,022,088	-	-	-	-	15,022,088
-	-	-	-	-	-	-	18,473,615
-	-	-	-	-	-	-	2,220,837
2,473,511	-	-	-	-	2,334,446	-	22,757,363
-	-	-	-	-	-	-	31,582
-	-	-	-	-	-	-	5,973,449
-	-	-	-	-	-	7,382,899	7,382,899
-	-	-	1,141,448	-	-	-	1,141,448
-	-	-	-	-	-	-	221,581
-	-	-	-	501,215	-	-	501,215
-	57,202	-	-	-	-	-	57,202
-	-	-	-	-	-	-	601,097
<u>2,473,511</u>	<u>57,202</u>	<u>15,073,890</u>	<u>1,141,448</u>	<u>501,215</u>	<u>2,334,446</u>	<u>7,382,899</u>	<u>74,436,178</u>
<u>\$ 2,625,286</u>	<u>\$ 67,445</u>	<u>\$ 15,945,682</u>	<u>\$ 1,525,274</u>	<u>\$ 501,215</u>	<u>\$ 2,452,686</u>	<u>\$ 7,586,610</u>	<u>\$ 79,222,132</u>

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

December 31, 2022

	<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	490,993	423,533	332,132	152,369
Accounts receivable, net:				
Ad valorem taxes	44,345	93,055	56,847	17,203
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	2,986	236	2,320	928
	<u>538,324</u>	<u>516,824</u>	<u>391,299</u>	<u>170,500</u>
Total assets	<u>\$ 538,324</u>	<u>\$ 516,824</u>	<u>\$ 391,299</u>	<u>\$ 170,500</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 4,201	\$ 3,255	\$ 2,856	\$ 2,305
Deductions from ad valorem taxes:				
Contribution to retirement system	1,719	3,092	2,042	636
	<u>5,920</u>	<u>6,347</u>	<u>4,898</u>	<u>2,941</u>
Total liabilities	<u>5,920</u>	<u>6,347</u>	<u>4,898</u>	<u>2,941</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>3,910</u>	<u>1,316</u>	<u>4,598</u>	<u>2,305</u>
FUND BALANCE				
Restricted	<u>528,494</u>	<u>509,161</u>	<u>381,803</u>	<u>165,254</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 538,324</u>	<u>\$ 516,824</u>	<u>\$ 391,299</u>	<u>\$ 170,500</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>
\$ -	\$ 727,415	\$ -	\$ 727,415
179,643	2,641,890	98,810	4,319,370
39,898	951,134	17,693	1,220,175
-	3,223	-	3,223
1,984	25,442	324	34,220
<u>\$ 221,525</u>	<u>\$ 4,349,104</u>	<u>\$ 116,827</u>	<u>\$ 6,304,403</u>
\$ 2,586	\$ 170,292	\$ 816	\$ 186,311
1,397	36,485	605	45,976
3,983	206,777	1,421	232,287
4,234	81,561	743	98,667
213,308	4,060,766	114,663	5,973,449
<u>\$ 221,525</u>	<u>\$ 4,349,104</u>	<u>\$ 116,827</u>	<u>\$ 6,304,403</u>

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

COMBINING BALANCE SHEET

December 31, 2022

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>	<u>Highland Trace Subdivision</u>	<u>Jamestown Crossing Subdivision - 1st Filing</u>
ASSETS						
Investments	\$ 21,021	\$ 10,165	\$ 7,263	\$ 11,565	\$ 8,678	\$ 7,930
Accounts receivable, net: Ad valorem taxes	<u>20,728</u>	<u>14,174</u>	<u>6,629</u>	<u>31,403</u>	<u>10,103</u>	<u>413</u>
Total assets	<u>\$ 41,749</u>	<u>\$ 24,339</u>	<u>\$ 13,892</u>	<u>\$ 42,968</u>	<u>\$ 18,781</u>	<u>\$ 8,343</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contribution to retirement system	<u>\$ 722</u>	<u>\$ 496</u>	<u>\$ 235</u>	<u>\$ 1,046</u>	<u>\$ 341</u>	<u>\$ 116</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	<u>538</u>	<u>-</u>	<u>-</u>	<u>1,123</u>	<u>113</u>	<u>-</u>
FUND BALANCE						
Restricted	<u>40,489</u>	<u>23,843</u>	<u>13,657</u>	<u>40,799</u>	<u>18,327</u>	<u>8,227</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 41,749</u>	<u>\$ 24,339</u>	<u>\$ 13,892</u>	<u>\$ 42,968</u>	<u>\$ 18,781</u>	<u>\$ 8,343</u>

Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing	Savannah Row Subdivision	Pelican Point Victoria Court Subdivision	Clare Court Subdivision	Total Road Infrastructure Districts
\$ 10,771	\$ 2,452	\$ 9,945	\$ 8,102	\$ 5,645	\$ -	\$ -	\$ 103,537
14,688	3,553	2,930	8,516	8,156	1,170	150	122,613
<u>\$ 25,459</u>	<u>\$ 6,005</u>	<u>\$ 12,875</u>	<u>\$ 16,618</u>	<u>\$ 13,801</u>	<u>\$ 1,170</u>	<u>\$ 150</u>	<u>\$ 226,150</u>
\$ 547	\$ 135	\$ 222	\$ 281	\$ 314	\$ 38	\$ 5	\$ 4,498
113	-	-	-	210	-	-	2,097
24,799	5,870	12,653	16,337	13,277	1,132	145	219,555
<u>\$ 25,459</u>	<u>\$ 6,005</u>	<u>\$ 12,875</u>	<u>\$ 16,618</u>	<u>\$ 13,801</u>	<u>\$ 1,170</u>	<u>\$ 150</u>	<u>\$ 226,150</u>

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

December 31, 2022

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
ASSETS				
Cash and cash equivalents	\$ 101	\$ 506	\$ 1,516	\$ 2,123
Investments	-	1	2	3
Total assets	<u>\$ 101</u>	<u>\$ 507</u>	<u>\$ 1,518</u>	<u>\$ 2,126</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other funds	\$ 100	\$ -	\$ -	\$ 100
FUND BALANCE				
Restricted	1	507	1,518	2,026
Total liabilities and fund balance	<u>\$ 101</u>	<u>\$ 507</u>	<u>\$ 1,518</u>	<u>\$ 2,126</u>

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

For the year ended December 31, 2022

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 1,297,350	\$ 3,407,350	\$ 3,408,006	\$ -
Sales	-	-	-	-	3,748,454
Intergovernmental	1,104,818	45,393	492,397	142,016	534,185
License and permits	-	-	-	-	-
Charges for services	75,675	-	-	-	-
Investment earnings (loss) and other	30,873	8,274	(41,332)	(163,281)	(116,372)
Total revenues	1,211,366	1,351,017	3,858,415	3,386,741	4,166,267
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	2,925,637
Public works	5,764,308	1,052,698	-	-	-
Health and welfare	-	-	3,176,321	2,110,878	-
Capital outlay	21,976	15,000	43,923	71,644	675,476
Total expenditures	5,786,284	1,067,698	3,220,244	2,182,522	3,601,113
Excess (deficiency) of revenues over expenditures	(4,574,918)	283,319	638,171	1,204,219	565,154
OTHER FINANCING SOURCES (USES)					
Transfers in	4,500,000	-	-	-	-
Proceeds from sale of property	12,468	3,022	-	-	-
Proceeds from insurance	4,249	-	7,629	-	752
Transfers out	-	(53,662)	-	-	(915,972)
Total other financing sources (uses)	4,516,717	(50,640)	7,629	-	(915,220)
Net change in fund balance	(58,201)	232,679	645,800	1,204,219	(350,066)
FUND BALANCE					
Beginning of year	659,298	1,988,158	5,016,076	11,083,311	5,200,737
End of year	\$ 601,097	\$ 2,220,837	\$ 5,661,876	\$ 12,287,530	\$ 4,850,671

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

For the year ended December 31, 2022

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ 6,096,057	\$ 1,398,019	\$ 132,809	\$ -	\$ -
Sales	749,691	1,268,707	-	-	-	-
Intergovernmental	22,851	669,557	49,857	-	-	-
License and permits	-	-	-	-	1,000	-
Fines and forfeitures	-	-	-	-	-	151,062
Charges for services	-	-	-	-	-	-
Investment earnings (loss) and other	(52,563)	(180,498)	(81,973)	521	26	720
Total revenues	<u>719,979</u>	<u>7,853,823</u>	<u>1,365,903</u>	<u>133,330</u>	<u>1,026</u>	<u>151,782</u>
EXPENDITURES						
Current function:						
General government	-	-	-	-	-	17,119
Public safety	414,707	7,143,718	-	-	-	150,000
Public works	-	-	636,032	4,498	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	55,691	38,206	-	-	-	-
Total expenditures	<u>470,398</u>	<u>7,181,924</u>	<u>636,032</u>	<u>4,498</u>	<u>-</u>	<u>167,119</u>
Excess (deficiency) of revenues over expenditures	<u>249,581</u>	<u>671,899</u>	<u>729,871</u>	<u>128,832</u>	<u>1,026</u>	<u>(15,337)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-	-
Proceeds from insurance	-	6,900	-	-	-	-
Transfers out	(450,000)	-	-	-	-	-
Total other financing sources (uses)	<u>(450,000)</u>	<u>6,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(200,419)</u>	<u>678,799</u>	<u>729,871</u>	<u>128,832</u>	<u>1,026</u>	<u>(15,337)</u>
FUND BALANCE						
Beginning of year	<u>2,134,958</u>	<u>11,009,606</u>	<u>5,243,578</u>	<u>90,723</u>	<u>1,000</u>	<u>46,919</u>
End of year	<u>\$ 1,934,539</u>	<u>\$ 11,688,405</u>	<u>\$ 5,973,449</u>	<u>\$ 219,555</u>	<u>\$ 2,026</u>	<u>\$ 31,582</u>

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ 2,556,153	\$ -	\$ 9,507,371	\$ -	\$ -	\$ 1,686,847	\$ 1,686,977	\$ 31,176,939
-	-	-	-	-	-	-	5,766,852
-	200,000	356,682	403,803	857,386	-	-	4,878,945
-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	151,062
-	-	34,567	-	-	-	-	110,242
2,637	332	95,572	10,314	88,532	17,431	(147,823)	(528,610)
<u>2,558,790</u>	<u>200,332</u>	<u>9,994,192</u>	<u>414,117</u>	<u>945,918</u>	<u>1,704,278</u>	<u>1,539,154</u>	<u>41,556,430</u>
-	-	-	-	-	-	-	17,119
-	-	-	-	-	-	852,726	11,486,788
-	-	-	641,747	-	-	-	8,099,283
2,404,158	239,238	-	-	916,022	1,110,540	-	9,957,157
-	-	6,399,609	-	-	-	-	6,399,609
-	-	1,067,263	-	-	-	-	1,989,179
<u>2,404,158</u>	<u>239,238</u>	<u>7,466,872</u>	<u>641,747</u>	<u>916,022</u>	<u>1,110,540</u>	<u>852,726</u>	<u>37,949,135</u>
<u>154,632</u>	<u>(38,906)</u>	<u>2,527,320</u>	<u>(227,630)</u>	<u>29,896</u>	<u>593,738</u>	<u>686,428</u>	<u>3,607,295</u>
-	65,004	-	-	-	-	-	4,565,004
-	-	-	-	-	-	-	15,490
-	-	-	-	-	-	-	19,530
-	-	(7,494,807)	-	-	(600,000)	(950,000)	(10,464,441)
-	65,004	(7,494,807)	-	-	(600,000)	(950,000)	(5,864,417)
154,632	26,098	(4,967,487)	(227,630)	29,896	(6,262)	(263,572)	(2,257,122)
<u>2,318,879</u>	<u>31,104</u>	<u>20,041,377</u>	<u>1,369,078</u>	<u>471,319</u>	<u>2,340,708</u>	<u>7,646,471</u>	<u>76,693,300</u>
<u>\$ 2,473,511</u>	<u>\$ 57,202</u>	<u>\$ 15,073,890</u>	<u>\$ 1,141,448</u>	<u>\$ 501,215</u>	<u>\$ 2,334,446</u>	<u>\$ 7,382,899</u>	<u>\$ 74,436,178</u>

**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, 2022

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
REVENUES				
Taxes:				
Ad valorem	\$ 51,881	\$ 94,256	\$ 60,350	\$ 18,539
Intergovernmental	4,579	351	3,520	1,494
Investment earnings (loss) and other	2,830	2,484	1,939	914
	<u>59,290</u>	<u>97,091</u>	<u>65,809</u>	<u>20,947</u>
EXPENDITURES				
Current function:				
Public works	<u>37,281</u>	<u>37,408</u>	<u>34,856</u>	<u>21,491</u>
Net change in fund balance	22,009	59,683	30,953	(544)
FUND BALANCE				
Beginning of year	<u>506,485</u>	<u>449,478</u>	<u>350,850</u>	<u>165,798</u>
End of year	<u>\$ 528,494</u>	<u>\$ 509,161</u>	<u>\$ 381,803</u>	<u>\$ 165,254</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>
\$ 41,372	\$ 1,113,077	\$ 18,544	\$ 1,398,019
2,968	36,417	528	49,857
1,077	(91,217)	-	(81,973)
<u>45,417</u>	<u>1,058,277</u>	<u>19,072</u>	<u>1,365,903</u>
<u>33,096</u>	<u>462,002</u>	<u>9,898</u>	<u>636,032</u>
12,321	596,275	9,174	729,871
<u>200,987</u>	<u>3,464,491</u>	<u>105,489</u>	<u>5,243,578</u>
<u>\$ 213,308</u>	<u>\$ 4,060,766</u>	<u>\$ 114,663</u>	<u>\$ 5,973,449</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, 2022

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>	<u>Highland Trace Subdivision</u>	<u>Jamestown Crossing Subdivision - 1st Filing</u>
REVENUES						
Taxes:						
Ad valorem	\$ 21,106	\$ 14,642	\$ 6,871	\$ 30,281	\$ 10,061	\$ 3,548
Investment earnings and other	115	54	40	66	49	29
Total revenues	<u>21,221</u>	<u>14,696</u>	<u>6,911</u>	<u>30,347</u>	<u>10,110</u>	<u>3,577</u>
EXPENDITURES						
Current function:						
Public works	<u>722</u>	<u>496</u>	<u>235</u>	<u>1,046</u>	<u>341</u>	<u>116</u>
Net change in fund balance	20,499	14,200	6,676	29,301	9,769	3,461
FUND BALANCE						
Beginning of year	<u>19,990</u>	<u>9,643</u>	<u>6,981</u>	<u>11,498</u>	<u>8,558</u>	<u>4,766</u>
End of year	<u>\$ 40,489</u>	<u>\$ 23,843</u>	<u>\$ 13,657</u>	<u>\$ 40,799</u>	<u>\$ 18,327</u>	<u>\$ 8,227</u>

Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing	Savannah Row Subdivision	Pelican Point Victoria Court Subdivision	Clare Court Subdivision	Total Road Infrastructure Districts
\$ 16,321	\$ 4,045	\$ 6,790	\$ 8,636	\$ 9,188	\$ 1,170	\$ 150	\$ 132,809
51	11	37	43	26	-	-	521
16,372	4,056	6,827	8,679	9,214	1,170	150	133,330
547	135	222	281	314	38	5	4,498
15,825	3,921	6,605	8,398	8,900	1,132	145	128,832
8,974	1,949	6,048	7,939	4,377	-	-	90,723
<u>\$ 24,799</u>	<u>\$ 5,870</u>	<u>\$ 12,653</u>	<u>\$ 16,337</u>	<u>\$ 13,277</u>	<u>\$ 1,132</u>	<u>\$ 145</u>	<u>\$ 219,555</u>

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

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

For the year ended December 31, 2022

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
REVENUES				
License and permits	\$ -	\$ 250	\$ 750	\$ 1,000
Investment earnings and other	1	7	18	26
Total revenues	<u>1</u>	<u>257</u>	<u>768</u>	<u>1,026</u>
FUND BALANCE				
Beginning of year	<u>-</u>	<u>250</u>	<u>750</u>	<u>1,000</u>
End of year	<u>\$ 1</u>	<u>\$ 507</u>	<u>\$ 1,518</u>	<u>\$ 2,026</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 825,000	\$ 1,022,470	\$ 197,470
FEMA reimbursement	-	82,348	82,348
Miscellaneous	5,500	-	(5,500)
Charges for services:			
Grass cutting	151,000	75,675	(75,325)
Investment earnings and other:	-	30,873	30,873
	<u>981,500</u>	<u>1,211,366</u>	<u>229,866</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	2,966,000	2,886,407	79,593
Materials and supplies	1,752,500	1,253,429	499,071
Insurance	212,500	212,500	-
Equipment and road maintenance	1,311,000	1,195,843	115,157
Utilities	7,000	1,670	5,330
Telephone	25,500	19,419	6,081
Other charges and services	501,500	195,040	306,460
Capital outlay	745,000	21,976	723,024
	<u>7,521,000</u>	<u>5,786,284</u>	<u>1,734,716</u>
Deficiency of revenues over expenditures	(6,539,500)	(4,574,918)	1,964,582
OTHER FINANCING SOURCES			
Transfers in	6,000,000	4,500,000	(1,500,000)
Proceeds from sale of property	13,500	12,468	(1,032)
Proceeds from insurance	12,000	4,249	(7,751)
	<u>6,025,500</u>	<u>4,516,717</u>	<u>(1,508,783)</u>
Net change in fund balance	<u>\$ (514,000)</u>	<u>(58,201)</u>	<u>\$ 455,799</u>
FUND BALANCE			
Beginning of year		<u>659,298</u>	
End of year		<u>\$ 601,097</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,355,000	\$ 1,297,350	\$ (57,650)
Intergovernmental:			
State revenue sharing	27,000	32,435	5,435
FEMA reimbursement	-	12,958	12,958
Investment earnings and other	-	8,274	8,274
	<u>1,382,000</u>	<u>1,351,017</u>	<u>(30,983)</u>
Total revenues	<u>1,382,000</u>	<u>1,351,017</u>	<u>(30,983)</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	575,500	555,231	20,269
Contribution to retirement system	42,000	42,849	(849)
Materials and supplies	257,000	141,957	115,043
Insurance	19,500	19,500	-
Equipment maintenance	138,000	137,303	697
Other charges and services	208,000	155,858	52,142
Capital outlay	15,000	15,000	-
	<u>1,255,000</u>	<u>1,067,698</u>	<u>187,302</u>
Total expenditures	<u>1,255,000</u>	<u>1,067,698</u>	<u>187,302</u>
Excess of revenues over expenditures	127,000	283,319	156,319
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	3,000	3,022	(22)
Transfers out	(54,000)	(53,662)	338
	<u>(51,000)</u>	<u>(50,640)</u>	<u>316</u>
Total other financing (uses)	<u>(51,000)</u>	<u>(50,640)</u>	<u>316</u>
Net change in fund balance	<u>\$ 76,000</u>	<u>232,679</u>	<u>\$ 156,635</u>
FUND BALANCE			
Beginning of year		<u>1,988,158</u>	
End of year		<u>\$ 2,220,837</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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 3,436,000	\$ 3,407,350	\$ (28,650)
Intergovernmental:			
State revenue sharing	78,500	122,074	43,574
Other	341,500	370,323	(28,823)
Investment earnings (loss) and other	(112,000)	(41,332)	(66,832)
 Total revenues	3,744,000	3,858,415	(80,731)
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	2,261,000	2,168,442	92,558
Contribution to retirement system	103,500	112,896	(9,396)
Health unit operations	867,500	894,983	(27,483)
Capital outlay	120,000	43,923	76,077
 Total expenditures	3,352,000	3,220,244	131,756
 Excess of revenues over expenditures	392,000	638,171	51,025
OTHER FINANCING SOURCES			
Proceeds from insurance	-	7,629	7,629
 Net change in fund balance	\$ 392,000	645,800	\$ 58,654
FUND BALANCE			
Beginning of year		5,016,076	
End of year		\$ 5,661,876	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,436,000	\$ 3,408,006	\$ (27,994)
Intergovernmental:			
State revenue sharing	78,500	122,907	44,407
Grants	19,000	19,109	109
Investment earnings (loss) and other	<u>(337,000)</u>	<u>(163,281)</u>	<u>173,719</u>
 Total revenues	 <u>3,196,500</u>	 <u>3,386,741</u>	 <u>190,241</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	927,000	878,140	48,860
Contribution to retirement system	104,500	112,896	(8,396)
Telephone	16,000	12,280	3,720
Maintenance	140,000	137,480	2,520
Professional and medical services	877,000	676,623	200,377
Other charges and services	400,000	293,459	(106,541)
Capital outlay	<u>-</u>	<u>71,644</u>	<u>(71,644)</u>
 Total expenditures	 <u>2,464,500</u>	 <u>2,182,522</u>	 <u>68,896</u>
 Net change in fund balance	 <u>\$ 732,000</u>	 <u>1,204,219</u>	 <u>\$ 259,137</u>
FUND BALANCE			
Beginning of year		<u>11,083,311</u>	
End of year		<u>\$ 12,287,530</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 3,206,000	\$ 3,748,454	\$ 542,454
Intergovernmental:			
Fire insurance rebate	499,500	499,692	192
Grants	29,000	34,293	5,493
Investment earnings (loss) and other	(209,000)	(116,172)	92,828
	<u>3,525,500</u>	<u>4,166,267</u>	<u>640,967</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	579,000	548,781	30,219
Maintenance	375,000	332,656	42,344
Fire protection and service	815,000	820,943	(5,943)
Insurance	345,000	343,014	1,986
Professional	2,500	39,006	(36,506)
Intergovernmental payments	605,500	605,061	439
Other charges and services	259,500	236,176	23,324
Capital outlay	790,000	675,476	114,524
	<u>3,771,500</u>	<u>3,601,113</u>	<u>170,387</u>
Excess (deficiency) of revenues over expenditures	(246,000)	565,154	470,580
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	752	752
Transfers out	(917,500)	(915,972)	1,528
	<u>(917,500)</u>	<u>(915,220)</u>	<u>2,280</u>
Total other financing sources (uses)	(917,500)	(915,220)	2,280
Net change in fund balance	<u>\$ (1,163,500)</u>	<u>(350,066)</u>	<u>\$ 813,434</u>
FUND BALANCE			
Beginning of year		<u>5,200,737</u>	
End of year		<u>\$ 4,850,671</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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales tax	\$ 641,000	\$ 749,691	\$ 108,691
Intergovernmental:			
Fire insurance rebate	22,500	22,851	351
Investment earnings (loss) and other	(84,000)	(52,563)	31,437
	<u>579,500</u>	<u>719,979</u>	<u>140,479</u>
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	231,000	229,309	1,691
Insurance	41,500	40,636	864
Repairs and maintenance	60,000	63,694	(3,694)
Professional	4,000	7,156	(3,156)
Fire protection and service	50,000	29,908	20,092
Other charges and services	52,500	44,004	8,496
Capital outlay	70,000	55,691	14,309
	<u>509,000</u>	<u>470,398</u>	<u>38,602</u>
Total expenditures	<u>509,000</u>	<u>470,398</u>	<u>38,602</u>
Excess of revenues over expenditures	70,500	249,581	179,081
OTHER FINANCING USES			
Transfers out	(450,000)	(450,000)	-
	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (379,500)</u>	<u>(200,419)</u>	<u>\$ 179,081</u>
FUND BALANCE			
Beginning of year		<u>2,134,958</u>	
End of year		<u>\$ 1,934,539</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,177,000	\$ 6,096,057	\$ (80,943)
Sales	1,085,000	1,268,707	183,707
Intergovernmental:			
State revenue sharing	385,000	395,518	10,518
Fire insurance rebate	279,500	274,039	(5,461)
Investment earnings (loss) and other	(320,000)	(180,498)	139,502
Total revenues	<u>7,606,500</u>	<u>7,853,823</u>	<u>247,323</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	5,323,000	5,276,996	46,004
Contribution to retirement system	191,000	203,190	(12,190)
Maintenance	630,000	588,338	41,662
Insurance	110,500	110,872	(372)
Operating supplies	631,000	612,938	18,062
Fuel	70,000	70,592	(592)
Other	277,500	280,792	(3,292)
Capital outlay	50,000	38,206	11,794
Total expenditures	<u>7,283,000</u>	<u>7,181,924</u>	<u>101,076</u>
Excess of revenues over expenditures	323,500	671,899	146,247
OTHER FINANCING SOURCES			
Proceeds from insurance	6,500	6,900	400
Net change in fund balance	<u>\$ 330,000</u>	<u>678,799</u>	<u>\$ 145,847</u>
FUND BALANCE			
Beginning of year		<u>11,009,606</u>	
End of year		<u>\$ 11,688,405</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 51,500	\$ 51,881	\$ 381
Intergovernmental:			
State revenue sharing	4,500	4,579	79
Investment earnings and other	-	2,830	2,830
	<u>56,000</u>	<u>59,290</u>	<u>3,290</u>
Total revenues			
	<u>56,000</u>	<u>59,290</u>	<u>3,290</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,719	281
Utilities	34,000	33,563	437
Other	2,000	1,999	1
	<u>38,000</u>	<u>37,281</u>	<u>719</u>
Total expenditures			
	<u>38,000</u>	<u>37,281</u>	<u>719</u>
Net change in fund balance	<u>\$ 18,000</u>	<u>22,009</u>	<u>\$ 4,009</u>
FUND BALANCE			
Beginning of year		<u>506,485</u>	
End of year		<u>\$ 528,494</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 100,000	\$ 94,256	\$ (5,744)
Intergovernmental:			
State revenue sharing	-	351	351
Investment earnings and other	-	2,484	2,484
	<u>100,000</u>	<u>97,091</u>	<u>(2,909)</u>
Total revenues			
	<u>100,000</u>	<u>97,091</u>	<u>(2,909)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	3,500	3,092	408
Utilities	30,000	30,316	(316)
Other	4,000	4,000	-
	<u>37,500</u>	<u>37,408</u>	<u>92</u>
Total expenditures			
	<u>37,500</u>	<u>37,408</u>	<u>92</u>
Net change in fund balance	<u>\$ 62,500</u>	<u>59,683</u>	<u>\$ (2,817)</u>
FUND BALANCE			
Beginning of year		<u>449,478</u>	
End of year		<u>\$ 509,161</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 61,500	\$ 60,350	\$ (1,150)
Intergovernmental:			
State revenue sharing	3,500	3,520	20
Investment earnings and other	-	1,939	1,939
	<u>65,000</u>	<u>65,809</u>	<u>809</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	2,042	(42)
Utilities	30,000	30,314	(314)
Other	2,500	2,500	-
	<u>34,500</u>	<u>34,856</u>	<u>(356)</u>
Total expenditures	<u>34,500</u>	<u>34,856</u>	<u>(356)</u>
Net change in fund balance	<u>\$ 30,500</u>	30,953	<u>\$ 453</u>
FUND BALANCE			
Beginning of year		<u>350,850</u>	
End of year		<u>\$ 381,803</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 20,000	\$ 18,539	\$ (1,461)
Intergovernmental:			
State revenue sharing	1,500	1,494	(6)
Investment earnings and other	-	914	914
	<u>21,500</u>	<u>20,947</u>	<u>(553)</u>
Total revenues			
	<u>21,500</u>	<u>20,947</u>	<u>(553)</u>
EXPENDITURES			
Public works:			
Contribution to retirement system	1,000	636	364
Utilities	23,500	19,855	3,645
Other	1,000	1,000	-
	<u>25,500</u>	<u>21,491</u>	<u>4,009</u>
Total expenditures			
	<u>25,500</u>	<u>21,491</u>	<u>4,009</u>
Net change in fund balance	<u>\$ (4,000)</u>	<u>(544)</u>	<u>\$ 3,456</u>
FUND BALANCE			
Beginning of year		<u>165,798</u>	
End of year		<u>\$ 165,254</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 42,000	\$ 41,372	\$ (628)
Intergovernmental:			
State revenue sharing	2,500	2,968	468
Investment earnings and other	-	1,077	1,077
	<u>44,500</u>	<u>45,417</u>	<u>917</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,397	103
Utilities	26,000	29,699	(3,699)
Other	2,000	2,000	-
	<u>29,500</u>	<u>33,096</u>	<u>(3,596)</u>
Total expenditures	<u>29,500</u>	<u>33,096</u>	<u>(3,596)</u>
Net change in fund balance	<u>\$ 15,000</u>	<u>12,321</u>	<u>\$ (2,679)</u>
FUND BALANCE			
Beginning of year		<u>200,987</u>	
End of year		<u>\$ 213,308</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,116,500	\$ 1,113,077	\$ (3,423)
Intergovernmental:			
State revenue sharing	30,500	36,417	5,917
Investment earnings (loss) and other	<u>(144,500)</u>	<u>(91,217)</u>	<u>53,283</u>
Total revenues	<u>1,002,500</u>	<u>1,058,277</u>	<u>55,777</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	32,000	36,485	(4,485)
Utilities	550,000	379,517	170,483
Other	<u>46,000</u>	<u>46,000</u>	<u>-</u>
Total expenditures	<u>628,000</u>	<u>462,002</u>	<u>165,998</u>
Net change in fund balance	<u>\$ 374,500</u>	596,275	<u>\$ 221,775</u>
FUND BALANCE			
Beginning of year		<u>3,464,491</u>	
End of year		<u>\$ 4,060,766</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 19,500	\$ 18,544	\$ (956)
Intergovernmental:			
State revenue sharing	<u>500</u>	<u>528</u>	<u>28</u>
Total revenues	<u>20,000</u>	<u>19,072</u>	<u>(928)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	605	395
Utilities	10,000	8,293	1,707
Other	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total expenditures	<u>12,000</u>	<u>9,898</u>	<u>2,102</u>
Net change in fund balance	<u>\$ 8,000</u>	9,174	<u>\$ 1,174</u>
FUND BALANCE			
Beginning of year		<u>105,489</u>	
End of year		<u>\$ 114,663</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 21,000	\$ 21,106	\$ 106
Investment earnings and other	-	115	115
	<u>21,000</u>	<u>21,221</u>	<u>221</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	722	278
	<u>20,000</u>	20,499	<u>\$ 499</u>
Net change in fund balance			
FUND BALANCE			
Beginning of year		<u>19,990</u>	
End of year		<u>\$ 40,489</u>	

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

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 14,500	\$ 14,642	\$ 142
Investment earnings and other	-	54	54
	<u>14,500</u>	<u>14,696</u>	<u>196</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	496	4
	<u>14,000</u>	14,200	<u>200</u>
Net change in fund balance			
		<u>9,643</u>	
FUND BALANCE			
Beginning of year			
		<u>\$ 23,843</u>	
End of year			

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,500	\$ 6,871	\$ 371
Investment earnings and other	-	40	40
	<u>6,500</u>	<u>6,911</u>	<u>411</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	235	265
	<u>6,000</u>	<u>6,676</u>	<u>676</u>
Net change in fund balance	<u>\$ 6,000</u>	<u>6,676</u>	<u>\$ 676</u>
FUND BALANCE			
Beginning of year		<u>6,981</u>	
End of year		<u>\$ 13,657</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 31,000	\$ 30,281	\$ (719)
Investment earnings and other	-	66	66
	<hr/>	<hr/>	<hr/>
Total revenues	31,000	30,347	(653)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	1,046	(546)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 30,500	29,301	\$ (1,199)
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		<hr/> 11,498	
End of year		<hr/> \$ 40,799	

**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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 10,000	\$ 10,061	\$ 61
Investment earnings and other	-	49	49
	10,000	10,110	110
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	341	159
	9,500	9,769	269
FUND BALANCE			
Beginning of year		8,558	
End of year		\$ 18,327	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 3,548	\$ 48
Investment earnings and other	-	29	29
	<u>3,500</u>	<u>3,577</u>	<u>77</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	116	384
	<u>3,000</u>	<u>3,461</u>	<u>461</u>
Net change in fund balance	<u>\$ 3,000</u>	<u>3,461</u>	<u>\$ 461</u>
FUND BALANCE			
Beginning of year		<u>4,766</u>	
End of year		<u>\$ 8,227</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 16,000	\$ 16,321	\$ 321
Investment earnings and other	-	51	51
	<u>16,000</u>	<u>16,372</u>	<u>372</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	547	(47)
	<u>15,500</u>	15,825	<u>\$ 325</u>
Net change in fund balance			
		<u>8,974</u>	
FUND BALANCE			
Beginning of year			
		<u>\$ 24,799</u>	
End of year			

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,500	\$ 4,045	\$ 545
Investment earnings and other	-	11	11
	<u>3,500</u>	<u>4,056</u>	<u>556</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	135	365
	<u>3,000</u>	3,921	<u>\$ 921</u>
Net change in fund balance			
		<u>1,949</u>	
FUND BALANCE			
Beginning of year			
		<u>\$ 5,870</u>	
End of year			

**PARISH OF ASCENSION
PELICAN CROSSING SUBDIVISION 5TH FILING ROAD DISTRICT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 7,000	\$ 6,790	\$ (210)
Investment earnings and other	-	37	37
	<hr/>	<hr/>	<hr/>
Total revenues	7,000	6,827	(173)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	222	278
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 6,500	6,605	\$ 105
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		<hr/> 6,048	
End of year		<hr/> \$ 12,653	

**PARISH OF ASCENSION
RIVERTON SUBDIVISION 1ST FILING ROAD DISTRICT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 8,500	\$ 8,636	\$ 136
Investment earnings and other	-	43	43
	<u>8,500</u>	<u>8,679</u>	<u>179</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	281	219
	<u>8,000</u>	<u>8,398</u>	<u>398</u>
Net change in fund balance			
	<u>\$ 8,000</u>	<u>8,398</u>	<u>\$ 398</u>
FUND BALANCE			
Beginning of year		<u>7,939</u>	
End of year		<u>\$ 16,337</u>	

**PARISH OF ASCENSION
SAVANNAH ROW SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 9,000	\$ 9,188	\$ 188
Investment earnings and other	-	26	26
	<u>9,000</u>	<u>9,214</u>	<u>214</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	314	186
	<u>8,500</u>	<u>8,900</u>	<u>\$ 400</u>
Net change in fund balance			
FUND BALANCE			
Beginning of year		<u>4,377</u>	
End of year		<u>\$ 13,277</u>	

**PARISH OF ASCENSION
PELICAN POINT VICTORIA COURT SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,000	\$ 1,170	\$ 170
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	38	462
Net change in fund balance	<u>\$ 500</u>	1,132	<u>\$ 632</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 1,132</u>	

**PARISH OF ASCENSION
CLARE COURT SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ -	\$ 150	\$ 150
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	-	5	(5)
Net change in fund balance	<u>\$ -</u>	<u>145</u>	<u>\$ 145</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 145</u>	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 1 FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 1	\$ 1
FUND BALANCE			
Beginning of year		-	
End of year		\$ 1	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 2 FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ -	\$ 250	\$ 250
Investment earnings and other	-	7	7
Total revenues	<u>-</u>	<u>257</u>	<u>257</u>
Net change in fund balance	<u>\$ -</u>	<u>257</u>	<u>\$ 257</u>
FUND BALANCE			
Beginning of year		<u>250</u>	
End of year		<u>\$ 507</u>	

**PARISH OF ASCENSION
RIGHT OF WAY BEAUTIFICATION DISTRICT NO. 3 FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ 500	\$ 750	\$ 250
Investment earnings and other	-	18	18
	<u>\$ 500</u>	<u>768</u>	<u>\$ 268</u>
FUND BALANCE			
Beginning of year		<u>750</u>	
End of year		<u>\$ 1,518</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Fines and forfeitures	\$ 155,000	\$ 151,062	\$ (3,938)
Investment earnings and other	-	720	720
	<u>155,000</u>	<u>151,782</u>	<u>(3,218)</u>
Total revenues			
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	30,000	17,119	12,881
Public safety:			
Criminal Court - appropriation	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total expenditures	<u>180,000</u>	<u>167,119</u>	<u>12,881</u>
Net change in fund balance	<u>\$ (25,000)</u>	<u>(15,337)</u>	<u>\$ 9,663</u>
FUND BALANCE			
Beginning of year		<u>46,919</u>	
End of year		<u>\$ 31,582</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,577,000	\$ 2,556,153	\$ (20,847)
Investment earnings and other	-	2,637	2,637
	<u>2,577,000</u>	<u>2,558,790</u>	<u>(18,210)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	78,500	84,677	(6,177)
Appropriations and grants	2,317,500	2,317,431	69
Other	1,200	2,050	(850)
	<u>2,397,200</u>	<u>2,404,158</u>	<u>(6,958)</u>
Net change in fund balance	<u>\$ 179,800</u>	154,632	<u>\$ (25,168)</u>
FUND BALANCE			
Beginning of year		<u>2,318,879</u>	
End of year		<u>\$ 2,473,511</u>	

**PARISH OF ASCENSION
JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES (FINS) FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 85,000	\$ 85,000	\$ -
Parish Court - appropriation	30,000	30,000	-
Other appropriations	85,000	85,000	-
Investment earnings and other	-	332	332
	<u>200,000</u>	<u>200,332</u>	<u>332</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	246,500	239,238	7,262
Deficiency of revenues over expenditures	(46,500)	(38,906)	7,594
OTHER FINANCING SOURCES			
Transfers in	65,000	65,004	4
Net change in fund balance	<u>\$ 18,500</u>	<u>26,098</u>	<u>\$ 7,598</u>
FUND BALANCE			
Beginning of year		<u>31,104</u>	
End of year		<u>\$ 57,202</u>	

**PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND**

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

For the year ended December 31, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 9,576,696	\$ 9,507,371	\$ (69,325)
Intergovernmental:			
State revenue sharing	390,000	344,084	(45,916)
Grants	-	12,598	12,598
Charges for services	30,000	34,567	4,567
Investment earnings and other	100,000	95,572	(4,428)
 Total revenues	10,096,696	9,994,192	(102,504)
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	5,570,000	4,659,857	910,143
Operating services	1,346,700	966,040	380,660
Materials and supplies	357,125	431,542	(74,417)
Travel and mileage	60,000	58,436	1,564
Miscellaneous	819,035	283,734	535,301
Capital outlay	1,742,750	1,067,263	675,487
 Total expenditures	9,895,610	7,466,872	2,428,738
 Excess of revenues over expenditures	201,086	2,527,320	2,326,234
OTHER FINANCING USES			
Transfers out	(7,524,035)	(7,494,807)	29,228
 Net change in fund balance	\$ (7,322,949)	(4,967,487)	\$ 2,355,462
FUND BALANCE			
Beginning of year		20,041,377	
End of year		\$ 15,073,890	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ 404,000	\$ 403,803	\$ (197)
Investment earnings and other	-	10,314	10,314
	<u>404,000</u>	<u>414,117</u>	<u>10,117</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Appropriations and grants	570,000	641,747	(71,747)
	<u>(166,000)</u>	<u>(227,630)</u>	<u>(61,630)</u>
Net change in fund balance			
FUND BALANCE			
Beginning of year		<u>1,369,078</u>	
End of year		<u>\$ 1,141,448</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Housing voucher program	\$ 844,000	\$ 857,386	\$ 13,386
Investment earnings and other	3,000	88,532	85,532
	<u>847,000</u>	<u>945,918</u>	<u>98,918</u>
Total revenue			
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	758,000	834,793	(76,793)
Consultant and administration	86,000	81,229	4,771
Professional services	3,000	-	3,000
	<u>847,000</u>	<u>916,022</u>	<u>(69,022)</u>
Total expenditures			
Net change in fund balance	<u>\$ -</u>	<u>29,896</u>	<u>\$ 29,896</u>
FUND BALANCE			
Beginning of year		<u>471,319</u>	
End of year		<u>\$ 501,215</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,700,500	\$ 1,686,847	\$ (13,653)
Investment earnings and other	1,000	17,431	16,431
	<u>1,701,500</u>	<u>1,704,278</u>	<u>2,778</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	409,500	398,193	11,307
Appropriations and grants	399,000	399,000	-
Administration fees	68,000	68,000	-
Insurance	6,000	6,000	-
Materials and supplies	123,000	124,198	(1,198)
Equipment and maintenance	58,000	53,271	4,729
Other charges and services	66,000	34,111	31,889
Building rentals	28,000	27,767	233
	<u>1,157,500</u>	<u>1,110,540</u>	<u>46,960</u>
Total expenditures	<u>1,157,500</u>	<u>1,110,540</u>	<u>46,960</u>
Excess of revenues over expenditures	544,000	593,738	49,738
OTHER FINANCING USES			
Transfer out	(600,000)	(600,000)	-
	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (56,000)</u>	<u>(6,262)</u>	<u>\$ 52,516</u>
FUND BALANCE			
Beginning of year		<u>2,340,708</u>	
End of year		<u>\$ 2,334,446</u>	

**PARISH OF ASCENSION
JUVENILE JUSTICE PROGRAM FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,700,500	\$ 1,686,977	\$ (13,523)
Investment earnings (loss) and other	(307,000)	(147,823)	159,177
	<u>1,700,500</u>	<u>1,539,154</u>	<u>145,654</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	30,000	-	30,000
Public safety:			
Professional services	318,000	144,981	173,019
Contribution to retirement system	52,000	55,885	(3,885)
Court fees	622,500	565,886	56,614
Building rental	82,000	83,697	(1,697)
Materials and supplies	-	1,016	(1,016)
Other charges and services	4,000	1,261	2,739
	<u>1,108,500</u>	<u>852,726</u>	<u>255,774</u>
Total expenditures			
Excess of revenues over expenditures	592,000	686,428	401,428
OTHER FINANCING USES			
Transfers out	(850,000)	(950,000)	(100,000)
Net change in fund balance	<u>\$ (258,000)</u>	<u>(263,572)</u>	<u>\$ 301,428</u>
FUND BALANCE			
Beginning of year		<u>7,646,471</u>	
End of year		<u>\$ 7,382,899</u>	



**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2022

	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	\$ 307,123	\$ 507,339	\$ 7	\$ 747,800
Investments	428,279	229,024	60,772	37,809
Accounts receivable	148,308	-	-	-
Due from other funds	-	-	-	148,833
	<u>\$ 883,710</u>	<u>\$ 736,363</u>	<u>\$ 60,779</u>	<u>\$ 934,442</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	\$ -	\$ -	\$ -	\$ -
FUND BALANCE				
Restricted	883,710	736,363	60,779	934,442
	<u>\$ 883,710</u>	<u>\$ 736,363</u>	<u>\$ 60,779</u>	<u>\$ 934,442</u>
Total deferred inflows of resources and fund balance	<u>\$ 883,710</u>	<u>\$ 736,363</u>	<u>\$ 60,779</u>	<u>\$ 934,442</u>

<u>Public Improvement Bonds</u>	<u>General Obligation Debt</u>	<u>Total Nonmajor Debt Service Funds</u>
<u>Fire Protection District No. 1 Sinking</u>	<u>Library Bond</u>	
\$ 94	\$ 13	\$ 1,562,376
128,013	388,671	1,272,568
-	42,350	190,658
-	-	148,833
<u>\$ 128,107</u>	<u>\$ 431,034</u>	<u>\$ 3,174,435</u>
<u>\$ -</u>	<u>\$ 8,529</u>	<u>\$ 8,529</u>
<u>128,107</u>	<u>422,505</u>	<u>3,165,906</u>
<u>\$ 128,107</u>	<u>\$ 431,034</u>	<u>\$ 3,174,435</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2022

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	\$ 1,645,743	\$ -	\$ -	\$ -
Investment earnings and other	11,960	30,943	7	5,689
Total revenues	<u>1,657,703</u>	<u>30,943</u>	<u>7</u>	<u>5,689</u>
EXPENDITURES				
Debt service:				
Principal	1,176,000	3,005,000	45,000	985,000
Interest	975,075	1,758,900	5,537	806,743
Total expenditures	<u>2,151,075</u>	<u>4,763,900</u>	<u>50,537</u>	<u>1,791,743</u>
Deficiency of revenues over expenditures	<u>(493,372)</u>	<u>(4,732,957)</u>	<u>(50,530)</u>	<u>(1,786,054)</u>
OTHER FINANCING SOURCES				
Transfers in	496,731	4,764,087	53,662	1,786,000
Net change in fund balance	3,359	31,130	3,132	(54)
FUND BALANCE				
Beginning of year	880,351	705,233	57,647	934,496
End of year	<u>\$ 883,710</u>	<u>\$ 736,363</u>	<u>\$ 60,779</u>	<u>\$ 934,442</u>

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Nonmajor Debt Service Funds
\$ -	\$ -	\$ 1,645,743
93	9,742	58,434
93	9,742	1,704,177
191,000	410,000	5,812,000
222,932	92,196	3,861,383
413,932	502,196	9,673,383
(413,839)	(492,454)	(7,969,206)
415,972	499,800	8,016,252
2,133	7,346	47,046
125,974	415,159	3,118,860
<u>\$ 128,107</u>	<u>\$ 422,505</u>	<u>\$ 3,165,906</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Charges for services:			
Fines and forfeitures- Courthouse	\$ 1,366,000	\$ 1,429,355	\$ 63,355
Prisoner revenue- Sheriff	175,000	216,388	41,388
Investment earnings and other	-	11,960	11,960
	<u>1,541,000</u>	<u>1,657,703</u>	<u>116,703</u>
Total revenues			
	<u>1,541,000</u>	<u>1,657,703</u>	<u>116,703</u>
EXPENDITURES			
Debt service:			
Principal	1,176,000	1,176,000	-
Interest	975,500	975,075	425
	<u>2,151,500</u>	<u>2,151,075</u>	<u>425</u>
Total expenditures			
	<u>2,151,500</u>	<u>2,151,075</u>	<u>425</u>
Deficiency of revenues over expenditures	(610,500)	(493,372)	117,128
OTHER FINANCING SOURCES			
Transfers in	598,000	496,731	(101,269)
	<u>598,000</u>	<u>496,731</u>	<u>(101,269)</u>
Net change in fund balance	<u>\$ (12,500)</u>	3,359	<u>\$ 15,859</u>
FUND BALANCE			
Beginning of year		<u>880,351</u>	
End of year		<u>\$ 883,710</u>	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE SINKING FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 30,943	\$ 30,943
EXPENDITURES			
Debt service:			
Principal	3,005,000	3,005,000	-
Interest	1,758,500	1,758,900	(400)
Total expenditures	4,763,500	4,763,900	(400)
Deficiency of revenues over expenditures	(4,763,500)	(4,732,957)	30,543
OTHER FINANCING SOURCES			
Transfers in	4,764,500	4,764,087	(413)
Net change in fund balance	<u>\$ 1,000</u>	31,130	<u>\$ 30,130</u>
FUND BALANCE			
Beginning of year		<u>705,233</u>	
End of year		<u>\$ 736,363</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 7	\$ 7
EXPENDITURES			
Debt service:			
Principal	45,000	45,000	-
Interest	6,000	5,537	463
Total expenditures	51,000	50,537	463
Deficiency of revenues over expenditures	(51,000)	(50,530)	470
OTHER FINANCING SOURCES			
Transfers in	54,000	53,662	(338)
Net change in fund balance	<u>\$ 3,000</u>	3,132	<u>\$ 132</u>
FUND BALANCE			
Beginning of year		57,647	
End of year		<u>\$ 60,779</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 5,689	\$ 5,689
EXPENDITURES			
Debt service:			
Principal	985,000	985,000	-
Interest	807,000	806,743	257
Total expenditures	1,792,000	1,791,743	257
Deficiency of revenues over expenditures	(1,792,000)	(1,786,054)	5,946
OTHER FINANCING SOURCES			
Transfers in	1,786,000	1,786,000	-
Net change in fund balance	<u>\$ (6,000)</u>	(54)	<u>\$ 5,946</u>
FUND BALANCE			
Beginning of year		934,496	
End of year		<u>\$ 934,442</u>	

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

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 93	\$ 93
EXPENDITURES			
Debt service:			
Principal	191,000	191,000	-
Interest	226,000	222,932	3,068
Total expenditures	417,000	413,932	3,068
Deficiency of revenues over expenditures	(417,000)	(413,839)	3,161
OTHER FINANCING SOURCES			
Transfers in	417,500	415,972	(1,528)
Net change in fund balance	<u>\$ 500</u>	2,133	<u>\$ 1,633</u>
FUND BALANCE			
Beginning of year		<u>125,974</u>	
End of year		<u>\$ 128,107</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 9,742	\$ 9,742
EXPENDITURES			
Debt service:			
Principal	410,000	410,000	-
Interest	92,500	92,196	304
Total expenditures	502,500	502,196	304
Deficiency of revenues over expenditures	(502,500)	(492,454)	10,046
OTHER FINANCING SOURCES			
Transfers in	502,500	499,800	(2,700)
Net change in fund balance	<u>\$ -</u>	<u>7,346</u>	<u>\$ 7,346</u>
FUND BALANCE			
Beginning of year		<u>415,159</u>	
End of year		<u>\$ 422,505</u>	

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2022

	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	Community Development Block Grant Construction	Health Unit Construction
ASSETS								
Cash and cash equivalents	\$ 2,158,433	\$ -	\$ -	\$ -	\$ 12,056,537	\$ 272,302	\$ 378,336	\$ -
Investments	941,499	518,652	792,466	674,072	-	988,968	1,374,075	20,818
Accounts receivable, net	-	-	-	-	-	1,207	1,677	-
Due from other governments	-	-	-	-	-	-	908,238	-
Total assets	<u>\$ 3,099,932</u>	<u>\$ 518,652</u>	<u>\$ 792,466</u>	<u>\$ 674,072</u>	<u>\$ 12,056,537</u>	<u>\$ 1,262,477</u>	<u>\$ 2,662,326</u>	<u>\$ 20,818</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE								
LIABILITIES								
Contracts payable	\$ 36,520	\$ -	\$ 64,705	\$ 176,287	\$ -	\$ 697,091	\$ 507,681	\$ -
Due to other funds	-	-	-	-	6,927	-	24,277	-
Total liabilities	<u>36,520</u>	<u>-</u>	<u>64,705</u>	<u>176,287</u>	<u>6,927</u>	<u>697,091</u>	<u>531,958</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues	-	-	-	-	-	-	678,330	-
FUND BALANCE								
Restricted for construction of capital assets	3,063,412	518,652	727,761	-	12,049,610	-	1,452,038	20,818
Committed for construction of capital assets	-	-	-	497,785	-	565,386	-	-
Total fund balance	<u>3,063,412</u>	<u>518,652</u>	<u>727,761</u>	<u>497,785</u>	<u>12,049,610</u>	<u>565,386</u>	<u>1,452,038</u>	<u>20,818</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 3,099,932</u>	<u>\$ 518,652</u>	<u>\$ 792,466</u>	<u>\$ 674,072</u>	<u>\$ 12,056,537</u>	<u>\$ 1,262,477</u>	<u>\$ 2,662,326</u>	<u>\$ 20,818</u>

Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Move Ascension	Animal Service Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Total Nonmajor Capital Project Funds
\$ 1,019,511	\$ -	\$ -	\$ 660,370	\$ 7,597,009	\$ -	\$ 3,514,238	\$ -	\$ -	\$ -	\$ 27,656,736
3,702,757	200,708	121,468	2,398,393	15,240,526	749,842	12,763,333	89,075	335,389	797,777	41,709,818
4,518	-	-	2,926	18,595	-	15,573	-	-	-	44,496
-	-	-	-	103,642	-	-	-	-	-	1,011,880
<u>\$ 4,726,786</u>	<u>\$ 200,708</u>	<u>\$ 121,468</u>	<u>\$ 3,061,689</u>	<u>\$ 22,959,772</u>	<u>\$ 749,842</u>	<u>\$ 16,293,144</u>	<u>\$ 89,075</u>	<u>\$ 335,389</u>	<u>\$ 797,777</u>	<u>\$ 70,422,930</u>
\$ 277,348	\$ -	\$ -	\$ -	\$ 1,229,460	\$ -	\$ -	\$ -	\$ -	\$ 14,022	\$ 3,003,114
-	-	-	-	-	-	-	-	-	-	31,204
<u>277,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,229,460</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,022</u>	<u>3,034,318</u>
-	-	-	-	32,692	-	-	-	-	-	711,022
-	200,708	121,468	-	-	749,842	-	89,075	335,389	783,755	20,112,528
4,449,438	-	-	3,061,689	21,697,620	-	16,293,144	-	-	-	46,565,062
<u>4,449,438</u>	<u>200,708</u>	<u>121,468</u>	<u>3,061,689</u>	<u>21,697,620</u>	<u>749,842</u>	<u>16,293,144</u>	<u>89,075</u>	<u>335,389</u>	<u>783,755</u>	<u>66,677,590</u>
<u>\$ 4,726,786</u>	<u>\$ 200,708</u>	<u>\$ 121,468</u>	<u>\$ 3,061,689</u>	<u>\$ 22,959,772</u>	<u>\$ 749,842</u>	<u>\$ 16,293,144</u>	<u>\$ 89,075</u>	<u>\$ 335,389</u>	<u>\$ 797,777</u>	<u>\$ 70,422,930</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2022

	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	Community Development Block Grant Construction	Health Unit Construction
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,724	\$ -
Investment earnings (loss) and other	27,008	2,871	4,514	2,395	139,707	(47,861)	(57,733)	119
Total revenues	27,008	2,871	4,514	2,395	139,707	(47,861)	362,991	119
EXPENDITURES								
Current function:								
Public safety	-	-	-	-	-	1,705,920	-	-
Public works	-	-	-	891,507	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	169,175	-	-	-
Capital outlay	78,868	-	-	7,400	122,750	-	787,426	-
Total expenditures	78,868	-	-	898,907	291,925	1,705,920	787,426	-
Excess (deficiency) of revenues over expenditures	(51,860)	2,871	4,514	(896,512)	(152,218)	(1,753,781)	(424,435)	119
OTHER FINANCING SOURCES								
Transfers in	500,000	450,000	-	600,000	6,995,007	1,500,000	-	-
Net change in fund balance	448,140	452,871	4,514	(296,512)	6,842,789	(253,781)	(424,435)	119
FUND BALANCE								
Beginning of year	2,615,272	65,781	723,247	794,297	5,206,821	819,167	1,876,473	20,699
End of year	\$ 3,063,412	\$ 518,652	\$ 727,761	\$ 497,785	\$ 12,049,610	\$ 565,386	\$ 1,452,038	\$ 20,818

Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Move Ascension	Animal Services Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ 70,950	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 571,674
(129,026)	1,543	-	(79,702)	(514,368)	4,245	(589,248)	575	1,981	(458)	(1,233,438)
(129,026)	1,543	-	(79,702)	(443,418)	4,245	(589,248)	575	1,981	79,542	(661,764)
-	-	-	-	-	-	-	-	-	-	1,705,920
-	-	-	-	12,065	-	-	15,000	-	-	918,572
-	-	-	-	-	19,043	-	-	-	-	19,043
177,732	-	-	-	-	-	-	-	-	-	346,907
1,425,002	7,430	-	1,950	6,567,618	13,275	-	-	-	245,787	9,257,506
1,602,734	7,430	-	1,950	6,579,683	32,318	-	15,000	-	245,787	12,247,948
(1,731,760)	(5,887)	-	(81,652)	(7,023,101)	(28,073)	(589,248)	(14,425)	1,981	(166,245)	(12,909,712)
2,050,000	-	-	-	4,154,000	600,000	9,788,100	-	-	950,000	27,587,107
318,240	(5,887)	-	(81,652)	(2,869,101)	571,927	9,198,852	(14,425)	1,981	783,755	14,677,395
4,131,198	206,595	121,468	3,143,341	24,566,721	177,915	7,094,292	103,500	333,408	-	52,000,195
\$ 4,449,438	\$ 200,708	\$ 121,468	\$ 3,061,689	\$ 21,697,620	\$ 749,842	\$ 16,293,144	\$ 89,075	\$ 335,389	\$ 783,755	\$ 66,677,590

**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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 27,008	\$ 27,008
EXPENDITURES			
Capital outlay	387,000	78,868	308,132
Deficiency of revenues over expenditures	(387,000)	(51,860)	335,140
OTHER FINANCING SOURCES			
Transfers in	500,000	500,000	-
Net change in fund balance	\$ 113,000	448,140	\$ 335,140
FUND BALANCE			
Beginning of year		2,615,272	
End of year		\$ 3,063,412	

**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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 2,871	\$ 2,871
EXPENDITURES			
Capital outlay	5,000	-	5,000
Excess (deficiency) of revenues over expenditures	(5,000)	2,871	7,871
OTHER FINANCING SOURCES			
Transfers in	450,000	450,000	-
Net change in fund balance	\$ 445,000	452,871	\$ 7,871
FUND BALANCE			
Beginning of year		65,781	
End of year		\$ 518,652	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 4,514	\$ 4,514
Net change in fund balance	<u>\$ -</u>	<u>4,514</u>	<u>\$ 4,514</u>
FUND BALANCE			
Beginning of year		<u>723,247</u>	
End of year		<u>\$ 727,761</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 2,395	\$ 2,395
EXPENDITURES			
Current function:			
Public works:			
Professional services	739,500	891,507	(152,007)
Capital outlay	<u>238,500</u>	<u>7,400</u>	<u>231,100</u>
Total expenditures	<u>978,000</u>	<u>898,907</u>	<u>79,093</u>
Deficiency of revenues over expenditures	(978,000)	(896,512)	81,488
OTHER FINANCING SOURCES			
Transfers in	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (378,000)</u>	<u>(296,512)</u>	<u>\$ 81,488</u>
FUND BALANCE			
Beginning of year		<u>794,297</u>	
End of year		<u>\$ 497,785</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 2,000	\$ 139,707	\$ 137,707
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	320,000	169,175	150,825
Capital outlay	750,000	122,750	627,250
Total expenditures	1,070,000	291,925	778,075
Deficiency of revenues over expenditures	(1,068,000)	(152,218)	915,782
OTHER FINANCING SOURCES			
Transfers in	(8,000,000)	6,995,007	14,995,007
Net change in fund balance	<u>\$ (9,068,000)</u>	6,842,789	<u>\$ 915,782</u>
FUND BALANCE			
Beginning of year		5,206,821	
End of year		<u>\$ 12,049,610</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ (58,500)	\$ (47,861)	\$ 10,639
EXPENDITURES			
Current function:			
Public safety:			
Professional services	1,740,500	1,705,920	34,580
Capital outlay	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Total expenditures	<u>1,748,000</u>	<u>1,705,920</u>	<u>42,080</u>
Deficiency of revenues over expenditures	(1,806,500)	(1,753,781)	52,719
OTHER FINANCING SOURCES			
Transfers in	<u>1,500,000</u>	<u>1,500,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (306,500)</u>	<u>(253,781)</u>	<u>\$ 52,719</u>
FUND BALANCE			
Beginning of year		<u>819,167</u>	
End of year		<u>\$ 565,386</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ 13,000	\$ 420,724	\$ 407,724
Investment earnings (loss) and other	-	(57,733)	(57,733)
Total revenues	13,000	362,991	349,991
EXPENDITURES			
Capital outlay	1,093,500	787,426	306,074
Net change in fund balance	<u>\$ (1,080,500)</u>	(424,435)	<u>\$ 656,065</u>
FUND BALANCE			
Beginning of year		<u>1,876,473</u>	
End of year		<u>\$ 1,452,038</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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 119	\$ 119
FUND BALANCE			
Beginning of year		20,699	
End of year		\$ 20,818	

**PARISH OF ASCENSION
PARK CONSTRUCTION FUND**

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

For the year ended December 31, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings (loss) and other	\$ -	\$ (129,026)	\$ (129,026)
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	716,000	177,732	538,268
Capital outlay	3,341,000	1,425,002	1,915,998
Total expenditures	4,057,000	1,602,734	2,454,266
Deficiency of revenues over expenditures	(4,057,000)	(1,731,760)	2,325,240
OTHER FINANCING SOURCES			
Transfers in	2,050,000	2,050,000	-
Net change in fund balance	\$ (2,007,000)	318,240	\$ 2,325,240
FUND BALANCE			
Beginning of year		4,131,198	
End of year		\$ 4,449,438	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 1,543	\$ 1,543
EXPENDITURES			
Capital outlay	-	7,430	(7,430)
Net change in fund balance	<u>\$ -</u>	<u>(5,887)</u>	<u>\$ (5,887)</u>
FUND BALANCE			
Beginning of year		<u>206,595</u>	
End of year		<u>\$ 200,708</u>	

**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, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings (loss) and other	\$ -	\$ -	\$ -
FUND BALANCE			
Beginning of year		121,468	
End of year		\$ 121,468	

**PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ (133,000)	\$ (79,702)	\$ 53,298
EXPENDITURES			
Capital outlay	2,000	1,950	50
Net change in fund balance	<u>\$ (135,000)</u>	(81,652)	<u>\$ 53,348</u>
FUND BALANCE			
Beginning of year		<u>3,143,341</u>	
End of year		<u>\$ 3,061,689</u>	

**PARISH OF ASCENSION
MOVE ASCENSION FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 70,950	\$ 70,950
Investment earnings (loss) and other	(760,000)	(514,368)	245,632
Total revenues	<u>(760,000)</u>	<u>(443,418)</u>	<u>316,582</u>
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	-	12,065	(12,065)
Capital outlay	8,037,500	6,567,618	1,469,882
Total expenditures	<u>8,037,500</u>	<u>6,579,683</u>	<u>1,457,817</u>
Deficiency of revenues over expenditures	(8,797,500)	(7,023,101)	1,774,399
OTHER FINANCING SOURCES			
Transfers in	4,154,000	4,154,000	-
Net change in fund balance	<u>\$ (4,643,500)</u>	<u>(2,869,101)</u>	<u>\$ 1,774,399</u>
FUND BALANCE			
Beginning of year		<u>24,566,721</u>	
End of year		<u>\$ 21,697,620</u>	

**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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 4,245	\$ 4,245
EXPENDITURES			
Current function:			
Health and welfare:			
Professional services	-	19,043	(19,043)
Capital outlay	37,500	13,275	24,225
Total expenditures	37,500	32,318	5,182
Deficiency of revenues over expenditures	(37,500)	(28,073)	9,427
OTHER FINANCING SOURCES			
Transfers in	600,000	600,000	-
Net change in fund balance	<u>\$ 562,500</u>	571,927	<u>\$ 9,427</u>
FUND BALANCE			
Beginning of year		<u>177,915</u>	
End of year		<u>\$ 749,842</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ (300,000)	\$ (589,248)	\$ (289,248)
OTHER FINANCING SOURCES			
Transfers in	-	9,788,100	9,788,100
Net change in fund balance	<u>\$ (300,000)</u>	9,198,852	<u>\$ 9,498,852</u>
FUND BALANCE			
Beginning of year		<u>7,094,292</u>	
End of year		<u>\$ 16,293,144</u>	

**PARISH OF ASCENSION
WEST ASCENSION MAJOR DRAINAGE CONSTRUCTION FUND**

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

For the year ended December 31, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	\$ 575	\$ 575
EXPENDITURES			
Current function:			
Public works:			
Professional services	\$ 15,000	\$ 15,000	\$ -
Net change in fund balance	\$ (15,000)	(14,425)	\$ 575
FUND BALANCE			
Beginning of year		103,500	
End of year		\$ 89,075	

**PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND**

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

For the year ended December 31, 2022

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ -	1,981	\$ 1,981
FUND BALANCE			
Beginning of year		333,408	
End of year		\$ 335,389	

**PARISH OF ASCENSION
JUVENILE JUSTICE CONSTRUCTION FUND**

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

For the year ended December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ 80,000	\$ 80,000	\$ -
Investment earnings (loss) and other	-	(458)	(458)
	<u>80,000</u>	<u>79,542</u>	<u>(458)</u>
EXPENDITURES			
Capital outlay	<u>281,000</u>	<u>245,787</u>	<u>35,213</u>
Deficiency of revenues over expenditures	(201,000)	(166,245)	34,755
OTHER FINANCING SOURCES			
Transfers in	<u>950,000</u>	<u>950,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 749,000</u>	<u>783,755</u>	<u>\$ 34,755</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 783,755</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, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ -	\$ 7,272	\$ 7,272
Investment earnings (loss) and other	(1,408,000)	(697,901)	710,099
Total revenue	<u>(1,408,000)</u>	<u>(690,629)</u>	<u>717,371</u>
EXPENDITURES			
Current function:			
Public works:			
Professional services	805,000	924,011	(119,011)
Capital outlay	<u>9,025,000</u>	<u>8,547,305</u>	<u>477,695</u>
Total expenditures	<u>9,830,000</u>	<u>9,471,316</u>	<u>358,684</u>
Net change in fund balance	<u>\$ (11,238,000)</u>	<u>(10,161,945)</u>	<u>\$ 1,076,055</u>
FUND BALANCE			
Beginning of year		<u>44,749,198</u>	
End of year		<u>\$ 34,587,253</u>	

**PARISH OF ASCENSION
ROAD PROJECT FUND - MAJOR FUND**

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

For the ended year December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales	\$ 8,079,000	\$ 11,533,706	\$ 3,454,706
Charges for services:			
Transportation impact fee	1,154,000	1,154,000	-
Investment earnings (loss) and other	<u>(1,156,000)</u>	<u>(675,158)</u>	<u>480,842</u>
 Total revenue	 <u>8,077,000</u>	 <u>12,012,548</u>	 <u>3,935,548</u>
EXPENDITURES			
Current function:			
Public works:			
Professional fees	920,000	1,301,206	(381,206)
Capital outlay	<u>4,200,000</u>	<u>3,167,702</u>	<u>1,032,298</u>
 Total expenditures	 <u>5,120,000</u>	 <u>4,468,908</u>	 <u>651,092</u>
 Excess of revenues over expenditures	 2,957,000	 7,543,640	 4,586,640
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	-	8,000	8,000
Transfers out	<u>(4,154,000)</u>	<u>(5,940,000)</u>	<u>(1,786,000)</u>
 Total other financing sources (uses)	 <u>(4,154,000)</u>	 <u>(5,932,000)</u>	 <u>(1,778,000)</u>
 Net change in fund balance	 <u>\$ (1,197,000)</u>	 1,611,640	 <u>\$ 2,808,640</u>
FUND BALANCE			
Beginning of year		<u>24,419,078</u>	
End of year		<u>\$ 26,030,718</u>	

**PARISH OF ASCENSION
DEDICATED SPECIAL PROJECTS FUND - MAJOR FUND**

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

For the ended year December 31, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental	\$ 1,550,000	\$ -	\$ (1,550,000)
Investment earnings (loss) and other	-	(783,703)	(783,703)
Total revenue	<u>1,550,000</u>	<u>(783,703)</u>	<u>(2,333,703)</u>
OTHER FINANCING USES			
Transfers out	<u>(1,550,000)</u>	<u>(1,550,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(2,333,703)</u>	<u>\$ (2,333,703)</u>
FUND BALANCE			
Beginning of year		<u>9,913,421</u>	
End of year		<u>\$ 7,579,718</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, 2022

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 329,814	\$ 881,738	\$ -	\$ 1,211,552
Investments	1,197,847	3,202,376	118,164	4,518,387
Accounts receivable	1,462	6,932	13,882	22,276
Due from other governments	445	-	-	445
Net pension asset	503,826	-	-	503,826
Total current assets	2,033,394	4,091,046	132,046	6,256,486
Noncurrent assets:				
Capital assets:				
Depreciable, net	138,881	-	-	138,881
Total assets	2,172,275	4,091,046	132,046	6,395,367
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	108,148	-	-	108,148
Other post employment benefits	25,973	-	-	25,973
Total deferred inflows of resources	134,121	-	-	134,121
Total assets and deferred outflows of resources	\$ 2,306,396	\$ 4,091,046	\$ 132,046	\$ 6,529,488
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 302,279	\$ 36,848	\$ 19,231	\$ 358,358
Accrued payroll	21,157	-	-	21,157
Claims reserve - due within one year	-	962,392	-	962,392
Total current liabilities	323,436	999,240	19,231	1,341,907
Long-term liabilities:				
Claims reserve	-	1,616,875	-	1,616,875
Other post employment benefits	86,370	-	-	86,370
Total noncurrent liabilities	86,370	1,616,875	-	1,703,245
Total liabilities	409,806	2,616,115	19,231	3,045,152
DEFERRED INFLOWS OF RESOURCES				
Pensions	384,321	-	-	384,321
Other post employment benefits	8,248	-	-	8,248
Total deferred inflows of resources	392,569	-	-	392,569
NET POSITION				
Investment in capital assets	138,881	-	-	138,881
Restricted for pension obligation	503,826	-	-	503,826
Unrestricted	861,314	1,474,931	112,815	2,449,060
Total net position	1,504,021	1,474,931	112,815	3,091,767
Total liabilities, deferred inflows of resources, and net position	\$ 2,306,396	\$ 4,091,046	\$ 132,046	\$ 6,529,488

PARISH OF ASCENSION

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

For the year ended December 31, 2022

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges for services	\$ 3,971,500	\$ -	\$ -	\$ 3,971,500
Insurance premiums	-	1,838,701	202,921	2,041,622
Total operating revenues	<u>3,971,500</u>	<u>1,838,701</u>	<u>202,921</u>	<u>6,013,122</u>
OPERATING EXPENSES				
Maintenance and supplies	1,953,358	-	-	1,953,358
Personnel, general and administrative	1,300,046	-	-	1,300,046
Insurance premiums	24,500	1,831,797	-	1,856,297
Insurance claims	-	1,340,544	189,502	1,530,046
Professional services	6,792	94,827	19,789	121,408
Rent and utilities	72,774	-	-	72,774
Depreciation	48,255	-	-	48,255
Miscellaneous	3,728	-	-	3,728
Total operating expenses	<u>3,409,453</u>	<u>3,267,168</u>	<u>209,291</u>	<u>6,885,912</u>
Operating income (loss)	<u>562,047</u>	<u>(1,428,467)</u>	<u>(6,370)</u>	<u>(872,790)</u>
NONOPERATING REVENUES				
Grants and contributions	13,230	-	-	13,230
Capital asset contributions from other funds	19,855	-	-	19,855
Investment earnings (loss)	(34,712)	(104,406)	698	(138,420)
Proceeds from insurance	21,036	13,988	-	35,024
Total nonoperating revenues	<u>19,409</u>	<u>(90,418)</u>	<u>698</u>	<u>(70,311)</u>
Income (loss) before transfers	581,456	(1,518,885)	(5,672)	(943,101)
Transfers out	<u>(600,000)</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
Net loss	(18,544)	(1,518,885)	(5,672)	(1,543,101)
NET POSITION				
Beginning of year	<u>1,522,565</u>	<u>2,993,816</u>	<u>118,487</u>	<u>4,634,868</u>
End of year	<u>\$ 1,504,021</u>	<u>\$ 1,474,931</u>	<u>\$ 112,815</u>	<u>\$ 3,091,767</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2022

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 3,972,557	\$ 1,861,202	\$ 205,203	\$ 6,038,962
Payments to suppliers	(2,708,202)	(2,485,970)	(197,849)	(5,392,021)
Payments to employees	(719,907)	-	-	(719,907)
Net cash provided (used) by operating activities	<u>544,448</u>	<u>(624,768)</u>	<u>7,354</u>	<u>(72,966)</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers out	(600,000)	-	-	(600,000)
Nonoperating grants	13,230	-	-	13,230
Net cash used for noncapital and related financing activities	<u>(586,770)</u>	<u>-</u>	<u>-</u>	<u>(586,770)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(52,578)	-	-	(52,578)
Proceeds from insurance	21,036	13,988	-	35,024
Net cash provided (used) by capital and related financing activities	<u>(31,542)</u>	<u>13,988</u>	<u>-</u>	<u>(17,554)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (loss)	(34,712)	(104,406)	698	(138,420)
Purchases of investments	-	-	(8,052)	(8,052)
Proceeds from sale of investments	289,291	1,159,595	-	1,448,886
Net cash provided (used) by investing activities	<u>254,579</u>	<u>1,055,189</u>	<u>(7,354)</u>	<u>1,302,414</u>
Net increase in cash	180,715	444,409	-	625,124
CASH				
Beginning of period	149,099	437,329	-	586,428
End of period	<u>\$ 329,814</u>	<u>\$ 881,738</u>	<u>\$ -</u>	<u>\$ 1,211,552</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 562,047	\$ (1,428,467)	\$ (6,370)	\$ (872,790)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	48,255	-	-	48,255
Change in deferred outflows, deferred inflows, net pension liability asset, and other post employment benefits	(178,599)	-	-	(178,599)
Change in operating assets and liabilities:				
Accounts receivable	1,057	22,501	2,282	25,840
Accounts payable and accrued liabilities	111,688	781,198	11,442	904,328
Net cash provided (used) by operating activities	<u>\$ 544,448</u>	<u>\$ (624,768)</u>	<u>\$ 7,354</u>	<u>\$ (72,966)</u>
NONCASH CAPITAL FINANCING ACTIVITIES				
Contribution of capital assets from other funds	<u>\$ 19,855</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,855</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2022

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 165,870
Benefits - retirement	12,440
Benefits - insurance	9,935
Conference travel	831
Per diem	483
Meals	470
Travel	128
Reimbursements	125
Registration fees	71
Total	<u>\$ 190,353</u>

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Library Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 112,667
Benefits - retirement	8,173
Benefits - insurance	3,515
Benefits - health savings account	1,500
Total	<u>\$ 125,855</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2022

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 174,423
Benefits - retirement	21,884
Car allowance	6,000
Conference travel	2,624
Continuing professional education fees	1,800
Mileage reimbursements	1,222
Per diem	1,049
Other reimbursements	<u>282</u>
Total	<u>\$ 209,284</u>

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

	<u>Amount</u>
Ascension Parish Council - Judicial Expense Fund	\$ 86,356
State of Louisiana	72,768
City of Gonzales	6,186
City of Donaldsonville	6,186
Town of Sorrento	<u>2,927</u>
Total	<u>\$ 174,423</u>

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

For the year ended December 31, 2022

<u>Primary Government</u>	First Six Month Period Ending, June 30, 2022	Second Six Month Period Ending, December 30, 2022
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Witness fees	75,819	70,519
Juror cost	23,689	22,658
TOTAL COLLECTIONS:	99,508	93,177
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	99,508	93,177
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	\$ -	\$ -
<u>Component Units (1)</u>	First Six Month Period Ending, June 30, 2022	Second Six Month Period Ending, December 30, 2022
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Fines and forfeitures	164,665	149,754
Bond fees	77,716	65,653
Criminal court costs/fees	4,860	60
Interest earnings	2,134	1,054
Other	311,468	275,958
TOTAL COLLECTIONS:	560,843	492,479
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	560,843	492,479
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	\$ -	\$ -

(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, 2022

Account No.

BALANCE SHEET DATA

ASSETS

Current assets:			
111	Cash - unrestricted	\$ 118,159	
113	Cash - other restricted	381,912	
121	Accounts receivable - PHA projects	1,144	
150		Total current assets	<u>501,215</u>
190		Total assets	<u>\$ 501,215</u>

EQUITY - FUND BALANCE / NET POSITION

Equity:			
509.3	Restricted fund balance	\$ 383,056	
512.9	Unassigned fund balance	118,159	
513		Total equity - fund balance / net position	<u>501,215</u>
600		Total liabilities and equity - fund balance / net position	<u>\$ 501,215</u>

PROFIT AND LOSS DATA

REVENUES

70600	HUD PHA operating grants	\$ 857,386	
70700		Total fee revenue	<u>857,386</u>
71400	Fraud recovery	5,900	
71500	Other revenue	76,002	
72000	Investment income - restricted	6,630	
		Total other revenue	<u>88,532</u>
70000		Total revenue	<u>945,918</u>

EXPENSES

91300	Management fee	76,242	
91000		Total operating - administrative	<u>76,242</u>
97000		Excess revenue over operating expenses	<u>869,676</u>
97300	Housing assistance payments	763,778	
97350	HAP portability-in	76,002	
90000		Total expenses	<u>916,022</u>
10000		Excess of total revenue over total expenses	<u>\$ 29,896</u>

EQUITY DATA

11030	Beginning of year balance	\$ 471,319	
10000		Excess of total revenue over total expenses	<u>29,896</u>
513	End of year	<u>\$ 501,215</u>	



STATISTICAL SECTION

2022



PARISH OF ASCENSION

STATISTICAL SECTION (UNAUDITED)

December 31, 2022

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.

INDEX	Exhibit	Page
<u>Financial Trends Information</u> - <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position By Component, Last Ten Fiscal Years.....	J-1	244
Changes in Net Position, Last Ten Fiscal Years.....	J-2	245
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years.....	J-3	247
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-4	248
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-5	249
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years.....	J-6	251
<u>Revenue Capacity Information</u> - <i>These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property taxes.</i>		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years.....	J-7	252
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years..	J-8	254
Principal Property Taxpayers, Current Year and Nine Years Ago.....	J-9	256
Property Tax Levies and Collections, Last Ten Years.....	J-10	257
Sales Tax Revenues, Last Ten Years.....	J-11	258
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	259
<u>Debt Capacity Information</u> - <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years.....	J-13	260
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years.....	J-14	261
Computation of Direct and Overlapping Governmental Activities Debt.....	J-15	262
Legal Debt Margin Calculation, Last Ten Fiscal Years.....	J-16	263
Pledged Revenue Coverage, Last Ten Fiscal Years.....	J-17	264
<u>Demographic and Economic Information</u> - <i>These scedules offer demographic and economic indicators to help the reader understand the environment within which the government's finanancial activities take place.</i>		
Demographic and Economic Statistics, Last Ten Calendar Years.....	J-18	265
Principal Employers, Current Year and Ten Years Ago.....	J-19	266
<u>Operating Information</u> - <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent Parish Employees by Fund/Department, Last Ten Fiscal Years.....	J-20	267
Operating Indicators by Function/Program, Last Ten Fiscal Years.....	J-21	268
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years.....	J-22	269

PARISH OF ASCENSION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013
Governmental activities										
Net investment in capital assets	\$ 200,360	\$ 190,567	\$ 183,012	\$ 143,593	\$ 131,996	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093	\$ 127,428
Restricted	201,837	185,300	165,882	188,790	186,005	197,226	141,439	132,423	120,815	106,049
Unrestricted	<u>119,099</u>	<u>121,202</u>	<u>108,537</u>	<u>101,631</u>	<u>89,765</u>	<u>6,877</u>	<u>61,086</u>	<u>81,806</u>	<u>57,398</u>	<u>51,362</u>
Total governmental activities net position	<u>\$ 521,296</u>	<u>\$ 497,069</u>	<u>\$ 457,431</u>	<u>\$ 434,014</u>	<u>\$ 407,766</u>	<u>\$ 387,962</u>	<u>\$ 364,860</u>	<u>\$ 343,288</u>	<u>\$ 313,306</u>	<u>\$ 284,839</u>
Business-type activities										
Net investment in capital assets	35,430	37,625	39,897	38,084	34,508	29,745	25,740	11,290	11,769	10,893
Restricted	1,051	496	290	179	455	283	283	-	-	-
Unrestricted	<u>13,933</u>	<u>15,615</u>	<u>16,354</u>	<u>17,738</u>	<u>16,479</u>	<u>14,767</u>	<u>11,747</u>	<u>14,366</u>	<u>10,583</u>	<u>7,540</u>
Total business-type activities net position	<u>\$ 50,414</u>	<u>\$ 53,736</u>	<u>\$ 56,541</u>	<u>\$ 56,001</u>	<u>\$ 51,442</u>	<u>\$ 44,795</u>	<u>\$ 37,770</u>	<u>\$ 25,656</u>	<u>\$ 22,352</u>	<u>\$ 18,433</u>
Primary government										
Net investment in capital assets	235,790	228,192	222,909	181,677	166,504	213,604	188,075	140,349	146,862	138,321
Restricted	202,888	185,796	166,172	188,969	186,460	197,509	141,722	132,423	120,815	106,049
Unrestricted	<u>133,032</u>	<u>136,817</u>	<u>124,891</u>	<u>119,369</u>	<u>106,244</u>	<u>21,644</u>	<u>72,833</u>	<u>96,172</u>	<u>67,981</u>	<u>58,902</u>
Total primary government net position	<u>\$ 571,710</u>	<u>\$ 550,805</u>	<u>\$ 513,972</u>	<u>\$ 490,015</u>	<u>\$ 459,208</u>	<u>\$ 432,757</u>	<u>\$ 402,630</u>	<u>\$ 368,944</u>	<u>\$ 335,658</u>	<u>\$ 303,272</u>

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(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.

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

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013
Expenses										
Governmental activities										
General government	\$ 36,558	\$ 30,700	\$ 20,602	\$ 19,089	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936
Public safety	19,807	14,797	13,559	14,459	13,019	12,740	10,280	10,131	9,428	9,548
Public works	26,430	26,411	28,045	30,831	25,949	21,115	18,370	15,888	16,477	14,206
Health and welfare	9,021	8,615	8,868	8,151	8,044	6,765	6,575	5,821	5,949	5,709
Culture and recreation	10,998	11,919	9,815	10,646	14,553	8,849	8,209	8,261	7,830	7,695
Transportation and development	11,849	11,501	13,068	13,367	13,439	11,820	11,822	10,442	10,965	10,558
Interest on long-term debt	3,821	4,202	4,303	4,410	4,432	4,318	2,967	2,867	3,967	3,645
Total governmental activities	<u>118,484</u>	<u>108,145</u>	<u>98,260</u>	<u>100,953</u>	<u>99,795</u>	<u>84,489</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>
Business-type activities										
Utility operations	8,048	7,709	8,352	8,140	7,028	4,232	2,344	2,150	2,336	1,945
Lamar Dixon Expo Center	4,329	4,977	3,865	3,534	3,793	3,926	3,262	2,687	2,455	2,262
Total business-type activities	<u>12,377</u>	<u>12,686</u>	<u>12,217</u>	<u>11,674</u>	<u>10,821</u>	<u>8,158</u>	<u>5,606</u>	<u>4,837</u>	<u>4,791</u>	<u>4,207</u>
Total primary government expenses	<u>\$ 130,861</u>	<u>\$ 120,831</u>	<u>\$ 110,477</u>	<u>\$ 112,627</u>	<u>\$ 110,616</u>	<u>\$ 92,647</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,722	\$ 4,558	\$ 4,523	\$ 4,202	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911
Public safety	2,071	1,737	1,720	2,056	1,991	435	444	418	473	553
Public works	81	151	151	152	153	153	90	259	-	-
Health and welfare	122	78	66	100	101	8	15	77	59	60
Culture and recreation	690	501	530	724	2,132	574	445	566	402	533
Transportation and development	1,154	861	-	5,200	-	-	-	-	-	-
Operating grants and contributions	17,078	14,893	7,785	8,204	4,592	3,159	16,840	6,215	6,604	4,984
Capital grants and contributions	2,811	18,147	8,612	9,919	13,137	13,909	7,937	6,879	7,877	6,646
Total governmental activities program revenues	<u>28,729</u>	<u>40,926</u>	<u>23,387</u>	<u>30,557</u>	<u>30,220</u>	<u>22,559</u>	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>	<u>16,687</u>
Business-type activities										
Charges for services:										
Utility operations	4,736	4,618	4,345	3,444	2,744	2,033	836	484	371	396
Lamar Dixon Expo Center	1,972	3,243	2,976	1,603	1,468	1,521	1,814	1,705	1,669	1,575
Operating grants and contributions	1,309	1,177	839	911	805	917	1,977	708	420	582
Capital grants and contributions	-	-	3,008	4,467	2,761	2,346	1,647	716	93	128
Total business-type activities program revenues	<u>8,017</u>	<u>9,038</u>	<u>11,168</u>	<u>10,425</u>	<u>7,778</u>	<u>6,817</u>	<u>6,274</u>	<u>3,613</u>	<u>2,553</u>	<u>2,681</u>
Total primary government total revenues	<u>\$ 36,746</u>	<u>\$ 49,964</u>	<u>\$ 34,555</u>	<u>\$ 40,982</u>	<u>\$ 37,998</u>	<u>\$ 29,376</u>	<u>\$ 36,449</u>	<u>\$ 22,131</u>	<u>\$ 21,762</u>	<u>\$ 19,368</u>

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(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
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2022	2021	2020	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013
Net (expense)/revenue:										
Governmental activities	\$ (89,755)	\$ (67,219)	\$ (74,873)	\$ (70,396)	\$ (69,575)	\$ (61,930)	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)
Business-type activities	(4,360)	(3,647)	(1,049)	(1,249)	(3,043)	(1,341)	1,211	1,437	(1,178)	(1,654)
Total primary government net revenue (expense)	\$ (94,115)	\$ (70,866)	\$ (75,922)	\$ (71,645)	\$ (72,618)	\$ (63,271)	\$ (53,645)	\$ (49,268)	\$ (53,412)	\$ (51,264)
General Revenues and Other Changes										
in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 43,472	\$ 40,273	\$ 40,040	\$ 38,345	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338
Sales	74,218	64,879	52,073	53,951	53,779	57,478	55,138	53,652	54,174	47,074
Franchise	1,240	1,321	1,398	1,434	1,488	1,526	1,578	1,593	1,927	1,831
Unrestricted grants and contributions	1,235	1,640	398	1,023	1,095	758	764	237	407	674
Investment earnings (loss)	(6,233)	(1,306)	4,324	6,248	3,565	1,030	668	301	240	437
Transfers of capital assets, net	-	-	7	44	(50)	(2,547)	(5,907)	-	-	-
Transfers from (to) other funds, net	50	50	50	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)	(1,191)
Total governmental activities general revenues	113,982	106,857	98,290	96,625	88,821	84,965	76,428	80,687	80,702	75,163
Business-type activities										
Ad valorem and franchise taxes	997	963	965	922	891	768	573	454	449	417
Unrestricted grants and contributions	339	18	381	34	-	-	13	-	-	-
Investment earnings (loss)	(248)	(89)	300	476	132	93	68	9	23	41
Transfers of capital assets, net	-	-	(7)	(44)	50	2,547	5,907	-	-	-
Transfers from (to) other funds, net	(50)	(50)	(50)	4,420	4,375	4,994	4,885	4,800	4,624	1,191
Total business-type activities general revenues	1,038	842	1,589	5,808	5,448	8,402	11,446	5,263	5,096	1,649
Total primary government general revenues	\$ 115,020	\$ 107,699	\$ 99,879	\$ 102,433	\$ 94,269	\$ 93,367	\$ 87,874	\$ 85,950	\$ 85,798	\$ 76,812
Change in Net Position										
Governmental activities	\$ 24,227	\$ 39,638	\$ 26,014	\$ 26,229	\$ 19,246	\$ 23,035	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553
Business-type activities	(3,322)	(2,805)	540	3,029	2,405	7,061	12,657	6,700	3,918	(5)
Total primary government net revenue	\$ 20,905	\$ 36,833	\$ 26,554	\$ 29,258	\$ 21,651	\$ 30,096	\$ 34,229	\$ 36,682	\$ 32,386	\$ 25,548

(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.

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>
2022	\$ 43,810	\$ 74,218	\$ 1,898	\$ 119,926
2021	40,607	64,879	1,949	107,435
2020	40,040	52,073	1,398	93,511
2019	38,345	53,951	1,434	93,730
2018	33,319	53,779	1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243

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

(modified accrual basis of accounting)
(in thousands)

	GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS			
	Restricted	Committed	Assigned	Unassigned	Total	Non- spendable	Restricted*	Committed	Total
2022	\$ 200	\$ 4,863	\$ 8,002	\$ 30,695	\$ 43,760	\$ 52	\$ 181,592	\$ 73,254	\$ 254,898
2021	191	5,351	4,162	24,321	34,025	105	185,109	70,483	255,697
2020	5,752	6,728	5,809	25,556	43,845	161	160,130	68,934	229,225
2019 (1)	6,063	6,867	9,127	21,980	44,037	129	182,727	57,007	239,863
2018 (2)	3,748	7,094	8,024	24,481	43,347	119	182,257	42,540	224,916
2017 (3)	3,044	5,376	-	30,653	39,073	100	194,182	21,753	216,035
2016	2,401	4,402	-	26,329	33,132	94	139,038	20,455	159,587
2015	1,966	4,849	-	29,402	36,217	94	130,457	20,544	151,095
2014	1,376	5,990	-	25,265	32,631	44	119,439	23,522	143,005
2013	123	6,181	-	16,776	23,080	44	105,926	23,465	129,435

*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.

(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.

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2022	2021	2020	(Restated) 2019	(Restated) 2018
REVENUES					
Taxes	\$ 118,836	\$ 106,844	\$ 93,512	\$ 93,374	\$ 88,534
Intergovernmental	13,775	19,118	8,550	14,413	14,486
Licenses and permits	4,341	4,188	4,158	3,855	3,915
Fines and forfeitures	218	242	226	289	2,015
Charges for services	5,574	4,753	3,813	9,169	2,255
Investment earnings (loss) and other	(5,681)	(1,019)	4,441	7,041	3,456
Total revenues	<u>137,063</u>	<u>134,126</u>	<u>114,700</u>	<u>128,141</u>	<u>114,661</u>
EXPENDITURES					
Current function:					
General government	32,236	27,449	16,960	15,637	15,559
Public safety	16,898	15,568	11,456	12,046	10,880
Public works	26,374	23,817	25,487	27,875	21,478
Health and welfare	9,976	9,314	9,210	8,484	7,877
Culture and recreation	10,003	10,630	8,161	8,825	12,924
Debt service					
Principal	5,812	5,581	6,395	5,090	5,333
Interest	3,861	4,069	4,338	4,359	4,410
Bond issuance	-	169	36	193	-
Capital outlay	<u>24,242</u>	<u>22,213</u>	<u>44,003</u>	<u>31,398</u>	<u>19,425</u>
Total expenditures	<u>129,402</u>	<u>118,810</u>	<u>126,046</u>	<u>113,907</u>	<u>97,886</u>
Excess (deficiency) of revenues over expenditures	<u>7,661</u>	<u>15,316</u>	<u>(11,346)</u>	<u>14,234</u>	<u>16,775</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	51,068	29,802	31,645	29,267	58,591
Proceeds from sale of property	75	299	119	117	427
Proceeds from insurance	549	317	25	23	50
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	-	-	755	5,390	-
Issuance of refunding debt	-	4,695	-	-	-
Premium on debt issuance	-	190	-	308	-
Payment to refunded bond agent	-	(4,715)	(715)	-	-
Transfers out	<u>(50,418)</u>	<u>(29,252)</u>	<u>(31,595)</u>	<u>(33,487)</u>	<u>(62,591)</u>
Total other financing sources and uses	<u>1,274</u>	<u>1,336</u>	<u>234</u>	<u>1,618</u>	<u>(3,523)</u>
Net change in fund balances	<u>\$ 8,935</u>	<u>\$ 16,652</u>	<u>\$ (11,112)</u>	<u>\$ 15,852</u>	<u>\$ 13,252</u>
Debt service as a percentage of noncapital expenditures	<u>9.2</u>	<u>10.0</u>	<u>13.1</u>	<u>11.5</u>	<u>12.4</u>

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	(Restated) 2017	2016	2015	2014	2013
REVENUES					
Taxes	\$ 89,727	\$ 84,873	\$ 84,949	\$ 84,680	\$ 75,244
Intergovernmental	11,290	8,689	9,850	7,255	6,043
Licenses and permits	3,720	3,578	3,434	3,111	3,190
Fines and forfeitures	322	335	346	402	434
Charges for services	2,487	2,227	2,252	2,071	591
Miscellaneous	1,254	902	834	887	1,670
Total revenues	<u>108,800</u>	<u>100,604</u>	<u>101,665</u>	<u>98,406</u>	<u>87,172</u>
EXPENDITURES					
Current function:					
General government	16,815	22,840	12,163	12,158	11,409
Public safety	11,244	9,783	8,797	8,410	8,152
Public works	19,276	18,796	16,897	18,104	16,115
Health and welfare	7,061	7,162	6,713	6,551	6,153
Culture and recreation	7,368	7,052	7,474	6,885	6,605
Debt service					
Principal	3,055	4,563	4,109	3,505	3,465
Interest and bond issuance cost	3,926	2,954	2,962	3,649	3,461
Bond issuance	-	-	-	-	-
Capital outlay	<u>27,730</u>	<u>18,617</u>	<u>27,430</u>	<u>13,229</u>	<u>25,830</u>
Total expenditures	<u>96,475</u>	<u>91,767</u>	<u>104,252</u>	<u>72,491</u>	<u>81,190</u>
Excess (deficiency) of revenues over expenditures	<u>12,325</u>	<u>8,837</u>	<u>(2,587)</u>	<u>25,915</u>	<u>5,982</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	42,327	24,955	32,829	20,053	19,934
Proceeds from sale of property	3	-	24	852	437
Proceeds from insurance	751	955	-	-	-
Proceeds from installment purchase agreement	-	-	156	-	-
Issuance of debt	49,785	-	16,405	1,500	-
Issuance of refunding debt	-	-	43,927	-	404
Premium on issuance	2,344	-	4,914	-	-
Payment to refunded bond agent	-	-	(47,512)	(1,672)	(635)
Transfers out	<u>(45,146)</u>	<u>(29,340)</u>	<u>(36,480)</u>	<u>(23,527)</u>	<u>(21,125)</u>
Total other financing sources and uses	<u>50,064</u>	<u>(3,430)</u>	<u>14,263</u>	<u>(2,794)</u>	<u>(985)</u>
Net change in fund balances	<u>\$ 62,389</u>	<u>\$ 5,407</u>	<u>\$ 11,676</u>	<u>\$ 23,121</u>	<u>\$ 4,997</u>
Debt service as a percentage of noncapital expenditures	<u>10.2</u>	<u>10.3</u>	<u>9.2</u>	<u>12.1</u>	<u>12.5</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>
2022	\$ 43,378	\$ 74,218	\$ 1,240	\$ 118,836
2021	40,644	64,879	1,320	106,843
2020	40,041	52,073	1,398	93,512
2019	37,989	53,951	1,434	93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243

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

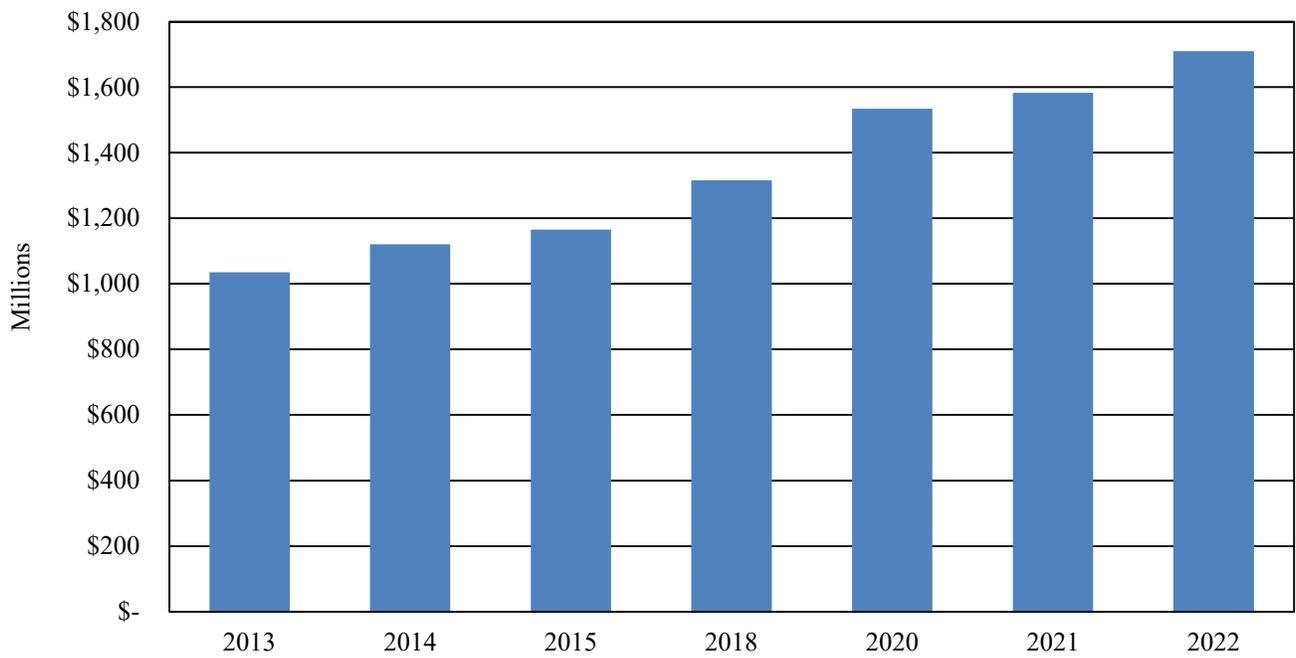
<u>Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Service Property</u>	<u>Less: Homestead Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate - Millages</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*</u>
2022	\$ 1,059,949,590	\$ 790,429,830	\$ 111,888,580	\$ 252,143,902	\$ 1,710,124,098	90.41	\$16,316,582,420	10%
2021	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,249	90.39	15,225,012,520	10%
2020	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	91.26	14,735,521,907	10%
2019	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	92.90	13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%

Source: Ascension Parish Tax Assessor

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 14 - 15% if actual market value.

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



PARISH OF ASCENSION
PROPERTY TAX RATES AND TAX LEVIES
DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS
(UNAUDITED)

PARISH DIRECT RATES

Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3	Juvenile Detention
<u>TAX RATES (mills per dollar)</u>							
2022	2.74	14.89	29.57	5.50	5.60	20.00	0.99
2021	2.74	14.89	29.57	5.48	5.60	20.00	0.99
2020	2.74	14.86	29.57	5.46	6.52	20.00	0.99
2019	2.77	15.03	30.70	5.50	6.59	20.00	1.00
2018	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2017	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2016	2.77	14.85	30.63	5.33	6.59	18.70	0.97
2015	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2014	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2013	2.86	15.00	31.00	5.50	6.80	20.00	-
<u>TAX LEVIES</u>							
2022	\$ 4,202,106	\$ 9,104,536	\$ 1,392,601	\$ 9,405,839	\$ 9,576,696	\$ 6,090,888	\$ 1,693,049
2021	3,893,554	8,464,578	1,278,546	8,672,771	8,862,517	5,706,680	1,566,793
2020	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453	1,519,330
2019	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604	1,446,922
2018	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226	1,315,204
2017	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211	1,219,304
2016	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359	1,139,949
2015	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678	1,165,858
2014	3,028,026	6,023,780	840,735	6,164,251	7,621,113	3,884,882	1,120,752
2013	2,792,655	5,558,816	747,559	5,695,507	4,349,212	3,529,684	-

Source: Ascension Parish Tax Assessor

The tax levies represent the original levy of the Assessor and exclude the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 1% per month. No discounts are allowed for taxes, and there is no provision for partial payments.

The Sheriff, as provided by state law, is the official tax collector of general property taxes levied by the Parish and Parish special districts.

(1) Not included are the following:

Right of Way District parcel fees, Forestry District, Prairieville Community Fire Fee, Prairieville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH DIRECT RATES		OVERLAPPING RATES						
Animal Control	ACUD#1	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Road Districts	Total
<u>TAX RATES (mills per dollar)</u>								
0.99	10.13	90.41	13.53	61.59	1.80	14.48	195.00	376.81
0.99	10.13	90.39	13.53	61.59	1.80	14.48	165.00	346.79
0.99	10.13	91.26	15.34	61.59	1.80	14.48	120.00	304.47
1.00	10.31	92.90	15.97	61.59	1.82	14.48	-	186.76
-	10.31	91.72	15.88	62.31	1.82	14.48	-	186.21
-	10.31	91.72	15.74	61.59	1.82	14.48	-	185.35
-	10.31	90.15	15.70	61.59	1.82	14.48	-	183.74
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08
-	10.00	91.16	16.00	61.59	1.85	14.48	-	185.08
<u>TAX LEVIES</u>								
\$ 1,693,049	\$ 339,375	\$ 43,498,139	\$ 6,153,948	\$ 105,326,837	\$ 3,078,218	\$ 24,762,593	\$ 134,668	\$ 182,954,403
1,566,793	335,331	40,347,563	5,707,772	97,472,102	2,848,661	22,915,932	70,061	169,362,091
1,519,330	335,384	40,443,837	5,504,294	94,519,417	2,762,367	22,221,748	24,015	165,475,678
1,446,922	322,035	38,699,407	5,674,689	89,116,258	2,633,410	20,951,429	-	157,075,193
-	299,799	33,146,132	5,153,213	81,003,610	2,393,681	19,044,146	-	140,740,782
-	299,558	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	-	130,953,854
-	319,883	29,575,903	4,573,288	72,380,058	2,138,852	17,016,733	-	125,684,834
-	308,436	30,205,412	4,568,410	71,805,311	2,156,874	16,881,615	-	125,617,622
-	212,125	28,895,665	4,314,963	69,027,223	2,073,427	16,228,480	-	120,539,758
-	194,040	22,867,473	4,040,418	61,778,178	1,915,757	14,994,424	-	105,596,250

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

Taxpayer	Type of Business	2022			2013		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 110,651,640	1	5.64%	\$ 90,464,860	1	8.74%
BASF Corporation	Chemicals	94,129,140	2	4.80%	66,576,690	2	6.43%
CF Industries, Inc.	Chemicals	74,591,820	3	3.80%	39,087,820	3	3.77%
Honeywell International	Chemicals	43,698,330	4	2.23%	20,742,710	5	2.00%
Huntsman International	Chemicals	28,810,270	5	1.47%	13,883,550	10	1.34%
Occidental Chemical	Chemicals	28,297,340	6	1.44%	30,588,770	4	2.95%
Rubicon, LLC	Chemicals	22,603,210	7	1.15%	15,834,210	8	1.53%
PCS Nitrogen Fertilizer	Chemicals	19,278,720	8	0.98%	16,684,310	7	-
Westlake Vinyls Company	Chemicals	18,026,770	9	0.92%	-	-	-
Exxon Mobil Corporation	Chemicals	15,838,380	10	0.81%	14,506,970	9	-
Lion Polymer, Geismar	Chemicals	-	-	-	14,022,030	6	1.35%
		<u>\$ 455,925,620</u>		<u>23.23%</u>	<u>\$ 322,391,920</u>		<u>31.13%</u>
2022 Taxable Assessed Value of Parish		<u>\$ 1,962,268,000</u>					
2013 Taxable Assessed Value of Parish					<u>\$ 1,035,526,840</u>		

Source: Ascension Parish Assessor's Office

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

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2022	\$ 43,874,629	\$ 43,040,164	98.10%	\$ (5,061)	\$ 43,035,103	98.09%
2021	40,639,005	39,924,884	97.59%	-	39,924,884	98.24%
2020	40,682,086	36,735,371	90.30%	814,171	37,549,542	92.30%
2019	38,699,407	37,344,766	96.50%	-	37,344,766	96.50%
2018	33,666,775	32,911,499	97.76%	(16,016)	32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%

(1) Ascension Parish Tax Assessor's Office; Includes residential fire fee collected by Parish Fire Protection Districts that are included in property tax billings.

(2) Ascension Parish Sheriff's Office, Finance Office Collections Report

(a) Amount collected though March of subsequent year.

PARISH OF ASCENSION

**SALES TAX REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)**

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance Construction and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2022	\$ 35,263,160	\$ 17,300,558	\$ 21,654,387	\$ 792,634	\$ 75,010,739
2021	31,260,255	14,784,554	18,834,655	552,537	65,432,001
2020	24,107,206	12,196,570	15,769,756	680,667	52,754,199
2019	25,583,558	12,452,326	15,914,962	639,543	54,590,389
2018	25,500,352	12,419,449	15,859,545	581,983	54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2022.

	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				
	2022	2021	2020	2019	2018
Retail Trade	\$ 77,434,519	\$ 85,862,108	\$ 76,941,568	\$ 72,889,446	\$ 69,689,389
Chemical Plants	42,029,310	35,613,669	27,956,407	33,515,793	37,148,598
Industrial Supplies	34,978,081	32,927,728	27,061,976	31,635,867	29,029,388
Contractors	6,674,436	7,516,497	6,181,003	5,417,400	4,122,154
Transportation	<u>20,405,486</u>	<u>19,621,295</u>	<u>16,604,929</u>	<u>15,579,368</u>	<u>15,202,899</u>
Total	<u>\$ 181,521,832</u>	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2017	2016	2015	2014	2013
Retail Trade	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053
Chemical Plants	34,599,531	47,001,509	40,628,120	38,708,434	36,851,716
Industrial Supplies	28,031,664	28,180,070	33,580,656	34,548,328	29,130,779
Contractors	3,810,019	4,716,092	9,321,703	9,795,482	8,770,473
Transportation	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>
Total	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

PARISH OF ASCENSION
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

(full accrual basis of accounting)
(in thousands, except debt per capita amount)

Year	General Obligation Bonds	Other Governmental Activities Debt		Business- type Debt	(1) Total Primary Government	(2) Percentage of Personal Income	(2)
		Public Improvement Bonds	Other	Revenue Bonds			(in dollars) Debt Per Capita
2022	\$ 4,285	\$ 96,148	\$ -	\$ 2,940	\$ 103,373	2.14%	\$ 792
2021	4,695	101,849	-	3,194	109,738	2.39%	855
2020	5,110	107,139	-	3,441	115,690	2.38%	915
2019	6,495	112,391	-	3,687	122,573	2.94%	968
2018	6,880	111,680	-	3,928	122,488	3.12%	982
2017	8,255	115,901	13	4,164	128,333	3.50%	1,044
2016	8,620	66,685	66	4,398	79,769	2.24%	656
2015	8,980	71,083	118	4,576	84,757	2.46%	710
2014	9,100	68,720	-	4,767	82,587	2.50%	706
2013	9,220	72,917	-	4,943	87,080	2.70%	761

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

(2) Demographic and economic statistics (Exhibit J-18)

PARISH OF ASCENSION

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)**

(full accrual basis of accounting)
(in thousands, except per capita amount)

Year	General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2022	\$ 4,285	\$ 423	\$ 3,862	0.02%	\$ 30
2021	4,695	415	4,280	0.03%	33
2020	5,110	411	4,699	0.03%	37
2019	6,495	405	6,090	0.04%	48
2018	6,880	376	6,504	0.05%	52
2017	8,255	397	7,858	0.07%	64
2016	8,620	382	8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74
2013	9,220	233	8,987	0.09%	79

PARISH OF ASCENSION

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

December 31, 2022
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	\$ 96,148	100%	\$ 96,148
Library (2)	<u>4,285</u>	100%	<u>4,285</u>
Total Direct	<u>\$ 100,433</u>		<u>\$ 100,433</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 358,656	100%	\$ 358,656
City of Donaldsonville (1)(3)	<u>4,175</u>	0.9%	<u>38</u>
Total Overlapping	<u>\$ 362,831</u>		<u>\$ 358,694</u>
Total Direct and Overlapping	<u>\$ 463,264</u>		<u>\$ 459,127</u>

- (1) Amounts exclude accrued compensated absences, net pension liabilities and other postemployment benefits liabilities.
- (2) All General Obligation Bonds are secured by ad valorem taxes.
- (3) Source: 2022 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 2021.

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
2022	\$ 2,214,411,902	\$ 221,441,190	\$ 775,044,166	\$ 42,035,000	\$ 733,009,166	94.58%
2021	1,831,293,753	183,129,375	640,952,814	45,450,000	595,502,814	92.91%
2020	1,777,557,350	177,755,735	622,145,073	48,725,000	573,420,073	92.17%
2019	1,681,459,890	168,145,989	588,510,962	52,845,000	535,665,962	91.02%
2018	1,543,396,510	154,339,651	540,188,779	55,845,000	484,343,779	89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445	88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364	87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788	86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564	86.03%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789	84.69%

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	
2022	\$ 35,263,160	\$ 334,131	\$ 34,929,029	\$ 1,176,000	\$ 968,574	\$ 2,144,574	16.29
2021	31,260,255	304,108	30,956,147	1,151,000	1,001,025	2,152,025	14.38
2020	24,107,206	272,085	23,835,121	1,115,000	1,040,581	2,155,581	11.06
2019	25,583,558	265,057	25,318,501	1,075,000	1,078,522	2,153,522	11.76
2018	25,500,352	229,833	25,270,519	915,000	1,033,391	1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	796,278	33.72
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26
2013	20,748,740	177,388	20,571,352	415,000	377,959	792,959	25.94

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	
2022	\$ 17,300,558	\$ 165,144	\$ 17,135,414	\$ 985,000	\$ 806,743	\$ 1,791,743	10.46
2021	14,784,554	149,949	14,634,605	950,000	825,743	1,775,743	8.24
2020	12,196,570	133,627	12,062,943	940,000	853,943	1,793,943	6.72
2019	12,452,326	130,250	12,322,076	910,000	881,244	1,791,244	6.88
2018	12,419,449	112,865	12,306,584	915,000	879,621	1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59
2013	11,572,888	87,028	11,485,860	1,245,000	213,825	1,458,825	7.87

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	
2022	\$ 21,654,387	\$ 636,304	\$ 21,018,083	\$ 3,005,000	\$ 1,758,900	\$ 4,763,900	4.41
2021	18,834,655	512,477	18,322,178	2,860,000	1,895,100	4,755,100	3.85
2020	15,769,756	347,336	15,422,420	2,735,000	2,025,250	4,760,250	3.24
2019	15,914,962	374,069	15,540,893	2,615,000	2,149,500	4,764,500	3.26
2018	15,859,545	279,440	15,580,105	1,775,000	2,228,800	4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58
2013	14,752,827	92,846	14,659,981	1,360,000	2,734,225	4,094,225	3.58

(1) Amount is shown net of refunds

(2) Total sales tax collection costs

PARISH OF ASCENSION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2022	130,458	\$ 4,831,512	\$ 37,035	36.2	23,815	2.8	3.1
2021	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2014	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0
2013	114,393	3,221,307	28,160	34.0	21,520	4.2	4.7

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

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

2022			2013		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,800	7.4%
BASF Corporation	1,240	1.9%	BASF Corporation	1,000	2.9%
Wal-Mart Stores	708	1.1%	Huntsman Chemical Co., LLC	795	4.0%
Ascension Parish Government	704	0.7%	Shell Chemical Company	610	1.0%
Shell Chemical Company	630	1.0%	Our Lady of the Lake Ascension	750	2.0%
CF Industries	533	0.8%	Wal-Mart Stores	700	1.8%
Smith Tank and Steel	460	0.9%	Ascension Parish Government	744	1.5%
Huntsman Chemicals	450	0.7%	Volks Constructors	600	1.6%
Our Lady of the Lake Ascension	420	0.8%	Kellogg Company	703	1.0%
REV	420	0.7%	Field Hospitality Group	550	1.6%
	<u>9,065</u>	<u>13.6%</u>		<u>9,252</u>	<u>24.8%</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									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>GENERAL FUND:</u>										
Adjudication	-	-	-	-	-	-	1	-	1	1
Building	18	16	17	19	15	16	15	13	13	15
Citizen Service Office	4	3	4	3	-	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	5	4	6	7	7	6	5	5	5	5
Engineering	-	-	-	-	-	-	23	25	19	18
Executive Administration	4	4	4	4	4	5	3	5	4	6
Finance/Purchasing	24	19	24	23	21	21	20	19	19	19
General Administration	9	10	8	9	7	7	6	6	6	5
Grants	3	3	4	4	4	4	4	4	4	4
Human Resources	11	9	9	8	8	8	6	6	5	6
IS/GIS	11	13	9	9	8	9	9	10	9	8
Judicial 23rd District	21	21	21	21	21	21	21	21	21	21
Judicial Parish Court	6	6	6	7	6	2	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	14	13	13	13	13	14	14	14
Planning and Development	17	17	8	8	13	13	7	7	15	7
Storm Water	-	-	-	-	-	-	-	-	-	3
Communications (Video Programming)	5	4	4	5	5	3	2	2	2	2
TOTAL GENERAL FUND	165	155	151	153	145	141	150	152	152	149
<u>OTHER FUNDS:</u>										
Criminal Court	18	16	15	15	17	14	16	16	18	18
East Ascension Major Drainage	171	113	124	89	89	78	71	70	69	76
FINS	5	5	5	5	5	5	5	4	4	4
Fire District No. 1	50	50	49	45	46	44	45	45	45	35
Fire District No. 3	64	55	47	49	46	37	36	36	30	24
Fleet Management	-	-	-	-	-	-	17	18	17	14
Health Unit	39	39	41	42	24	16	36	38	40	40
Jail	5	5	6	5	5	11	11	11	11	10
Lamar Dixon	17	21	22	21	28	21	20	21	19	16
Maintenance	35	47	35	33	31	31	30	27	26	18
Mental Health	18	19	19	19	17	18	21	21	21	18
Recreation	30	29	27	26	23	21	20	21	19	18
Road and Bridge	47	91	101	124	108	94	74	76	75	77
Utilities	30	32	35	33	30	26	7	7	6	3
West Ascension Drainage	10	9	8	8	9	10	8	7	6	8
TOTAL OTHER FUNDS	539	531	534	514	478	426	417	418	406	379
TOTAL ALL FUNDS	704	686	685	667	623	567	567	570	558	528

Source: Parish of Ascension

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

Function:	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety:										
Police:										
Physical arrests	3,936	3,246	2,969	5,586	4,355	4,160	3,972	4,124	4,243	4,342
Traffic violations	2,921	2,456	2,858	3,614	3,898	5,150	4,812	7,002	6,714	9,884
Service call responses	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752	75,992
Fire:										
Number of responses	2,238	2,450	2,017	1,924	1,771	1,973	1,570	1,299	756	429
Number of emergency responses	10,011	9,891	7,102	7,251	7,257	6,342	6,042	5,356	5,551	5,184
Public Works:										
Building Permits:										
Residential (new)	1,016	815	964	984	846	1,009	753	770	776	811
Commercial	40	58	64	154	169	154	132	194	215	139
Transportation:										
Parish street maintenance program:										
Number of miles maintained	542	538	533	529	526	524	515	512	510	507
Rehab streets and roads (miles)	5	5	2	8	11	32	22	26	4	14
Sanitation:										
Wastewater:										
Number of users *	3,636	2,788	2,503	1,956	1,333	494	549	478	484	505
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,060	2,060	2,059	2,059	2,058	2,057
Culture-Recreation:										
Libraries:										
Total registered borrowers**	90,902	81,243	45,178	32,901	32,251	28,865	28,931	30,566	32,651	37,572
Total items circulated	480,406	431,844	352,287	473,235	566,567	410,846	428,142	405,297	400,184	416,341
Total reference questions answered	71,240	61,464	58,552	72,138	71,097	53,144	69,472	76,797	122,182	135,304

Source: Ascension Parish Government

*Number of users Parish GIS Department

**Library included parish students beginning 2021 fiscal year

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

Major Programs	FISCAL YEAR									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government:										
Number of general government buildings (1)	22	23	21	20	21	24	24	24	22	23
Public Safety:										
Number of fire stations	18	19	18	17	18	19	19	19	19	19
Fire trucks	57	57	63	60	58	54	53	53	52	56
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	542	538	533	529	526	524	515	512	510	507
Number of bridges	83	83	83	83	82	82	89	136	136	136
Sanitation:										
Miles of sanitary sewers	51	51	44	35	25	18	17	14	14	14
Culture and Recreation:										
Number of parks	22	22	22	22	23	23	24	24	27	27
Number of library branches	4	4	4	4	4	4	4	4	4	4
Number of community centers	4	4	4	4	5	4	5	6	5	5
Health and Welfare:										
Number of health and welfare buildings	12	10	10	10	10	10	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, 2022

Grantor/State Pass-through/ Program name/ Location of Project	Assistance Listing Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
U. S. Federal Emergency Management Agency/				
State of Louisiana/Office of Homeland Security and Emergency Preparedness				
Conway Bayou Pump Station Improvements - Phase I	97.039	FEMA 4277-PA-LA	\$ 116,399	\$ -
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 1786-005-0003	145,055	-
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 1786-022-0002	24,650	-
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 4080-005-0003	6,350	-
		Subtotal assistance listing #97.039	292,454	-
Flood Mitigation Assistance - EMP Grant	97.042	FMA-PJ-06-LA-2018-001	17,144	-
2018 Emergency Management Performance Grant - SRL Elevation Program	97.029	EMT-2008-EP-00003-S01	53,372	-
2019 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-05-LA-2019-010	588,371	-
		Subtotal assistance listing #97.029	641,743	-
2021 State Homeland Security Program	97.067	EMW-2020-SS-00011-S01	13,524	-
2020 State Homeland Security Program	97.067	EMW-2020-SS-00011-S01	4,225	-
2019 State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	11,327	-
		Subtotal assistance listing #97.067	29,076	-
* Public Assistance Grant - Hurricane Cristobal	97.036	FEMA-3527-PA-LA	4,249	-
* Public Assistance Grant - Hurricane Barry	97.039	FEMA 4458-PA-LA	8,307	-
* Public Assistance Grant - Hurricane Sally	97.036	FEMA-3543-PA-LA	8,667	-
* Public Assistance Grant - Hurricane Zeta	97.036	FEMA-4577-PA-LA	2,202	-
* Public Assistance Grant - Hurricane Delta	97.036	FEMA-4570-PA-LA	11,251	-
* Public Assistance Grant - Hurricane Ida	97.036	FEMA-4611-PA-LA	9,481,881	-
* Public Assistance Grant - Rain Event	97.036	FEMA-4606-PA-LA	1,668,741	-
* Public Assistance Grant - Flood 816	97.036	FEMA-4263-PA-LA	20,767	-
		Subtotal assistance listing #97.036	11,206,065	-
U.S. Department of Justice				
Bureau of Justice Grant	16.034	unavailable	640	-
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	746,457	-
Department of Housing and Community Affairs				
* Section 8 Housing	14.871	LA009	916,022	-
Total Federal Assistance			\$ 13,849,601	\$ -

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2022

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, 2022. 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, 2022. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The Parish has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.

NOTE 4 - RELATIONSHIP TO THE FEDERAL REPORTS

Amounts reported in the SEFA agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported on the SEFA were prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported on the SEFA and the financial statements may exist due to recognition requirements as established by program regulations. In the current fiscal year, the Parish recognized in its financial statements \$9,481,881 and \$1,668,741 in federal revenues related to Hurricane Ida and the May 19, 2021 flood, respectively, for expenditures paid during the fiscal year. However, with respect to Federal Emergency Management Agency (FEMA) assistance a non-Federal entity must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity's project worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures. The project worksheet was not approved and therefore these expenditures are not recorded in the SEFA.





**OTHER INDEPENDENT
AUDITORS' REPORT**

2022



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated June 23, 2023. As described in our report on the **PARISH's** financial statements, this report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension 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 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.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements of the **PARISH**, we considered the **PARISH's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control. Accordingly, we do not express an opinion on the effectiveness of the **PARISH's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the **PARISH's** financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the parish's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and *the Louisiana Governmental Audit Guide* in considering the parish's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 23, 2023

**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, 2022, and have issued our report thereon dated June 30, 2023.

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 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 or 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, *the Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

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 Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 23, 2023

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2022. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the **PARISH** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Louisiana Governmental Audit Guide*, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibility for the Audit of Compliance section of our report.

We are required to be independent of the **PARISH** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the **PARISH's** compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **PARISH's** federal programs.

Auditors' Responsibility for the Compliance Audit

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **PARISH's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **PARISH's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the **PARISH's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **PARISH's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control over compliance. Accordingly, no such opinion is expressed.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension 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 or accountants and those reports, if any, can be found in the separately issued financial reports of each such unit. Our audit of compliance, described below, did not include the programs of the entities discussed above, as those entities were audited, reviewed, or compiled under separate engagements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor, and federal and state agencies, and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 23, 2023

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2022

1) Summary of Auditors' Results:

- A) The type of report issued on the financial statements: **Unmodified opinion.**
- B) Significant deficiencies in internal control that were disclosed by the audit of financial statements: **None.**

Material weaknesses: **None.**

- C) Noncompliance which is material to the financial statements: **None.**

- 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. Federal Emergency Management Agency

State of Louisiana / Office of Homeland Security and Emergency Preparedness

- 1) Public Assistance Disaster Grant Assistance listing #97.036

U.S. Department of Housing and Urban Development

Department of Housing and Community Affairs

- 2) Section 8 Housing Program Assistance listing #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* and *the Louisiana Governmental Audit Guide*: **None.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

4) FINDINGS – NONCOMPLIANCE

None.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2022

2021-001 Local Government Budget Act

There were no instances identified during the current year audit.

2021-002 Public Lease Law

There were no instances identified during the current year audit.

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

December 31, 2022
(Without Audit)

<u>Issuer</u>	<u>Type of Insurance</u>	<u>Property Covered and Location</u>	<u>Insurance</u>	<u>Expiration Date</u>
Ironshore Specialty Insurance Company	Commercial general liability	Premises operations, general	\$ 100,000	May 30, 2023
	Automobile liability	Machinery and vehicles	\$ 100,000	May 30, 2023
	Public officials' errors and omissions liability	Public officials' errors and omissions	\$ 50,000	May 30, 2023
	Workers compensation	Eligible employees	Statutory	May 30, 2023

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF BOARD MEMBERS

December 31, 2022
(Without Audit)

<u>Name</u>	<u>Term Years</u>	<u>Term Period</u>
Clinton Swan	4 Year Term	8/18/2021-8/18/2025
Patrice Smith	3 Year Term	6/19/2020-6/19/2023

There are currently three unfilled board positions.

SPECIAL ACKNOWLEDGEMENTS

Patrick Goldsmith
Chief Financial Officer

Amanda Berot
Comptroller - Compliance

Dawn Caballero
Comptroller - Management

Ashley Barnes
Accounting Manager

Laurie Lemoine
Chief Accountant

Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2022

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chairman and Members
of the Ascension Parish Council, and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The **PARISH OF ASCENSION's (PARISH)** management is responsible for those C/C areas identified in the SAUPs.

The Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and schedule of exceptions are as follows:

1) Written Policies and Procedures:

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
 - iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

2) Board or Finance Committee:

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations:

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers):

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
 - i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases):*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
 - i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards):

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and
- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and
 - ii. Observe that finance charges and late fees were not assessed on the selected statements.
- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions):

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts:

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

9) Payroll and Personnel:

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics:

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
 - a. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - b. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service:

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice:

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity:

- A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

14) Prevention of Sexual Harassment:

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
- C. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF EXCEPTIONS

For the year ended December 31, 2022

Exceptions:

No exceptions were found as a result of applying the procedures listed above, except as follows:

Collections:

4 (B) (i) Based on the testing procedures performed over 5 deposit sites, 1 of the 5 sites contained a cash drawer that was shared amongst employees responsible for cash collections.

Information Technology Disaster Recovery/Business Continuity:

13 (A) (B) We performed the related procedures and discussed the results with management.

Management's Response:

Management of the Parish concurs with the exceptions identified and has implemented the following to mitigate the exceptions noted above:

- ***Collections:*** The operations of the site is currently outsourced by a third-party and all employees responsible for collecting cash have separate cash drawers. Additionally, the Parish has camera surveillance over the registers at all times.

We were engaged by the Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

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Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 23, 2023