

PARISH OF ASCENSION
LOUISIANA



2019

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2019



COMPREHENSIVE ANNUAL FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2019



Prepared by

Finance Department
Gwen LeBlanc, Chief Financial Officer

PARISH OF ASCENSION

COMPREHENSIVE ANNUAL FINANCIAL STATEMENTS

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INTRODUCTORY SECTION





Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

GWEN B. LEBLANC
CHIEF FINANCIAL OFFICER/TREASURER

July 27, 2020

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

Dear Citizens, President, and Council Members:

Pursuant to Louisiana State Statutes, I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Parish of Ascension (the Parish) for the year ended December 31, 2019. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2019 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 126,604 as of July 2019, which represents a 18.1% growth since the 2010 U.S. Census of 107,215. This growth makes Ascension Parish one of the fastest growing parishes in Louisiana during that time period.

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

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

A determination of the financial reporting entity to be included in this CAFR 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 CAFR 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 Unit
Mental Health Center	Blended Component Unit
Fire Protection Districts No. 1, No. 2, & No. 3	Blended Component Units
Ascension Parish Library and Library Construction Funds	Blended Component Unit
Ascension Consolidated Utilities District No. 1	Blended Component Unit
Ascension Parish Communication District	Discrete Component Unit
Parish Court of the Parish of Ascension Judicial Expense Fund	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
Galvez-Lake Volunteer Fire Department	Discrete Component Unit
Prairieville Volunteer Fire Department	Discrete Component Unit
5 th Ward Volunteer Fire Department	Discrete Component Unit
7 th District Volunteer Fire Department	Discrete Component Unit
Sorrento Volunteer Fire Department	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 Funds 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 D through D-23, E through E-7, and F through F-18.

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

In developing and evaluating the accounting system of the Parish, the Finance Department considers the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from an unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed benefits likely to be derived, and that the valuation of costs and benefits requires estimates and judgments by management.

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

FACTORS AFFECTING FINANCIAL CONDITION

Economic Condition and Outlook

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over \$9.6 billion in capital investment by new and expanding enterprises accompanied by the creation of over 3,000 direct new jobs. The Parish consistently ranks in the top ten parishes (counties) in the U.S. for annual per capita business investment. The combination of excellent job opportunities and a high-quality public-school system has made Ascension one of the fastest growing parishes (counties) in the U.S. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

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

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

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

- *Population:* 126,604
- *Industrial Sites:* Promotion of the 17,000 acre River Plex Mega Park site is still a major focus of business attraction for Ascension Parish. In addition to this site, Ascension has seven development-ready Certified Sites throughout the Parish.
- *Future Development:* The AEDC staff is working on a number of projects in the pipeline which have the potential to create another 1,756 jobs and represents \$9.7 billion of capital investment, of which \$5.2 billion and 760 new jobs have the highest potential for new investment.

The Parish budget was prepared with a cautiously optimistic mindset. The Parish government recognizes the state of the nation, as well as the global economy, when setting budget projections. This conservative fiscal approach and the commitment to build and maintain financial reserves have resulted in a favorable Standard & Poor’s credit rating of AA+. Additionally, the Parish currently has \$116 million in outstanding debt, which is significantly below the State imposed limit of \$588 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2020

The priorities of the 2020 Budget are consistent with the priorities of prior years. As with the 2019 fiscal year, the 2020 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 \$115,592,000 for 2020 is as follows:

East Ascension Drainage Construction	\$ 44,138,000
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 24,659,500
• Various road projects	
Courthouse Construction Fund	\$ 17,980,000
• New parish courthouse	
Road Construction	\$ 5,950,000
• Road overlay projects, subdivision ditch system improvement program	
Park Construction Fund	\$ 5,218,500
• Various recreation projects	
Water/Wastewater Construction Fund	\$ 5,000,000
• Various sewer projects	
Community Development Block Grant Construction Fund	\$ 4,201,000
• Parish sewer construction project	
Fire District No. 1 Construction Fund	\$ 2,973,500
• Construction of new fire stations for District No. 1	
Infrastructure Projects Fund	\$ 2,150,000
• LA 3127 Highway extension project – Phase II	
Lighting Districts Construction Fund	\$ 1,020,000
• Installation of lights in Lighting District #6	
Health Unit Construction Fund	\$ 669,000
• Senior Citizen Wellness Facility	
Jail Construction Fund	\$ 650,000
• Plumbing and electrical repairs to old jail	

Fire District No. 3 Construction Fund	\$ 344,000
• Training room addition completion	
Office Building Construction	\$ 332,500
• Courthouse West foundation stabilization	
• DPW tire shop renovation	
Fire District No. 2 Construction Fund	\$ 306,000
• Construction of a fire station for District No. 2	

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, the Parish is one of the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$44.6 million has been committed for the parish transportation system in the Road Maintenance Fund, the Road Construction Fund, Move Ascension, and Infrastructure Projects Fund for 2020. The implementation of traffic impact fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

As revenues are realized, the Parish will commit funds for overlays, reconstruction, and turn lanes to offset traffic congestion. Additionally, a feasibility study is underway to evaluate the possibility of adding a new interchange at I-10. Currently, the State is expanding I-10 from Highland Road in Baton Rouge to LA Highway 73 in Ascension Parish. The Parish is working with other parishes in evaluating alternatives to improve the connection between Baton Rouge and New Orleans.

Master Plan:

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

Recreation:

During 2020, the Parish recreation department has plans to complete Phase II of the Lamar Dixon Gym project, begin work on the St. Amant Park Recreation Center and to continue maintaining the existing parks and facilities in the Parish.

Fire Protection:

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2020, the Parish has plans to complete the construction of new fire stations in the Modeste, St. Amant and Sorrento areas along with the acquisitions of equipment and land, and major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$73.7 million committed to the maintenance and capital project funds in 2020 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$1,238,000 committed in the maintenance fund for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

Comprehensive Sewer Plan and Water System Plan:

A portion of the funds received from the Community Development Block Grant will be used to develop a comprehensive waste water system on the east side of the Parish. In 2020, the Parish will have an upgrade to and connection of waste water treatment facilities in Darrow and Hillaryville areas.

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

AWARDS AND ACKNOWLEDGMENTS

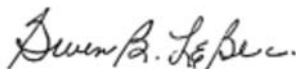
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Comprehensive Annual Financial Report each year for the eleven years through 2018. The Certificate of Achievement 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 seven years by GFOA and reflects the commitment of Parish Government to meet the highest principles of governmental budgeting.

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

Respectfully submitted,



Gwen B. LeBlanc
Chief Financial Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Parish of Ascension
Louisiana**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2019

TERM: JANUARY 1, 2016 – DECEMBER 31, 2019

PRESIDENT – KENNY MATASSA

COUNCIL MEMBERS

District 1	Oliver Joseph
District 2	Bill Dawson
District 3	Travis Turner
District 4	Daniel "Doc" Satterlee
District 5	Dempsey Lambert
District 6	Randy Clouatre
District 7	Aaron Lawler
District 8	Teri Casso
District 9	Todd Lambert
District 10	John Cagnolatti
District 11	Benny Johnson

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2019

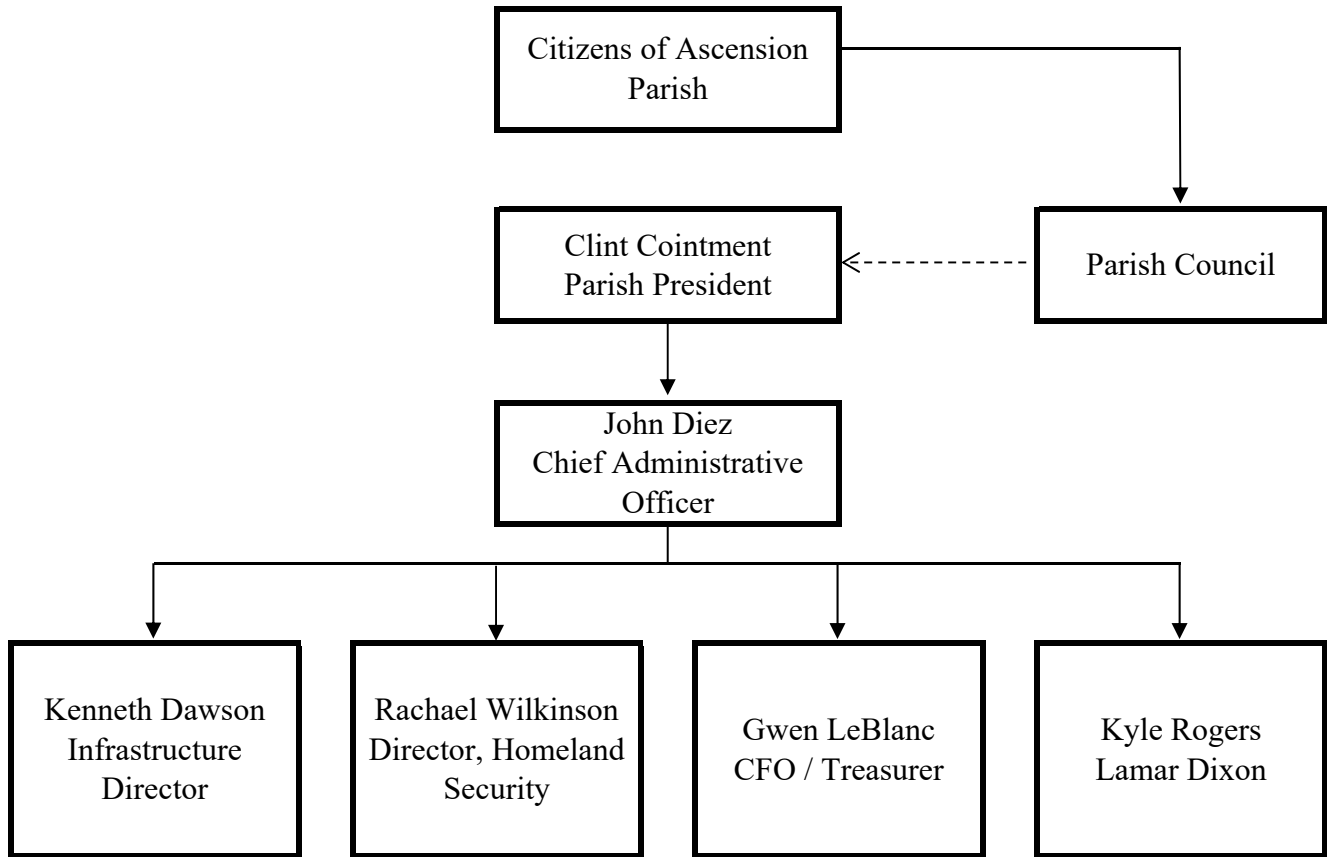
TERM: JANUARY 1, 2020 – DECEMBER 31, 2024

PRESIDENT – CLINT COINTMENT

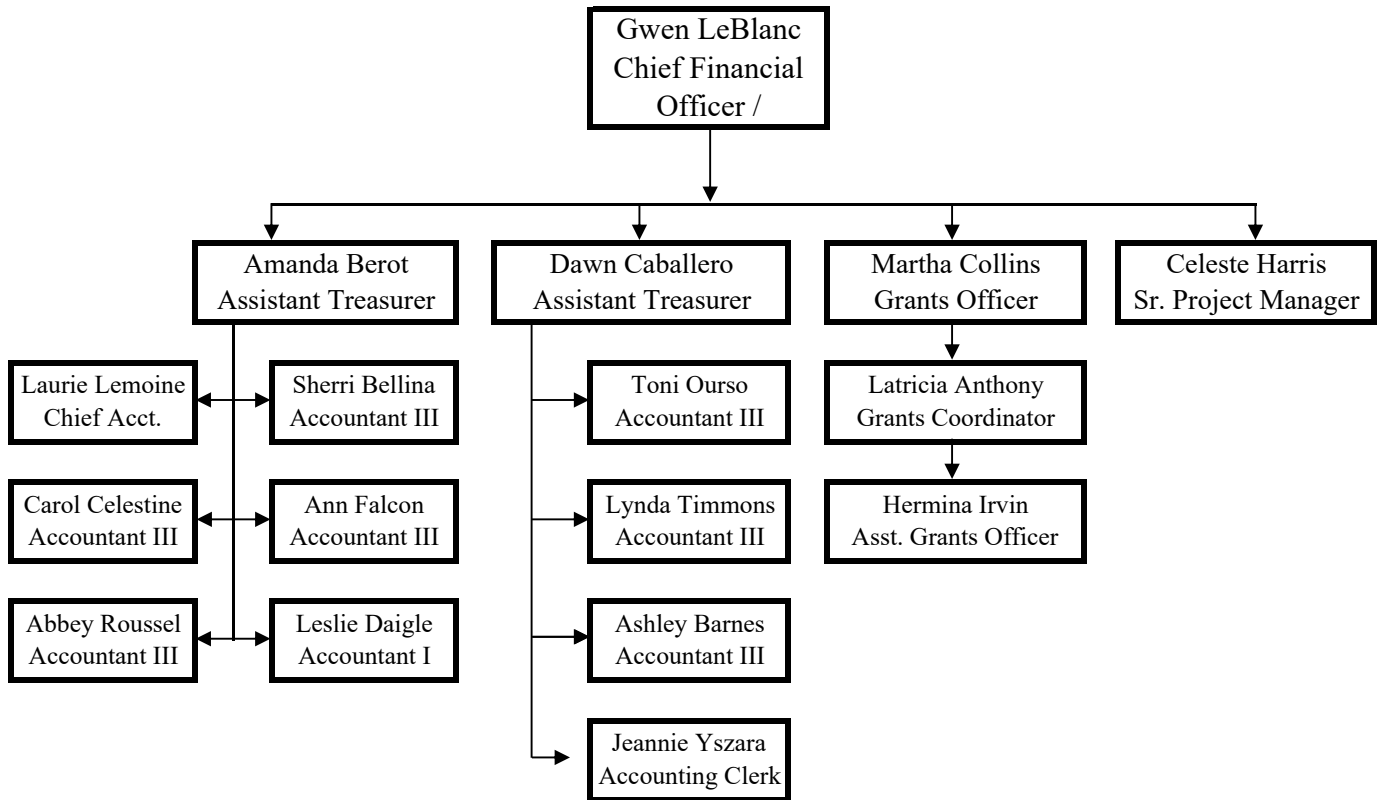
COUNCIL MEMBERS

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
ORGANIZATIONAL CHART
FINANCE DEPARTMENT**





**FINANCIAL
SECTION**





INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department. Those statements represent 93%, 97%, and 85%, respectively, of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. The financial statements of those entities were audited, reviewed, or compiled by other auditors and accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors and accountants. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH** as of December 31, 2019, 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.

Emphasis of Matter - Prior Period Restatement

As described in Note 20 to the financial statements, the 2018 financial statements have been restated to correct a material misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of contributions and funding progress of other postemployment benefit plan, schedule of proportionate share of net pension liability, and schedule of pension contributions on pages 5 through 20 and 107 through 116 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **PARISH**'s basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, 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, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 27, 2020 on our consideration of the **PARISH's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* in considering the **PARISH's** internal control over financial reporting and compliance.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
July 27, 2020



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 2019. 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 2019, 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 2019 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 \$490 million (net position). Of this amount, \$118.8 million (unrestricted net position) may be used without restrictions to meet the Parish's ongoing obligations to citizens and creditors.

The primary government's net position increased by \$30.8 million during 2019.

Governmental activities' net position increased by \$26 million, which in comparison to the prior year, is an increase of approximately \$6.8 million. The increase is primarily the result of an increase ad valorem and sales taxes, investment earnings, and operating grants and contributions. Governmental expenses of the primary government increased by \$1.3 million from 2018 due to increase in public works and public safety expenditures.

Business-type net position of the Parish increased by \$4.8 million in 2019, which in comparison to the prior year, is an increase of approximately \$1.8 million. The business-type expenses of the primary government increased by \$853,000 related to the operations of newly acquired sewer systems and related depreciation.

At year end, the primary government's governmental funds reported combined fund balances of \$283.7 million, an increase of \$15.6 million. The most significant increases in the governmental fund balances were attributable to increases in ad valorem and sales taxes and charges for services. Most of the fund balances are restricted or committed to capital projects (\$145.4 million), drainage maintenance (\$33.2 million), culture and recreation (\$22.2 million), fire protection (\$17.8 million) and various other purposes (\$33.8 million).

The Parish's unassigned fund balance was \$22 million at December 31, 2019.

Significant aspects of the Parish's financial well-being for 2019 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the Parish as a Whole

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

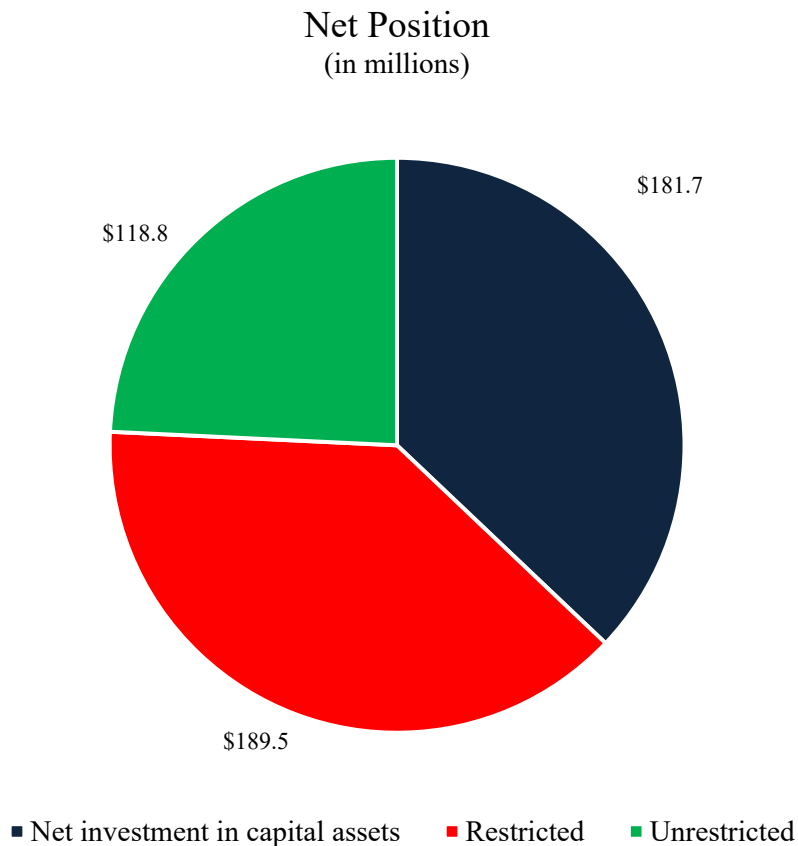
The Parish's net position, the difference between assets and liabilities, is one indicator used to measure the Parish's financial health or financial position. Increases or decreases in the Parish's net position over time are indicators of whether its financial health is improving or deteriorating. Other non-financial factors, however, such as changes in the Parish's ad valorem (property) and sales tax bases, and the condition of the Parish's roads and buildings, need to be considered to assess the overall health of the Parish.

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

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

Business-type activities - The Parish charges a fee to customers for certain services it provides. The Parish operates Ascension Consolidated Utilities District No. 1 and No. 2 (ACUD No.1 and ACUD No. 2), which includes wastewater treatment systems and a water distribution system. The Parish also operates Parish Utilities of Ascension, which includes a water treatment and a distribution system on the westside of the Mississippi River. Additionally, the Parish owns and operates the Lamar Dixon Expo Center, which is also reported under the Parish’s business-type activities.

Primary government - At December 31, 2019, the net position was \$490 million for governmental and business-type activities, of which \$118.8 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish’s ability to use the net position for day-to-day operations.



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

Parish of Ascension Statement of Net Position December 31, 2019 and 2018 (in thousands)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2019	2018 (1)	2019	2018 (1)	2019	2018 (1)
Current and other assets	\$ 310,154	\$ 296,608	\$ 20,431	\$ 19,769	\$ 330,585	\$ 316,377
Capital assets	<u>262,479</u>	<u>250,556</u>	<u>41,771</u>	<u>38,436</u>	<u>304,250</u>	<u>288,992</u>
Total assets	572,633	547,164	62,202	58,205	634,835	605,369
Deferred outflows of resources	<u>15,386</u>	<u>11,087</u>	<u>728</u>	<u>520</u>	<u>16,114</u>	<u>11,607</u>
Total assets and deferred outflows of resources	<u>\$ 588,019</u>	<u>\$ 558,251</u>	<u>\$ 62,930</u>	<u>\$ 58,725</u>	<u>\$ 650,949</u>	<u>\$ 616,976</u>
Current and other liabilities	\$ 23,810	\$ 17,464	\$ 2,372	\$ 2,807	\$ 26,182	\$ 20,271
Long-term liabilities	<u>128,843</u>	<u>128,634</u>	<u>3,947</u>	<u>3,790</u>	<u>132,790</u>	<u>132,424</u>
Total liabilities	<u>152,653</u>	<u>146,098</u>	<u>6,319</u>	<u>6,597</u>	<u>158,972</u>	<u>152,695</u>
Deferred inflows of resources	<u>1,868</u>	<u>4,669</u>	<u>94</u>	<u>404</u>	<u>1,962</u>	<u>5,073</u>
Net position:						
Net investment in capital assets	143,593	131,996	38,084	34,508	181,677	166,504
Restricted	189,354	186,414	179	455	189,533	186,869
Unrestricted	<u>100,551</u>	<u>89,074</u>	<u>18,254</u>	<u>16,761</u>	<u>118,805</u>	<u>105,835</u>
Total net position	<u>433,498</u>	<u>407,484</u>	<u>56,517</u>	<u>51,724</u>	<u>490,015</u>	<u>459,208</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 588,019</u>	<u>\$ 558,251</u>	<u>\$ 62,930</u>	<u>\$ 58,725</u>	<u>\$ 650,949</u>	<u>\$ 616,976</u>

(1) Restated. See Note 20 to 2019 Audited Financial Statements.

Total net position of the Parish's governmental activities increased by 6.4% or \$26 million during 2019, primarily related to an increase in operating grants and contributions, ad valorem taxes and investment earnings. 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 \$1.4 million during 2019. The changes in capital assets is discussed later in this analysis.

The net position of the Parish's business-type activities increased by \$4.8 million during 2019. The Parish's business-type activities includes two wastewater treatment systems, three water distribution systems, and the Lamar Dixon Expo Center.

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

Parish of Ascension						
Changes in Net Position						
For the years ended December 31, 2019 and 2018						
(in thousands)						
	Governmental Activities		Business-Type Activities		Total	
	2019	2018 (1)	2019	2018 (1)	2019	2018 (1)
Revenues:						
Program revenues:						
Charges for services	\$ 12,434	\$ 12,491	\$ 5,281	\$ 4,427	\$ 17,715	\$ 16,918
Operating grants and contributions	8,204	4,592	911	805	9,115	5,397
Capital grants and contributions	9,919	13,137	4,467	2,761	14,386	15,898
General revenues:						
Ad valorem	38,345	33,319	-	297	38,345	33,616
Sales taxes	53,951	53,779	-	-	53,951	53,779
Other	8,705	6,148	1,432	1,121	10,137	7,269
Total revenues	<u>131,558</u>	<u>123,466</u>	<u>12,091</u>	<u>9,411</u>	<u>143,649</u>	<u>132,877</u>
Functions/Program Expenses:						
General government	19,089	20,358	-	-	19,089	20,358
Public safety	14,674	13,086	-	-	14,674	13,086
Public works	30,831	25,949	-	-	30,831	25,949
Health and welfare	8,151	8,044	-	-	8,151	8,044
Culture and recreation	10,646	14,553	3,534	3,793	14,180	18,346
Transportation and development	13,367	13,439	-	-	13,367	13,439
Utility operations	-	-	8,140	7,028	8,140	7,028
Interest	4,410	4,432	-	-	4,410	4,432
Total expenses	<u>101,168</u>	<u>99,861</u>	<u>11,674</u>	<u>10,821</u>	<u>112,842</u>	<u>110,682</u>
Increase (decrease) in net position before transfers	30,390	23,605	417	(1,410)	30,807	22,195
Transfers, net	<u>(4,376)</u>	<u>(4,425)</u>	<u>4,376</u>	<u>4,425</u>	<u>-</u>	<u>-</u>
Change in net position	26,014	19,180	4,793	3,015	30,807	22,195
Net position - beginning	<u>407,484</u>	<u>388,304</u>	<u>51,724</u>	<u>48,709</u>	<u>459,208</u>	<u>437,013</u>
Net position - ending	<u>\$ 433,498</u>	<u>\$ 407,484</u>	<u>\$ 56,517</u>	<u>\$ 51,724</u>	<u>\$ 490,015</u>	<u>\$ 459,208</u>

(1) Restated. See Note 20 to the 2019 Audited Financial Statements.

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

Blended Component Units

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

Discrete Component Units

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

Fund Financial Statements

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

Reporting the Parish's Most Significant Funds

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

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

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

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

Notes to the financial statements - The notes provide additional information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found in Exhibit A-13.

Other information - In addition to the basic financial statements and accompanying notes, the Comprehensive Annual Financial Report (CAFR) 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 CAFR 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.

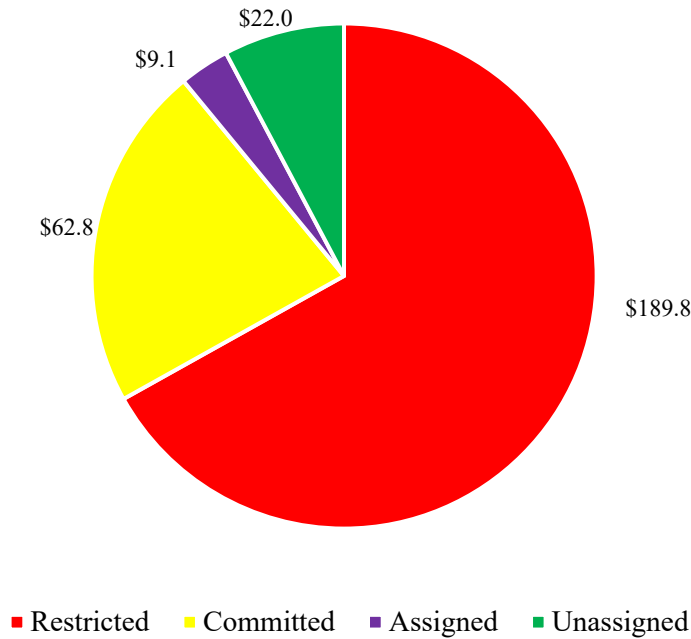
Financial Analysis of the Government’s Funds

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 2019 by fund type:

	(in thousands)					
	2019				2018 (1)	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 41,653	\$ 67,956	\$ 9,723	\$ 43,913	\$ 163,245	\$ 173,289
Expenditures & other uses	<u>40,982</u>	<u>59,342</u>	<u>9,451</u>	<u>37,852</u>	<u>147,627</u>	<u>160,692</u>
Net change in fund balance	671	8,614	272	6,061	15,618	12,597
Beginning fund balance	<u>43,132</u>	<u>79,816</u>	<u>3,012</u>	<u>142,088</u>	<u>268,048</u>	<u>255,451</u>
Ending fund balance	<u>\$ 43,803</u>	<u>\$ 88,430</u>	<u>\$ 3,284</u>	<u>\$ 148,149</u>	<u>\$ 283,666</u>	<u>\$ 268,048</u>

(1) Restated. See Note 20 to the 2019 Audited Financial Statements.

Fund Balance by Classification (in millions)



At year end, fund balances were \$283.7 million. Unassigned fund balances were \$22 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 2019 operating budget, (3) specific program spending from dedicated revenue sources, and (4) capital projects.

The General Fund is the primary operating fund of the Parish. At year end, fund balance of the General Fund was \$43.8 million compared to the fund balance of \$43.1 million at the end of 2018. The General Fund had a net increase in fund balance of approximately \$671,000 compared to a net increase of \$4.1 million in 2018. Overall revenues for the General Fund increased by \$1.7 million related to increases in sales and ad valorem taxes; expenditures remained relatively consistent, increasing by \$583,000 or 2.5%. The decrease in change in fund balance from 2018 was primarily attributable to additional \$3 million increase in to transfers out to other funds during 2019.

The Parish’s other major funds are the East Ascension Drainage Fund, Courthouse East Construction Fund, East Ascension Drainage Project Fund, Road Project Fund, and the Move Ascension Fund. The East Ascension Drainage Fund’s fund balance increased by \$2.5 million during 2019 to \$31.6 million. The East Ascension Drainage Fund received \$24.4 million in revenues during 2019, a decrease of approximately \$886,000 from 2018. Expenditures of \$17 million for 2019 related primarily to personnel and ongoing drainage system maintenance and improvements. Total expenditures increased significantly from 2018 by approximately \$6.8 million due to expedited drainage maintenance projects. Additionally, the East Ascension Drainage Fund utilized resources of approximately \$4.8 million transferring funds to the Parish’s East Ascension Drainage Sinking Fund, a nonmajor debt service fund, to satisfy scheduled debt service payments.

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund and Move Ascension Capital Project Fund increased by \$5.9 million collectively during 2019, compared to an increase of \$25.3 million in 2018. The decrease in change in fund balance primarily relates to a decrease in funds transferred from East Ascension Drainage to East Ascension Drainage Project Fund during 2019. Expenditures for capital outlay during 2019 for these three major capital project funds were \$11 million, whereas, 2018 capital outlay expenditures were \$12.7 million. Additionally, the Courthouse East Construction Fund was determined to be a major capital projects fund in 2019. The Courthouse East Constructions Fund experienced a \$2.8 million decrease in fund balance for the year due to expenditures related to the construction of a new Parish courthouse.

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

Source of Revenue	(in thousands)			
	2019		2018	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 93,374	73	\$ 88,534	78
Intergovernmental	14,413	11	14,046	12
Licenses and permits	3,855	3	3,915	3
Charges for services	9,169	6	2,255	2
Fines and forfeitures	289	2	2,015	2
Miscellaneous	7,041	5	3,456	3
Total	<u>\$ 128,141</u>	<u>100</u>	<u>\$ 114,221</u>	<u>100</u>

Of the \$128.1 million of governmental revenues in 2019, \$86.6 million was for restricted purposes. The remaining \$41.5 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 73% and 78% of total governmental resources in 2019 and 2018, respectively.

(Continued)

Expenditures of the primary government increased by \$16 million in 2019. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2019		2018	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 15,637	14	\$ 15,559	16
Public safety	12,280	11	11,095	11
Public works	27,875	24	21,478	22
Health and welfare	8,484	7	7,877	8
Culture and recreation	8,825	8	12,924	13
Debt service	9,642	8	9,743	10
Capital outlay	31,398	28	19,425	20
Total	<u>\$ 114,141</u>	<u>100</u>	<u>\$ 98,101</u>	<u>100</u>

The largest increase in expenditures was \$12 million related to an increase in capital outlay related to the construction of the new parish courthouse and various fire stations for the Parish's fire district protection funds. Additionally, public works expenditures increased by \$6.4 million related to continued drainage and roadway infrastructure and maintenance.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year the Parish's General Fund budget was amended on several occasions. The amendment of the operating and capital budgets is mandated by state law in certain circumstances and is a customary practice of the Parish to reflect the changes that occur throughout the year. The most significant adjustments during 2019 were as follows:

Revenues:

- An increase in ad valorem taxes of \$2 million or 42%;
- An increase in investment and other revenues of \$449,500, or 160%;
- An increase in intergovernmental revenues of \$2,000, or 37%;

Expenditures:

- An increase in general government expenditures of \$319,000, or 2%;
- An increase in public safety expenditures of \$429,500, or 10%;
- An increase in culture and recreation expenditures of \$197,000, or 7%;
- A decrease in capital outlay expenditures of \$265,000 or 38%.

Resources available for appropriation (revenues and other financing sources) were \$41.6 million with expenditures and transfers to other funds totaling \$41 million. The operating surplus in the General Fund for 2019 was \$671,000 and the ending fund balance was \$43.8 million at December 31, 2019.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2019, the Parish had \$304.3 million invested in a broad range of capital assets, including heavy equipment for road and drainage maintenance, vehicles, fire equipment, computer equipment, office furniture, land, buildings, park facilities, roads, bridges, and sewer treatment systems. This amount represents a net increase of \$15.3 million, or 5%, over 2018. Capital assets were as follows:

	(in thousands)					
	Governmental		Business-type		Totals	
	Activities	Activities	Activities	Activities	Activities	Activities
	2019	2018	2019	2018 (1)	2019	2018 (1)
Land	\$ 20,345	\$ 18,601	\$ 757	\$ 811	\$ 21,102	\$ 19,412
Construction in progress	46,131	25,205	1,413	1,037	47,544	26,242
Intangibles	-	-	479	492	479	492
Buildings	77,864	80,576	-	-	77,864	80,576
Vehicles	7,105	7,500	-	-	7,105	7,500
Equipment	7,617	7,601	180	223	7,797	7,824
Furniture and fixtures	461	585	-	-	461	585
Library materials	908	841	-	-	908	841
Infrastructure	<u>102,048</u>	<u>109,647</u>	<u>38,942</u>	<u>35,872</u>	<u>140,990</u>	<u>145,519</u>
Capital assets, net of depreciation	<u>\$262,479</u>	<u>\$250,556</u>	<u>\$41,771</u>	<u>\$38,435</u>	<u>\$304,250</u>	<u>\$288,991</u>

(1) Restated. See Note 20 to the 2019 Audited Financial Statements

The \$15.3 million increase is attributable to additions within infrastructure and buildings. The Parish is responsible for the maintenance of approximately 1,447 roads and 82 bridges that cover 529 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.

Drainage operations expended \$3.1 million during 2019 in the East Ascension Drainage Fund and East Ascension Drainage Project Fund on capital outlay 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. The Parish expended \$16.6 million in 2019 on drainage maintenance projects.

The major additions to the Parish's property in 2019 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 \$13.8 million in contract cost for the ongoing construction of various fire stations operating under the Parish's Fire District No. 1 and the construction of the Parish's courthouse on the east side of the Parish.

The Parish's 2020 capital budget provides for expenditures of \$115.6 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, for various road projects, Courthouse East Construction Fund, the Community Development Block Grant Construction Fund, for the Parish sewer construction project, and Fire District No. 1 Construction Fund, for the construction of a new fire station. More detailed information about the Parish's capital assets is presented in Note 6 to the financial statements.

(Continued)

Debt

At the end of 2019, the Parish had \$139.1 million in debt outstanding compared to \$131.7 million at the end of 2018, a decrease of \$7.4 million, as shown below:

	(Restated)			
	Outstanding January 1, 2019	Increase	Decrease	Outstanding December 31, 2019
<u>Governmental activities:</u>				
Public improvement	\$ 105,323,000	\$ 5,390,000	\$ 4,705,000	\$ 106,008,000
General obligation	6,880,000	-	385,000	6,495,000
Bond premium	6,356,664	307,759	281,877	6,382,546
Accrued vacation leave	2,808,433	1,837,603	1,538,638	3,107,398
Net pension liability	5,161,488	8,575,077	2,101,250	11,635,315
Other post employment benefits liability	1,115,378	230,176	64,026	1,281,528
<u>Business-type activities:</u>				
Revenue bonds	3,738,220	-	220,324	3,517,896
Bond premium	189,781	-	20,342	169,439
Net pension liability	-	519,704	128,258	391,446
Other post employment benefits liability	82,163	16,956	4,717	94,402
Total	<u>\$ 131,655,127</u>	<u>\$ 16,877,275</u>	<u>\$ 9,449,432</u>	<u>\$ 139,082,970</u>

The Parish retired \$5.3 million in bonds during 2019 through scheduled debt payments. The Parish's retained its Standard & Poor's credit rating of AA+ for 2019. 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 \$588.5 million state-imposed limit. Other obligations include accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 8, 10, and 12 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2020 BUDGET

The 2020 Parish budget was prepared with a cautiously optimistic mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are major employers of the Parish's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade.

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

Another major factor affecting the 2020 budget is the Parish ad valorem and sales tax collections that approximate 66% of budgeted revenue. The 2020 operating budget expenditures provide for increases in employee health insurance and an allowance for personnel costs.

For 2020, operating and capital revenues are budgeted at \$108.2, while operating and capital expenditures are projected to be \$210.6. If these estimates are realized, the Parish's fund balances are expected to decrease by \$102.4 million by the end of 2020.

The Parish's capital projects budget for 2020 totals \$115 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction	\$ 44,138,000
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 24,659,500
• Various road transportation projects	
Courthouse Construction Fund	\$ 17,980,000
• New parish courthouse	
Road Construction	\$ 5,950,000
• Road overlay projects, subdivision ditch system improvement program	
Park Construction Fund	\$ 5,218,500
• Lamar Dixon gym renovations, St. Amant recreation center, new poles, LED lights, and spray various parks.	
Water/Wastewater Construction Fund	\$ 5,000,000
• Oak Grove, Hope Villa, Country Ridge, and Riverton Sewer plant replacements and expansions.	
Community Development Block Grant Construction Fund	\$ 4,201,000
• Parish sewer construction project	

Fire District No. 1 Construction Fund	\$ 2,973,500
• Construction of new fire stations for Fire District No. 1	
Infrastructure Projects Fund	\$ 2,150,000
• LA 3127 Highway extension project – Phase II	
Lighting Districts Construction Fund	\$ 1,020,000
• Construction of a fire station for Lighting District No. 2	
Health Unit Construction Fund	\$ 669,000
• Senior Citizen Wellness Facility	
Jail Construction Fund	\$ 650,000
• Plumbing and electrical repairs to old jail	
Fire District No. 3 Construction Fund	\$ 344,000
• Completion of training room addition	
Office Building Construction Fund	\$ 332,500
• Courthouse West foundation stabilization, and	
• DPW tire shop renovation	
Fire District #2 Construction Fund	\$ 306,000
• Completion of Modeste fire station.	

These plans were considered when adopting the operating and capital budgets for 2020. Appropriations of the General Fund budget are \$25.6 million, an increase of 14% percent from 2019 actual expenditures of \$22.4 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:

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



BASIC FINANCIAL STATEMENTS



PARISH OF ASCENSION
STATEMENT OF NET POSITION

December 31, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 87,546,400	\$ 3,554,818	\$ 91,101,218	\$ 5,889,714	\$ 2,049,198
Investments	174,284,664	15,946,058	190,230,722	3,832,831	20,715,650
Accounts receivable, net	40,636,236	1,182,481	41,818,717	407,001	1,128,094
Due from other governments	3,931,832	24,438	3,956,270	1,079,783	257,183
Internal balances	694,954	(694,954)	-	-	-
Prepaid and other assets	332,321	16,166	348,487	231,737	156,066
Inventories	-	-	-	3,358	243,793
Restricted assets	2,727,385	401,767	3,129,152	340,284	-
Capital assets:					
Nondepreciable	66,475,486	2,286,134	68,761,620	-	392,259
Depreciable, net	196,003,306	39,484,829	235,488,135	2,259,033	3,724,525
Total assets	<u>572,632,584</u>	<u>62,201,737</u>	<u>634,834,321</u>	<u>14,043,741</u>	<u>28,666,768</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension liability	9,824,138	502,025	10,326,163	283,305	-
Other post-employment benefits	157,393	11,594	168,987	7,795	-
Deferred loss on debt refunding	5,404,527	214,225	5,618,752	-	-
Total deferred outflows of resources	<u>15,386,058</u>	<u>727,844</u>	<u>16,113,902</u>	<u>291,100</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 588,018,642</u>	<u>\$ 62,929,581</u>	<u>\$ 650,948,223</u>	<u>\$ 14,334,841</u>	<u>\$ 28,666,768</u>
LIABILITIES					
Accounts payable and accrued liabilities	\$ 5,526,177	\$ 1,705,470	\$ 7,231,647	\$ 599,364	\$ 647,041
Contracts payable	6,933,640	71,174	7,004,814	-	-
Due to other governments	6,929	-	6,929	1,120,943	-
Accrued payroll	1,248,675	148,434	1,397,109	35,247	-
Unearned revenue	2,880,409	1,202	2,881,611	-	-
Customer deposits	-	219,139	219,139	-	-
Claims reserve:					
Due within one year	343,353	-	343,353	-	-
Due in more than one year	803,959	-	803,959	-	-
Long-term payables:					
Due within one year	6,871,000	226,615	7,097,615	134,133	-
Due in more than one year	115,121,944	3,460,720	118,582,664	184,215	-
Other post-employment benefits - due in more than one year	1,281,528	94,402	1,375,930	63,469	-
Net pension liability - due in more than one year	11,635,315	391,446	12,026,761	383,717	-
Total liabilities	<u>152,652,929</u>	<u>6,318,602</u>	<u>158,971,531</u>	<u>2,521,088</u>	<u>647,041</u>
DEFERRED INFLOWS OF RESOURCES					
Pension liability	1,777,679	87,358	1,865,037	49,317	-
Other post-employment benefits	90,498	6,667	97,165	4,482	-
Total deferred inflows of resources	<u>1,868,177</u>	<u>94,025</u>	<u>1,962,202</u>	<u>53,799</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	143,593,246	38,083,628	181,676,874	1,985,790	4,116,784
Restricted for:					
Capital projects	126,638,793	-	126,638,793	-	-
Public works	23,109,216	-	23,109,216	-	-
Public safety	28,230,322	-	28,230,322	86,827	-
Health and welfare	8,091,622	-	8,091,622	3,576,368	-
Debt service	3,283,983	179,042	3,463,025	-	-
Unrestricted	<u>100,550,354</u>	<u>18,254,284</u>	<u>118,804,638</u>	<u>6,110,969</u>	<u>23,902,943</u>
Total net position	<u>433,497,536</u>	<u>56,516,954</u>	<u>490,014,490</u>	<u>11,759,954</u>	<u>28,019,727</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 588,018,642</u>	<u>\$ 62,929,581</u>	<u>\$ 650,948,223</u>	<u>\$ 14,334,841</u>	<u>\$ 28,666,768</u>

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

PARISH OF ASCENSION
STATEMENT OF ACTIVITIES

For the year ended December 31, 2019

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$ 19,089,149	\$ 4,202,206	\$ 4,047,302	\$ 4,561,571
Public safety	14,674,550	2,055,995	792,009	-
Public works	30,830,680	152,225	1,631,774	1,480,419
Health and welfare	8,151,040	100,283	1,288,970	150,231
Culture and recreation	10,646,278	723,572	443,450	706,470
Transportation and development	13,366,641	5,200,000	-	3,019,825
Interest on long-term debt	4,409,922	-	-	-
Total governmental activities	101,168,260	12,434,281	8,203,505	9,918,516
Business-type activities:				
Utility operations	8,139,692	3,677,770	20,134	4,467,480
Lamar Dixon Expo Center	3,534,743	1,603,277	890,899	-
Total business-type activities	11,674,435	5,281,047	911,033	4,467,480
Total primary government	\$ 112,842,695	\$ 17,715,328	\$ 9,114,538	\$ 14,385,996
Component units:				
Governmental activities	\$ 9,040,499	\$ 4,583,542	\$ 3,764,886	\$ 146,058
Business-type activities	7,296,288	5,008,618	1,584,152	-
Total component units	\$ 16,336,787	\$ 9,592,160	\$ 5,349,038	\$ 146,058

General revenues:

- Taxes:
 - Ad valorem
 - Sales
 - Franchise
 - Occupancy
- Grants and contributions not restricted to specific programs and miscellaneous revenues
- Investment earnings
- Transfers of capital assets, net
- Transfers
- Total general revenues and transfers
- Increase in net position
- Net position - beginning of year, as restated
- Net position - end of year

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

Net (Expenses) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
\$ (6,278,070)	\$ -	\$ (6,278,070)	\$ -	\$ -
(11,826,546)	-	(11,826,546)	-	-
(27,566,262)	-	(27,566,262)	-	-
(6,611,556)	-	(6,611,556)	-	-
(8,772,786)	-	(8,772,786)	-	-
(5,146,816)	-	(5,146,816)	-	-
(4,409,922)	-	(4,409,922)	-	-
<u>(70,611,958)</u>	<u>-</u>	<u>(70,611,958)</u>	<u>-</u>	<u>-</u>
-	25,692	25,692	-	-
-	(1,040,567)	(1,040,567)	-	-
<u>-</u>	<u>(1,014,875)</u>	<u>(1,014,875)</u>	<u>-</u>	<u>-</u>
<u>\$ (70,611,958)</u>	<u>\$ (1,014,875)</u>	<u>\$ (71,626,833)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (546,013)	\$ -
-	-	-	-	(703,518)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (546,013)</u>	<u>\$ (703,518)</u>
38,344,815	320,216	38,665,031	-	-
53,950,846	-	53,950,846	-	1,436,325
1,434,021	602,217	2,036,238	-	-
-	-	-	639,543	-
1,022,759	33,734	1,056,493	319,935	91,732
6,248,323	476,127	6,724,450	25,373	1,755,262
44,047	(44,047)	-	-	-
(4,420,000)	4,420,000	-	-	-
<u>96,624,811</u>	<u>5,808,247</u>	<u>102,433,058</u>	<u>984,851</u>	<u>3,283,319</u>
26,012,853	4,793,372	30,806,225	438,838	2,579,801
<u>407,484,683</u>	<u>51,723,582</u>	<u>459,208,265</u>	<u>11,321,116</u>	<u>25,439,926</u>
<u>\$ 433,497,536</u>	<u>\$ 56,516,954</u>	<u>\$ 490,014,490</u>	<u>\$ 11,759,954</u>	<u>\$ 28,019,727</u>

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

**PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS**

December 31, 2019

	General	East Ascension Drainage	Courthouse East Construction
ASSETS			
Cash and cash equivalents	\$ 3,967,617	\$ 2,815,229	\$ 21,074,708
Investments	33,067,657	22,739,892	3,437,618
Accounts receivable, net:			
Ad valorem taxes	6,119,446	6,021,074	-
Sales and use taxes	2,904,668	1,263,582	-
Other	613,496	113,534	17,142
Due from other governments:			
Grants	267,687	409,566	-
LA - State revenue sharing	100,060	181,016	-
LA - Severance	4,351	-	-
LA - Beer and Parish Transportation	16,092	-	-
LA - Other	373,844	-	-
Due from other funds	800,392	117,437	-
Restricted assets	-	-	-
Prepaid and other assets	500	-	-
	<u>48,235,810</u>	<u>33,661,330</u>	<u>24,529,468</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 1,247,708	\$ 719,675	\$ -
Contracts payable	40,176	145,864	2,711,894
Accrued payroll	366,486	270,414	-
Deductions from ad valorem taxes:			
Contribution to retirement system	220,841	218,744	-
Due to other funds	1,945,606	-	-
Due to other governments	-	-	-
Unearned revenue	28,800	-	-
	<u>3,849,617</u>	<u>1,354,697</u>	<u>2,711,894</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	583,425	695,106	-
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	20,858,278
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	21,104,030	-
Health and mental health services	-	-	-
Law enforcement	1,477,926	-	-
Road lighting	-	-	-
Juvenile detention	4,584,543	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	-
Housing assistance	-	-	-
Committed for:			
Construction of capital assets	-	-	959,296
Culture and recreation	6,507,817	-	-
Drainage maintenance	-	10,507,497	-
Health and mental health services	-	-	-
Law enforcement	124,983	-	-
Road lighting	-	-	-
Road maintenance	-	-	-
Assigned for subsequent year's expenditures	9,127,300	-	-
Unassigned	21,979,699	-	-
	<u>43,802,768</u>	<u>31,611,527</u>	<u>21,817,574</u>
Fund balance	<u>43,802,768</u>	<u>31,611,527</u>	<u>21,817,574</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 48,235,810</u>	<u>\$ 33,661,330</u>	<u>\$ 24,529,468</u>

East Ascension Drainage Project		Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$	12,210,291	\$ 1,905,201	\$ 19,463,643	\$ 25,419,758	\$ 86,856,447
	34,847,728	16,950,377	14,262,426	42,997,834	168,303,532
	-	-	-	22,717,323	34,857,843
	-	-	-	-	4,168,250
	173,776	88,256	71,397	501,724	1,579,325
	76,068	-	-	1,717,280	2,470,601
	-	-	-	706,188	987,264
	-	-	-	-	4,351
	-	-	-	77,324	93,416
	-	-	-	-	373,844
	-	482,460	-	1,345,709	2,745,998
	-	2,727,385	-	-	2,727,385
	-	-	-	128,625	129,125
\$	47,307,863	\$ 22,153,679	\$ 33,797,466	\$ 95,611,765	\$ 305,297,381
\$	-	\$ -	\$ -	\$ 1,240,453	\$ 3,207,836
	20,716	337,313	850,836	2,826,841	6,933,640
	-	-	-	553,811	1,190,711
	-	-	-	827,975	1,267,560
	-	-	-	105,438	2,051,044
	-	-	-	6,929	6,929
	-	2,835,385	-	16,224	2,880,409
	20,716	3,172,698	850,836	5,577,671	17,538,129
	76,068	-	-	2,738,536	4,093,135
	-	-	-	128,625	129,125
	47,211,079	5,774,309	29,109,371	20,902,601	123,855,638
	-	-	-	3,283,983	3,283,983
	-	-	-	17,763,916	17,763,916
	-	-	-	1,351,110	22,455,140
	-	-	-	6,750,425	6,750,425
	-	-	-	60,788	1,538,714
	-	-	-	4,203,868	4,203,868
	-	-	-	-	4,584,543
	-	-	-	1,433,325	1,433,325
	-	-	2,783,170	577,977	3,361,147
	-	-	-	440,229	440,229
	-	13,206,672	1,054,089	6,289,736	21,509,793
	-	-	-	15,691,132	22,198,949
	-	-	-	197,683	10,705,180
	-	-	-	7,587,812	7,587,812
	-	-	-	-	124,983
	-	-	-	527,148	527,148
	-	-	-	105,200	105,200
	-	-	-	-	9,127,300
	-	-	-	-	21,979,699
	47,211,079	18,980,981	32,946,630	87,295,558	283,666,117
\$	47,307,863	\$ 22,153,679	\$ 33,797,466	\$ 95,611,765	\$ 305,297,381

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

PARISH OF ASCENSION

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

December 31, 2019

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

Total fund balances - governmental funds (Exhibit A-2)	\$	283,666,117
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation, excluding amounts included in the internal service funds referenced below.		262,215,397
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	\$	203,196
Deferred loss on debt refunding		5,404,527
		5,607,723
Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures.		4,093,135
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		(866,601)
Long-term debt payable		(118,885,546)
Compensated absences payable		(3,107,398)
		(122,859,545)
Pension and net other post-employment benefits related liabilities are not due and payable with current resources and, therefore, are not reported in governmental funds, excluding amounts included in the internal service funds referenced below.		
Net pension liability		(11,452,038)
Deferred outflows related to pension liability		9,589,088
Deferred inflows related to pension liability		(1,736,776)
Net other post employment benefit liability		(1,207,563)
Deferred outflows related to other post employment benefits		148,309
Deferred inflows related to other post employment benefits		(85,275)
		(4,744,255)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.		5,518,964
		5,518,964
Net position of governmental activities (Exhibit A)	\$	433,497,536

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



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

For the year ended December 31, 2019

	<u>General</u>	<u>East Ascension Drainage</u>	<u>Courthouse East Construction</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,604,541	\$ 6,551,974	\$ -
Sales	25,583,558	15,914,962	-
Franchise and beer	1,430,209	-	-
Intergovernmental	600,425	1,118,901	4,559,660
Licenses and permits	3,854,825	-	-
Fines and forfeitures	70,043	-	-
Charges for services	1,998,717	-	-
Investment and other	1,437,704	799,106	485,238
	<u>41,580,022</u>	<u>24,384,943</u>	<u>5,044,898</u>
Total revenues			
	<u>41,580,022</u>	<u>24,384,943</u>	<u>5,044,898</u>
EXPENDITURES			
Current function:			
General government	15,455,907	-	-
Public safety	4,298,697	-	-
Public works	-	15,088,769	-
Health and welfare	-	-	-
Culture and recreation	2,343,773	-	-
Debt service:			
Bond issuance	-	-	-
Principal	-	-	-
Interest	-	-	-
Capital outlay	278,252	1,940,886	7,838,069
	<u>22,376,629</u>	<u>17,029,655</u>	<u>7,838,069</u>
Total expenditures			
	<u>22,376,629</u>	<u>17,029,655</u>	<u>7,838,069</u>
Excess (deficiency) of revenues over expenditures	<u>19,203,393</u>	<u>7,355,288</u>	<u>(2,793,171)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	-
Proceeds from sale of property	23,200	-	-
Proceeds from insurance	-	-	-
Proceeds from issuance of debt	-	-	-
Premium on debt issuance	-	-	-
Transfers out	(18,606,000)	(4,870,250)	-
	<u>(18,532,800)</u>	<u>(4,870,250)</u>	<u>-</u>
Total other financing sources (uses)			
	<u>(18,532,800)</u>	<u>(4,870,250)</u>	<u>-</u>
Net change in fund balance	670,593	2,485,038	(2,793,171)
FUND BALANCE			
Beginning of year, restated	<u>43,132,175</u>	<u>29,126,489</u>	<u>24,610,745</u>
End of year	<u>\$ 43,802,768</u>	<u>\$ 31,611,527</u>	<u>\$ 21,817,574</u>

East Ascension Drainage Project	Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 24,832,229	\$ 37,988,744
-	8,301,550	-	4,150,776	53,950,846
-	-	-	3,812	1,434,021
75,112	-	2,789,142	5,269,953	14,413,193
-	-	-	-	3,854,825
-	-	-	219,404	289,447
-	5,200,000	-	1,969,871	9,168,588
1,221,067	497,343	662,195	1,938,645	7,041,298
<u>1,296,179</u>	<u>13,998,893</u>	<u>3,451,337</u>	<u>38,384,690</u>	<u>128,140,962</u>
-	-	-	180,599	15,636,506
-	-	-	7,981,451	12,280,148
890,183	1,469,680	-	10,426,073	27,874,705
-	-	-	8,484,153	8,484,153
-	-	-	6,481,571	8,825,344
-	-	-	192,598	192,598
-	-	-	5,090,000	5,090,000
-	-	-	4,359,636	4,359,636
1,142,553	1,683,592	5,844,022	12,670,424	31,397,798
<u>2,032,736</u>	<u>3,153,272</u>	<u>5,844,022</u>	<u>55,866,505</u>	<u>114,140,888</u>
<u>(736,557)</u>	<u>10,845,621</u>	<u>(2,392,685)</u>	<u>(17,481,815)</u>	<u>14,000,074</u>
-	-	5,200,000	24,017,291	29,267,291
-	-	-	-	23,200
-	-	-	116,843	116,843
-	-	-	5,390,000	5,390,000
-	-	-	307,759	307,759
-	(6,992,500)	-	(3,018,541)	(33,487,291)
<u>-</u>	<u>(6,992,500)</u>	<u>5,200,000</u>	<u>26,813,352</u>	<u>1,617,802</u>
(736,557)	3,853,121	2,807,315	9,331,537	15,617,876
<u>47,947,636</u>	<u>15,127,860</u>	<u>30,139,315</u>	<u>77,964,021</u>	<u>268,048,241</u>
<u>\$ 47,211,079</u>	<u>\$ 18,980,981</u>	<u>\$ 32,946,630</u>	<u>\$ 87,295,558</u>	<u>\$ 283,666,117</u>

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, 2019

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)	\$	15,617,876
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Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense.

Capital outlay	\$ 31,397,798	
Depreciation expense, excluding internal service funds	<u>(22,205,002)</u>	9,192,796

The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		2,769,382
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Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.

Grant revenues	670,203	
Ad valorem and state revenue sharing taxes	356,071	
Investment income	<u>(305,736)</u>	720,538

The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. The payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.		(298,965)
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The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.

Scheduled principal payments on debt	5,090,000	
Proceeds from the issuance of long-term debt	(5,390,000)	
Proceeds from premium on issuance of long-term debt	(307,759)	
Amortization of deferred loss on refunding bonds	(275,481)	
Amortization of prepaid bond insurance	(10,909)	
Amortization of bond premium	<u>281,877</u>	(612,272)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable		(45,772)
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Change in other post employment benefits liability are reported only in the Statement of Activities		(1,691)
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Change in net pension liabilities are reported only in the Statement of Activities		(1,599,964)
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues of internal service funds are included in governmental activities in the statement of net position.

Change in net position of governmental activities (Exhibit A-1)	\$	<u>26,012,853</u>
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Notes on Exhibit A-13 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2019

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ -	\$ 1,692,204	\$ 1,702,828	\$ 159,786	\$ 3,554,818	\$ 689,953
Investments	81,498	14,505,500	-	1,359,060	15,946,058	5,981,132
Accounts receivable, net:						
User fees	66,329	277,793	296,131	159,869	800,122	-
Ad valorem	303,696	-	-	-	303,696	-
Interest and other	-	71,886	-	6,777	78,663	30,818
Due from other governments	2,084	4,004	13,650	4,700	24,438	2,356
Due from other funds	12,553	-	-	-	12,553	-
Restricted assets	238,327	50,774	-	112,666	401,767	-
Prepaid assets	15,885	281	-	-	16,166	-
Total current assets	<u>720,372</u>	<u>16,602,442</u>	<u>2,012,609</u>	<u>1,802,858</u>	<u>21,138,281</u>	<u>6,704,259</u>
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	647,632	670,000	963,502	2,286,134	-
Depreciable, net	6,929,767	15,126,482	12,268,221	5,160,359	39,484,829	263,395
Total long-term assets	<u>6,934,767</u>	<u>15,774,114</u>	<u>12,938,221</u>	<u>6,123,861</u>	<u>41,770,963</u>	<u>263,395</u>
Total assets	<u>7,655,139</u>	<u>32,376,556</u>	<u>14,950,830</u>	<u>7,926,719</u>	<u>62,909,244</u>	<u>6,967,654</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension liability	77,603	91,949	137,208	195,265	502,025	235,050
Other post-employment benefits	259	356	6,631	4,348	11,594	9,084
Deferred loss on debt refunding	214,225	-	-	-	214,225	-
Total deferred outflows of resources	<u>292,087</u>	<u>92,305</u>	<u>143,839</u>	<u>199,613</u>	<u>727,844</u>	<u>244,134</u>
Total assets and deferred outflows of resources	<u>\$ 7,947,226</u>	<u>\$ 32,468,861</u>	<u>\$ 15,094,669</u>	<u>\$ 8,126,332</u>	<u>\$ 63,637,088</u>	<u>\$ 7,211,788</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 62,870	\$ 1,344,275	\$ 145,129	\$ 153,196	\$ 1,705,470	\$ 184,180
Contract payable	-	-	-	71,174	71,174	-
Due to other funds	131,609	-	563,345	12,553	707,507	-
Accrued payroll	17,905	33,218	46,780	50,531	148,434	57,964
Unearned revenue	49	198	-	955	1,202	-
Meter deposits	59,285	50,774	-	109,080	219,139	-
Total current liabilities	<u>271,718</u>	<u>1,428,465</u>	<u>755,254</u>	<u>397,489</u>	<u>2,852,926</u>	<u>242,144</u>
Long-term liabilities:						
Claims reserve:						
Due within one year	-	-	-	-	-	343,353
Due in more than one year	-	-	-	-	-	803,959
Long-term payables:						
Due within one year	226,615	-	-	-	226,615	-
Due in more than one year	3,460,720	-	-	-	3,460,720	-
Net pension liability - due in more than one year	60,509	71,696	106,986	152,255	391,446	183,277
Other post-employment benefits - due in more than one year	2,106	2,901	53,994	35,401	94,402	73,965
Total long-term liabilities	<u>3,749,950</u>	<u>74,597</u>	<u>160,980</u>	<u>187,656</u>	<u>4,173,183</u>	<u>1,404,554</u>
Total liabilities	<u>4,021,668</u>	<u>1,503,062</u>	<u>916,234</u>	<u>585,145</u>	<u>7,026,109</u>	<u>1,646,698</u>
DEFERRED INFLOWS OF RESOURCES						
Pension liability	13,503	16,000	23,876	33,979	87,358	40,903
Other post-employment benefits	149	205	3,813	2,500	6,667	5,223
Total deferred inflows of resources	<u>13,652</u>	<u>16,205</u>	<u>27,689</u>	<u>36,479</u>	<u>94,025</u>	<u>46,126</u>
NET POSITION						
Investment in capital assets	3,247,432	15,774,114	12,938,221	6,123,861	38,083,628	263,395
Restricted for debt service	179,042	-	-	-	179,042	-
Unrestricted	485,432	15,175,480	1,212,525	1,380,847	18,254,284	5,255,569
Total net position	<u>3,911,906</u>	<u>30,949,594</u>	<u>14,150,746</u>	<u>7,504,708</u>	<u>56,516,954</u>	<u>5,518,964</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,947,226</u>	<u>\$ 32,468,861</u>	<u>\$ 15,094,669</u>	<u>\$ 8,126,332</u>	<u>\$ 63,637,088</u>	<u>\$ 7,211,788</u>

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

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

For the year ended December 31, 2019

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES						
Charges for services:						
Sewer	\$ 55,590	\$ 701,082	\$ -	\$ -	\$ 756,672	\$ -
Water	827,648	228,443	-	1,716,635	2,772,726	-
Impact fees	-	148,372	-	-	148,372	-
Rent and ancillary services	-	-	1,603,277	-	1,603,277	2,256,000
Insurance premiums	-	-	-	-	-	1,912,885
Ad valorem tax	320,216	-	-	-	320,216	-
Franchise tax	-	602,217	-	-	602,217	-
Total operating revenues	<u>1,203,454</u>	<u>1,680,114</u>	<u>1,603,277</u>	<u>1,716,635</u>	<u>6,203,480</u>	<u>4,168,885</u>
OPERATING EXPENSES						
Personnel, general and administrative	512,748	668,808	1,313,183	1,309,613	3,804,352	1,463,669
Depreciation	269,512	1,145,462	886,624	256,934	2,558,532	83,845
Maintenance and supplies	24,575	336,461	588,940	263,739	1,213,715	756,018
Professional services	9,297	1,715,716	8,515	20,341	1,753,869	96,366
Rent and utilities	22,126	170,537	621,998	100,972	915,633	51,209
Cost of water	307,251	442,352	-	297,704	1,047,307	-
Insurance premiums	22,000	50,000	87,000	47,000	206,000	939,612
Insurance claims	-	-	-	-	-	460,188
Miscellaneous	5,043	17,214	28,483	9,554	60,294	36,144
Total operating expenses	<u>1,172,552</u>	<u>4,546,550</u>	<u>3,534,743</u>	<u>2,305,857</u>	<u>11,559,702</u>	<u>3,887,051</u>
Operating income (loss)	<u>30,902</u>	<u>(2,866,436)</u>	<u>(1,931,466)</u>	<u>(589,222)</u>	<u>(5,356,222)</u>	<u>281,834</u>
NONOPERATING REVENUES (EXPENSES)						
Grants and contributions	2,938	5,102	890,899	12,094	911,033	10,811
Investment earnings	7,653	411,920	22,656	33,898	476,127	178,280
Interest expense	(114,733)	-	-	-	(114,733)	-
Capital asset contributions to other funds	-	(54,400)	-	-	(54,400)	-
Capital asset contributions from other funds	-	10,353	-	-	10,353	-
Gain on disposal of capital assets	-	-	33,734	-	33,734	-
Total nonoperating revenues	<u>(104,142)</u>	<u>372,975</u>	<u>947,289</u>	<u>45,992</u>	<u>1,262,114</u>	<u>189,091</u>
Income (loss) before capital grants, contributions and transfers	<u>(73,240)</u>	<u>(2,493,461)</u>	<u>(984,177)</u>	<u>(543,230)</u>	<u>(4,094,108)</u>	<u>470,925</u>
Capital grants and contributions	2,084	4,465,396	-	-	4,467,480	-
Transfers in	200,000	4,270,000	-	2,500,000	6,970,000	-
Transfers out	(50,000)	(2,500,000)	-	-	(2,550,000)	(200,000)
Net income (loss)	<u>78,844</u>	<u>3,741,935</u>	<u>(984,177)</u>	<u>1,956,770</u>	<u>4,793,372</u>	<u>270,925</u>
NET POSITION						
Beginning of year	<u>3,833,062</u>	<u>27,207,659</u>	<u>15,134,923</u>	<u>5,547,938</u>	<u>51,723,582</u>	<u>5,248,039</u>
End of year	<u>\$ 3,911,906</u>	<u>\$ 30,949,594</u>	<u>\$ 14,150,746</u>	<u>\$ 7,504,708</u>	<u>\$ 56,516,954</u>	<u>\$ 5,518,964</u>

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

PARISH OF ASCENSION
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2019

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 1,190,326	\$ 1,640,455	\$ 1,586,875	\$ 1,681,345	\$ 6,099,001	\$ 4,168,165
Payments to suppliers	(600,777)	(2,364,325)	(1,687,923)	(1,221,186)	(5,874,211)	(3,256,269)
Payments to employees	(301,945)	(587,957)	(860,521)	(820,884)	(2,571,307)	(650,248)
Net cash provided (used) by operating activities	<u>287,604</u>	<u>(1,311,827)</u>	<u>(961,569)</u>	<u>(360,725)</u>	<u>(2,346,517)</u>	<u>261,648</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in from other funds	200,000	4,270,000	-	2,500,000	6,970,000	-
Transfers out to other funds	(50,000)	(2,500,000)	-	-	(2,550,000)	(200,000)
Operating grants	2,938	5,102	890,899	12,094	911,033	10,811
Decrease (increase) in due from other governments	100,212	2,757	(2,695)	(4,700)	95,574	8,563
Decrease in due to other governments	(297,382)	-	-	-	(297,382)	-
Increase in meter deposits	3,548	3,315	-	1,353	8,216	-
Interest expense	(114,733)	-	-	-	(114,733)	-
Increase in due from other funds	(12,553)	-	-	-	-	-
Increase (decrease) in due to other funds	131,609	-	(13,643)	-	117,966	-
Net cash provided (used) by noncapital and related financing activities	<u>(36,361)</u>	<u>1,781,174</u>	<u>874,561</u>	<u>2,508,747</u>	<u>5,140,674</u>	<u>(180,626)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Capital asset additions	(3,538)	(4,990,986)	(18,493)	(924,750)	(5,937,767)	(44,571)
Capital grants and contributions	2,084	4,465,396	-	-	4,467,480	-
Proceeds from sale of capital assets	-	-	33,734	-	33,734	-
Payments on long-term debt	(240,666)	-	-	-	(240,666)	-
Net cash provided (used) by capital and related financing activities	<u>(242,120)</u>	<u>(525,590)</u>	<u>15,241</u>	<u>(924,750)</u>	<u>(1,677,219)</u>	<u>(44,571)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	7,653	411,920	22,656	33,898	476,127	178,280
Purchases of investments	-	(510,298)	-	(1,092,695)	(1,602,993)	(271,712)
Proceeds from sales of investments	27	-	-	-	27	-
Net cash provided (used) by investing activities	<u>7,680</u>	<u>(98,378)</u>	<u>22,656</u>	<u>(1,058,797)</u>	<u>(1,126,839)</u>	<u>(93,432)</u>
Net increase (decrease) in cash	16,803	(154,621)	(49,111)	164,475	(9,901)	(56,981)
CASH						
Beginning of period	221,524	1,897,599	1,751,939	107,977	3,979,039	746,934
End of period	<u>\$ 238,327</u>	<u>\$ 1,742,978</u>	<u>\$ 1,702,828</u>	<u>\$ 272,452</u>	<u>\$ 3,956,585</u>	<u>\$ 689,953</u>
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	-	1,692,204	1,702,828	159,786	3,554,818	689,953
Restricted cash and cash equivalents	238,327	50,774	-	112,666	401,767	-
Total cash	<u>\$ 238,327</u>	<u>\$ 1,742,978</u>	<u>\$ 1,702,828</u>	<u>\$ 272,452</u>	<u>\$ 3,956,585</u>	<u>\$ 689,953</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:						
Operating income (loss)	\$ 30,902	\$ (2,866,436)	\$ (1,931,466)	\$ (589,222)	\$ (5,356,222)	\$ 281,834
Adjustments to reconcile operating income (loss) to net cash used for operating activities:						
Depreciation	269,512	1,145,462	886,624	256,934	2,558,532	83,845
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment liability	31,307	18,803	28,325	40,926	119,361	50,367
Change in operating assets and liabilities:						
Accounts receivable	(13,177)	(39,857)	(16,402)	(36,245)	(105,681)	(720)
Prepaid assets	1,175	-	-	-	1,175	-
Accounts payable and accrued liabilities	(32,115)	430,201	71,350	(33,118)	436,318	(153,678)
Net cash provided (used) by operating activities	<u>\$ 287,604</u>	<u>\$ (1,311,827)</u>	<u>\$ (961,569)</u>	<u>\$ (360,725)</u>	<u>\$ (2,346,517)</u>	<u>\$ 261,648</u>
Supplemental schedule of noncash capital financing activities:						
Donated assets	\$ -	\$ 54,400	\$ -	\$ -	\$ 54,400	\$ -
Contribution of capital assets from other funds	\$ -	\$ 10,353	\$ -	\$ -	\$ 10,353	\$ -

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, 2019

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 240,743	\$ 520,347
Investments	-	-	70,438
Accounts receivable, net	18,900	-	-
Due from other governments	690,113	-	40,596
Prepaid items	-	-	5,280
Restricted assets	-	-	-
Other assets	-	-	-
Capital assets:			
Depreciable, net	4,787	37,519	160,286
Total assets	<u>713,800</u>	<u>278,262</u>	<u>796,947</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension liability	71,061	-	-
Other post-employment benefit	1,795	-	-
Total deferred outflows of resources	<u>72,856</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 786,656</u>	<u>\$ 278,262</u>	<u>\$ 796,947</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 12,422	\$ -	\$ -
Due to other governments	342,344	-	-
Accrued payroll	-	2,236	9,711
Long-term payables:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Other post-employment benefits - due in more than one year	14,614	-	-
Net pension liability - due in more than one year	218,224	-	-
Total liabilities	<u>587,604</u>	<u>2,236</u>	<u>9,711</u>
DEFERRED INFLOWS OF RESOURCES			
Pension liability	12,384	-	-
Other post-employment benefit	1,032	-	-
Total deferred inflows of resources	<u>13,416</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	4,787	37,519	160,286
Restricted	-	86,827	-
Unrestricted	180,849	151,680	626,950
Total net position	<u>185,636</u>	<u>276,026</u>	<u>787,236</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 786,656</u>	<u>\$ 278,262</u>	<u>\$ 796,947</u>

(1) December 31, 2018

(2) June 30, 2019

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

Sorrento VFD (1)	Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 249,939	\$ 1,762,437	\$ -	\$ 1,533,672
-	-	785,165	-
-	-	-	388,101
-	72,682	163,603	-
-	-	-	97,093
-	-	-	-
3,358	-	-	-
-	93,027	5,091	906,199
<u>253,297</u>	<u>1,928,146</u>	<u>953,859</u>	<u>2,925,065</u>
-	-	212,244	-
-	-	6,000	-
-	-	218,244	-
<u>\$ 253,297</u>	<u>\$ 1,928,146</u>	<u>\$ 1,172,103</u>	<u>\$ 2,925,065</u>
\$ -	\$ 3,654	\$ 59,469	\$ 486,334
-	61,156	717,443	-
9,475	-	7,894	-
-	-	-	134,133
-	-	-	139,110
-	-	48,855	-
-	-	165,493	-
<u>9,475</u>	<u>64,810</u>	<u>999,154</u>	<u>759,577</u>
-	-	36,933	-
-	-	3,450	-
-	-	40,383	-
-	93,027	5,091	632,956
-	1,069,398	-	-
243,822	700,911	127,475	1,532,532
<u>243,822</u>	<u>1,863,336</u>	<u>132,566</u>	<u>2,165,488</u>
<u>\$ 253,297</u>	<u>\$ 1,928,146</u>	<u>\$ 1,172,103</u>	<u>\$ 2,925,065</u>

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

Decemeber 31, 2019

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
ASSETS			
Cash and cash equivalents	\$ 147,079	\$ 515,363	\$ 683,877
Investments	2,977,228	-	-
Accounts receivable, net	-	-	-
Due from other governments	10,850	-	101,939
Prepaid items	129,364	-	-
Restricted assets	-	340,284	-
Other assets	-	-	-
Capital assets:			
Depreciable, net	1,001,814	4,214	46,096
Total assets	<u>4,266,335</u>	<u>859,861</u>	<u>831,912</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension liability	-	-	-
Other post-employment benefit	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 4,266,335</u>	<u>\$ 859,861</u>	<u>\$ 831,912</u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 15,383	\$ 9,355	\$ 12,747
Due to other governments	-	-	-
Accrued payroll	-	-	5,594
Long-term payables:			
Due within one year	-	-	-
Due in more than one year	45,105	-	-
Other post-employment benefits - due in more than one year	-	-	-
Net pension liability - due in more than one year	-	-	-
Total liabilities	<u>60,488</u>	<u>9,355</u>	<u>18,341</u>
DEFERRED INFLOWS OF RESOURCES			
Pension liability	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	1,001,814	4,214	46,096
Restricted	2,506,970	-	-
Unrestricted	697,063	846,292	767,475
Total net position	<u>4,205,847</u>	<u>850,506</u>	<u>813,571</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 4,266,335</u>	<u>\$ 859,861</u>	<u>\$ 831,912</u>

(1) December 31, 2018

(2) June 30, 2019

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

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 37,505	\$ 198,752	\$ 5,889,714
-	-	3,832,831
-	-	407,001
-	-	1,079,783
-	-	231,737
-	-	340,284
-	-	3,358
-	-	2,259,033
<u>37,505</u>	<u>198,752</u>	<u>14,043,741</u>
-	-	283,305
-	-	7,795
-	-	291,100
<u>\$ 37,505</u>	<u>\$ 198,752</u>	<u>\$ 14,334,841</u>
\$ -	\$ -	\$ 599,364
-	-	1,120,943
337	-	35,247
-	-	134,133
-	-	184,215
-	-	63,469
-	-	383,717
<u>337</u>	<u>-</u>	<u>2,521,088</u>
-	-	49,317
-	-	4,482
-	-	53,799
-	-	1,985,790
-	-	3,663,195
<u>37,168</u>	<u>198,752</u>	<u>6,110,969</u>
<u>37,168</u>	<u>198,752</u>	<u>11,759,954</u>
<u>\$ 37,505</u>	<u>\$ 198,752</u>	<u>\$ 14,334,841</u>

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

For the year ended December 31, 2019

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
EXPENSES	\$ 539,551	\$ 106,833	\$ 595,987
PROGRAM REVENUES:			
Charges for services	330,896	1,000	475,427
Operating grants and contributions	-	68,301	135,706
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>(208,655)</u>	<u>(37,532)</u>	<u>15,146</u>
GENERAL REVENUES:			
Taxes:			
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	1,985	39,723	5,351
Miscellaneous	-	-	-
Investment earnings	-	-	183
Total general revenues and transfers	<u>1,985</u>	<u>39,723</u>	<u>5,534</u>
Changes in net position	(206,670)	2,191	20,680
Net position - beginning of year, restated	<u>392,306</u>	<u>273,835</u>	<u>766,556</u>
Net position - end of year	<u>\$ 185,636</u>	<u>\$ 276,026</u>	<u>\$ 787,236</u>

(1) For the year ended December 31, 2018

(2) For the year ended June 30, 2019

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

Sorrento VFD (1)	Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 69,630	\$ 522,792	\$ 1,782,962	\$ 2,052,298
47,345	506,800	1,289,048	1,933,026
22,119	63,430	499,000	-
-	-	-	-
(166)	47,438	5,086	(119,272)
-	-	-	-
27,175	-	8,036	-
42,000	1,411	1,200	87,931
455	3,545	9,677	795
69,630	4,956	18,913	88,726
69,464	52,394	23,999	(30,546)
174,358	1,810,942	108,567	2,196,034
<u>\$ 243,822</u>	<u>\$ 1,863,336</u>	<u>\$ 132,566</u>	<u>\$ 2,165,488</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, 2019

	<u>Ascension Council on Aging, Inc. (2)</u>	<u>Ascension Economic Development Corporation (1)</u>	<u>Ascension Parish Tourist Commission (1)</u>
EXPENSES	\$ 2,197,901	\$ 367,600	\$ 733,075
PROGRAM REVENUES:			
Charges for services	-	-	-
Operating grants and contributions	2,370,288	527,505	7,779
Capital grants and contributions	146,058	-	-
Net program revenues (expenses)	<u>318,445</u>	<u>159,905</u>	<u>(725,296)</u>
GENERAL REVENUES:			
Taxes:			
Occupancy	-	-	639,543
Grants and contributions not restricted to specific programs	37,500	-	-
Miscellaneous	22,126	-	17,211
Investment earnings	7,710	1,423	1,583
Total general revenues and transfers	<u>67,336</u>	<u>1,423</u>	<u>658,337</u>
Changes in net position	385,781	161,328	(66,959)
Net position - beginning of year, restated	<u>3,820,066</u>	<u>689,178</u>	<u>880,530</u>
Net position - end of year	<u>\$ 4,205,847</u>	<u>\$ 850,506</u>	<u>\$ 813,571</u>

(1) For the year ended December 31, 2018

(2) For the year ended June 30, 2019

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

<u>5th Ward VFD (1)</u>	<u>7th District VFD (1)</u>	<u>Total</u>
\$ 34,245	\$ 37,625	\$ 9,040,499
-	-	4,583,542
24,032	46,726	3,764,886
-	-	146,058
<u>(10,213)</u>	<u>9,101</u>	<u>(546,013)</u>
-	-	639,543
-	-	119,770
1,801	26,485	200,165
2	-	25,373
<u>1,803</u>	<u>26,485</u>	<u>984,851</u>
(8,410)	35,586	438,838
<u>45,578</u>	<u>163,166</u>	<u>11,321,116</u>
<u>\$ 37,168</u>	<u>\$ 198,752</u>	<u>\$ 11,759,954</u>

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

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

December 31, 2019 (1)

ASSETS

Cash and cash equivalents	\$ 2,049,198
Investments	20,715,650
Accounts receivable, net	1,128,094
Due from other governments	257,183
Inventories	243,793
Other current assets	156,066
Capital assets:	
Non-depreciable	392,259
Depreciable, net	3,724,525
	<hr/>
Total assets	<u><u>\$ 28,666,768</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 647,041
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NET POSITION

Investment in capital assets	4,116,784
Unrestricted	23,902,943
	<hr/>
Total net position	<u>28,019,727</u>
	<hr/>
Total liabilities and net position	<u><u>\$ 28,666,768</u></u>

(1) As of August 31, 2019

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

For the year ended December 31, 2019 (1)

EXPENSES	\$ 7,296,288
 PROGRAM REVENUES:	
Charges for services	<u>5,008,618</u>
Loss from operations	<u>(2,287,670)</u>
 NON-OPERATING REVENUES	
Taxes:	
Sales	1,436,325
Operating grants	1,584,152
Investment earnings	1,755,262
Other	<u>91,732</u>
Total non-operating revenues	<u>4,867,471</u>
Change in net position	2,579,801
Net position - beginning of year	<u>25,439,926</u>
Net position - end of year	<u><u>\$ 28,019,727</u></u>

(1) For the year ended August 31, 2019





NOTES TO FINANCIAL STATEMENTS



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 such fields as social welfare, transportation, drainage, public safety, and health services.

STATEMENT PRESENTATION

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

REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The criteria for determining which component units should be considered part of the Parish for financial reporting purposes are as follows:

- Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name;
- Whether the Parish governing authority appoints a majority of board members of the potential component unit;
- Fiscal interdependency between the Parish and the potential component unit;
- Imposition of will by the Parish on the potential component unit; and
- Financial benefit/burden relationship between the Parish and the potential component unit.

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units - Governmental Activities

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

East and West Ascension Drainage Districts

The East and West Ascension Drainage Districts provide maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes. The governing boards of these Districts have substantially the same members as the governing board of the Parish, the Parish is responsible for operating the Districts, and the Parish exclusively benefits from the services provided by the Districts.

Health Unit

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

Health Unit Construction Fund

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

Mental Health Center

The Mental Health Center provides funding for the Parish's mental health centers not provided by the State of Louisiana, Department of Health and Human Resources, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing. Operational functions are performed by a legally separate board rather than the Council, which serves only in an advisory role. However significant governance decisions such as equipment purchases, debt issuance, tax issuance, budget preparation and adoption and financial administration are made by the governing body of the Parish. Since the boards are effectively the same, the Mental Health Center is treated as a blended component unit.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Blended Component Units - Governmental Activities (continued)

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

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

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

Ascension Parish Library

The Ascension Parish Library is a public library established in 1960 for the purpose of making available to all citizens of the Parish books and other library materials for education, information, and recreation. 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 library is treated as a blended component unit.

Ascension Parish Library Construction Fund

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

Blended Component Unit - Business-Type Activities

Ascension Consolidated Utilities District No. 1 Fund

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities

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

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.

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.

Twenty-Third Judicial District Expense Fund

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was amended to Title 13 of the Louisiana Revised Statutes. The Judicial Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. Although the district court judges are independently elected officials, the Judicial Expense Fund is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Twenty-Third Judicial District Criminal Court Fund

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

Ascension 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.

Ascension Economic Development Corporation

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities (continued)

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 Commission.

Volunteer Fire Departments

Galvez-Lake Volunteer Fire Department
Prairieville Volunteer Fire Department
5th Ward Volunteer Fire Department
7th District Volunteer Fire Department
Sorrento Volunteer Fire Department

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

Discrete Component Unit - Business-Type Activities

The West Ascension Hospital District was established pursuant to state statutes for various public purposes within the Parish. The Parish appoints and removes the Board members of the West Ascension Hospital District and is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management or approve or modify rates. The Parish is not obligated for debt issues of the agency.

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:

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Parish Court for the Parish of Ascension Judicial Expense Fund
828 South Irma Blvd.
Gonzales, LA 70737

Twenty-Third District Judicial Expense Fund
828 South Irma Blvd.
Gonzales, LA 70737

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

Ascension Economic Development Corporation
6967 Hwy 22
Sorrento, LA 70778

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

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

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

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

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

Sorrento Volunteer Fire Department
8096 Main Street
Sorrento, LA 70778

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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

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

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

BASIS OF PRESENTATION

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

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities for the primary government and the total for its component units. Interfund activity has been eliminated from these statements. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These statements distinguish between the governmental and business-type activities of the government.

Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements

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

The daily operations of the Parish continue to be organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. The Parish does not operate any fiduciary funds.

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

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

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

Governmental Fund Types

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Governmental Fund Types (continued)

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

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

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Road Project and East Ascension Drainage Project capital project funds are considered major funds and account for road and drainage capital outlay projects, respectively. The primary source of funding for the Road Project Fund is sales and use taxes, whereas the East Ascension Drainage Project Fund was funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments. The Courthouse East Construction and Move Ascension Project capital project funds are considered major funds and are both funded through debt issuances. The Move Ascension Fund's debt proceeds are to be used for major road and infrastructure projects throughout the Parish, while the Courthouse East Construction Fund's proceeds are to be used for the construction of a new Parish Courthouse on the east side of the Parish.

Proprietary Fund Types

Enterprise Funds - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in the government-wide financial statements. The Parish considers Ascension Consolidated Utilities District No. 1 (ACUD No. 1), Ascension Consolidated Utilities District No. 2 (ACUD No. 2), Parish Utilities of Ascension, and the Lamar Dixon Expo Center Fund major funds. ACUD No. 1 and ACUD No. 2 are used to account for the maintenance and operation of sewer systems which provide waste water disposal for the participating residents in its respective district. Additionally, ACUD No. 2 is used to account for the operations of Waterworks District No. 2. The Parish Utilities of Ascension Fund is used to account for the maintenance and operation of a water system located in the City of Donaldsonville. The Lamar Dixon Expo Center Fund is used to account for the operations of the Lamar Dixon Expo Center which is a multi-use event facility used to provide entertainment and recreation to the community.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Proprietary Fund Types (continued)

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

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

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

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

Government-wide Financial Statements

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

Fund Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements (continued)

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

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

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (continued)

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

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

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

CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts is to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

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

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

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

INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds. Those related to goods and services, and short-term interfund loans, are classified as "due from other funds" or "due to other funds" on the balance sheet and result primarily from participation in the consolidated cash account. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. See Note 13 for details of interfund transactions, including interfund receivables and payables at year-end. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

INVENTORIES

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

RECEIVABLES AND UNCOLLECTABLE ACCOUNTS

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. An allowance for doubtful accounts of \$254,968 was recorded at December 31, 2019 for the primary government's business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION

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

Government-wide Statements

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

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

Estimated useful lives for depreciable assets are as follows:

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

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

Fund Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, and other postemployment benefit liability.

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

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

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

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

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

GOVERNMENTAL FUND BALANCES

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

- Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted - Amounts that can be spent only for specific purposes because of the Parish, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed - Amounts that can be used only for specific purposes determined by a formal action by Parish Council ordinance.
- Assigned - Amounts that are designated by the Parish President for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by Parish Council.
- Unassigned - All amounts not included in other spendable classifications.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

USE OF RESTRICTED RESOURCES

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

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

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

INTERFUND TRANSFERS

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

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

COMPENSATED ABSENCES

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (continued)

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

The Parish has recorded the following liabilities as of December 31, 2019, for certain salary-related benefits associated with the payment of compensated absences:

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

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

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

INSURANCE

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ESTIMATES

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

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through July 27, 2020, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2019, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$94,230,370 and the bank balance was \$95,980,423. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$409,082 are classified on the combined balance sheet as Investments.

The discretely presented component units have a carrying amount of \$8,279,196 in deposits and a bank balance of \$10,628,696. These deposits are secured by federal deposit insurance (\$2,106,156) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$8,522,540).

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

Investments

The Parish has U.S. Securities of \$189,821,640 maturing between 1 and 3 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2019. The Parish has no Level 2 or Level 3 inputs as of December 31, 2019. At year end, the Parish's investments were not exposed to any custodial credit risk.

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

At December 31, 2019, the discretely presented component units have \$24,548,481 in investments that consist of certificates of deposit (\$70,438) and U.S. government securities (\$24,478,043).

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

Cash, Cash Equivalents and Investments Summary - Primary Government

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

Deposits	\$ 94,229,520
Cash on hand	850
	94,230,370
Total cash and cash equivalents, including restricted cash	
	94,230,370
Investments:	
Certificates of deposit	409,082
Investments in U.S. Securities (Level 1 Inputs)	189,821,640
	190,230,722
Total investments	190,230,722
Total	\$ 284,461,092

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	95,173,762
Investments not subject to categorization:	
Investments in U.S. securities	189,821,640
	189,821,640
Total bank balances	\$ 285,802,063

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2019, consisted of the following:

Primary Government	<u>Amount</u>
Ad valorem taxes	\$ 35,161,539
Sales and use taxes	4,168,250
Charges for services, net	591,664
Franchise fees	487,755
Interest	913,039
Other	<u>496,470</u>
Total primary government	<u>41,818,717</u>
Component Units	
Patient accounts receivable, net	875,959
Fees, charges, and commissions	271,035
Other	<u>388,101</u>
Total component units	<u>1,535,095</u>
Total	<u><u>\$ 43,353,812</u></u>

Due from other governments at December 31, 2019, consisted of the following:

Primary Government	<u>Amount</u>
Grants	\$ 2,497,395
State revenue sharing	987,264
Due from component unit	373,844
Parish transportation	77,324
Beer tax	16,092
Severance tax	<u>4,351</u>
Total primary government	<u>3,956,270</u>
Component Units	
Sales and use tax	257,183
Fines and forfeitures	50,840
Grants	10,850
Other	<u>1,018,093</u>
Total component units	<u>1,336,966</u>
Total	<u><u>\$ 5,293,236</u></u>

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2019, taxes of \$38,699,407 were levied on property by the primary government with assessed valuations totaling \$1,446,922,197 and were dedicated as follows:

Description	Per \$1,000
General:	
Outside municipal limits	2.77
Inside municipal limits	1.38
East Ascension Drainage	5.00
West Ascension Drainage	10.03
Lighting Districts	30.70
Health Unit	2.00
Mental Health Unit	2.00
Library Maintenance	6.59
Council on Aging	1.50
Fire District No. 3	20.00
Juvenile Detention	1.00
Parish Animal Shelter	1.00
Ascension Consolidated Utilities District No. 1	10.31

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

The 2019 ad valorem tax calendar is as follows:

Millage rates adopted	July 1, 2019
Levy date	July 1, 2019
Due date	November 15, 2019
Lien date	January 31, 2020
Collection dates	December 5, 2019 to May 31, 2020

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 as explained in Note 1. Revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Ad valorem taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less management's estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Amounts not received within the availability period (60 days following year-end) are recorded as revenue and unavailable revenue, with the corresponding receivable, on the government wide and fund financial statements, respectively.

(Continued)

NOTE 4 - AD VALOREM TAXES (CONTINUED)

Ad valorem taxes of \$1,420,676 were not considered available as of December 31, 2019. 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, 2019, were as follows:

	Amount
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 2,727,385
Cash and cash equivalents - meter deposits	225,717
Investments - debt service	176,050
Primary government total	3,129,152
 Component Units	
Cash and cash equivalents - strategic initiative	340,284
Total restricted assets	\$ 3,469,436

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2019, is as follows:

	(in thousands)			
	Beginning Balance (restated)	Increases	Decreases	Ending Balance
Governmental activities:				
Land	\$ 18,602	\$ 1,743	\$ -	\$ 20,345
Construction in progress	25,205	25,697	(4,771)	46,131
Non-depreciable capital assets	<u>43,807</u>	<u>27,440</u>	<u>(4,771)</u>	<u>66,476</u>
Capital assets, depreciable:				
Buildings and improvements	119,042	1,135	(77)	120,100
Vehicles	18,724	1,422	(21)	20,125
Equipment	19,549	2,115	-	21,664
Furniture and fixtures	1,922	34	-	1,956
Library materials	2,207	462	(453)	2,216
Infrastructure	284,864	6,403	(282)	290,985
Depreciable capital assets, gross	<u>446,308</u>	<u>11,571</u>	<u>(833)</u>	<u>457,046</u>
Less accumulated depreciation for:				
Buildings and improvements	(38,466)	(3,878)	74	(42,270)
Vehicles	(11,224)	(1,806)	11	(13,019)
Equipment	(11,948)	(2,067)	-	(14,015)
Furniture and fixtures	(1,337)	(157)	-	(1,494)
Library materials	(1,366)	(395)	453	(1,308)
Infrastructure	(175,217)	(14,002)	282	(188,937)
Total accumulated depreciation	<u>(239,558)</u>	<u>(22,305)</u>	<u>820</u>	<u>(261,043)</u>
Depreciable capital assets, net	<u>206,750</u>	<u>(10,734)</u>	<u>(13)</u>	<u>196,003</u>
Governmental activities capital assets, net	<u>\$ 250,557</u>	<u>\$ 16,706</u>	<u>\$ (4,784)</u>	<u>\$ 262,479</u>
Business-type activities:				
Land	\$ 811	\$ -	\$ (54)	\$ 757
Intangibles	116	-	-	116
Construction in progress	1,037	1,377	(1,001)	1,413
Non-depreciable/amortizable capital assets	<u>1,964</u>	<u>1,377</u>	<u>(1,055)</u>	<u>2,286</u>
Capital assets, depreciable/amortizable:				
Sewer systems	14,401	5,466	-	19,867
Water systems	15,718	34	-	15,752
Machinery & equipment	584	68	(16)	636
Intangibles	380	-	-	380
Lamar Dixon Expo Center	17,930	18	-	17,948
Depreciable/amortizable capital assets, gross	<u>49,013</u>	<u>5,586</u>	<u>(16)</u>	<u>54,583</u>
Less accumulated depreciation/amortization for:				
Sewer systems	(4,212)	(1,092)	-	(5,304)
Water systems	(3,171)	(470)	-	(3,641)
Machinery & equipment	(361)	(111)	16	(456)
Intangibles	(4)	(13)	-	(17)
Lamar Dixon Expo Center	(4,794)	(886)	-	(5,680)
Total accumulated depreciation/amortization	<u>(12,542)</u>	<u>(2,572)</u>	<u>16</u>	<u>(15,098)</u>
Depreciable capital assets, net	<u>36,471</u>	<u>3,014</u>	<u>-</u>	<u>39,485</u>
Business-type activities capital assets, net	<u>\$ 38,435</u>	<u>\$ 4,391</u>	<u>\$ (1,055)</u>	<u>\$ 41,771</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 1,056,347
Public safety	1,396,568
Public works	4,912,187
Health and welfare	238,588
Culture and recreation	1,613,006
Transportation and development	<u>13,072,151</u>
Total depreciation expense - governmental activities	<u>\$ 22,288,847</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Equipment, furniture and fixtures	\$ 25,221	\$ -	\$ -	\$ 25,221
Less: accumulated depreciation	<u>(19,108)</u>	<u>(1,326)</u>	<u>-</u>	<u>(20,434)</u>
Total	<u>6,113</u>	<u>(1,326)</u>	<u>-</u>	<u>4,787</u>
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	139,581	9,236	-	148,817
Less: accumulated depreciation	<u>(99,586)</u>	<u>(11,712)</u>	<u>-</u>	<u>(111,298)</u>
Total	<u>39,995</u>	<u>(2,476)</u>	<u>-</u>	<u>37,519</u>
Prairieville Volunteer Fire Department				
Equipment and furniture	327,957	76,579	-	404,536
Less: accumulated depreciation	<u>(199,575)</u>	<u>(44,675)</u>	<u>-</u>	<u>(244,250)</u>
Total	<u>128,382</u>	<u>31,904</u>	<u>-</u>	<u>160,286</u>
Ascension Parish Judicial Expense Fund				
Furniture and fixtures	84,052	3,483	(3,678)	83,857
Equipment	<u>85,590</u>	<u>30,679</u>	<u>(1,541)</u>	<u>114,728</u>
Total	169,642	34,162	(5,219)	198,585
Less: accumulated depreciation	<u>(82,334)</u>	<u>(28,443)</u>	<u>5,219</u>	<u>(105,558)</u>
Total	<u>87,308</u>	<u>5,719</u>	<u>-</u>	<u>93,027</u>
Criminal Court				
Equipment and furniture	513,891	-	-	513,891
Less: accumulated depreciation	<u>(495,447)</u>	<u>(13,353)</u>	<u>-</u>	<u>(508,800)</u>
Total	<u>18,444</u>	<u>(13,353)</u>	<u>-</u>	<u>5,091</u>
Ascension Parish Communication District				
Building improvements	422,849	-	-	422,849
Equipment	<u>3,125,226</u>	<u>91,515</u>	<u>-</u>	<u>3,216,741</u>
Total	3,548,075	91,515	-	3,639,590
Less: accumulated depreciation	<u>(2,458,904)</u>	<u>(274,487)</u>	<u>-</u>	<u>(2,733,391)</u>
Total	<u>1,089,171</u>	<u>(182,972)</u>	<u>-</u>	<u>906,199</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Council on Aging, Inc.				
Equipment and furniture	119,878	3,244	(1,390)	121,732
Building improvements	796,747	20,930	-	817,677
Vehicles	<u>386,586</u>	<u>192,824</u>	<u>(49,413)</u>	<u>529,997</u>
Total	1,303,211	216,998	(50,803)	1,469,406
Less: accumulated depreciation	<u>(440,225)</u>	<u>(78,170)</u>	<u>50,803</u>	<u>(467,592)</u>
Total	<u>862,986</u>	<u>138,828</u>	<u>-</u>	<u>1,001,814</u>
Ascension Economic Development Corporation				
Furniture and fixtures	14,594	-	-	14,594
Leashold improvements	<u>6,764</u>	<u>-</u>	<u>-</u>	<u>6,764</u>
Total	21,358	-	-	21,358
Less: accumulated depreciation	<u>(15,321)</u>	<u>(1,823)</u>	<u>-</u>	<u>(17,144)</u>
Total	<u>6,037</u>	<u>(1,823)</u>	<u>-</u>	<u>4,214</u>
Ascension Parish Tourist Commission				
Equipment and furniture	114,210	935	-	115,145
Less: accumulated depreciation	<u>(58,778)</u>	<u>(10,271)</u>	<u>-</u>	<u>(69,049)</u>
Total	<u>55,432</u>	<u>(9,336)</u>	<u>-</u>	<u>46,096</u>
West Ascension Hospital Service District				
Land	105,902	154,618	-	260,520
Construction in progress	135,823	-	(4,084)	131,739
Buildings and improvements	4,270,987	-	-	4,270,987
Equipment	<u>4,650,226</u>	<u>173,584</u>	<u>-</u>	<u>4,823,810</u>
Total	9,162,938	328,202	(4,084)	9,487,056
Less: accumulated depreciation	<u>(5,148,665)</u>	<u>(221,607)</u>	<u>-</u>	<u>(5,370,272)</u>
Total	<u>4,014,273</u>	<u>106,595</u>	<u>(4,084)</u>	<u>4,116,784</u>
Total component units capital assets	15,326,084	757,627	(60,106)	16,023,605
Less: total accumulated depreciation	<u>(9,017,943)</u>	<u>(685,867)</u>	<u>56,022</u>	<u>(9,647,788)</u>
Total component units capital assets, net	<u>\$ 6,308,141</u>	<u>\$ 71,760</u>	<u>\$ (4,084)</u>	<u>\$ 6,375,817</u>

NOTE 7 - LONG-TERM DEBT

DEBT OUTSTANDING - PRIMARY GOVERNMENT

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2019:

	(restated) Outstanding January 1, 2019	Increases	Decreases	Outstanding December 31, 2019	Due Within One Year
Governmental activities:					
Public improvement bonds	\$ 105,323,000	\$ 5,390,000	\$ 4,705,000	\$ 106,008,000	\$ 5,010,000
General obligation bonds	6,880,000	-	385,000	6,495,000	385,000
Bond premium	6,356,664	307,759	281,877	6,382,546	-
Accrued vacation leave	2,808,433	1,837,603	1,538,638	3,107,398	1,476,000
Net pension liability	5,161,488	8,575,077	2,101,250	11,635,315	-
Other post employment benefits liability	1,115,378	230,176	64,026	1,281,528	-
Total	<u>\$ 127,644,963</u>	<u>\$ 16,340,615</u>	<u>\$ 9,075,791</u>	<u>\$ 134,909,787</u>	<u>\$ 6,871,000</u>
Business-type activities:					
Revenue bonds	\$ 3,738,220	\$ -	\$ 220,324	\$ 3,517,896	\$ 226,615
Bond premium	189,781	-	20,342	169,439	-
Net pension liability	-	508,768	117,322	391,446	-
Other post employment benefits liability	82,163	16,956	4,717	94,402	-
Total	<u>\$ 4,010,164</u>	<u>\$ 525,724</u>	<u>\$ 362,705</u>	<u>\$ 4,173,183</u>	<u>\$ 226,615</u>

Long-term debt obligations for the primary government at December 31, 2019, 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. \$ 31,640,000

\$15,955,000 drainage revenue bonds dated November 1, 2015; due in annual installments of \$325,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 14,710,000

West Ascension Drainage

\$24,785,000 drainage revenue bonds dated May 28, 2015; due in annual installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 285,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Ascension Parish Courthouse

\$24,785,000 revenue bonds dated November 30, 2017;
due in annual installments of \$455,000 - \$1,330,000
through November 2047; interest at 2.0%-5.0% 24,020,000

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. 5,538,000

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%. 23,175,000

Fire District # 1

\$1,500,000 Revenue refunding bonds dated November 19, 2014;
due in annual installments of \$60,000 - \$100,000 through
August 2035; interest at 1.5% - 4.25%. 1,250,000

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

Total public improvement bonds 106,008,000

General Obligation Bonds

Library

\$9,220,000 Capital improvement refunding bonds dated
October 1, 2012; due in annual installments of \$385,000 -
\$570,000 through April 2035; interest at 2.00% - 3.25%. 6,495,000

Bond Premium, net of accumulated amortization 6,382,546

Accrued vacation leave 3,107,398

Net pension liability - See Note 10. 11,635,315

Other post-employment benefits liability - See Note 12. 1,281,528

Total long-term debt – governmental activities \$ 134,909,787

(Continued)

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Ascension Consolidated Utilities District No. 1:

Revenue Bonds

\$402,500 Water revenue bonds secured by a pledge and dedication of water revenue due in monthly installments of \$4,158 - \$21,396 through June 14, 2044, interest at 4.5%	326,896
\$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%	426,000
\$2,510,000 of serial bonds and \$785,000 term bonds for the purpose of advance refunding the Series 2007 bonds. The serial bonds carry interest rates from 2% to 4% and mature between December 1, 2017 and December 1, 2032. The term bonds carry an interest rate of 2% and mature between December 1, 2020 and December 1, 2025 these bonds are due in annual installments of \$175,000 - \$260,000.	2,765,000
Total revenue bonds	3,517,896
<i>Bond Premium, net of accumulated amortization</i>	169,439
<i>Net pension liability - See Note 10.</i>	391,446
<i>Other post-employment benefits liability - See Note 12.</i>	94,402
Total long-term debt – business-type activities	\$ 4,173,183

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, 2019 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 5,010,000	\$ 4,067,495	\$ 385,000	\$ 167,156	\$ 5,395,000	\$ 4,234,651
2021	5,181,000	3,940,333	395,000	159,356	5,576,000	4,099,689
2022	5,396,000	3,752,975	400,000	151,006	5,796,000	3,903,981
2023	5,598,000	3,539,858	415,000	141,678	6,013,000	3,681,536
2024	5,845,000	3,321,260	425,000	131,650	6,270,000	3,452,910
2025-2029	25,113,000	12,719,156	2,285,000	489,239	27,398,000	13,208,395
2030-2034	17,590,000	8,648,972	1,960,000	162,081	19,550,000	8,811,053
2035-2039	16,905,000	5,313,689	230,000	3,738	17,135,000	5,317,427
2040-2044	13,505,000	2,498,908	-	-	13,505,000	2,498,908
2045-2049	5,865,000	390,338	-	-	5,865,000	390,338
Totals	\$ 106,008,000	\$ 48,192,984	\$ 6,495,000	\$ 1,405,904	\$ 112,503,000	\$ 49,598,888

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Debt Service Requirements to Maturity (continued)

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2019 are as follows:

Maturity	Revenue Bonds	
	Principal	Interest
2020	\$ 226,615	\$ 109,578
2021	227,965	105,606
2022	234,331	100,044
2023	240,714	94,291
2024	247,114	88,496
2025-2029	1,319,249	371,137
2030-2034	854,404	161,508
2035-2039	81,873	28,976
2040-2044	85,631	8,611
Totals	\$ 3,517,896	\$ 1,068,247

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 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 2019, the Parish received \$53.9 million and \$38.3 million in sales and use and ad valorem tax proceeds, respectively, with \$4.9 million used to fund current principal retirement. Furthermore, the 2014 Fire District No. 1, 2015 East Ascension Drainage, and 2015 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2035 with an annual revenue commitment equal to annual principal retirement requirements ranging from \$385,000 to \$520,000. The Library collected \$9.5 million in ad valorem revenues during 2019.

(continued)

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Bond Restrictions

Drainage Sales Tax Bonds

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

East Ascension Public Improvement and Refunding Bonds - Series ST 2015 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

West Ascension Public Improvement Bonds - Series 2015 - Sinking Fund to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Parish Sales Tax Bonds - Fire Protection District No. 1 - Series 2014 and 2019

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

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

Parish Sales Tax Bonds - Jail Improvements

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

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

Parish Sales Tax Bonds - Road Improvements

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

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Bond Restrictions (continued)

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

Community Development Authority Revenue Bonds - Library

Under the terms of the indenture authorizing the issuance of Community Development Authority Revenue Bonds - Series 2012, proceeds from all lawfully available funds are pledged and dedicated for the establishment and maintenance of the following bond funds:

Community Development Authority Revenue and Refunding Bonds - Series ST 2012 - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date. The Library remits amounts due for payment to the Council for repayment of these bonds on a monthly basis. The bonds were approved by and issued in the name of the Parish, and, as a result, the debt service expenditures and related liability are recorded in the Parish's financial statements, and not the separately issued financial statements of the Library.

Community Development Authority Revenue Bonds - Courthouse Project

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

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

Industrial Bond Issues

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

NOTE 7 - LONG-TERM DEBT (CONTINUED)

Legal Debt Margin

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

Ad valorem taxes - assessed valuation, 2019 tax rolls	\$ 1,681,459,890
Debt limit: 10% of assessed valuation (for any one purpose)	168,145,989
Debt limit: 35% of assessed valuation (aggregate, all purposes)	588,510,962

DEBT OUTSTANDING - COMPONENT UNITS

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

Compensated absences:	
Ascension Council on Aging, Inc.	\$ 45,105
Other post-employment benefits liability:	
Ascension Parish Court	14,614
Ascension Parish Criminal Court	48,855
Net pension liability:	
Ascension Parish Court	218,224
Ascension Parish Criminal Court	165,493
Capital lease obligations:	
Ascension Parish Communication District	273,243
Total	\$ 765,534

NOTE 8 - DEFEASED DEBT

PRIOR YEAR DEFEASANCES

East Ascension Drainage Bonds

In 2015, East Ascension Drainage issued refunding bonds of \$36,810,000 to partially defease its 2007 public improvement sales tax bonds. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2007 series bonds, until they are 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, 2019, the defeased debt outstanding but removed from the government-wide financial statements is \$46,980,000.

(Continued)

NOTE 8 - DEFEASED DEBT (CONTINUED)

PRIOR YEAR DEFEASANCES (continued)

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 are 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, 2019, the defeased debt outstanding but removed from the government-wide financial statements is \$5,165,000.

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 2019, as follows:

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

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series 2001 and Jail Revenue Refunding Bonds, Series 2015. 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 - Series ST 2007 Bonds, Revenue Refunding Bonds Series 2015 and Revenue Bonds Series 2015. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series - 2009. See Note 7. The 1/3 proceeds are shared as follows: Fire Protection District No. 1 (65%), Fire Protection District No. 2 (13%) and Fire Protection District No. 3 (22%).

NOTE 10 - PENSION PLAN

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

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

LASERS:

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

PERS:

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

FRS:

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

ROVERS:

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

DARS:

1645 Nicholson Drive
Baton Rouge, LA 70802
(225) 383-2227
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.

NOTE 10 - PENSION PLAN (CONTINUED)

Parochial Employees' Retirement System of Louisiana (PERS) (continued)

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

Firefighters' Retirement System (FRS)

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

Registrar of Voters Employees' Retirement System (ROVERS)

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

District Attorneys' Retirement System (DARS)

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

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).

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Funding Policy (continued)

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, 2019, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	42.40%	11.50%
Judges hired on or after January 1, 2011	42.00%	13.00%
Judges hired on or after July 1, 2015	42.00%	13.00%
PERS (Plan B)	7.50%	3.00%
FRS		
Members above poverty line	27.75%	10.00%
Members below poverty line	29.75%	8.00%
ROVERS	17.00%	7.00%
DARS	4.00%	8.00%

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

Plan	2019	2018	2017
LASERS	\$ 18,800	\$ 17,900	\$ 17,000
PERS (Plan B)	1,917,900	1,772,300	1,775,400
FRS	638,700	571,400	509,400
ROVERS	14,800	15,400	16,400
DARS	2,100	7,000	6,700
	<u>\$ 2,592,300</u>	<u>\$ 2,384,000</u>	<u>\$ 2,324,900</u>

NOTE 10 - PENSION PLAN (CONTINUED)

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability (asset) allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability (asset) and associated amounts as of December 31, 2019 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates.

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

	Net Pension Liability at December 31, 2019	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ 5,905,725	22.6235%	21.8841%	0.7394%
FRS	5,952,390	0.9506%	0.8635%	0.0871%
ROVERS	124,306	0.6647%	0.6451%	0.0196%
DARS	<u>44,340</u>	0.1378%	0.1321%	0.0057%
	<u>12,026,761</u>	Total net pension liability - primary government		
PERS (Plan B) (1)	206,363			
LASERS (1)	<u>177,354</u>	0.00245%	0.00247%	-0.00002%
	<u>383,717</u>	Total net pension liability - component units		
	<u>\$ 12,410,478</u>	Total net pension liability		

(1) Amounts reported in component units under council administration

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

The following schedule lists each pension plan's recognized pension expense (benefit) for the primary government and council-administered component units of the Parish for the year ended December 31, 2019. 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	\$ 22,868
Parochial Employees' Retirement System of Louisiana (Plan B)	2,996,005
Firefighters' Retirement System	1,622,336
Registrar of Voters Employees' Retirement System	33,564
District Attorneys' Retirement System	25,537
	\$ 4,700,309

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:

	FRS	PERS	ROVERS
Deferred Outflows of Resources:			
Differences between expected and actual experience	\$ -	\$ -	\$ -
Changes of assumptions	541,523	1,640,991	18,401
Net difference between projected and actual earnings on pension plan investments	400,282	4,044,017	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,442,876	16,150	3,684
Differences between allocated and actual contributions	-	192	-
Employer contributions subsequent to the measurement date	327,906	1,852,120	8,074
Total	\$ 2,712,587	\$ 7,553,470	\$ 30,159

	DARS	Total
Deferred Outflows of Resources:		
Differences between expected and actual experience	\$ 191	\$ 191
Changes of assumptions	20,195	2,221,110
Net difference between projected and actual earnings on pension plan investments	6,218	4,450,517
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,723	1,464,433
Differences between allocated and actual contributions	-	192
Employer contributions subsequent to the measurement date	1,620	2,189,720
Total	\$ 29,947	\$ 10,326,163

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

Deferred Inflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 429,371	\$ 1,315,841	\$ 30,661
Changes of assumptions	433	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	7,096
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	2,963	820
Differences between allocated and actual contributions	56,656	-	926
Employer contributions subsequent to the measurement date	-	-	-
Total	\$ 486,460	\$ 1,318,804	\$ 39,503

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 13,839	\$ 1,789,712
Changes of assumptions	1,462	1,895
Net difference between projected and actual earnings on pension plan investments	-	7,096
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,032	4,815
Differences between allocated and actual contributions	3,937	61,519
Employer contributions subsequent to the measurement date	-	-
Total	\$ 20,270	\$ 1,865,037

(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:	LASERS	PERS
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	1,520	57,341
Net difference between projected and actual earnings on pension plan investments	6,127	141,310
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,089	603
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	9,909	65,406
Total	\$ 18,645	\$ 264,660

Deferred Outflows of Resources:	Total
Differences between expected and actual experience	\$ -
Changes of assumptions	58,861
Net difference between projected and actual earnings on pension plan investments	147,437
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,692
Differences between allocated and actual contributions	-
Employer contributions subsequent to the measurement date	75,315
Total	\$ 283,304

(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	\$ 370	\$ 45,980
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,413	75
Differences between allocated and actual contributions Employer contributions subsequent to the measurement date	479	-
	-	-
Total	\$ 3,262	\$ 46,055

Deferred Inflows of Resources:	Total	
Differences between expected and actual experience		
Changes of assumptions	\$	46,350
Net difference between projected and actual earnings on pension plan investments		-
Changes in proportion and differences between Employer contributions and proportionate share of contributions		-
Differences between allocated and actual contributions		2,488
Employer contributions subsequent to the measurement date		479
		-
Total	\$	49,317

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

The Parish's primary government and council-administered component units reported a total of \$2,265,035 as deferred outflow of resources related to pension contributions made subsequent to the measurement period based on the measurement data, which will be recognized as a reduction in net pension liability of the Parish in the year ended December 31, 2020. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Louisiana State Employees Retirement System	\$ 9,909
Parochial Employees' Retirement Systems (Plan B)	1,917,526
Firefighters' Retirement System	327,906
Registrar of Voters Employees' Retirement System	8,074
District Attorney Retirement System	1,620
	\$ 2,265,035

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

Year	LASERS	PERS	FRS	ROVERS	DARS	Total
2020	\$ 3,274	\$ 1,443,526	\$ 629,271	\$ (1,812)	\$ 4,211	\$ 2,078,470
2021	(1,783)	658,821	234,698	(9,116)	544	883,164
2022	1,686	601,520	425,995	(2,060)	1,232	1,028,373
2023	2,297	1,831,878	355,066	(4,429)	4,072	2,188,884
2024	-	-	165,911	-	(2,002)	163,909
2025	-	-	87,280	-	-	87,280
	\$ 5,474	\$ 4,535,745	\$ 1,898,221	\$ (17,417)	\$ 8,057	\$ 6,430,080

(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, 2019:

	<u>Measurement/ Valuation Date</u>	<u>Expected Remaining Service Lives</u>	<u>Investment Rate of Return</u>
LASERS	June 30, 2019	2 years	7.60% net of investment expenses
PERS (Plan B)	December 31, 2018	4 years	6.50% net of investment expenses
FRS	June 30, 2019	7 years	7.15% net of investment expenses
ROVERS	June 30, 2019	5 years	6.50% net of investment expenses
DARS	June 30, 2019	6 Years	6.50% net of investment expenses

Mortality:

LASERS

Non-disabled members - Mortality rates based on the RP-2014 Combined Healthy Mortality Table with mortality improvement projected using the MP-2018.

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

PERS (Plan B)

Mortality rates for non-disabled members and disabled members were based on the RP-2010 mortality table with mortality improvement projected using the MP-2018.

FRS

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Sale AA were selected for employee, annuitant, and beneficiary mortality.

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

FRS (continued)

The RP-2000 Disabled Lives Mortality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate morality improvement.

ROVERS

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

DARS

The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants.

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 2.8% and upper range of 5.3% for judges.

PERS (Plan B)

Plan B - 4.75% (2.35% Merit; 2.40% Inflation).

FRS

Vary from 14.75% in the first two years of service to 4.50% after 25 years.

ROVERS

6.0% (2.40% Inflation; 3.60% Merit).

DARS

5.50% (2.40% Inflation; 3.10% 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 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, 2019:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	55.00%	52.00%	49.00%	60.00%	48.42%
Fixed Income	16.00%	35.00%	31.00%	22.50%	40.10%
Alternative	22.00%	11.00%	10.00%	10.00%	10.99%
Other	7.00%	2.00%	10.00%	7.50%	0.49%
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	10.66%	3.45%	5.98%	4.70%	5.13%
Fixed Income	7.28%	1.22%	2.17%	0.66%	1.65%
Alternative	8.32%	0.65%	4.14%	0.63%	0.78%
Other	5.06%	0.11%	4.37%	0.34%	0.00%
Expected Return	<u>6.09%</u>	<u>5.43%</u>	<u>5.19%</u>	<u>6.33%</u>	<u>5.07%</u>
Inflation	<u>2.75%</u>	<u>2.00%</u>	<u>2.75%</u>	<u>2.50%</u>	<u>2.49%</u>
Expected Nominal Return	<u>9.00%</u>	<u>7.43%</u>	<u>7.94%</u>	<u>8.83%</u>	<u>7.56%</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.

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
LASERS			
Discount Rates	6.60%	7.60%	8.60%
Share of Net Pension Liability	\$ 223,845	\$ 177,354	\$ 138,087
PERS			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability (Asset)	\$ 16,080,393	\$ 6,112,088	\$ (2,215,898)
FRS			
Discount Rates	6.15%	7.15%	8.15%
Share of Net Pension Liability	\$ 8,619,464	\$ 5,952,390	\$ 3,713,852
ROVERS			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability	\$ 209,700	\$ 124,306	\$ 51,013
DARS			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability (Asset)	\$ 120,778	\$ 44,340	\$ (20,747)

NOTE 11 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). The Plan, available to all Parish employees, permits them to defer a portion of their salary to future years. Participation in the Plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of the Internal Revenue Code, all amounts deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the Plan.

NOTE 11 - DEFERRED COMPENSATION PLAN (CONTINUED)

As of December 31, 2019, assets totaling \$5,892,000 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan’s trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish’s financial statements.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employee or beneficiaries currently receiving benefit payments	8
Active employees	325
	333

Employees of the Parish include the employees of the primary government (\$1,373,824) as well as the Criminal Court (\$48,855), Parish Court (\$14,614), and Ascension Consolidated Utilities District No. 1 (\$2,106) which are discretely presented component units.

Contribution Rates

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

Funding Policy

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	4.10% annually (beginning of year to determine ADC) 2.74% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2019.

Net Postemployment Benefit Obligation

The table below presents the Parish's other post-employment benefit liability for 2019:

	<u>Amount</u>
Beginning OPEB liability	\$ 1,252,782
Service cost	18,260
Interest on total OPEB liability	49,890
Difference between expected/actual experience	26,588
Changes of assumption	163,793
Benefit payments	<u>(71,914)</u> <u>186,617</u>
Ending OPEB liability	<u>\$ 1,439,399</u>

Postemployment Benefit Contributions

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

Actuarial Value of Plan Assets

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Turnover Rate

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

Age	Percent Turnover
18-25	20%
26-40	15%
41-55	12%
56+	6%

Postemployment Benefit Plan Eligibility Requirements

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

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

Investment Return Assumption (Discount Rate)

This plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rates of 4.10%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2019, have been used as the measurement date at the end of the applicable measurement period. For the immediately preceding measurement period a rate of 3.44%, which was the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2018, was used.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a flat annual rate of 5.5%.

Mortality Rate

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Method of Determining Value of Benefits

The value of benefits has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The rates provided applicable before age 65 are “blended” rates. Since GASB 75 mandates that “unblended” rates be used, the “unblended” rates for two broad groups, active and retired before Medicare, have been used. It has been assumed that the unblended retiree rate before Medicare eligibility is 145% of the blended rate.

Post-Retirement Benefit Increases

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

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

For the year ended December 31, 2019, the Parish and Parish administered component units recognized OPEB expense of \$78,144 and \$3,605, respectively.

At December 31, 2019, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,564	\$ 35,329
Changes of assumptions	145,423	61,836
Total	\$ 168,987	\$ 97,165

At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in Parish administered component units from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,125	\$ 1,687
Changes of assumptions	6,670	2,795
Total	\$ 7,795	\$ 4,482

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

Year ended June 30:	Primary Government	Component Units
2020	\$ 5,525	\$ 255
2021	5,525	255
2022	5,525	255
2023	5,525	255
2024	5,525	255
2025 and thereafter	44,197	2,038
Total	\$ 71,822	\$ 3,313

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

The following presents the total OPEB liability of the Parish, calculated using the discount rate of 2.74%, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.74%) or 1 percentage point higher (3.74%) than the current rate.

	1% Decrease 1.74%	Discount Rate 2.74%	1% Increase 3.74%
Total OPEB liability	\$ 1,702,440	\$ 1,439,399	\$ 1,232,100

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

The following presents the total OPEB liability of the Parish, 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%	Discount Rate 5.50%	1% Increase 6.50%
Total OPEB liability	\$ 1,298,744	\$ 1,439,399	\$ 1,756,901

NOTE 13 - INTERFUND TRANSACTIONS

Interfund Receivable and Payable Balances

Interfund receivable and payable balances generally represents short-term borrowing between funds and pooled cash activity across funds. The General Fund payable to the East Ascension Drainage Fund represents prior advances that will be reimbursed to East Ascension Drainage Fund when grant funds are received. The Lamar Dixon Expo Center Fund and Ascension Consolidated Utilities District No. 1 payable balance represents pooled cash activity that will be reimbursed to the General Fund from the operating account of both funds. The remaining General Fund payables relate to sales and use taxes receivable that will be remitted to other funds when received.

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,437
Nonmajor governmental funds	105,438	1,828,169
Ascension Consolidated Utilities District No. 1	131,609	
Lamar Dixon Expo Center Fund	563,345	-
Total General Fund	800,392	1,945,606
East Ascension Drainage Fund:		
General Fund	117,437	-
Nonmajor Governmental Funds:		
General Fund	1,828,169	105,438
Total governmental-type activities	2,745,998	2,051,044
Business-type activities:		
Ascension Parish Consolidated Utilities District No. 1		
General Fund	-	131,609
Parish Utilities of Ascension	12,553	-
Total Ascension Parish Consolidated Utilities District No.	12,553	131,609
Lamar Dixon Expo Center Fund:		
General Fund	-	563,345
Parish Utilities of Ascension		
Ascension Parish Consolidated Utilities District No. 1	-	12,553
Total Business-type activities:	12,553	707,507
Total primary government	\$ 2,758,551	\$ 2,758,551

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

The interfund transfers of the primary government at December 31, 2019 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
Ascension Consolidated Utilities District No. 1 Fund	\$ 50,000	\$ 200,000
Ascension Consolidated Utilities District No. 2 Fund	-	4,270,000
Nonmajor governmental funds	-	14,136,000
Total General Fund	<u>50,000</u>	<u>18,606,000</u>
East Ascension Drainage Fund:		
Nonmajor governmental funds	-	4,870,250
Move Ascension Construction		
Road Project Fund	5,200,000	-
Road Project Fund:		
Move Ascension Major Construction		5,200,000
Nonmajor governmental funds	-	1,792,500
Total Road Project Fund	<u>-</u>	<u>6,992,500</u>
Nonmajor Governmental Funds:		
General Fund	14,136,000	-
East Ascension Drainage Fund	4,870,250	-
Road Project Fund	1,792,500	-
Nonmajor governmental funds	3,018,541	3,018,541
Internal service funds	200,000	-
Total Nonmajor Governmental Funds:	<u>24,017,291</u>	<u>3,018,541</u>
Internal Service Funds:		
Nonmajor governmental funds	-	200,000
Total governmental-type activities	<u>29,267,291</u>	<u>33,687,291</u>

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

Individual Fund	Transfer In	Transfer Out
Business-Type activities:		
Ascension Consolidated Utilities District No. 1 Fund:		
General Fund	200,000	50,000
Ascension Consolidated Utilities District No. 2 Fund:		
General Fund	4,270,000	-
Parish Utilities of Ascension	-	2,500,000
Total Ascension Consolidated Utilities District No. 2 Fund	4,270,000	2,500,000
Parish Utilities of Ascension:		
Total Ascension Consolidated Utilities District No. 2 Fund	2,500,000	-
Total business-type activities	6,970,000	2,550,000
Total primary government	<u>\$ 36,237,291</u>	<u>\$ 36,237,291</u>

The following exchange of funds between the primary government and its discretely presented component units during 2019, 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	\$ 31,500	\$ 325,000
Law Officers' Court Fund:		
Criminal Court	-	174,000
FINS Fund:		
Parish Court	30,000	-
Criminal Court	54,000	-
Total primary government	<u>115,500</u>	<u>499,000</u>
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	325,000	31,500
Law Officers' Court Fund	174,000	-
FINS Fund	-	54,000
Parish Court:		
FINS Fund	-	30,000
Total component units	<u>499,000</u>	<u>115,500</u>
Total	<u>\$ 614,500</u>	<u>\$ 614,500</u>

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

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

NOTE 14 - SELF INSURANCE

The Parish has a self-insured retention (SIR) within the internal service fund for potential liabilities. The Parish is self-insured in most property and casualty lines. For general liability and automobile liability, the Parish maintains a self-insured retention of \$100,000 per claim subject to a \$1 million per occurrence aggregate limit and a \$3 million per year aggregate limit. For public official, employment practices and employee benefits liability, the Parish maintains a self-insured retention of \$50,000 with a \$3 million per year aggregate limit. For workers' compensation, the self-insured per claim SIR is \$575,000. The excess coverage is statutory limits subject to a \$2 million per year aggregate limit. The Parish maintains a \$100,000 certificate of deposit with the Office of Workers' Compensation to secure their self-insured status for workers' compensation. Per claim estimated reserves are set by the Parish's claims administrator and are adjusted annually by the Parish's contracted actuary. Funds are maintained to cover all estimated losses. Losses are recorded on a policy year basis which runs from March 1 through the end of February in the following fiscal year.

All funds of the Parish participate in the self-insurance program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance liability, including claims incurred but not yet reported. As of the end of 2019, it was actuarially determined that the undiscounted loss liability was \$1,417,312, including non-incremental claims adjustments. This liability represents reported losses of \$482,285 and includes claims incurred but not yet reported of \$665,027.

Changes in the reserve amount in each fiscal year from 2017 to 2019 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current Year Expense	Claim Payments	Balance at End of Fiscal Year
2019	\$ 1,308,067	\$ 255,436	\$ (416,191)	\$ 1,147,312
2018	1,322,959	288,790	(303,682)	1,308,067
2017	1,303,896	227,909	(208,846)	1,322,959

(Continued)

NOTE 14 - SELF INSURANCE (CONTINUED)

As of December 31, 2019, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2020	\$ 109,871	\$ 233,482	\$ 343,353
2021	66,652	200,976	267,628
2022	41,006	157,268	198,274
2023	27,016	107,232	134,248
2024	18,439	61,582	80,021
2025-2028	34,869	88,919	123,788
Total	<u>\$ 297,853</u>	<u>\$ 849,459</u>	<u>\$ 1,147,312</u>

NOTE 15 - RESTRICTED NET POSITION

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

	Governmental Activities
Net assets restricted for:	
Capital projects	\$ 126,638,793
External legal constraints:	
Ad valorem tax authorized by the electorate to specific special revenue funds	30,533,301
Sales tax authorized by the electorate to specific special revenue funds	26,841,898
Federal and state operating grants	1,873,554
Public safety	182,407
Total net position restricted for external legal constraints	<u>59,431,160</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	2,000,959
Fire protection districts	133,712
Drainage public improvement	760,806
Library revenue bonds	388,506
Total net position restricted for debt service	<u>3,283,983</u>
Total restricted net position - governmental activities	<u>\$ 189,353,936</u>

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2019, the Parish had outstanding commitments from construction contracts in progress of \$37,137,127 and engineering contracts in progress of \$2,326,205.

Suits and Claims

Various suits and claims arising in the ordinary course of operations are pending against the Parish. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. However, the Parish has recorded the estimated liability for the potential exposure for claims which were considered to be measurable and probable.

Claims consist of environmental issues, improper maintenance of roads, contractual disputes and improper right of ways. It is the opinion of Parish management that the ultimate resolution of any unrecorded litigation will not have a material effect on the financial position of the Parish.

Environmental

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

Grants

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

The following reimbursements requested from granting agencies are uncollected at December 31, 2019:

	Amount
LRA - Disaster Recovery - Sewer Project	\$ 1,480,539
FEMA - Barry	291,882
FEMA - Isaac	243,654
FEMA - 2016 Flood	214,891
FEMA - Gustav	118,197
Hazard Mitigation	76,068
State of Louisiana - WIC Program	56,940
State Homeland Security Program	12,513
State of Louisiana - LGAP	2,711
Total primary government	\$ 2,497,395

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 2019. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

Leases

During 2019, the Parish incurred rental expense of approximately \$33,867 for operating lease agreements for vehicles and equipment. The Parish has no future lease commitments at December 31, 2019.

Criminal Court - Due to General Fund

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2019, the liability was \$685,943 which has been recorded in the Criminal Court for amounts due to the Parish Court.

NOTE 17 - STATUS OF IMPLEMENTATION OF WIRELESS E911 SERVICE

Ascension Parish Communications District, a component unit of the Parish, had completed both phases of implementation with all seven companies as of December 31, 2019.

NOTE 18 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2019, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Oliver Joseph	\$ 19,655
Councilman, District #2 - Bill Dawson	20,305
Councilman, District #3 - Travis Turner	19,590
Councilman, District #4 - Daniel "Doc" Satterlee	19,980
Councilman, District #5 - Dempsey Lambert	19,933
Councilman, District #6 - Randy Clouatre	19,944
Councilman, District #7 - Aaron Lawler	19,915
Councilman, District #8 - Teri Casso	19,850
Councilman, District #9 - Todd Lambert	19,868
Councilman, District #10 - John Cagnolatti	19,980
Councilman, District #11 - Benny Johnson	19,673
Total	\$ 218,693

NOTE 19 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2019, \$26,255,813 in Parish ad valorem tax revenues were abated by the State of Louisiana through the Louisiana Industrial Ad Valorem Exemption Program (IAVE).

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, 2019, \$20,221 in Parish ad valorem tax revenues were abated by the State of Louisiana through the RTA program.

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2019:

Fund:	<u>IAVE</u>	<u>RTA</u>	<u>Total</u>
General - operations	\$ 2,826,449	\$ 1,433	\$ 2,827,882
General - juvenile detention	1,021,301	1,039	1,022,340
General - parish animal shelter	1,021,301	-	1,021,301
Library	6,730,370	6,844	6,737,214
East Ascension Drainage	3,395,849	5,193	3,401,042
West Ascension Drainage	3,431,572	-	3,431,572
Health Unit	2,042,601	2,077	2,044,678
Lighting District No. 2	345,552	-	345,552
Lighting District No. 6	1,866,266	-	1,866,266
Mental Health	2,042,601	2,077	2,044,678
Council on Aging	<u>1,531,951</u>	<u>1,558</u>	<u>1,533,509</u>
 Total tax abatement	 <u>\$ 26,255,813</u>	 <u>\$ 20,221</u>	 <u>\$ 26,276,034</u>

NOTE 20 - RESTATEMENTS OF NET POSITION

Discretely presented component units are reassessed by the Parish on an annual basis. During 2019, as a result of qualitative and quantitative changes, the Parish has determined that the Ascension Parish Consolidated Utilities District No. 1 meets the criteria of a blended component unit and has restated net position for business type activities. Additionally, the Parish has determined that certain governmental discretely presented component units do not meet the criteria to continue to be presented as component units and, accordingly, have been removed from the Parish's financial statements. The governmental component units removed from the financial statements in 2019 include, District Attorney of the Twenty-Third District, Ascension Parish Sheriff, Ascension Parish Clerk of Court, Ascension Parish Assessor, and Twenty-Third Judicial District Public Defender Office.

During 2019, it was noted that certain amounts relating to transportation impact fees were erroneously recognized as revenue in the 2018 government wide financial statements. These amounts should have been recognized as deferred revenue on the statement of net position. The Parish has restated beginning net position to correct this error. Additionally, the Parish has restated the beginning balance of the Section 8 Fund in order to properly classify undisbursed housing assistance payments as restricted fund balance instead of deferred revenue. Any undisbursed HAP funds accumulating in HUD during the fiscal year are classified as program reserves at the end of the fiscal year.

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

	Governmental Activities	Business Type Activities
Total net position, December 31, 2018, as previously reported	\$ 413,559,838	\$ 47,890,520
Restatement of ACUD No. 1 from discretely presented to blended component unit	-	3,833,062
Restatement of deferred revenue	(6,485,563)	-
Restatement of Section 8 for undisbursed HAP funds	410,408	-
Total net position, December 31, 2018, restated	\$ 407,484,683	\$ 51,723,582

(Continued)

NOTE 20 - RESTATEMENTS OF NET POSITION (CONTINUED)

The net position of the Parish’s discretely presented component units as of December 31, 2018 was restated as follows:

	Governmental Activities	Business Type Activities
Total net position, December 31, 2018 as previously reported	\$ 30,889,288	\$ 29,272,988
Restatement of ACUD #1 from discretely presented component unit to blended	-	(3,833,062)
Removal of discretely presented component units listed above	(19,577,087)	-
Restatement of deferred revenue	8,915	-
Total net position, December 31, 2018, restated	\$ 11,321,116	\$ 25,439,926

NOTE 21 - SUBSEQUENT EVENTS

The COVID-19 outbreak in the United States has caused business disruption through mandated closings, reduction of operating hours, or operational restrictions for nonessential businesses, including retail stores, restaurants, personal service businesses and all entertainment venues. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. Therefore, the Parish expects this matter to negatively impact availability of resources, such as sales and ad valorem taxes, and its operating results. However, the related financial impact and duration cannot be reasonably estimated at this time.



**REQUIRED
SUPPLEMENTARY
INFORMATION**



**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 4,694,000	\$ 6,674,000	\$ 6,604,541	\$ (69,459)
Sales and use	19,971,000	19,931,000	25,583,558	5,652,558
Franchise	1,468,000	1,463,000	1,430,209	(32,791)
Intergovernmental:				
Severance	90,000	60,000	18,924	(41,076)
State revenue sharing	144,000	144,000	150,092	6,092
Civil defense	65,500	116,500	117,900	1,400
Grants	106,000	140,000	146,477	6,477
FEMA reimbursement	-	97,000	137,962	40,962
Other	8,000	8,000	29,070	21,070
Licenses and permits:				
Occupational	2,192,000	2,269,000	2,439,224	170,224
Alcoholic beverages	17,500	18,500	20,521	2,021
Building	950,000	950,000	1,081,605	131,605
Mobile home	8,500	8,500	14,800	6,300
Planning fees	210,000	190,000	250,133	60,133
Other	40,000	45,000	48,542	3,542
Fines	70,000	72,500	70,043	(2,457)
Charges for services - rent and other	2,026,700	2,019,700	1,998,717	(20,983)
Investment and other	281,000	730,500	1,437,704	707,204
	<u>32,342,200</u>	<u>34,937,200</u>	<u>41,580,022</u>	<u>6,642,822</u>
EXPENDITURES				
Current function:				
General government	17,295,000	17,614,000	15,455,907	2,158,093
Public safety	4,189,500	4,619,000	4,298,697	320,303
Culture and recreation	2,666,500	2,863,500	2,343,773	519,727
Capital outlay	700,500	435,500	278,252	157,248
	<u>24,851,500</u>	<u>25,532,000</u>	<u>22,376,629</u>	<u>3,155,371</u>
Excess of revenues over expenditures	<u>\$ 7,490,700</u>	<u>\$ 9,405,200</u>	<u>\$ 19,203,393</u>	<u>\$ 9,798,193</u>

**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Proceeds from sale of property	2,500	10,000	23,200	13,200
Transfers out	<u>(15,563,500)</u>	<u>(17,288,500)</u>	<u>(18,606,000)</u>	<u>(1,317,500)</u>
Total other financing sources (uses)	<u>(15,511,000)</u>	<u>(17,228,500)</u>	<u>(18,532,800)</u>	<u>(1,304,300)</u>
Net change in fund balance	<u>\$ (8,020,300)</u>	<u>\$ (7,823,300)</u>	670,593	<u>\$ 8,493,893</u>
FUND BALANCE				
Beginning of year			<u>43,132,175</u>	
End of year			<u>\$ 43,802,768</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 5,800,000	\$ 6,612,000	\$ 6,551,974	\$ (60,026)
Sales and use	14,000,000	14,000,000	15,914,962	1,914,962
Intergovernmental:				
State revenue sharing	245,000	245,000	271,525	26,525
Grants	-	-	847,376	847,376
Miscellaneous:				
Interest	127,000	500,000	784,158	284,158
Other	2,500	2,500	14,948	12,448
Total revenues	<u>20,174,500</u>	<u>21,359,500</u>	<u>24,384,943</u>	<u>3,025,443</u>
EXPENDITURES				
Public works:				
Personnel	5,690,000	5,758,500	6,686,247	(927,747)
Contribution to retirement system	180,000	180,000	218,744	(38,744)
Equipment rental	40,000	55,000	107,982	(52,982)
Repairs and maintenance	2,330,000	2,389,000	1,719,610	669,390
Other charges and services	2,942,000	4,956,500	4,719,529	236,971
Insurance	386,500	386,500	386,500	-
Materials and supplies	1,170,000	1,245,000	812,196	432,804
Tax collector	551,000	551,000	374,069	176,931
Small equipment	57,000	57,000	6,624	50,376
Weed control	125,000	125,000	50,586	74,414
Utilities	7,000	7,000	6,682	318
Engineer	-	200,000	-	200,000
Capital outlay	<u>2,628,500</u>	<u>2,811,500</u>	<u>1,940,886</u>	<u>870,614</u>
Total expenditures	<u>16,107,000</u>	<u>18,722,000</u>	<u>17,029,655</u>	<u>1,692,345</u>
Excess of revenues over expenditures	4,067,500	2,637,500	7,355,288	4,717,788
OTHER FINANCING USES				
Transfers out	<u>(4,764,000)</u>	<u>(4,870,500)</u>	<u>(4,870,250)</u>	<u>(250)</u>
Net change in fund balance	<u>\$ (696,500)</u>	<u>\$ (2,233,000)</u>	2,485,038	<u>\$ 4,717,538</u>
FUND BALANCE				
Beginning of year			<u>29,126,489</u>	
End of year			<u>\$ 31,611,527</u>	

PARISH OF ASCENSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2019

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, 2019. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

PARISH OF ASCENSION

**SCHEDULE OF CHANGES IN NET
OTHER POST EMPLOYMENT BENEFITS LIABILITY
AND RELATED RATIOS (1)**

LAST TEN FISCAL YEARS (2)

Total OPEB Liability	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 payroll	 \$ 16,568,207	 \$ 15,930,968
 Net OPEB liability as a percentage of covered payroll	 8.69%	 7.86%

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

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

PARISH OF ASCENSION

SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

	<u>2019</u>	<u>2018</u>
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 (excess)	<u>\$ 19,677</u>	<u>\$ 27,178</u>
Covered annual payroll	<u>\$ 16,568,207</u>	<u>\$ 15,930,968</u>
Contributions as a percentage of covered payroll	0.43%	0.43%

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

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

PARISH OF ASCENSION

**NOTES TO SCHEDULE OF CHANGES IN NET OTHER POST EMPLOYMENT
BENEFITS LIABILITY AND SCHEDULE OF EMPLOYER CONTRIBUTIONS**

For the year ended December 31, 2019

NOTE 1 - NET PENSION LIABILITY

Changes of Benefit Terms

No changes.

Changes of Assumptions

The discount rate decreased from 4.10% to 2.74% for the plan year ended December 31, 2019.

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

	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	22.6235%	0.9506%	0.6647%	0.1378%
Employers proportionate share of net pension liability (asset)	\$ 177,355	\$ 6,112,088	\$ 5,952,390	\$ 124,306	\$ 44,340
Employer's covered payroll	\$ 45,369	\$ 22,127,174	\$ 2,292,475	\$ 91,298	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	390.92%	27.62%	259.65%	136.15%	54.74%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.90%	91.93%	73.96%	84.83%	93.13%
	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.8841%	0.8635%	0.6451%	0.1321%
Employers proportionate share of net pension liability (asset)	\$ 168,248	\$ (2,753,469)	\$ 4,966,718	\$ 152,265	\$ 42,505
Employer's covered payroll	\$ 45,123	\$ 22,127,174	\$ 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%	-12.44%	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)

	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,942	\$ 1,919,662	\$ 607,505	\$ 14,521	\$ 1,013
Contributions in relation to contractually required contribution	17,942	1,919,662	607,505	14,521	1,013
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 46,399	\$ 23,912,946	\$ 2,354,637	\$ 90,530	\$ 80,999
Contributions as a percentage of covered payroll	38.67%	8.03%	25.80%	16.04%	1.25%
	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,907	\$ 1,775,051	\$ 545,282	\$ 15,215	\$ 507
Contributions in relation to contractually required contribution	17,907	1,775,051	545,282	15,215	507
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 45,123	\$ 22,127,174	\$ 2,156,216	\$ 90,637	\$ 80,999
Contributions as a percentage of covered payroll	39.68%	8.02%	25.29%	16.79%	0.63%
	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,034	\$ 1,480,788	\$ 509,363	\$ 16,439	\$ -
Contributions in relation to contractually required contribution	17,034	1,480,788	509,363	16,439	-
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 44,974	\$ 18,509,848	\$ 1,966,737	\$ 88,966	\$ 83,858
Contributions as a percentage of covered payroll	37.88%	8.00%	25.90%	18.48%	0.00%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 11,028	\$ 1,483,198	\$ 428,472	\$ 18,905	\$ 1,763
Contributions in relation to contractually required contribution	11,028	1,483,198	428,472	18,905	1,763
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 46,287	\$ 17,590,442	\$ 1,633,688	\$ 88,966	\$ 83,956
Contributions as a percentage of covered payroll	23.83%	8.43%	26.23%	21.25%	2.10%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 2,832	\$ 1,502,489	\$ 362,970	\$ 20,796	\$ 4,385
Contributions in relation to contractually required contribution	2,832	1,502,489	362,970	20,796	4,385
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer's covered payroll	\$ 7,110	\$ 15,819,023	\$ 1,292,445	\$ 88,966	\$ 81,225
Contributions as a percentage of covered payroll	39.83%	9.50%	28.08%	23.38%	5.40%

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

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

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

PARISH OF ASCENSION

NOTES TO PROPORTIONATE SHARE OF NET PENSION LIABILITY AND SCHEDULE OF PENSION CONTRIBUTIONS

For the year ended December 31, 2019

NOTE 1 - NET PENSION LIABILITY

Changes of Benefit Terms

Louisiana State Employees Retirement System
No changes.

Parochial Employees Retirement System of Louisiana
No changes.

Firefighters Retirement System
No changes.

Registrar of Voters Employees' Retirement System
No changes.

District Attorney Retirement System
No changes.

Changes of Assumptions

Louisiana State Employees Retirement System
The investment rate of return decreased by 0.05% to 7.60%, and the inflation rate decreased by 0.50% to 2.75%, for the plan year ended June 30, 2019. Additionally, expected remaining services lives decreased by 1 year to 2 years for the plan year ending June 30, 2019.

Parochial Employees Retirement System of Louisiana
The investment rate of return, with inflation included, decreased by 0.25% to 6.50%, for the plan year ended December 31, 2018.

Firefighters Retirement System
The investment rate of return decreased by 0.15% to 7.15%, and the inflation rate decreased by 0.20% to 2.50%, for the plan year ending June 30, 2019.

Registrar of Voters Employees' Retirement System
No changes.

District Attorney Retirement System
No changes.



**OTHER
SUPPLEMENTARY
INFORMATION**



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 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 the 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)

LAW OFFICERS' COURT FUND

The Law Officer's 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

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

The Sales and Use Tax Sinking Fund is used to accumulate monies for payment of the \$7.1 million capital improvement bond issued in 2007, the \$10.3 million capital improvement revenue bonds issued in 2015, and the \$24.8 million courthouse construction bonds issued in 2018. The bond issues are financed through a dedication of Parish sales taxes.

EAST ASCENSION DRAINAGE SINKING FUND

The East Ascension Drainage Sinking Fund is used to accumulate monies for payment of the \$65.2 million public improvement refunding bonds issued in 2007 to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

WEST ASCENSION DRAINAGE SINKING FUND

The West Ascension Drainage Sinking Fund is used to accumulate monies for payment of the \$450,000 public improvement refunding bonds issued in 2015 to fund drainage projects of the West Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

SALES AND USE TAX DISTRICT NO. 2 SINKING FUND

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

FIRE DISTRICT NO. 1 SINKING FUND

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

LIBRARY BOND FUND

The Library Debt Service Fund is used to accumulate monies for the payment of the 2012 bond issuance of \$9,220,000, for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

OFFICE BUILDING CONSTRUCTION FUND

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

LIBRARY CONSTRUCTION FUND

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

JAIL CONSTRUCTION FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSTRUCTION FUND

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

HEALTH UNIT CONSTRUCTION FUND

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

PARK CONSTRUCTION FUND

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

LIGHTING DISTRICT CONSTRUCTION FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

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.

DEDICATED SPECIAL PROJECT FUND

The Dedicated Special Revenue Fund is used as a pass through grant for the Steamboat Museum project on the Mississippi River.

MAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

COURTHOUSE EAST CONSTRUCTION FUND

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

EAST ASCENSION DRAINAGE PROJECT FUND

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

ROAD PROJECT FUND

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

MOVE ASCENSION CONSTRUCTION FUND

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

PARISH OF ASCENSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 11,033,125	\$ 1,517,650	\$ 12,868,983	\$ 25,419,758
Investments	25,003,830	1,458,963	16,535,041	42,997,834
Accounts receivable, net:				
Ad valorem taxes	22,717,323	-	-	22,717,323
Other	257,460	174,219	70,045	501,724
Due from other governments:				
LA - State revenue sharing	706,188	-	-	706,188
LA - Beer and Parish Transportation	77,324	-	-	77,324
Grants	236,741	-	1,480,539	1,717,280
Due from other funds	1,196,334	149,375	-	1,345,709
Prepaid and other assets	128,625	-	-	128,625
	<u>\$ 61,356,950</u>	<u>\$ 3,300,207</u>	<u>\$ 30,954,608</u>	<u>\$ 95,611,765</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,240,453	\$ -	\$ -	\$ 1,240,453
Contracts payable	27,635	-	2,799,206	2,826,841
Accrued payroll	553,811	-	-	553,811
Deductions from ad valorem taxes:				
Contribution to retirement system	827,975	-	-	827,975
Due to other funds	105,438	-	-	105,438
Due to other governments	6,929	-	-	6,929
Deferred revenue	-	16,224	-	16,224
	<u>2,762,241</u>	<u>16,224</u>	<u>2,799,206</u>	<u>5,577,671</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	1,775,471	-	963,065	2,738,536
FUND BALANCE				
Nonspendable	128,625	-	-	128,625
Restricted for:				
Construction of capital assets	-	-	20,902,601	20,902,601
Debt service	-	3,283,983	-	3,283,983
Fire protection	17,763,916	-	-	17,763,916
Drainage maintenance	1,351,110	-	-	1,351,110
Health and mental health services	6,750,425	-	-	6,750,425
Law enforcement	60,788	-	-	60,788
Road lighting	4,203,868	-	-	4,203,868
Hazard mitigation	1,433,325	-	-	1,433,325
Road maintenance	577,977	-	-	577,977
Housing assistance	440,229	-	-	440,229
Committed for:				
Construction of capital assets	-	-	6,289,736	6,289,736
Drainage maintenance	197,683	-	-	197,683
Health and mental health services	7,587,812	-	-	7,587,812
Road lighting	527,148	-	-	527,148
Culture and recreation	15,691,132	-	-	15,691,132
Road maintenance	105,200	-	-	105,200
	<u>56,819,238</u>	<u>3,283,983</u>	<u>27,192,337</u>	<u>87,295,558</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 61,356,950</u>	<u>\$ 3,300,207</u>	<u>\$ 30,954,608</u>	<u>\$ 95,611,765</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2019

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 24,832,229	\$ -	\$ -	\$ 24,832,229
Sales	4,150,776	-	-	4,150,776
Franchise	3,812	-	-	3,812
Intergovernmental	3,840,931	-	1,429,022	5,269,953
Fines and forfeitures	219,404	-	-	219,404
Charges for services	181,624	1,788,247	-	1,969,871
Investment and other	1,263,869	78,851	595,925	1,938,645
	<u>34,492,645</u>	<u>1,867,098</u>	<u>2,024,947</u>	<u>38,384,690</u>
Total revenues	<u>34,492,645</u>	<u>1,867,098</u>	<u>2,024,947</u>	<u>38,384,690</u>
EXPENDITURES				
Current function:				
General government	47,708	1,000	131,891	180,599
Public safety	7,795,031	-	186,420	7,981,451
Public works	10,426,073	-	-	10,426,073
Health and welfare	8,484,153	-	-	8,484,153
Culture and recreation	5,774,077	-	707,494	6,481,571
Debt service:				
Bond issuance	-	-	192,598	192,598
Principal	-	5,090,000	-	5,090,000
Interest	-	4,359,636	-	4,359,636
Capital outlay	1,902,202	-	10,768,222	12,670,424
	<u>34,429,244</u>	<u>9,450,636</u>	<u>11,986,625</u>	<u>55,866,505</u>
Total expenditures	<u>34,429,244</u>	<u>9,450,636</u>	<u>11,986,625</u>	<u>55,866,505</u>
Excess (deficiency) of revenues over expenditures	<u>63,401</u>	<u>(7,583,538)</u>	<u>(9,961,678)</u>	<u>(17,481,815)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,962,500	7,855,791	7,199,000	24,017,291
Proceeds from insurance	116,843	-	-	116,843
Proceeds from issuance of debt	-	-	5,390,000	5,390,000
Premium on debt issuance	-	-	307,759	307,759
Transfers out	(3,013,351)	-	(5,190)	(3,018,541)
	<u>6,065,992</u>	<u>7,855,791</u>	<u>12,891,569</u>	<u>26,813,352</u>
Total other financing sources	<u>6,065,992</u>	<u>7,855,791</u>	<u>12,891,569</u>	<u>26,813,352</u>
Net change in fund balance	6,129,393	272,253	2,929,891	9,331,537
FUND BALANCE				
Beginning of year, restated	<u>50,689,845</u>	<u>3,011,730</u>	<u>24,262,446</u>	<u>77,964,021</u>
End of year	<u>\$ 56,819,238</u>	<u>\$ 3,283,983</u>	<u>\$ 27,192,337</u>	<u>\$ 87,295,558</u>

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

For the ended year December 31, 2019

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 463,500	\$ 422,000	\$ 416,797	\$ 5,203
Official publications and supplies	41,500	36,500	47,497	(10,997)
Travel and mileage	55,500	55,500	27,376	28,124
Other charges and services	98,000	109,000	65,106	43,894
Judicial - District Attorney				
Personnel	94,000	94,000	88,997	5,003
Juror and witnesses	50,000	50,000	30,191	19,809
Prosecutorial	50,000	50,000	57,784	(7,784)
District Attorney appropriations	985,000	985,000	985,751	(751)
Judicial - Clerk of Court				
Court attendance	25,000	25,000	14,355	10,645
Judicial - Coroner				
Personnel	124,000	124,000	124,000	-
Professional	125,000	125,000	101,726	23,274
Other charges and services	26,000	26,000	24,369	1,631
Judicial - Justice of Peace				
Personnel	180,000	180,000	160,116	19,884
Other charges and services	4,000	4,000	4,015	(15)
Elections - Registrar of Voters				
Personnel	117,500	117,500	114,924	2,576
Election	74,000	74,500	54,945	19,555
Office supplies	12,000	12,500	8,650	3,850
Other charges and services	19,500	19,500	13,269	6,231
Financial and Administration				
Personnel	2,647,000	2,621,000	2,415,518	205,482
Occupancy	621,000	621,000	577,720	43,280
Telephone	42,500	37,500	37,851	(351)
Office supplies	134,500	143,000	101,941	41,059
Insurance	225,000	225,000	225,000	-
Maintenance	1,301,000	1,301,000	1,257,767	43,233
Professional services	1,293,000	1,602,500	1,268,955	333,545
Travel and mileage	56,000	23,000	25,603	(2,603)
Consolidated parish collection service	225,000	250,000	265,057	(15,057)
Other charges and services	94,000	198,500	96,027	102,473

**PARISH OF ASCENSION
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Purchasing Department				
Personnel	\$ 457,500	\$ 486,500	\$ 506,404	\$ (19,904)
Contract labor	7,500	7,500	6,000	1,500
Telephone	5,000	5,000	3,375	1,625
Maintenance	6,000	6,000	3,661	2,339
Office supplies	22,500	22,500	7,443	15,057
Travel and mileage	14,000	14,500	4,334	10,166
Building Department				
Personnel	1,103,500	1,086,000	1,015,954	70,046
Contract labor	70,000	70,000	34,134	35,866
Telephone	11,500	11,500	11,463	37
Maintenance	20,000	17,500	11,315	6,185
Office supplies	18,000	13,000	11,413	1,587
Travel and mileage	35,000	40,000	38,546	1,454
Other charges and services	78,500	84,000	75,594	8,406
Planning Commission				
Personnel	535,500	655,000	662,812	(7,812)
Professional	731,500	731,500	618,560	112,940
Office supplies	20,000	20,000	12,866	7,134
Other charges and services	68,000	68,000	19,946	48,054
Executive Department				
Personnel	426,000	426,000	476,117	(50,117)
Professional	35,000	35,000	24,676	10,324
Telephone	9,500	9,500	5,870	3,630
Maintenance and supplies	35,000	35,500	25,809	9,691
Other charges and services	54,500	54,500	32,243	22,257
Grants Department				
Personnel	300,500	276,000	248,166	27,834
Professional	68,000	64,000	3,446	60,554
Telephone	5,000	5,000	3,734	1,266
Maintenance and supplies	8,000	9,500	7,714	1,786
Other charges and services	16,500	16,500	8,627	7,873
Graphic Information Systems Department				
Personnel	711,000	712,000	698,588	13,412
Professional	354,500	354,500	190,894	163,606
Office supplies	318,000	318,000	260,547	57,453
Telephone	38,000	55,000	34,767	20,233
Other charges and services	23,000	39,000	51,515	(12,515)
Grants and Appropriations				
Other appropriations	1,498,500	1,498,500	1,099,016	399,484

**PARISH OF ASCENSION
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL**

For the ended year December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
GENERAL GOVERNMENT (CONTINUED)				
Citizen Service Office				
Personnel	\$ 202,500	\$ 181,500	\$ 170,278	\$ 11,222
Professional	87,000	87,000	36,742	50,258
Office Supplies	13,000	13,000	394	12,606
Communications				
Personnel	501,500	417,500	406,933	10,567
Professional	103,000	100,000	-	100,000
Office supplies	93,500	29,500	12,105	17,395
Repair and maintenance	1,500	1,500	387	1,113
Other charges and services	4,500	4,500	2,212	2,288
Total general government	<u>17,295,000</u>	<u>17,614,000</u>	<u>15,455,907</u>	<u>2,158,093</u>
PUBLIC SAFETY				
Jail				
Personnel	360,500	349,500	372,598	(23,098)
Prisoners	650,000	700,000	669,938	30,062
Occupancy	525,000	625,000	729,703	(104,703)
Telephone	25,000	12,500	13,089	(589)
Maintenance	206,500	233,000	331,219	(98,219)
Supplies	667,000	687,000	476,055	210,945
Insurance	88,000	88,000	88,000	-
Other charges and services	106,000	296,000	265,700	30,300
Sheriff				
Juvenile	635,000	635,000	451,964	183,036
Court attendance	21,500	21,500	17,800	3,700
Civil defense				
Personnel	572,500	572,500	531,660	40,840
Professional	50,000	50,000	48,534	1,466
Maintenance	81,000	144,000	117,845	26,155
Other charges and services	88,500	98,500	78,352	20,148
Fire pay rebate	113,000	106,500	106,240	260
Total public safety	<u>4,189,500</u>	<u>4,619,000</u>	<u>4,298,697</u>	<u>320,303</u>
CULTURE AND RECREATION				
Personnel	1,526,000	1,412,500	1,336,399	76,101
Programs	225,500	248,000	191,016	56,984
Maintenance	281,500	316,500	187,628	128,872
Professional services	70,000	35,000	31,615	3,385
Other charges and services	563,500	851,500	597,115	254,385
Total culture and recreation	<u>2,666,500</u>	<u>2,863,500</u>	<u>2,343,773</u>	<u>519,727</u>
CAPITAL OUTLAY	<u>700,500</u>	<u>435,500</u>	<u>278,252</u>	<u>157,248</u>
Total expenditures	<u>\$ 24,851,500</u>	<u>\$ 25,532,000</u>	<u>\$ 22,376,629</u>	<u>\$ 3,155,371</u>



PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2019

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ 5	\$ 136,943	\$ 659,723	\$ 318,455
Investments	126,832	508,102	1,165,742	5,619,222	2,709,711
Accounts receivable, net:					
Ad valorem taxes	-	1,168,232	2,641,377	2,641,377	-
Other	76,908	-	22,699	38,761	14,722
Due from other governments:					
LA - State revenue sharing	-	21,640	76,722	76,722	-
LA - Beer and Parish Transportation	77,324	-	-	-	-
Grants	167,307	6,744	62,170	416	104
Due from other funds	875,000	-	-	-	205,346
Prepaid assets and other	-	-	-	-	-
	<u>\$ 1,351,006</u>	<u>\$ 1,704,723</u>	<u>\$ 4,105,653</u>	<u>\$ 9,036,221</u>	<u>\$ 3,248,338</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 354,645	\$ 45,461	\$ 70,151	\$ 103,452	\$ 38,916
Contracts payable	27,635	-	-	-	-
Accrued payroll	211,879	15,178	95,376	50,644	21,449
Deductions from ad valorem taxes:					
Contribution to retirement system	-	39,828	95,439	95,439	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	6,429
	<u>594,159</u>	<u>100,467</u>	<u>260,966</u>	<u>249,535</u>	<u>66,794</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>73,670</u>	<u>55,463</u>	<u>234,710</u>	<u>175,676</u>	<u>781</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Fire protection	-	-	-	-	3,180,763
Drainage maintenance	-	1,351,110	-	-	-
Health and mental health services	-	-	(475,868)	6,132,679	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	577,977	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	197,683	-	-	-
Health and mental health services	-	-	4,085,845	2,478,331	-
Road lighting	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Road maintenance	105,200	-	-	-	-
	<u>683,177</u>	<u>1,548,793</u>	<u>3,609,977</u>	<u>8,611,010</u>	<u>3,180,763</u>
Fund balance	<u>683,177</u>	<u>1,548,793</u>	<u>3,609,977</u>	<u>8,611,010</u>	<u>3,180,763</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,351,006</u>	<u>\$ 1,704,723</u>	<u>\$ 4,105,653</u>	<u>\$ 9,036,221</u>	<u>\$ 3,248,338</u>

PARISH OF ASCENSION

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

December 31, 2019

	<u>Fire Protection District No. 2</u>	<u>Fire Protection District No. 3</u>	<u>Road Lighting District Nos. 1-7</u>	<u>Law Officers' Court</u>	<u>Council on Aging</u>
ASSETS					
Cash and cash equivalents	\$ 194,598	\$ 933,804	\$ 280,994	\$ -	\$ -
Investments	1,657,747	7,954,921	3,678,644	57,080	256,516
Accounts receivable, net:					
Ad valorem taxes	-	4,567,924	1,011,160	-	1,981,151
Other	8,267	39,669	11,937	14,132	-
Due from other governments:					
LA - State revenue sharing	-	248,664	29,634	-	-
LA - Beer and Parish Transportation	-	-	-	-	-
Grants	-	-	-	-	-
Due from other funds	41,069	69,502	-	-	-
Prepaid assets and other	-	-	-	-	-
	<u>\$ 1,901,681</u>	<u>\$ 13,814,484</u>	<u>\$ 5,012,369</u>	<u>\$ 71,212</u>	<u>\$ 2,237,667</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 60,915	\$ 248,970	\$ 150,677	\$ 10,424	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll	-	150,450	-	-	-
Deductions from ad valorem taxes:					
Contribution to retirement system	-	173,637	37,575	-	71,584
Due to other funds	-	-	-	-	-
Due to other governments	-	500	-	-	-
	<u>60,915</u>	<u>573,557</u>	<u>188,252</u>	<u>10,424</u>	<u>71,584</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	498,540	93,101	-	75,748
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Fire protection	1,840,766	12,742,387	-	-	-
Health and mental health services	-	-	-	-	-
Law enforcement	-	-	-	60,788	-
Road lighting	-	-	4,174,884	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	-	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	2,090,335
Road lighting	-	-	556,132	-	-
Culture and recreation	-	-	-	-	-
Road maintenance	-	-	-	-	-
	<u>1,840,766</u>	<u>12,742,387</u>	<u>4,731,016</u>	<u>60,788</u>	<u>2,090,335</u>
Fund balance	<u>1,840,766</u>	<u>12,742,387</u>	<u>4,731,016</u>	<u>60,788</u>	<u>2,090,335</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,901,681</u>	<u>\$ 13,814,484</u>	<u>\$ 5,012,369</u>	<u>\$ 71,212</u>	<u>\$ 2,237,667</u>

PARISH OF ASCENSION

**NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET**

December 31, 2019

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ 7,865,024	\$ 174,374	\$ 441,569	\$ 11,033,124
Investments	16,610	-	1,252,704	-	25,003,831
Accounts receivable, net:					
Ad valorem taxes	-	8,706,102	-	-	22,717,323
Other	20,000	-	6,247	4,118	257,460
Due from other governments:					
LA - State revenue sharing	-	252,806	-	-	706,188
LA - Beer and Parish Transportation	-	-	-	-	77,324
Grants	-	-	-	-	236,741
Due from other funds	5,417	-	-	-	1,196,334
Prepaid assets and other	-	128,625	-	-	128,625
Total assets	\$ 42,027	\$ 16,952,557	\$ 1,433,325	\$ 445,687	\$ 61,356,950
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 6,277	\$ 150,545	\$ -	\$ 20	\$ 1,240,453
Contracts payable	-	-	-	-	27,635
Accrued payroll	8,835	-	-	-	553,811
Deductions from ad valorem taxes:					
Contribution to retirement system	-	314,473	-	-	827,975
Due to other funds	-	100,000	-	5,438	105,438
Due to other governments	-	-	-	-	6,929
Total liabilities	15,112	565,018	-	5,458	2,762,241
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	-	567,782	-	-	1,775,471
FUND BALANCE					
Nonspendable	-	128,625	-	-	128,625
Restricted for:					
Fire protection	-	-	-	-	17,763,916
Drainage maintenance	-	-	-	-	1,351,110
Health and mental health services	-	-	-	-	5,656,811
Law enforcement	-	-	-	-	60,788
Road lighting	-	-	-	-	4,174,884
Hazard mitigation	-	-	1,433,325	-	1,433,325
Road maintenance	-	-	-	-	577,977
Housing assistance	-	-	-	440,229	440,229
Committed for:					
Drainage maintenance	-	-	-	-	197,683
Health and mental health services	26,915	-	-	-	8,681,426
Road lighting	-	-	-	-	556,132
Culture and recreation	-	15,691,132	-	-	15,691,132
Road maintenance	-	-	-	-	105,200
Fund balance	26,915	15,819,757	1,433,325	440,229	56,819,238
Total liabilities, deferred inflows of resources, and fund balance	\$ 42,027	\$ 16,952,557	\$ 1,433,325	\$ 445,687	\$ 61,356,950

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

COMBINING BALANCE SHEET

December 31, 2019

	<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	413,009	267,541	237,489	156,844
Accounts receivable, net:				
Ad valorem taxes	46,816	89,132	48,768	13,366
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	3,142	224	2,374	1,094
	<u>462,967</u>	<u>356,897</u>	<u>288,631</u>	<u>171,304</u>
Total assets	<u>\$ 462,967</u>	<u>\$ 356,897</u>	<u>\$ 288,631</u>	<u>\$ 171,304</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 2,516	\$ 2,254	\$ 2,268	\$ 1,843
Deductions from ad valorem taxes:				
Contribution to retirement system	1,676	2,927	1,824	543
	<u>4,192</u>	<u>5,181</u>	<u>4,092</u>	<u>2,386</u>
Total liabilities	<u>4,192</u>	<u>5,181</u>	<u>4,092</u>	<u>2,386</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>3,949</u>	<u>1,438</u>	<u>5,800</u>	<u>1,871</u>
FUND BALANCE				
Restricted	299,973	293,242	239,660	153,657
Committed	154,853	57,036	39,079	13,390
	<u>454,826</u>	<u>350,278</u>	<u>278,739</u>	<u>167,047</u>
Fund balance	<u>454,826</u>	<u>350,278</u>	<u>278,739</u>	<u>167,047</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 462,967</u>	<u>\$ 356,897</u>	<u>\$ 288,631</u>	<u>\$ 171,304</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>
\$ -	\$ 280,994	\$ -	\$ 280,994
137,415	2,393,738	72,608	3,678,644
29,938	769,797	13,343	1,011,160
-	11,937	-	11,937
1,912	20,538	350	29,634
<u>\$ 169,265</u>	<u>\$ 3,477,004</u>	<u>\$ 86,301</u>	<u>\$ 5,012,369</u>
\$ 2,844	\$ 137,923	\$ 1,029	\$ 150,677
1,116	28,984	505	37,575
3,960	166,907	1,534	188,252
3,680	75,650	713	93,101
126,494	2,981,102	80,756	4,174,884
35,131	253,345	3,298	556,132
161,625	3,234,447	84,054	4,731,016
<u>\$ 169,265</u>	<u>\$ 3,477,004</u>	<u>\$ 86,301</u>	<u>\$ 5,012,369</u>



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

For the year ended December 31, 2019

	<u>Road and Bridge</u>	<u>West Ascension Drainage</u>	<u>Health Unit</u>	<u>Mental Health Center</u>	<u>Fire Protection District No. 1</u>
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 1,219,948	\$ 2,866,514	\$ 2,866,184	\$ -
Sales	-	-	-	-	2,698,004
Franchise	-	-	-	-	-
Intergovernmental	1,036,072	41,750	545,230	115,081	233,417
Fines and forfeitures	-	-	-	-	-
Charges for services	152,225	-	-	-	-
Investment and other	24,602	14,258	67,734	246,648	100,561
	<u>1,212,899</u>	<u>1,275,956</u>	<u>3,479,478</u>	<u>3,227,913</u>	<u>3,031,982</u>
Total revenues					
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,984,971
Public works	9,033,230	770,651	-	-	-
Health and welfare	-	-	3,329,264	2,128,625	-
Culture and recreation	-	-	-	-	-
Capital outlay	828,531	217,530	160,873	-	16,790
	<u>9,861,761</u>	<u>988,181</u>	<u>3,490,137</u>	<u>2,128,625</u>	<u>2,001,761</u>
Total expenditures					
Excess (deficiency) of revenues over expenditures	<u>(8,648,862)</u>	<u>287,775</u>	<u>(10,659)</u>	<u>1,099,288</u>	<u>1,030,221</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,897,500	-	-	-	-
Proceeds from insurance	-	25,000	-	-	47,064
Transfers out	<u>(35,500)</u>	<u>(53,495)</u>	<u>-</u>	<u>-</u>	<u>(2,207,500)</u>
	<u>8,862,000</u>	<u>(28,495)</u>	<u>-</u>	<u>-</u>	<u>(2,160,436)</u>
Total other financing sources (uses)					
Net change in fund balance	213,138	259,280	(10,659)	1,099,288	(1,130,215)
FUND BALANCE					
Beginning of year, restated	<u>470,039</u>	<u>1,289,513</u>	<u>3,620,636</u>	<u>7,511,722</u>	<u>4,310,978</u>
End of year	<u>\$ 683,177</u>	<u>\$ 1,548,793</u>	<u>\$ 3,609,977</u>	<u>\$ 8,611,010</u>	<u>\$ 3,180,763</u>

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

For the year ended December 31, 2019

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Law Officers' Court	Council on Aging
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 5,132,299	\$ 1,133,389	\$ -	\$ 2,149,214
Sales	539,601	913,171	-	-	-
Franchise	-	-	3,812	-	-
Intergovernmental	12,020	511,813	44,453	-	-
Fines and forfeitures	-	-	-	197,705	-
Charges for services	-	-	-	-	-
Investment and other	52,100	255,828	95,625	3,110	8,448
	<u>603,721</u>	<u>6,813,111</u>	<u>1,277,279</u>	<u>200,815</u>	<u>2,157,662</u>
EXPENDITURES					
Current function:					
General government	-	-	-	47,708	-
Public safety	350,699	5,285,361	-	174,000	-
Public works	-	-	622,192	-	-
Health and welfare	-	-	-	-	1,982,913
Culture and recreation	-	-	-	-	-
Capital outlay	4,809	178,387	-	-	-
	<u>355,508</u>	<u>5,463,748</u>	<u>622,192</u>	<u>221,708</u>	<u>1,982,913</u>
Excess (deficiency) of revenues over expenditures	<u>248,213</u>	<u>1,349,363</u>	<u>655,087</u>	<u>(20,893)</u>	<u>174,749</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Proceeds from insurance	26,774	18,005	-	-	-
Transfers out	(157,000)	-	-	-	-
	<u>(130,226)</u>	<u>18,005</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	117,987	1,367,368	655,087	(20,893)	174,749
FUND BALANCE					
Beginning of year, restated	<u>1,722,779</u>	<u>11,375,019</u>	<u>4,075,929</u>	<u>81,681</u>	<u>1,915,586</u>
End of year	<u>\$ 1,840,766</u>	<u>\$ 12,742,387</u>	<u>\$ 4,731,016</u>	<u>\$ 60,788</u>	<u>\$ 2,090,335</u>

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

For the year ended December 31, 2019

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 9,464,681	\$ -	\$ -	\$ 24,832,229
Sales	-	-	-	-	4,150,776
Franchise	-	-	-	-	3,812
Intergovernmental	189,000	374,647	6,517	730,931	3,840,931
Fines and forfeitures	-	21,699	-	-	219,404
Charges for services	-	29,399	-	-	181,624
Investment and other	416	287,489	7,057	99,993	1,263,869
	<u>189,416</u>	<u>10,177,915</u>	<u>13,574</u>	<u>830,924</u>	<u>34,492,645</u>
Total revenues					
	189,416	10,177,915	13,574	830,924	34,492,645
EXPENDITURES					
Current function:					
General government	-	-	-	-	47,708
Public safety	-	-	-	-	7,795,031
Public works	-	-	-	-	10,426,073
Health and welfare	242,248	-	-	801,103	8,484,153
Culture and recreation	-	5,774,077	-	-	5,774,077
Capital outlay	-	495,282	-	-	1,902,202
	<u>242,248</u>	<u>6,269,359</u>	<u>-</u>	<u>801,103</u>	<u>34,429,244</u>
Total expenditures					
	242,248	6,269,359	-	801,103	34,429,244
Excess (deficiency) of revenues over expenditures	<u>(52,832)</u>	<u>3,908,556</u>	<u>13,574</u>	<u>29,821</u>	<u>63,401</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	65,000	-	-	-	8,962,500
Proceeds from insurance	-	-	-	-	116,843
Transfers out	-	(559,856)	-	-	(3,013,351)
	<u>65,000</u>	<u>(559,856)</u>	<u>-</u>	<u>-</u>	<u>6,065,992</u>
Total other financing sources (uses)					
	65,000	(559,856)	-	-	6,065,992
Net change in fund balance	12,168	3,348,700	13,574	29,821	6,129,393
FUND BALANCE					
Beginning of year, restated	<u>14,747</u>	<u>12,471,057</u>	<u>1,419,751</u>	<u>410,408</u>	<u>50,689,845</u>
End of year	<u>\$ 26,915</u>	<u>\$ 15,819,757</u>	<u>\$ 1,433,325</u>	<u>\$ 440,229</u>	<u>\$ 56,819,238</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, 2019

	<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	\$ 49,669	\$ 90,460	\$ 54,806	\$ 16,485
Franchise	-	-	-	3,812
Intergovernmental	4,714	337	3,561	1,639
Investment and other	7,415	4,897	4,251	2,846
	<u>61,798</u>	<u>95,694</u>	<u>62,618</u>	<u>24,782</u>
EXPENDITURES				
Current function:				
Public works	30,988	30,364	28,400	21,248
Excess (deficiency) of revenues over expenditures	30,810	65,330	34,218	3,534
FUND BALANCE				
Beginning of year	<u>424,016</u>	<u>284,948</u>	<u>244,521</u>	<u>163,513</u>
End of year	<u>\$ 454,826</u>	<u>\$ 350,278</u>	<u>\$ 278,739</u>	<u>\$ 167,047</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>
\$ 34,169	\$ 872,611	\$ 15,189	\$ 1,133,389
-	-	-	3,812
2,868	30,808	526	44,453
2,517	73,699	-	95,625
<u>39,554</u>	<u>977,118</u>	<u>15,715</u>	<u>1,277,279</u>
<u>24,370</u>	<u>478,800</u>	<u>8,022</u>	<u>622,192</u>
15,184	498,318	7,693	655,087
<u>146,441</u>	<u>2,736,129</u>	<u>76,361</u>	<u>4,075,929</u>
<u>\$ 161,625</u>	<u>\$ 3,234,447</u>	<u>\$ 84,054</u>	<u>\$ 4,731,016</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 825,000	\$ 955,474	\$ 130,474
FEMA reimbursement	74,500	80,598	6,098
Charges for services:			
Grass cutting	152,000	152,225	225
Investment and other:			
Interest	10,000	20,535	10,535
Other	2,500	4,067	1,567
 Total revenues	 <u>1,064,000</u>	 <u>1,212,899</u>	 <u>148,899</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	6,551,000	6,167,986	383,014
Materials and supplies	2,139,000	1,469,137	669,863
Insurance	195,500	195,500	-
Equipment and road maintenance	1,349,000	1,018,452	330,548
Telephone	29,500	26,955	2,545
Other charges and services	218,000	155,200	62,800
Capital outlay	1,228,500	828,531	399,969
 Total expenditures	 <u>11,710,500</u>	 <u>9,861,761</u>	 <u>1,848,739</u>
 Excess (deficiency) of revenues over expenditures	 <u>(10,646,500)</u>	 <u>(8,648,862)</u>	 <u>1,997,638</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	10,500,000	8,897,500	(1,602,500)
Proceeds from sale of property	2,500	-	(2,500)
Transfers out	(35,500)	(35,500)	-
 Total other financing sources (uses)	 <u>10,467,000</u>	 <u>8,862,000</u>	 <u>(1,605,000)</u>
 Net change in fund balance	 <u>\$ (179,500)</u>	 213,138	 <u>\$ 392,638</u>
FUND BALANCE			
Beginning of year		<u>470,039</u>	
End of year		<u>\$ 683,177</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,198,000	\$ 1,219,948	\$ 21,948
Intergovernmental:			
State revenue sharing	32,000	32,460	460
FEMA reimbursement	-	9,290	9,290
Investment and other:			
Interest	15,000	14,258	(742)
 Total revenues	 <u>1,245,000</u>	 <u>1,275,956</u>	 <u>30,956</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	445,500	463,500	(18,000)
Contribution to retirement system	32,000	39,828	(7,828)
Materials and supplies	180,500	77,199	103,301
Insurance	18,000	18,000	-
Equipment maintenance	147,000	101,804	45,196
Other charges and services	199,000	70,320	128,680
Debt Service:			
Capital outlay	218,500	217,530	970
 Total expenditures	 <u>1,240,500</u>	 <u>988,181</u>	 <u>252,319</u>
 Excess of revenues over expenditures	 <u>4,500</u>	 <u>287,775</u>	 <u>283,275</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	25,000	(25,000)
Transfers out	(54,500)	(53,495)	1,005
 Total other financing sources (uses)	 <u>(54,500)</u>	 <u>(28,495)</u>	 <u>(23,995)</u>
 Net change in fund balance	 <u>\$ (50,000)</u>	 259,280	 <u>\$ 259,280</u>
FUND BALANCE			
Beginning of year		<u>1,289,513</u>	
End of year		<u>\$ 1,548,793</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,884,000	\$ 2,866,514	\$ (17,486)
Intergovernmental:			
State revenue sharing	110,000	115,084	5,084
Other	396,000	430,146	34,146
Investment and other:			
Interest	45,000	53,270	8,270
Other	9,000	14,464	5,464
	<u>3,444,000</u>	<u>3,479,478</u>	<u>35,478</u>
Total revenues			
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	2,451,000	2,514,032	(63,032)
Contribution to retirement system	80,500	95,439	(14,939)
Health unit operations	618,000	552,304	65,696
Animal and mosquito control	243,000	167,489	75,511
Capital outlay	163,000	160,873	2,127
	<u>3,555,500</u>	<u>3,490,137</u>	<u>65,363</u>
Total expenditures			
Net change in fund balance	<u>\$ 111,500</u>	<u>(10,659)</u>	<u>\$ 100,841</u>
FUND BALANCE			
Beginning of year		<u>3,620,636</u>	
End of year		<u>\$ 3,609,977</u>	

**PARISH OF ASCENSION
MENTAL HEALTH CENTER FUND**

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,884,000	\$ 2,866,184	\$ (17,816)
Intergovernmental:			
State revenue sharing	111,000	115,081	4,081
Investment and other:			
Interest	105,000	179,198	74,198
Other	101,000	67,450	(33,550)
	<u>3,201,000</u>	<u>3,227,913</u>	<u>26,913</u>
Total revenues			
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,379,500	1,241,415	138,085
Contribution to retirement system	80,500	95,439	(14,939)
Telephone	16,000	14,812	1,188
Maintenance	131,500	127,959	3,541
Professional and medical services	440,000	406,852	33,148
Other charges and services	257,500	242,148	15,352
	<u>2,305,000</u>	<u>2,128,625</u>	<u>176,375</u>
Total expenditures			
Net change in fund balance	<u>\$ 896,000</u>	1,099,288	<u>\$ 203,288</u>
FUND BALANCE			
Beginning of year		<u>7,511,722</u>	
End of year		<u>\$ 8,611,010</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 2,126,500	\$ 2,698,004	\$ 571,504
Intergovernmental:			
Fire insurance rebate	233,000	233,117	117
Other	500	300	(200)
Investment and other:			
Interest	60,000	100,561	40,561
Other	500	-	(500)
	<u>2,420,500</u>	<u>3,031,982</u>	<u>611,482</u>
Total revenues			
EXPENDITURES			
Current function:			
Public safety:			
Personnel	541,000	517,746	23,254
Maintenance	380,000	282,665	97,335
Fire protection and service	320,000	299,892	20,108
Insurance	260,500	260,245	255
Professional	25,000	30,621	(5,621)
Intergovernmental payments	353,500	353,117	383
Other charges and services	262,000	240,685	21,315
Capital outlay	100,000	16,790	83,210
	<u>2,242,000</u>	<u>2,001,761</u>	<u>240,239</u>
Total expenditures			
Excess of revenues over expenditures	178,500	1,030,221	851,721
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	23,500	47,064	23,564
Transfers out	(2,207,500)	(2,207,500)	-
	<u>(2,184,000)</u>	<u>(2,160,436)</u>	<u>23,564</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ (2,005,500)</u>	<u>(1,130,215)</u>	<u>\$ 875,285</u>
FUND BALANCE			
Beginning of year		<u>4,310,978</u>	
End of year		<u>\$ 3,180,763</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales tax	\$ 425,000	\$ 539,601	\$ 114,601
Intergovernmental:			
Fire insurance rebate	11,500	12,020	520
Investment and other:			
Interest	26,000	52,100	26,100
	<u>462,500</u>	<u>603,721</u>	<u>141,221</u>
Total revenues			
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	215,000	211,374	3,626
Insurance	35,000	34,505	495
Repairs and maintenance	215,000	43,845	171,155
Professional	4,000	8,044	(4,044)
Fire protection and service	50,000	18,685	31,315
Other charges and services	40,000	34,246	5,754
Capital outlay	146,000	4,809	141,191
	<u>705,000</u>	<u>355,508</u>	<u>349,492</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	(242,500)	248,213	490,713
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	26,774	26,774
Transfers out	(157,000)	(157,000)	-
	<u>(157,000)</u>	<u>(130,226)</u>	<u>26,774</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ (399,500)</u>	117,987	<u>\$ 517,487</u>
FUND BALANCE			
Beginning of year		<u>1,722,779</u>	
End of year		<u>\$ 1,840,766</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 5,215,000	\$ 5,132,299	\$ (82,701)
Sales	719,500	913,171	193,671
Intergovernmental:			
State revenue sharing	328,500	372,992	44,492
Fire insurance rebate	135,500	138,821	3,321
Investment and other:			
Interest	140,000	255,828	115,828
Total revenues	<u>6,538,500</u>	<u>6,813,111</u>	<u>274,611</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	4,834,500	3,520,374	1,314,126
Contribution to retirement system	148,000	173,637	(25,637)
Maintenance	671,000	651,748	19,252
Insurance	110,000	117,579	(7,579)
Operating supplies	537,000	645,988	(108,988)
Fuel	45,000	36,099	8,901
Other	137,000	139,936	(2,936)
Capital outlay	681,000	178,387	502,613
Total expenditures	<u>7,163,500</u>	<u>5,463,748</u>	<u>1,699,752</u>
Excess (deficiency) of revenues over expenditures	<u>(625,000)</u>	<u>1,349,363</u>	<u>1,974,363</u>
OTHER FINANCING SOURCES			
Proceeds from insurance	1,000	18,005	17,005
Net change in fund balance	<u>\$ (624,000)</u>	<u>1,367,368</u>	<u>\$ 1,991,368</u>
FUND BALANCE			
Beginning of year		<u>11,375,019</u>	
End of year		<u>\$ 12,742,387</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 48,500	\$ 49,669	\$ 1,169
Intergovernmental:			
State revenue sharing	4,500	4,714	214
Investment and other:			
Interest	6,000	7,415	1,415
	<u>59,000</u>	<u>61,798</u>	<u>2,798</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,500	1,676	824
Utilities	34,000	27,312	6,688
Other	2,000	2,000	-
	<u>38,500</u>	<u>30,988</u>	<u>7,512</u>
Total expenditures			
Net change in fund balance	<u>\$ 20,500</u>	30,810	<u>\$ 10,310</u>
FUND BALANCE			
Beginning of year		<u>424,016</u>	
End of year		<u>\$ 454,826</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 90,000	\$ 90,460	\$ 460
Intergovernmental:			
State revenue sharing	-	337	337
Investment and other:			
Interest	4,000	4,897	897
	<u>94,000</u>	<u>95,694</u>	<u>1,694</u>
Total revenues			
	<u>94,000</u>	<u>95,694</u>	<u>1,694</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,500	2,927	(427)
Utilities	30,000	24,437	5,563
Other	3,000	3,000	-
	<u>35,500</u>	<u>30,364</u>	<u>5,136</u>
Total expenditures			
	<u>35,500</u>	<u>30,364</u>	<u>5,136</u>
Net change in fund balance	<u>\$ 58,500</u>	<u>65,330</u>	<u>\$ 6,830</u>
FUND BALANCE			
Beginning of year		<u>284,948</u>	
End of year		<u>\$ 350,278</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 51,000	\$ 54,806	\$ 3,806
Intergovernmental:			
State revenue sharing	3,000	3,561	561
Investment and other:			
Interest	3,500	4,251	751
	<u>57,500</u>	<u>62,618</u>	<u>5,118</u>
Total revenues			
	<u>57,500</u>	<u>62,618</u>	<u>5,118</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,500	1,824	676
Utilities	33,000	24,576	8,424
Other	2,000	2,000	-
	<u>37,500</u>	<u>28,400</u>	<u>9,100</u>
Total expenditures			
	<u>37,500</u>	<u>28,400</u>	<u>9,100</u>
Net change in fund balance	<u>\$ 20,000</u>	<u>34,218</u>	<u>\$ 14,218</u>
FUND BALANCE			
Beginning of year		<u>244,521</u>	
End of year		<u>\$ 278,739</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 16,000	\$ 16,485	\$ 485
Franchise	-	3,812	3,812
Intergovernmental:			
State revenue sharing	1,500	1,639	139
Investment and other:			
Interest	2,000	2,846	846
	<u>19,500</u>	<u>24,782</u>	<u>5,282</u>
Total revenues			
	<u>19,500</u>	<u>24,782</u>	<u>5,282</u>
EXPENDITURES			
Public works:			
Contribution to retirement system	1,000	543	457
Utilities	23,000	19,705	3,295
Other	1,000	1,000	-
	<u>25,000</u>	<u>21,248</u>	<u>3,752</u>
Total expenditures			
	<u>25,000</u>	<u>21,248</u>	<u>3,752</u>
Net change in fund balance	<u>\$ (5,500)</u>	3,534	<u>\$ 9,034</u>
FUND BALANCE			
Beginning of year		<u>163,513</u>	
End of year		<u>\$ 167,047</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 32,500	\$ 34,169	\$ 1,669
Intergovernmental:			
State revenue sharing	2,500	2,868	368
Investment and other:			
Interest	2,000	2,517	517
	<u>37,000</u>	<u>39,554</u>	<u>2,554</u>
Total revenues			
	<u>37,000</u>	<u>39,554</u>	<u>2,554</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,116	384
Utilities	26,000	21,754	4,246
Other	1,500	1,500	-
	<u>29,000</u>	<u>24,370</u>	<u>4,630</u>
Total expenditures			
	<u>29,000</u>	<u>24,370</u>	<u>4,630</u>
Net change in fund balance	<u>\$ 8,000</u>	15,184	<u>\$ 7,184</u>
FUND BALANCE			
Beginning of year		<u>146,441</u>	
End of year		<u>\$ 161,625</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 890,000	\$ 872,611	\$ (17,389)
Intergovernmental:			
State revenue sharing	29,000	30,808	1,808
Investment and other:			
Interest	44,000	73,699	29,699
	<u>963,000</u>	<u>977,118</u>	<u>14,118</u>
Total revenues			
	<u>963,000</u>	<u>977,118</u>	<u>14,118</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	28,000	28,984	(984)
Utilities	554,000	416,316	137,684
Other	33,500	33,500	-
	<u>615,500</u>	<u>478,800</u>	<u>136,700</u>
Total expenditures			
	<u>615,500</u>	<u>478,800</u>	<u>136,700</u>
Net change in fund balance	<u>\$ 347,500</u>	498,318	<u>\$ 150,818</u>
FUND BALANCE			
Beginning of year		<u>2,736,129</u>	
End of year		<u>\$ 3,234,447</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 15,000	\$ 15,189	\$ 189
Intergovernmental:			
State revenue sharing	500	526	26
	<u>15,500</u>	<u>15,715</u>	<u>215</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	505	(5)
Utilities	10,000	7,017	2,983
Other	500	500	-
	<u>11,000</u>	<u>8,022</u>	<u>2,978</u>
Total expenditures	<u>11,000</u>	<u>8,022</u>	<u>2,978</u>
Net change in fund balance	<u>\$ 4,500</u>	<u>7,693</u>	<u>\$ 3,193</u>
FUND BALANCE			
Beginning of year		<u>76,361</u>	
End of year		<u>\$ 84,054</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Fines and forfeitures	\$ 190,000	\$ 197,705	\$ 7,705
Investment and other:			
Interest	<u>2,000</u>	<u>3,110</u>	<u>1,110</u>
Total revenues	<u>192,000</u>	<u>200,815</u>	<u>8,815</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	45,000	47,708	(2,708)
Public safety:			
Criminal Court - appropriation	<u>150,000</u>	<u>174,000</u>	<u>(24,000)</u>
Total expenditures	<u>195,000</u>	<u>221,708</u>	<u>(26,708)</u>
Net change in fund balance	<u>\$ (3,000)</u>	(20,893)	<u>\$ (17,893)</u>
FUND BALANCE			
Beginning of year		<u>81,681</u>	
End of year		<u>\$ 60,788</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,163,000	\$ 2,149,214	\$ (13,786)
Investment and other:			
Interest	7,500	8,448	948
	<u>2,170,500</u>	<u>2,157,662</u>	<u>(12,838)</u>
Total revenues			
	<u>2,170,500</u>	<u>2,157,662</u>	<u>(12,838)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	65,000	71,584	(6,584)
Appropriations and grants	1,910,500	1,910,129	371
Other	1,200	1,200	-
	<u>1,976,700</u>	<u>1,982,913</u>	<u>(6,213)</u>
Total expenditures			
	<u>1,976,700</u>	<u>1,982,913</u>	<u>(6,213)</u>
Net change in fund balance	<u>\$ 193,800</u>	174,749	<u>\$ (19,051)</u>
FUND BALANCE			
Beginning of year		<u>1,915,586</u>	
End of year		<u>\$ 2,090,335</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 54,000	\$ 54,000	\$ -
Parish Court - appropriation	30,000	30,000	-
Other appropriations	105,000	105,000	-
Investment and other:			
Interest	-	416	416
	<u>189,000</u>	<u>189,416</u>	<u>416</u>
Total revenues			
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	<u>252,500</u>	<u>242,248</u>	<u>10,252</u>
Deficiency of revenues over expenditures	(63,500)	(52,832)	10,668
OTHER FINANCING SOURCES			
Transfers in	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,500</u>	12,168	<u>\$ 10,668</u>
FUND BALANCE			
Beginning of year		<u>14,747</u>	
End of year		<u>\$ 26,915</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 8,660,000	\$ 9,464,681	\$ 804,681
Intergovernmental:			
State revenue sharing	469,048	374,647	(94,401)
Fines and forfeitures	21,827	21,699	(128)
Charges for services	28,000	29,399	1,399
Investment and other:			
Use of money and property	287,777	282,162	(5,615)
Other	4,238	5,327	1,089
	<u>9,470,890</u>	<u>10,177,915</u>	<u>707,025</u>
Total revenues			
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	4,543,500	3,779,969	763,531
Operating services	1,874,084	1,443,130	430,954
Materials and supplies	400,125	191,639	208,486
Travel and mileage	28,000	42,666	(14,666)
Miscellaneous	299,000	316,673	(17,673)
Capital outlay	506,750	495,282	11,468
	<u>7,651,459</u>	<u>6,269,359</u>	<u>1,382,100</u>
Total expenditures			
Excess of revenues over expenditures	1,819,431	3,908,556	2,089,125
OTHER FINANCING USES			
Transfers out	(625,000)	(559,856)	65,144
	<u>(625,000)</u>	<u>(559,856)</u>	<u>65,144</u>
Net change in fund balance	<u>\$ 1,194,431</u>	<u>3,348,700</u>	<u>\$ 2,154,269</u>
FUND BALANCE			
Beginning of year		<u>12,471,057</u>	
End of year		<u>\$ 15,819,757</u>	

**PARISH OF ASCENSION
FEMA - REPETITIVE LOSS REDUCTION FUND**

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ -	\$ 6,517	\$ 6,517
Investment and other:			
Other	-	7,057	(7,057)
	<u>-</u>	<u>13,574</u>	<u>(540)</u>
Total revenues	<u>-</u>	<u>13,574</u>	<u>(540)</u>
EXPENDITURES			
Current function:			
Public works:			
Appropriations and grants	307,000	-	307,000
	<u>307,000</u>	<u>-</u>	<u>307,000</u>
Net change in fund balance	<u>\$ (307,000)</u>	13,574	<u>\$ 306,460</u>
FUND BALANCE			
Beginning of year		<u>1,419,751</u>	
End of year		<u>\$ 1,433,325</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Housing voucher program	\$ 783,500	\$ 724,731	\$ (58,769)
Investment and other:			
Other	1,000	92,861	91,861
Interest	7,000	7,132	132
	<u>791,500</u>	<u>824,724</u>	<u>33,224</u>
Total revenue			
	<u>791,500</u>	<u>824,724</u>	<u>33,224</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	667,500	688,628	(21,128)
Consultant and administration	114,000	100,025	13,975
Professional services	10,000	6,250	3,750
	<u>791,500</u>	<u>794,903</u>	<u>(3,403)</u>
Total expenditures			
	<u>791,500</u>	<u>794,903</u>	<u>(3,403)</u>
Net change in fund balance	<u>\$ -</u>	<u>29,821</u>	<u>\$ 29,821</u>
FUND BALANCE			
Beginning of year, restated		<u>410,408</u>	
End of year		<u>\$ 440,229</u>	

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2019

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	\$ 293,956	\$ 472,173	\$ -	\$ 746,226
Investments	600,401	229,024	59,609	36,782
Accounts receivable, net	174,219	-	-	-
Due from other funds	-	-	-	149,375
Total assets	<u>\$ 1,068,576</u>	<u>\$ 701,197</u>	<u>\$ 59,609</u>	<u>\$ 932,383</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Deferred revenue	\$ -	\$ -	\$ -	\$ -
FUND BALANCE				
Restricted for debt service	<u>1,068,576</u>	<u>701,197</u>	<u>59,609</u>	<u>932,383</u>
Total liabilities and fund balance	<u>\$ 1,068,576</u>	<u>\$ 701,197</u>	<u>\$ 59,609</u>	<u>\$ 932,383</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>	
\$ 5,220	\$ 75	\$ 1,517,650
128,492	404,655	1,458,963
-	-	174,219
-	-	149,375
<u>\$ 133,712</u>	<u>\$ 404,730</u>	<u>\$ 3,300,207</u>
\$ -	\$ 16,224	\$ 16,224
<u>133,712</u>	<u>388,506</u>	<u>3,283,983</u>
<u>\$ 133,712</u>	<u>\$ 404,730</u>	<u>\$ 3,300,207</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2019

	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	\$ 1,788,247	\$ -	\$ -	\$ -
Investment and other	15,373	35,014	9	13,561
Total revenues	<u>1,803,620</u>	<u>35,014</u>	<u>9</u>	<u>13,561</u>
EXPENDITURES				
Current function:				
General government	-	-	1,000	-
Debt service:				
Principal	1,075,000	2,615,000	45,000	910,000
Interest	1,078,522	2,149,500	8,087	881,244
Total expenditures	<u>2,153,522</u>	<u>4,764,500</u>	<u>54,087</u>	<u>1,791,244</u>
Deficiency of revenues over expenditures	<u>(349,902)</u>	<u>(4,729,486)</u>	<u>(54,078)</u>	<u>(1,777,683)</u>
OTHER FINANCING SOURCES				
Transfers in	473,500	4,763,750	53,495	1,792,500
Net change in fund balance	123,598	34,264	(583)	14,817
FUND BALANCE				
Beginning of year	944,978	666,933	60,192	917,566
End of year	<u>\$ 1,068,576</u>	<u>\$ 701,197</u>	<u>\$ 59,609</u>	<u>\$ 932,383</u>

<u>Public Improvement Bonds</u>	<u>General Obligation Debt</u>	
<u>Fire Protection District No. 1 Sinking</u>	<u>Library Bond</u>	<u>Nonmajor Debt Service Funds</u>
\$ -	\$ -	\$ 1,788,247
28	14,866	78,851
<u>28</u>	<u>14,866</u>	<u>1,867,098</u>
-	-	1,000
60,000	385,000	5,090,000
<u>64,926</u>	<u>177,357</u>	<u>4,359,636</u>
<u>124,926</u>	<u>562,357</u>	<u>9,450,636</u>
<u>(124,898)</u>	<u>(547,491)</u>	<u>(7,583,538)</u>
<u>212,690</u>	<u>559,856</u>	<u>7,855,791</u>
87,792	12,365	272,253
<u>45,920</u>	<u>376,141</u>	<u>3,011,730</u>
<u>\$ 133,712</u>	<u>\$ 388,506</u>	<u>\$ 3,283,983</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Charges for services			
Fines and forfeitures	\$ 1,500,000	\$ 1,513,721	\$ 13,721
Prisoner revenue	300,000	274,526	(25,474)
Investment and other:			
Interest	-	15,373	15,373
	<u>1,800,000</u>	<u>1,803,620</u>	<u>3,620</u>
EXPENDITURES			
Debt service:			
Principal	1,075,000	1,075,000	-
Interest	1,079,000	1,078,522	478
	<u>2,154,000</u>	<u>2,153,522</u>	<u>478</u>
Deficiency of revenues over expenditures	(354,000)	(349,902)	4,098
OTHER FINANCING SOURCES			
Transfers in	473,500	473,500	-
	<u>473,500</u>	<u>473,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 119,500</u>	123,598	<u>\$ 4,098</u>
FUND BALANCE			
Beginning of year		<u>944,978</u>	
End of year		<u>\$ 1,068,576</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 25,000	\$ 35,014	\$ 10,014
EXPENDITURES			
Debt service:			
Principal	2,615,000	2,615,000	-
Interest	2,150,000	2,149,500	500
Total expenditures	4,765,000	4,764,500	500
Deficiency of revenues over expenditures	(4,740,000)	(4,729,486)	10,514
OTHER FINANCING SOURCES			
Transfers in	4,764,000	4,763,750	(250)
Net change in fund balance	<u>\$ 24,000</u>	34,264	<u>\$ 10,264</u>
FUND BALANCE			
Beginning of year		<u>666,933</u>	
End of year		<u>\$ 701,197</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, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ -	\$ 9	\$ 9
EXPENDITURES			
General government	1,000	1,000	-
Debt service:			
Principal	45,000	45,000	-
Interest	8,000	8,087	(87)
	54,000	54,087	(87)
Total expenditures			
	(54,000)	(54,078)	(78)
OTHER FINANCING SOURCES			
Transfers in	54,500	53,495	(1,005)
	\$ 500	(583)	\$ (1,083)
FUND BALANCE			
Beginning of year		60,192	
End of year		\$ 59,609	

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 10,000	\$ 13,561	\$ 3,561
EXPENDITURES			
Debt service:			
Principal	910,000	910,000	-
Interest	881,500	881,244	256
Total expenditures	1,791,500	1,791,244	256
Deficiency of revenues over expenditures	(1,781,500)	(1,777,683)	3,817
OTHER FINANCING SOURCES			
Transfers in	1,792,500	1,792,500	-
Net change in fund balance	<u>\$ 11,000</u>	14,817	<u>\$ 3,817</u>
FUND BALANCE			
Beginning of year		917,566	
End of year		<u>\$ 932,383</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 28	\$ 28
EXPENDITURES			
Debt service:			
Principal	60,000	60,000	-
Interest	70,500	64,926	5,574
Total expenditures	130,500	124,926	5,574
Deficiency of revenues over expenditures	(130,500)	(124,898)	5,602
OTHER FINANCING SOURCES			
Transfers in	207,500	212,690	5,190
Net change in fund balance	<u>\$ 77,000</u>	87,792	<u>\$ 10,792</u>
FUND BALANCE			
Beginning of year		45,920	
End of year		<u>\$ 133,712</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 12,000	\$ 14,866	\$ 2,866
EXPENDITURES			
Debt service:			
Principal	385,000	385,000	-
Interest	177,500	177,357	143
Total expenditures	562,500	562,357	143
Deficiency of revenues over expenditures	(550,500)	(547,491)	3,009
OTHER FINANCING SOURCES			
Transfers in	560,000	559,856	(144)
Net change in fund balance	<u>\$ 9,500</u>	12,365	<u>\$ 2,865</u>
FUND BALANCE			
Beginning of year		376,141	
End of year		<u>\$ 388,506</u>	

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2019

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction
ASSETS						
Cash and cash equivalents	\$ 5,926,819	\$ -	\$ 160,699	\$ 114,790	\$ 5,681,046	\$ -
Investments	3,299,921	455,982	1,368,967	977,875	-	836,107
Accounts receivable, net	16,456	-	6,827	4,876	-	-
Due from other government:						
Grants	-	-	-	-	-	-
Total assets	<u>\$ 9,243,196</u>	<u>\$ 455,982</u>	<u>\$ 1,536,493</u>	<u>\$ 1,097,541</u>	<u>\$ 5,681,046</u>	<u>\$ 836,107</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contracts payable	\$ 1,249,007	\$ 191,644	\$ 224,466	\$ 297,468	\$ -	\$ 161,250
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	-	-
FUND BALANCE						
Restricted for construction of capital assets	7,994,189	264,338	1,312,027	-	5,681,046	-
Committed for construction of capital assets	-	-	-	800,073	-	674,857
Total fund balance	<u>7,994,189</u>	<u>264,338</u>	<u>1,312,027</u>	<u>800,073</u>	<u>5,681,046</u>	<u>674,857</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 9,243,196</u>	<u>\$ 455,982</u>	<u>\$ 1,536,493</u>	<u>\$ 1,097,541</u>	<u>\$ 5,681,046</u>	<u>\$ 836,107</u>

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Dedicated Special Project	Total Nonmajor Capital Project Funds
\$ 160,582	\$ -	\$ 483,995	\$ -	\$ -	\$ 341,052	\$ -	\$ 12,868,983
1,367,970	779,051	4,123,065	299,275	121,468	2,905,360	-	16,535,041
6,822	-	20,561	-	15	14,488	-	70,045
1,480,539	-	-	-	-	-	-	1,480,539
<u>\$ 3,015,913</u>	<u>\$ 779,051</u>	<u>\$ 4,627,621</u>	<u>\$ 299,275</u>	<u>\$ 121,483</u>	<u>\$ 3,260,900</u>	<u>\$ -</u>	<u>\$ 30,954,608</u>
\$ 532,740	\$ 30,541	\$ 112,090	\$ -	\$ -	\$ -	\$ -	\$ 2,799,206
963,065	-	-	-	-	-	-	963,065
1,520,108	748,510	-	-	121,483	3,260,900	-	20,902,601
-	-	4,515,531	299,275	-	-	-	6,289,736
1,520,108	748,510	4,515,531	299,275	121,483	3,260,900	-	27,192,337
<u>\$ 3,015,913</u>	<u>\$ 779,051</u>	<u>\$ 4,627,621</u>	<u>\$ 299,275</u>	<u>\$ 121,483</u>	<u>\$ 3,260,900</u>	<u>\$ -</u>	<u>\$ 30,954,608</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2019

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction
REVENUES						
Intergovernmental	\$ 21,474	\$ -	\$ -	\$ -	\$ -	\$ -
Investment and other	198,049	5,271	46,004	41,294	205,957	5,134
Total revenues	<u>219,523</u>	<u>5,271</u>	<u>46,004</u>	<u>41,294</u>	<u>205,957</u>	<u>5,134</u>
EXPENDITURES						
Current function:						
General government	-	-	-	131,891	-	-
Public safety	2,670	-	-	-	-	183,750
Culture and recreation	-	-	-	-	1,024	-
Debt service						
Bond issuance	192,598	-	-	-	-	-
Capital outlay	6,456,253	194,039	586,399	878,873	32,668	-
Total expenditures	<u>6,651,521</u>	<u>194,039</u>	<u>586,399</u>	<u>1,010,764</u>	<u>33,692</u>	<u>183,750</u>
Excess (deficiency) of revenues over expenditures	<u>(6,431,998)</u>	<u>(188,768)</u>	<u>(540,395)</u>	<u>(969,470)</u>	<u>172,265</u>	<u>(178,616)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	2,000,000	157,000	-	342,000	-	-
Proceeds from issuance of debt	5,390,000	-	-	-	-	-
Premium on debt issuance	307,759	-	-	-	-	-
Transfers out	(5,190)	-	-	-	-	-
Total other financing sources (uses)	<u>7,692,569</u>	<u>157,000</u>	<u>-</u>	<u>342,000</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,260,571	(31,768)	(540,395)	(627,470)	172,265	(178,616)
FUND BALANCE						
Beginning of year	<u>6,733,618</u>	<u>296,106</u>	<u>1,852,422</u>	<u>1,427,543</u>	<u>5,508,781</u>	<u>853,473</u>
End of year	<u>\$ 7,994,189</u>	<u>\$ 264,338</u>	<u>\$ 1,312,027</u>	<u>\$ 800,073</u>	<u>\$ 5,681,046</u>	<u>\$ 674,857</u>

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Dedicated Special Project	Total Nonmajor Capital Project Funds
\$ 550,847	\$ 150,231	\$ -	\$ -	\$ -	\$ -	\$ 706,470	\$ 1,429,022
7,706	-	64,864	5,279	-	16,367	-	595,925
<u>558,553</u>	<u>150,231</u>	<u>64,864</u>	<u>5,279</u>	<u>-</u>	<u>16,367</u>	<u>706,470</u>	<u>2,024,947</u>
-	-	-	-	-	-	-	131,891
-	-	-	-	-	-	-	186,420
-	-	-	-	-	-	706,470	707,494
-	-	-	-	-	-	-	192,598
<u>1,542,857</u>	<u>51,721</u>	<u>843,695</u>	<u>-</u>	<u>-</u>	<u>181,717</u>	<u>-</u>	<u>10,768,222</u>
<u>1,542,857</u>	<u>51,721</u>	<u>843,695</u>	<u>-</u>	<u>-</u>	<u>181,717</u>	<u>706,470</u>	<u>11,986,625</u>
<u>(984,304)</u>	<u>98,510</u>	<u>(778,831)</u>	<u>5,279</u>	<u>-</u>	<u>(165,350)</u>	<u>-</u>	<u>(9,961,678)</u>
-	-	4,700,000	-	-	-	-	7,199,000
-	-	-	-	-	-	-	5,390,000
-	-	-	-	-	-	-	307,759
-	-	-	-	-	-	-	(5,190)
-	-	4,700,000	-	-	-	-	12,891,569
<u>(984,304)</u>	<u>98,510</u>	<u>3,921,169</u>	<u>5,279</u>	<u>-</u>	<u>(165,350)</u>	<u>-</u>	<u>2,929,891</u>
<u>2,504,412</u>	<u>650,000</u>	<u>594,362</u>	<u>293,996</u>	<u>121,483</u>	<u>3,426,250</u>	<u>-</u>	<u>24,262,446</u>
<u>\$ 1,520,108</u>	<u>\$ 748,510</u>	<u>\$ 4,515,531</u>	<u>\$ 299,275</u>	<u>\$ 121,483</u>	<u>\$ 3,260,900</u>	<u>\$ -</u>	<u>\$ 27,192,337</u>

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

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental			
FEMA reimbursement	\$ -	\$ 21,474	\$ 21,474
Investment and other:			
Interest	60,000	198,049	138,049
Total revenue	<u>60,000</u>	<u>219,523</u>	<u>159,523</u>
EXPENDITURES			
Current function:			
Public safety:			
Professional services	3,000	2,670	330
Debt service:			
Bond issuance	123,000	192,598	(69,598)
Capital outlay	8,355,000	6,456,253	1,898,747
Total expenditures	<u>8,478,000</u>	<u>6,651,521</u>	<u>1,829,149</u>
Deficiency of revenues over expenditures	(8,418,000)	(6,431,998)	(1,669,626)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,000,000	2,000,000	-
Issuance of debt	5,628,000	5,390,000	(238,000)
Premium on issuance	-	307,759	307,759
Transfers out	-	(5,190)	5,190
Total other financing sources (uses)	<u>7,628,000</u>	<u>7,692,569</u>	<u>64,569</u>
Net change in fund balance	<u>\$ (790,000)</u>	\$ 1,260,571	<u>\$ (1,605,057)</u>
FUND BALANCE			
Beginning of year		<u>6,733,618</u>	
End of year		<u>\$ 7,994,189</u>	

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

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 4,500	\$ 5,271	\$ 771
EXPENDITURES			
Capital outlay	104,500	194,039	89,539
Deficiency of revenues over expenditures	(100,000)	(188,768)	(88,768)
OTHER FINANCING SOURCES			
Transfers in	157,000	157,000	-
Net change in fund balance	<u>\$ 57,000</u>	<u>(31,768)</u>	<u>\$ (88,768)</u>
FUND BALANCE			
Beginning of year		<u>296,106</u>	
End of year		<u>\$ 264,338</u>	

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

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 15,000	\$ 46,004	\$ 31,004
EXPENDITURES			
Capital outlay	828,500	586,399	242,101
Net change in fund balance	<u>\$ (813,500)</u>	(540,395)	<u>\$ 273,105</u>
FUND BALANCE			
Beginning of year		<u>1,852,422</u>	
End of year		<u>\$ 1,312,027</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, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 20,000	\$ 41,294	\$ 21,294
EXPENDITURES			
Current function:			
General government:			
Professional services	146,500	131,891	14,609
Capital outlay	981,500	878,873	102,627
Total expenditures	1,128,000	1,010,764	117,236
Deficiency of revenues over expenditures	(1,108,000)	(969,470)	138,530
OTHER FINANCING SOURCES			
Transfers in	342,000	342,000	-
Net change in fund balance	\$ (766,000)	(627,470)	\$ 138,530
FUND BALANCE			
Beginning of year		1,427,543	
End of year		\$ 800,073	

**PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND**

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

For the year ended December 31, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 6,000	\$ 205,957	\$ 199,957
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	-	1,024	(1,024)
Capital outlay	1,165,000	32,668	1,132,332
Net change in fund balance	\$ (1,159,000)	172,265	\$ 1,531,222
FUND BALANCE			
Beginning of year		5,508,781	
End of year		\$ 5,681,046	

**PARISH OF ASCENSION
JAIL CONSTRUCTION FUND**

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

For the year ended December 31, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment and other:			
Interest	\$ 2,000	\$ 5,134	\$ 3,134
EXPENDITURES			
Current function:			
Public safety:			
Professional services	172,500	183,750	(11,250)
Net change in fund balance	\$ (170,500)	(178,616)	\$ (8,116)
FUND BALANCE			
Beginning of year		853,473	
End of year		\$ 674,857	

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant	\$ 800,000	\$ 550,847	\$ (249,153)
Investment and other:			
Interest	-	7,706	7,706
	<u>800,000</u>	<u>558,553</u>	<u>(241,447)</u>
Total revenues	800,000	558,553	(241,447)
EXPENDITURES			
Capital outlay	<u>800,000</u>	<u>1,542,857</u>	<u>(742,857)</u>
Net change in fund balance	<u>\$ -</u>	<u>(984,304)</u>	<u>\$ (984,304)</u>
FUND BALANCE			
Beginning of year		<u>2,504,412</u>	
End of year		<u>\$ 1,520,108</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental			
Contributions from Council on Aging	\$ 150,000	\$ 150,231	\$ 231
EXPENDITURES			
Capital outlay	114,000	51,721	62,279
Net change in fund balance	<u>\$ 36,000</u>	98,510	<u>\$ 62,279</u>
FUND BALANCE			
Beginning of year		<u>650,000</u>	
End of year		<u>\$ 748,510</u>	

**PARISH OF ASCENSION
PARK CONSTRUCTION FUND**

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 15,000	\$ 64,864	\$ 49,864
EXPENDITURES			
Capital outlay	809,500	843,695	(34,195)
Excess of revenues over expenditures	(794,500)	(778,831)	15,669
OTHER FINANCING SOURCES			
Transfers in	4,700,000	4,700,000	-
Net change in fund balance	<u>\$ 3,905,500</u>	3,921,169	<u>\$ 15,669</u>
FUND BALANCE			
Beginning of year		<u>594,362</u>	
End of year		<u>\$ 4,515,531</u>	

**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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ 4,000	\$ 5,279	\$ 1,279
EXPENDITURES			
Capital outlay	180,000	-	180,000
Net change in fund balance	<u>\$ (176,000)</u>	5,279	<u>\$ 181,279</u>
FUND BALANCE			
Beginning of year		<u>293,996</u>	
End of year		<u>\$ 299,275</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, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	\$ -	\$ -	\$ -
Investment and other:			
Interest	-	-	-
Total revenues	-	-	-
OTHER FINANCING USES			
Transfers out	-	-	-
Net change in fund balance	\$ -	-	\$ -
FUND BALANCE			
Beginning of year		121,483	
End of year		\$ 121,483	

**PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment and other:			
Interest	\$ -	\$ 16,367	\$ 16,367
EXPENDITURES			
Capital outlay	650,000	181,717	468,283
Net change in fund balance	<u>\$ (650,000)</u>	(165,350)	<u>\$ 484,650</u>
FUND BALANCE			
Beginning of year		<u>3,426,250</u>	
End of year		<u>\$ 3,260,900</u>	

**PARISH OF ASCENSION
DEDICATED SPECIAL PROJECT FUND**

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

For the year ended December 31, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	\$ 849,000	\$ 706,470	\$ (142,530)
EXPENDITURES			
Current function:			
Culture and recreation:			
Grants & appropriations	849,000	706,470	142,530
Net change in fund balance	\$ -	-	\$ -
FUND BALANCE			
Beginning of year		-	
End of year		\$ -	

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

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

For the year ended December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants and contributions	\$ 4,559,500	\$ 4,559,660	\$ 160
Investment and other:			
Interest	275,000	485,238	210,238
Total revenues	<u>4,834,500</u>	<u>5,044,898</u>	<u>210,398</u>
EXPENDITURES			
Capital outlay	<u>11,137,500</u>	<u>7,838,069</u>	<u>3,299,431</u>
Net change in fund balance	<u>\$ (6,303,000)</u>	<u>(2,793,171)</u>	<u>\$ 3,509,829</u>
FUND BALANCE			
Beginning of year		<u>24,610,745</u>	
End of year		<u>\$ 21,817,574</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, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants	\$ 262,500	\$ 75,112	\$ (187,388)
Investment and other:			
Interest	425,000	1,221,067	796,067
Total revenue	<u>687,500</u>	<u>1,296,179</u>	<u>608,679</u>
EXPENDITURES			
Current function:			
Public works			
Professional services	1,350,000	890,183	459,817
Capital outlay	3,873,000	1,142,553	2,730,447
Total expenditures	<u>5,223,000</u>	<u>2,032,736</u>	<u>3,190,264</u>
Net change in fund balance	<u>\$ (4,535,500)</u>	<u>(736,557)</u>	<u>\$ 3,798,943</u>
FUND BALANCE			
Beginning of year		<u>47,947,636</u>	
End of year		<u>\$ 47,211,079</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, 2019

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales tax	\$ 4,750,500	\$ 8,301,550	\$ 3,551,050
Charges for services:			
Transportation impact fee	5,228,000	5,200,000	(28,000)
Investment and other:			
Interest	325,000	497,343	172,343
	<u>10,303,500</u>	<u>13,998,893</u>	<u>3,695,393</u>
EXPENDITURES			
Current function:			
Public works			
Professional fees	755,500	1,469,680	(714,180)
Capital outlay	3,800,000	1,683,592	2,116,408
	<u>4,555,500</u>	<u>3,153,272</u>	<u>1,402,228</u>
Total expenditures			
Excess of revenues over expenditures	5,748,000	10,845,621	5,097,621
OTHER FINANCING USES			
Transfers out	(5,228,000)	(6,992,500)	(1,764,500)
	<u>\$ 520,000</u>	<u>3,853,121</u>	<u>\$ 3,333,121</u>
FUND BALANCE			
Beginning of year		<u>15,127,860</u>	
End of year		<u>\$ 18,980,981</u>	

PARISH OF ASCENSION
MOVE ASCENSION CONSTRUCTION FUND - MAJOR FUND

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

For the ended year December 31, 2019

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Appropriation	\$ 2,783,000	\$ 2,789,142	\$ 6,142
Investment and other:			
Interest	300,000	662,195	362,195
Total revenue	<u>3,083,000</u>	<u>3,451,337</u>	<u>368,337</u>
EXPENDITURES			
Capital outlay	<u>13,259,000</u>	<u>5,844,022</u>	<u>7,414,978</u>
Deficiency of revenues over expenditures	(10,176,000)	(2,392,685)	7,783,315
OTHER FINANCING SOURCES			
Transfers in	<u>5,228,000</u>	<u>5,200,000</u>	<u>28,000</u>
Net change in fund balance	<u>\$ (4,948,000)</u>	2,807,315	<u>\$ 7,783,315</u>
FUND BALANCE			
Beginning of year		<u>30,139,315</u>	
End of year		<u>\$ 32,946,630</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, 2019

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 141,168	\$ 548,785	\$ -	\$ 689,953
Investments	1,202,582	4,675,015	103,535	5,981,132
Accounts receivable	5,997	23,313	1,508	30,818
Due from other governments	2,356	-	-	2,356
Total current assets	1,352,103	5,247,113	105,043	6,704,259
Noncurrent assets:				
Capital assets:				
Depreciable, net	263,395	-	-	263,395
Total assets	1,615,498	5,247,113	105,043	6,967,654
DEFERRED OUTFLOWS OF RESOURCES				
Pension liability	235,050	-	-	235,050
Other post employment benefits	9,084	-	-	9,084
Total deferred inflows of resources	244,134	-	-	244,134
Total assets and deferred outflows of resources	<u>\$ 1,859,632</u>	<u>\$ 5,247,113</u>	<u>\$ 105,043</u>	<u>\$ 7,211,788</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 107,315	\$ 61,506	\$ 15,359	\$ 184,180
Accrued payroll	57,964	-	-	57,964
Total current liabilities	165,279	61,506	15,359	242,144
Noncurrent liabilities:				
Claims reserve				
Due within one year	-	343,353	-	343,353
Due in more than one year	-	803,959	-	803,959
Net pension liability	183,277	-	-	183,277
Other post employment benefits	73,965	-	-	73,965
Total noncurrent liabilities	257,242	1,147,312	-	1,404,554
Total liabilities	422,521	1,208,818	15,359	1,646,698
DEFERRED INFLOWS OF RESOURCES				
Pension liability	40,903	-	-	40,903
Other post employment benefits	5,223	-	-	5,223
Total deferred inflows of resources	46,126	-	-	46,126
NET POSITION				
Investment in capital assets	263,395	-	-	263,395
Unrestricted	1,127,590	4,038,295	89,684	5,255,569
Total net position	1,390,985	4,038,295	89,684	5,518,964
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,859,632</u>	<u>\$ 5,247,113</u>	<u>\$ 105,043</u>	<u>\$ 7,211,788</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2019

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Insurance premiums	\$ -	\$ 1,695,942	\$ 216,943	\$ 1,912,885
Charges for services	2,256,000	-	-	2,256,000
Total operating revenues	<u>2,256,000</u>	<u>1,695,942</u>	<u>216,943</u>	<u>4,168,885</u>
OPERATING EXPENSES				
Personnel, general and administrative	1,463,669	-	-	1,463,669
Maintenance and supplies	756,018	-	-	756,018
Insurance premiums	22,500	917,112	-	939,612
Insurance claims	-	255,436	204,752	460,188
Professional services	5,900	72,932	17,534	96,366
Rent and utilities	51,209	-	-	51,209
Depreciation	83,845	-	-	83,845
Miscellaneous	36,144	-	-	36,144
Total operating expenses	<u>2,419,285</u>	<u>1,245,480</u>	<u>222,286</u>	<u>3,887,051</u>
Operating income (loss)	<u>(163,285)</u>	<u>450,462</u>	<u>(5,343)</u>	<u>281,834</u>
NONOPERATING REVENUES				
Grants and contributions	10,811	-	-	10,811
Investment earnings	38,835	137,566	1,879	178,280
Total nonoperating revenues	<u>49,646</u>	<u>137,566</u>	<u>1,879</u>	<u>189,091</u>
Income (loss) before transfers	<u>(113,639)</u>	<u>588,028</u>	<u>(3,464)</u>	<u>470,925</u>
Transfers out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
Net income (loss)	<u>(313,639)</u>	<u>588,028</u>	<u>(3,464)</u>	<u>270,925</u>
NET POSITION				
Beginning of year	<u>1,704,624</u>	<u>3,450,267</u>	<u>93,148</u>	<u>5,248,039</u>
End of year	<u>\$ 1,390,985</u>	<u>\$ 4,038,295</u>	<u>\$ 89,684</u>	<u>\$ 5,518,964</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2019

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 2,256,818	\$ 1,694,157	\$ 217,190	\$ 4,168,165
Payments to suppliers	(1,608,206)	(1,440,639)	(211,139)	(3,259,984)
Payments to employees	(646,533)	-	-	(646,533)
Net cash provided by operating activities	<u>2,079</u>	<u>253,518</u>	<u>6,051</u>	<u>261,648</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers out	(200,000)	-	-	(200,000)
Operating grants	10,811	-	-	10,811
Decrease in due from other governments	8,563	-	-	8,563
Net cash used by noncapital and related financing activities	<u>(180,626)</u>	<u>-</u>	<u>-</u>	<u>(180,626)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Capital asset additions	<u>(44,571)</u>	<u>-</u>	<u>-</u>	<u>(44,571)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest on investments	38,835	137,566	1,879	178,280
Purchases of investments	-	(409,798)	(7,930)	(417,728)
Proceeds from sales of investments	146,016	-	-	146,016
Net cash provided (used) by investing activities	<u>184,851</u>	<u>(272,232)</u>	<u>(6,051)</u>	<u>(93,432)</u>
Net decrease in cash	(38,267)	(18,714)	-	(56,981)
CASH				
Beginning of period	<u>179,435</u>	<u>567,499</u>	<u>-</u>	<u>746,934</u>
End of period	<u>\$ 141,168</u>	<u>\$ 548,785</u>	<u>\$ -</u>	<u>\$ 689,953</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ (163,285)	\$ 450,462	\$ (5,343)	\$ 281,834
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	83,845	-	-	83,845
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment benefits	50,367	-	-	50,367
Change in operating assets and liabilities:				
Accounts receivable	818	(1,785)	247	(720)
Accounts payable and accrued liabilities	30,334	(195,159)	11,147	(153,678)
Net cash provided by operating activities	<u>\$ 2,079</u>	<u>\$ 253,518</u>	<u>\$ 6,051</u>	<u>\$ 261,648</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2019

ASCENSION PARISH GOVERNMENT

Agency Head: Parish President Kenny Matassa

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 185,408
Benefits - insurance	15,960
Benefits - retirement	13,763
Conference travel	7,526
Meals	1,642
Registration fees	1,349
Mobile phone allowance	600
Other	<u>1,593</u>
Total	<u>\$ 227,841</u>

ASCENSION PARISH LIBRARY

Agency Head: Angelle Deshautelles, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 117,898
Benefits - retirement	8,842
Benefits - insurance	6,926
Benefits - health savings account	1,500
Travel	284
Registration fees	200
Special meals	<u>40</u>
Total	<u>\$ 135,690</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2019

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 153,928
Benefits - retirement	18,804
Car allowance	6,000
Conference travel	3,038
Continuing professional education	1,595
Per diem	1,298
Mobile phone allowance	671
Mileage reimbursements	513
Other reimbursements	2,178
Total	<u>\$ 188,025</u>

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

State of Louisiana	\$ 90,382
Ascension Parish Council - Judicial Expense Fund	46,399
City of Gonzales	7,110
City of Donaldsonville	7,110
Town of Sorrento	2,927
Total	<u>\$ 153,928</u>

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF INSURANCE

December 31, 2019
(Without Audit)

Issuer	Type of Insurance	Property Covered and Location	Insurance	Expiration Date
Brown and Brown Insurance Company	Commercial general liability	Premises operations, general	\$ 100,000	March 1, 2020
	Automobile liability	Machinery and vehicles	\$ 100,000	March 1, 2020
	Public officials' errors and omissions liability	Public officials' errors and omissions	\$ 100,000	March 1, 2022
	Workers compensation	Eligible employees	Statutory	March 1, 2021

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

BOARD MEMBERS

December 31, 2019
(Without Audit)

<u>Name</u>	<u>Term Years</u>	<u>Term Period</u>
Thomas Cancienne	4 Year Term	8/18/2017 - 8/18/2021
Robert Charville	4 Year Term	6/19/2016 - 6/19/2020
Ezzard Brooks	3 Year Term	6/6/2019 - 8/17/2021
William Morris	2 Year Term	11/3/2018 - 11/3/2020

ASCENSION PARISH GOVERNMENT
SECTION 8 PROGRAM - FINANCIAL DATA SCHEDULE

Donaldsonville, Louisiana

December 31, 2019

Account No.

BALANCE SHEET DATA

ASSETS

Current assets:

115	Cash - restricted for payment of current liabilities	\$	441,569
121	Accounts receivable - PHA projects		4,118
150	Total current assets		445,687
190	Total assets	\$	445,687

LIABILITIES AND EQUITY - NET ASSETS/ POSITION

Current liabilities:

312	Accounts payable ≤ 90 days	\$	20
330	Accounts payable - other funds		5,438
310	Total current liabilities		5,458
Equity:			
509.3	Restricted fund balance		412,001
512.3	Unassigned fund balance		28,228
513	Total equity - net assets / position		440,229
600	Total liabilities and equity - net assets/position	\$	445,687

PROFIT AND LOSS DATA

REVENUES

70600	HUD PHA operating grants	\$	730,931
70700	Total fee revenue		730,931
71400	Fraud recovery		611
71500	Other revenue		92,250
72000	Investment income - restricted		7,132
70000	Total revenue		830,924

EXPENSES

91200	Auditing fees	6,250	
91300	Management fee		60,225
91000	Total operating - administrative		66,475
97000	Excess revenue over operating expenses		764,449
97300	Housing assistance payments		642,378
97350	HAP portability-in		92,250
90000	Total expenses		801,103
10000	Excess (deficiency) of total revenue over (under) total expenses	\$	29,821

EQUITY DATA

11030	Beginning of year balance, restated	\$	410,408
10000	Excess (deficiency) of total revenue over (under) total expenses		29,821
513	End of year	\$	440,229





**STATISTICAL
SECTION**



PARISH OF ASCENSION

STATISTICAL SECTION

December 31, 2019

This section, which is composed of accounting and non-accounting data, is presented to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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PARISH OF ASCENSION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013	2012 (4)	2011	2010
Governmental activities										
Net investment in capital assets	\$ 143,593	\$ 131,996	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093	\$ 127,428	\$ 106,665	\$ 98,364	\$ 91,952
Restricted	189,354	186,414	180,474	119,928	110,142	144,766	135,228	133,349	127,567	128,832
Unrestricted	<u>100,551</u>	<u>89,074</u>	<u>23,562</u>	<u>82,597</u>	<u>104,087</u>	<u>33,447</u>	<u>22,183</u>	<u>19,272</u>	<u>19,403</u>	<u>18,125</u>
Total governmental activities net position	<u>433,498</u>	<u>407,484</u>	<u>387,895</u>	<u>364,860</u>	<u>343,288</u>	<u>313,306</u>	<u>284,839</u>	<u>259,286</u>	<u>245,334</u>	<u>238,909</u>
Business-type activities										
Net investment in capital assets	38,084	34,508	29,745	25,740	11,290	11,769	10,893	11,275	11,279	11,807
Restricted	179	455	283	283	-	-	-	-	-	-
Unrestricted	<u>18,254</u>	<u>16,761</u>	<u>14,834</u>	<u>11,747</u>	<u>14,366</u>	<u>10,583</u>	<u>7,540</u>	<u>7,163</u>	<u>6,204</u>	<u>5,046</u>
Total business-type activities net position	<u>56,517</u>	<u>51,724</u>	<u>44,862</u>	<u>37,770</u>	<u>25,656</u>	<u>22,352</u>	<u>18,433</u>	<u>18,438</u>	<u>17,483</u>	<u>16,853</u>
Primary government										
Net investment in capital assets	181,677	166,504	213,604	188,075	140,349	146,862	138,321	117,940	109,643	103,759
Restricted	189,533	186,869	180,757	120,211	110,142	144,766	135,228	133,349	127,567	128,832
Unrestricted	<u>118,805</u>	<u>105,835</u>	<u>38,396</u>	<u>94,344</u>	<u>118,453</u>	<u>44,030</u>	<u>29,723</u>	<u>26,435</u>	<u>25,607</u>	<u>23,171</u>
Total primary government net position	<u>\$ 490,015</u>	<u>\$ 459,208</u>	<u>\$ 432,757</u>	<u>\$ 402,630</u>	<u>\$ 368,944</u>	<u>\$ 335,658</u>	<u>\$ 303,272</u>	<u>\$ 277,724</u>	<u>\$ 262,817</u>	<u>\$ 255,762</u>

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

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

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

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

PARISH OF ASCENSION
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013	2012 (4)	2011	2010
Expenses										
Governmental activities										
General government	\$ 19,089	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936	\$ 17,439	\$ 15,702	\$ 14,796
Public safety	14,674	13,086	12,740	10,280	10,131	9,428	9,548	10,141	8,406	6,030
Public works	30,831	25,949	21,115	18,370	15,888	16,477	14,206	14,204	13,472	9,922
Health and welfare	8,151	8,044	6,765	6,575	5,821	5,949	5,709	5,481	5,383	5,325
Culture and recreation	10,646	14,553	8,849	8,209	8,261	7,830	7,695	7,849	7,409	5,787
Transportation and development	13,367	13,439	11,820	11,822	10,442	10,965	10,558	11,239	10,639	17,575
Interest on long-term debt	4,410	4,432	4,318	2,967	2,867	3,967	3,645	4,214	4,278	4,283
Total governmental activities	<u>101,168</u>	<u>99,862</u>	<u>84,489</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>	<u>70,567</u>	<u>65,289</u>	<u>63,718</u>
Business-type activities										
Utility operations	8,140	7,028	4,232	2,344	2,150	2,336	1,945	1,521	814	868
Lamar Dixon Expo Center	3,534	3,793	3,926	3,262	2,687	2,455	2,262	2,184	2,287	2,316
Total business-type activities	<u>11,674</u>	<u>10,821</u>	<u>8,158</u>	<u>5,606</u>	<u>4,837</u>	<u>4,791</u>	<u>4,207</u>	<u>3,705</u>	<u>3,101</u>	<u>3,184</u>
Total primary government expenses	<u>\$ 112,842</u>	<u>\$ 110,683</u>	<u>\$ 92,647</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>	<u>\$ 74,272</u>	<u>\$ 68,390</u>	<u>\$ 66,902</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,202	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911	\$ 3,749	\$ 3,928	\$ 3,739
Public safety	2,056	1,991	435	444	418	473	553	81	87	89
Public works	152	153	153	90	259	-	-	-	-	-
Health and welfare	100	101	8	15	77	59	60	587	588	581
Culture and recreation	724	2,132	574	445	566	402	533	409	259	373
Transportation and development	5,200	-	-	-	-	-	-	-	-	-
Operating grants and contributions	8,204	4,592	3,159	16,840	6,215	6,604	4,984	8,272	6,121	4,891
Capital grants and contributions	9,919	13,137	13,909	7,937	6,879	7,877	6,646	4,702	1,778	8,667
Total governmental activities program revenues	<u>30,557</u>	<u>30,220</u>	<u>22,559</u>	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>	<u>16,687</u>	<u>17,800</u>	<u>12,762</u>	<u>18,340</u>
Business-type activities										
Charges for Services:										
Utility operations	3,678	2,959	2,100	836	484	371	396	166	150	138
Lamar Dixon Expo Center	1,603	1,468	1,521	1,814	1,705	1,669	1,575	1,905	3,452	1,480
Operating grants and contributions	911	805	917	1,977	708	420	582	267	335	67
Capital grants and contributions	4,467	2,761	2,346	1,647	716	93	128	112	682	1,045
Total business-type activities program revenues	<u>10,659</u>	<u>7,993</u>	<u>6,884</u>	<u>6,274</u>	<u>3,613</u>	<u>2,553</u>	<u>2,681</u>	<u>2,450</u>	<u>4,619</u>	<u>2,730</u>
Total primary government total revenues	<u>\$ 41,216</u>	<u>\$ 38,213</u>	<u>\$ 29,443</u>	<u>\$ 36,449</u>	<u>\$ 22,131</u>	<u>\$ 21,762</u>	<u>\$ 19,368</u>	<u>\$ 20,250</u>	<u>\$ 17,381</u>	<u>\$ 21,070</u>

(1) Restated due to reclassification of discretely presented component units and additional adjustments. 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
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013	2012 (4)	2011	2010
Net (expense)/revenue:										
Governmental activities	\$ (70,611)	\$ (69,642)	\$ (61,930)	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)	\$ (52,767)	\$ (52,527)	\$ (45,378)
Business-type activities	(1,015)	(2,828)	(1,274)	668	1,437	(1,178)	(1,654)	(1,024)	(651)	1,435
Total primary government net revenue (expense)	<u>\$ (71,626)</u>	<u>\$ (72,470)</u>	<u>\$ (63,204)</u>	<u>\$ (54,188)</u>	<u>\$ (49,268)</u>	<u>\$ (53,412)</u>	<u>\$ (51,264)</u>	<u>\$ (53,791)</u>	<u>\$ (53,178)</u>	<u>\$ (43,943)</u>
General Revenues and Other Changes										
in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 38,345	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338	\$ 23,489	\$ 21,638	\$ 18,566
Sales	53,951	53,779	57,478	55,138	53,652	54,174	47,074	38,617	34,998	33,047
Franchise	1,434	1,488	1,526	1,578	1,593	1,927	1,831	1,352	2,043	1,948
Unrestricted grants and contributions	1,023	1,095	758	764	237	407	674	998	795	816
Investment earnings	6,248	3,565	1,030	668	301	240	437	299	684	613
Proceeds from East Ascension Hospital	-	-	-	-	-	-	-	5,179	-	-
Transfers of capital assets, net	44	(50)	(2,547)	(5,907)	-	-	-	-	-	-
Transfers to other funds	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)	(1,191)	(1,000)	(1,206)	(5,901)
Total governmental activities general revenues	<u>96,625</u>	<u>88,821</u>	<u>84,965</u>	<u>76,428</u>	<u>80,687</u>	<u>80,702</u>	<u>75,163</u>	<u>68,934</u>	<u>58,952</u>	<u>49,089</u>
Business-type activities										
Franchise and other taxes	922	891	768	573	454	449	417	401	-	-
Unrestricted grants and contributions	34	-	-	13	-	-	-	-	32	94
Investment earnings	476	132	93	68	9	23	41	20	43	34
Transfers of capital assets, net	(44)	50	2,547	5,907	-	-	-	-	-	-
Transfers from other funds	4,420	4,375	4,994	4,885	4,800	4,624	1,191	1,000	1,206	5,901
Total business-type activities general revenues	<u>5,808</u>	<u>5,448</u>	<u>8,402</u>	<u>11,446</u>	<u>5,263</u>	<u>5,096</u>	<u>1,649</u>	<u>1,421</u>	<u>1,281</u>	<u>6,029</u>
Total primary government general revenues	<u>\$ 102,433</u>	<u>\$ 94,269</u>	<u>\$ 93,367</u>	<u>\$ 87,874</u>	<u>\$ 85,950</u>	<u>\$ 85,798</u>	<u>\$ 76,812</u>	<u>\$ 70,355</u>	<u>\$ 60,233</u>	<u>\$ 55,118</u>
Change in Net Position										
Governmental activities	\$ 26,014	\$ 19,179	\$ 23,035	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553	\$ 16,167	\$ 6,425	\$ 3,711
Business-type activities	4,793	3,029	7,128	12,114	6,700	3,918	(5)	397	630	7,464
Total primary government net revenue (expense)	<u>\$ 30,807</u>	<u>\$ 22,208</u>	<u>\$ 30,163</u>	<u>\$ 33,686</u>	<u>\$ 36,682</u>	<u>\$ 32,386</u>	<u>\$ 25,548</u>	<u>\$ 16,564</u>	<u>\$ 7,055</u>	<u>\$ 11,175</u>

(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

(accrual basis of accounting)
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2019	\$ 38,345	\$ 53,951	\$ 1,434	\$ 93,730
2018	33,319	53,779	1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561

PARISH OF ASCENSION
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(in thousands)

	GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS				
	Restricted	Committed	Assigned	Unassigned	Total	Non- spendable	Restricted*	Committed	Total	
2019	\$ 6,063	\$ 6,633	\$ 9,127	\$ 21,980	\$ 43,803	\$ 129	\$ 183,608	\$ 56,126	\$ 239,863	
2018	3,748	6,879	8,024	24,481	43,132	119	181,038	43,759	224,916	
2017	3,044	5,309	-	30,653	39,006	100	177,723	38,212	216,035	
2016	2,401	4,402	-	26,329	33,132	94	117,526	41,967	159,587	
2015	1,966	4,849	-	29,402	36,217	94	108,176	42,825	151,095	
2014	1,376	5,990	-	25,265	32,631	44	97,038	45,923	143,005	
2013	123	6,181	-	16,776	23,080	44	86,468	42,923	129,435	
2012	123	5,096	-	13,959	19,178	-	86,048	42,292	128,340	
2011	127	3,017	-	14,455	17,599	-	90,737	33,229	123,966	
	<u>Reserved</u>	<u>Unreserved</u>	<u>Total</u>			<u>Reserved*</u>	<u>Unreserved Reported in Special Revenue Funds</u>	<u>Unreserved Reported in Capital Project Funds</u>	<u>Total</u>	
2010	\$ 99	\$ 1,997	\$ 2,096			\$ 2,488	\$ 62,749	\$ 73,300	\$ 138,537	

*Includes Special Revenue, Capital Projects and Debt Service Funds.
All fund balances in Debt Service Funds are reserved to pay future debt service.

NOTE:
Due to the implementation of GASB 54 on a prospective basis in 2011 and increases to beginning restricted net position resulting from the application of existing accounting principles, the illustrated comparisons of the Parish's prior year government wide net position and governmental fund balances presented will not represent actual changes.

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

(modified accrual basis of accounting)

(in thousands)

	FISCAL YEAR				
	2019	(Restated) 2018	2017	2016	2015
REVENUES					
Taxes	\$ 93,374	\$ 88,534	\$ 89,727	\$ 84,873	\$ 84,949
Intergovernmental	14,413	14,486	11,290	8,689	9,850
Licenses and permits	3,855	3,915	3,720	3,578	3,434
Fines and forfeitures	289	2,015	322	335	346
Charges for services	9,169	2,255	2,487	2,227	2,252
Investment and other	7,041	3,456	1,254	902	834
Total revenues	<u>128,141</u>	<u>114,661</u>	<u>108,800</u>	<u>100,604</u>	<u>101,665</u>
EXPENDITURES					
Current function:					
General government	15,637	15,559	16,815	22,840	12,163
Public safety	12,280	11,095	11,311	9,783	8,797
Public works	27,875	21,478	19,276	18,796	16,897
Health and welfare	8,484	7,877	7,061	7,162	6,713
Culture and recreation	8,825	12,924	7,368	7,052	7,474
Debt service					
Bond issuance	193	-	-	-	-
Principal	5,090	5,333	3,055	4,563	4,109
Interest	4,359	4,410	3,926	2,954	2,962
Payment to refunded bond agent	-	-	-	-	17,707
Capital outlay	<u>31,398</u>	<u>19,425</u>	<u>27,730</u>	<u>18,617</u>	<u>27,430</u>
Total expenditures	<u>114,141</u>	<u>98,101</u>	<u>96,542</u>	<u>91,767</u>	<u>104,252</u>
Excess (deficiency) of revenues over expenditures	<u>14,000</u>	<u>16,560</u>	<u>12,258</u>	<u>8,837</u>	<u>(2,587)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	29,267	58,591	42,327	24,955	32,829
Proceeds from insurance	23	50	751	955	-
Proceeds from sale of property	117	427	3	-	24
Proceeds from installment purchase agreement	-	-	-	-	156
Issuance of debt	5,390	-	49,785	-	16,405
Issuance of refunding debt	-	-	-	-	43,927
Premium on issuance	308	-	2,344	-	4,914
Payment to refunded bond agent	-	-	-	-	(47,512)
Transfers out	<u>(33,487)</u>	<u>(62,591)</u>	<u>(45,146)</u>	<u>(29,340)</u>	<u>(36,480)</u>
Total other financing sources and uses	<u>1,618</u>	<u>(3,523)</u>	<u>50,064</u>	<u>(3,430)</u>	<u>14,263</u>
SPECIAL ITEM					
Proceeds from East Ascension					
Hospital Service District	-	-	-	-	-
Net change in fund balances	<u>\$ 15,618</u>	<u>\$ 13,037</u>	<u>\$ 62,322</u>	<u>\$ 5,407</u>	<u>\$ 11,676</u>
Debt service as a percentage of noncapital expenditures	<u>11.7</u>	<u>12.4</u>	<u>10.1</u>	<u>10.3</u>	<u>32.3</u>

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2014	2013	2012	2011	2010
REVENUES					
Taxes	\$ 84,680	\$ 75,244	\$ 63,458	\$ 58,678	\$ 53,561
Intergovernmental	7,255	6,043	8,243	7,144	10,304
Licenses and permits	3,111	3,190	2,829	2,737	2,690
Fines and forfeitures	402	434	449	495	492
Charges for services	2,071	591	631	635	763
Miscellaneous	887	1,670	2,572	2,345	2,298
Total revenues	<u>98,406</u>	<u>87,172</u>	<u>78,182</u>	<u>72,034</u>	<u>70,108</u>
EXPENDITURES					
Current function:					
General government	12,158	11,409	12,794	10,461	11,093
Public safety	8,410	8,152	8,820	7,055	7,246
Public works	18,104	16,115	16,325	14,479	14,575
Health and welfare	6,551	6,153	5,909	5,769	5,744
Culture and recreation	6,885	6,605	6,312	6,314	6,128
Debt service					
Bond issuance	-	-	-	-	-
Principal	3,505	3,465	5,175	3,185	3,180
Interest and bond issuance cost	3,649	3,461	4,038	4,278	4,265
Payment to refunded bond agent	-	-	-	-	-
Capital outlay	<u>13,229</u>	<u>25,830</u>	<u>17,280</u>	<u>19,976</u>	<u>18,535</u>
Total expenditures	<u>72,491</u>	<u>81,190</u>	<u>76,653</u>	<u>71,517</u>	<u>70,766</u>
Excess (deficiency) of revenues over expenditures	<u>25,915</u>	<u>5,982</u>	<u>1,529</u>	<u>517</u>	<u>(658)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	20,053	19,934	32,274	19,868	31,151
Proceeds from insurance	-	-	-	-	-
Proceeds from sale of property	852	437	245	121	63
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	1,500	-	-	1,500	-
Issuance of refunding debt	-	404	-	-	-
Premium on issuance	-	-	-	-	-
Payment to refunded bond agent	(1,672)	(635)	-	-	-
Transfers out	<u>(23,527)</u>	<u>(21,125)</u>	<u>(33,274)</u>	<u>(21,074)</u>	<u>(37,051)</u>
Total other financing sources and uses	<u>(2,794)</u>	<u>(985)</u>	<u>(755)</u>	<u>415</u>	<u>(5,837)</u>
SPECIAL ITEM					
Proceeds from East Ascension					
Hospital Service District	-	-	5,179	-	-
Net change in fund balances	<u>\$ 23,121</u>	<u>\$ 4,997</u>	<u>\$ 5,953</u>	<u>\$ 932</u>	<u>\$ (6,495)</u>
Debt service as a percentage of noncapital expenditures	<u>12.1</u>	<u>12.5</u>	<u>15.5</u>	<u>14.5</u>	<u>14.3</u>

PARISH OF ASCENSION
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2019	\$ 37,989	\$ 53,951	\$ 1,434	\$ 93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561

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

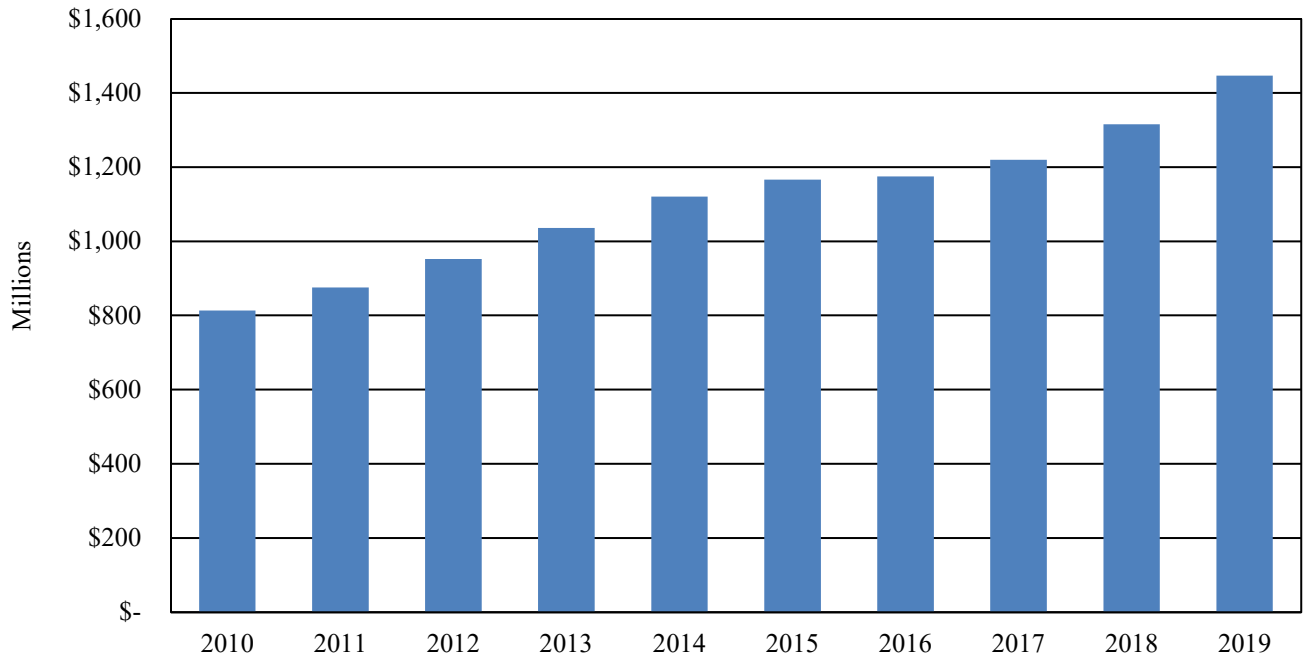
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2019	\$ 891,108,910	\$ 695,536,210	\$ 94,814,770	\$ 234,537,693	\$ 1,446,922,197	92.90	\$13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	91.16	9,478,751,713	10%
2011	562,831,510	443,327,360	65,350,080	196,396,390	875,112,560	91.16	8,845,231,153	10%
2010	548,565,650	394,699,490	60,481,460	190,169,730	813,576,870	81.16	8,358,912,273	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



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

PARISH DIRECT RATES

Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire District No. 3	Juvenile Detention
<u>TAX RATES (mills per dollar)</u>							
2019	2.77	15.03	30.70	5.50	6.59	20.00	1.00
2018	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2017	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2016	2.77	14.85	30.63	5.33	6.59	18.70	0.97
2015	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2014	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2013	2.86	15.00	31.00	5.50	6.80	20.00	-
2012	2.86	15.00	31.00	5.50	6.80	20.00	-
2011	2.86	15.00	31.00	5.50	6.80	20.00	-
2010	2.86	15.00	31.00	5.50	6.80	10.00	-

TAX LEVIES

2019	\$	3,802,756	\$	7,843,108	\$	1,139,611	\$	7,958,212	\$	9,535,237	\$	5,204,604	\$	1,446,922
2018		3,447,816		6,397,129		1,052,992		7,233,756		8,667,211		4,732,226		1,315,204
2017		3,189,184		6,377,583		965,373		6,706,300		8,035,229		4,428,211		1,219,304
2016		3,073,295		6,174,677		947,427		6,263,807		7,744,507		3,912,359		1,139,949
2015		3,150,296		6,298,334		909,635		6,412,340		7,927,835		4,032,678		1,165,858
2014		3,028,026		6,023,780		840,735		6,164,251		7,621,113		3,884,882		1,120,752
2013		2,792,655		5,558,816		747,559		5,695,507		4,349,212		3,529,684		-
2012		2,576,289		5,127,433		690,572		5,263,159		6,507,046		3,376,619		-
2011		2,357,422		4,744,009		651,179		4,813,226		5,950,766		3,135,438		-
2010		2,181,932		4,443,509		639,227		4,474,778		5,532,324		1,547,475		-

Source: Ascension Parish Tax Assessor

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

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

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

(1) Not included are the following:

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

PARISH DIRECT RATES			OVERLAPPING RATES				
Animal Control	ACUD#1	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Total
<u>TAX RATES (mills per dollar)</u>							
1.00	10.31	92.90	15.97	61.59	1.82	14.48	186.76
-	10.31	91.72	15.88	61.59	1.82	14.48	185.49
-	10.31	91.72	15.74	61.59	1.82	14.48	185.35
-	10.31	90.15	15.70	61.59	1.82	14.48	183.74
-	10.00	92.16	16.00	61.59	1.85	14.48	186.08
-	10.00	92.16	16.00	61.59	1.85	14.48	186.08
-	10.00	91.16	16.00	61.59	1.85	14.48	185.08
-	10.00	91.16	16.22	61.59	1.87	14.48	185.32
-	10.00	91.16	16.22	61.59	1.87	14.48	185.32
-	10.00	81.16	16.22	61.59	1.87	14.48	175.32
<u>TAX LEVIES</u>							
\$ 1,446,922	\$ 322,035	\$ 38,699,407	\$ 5,674,689	\$ 89,116,258	\$ 2,633,410	\$ 20,951,429	\$ 157,075,193
-	299,799	33,146,132	5,153,213	81,003,610	2,393,681	19,044,146	140,740,782
-	299,558	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	130,953,854
-	319,883	29,575,903	4,573,288	72,380,058	2,138,852	17,016,733	125,684,834
-	308,436	30,205,412	4,568,410	71,805,311	2,156,874	16,881,615	125,617,622
-	212,125	28,895,665	4,314,963	69,027,223	2,073,427	16,228,480	120,539,758
-	194,040	22,867,473	4,040,418	61,778,178	1,915,757	14,994,424	105,596,250
-	184,287	23,725,405	3,829,237	58,936,731	1,789,452	13,856,177	102,137,002
-	241,440	21,893,480	3,508,726	53,898,298	1,636,473	12,671,626	93,608,603
-	251,599	19,070,844	3,276,546	50,108,314	1,521,400	11,780,590	85,757,694

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

Taxpayer	Type of Business	2019			2010		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 106,577,060	1	6.34%	\$ 60,014,400	1	7.42%
BASF Corporation	Chemicals	80,663,150	2	4.80%	48,691,580	2	6.02%
CF Industries, Inc.	Chemicals	69,189,900	3	4.11%	33,677,560	3	4.16%
Honeywell International	Chemicals	32,652,180	4	1.94%	11,746,710	9	1.45%
Occidental Chemical Corp.	Chemicals	28,798,180	5	1.71%	13,674,160	5	1.69%
Huntsman International	Chemicals	28,107,380	6	1.67%	-	-	-
Exxon Mobil Corporation	Chemicals	20,133,490	7	1.20%	11,748,760	7	1.45%
Rubicon, LLC	Chemicals	18,599,330	8	1.11%	-	-	-
IMTT	Storage Tanks	15,978,370	9	0.95%	-	-	-
PCS Nitrogen	Chemicals	15,469,300	10	0.92%	11,925,240	8	1.47%
Lion Polymer, Geismar	Chemicals	-	-	-	14,132,760	4	1.75%
Air Liquide	Chemicals	-	-	-	8,227,600	10	1.02%
Praxair, Inc.	Chemicals	-	-	-	13,335,730	6	1.65%
		<u>\$ 416,168,340</u>		<u>24.75%</u>	<u>\$ 227,174,500</u>		<u>28.07%</u>
2019 Taxable Assessed Value of Parish		<u>\$ 1,681,459,890</u>					
2010 Taxable Assessed Value of Parish					<u>\$ 809,273,560</u>		

Source: Parish of Ascension

PARISH OF ASCENSION
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year	(1) Total Tax Levy	(2) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2019	\$ 38,699,407	\$ 37,344,766	96.50%	\$ -	\$ 37,344,766	96.50%
2018	33,666,775	32,911,499	97.76%	(16,016)	32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%
2011	22,027,614	21,447,905	97.37%	21,105	21,469,010	97.46%
2010	19,181,685	19,074,253	99.44%	11,458	19,085,711	99.50%

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

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

PARISH OF ASCENSION

**SALES TAX REVENUES
LAST TEN FISCAL YEARS**

(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
2019	\$ 25,583,558	\$ 12,452,326	\$ 15,914,962	\$ 639,543	\$ 54,590,389
2018	25,500,352	12,419,449	15,859,545	581,983	54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842
2011	16,173,683	7,779,291	10,778,426	266,239	34,997,639
2010	15,251,104	7,318,620	10,153,658	259,992	32,983,374

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2019.

	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%

PARISH OF ASCENSION
TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)
GENERAL SALES AND USE TAX
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2019	2018	2017	2016	2015
Retail Trade	\$ 72,889,446	\$ 69,689,389	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469
Chemical Plants	33,515,793	37,148,598	34,599,531	47,001,509	40,628,120
Industrial Supplies	31,635,867	29,029,388	28,031,664	28,180,070	33,580,656
Contractors	5,417,400	4,122,154	3,810,019	4,716,092	9,321,703
Transportation	<u>15,579,368</u>	<u>15,202,899</u>	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>
Total	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2014	2013	2012	2011	2010
Retail Trade	\$ 60,276,330	\$ 58,000,053	\$ 53,814,596	\$ 50,336,560	\$ 48,284,134
Chemical Plants	38,708,434	36,851,716	29,006,305	24,736,469	24,774,286
Industrial Supplies	34,548,328	29,130,779	20,552,701	18,627,991	15,892,178
Contractors	9,795,482	8,770,473	3,690,005	2,078,190	2,057,820
Transportation	<u>13,533,421</u>	<u>12,716,785</u>	<u>11,084,716</u>	<u>9,916,699</u>	<u>8,883,626</u>
Total	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>	<u>\$ 105,695,910</u>	<u>\$ 99,892,045</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

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

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

Year	(1) General Obligation Bonds	Other Governmental Activities Debt		Business- type Debt Revenue Bonds	(2) Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
		Public Improvement Bonds	Other				
2019	\$ 6,495	\$ 112,391	\$ -	\$ 3,687	\$ 122,573	2.94%	\$ 968
2018	6,880	111,680	-	3,928	122,488	3.12%	982
2017	8,255	115,901	13	4,164	128,333	3.50%	1,044
2016	8,620	66,685	66	4,398	79,769	2.24%	655
2015	8,980	71,083	118	4,576	84,757	2.46%	710
2014	9,100	68,720	-	4,767	82,587	2.50%	706
2013	9,220	72,917	-	4,943	87,080	2.70%	761
2012	8,455	76,205	-	5,136	89,796	2.88%	800
2011	8,655	81,213	-	5,462	95,330	3.38%	867
2010	8,855	82,831	-	5,592	97,278	3.39%	907

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

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

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

PARISH OF ASCENSION

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS(full accrual basis of accounting)
(in thousands, except per capita amount)

Year	(1) General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2019	\$ 6,495	\$ 405	\$ 6,090	0.05%	\$ 49
2018	6,880	376	6,504	0.05%	52
2017	8,255	397	7,858	0.07%	64
2016	8,620	382	8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74
2013	9,220	233	8,987	0.09%	79
2012	8,455	318	8,137	0.09%	72
2011	8,655	259	8,396	0.09%	76
2010	8,855	261	8,594	0.10%	80

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

PARISH OF ASCENSION

COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2019

(in thousands)

<u>Jurisdiction</u>	<u>Net Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable to Government (4)</u>	<u>Amount Applicable to Government</u>
Direct:			
Public Improvement Bonds (1)	\$ 112,391	100%	\$ 112,391
Library (2)	<u>6,495</u>	100%	<u>6,495</u>
Total Direct	<u>\$ 118,886</u>		<u>\$ 118,886</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 184,916	100%	\$ 184,916
City of Donaldsonville (1)(3)	<u>1,865</u>	0.9%	<u>17</u>
Total Overlapping	<u>\$ 186,781</u>		<u>\$ 184,933</u>
Total Direct and Overlapping	<u>\$ 305,667</u>		<u>\$ 303,819</u>

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

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

(3) Source: 2019 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 2019.

PARISH OF ASCENSION
LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS

PARISH OF ASCENSION						
Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2019	\$ 1,681,459,890	\$ 168,145,989	\$ 588,510,962	\$ 52,845,000	\$ 535,665,962	91.02%
2018	1,543,396,510	154,339,651	540,188,779	55,845,000	484,343,779	89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445	88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364	87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788	86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564	86.03%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789	84.69%
2012	1,153,499,800	115,349,980	403,724,930	67,910,000	335,814,930	83.18%
2011	1,071,508,950	107,150,895	375,028,133	68,640,000	306,388,133	81.70%
2010	1,003,746,600	100,374,660	351,311,310	70,075,000	281,236,310	80.05%

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
(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	
2019	\$ 25,583,558	\$ 265,057	\$ 25,318,501	\$ 1,075,000	\$ 1,078,522	\$ 2,153,522	11.76
2018	25,500,352	229,833	25,270,519	915,000	1,033,391	1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	796,278	33.72
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26
2013	20,748,740	177,388	20,571,352	415,000	377,959	792,959	25.94
2012	17,689,457	163,049	17,526,408	400,000	392,959	792,959	22.10
2011	16,173,683	166,660	16,007,023	203,506	591,011	794,517	20.15
2010	15,251,104	167,688	15,083,416	370,000	422,836	792,836	19.02

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	
2019	\$ 12,452,326	\$ 130,250	\$ 12,322,076	\$ 910,000	\$ 881,244	\$ 1,791,244	6.88
2018	12,419,449	112,865	12,306,584	915,000	879,621	1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59
2013	11,572,888	87,028	11,485,860	1,245,000	213,825	1,458,825	7.87
2012	8,967,434	80,362	8,887,072	1,195,000	249,675	1,444,675	6.15
2011	7,779,291	86,461	7,692,831	1,165,000	273,725	1,438,725	5.35
2010	7,318,620	82,380	7,236,240	1,130,000	294,683	1,424,683	5.08

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	
2019	\$ 15,914,962	\$ 374,069	\$ 15,540,893	\$ 2,615,000	\$ 2,149,500	\$ 4,764,500	3.26
2018	15,859,545	279,440	15,580,105	1,775,000	2,228,800	4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58
2013	14,752,827	92,846	14,659,981	1,360,000	2,734,225	4,094,225	3.58
2012	11,921,702	97,943	11,823,759	1,295,000	2,798,975	4,093,975	2.89
2011	10,778,426	109,619	10,668,807	1,235,000	2,860,725	4,095,725	2.60
2010	10,153,658	106,059	10,047,599	1,195,000	2,911,525	4,106,525	2.45

(1) Amount is shown net of refunds

(2) Total sales tax collection costs

PARISH OF ASCENSION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population</u>	<u>(1) Personal Income</u>	<u>(1) Per Capita Personal Income</u>	<u>(1) Median Age</u>	<u>(2) Public School Enrollment</u>	<u>Ascension Parish Unemployment Rate</u>	<u>Labor Market Area Unemployment Rate</u>
2019	126,604	\$4,172,994,444	\$ 32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661,440	31,520	35.3	22,536	4.7	5.1
2017	122,948	3,669,997,112	30,094	35.0	22,251	3.3	3.4
2016	121,836	3,566,017,884	29,269	34.7	22,183	4.5	5.2
2015	119,455	3,444,365,470	28,834	34.4	21,866	4.0	4.4
2014	117,029	3,297,643,162	28,178	34.7	21,525	5.5	6.0
2013	114,393	3,221,306,880	28,160	34.0	21,096	4.2	4.7
2012	112,286	3,116,610,216	27,756	34.3	20,659	4.8	5.6
2011	109,985	2,820,895,280	25,648	32.9	20,163	5.8	6.6
2010	107,215	2,873,790,860	26,804	33.0	19,658	6.4	7.1

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**

2019			2010		
Employer	Number of Employees (2)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (1)
Ascension Parish School Board	2,973	4.9%	Ascension Parish School Board	2,759	5.7%
BASF Corporation	1,200	2.0%	BASF Corporation	1,000	2.1%
Wal-Mart Stores	700	1.2%	Ascension Parish Government	535	1.1%
Shell Chemical Company	630	1.0%	St. Elizabeth Hospital (OLOL Ascension)	506	1.0%
Smith Tank and Steel	600	1.0%	Shell Chemical Company	500	1.0%
Our Lady of the Lake Ascension	540	0.9%	Rubicon	450	0.9%
CF Industries	515	0.8%	Honeywell	400	0.8%
Ascension Parish Government	486	0.8%	Volks Constructors	375	0.8%
Huntsman Chemicals	450	0.7%	EATEL	325	0.7%
EATEL	420	0.7%	CF Industries	314	0.6%
	<u>8,514</u>	<u>14.0%</u>		<u>7,164</u>	<u>14.8%</u>

(1) Source: Parish of Ascension

(2) 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

	Full-time Equivalent Employees Allotted in Annual Budget									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>GENERAL FUND:</u>										
Adjudication	-	-	-	1	-	1	1	1	1	-
Building	19	15	16	15	13	13	15	16	16	16
Citizen Service Office	3	-	-	-	-	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	7	7	6	5	5	5	5	6	5	6
Engineering	-	-	-	23	25	19	18	21	18	-
Executive Administration	4	4	5	3	5	4	6	6	4	5
Finance/Purchasing	23	21	21	20	19	19	19	19	19	17
General Administration	9	7	7	6	6	6	5	5	5	5
Grants	4	4	4	4	4	4	4	5	4	3
Human Resources	8	8	8	6	6	5	6	6	6	5
IS/GIS	9	8	9	9	10	9	8	8	8	8
Judicial 23rd District	21	21	21	21	21	21	21	22	22	22
Judicial Parish Court	7	6	2	2	2	2	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	13	13	13	13	14	14	14	14	14	13
Planning and Development	8	13	13	7	7	15	7	7	8	9
Storm Water	-	-	-	-	-	-	3	8	-	-
Communications (Video Programming)	5	5	3	2	2	2	2	2	2	2
TOTAL GENERAL FUND	153	145	141	150	152	152	149	161	147	126
<u>OTHER FUNDS:</u>										
Criminal Court	15	17	14	16	16	18	18	18	15	16
East Ascension Major Drainage	89	89	78	71	70	69	76	80	89	107
FINS	5	5	5	5	4	4	4	4	4	4
Fire District No. 1	45	46	44	45	45	45	35	35	35	40
Fire District No. 3	49	46	37	36	36	30	24	21	21	18
Fleet Management	-	-	-	17	18	17	14	16	15	15
Health Unit	42	24	16	36	38	40	40	41	35	36
Jail	5	5	11	11	11	11	10	9	9	8
Lamar Dixon	21	28	21	20	21	19	16	13	10	9
Maintenance	33	31	31	30	27	26	18	22	22	21
Mental Health	19	17	18	21	21	21	18	18	17	18
Recreation	26	23	21	20	21	19	18	17	17	14
Road and Bridge	124	108	94	74	76	75	77	77	82	81
Tourist Center	-	-	-	-	-	-	-	4	4	4
Utilities	33	30	26	7	7	6	3	4	5	5
West Ascension Drainage	8	9	10	8	7	6	8	7	7	5
TOTAL OTHER FUNDS	514	478	426	417	418	406	379	386	387	402
TOTAL ALL FUNDS	667	623	567	567	570	558	528	547	535	528

Source: Parish of Ascension

PARISH OF ASCENSION
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function:	FISCAL YEAR									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public Safety:										
Police:										
Physical arrests	5,586	4,355	4,160	3,972	4,124	4,243	4,342	4,157	4,450	4,598
Traffic violations	3,614	3,898	5,150	4,812	7,002	6,714	9,884	6,796	6,484	5,884
Service call responses	79,367	89,845	79,174	79,992	75,809	73,752	75,992	74,715	77,379	76,838
Fire:										
Number of responses	1,924	1,771	1,973	1,570	1,299	756	429	560	677	629
Number of emergency responses	7,251	7,257	6,342	6,042	5,356	5,551	5,184	4,002	3,585	3,176
Public Works:										
Building Permits:										
Residential (new)	984	846	1,009	753	770	776	811	817	603	657
Commercial	154	169	154	132	194	215	139	129	99	132
Transportation:										
Parish street maintenance program:										
Number of miles maintained	529	526	524	515	512	510	507	492	469	468
Rehab streets and roads (miles)	8	11	32	22	26	4	14	2	9	6
Sanitation:										
Wastewater:										
Number of users *	1,956	1,333	494	549	478	484	505	474	514	504
Drainage:										
Miles of drainage ditches maintained	2,070	2,060	2,060	2,059	2,059	2,058	2,057	2,055	2,047	2,047
Culture-Recreation:										
Libraries:										
Total registered borrowers	32,901	32,251	28,865	28,931	30,566	32,651	37,572	37,005	34,201	33,659
Total items circulated	473,235	566,567	410,846	428,142	405,297	400,184	416,341	459,688	402,964	410,737
Total reference questions answered	72,138	71,097	53,144	69,472	76,797	122,182	135,304	70,928	92,612	59,644

Source: Ascension Parish Government

* number of users 2019 source GIS dept.

**PARISH OF ASCENSION
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Major Programs	FISCAL YEAR									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government:										
Number of general government buildings (1)	20	21	24	24	24	22	23	22	21	21
Public Safety:										
Number of fire stations (2)	17	18	19	19	19	19	19	18	18	17
Fire trucks	60	58	54	53	53	52	56	55	57	54
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	529	526	524	515	512	510	507	492	469	468
Number of bridges	83	82	82	89	136	136	136	136	136	136
Sanitation:										
Miles of sanitary sewers	35	25	18	17	14	14	14	14	14	14
Culture and Recreation:										
Number of parks	22	23	23	24	24	27	27	27	19	18
Number of library branches	4	4	4	4	4	4	4	4	4	4
Number of community centers	4	5	4	5	6	5	5	5	5	4
Health and Welfare:										
Number of health and welfare buildings	10	10	10	9	9	9	9	9	9	9

(1) Includes substations and police stations annexed to courthouses
(2) Includes two substations out of service due to flood of August 2016

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, 2019

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
U. S. Federal Emergency Management Agency/ Office of Homeland Security and Emergency Preparedness Muddy Creek Drainage Improvements - Phase II	97.039	HMPG 1786-005-0003	201,574	-
Office of Homeland Security and Emergency Preparedness Public Assistance Grant - Hurricane Barry	97.036	unavailable	291,884	-
Public Assistance Grant - August 2016 Flood	97.036	unavailable	21,474	-
		Subtotal CFDA #97.036	313,358	-
Office of Homeland Security and Emergency Preparedness 2016 State Homeland Security Program	97.067	EMW-2016-SS-00018-S01	17,246	-
2017 State Homeland Security Program	97.067	EMW-2017-SS-00058-S01	13,956	-
2018 State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	39,717	-
		Subtotal CFDA #97.067	70,919	-
Office of Homeland Security and Emergency Preparedness 2018 Emergency Management Performance Grants	97.042	EMT-2018-EP-00003-S01	33,073	-
United States Department of Transportation/ State of Louisiana/Department of Transportation and Development/ Parish of Ascension/ Houmas House Foundation - LA River Road Steamboat Overlook	20.205	745-03-0005	685,134	685,134
U.S. Department of Housing and Urban Development/ State of Louisiana/Office of Community Development * Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	1,480,419	-
Department of Housing and Community Affairs * Section 8 Housing	14.871	LA009	801,103	-
Total Federal Assistance			\$ 3,585,580	\$ 685,134

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2019

NOTE 1 - BASIS OF PRESENTATION

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, 2019. 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 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2019. 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.





OTHER INDEPENDENT AUDITORS' REPORT





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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated July 27, 2020.

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, Sorrento Volunteer Fire Department, Fifth Ward Volunteer Fire Department, and Galvez-Lake Volunteer Fire Department.

These financial statements were audited, reviewed, or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the reports of the other auditors or accountants.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the discretely presented component units listed above were evaluated by other auditors and accountants and those reports, if any, can be found in the separately issued financial reports of each such unit.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Items 2019-001 and 2019-002 to be material weaknesses.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2019-001 and 2019-002.

The Parish's Response to Findings

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

Purpose of this Report

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

(Continued)

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

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
July 27, 2020



**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, 2019 and have issued our report thereon dated July 27, 2020.

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

These financial statements were audited, reviewed, or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the reports of the other auditors or accountants.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the discretely presented component units listed above were evaluated by other auditors and accountants and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

(Continued)

Management's Responsibility

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

Report on Compliance with Parish Transportation Act

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
July 27, 2020



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

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

Report on Compliance for Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2019. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the **PARISH's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

(Continued)

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

These financial statements were audited, reviewed, or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the reports of the other auditors and accountants.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the discretely presented component units listed above, were evaluated by other auditors and accountants and those reports, if any, can be found in the separately issued financial reports of each such unit. Our audit of compliance, described below, did not include the programs of the entities discussed above, as those entities were audited, reviewed, or compiled under separate engagements.

Opinion on Major Federal Program

In our opinion, the **PARISH** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the **PARISH** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **PARISH's** internal control over compliance with the types of requirements that could have a direct and material effect on major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **PARISH's** internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
July 27, 2020

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2019

1) Summary of Auditor's Results:

- A) The type of report issued on the financial statements: **Unmodified opinion.**
- B) Significant deficiencies in internal control that were disclosed by the audit of financial statements: **None.**

Material weaknesses: **2019-001 and 2019-002.**

- C) Noncompliance which is material to the financial statements: **2019-001 and 2019-002.**
- D) Significant deficiencies in internal control over major programs: **None.**

Material weaknesses: **None.**

- E) The type of report issued on compliance for major programs: **Unqualified opinion.**
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **None.**
- G) Identification of Major Programs:

U.S. Department of Housing and Urban Development
State of Louisiana / Office of Community Development

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

U.S. Department of Housing and Urban Development
Department of Housing and Community Affairs

- 1) Section 8 Housing C.F.D.A 14.871

- H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**
- I) Auditee qualified as a low-risk auditee: **No.**

- 2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2019-001 and 2019-002.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

PARISH OF ASCENSION

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2019

4) FINDINGS – NONCOMPLIANCE

2019-001 Internal Controls Over Sewer Billings and Collections

Fiscal Year Finding Originated: 2018

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

Condition: The Parish is contracted with a third-party provider to bill and collect revenues on behalf of the Parish for Parish owned sewer systems in Ascension Consolidated Utilities District No. 2 (ACUD No. 2). During the 2018 financial statement audit, it was discovered that the third-party provider billed customers and remitted collections to an unrelated party for certain sewer systems in ACUD No. 2 in which the Parish owned or operated. During 2019, monies revenues generated from certain sewer systems owned by the Parish were not being remitted to the Parish.

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

Effect: Over the course of three fiscal years, the Parish understated revenues and receivables related to sewer billings in the financial records of ACUD No. 2 Fund by at least \$149,100. As of the date of the independent auditors' report, no amounts have been collected. An allowance for these amounts have been recorded as of December 31, 2019.

Recommendation: The Parish should implement procedures to ensure customers are identified, billed, and collections are made for sewer systems in ACUD No. 2. Additionally, internal reviews of ACUD No. 2 sewer system customer data should be performed periodically to ensure the third-party provider is billing and collecting from Parish customers and remitting to the Parish in accordance with the Sewer Ordinance. Lastly, efforts should be made to collect the amounts owed to the Parish from 2019 and 2018.

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

2019-002 Internal Control Over Human Resource Functions

Fiscal Year Finding Originated: 2019

Criteria: Internal control over human resource functions is necessary to ensure Parish employees are being paid appropriately and personnel files contain adequate supporting documentation.

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

Condition: In testing internal controls over financial reporting, certain tests were performed over payroll and personnel functions. A sample of 15 Parish employees were selected for review. Of the sample tested, the Parish was unable to provide supporting documentation for one employee's pay rate. Additionally, of the 15 employees sampled, five employees received merit raises during the 2019 fiscal year; three of these employees' personnel files did not contain a performance review to support a merit raise. Furthermore, of the 15 personnel files reviewed, four were directors of their respective departments; none of the personnel files contained a performance review that was conducted within the last five fiscal years.

Cause: The Parish's internal control over payroll and personnel is not adequate to ensure Parish employees are being paid the approved rate and personnel files do not contain adequate supporting documentation.

Effect: Employees of the Parish may not receive the proper wage amounts.

Recommendation: The Human Resource department of the Parish is the custodian of all relevant information and documentation regarding employment and personnel matters. This includes but is not limited to maintaining relevant documentation for approved pay rates, performance reviews, disciplinary communications, and other forms of documentation.

In order to for the Human Resources department to fulfill their responsibilities, efforts should be made to develop an action plan that addresses the following areas:

- Reconfiguration of the performance review process,
 - This should include when performance reviews are held,
 - Pay grade classifications,
 - Address key job duties as outlined in the job description, and
 - For higher level employees, contain actionable items that are measurable upon execution.
- Determine if cost of living adjustment (COLA) raises are separate from or included in merit raises, specifically merit raises given at the beginning or end of the year,
- And transition current personnel files into an electronic medium.

Such plan should include a timeline and phases to track progress towards plan completion.

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

5) FINDINGS – INTERNAL CONTROLS

See findings 2019-001 and 2019-002.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2019

2018-001 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program

This finding is considered resolved.

2018-002 Daily Deposits

This finding is considered resolved.

2018-003 Noncompliance with the Louisiana Code of Ethics

This finding is considered resolved.

2018-004 Vehicle Fuel Cards

This finding is considered resolved.

2018-005 Internal Control Over Sewer Billings and Collections

This finding has been reclassified as 2019-001.

SPECIAL ACKNOWLEDGMENTS

Gwen LeBlanc
Chief Financial Officer

Amanda Berot
Assistant Treasurer - Compliance

Dawn Caballero
Assistant Treasurer - Management

Laurie Lemoine
Chief Accountant



Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

GWEN B. LEBLANC
CHIEF FINANCIAL OFFICER/TREASURER

CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2019

2019-001 Internal Controls Over Sewer Billings and Collections

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

The Parish has implemented procedures to ensure customers are identified and billed appropriately. A customer database has been compiled to ensure the third-party provider is billing and collecting from all Parish customers in accordance with the sewer ordinance.

The process includes but is not limited to the following:

- Receive and Review Final Plat from Planning Department,
- Receive addresses with lot numbers for subdivision from Kiana Lomas (Municipal Addressing Coordinator), which she has assigned,
- Track Certificate of Occupancy permit from Planning Department,
- Once Developer requests and is provided water the Utilities Department adds them in their system and verifies Baton Rouge water has begun billing,
- Verify Transfer from the developer to the customer by comparing ownership on Ascension Assessors Website,
- Update Customer Name and add to the total amount of customer count.

Contact person: Kenneth Dawson, Infrastructure Division Director

2019-002 Internal Controls Over Human Resource Functions

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

- A) **The Parish's internal control over payroll and personnel is not adequate to ensure Parish employees are being paid the approved rate and personnel files do not contain adequate supporting documentation.**

Implementation of Munis (HR and Payroll electronic system) and process for obtaining written approvals and documentation prior to submission of Personnel Action Forms – initiated October 2019 with continuous improvement and monitoring.

B) Reconfiguration of the performance review process.

New Performance Appraisal Process should be completed, approved and implemented by September, 2020. Job descriptions and additional requirements and goals will be included with appraisal process.

A new e-learning system called KnowB4 will replace current system to ensure a more successful record keeping of required certifications and training. Tracking of certifications began in March 2020. Transition to KnowB4 will be July, 2020.

C) Determine if cost of living adjustment (COLA) raises are separate from or included in merit raises, specifically merit raises given at the beginning or end of the year.

COLA will no longer be applied to employee base pay, except in rare occasions when adjustments are recommended and approved by Council, in order to bring wages in line with the current market.

Merit and promotion increases shall be based on actual documented performance and administered within recommended guidelines and department budgets.

HR should have oversight for developing increase guidelines and monitoring compensation administration.

This process will be implemented in conjunction with the new performance appraisal process in September, 2020.

D) Transition current personnel files into an electronic medium.

Since the Munis System implementation for Payroll and Human Resources all Personnel Actions have been completed and stored electronically. Individual personnel files will require further preparation for scanning into the Munis System. This will require additional dedicated staffing and equipment. This is a project to be budgeted and implemented in 2021.

System Modules continue to be added for HR areas of responsibilities such as recruiting, which was set up February, 2020 and waiting for final authorization to complete live implementation later this year; and Benefits, which will be utilized for open enrollment in the fall of 2020.

Contact person: Randy Watts, Director, Human Resources

FAULK & WINKLER

CPAs - BUSINESS ADVISORS

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

In planning and performing our audit of 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 (the Parish) as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, 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.

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 Judicial 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.

However, during our audit, we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the Parish's internal control in our report dated July 27, 2020. This letter does not affect our report dated July 27, 2020 on the financial statements of the Parish.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Parish personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized on Attachment A.

This report is intended solely for the information and use of the Parish Council, management, the Louisiana Legislative Auditor, and others within the organization 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
July 27, 2020

**OPERATIONAL RECOMMENDATIONS
OR 2019-1 TRAVEL POLICIES**

Observations: We have the following observations relating to travel activities:

- The Parish reimburses employees a flat rate up to \$75 per day for meals and incidentals.
- Documentation relating to meals regarding public purpose and attendees is not consistently noted with related receipts.
- Local conferences are attended and include reimbursement for meals relating to same day local travel.
- The Parish has three different travel policies for different Parish personnel: Parish Council, Parish President, and Parish employees.

Recommendations:

- The Parish should consider adopting provisions of the State of Louisiana Travel Guide to govern travel. In particular, monetary reimbursements should consider either the State Travel Guide or Federal per diem rates which consider destination. Use of these policies provide a reasonable and accepted rate of reimbursement to employees while traveling.
- The travel policy should address eligible meal reimbursement for local events that require same day travel.
- The Parish should operate under one travel policy for all Parish Personnel.

Management's response: The Parish will consider implementing changes to the travel policy to allow for a centralized policy that is applicable to all representatives of the Parish. Management has voiced to all Parish personnel to act as prudent individuals while traveling, as it is stated in the current travel policy. Parish personnel has been in compliance with the current travel policies in place.

OR 2019-2 MULTI-YEAR BUDGETING

Observation: The Parish prepares its operating budget annually on a year to year basis. The Parish does not currently utilize a multi-year budgeting process for its operating or capital budgets, with the exception being a 3-year capital outlay plan for highway and street projects that is required by state law.

Recommendation: We recommend that the Parish pursue multi-year budgeting for financial planning purposes that aligns with a strategic operating plan embraced by Parish leadership. In particular, the community needs of the Parish continue to outpace available resources. Furthermore, the Parish has not developed a service priority plan for the resources available to Parish government. With the rapid growth that is occurring in the Parish, the use of multi-year budgeting provides a critical means to establish priorities for the use of resources on a conceptual basis in contrast to isolated instances of decision-making on major items.

Finally, with the recent purchase of the water utility system for west Ascension residents and the planned consolidated eastside sewer system, the use of a multi-year strategic plan would be beneficial. Additionally, the plan should be monetized into a multi-year budget and include the following:

- Putting the system on an economically viable plan.

OR 2019-2 MULTI-YEAR BUDGETING (CONTINUED)

- Operating expectations to include:
 - Expected revenues and fee enhancements to sufficiently fund cash flows for operations, improvements, and debt service,
 - Operating expenses, including a statistical comparison to other utility operations from an efficiency viewpoint.
- Anticipated capital outlay and any related debt service.
- Impact on water operations of ACUD #1.

The Parish should consider preparing multi-year operating and capital budgets to compare projected resources to anticipated expenditures. **The key consideration in this process is not the development of budgetary amounts, but the identification of core concerns embraced by the Parish's leadership and the use of its limited resources supplemented by additional funding specifically for infrastructure.** The purpose of this planning will be to develop a financial plan to accomplish the following:

- Estimate the levels of anticipated resources, ad valorem and sales tax collections, for future years. The purpose will be to define the resources available to fund operations, capital outlay, and debt service. Furthermore, a sustainable funding source should be identified to address continued infrastructure efforts,
- Compare expected operating and capital expenditures, including debt service, to anticipated available resources as determined above. During this process, the Parish would also determine its service priorities with the related expenditures. From this determination, the Parish would develop an operating and capital budget based on a priority system,
- Develop policies for the establishment of fund reserves and utilization,
- Development of long-range capital budgeting for infrastructure improvements.

Management's corrective action plan: Parish management endorses this recommendation. However, due to technology implementation changes, the Parish will consider the matter when adopting the 2021 and 2022 operating and capital budgets.

Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2019

FAULK & WINKLER

CPAs - BUSINESS ADVISORS

INDEPENDENT AUDITORS' 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, which were agreed to by the Parish of Ascension (the Parish) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. The Parish's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - b. **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.
 - c. **Disbursements**, including processing, reviewing, and approving.
 - d. **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).
 - e. **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

- f. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j. **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k. **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

The above procedure was not performed in the current year due to no exceptions noted in the prior year report dated June 25, 2018.

Board (or Finance Committee, if applicable)

- 2. Obtain and inspect the board/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:
 - a. Observe whether the managing board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b. Observe whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

- c. Observe whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

The above procedure was not performed in the current year due to no exceptions noted in the prior year report dated June 25, 2018.

Bank Reconciliations

3. Obtain a listing of client bank accounts 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. Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b. Bank reconciliations include evidence that a member of management/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
 - c. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections

4. 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).
5. 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:
 - a. Employees that are responsible for cash collections do not share cash drawers/registers.
 - b. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

- c. Each employee responsible for collecting cash is not 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.
 - d. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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). *Alternately, 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:
 - a. Observe that receipts are sequentially pre-numbered.
 - b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c. Trace the deposit slip total to the actual deposit per the bank statement.
 - d. 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).
 - e. Trace the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding credit card purchases, travel reimbursements, and petty cash purchases)

8. 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).
9. For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b. At least two employees are involved in processing and approving payments to vendors.
 - c. 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.
 - d. 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.
10. For each location selected under #8 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:
- a. Observe that the disbursement matched the related original invoice/billing statement.
 - b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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.
12. 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:
- a. Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
 - b. Observe that finance charges and late fees were not assessed on the selected statements.

13. Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).

The above procedures, items 11-13, were not performed in the current year due to no exceptions noted in the prior year report dated June 25, 2018.

Travel and Travel-Related Expense Reimbursement (excluding card transactions)

14. 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, 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:
 - a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c. 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 policy (procedure #1h).
 - d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

15. 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. *Alternately, 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:
 - a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

- c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
- d. 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.

The above procedure, item 15, were not performed in the current year due to no exceptions noted in the prior year report dated June 25, 2018.

Payroll and Personnel

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b. Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

The above procedures, items 16-19, were not performed in the current year due to no exceptions noted in the prior year report dated June 18, 2019.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above: obtain ethics documentation from management, and:
 - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity’s ethics policy during the fiscal period.

Debt Service (excluding nonprofits)

21. Obtain a listing of bonds/notes issued during the fiscal period and management’s representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. 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.

The above procedures, items 21-22, were not performed in the current year due to no exceptions noted in the prior year report dated June 25, 2018.

Other

23. 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.
24. 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.

The above procedures, items 23-24, were not performed in the current year due to no exceptions noted in the prior year report dated June 18, 2019.

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF EXEPTIONS

For the year ended December 31, 2019

Exceptions:

No exceptions were found as a result of applying the procedures listed above, except as follows:

Bank reconciliations:

3 (c) - There is evidence that management has researched and resolved some, but not all, reconciling items outstanding for more than 12 months in three of the five bank accounts selected for the month of August 2019.

Non-Payroll Disbursements:

9 (c) - All Parish employees with access to the accounting system can add a one-time vendor, including persons responsible for processing payments.

9 (d) – Parish employees who processes payments has access to checks after they are signed, and before being mailed out.

Travel and Travel-Related Reimbursements:

14 (b) - One of the five reimbursements lacked itemized receipts for two reimbursed charges, totaling \$108.11. Additionally, one of the reimbursements tested exceeded the daily per diem amount of \$75 by \$8.73.

Ethics

20 (a) - One of the five Parish employees tested did not complete ethics training during the fiscal year.

20 (b) – No employees tested attested through signature verification that he or she had read the entity's ethics policy during the fiscal period.

We were not engaged to and did not conduct an examination or review, 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.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
July 27, 2020

Management's Responses to Exceptions noted in Statewide Agreed-upon Procedures Report:

Bank reconciliations:

3 (c) - Management is working to research and resolve all reconciling items outstanding longer than 12 months.

Non-Payroll Disbursements:

9 (c) - All vendors are setup through the purchasing department, with the exception of jury and witness fees and property sales disbursements. The purchasing department employees are prohibited from processing payments. A limited number of persons (Parish assistant treasurers) are charged with processing payments and can add one-time vendors, but this is infrequent and is limited to payments for juror and witness fees and property sales.

9 (d) - Management concurs that signed checks are given back to employees who are responsible for processing payments to be mailed, although management has implemented a positive pay system through their financial institution which ensures that no check disbursements are altered after the approval process.

Travel and Travel-Related Reimbursements:

14 (b) - Management will reiterate to Parish employees that itemized receipts must be provided for all reimbursed expenses.

Ethics

20 (a) and (b) - Management will ensure that all employees have completed one hour of ethics training during the fiscal period and that all employees verify that he or she has read the Parish's ethics policy during the fiscal period.