PARISH OF ASCENSION LOUISIANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2025

PARISH OF ASCENSION

LOUISIANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2025

Prepared by

Finance Department
Dawn Caballero, Chief Financial Officer

PARISH OF ASCENSION

ANNUAL COMPREHENSIVE FINANCIAL STATEMENTS

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INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

DAWN CABALLERO, CPA
CHIEF FINANCIAL OFFICER/TREASURER

June 26, 2026

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

Dear Citizens, President, and Council Members:

Pursuant to Louisiana State Statutes, I hereby issue the Annual Comprehensive Financial Report for the Parish of Ascension (the Parish) for the year ended December 31, 2025. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of the Parish's financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2025 financial statements are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

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

The Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and OMB Circular Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award*s (*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 135,105 as of July 1, 2025, which represents a 6.8% growth since the 2020 U.S. Census of 126,500.

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

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

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

The Parish financial reporting entity consists of the following:

- The Primary Government - All funds under the auspices of the President and the Parish Council.

- Legally separate component units - These units of government are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report.

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

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

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

The Parish maintains a system of budgetary controls, the objective of which is to ensure compliance with the annual appropriated budget. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Proprietary Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is on a functional basis. The Parish also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Purchase orders which would result in the material overrun of a departmental budget are rejected by the accounting system and are not processed until additional funding is available. Monthly budget reports are prepared for management's use in monitoring and controlling the approved budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund that has a legally adopted budget. The comparison for the General Fund and East Ascension Drainage special revenue fund are presented in Exhibits B and B-1, respectively. For governmental special revenue, debt service and capital project funds, the balance sheets, statements of revenue, expenditures, and changes in fund balance, and annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits C through C-2, D through D-57, E through E-7, and F through F-23.

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

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

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

Economic Condition and Outlook

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over $27.3 billion in capital investment by new and expanding enterprises accompanied by the creation of over 5,513 direct new jobs. The Parish consistently ranks in the top ten parishes (counties) in the US for annual per capita business investment. The combination of excellent job opportunities and a high-quality public school system has made Ascension one of the fastest growing parishes/counties in the US with the highest household income in the State of Louisiana. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

Ascension Parish is strategically located in the middle of the Gulf South's "energy alley" on Interstate 10 and split by the Mississippi River. While part of the Baton Rouge Metropolitan Statistical Area, the Parish is also located within commuting distance of the New Orleans metro area with convenient access to the international airport. Ascension Parish is also home to a small commuter airport. Ascension Parish 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 Parish is home to River Parishes Community College, which is ranked among the fastest growing community and technical colleges in the nation and has a state-of-the-art campus.

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

- *Industrial Sites*: Promotion of the RiverPlex MegaPark (RPMP) site is remains a major focus of business attraction for Ascension Parish. In 2025, three projects announced plans to move forward with locations in the RPMP (representing $10 billion of capital investment and 1,400 new jobs) and are in preconstruction activity status. In addition to the RPMP, Ascension has eight development-ready LED Certified Sites available throughout the Parish.

- *Future Development:* The AEDC Staff is currently working with 25 possible projects representing $18.1 billion in new potential capital investment and the possibility of 1,137 new jobs. The projects with the highest potential represent 11 of the total projects with $12.9 billion in potential capital investment and 862 new jobs.

The Parish budget was prepared with a cautiously optimistic mindset. The Parish Council recognizes the state of the nation, as well as the global economy, when setting budget projections. This conservative fiscal approach and the commitment to build and maintain financial reserves have resulted in a favorable Standard & Poor's credit rating of AA+. Additionally, Ascension Parish currently has $90.3 million in outstanding debt, which is significantly below the State imposed limit of $1.3 billion, or 35% of the total assessed value of taxable property.

Major Initiatives in 2026

The priorities of the 2026 Budget are consistent with the priorities of prior years. As with the 2025 fiscal year, the 2025 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 Parish's capital projects budget for 2026 totals $162.9 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction $ 54,318,000
- Channel improvements, levee extension and restoration and basin improvement

Move Ascension $ 45,240,500
- Various road projects

Infrastructure Projects Fund $ 16,000,000
- LA 3127 Extension Project

Park Construction Fund $ 12,617,500
- Various recreation projects

Animal Services Construction Fund $ 8,281,000
- Design and construction of new animal services center

West Ascension Drainage Construction $ 8,096,000
- Watershed Initiatives and Bayou McCall Drainage Improvements

Road Construction	$ 4,950,000

- Road overlay projects, subdivision ditch system improvement program

Office Building Construction	$ 3,120,000

- Courthouse West renovations
- Renovations to Transportation Department offices
- Lamar Dixon Old Gym Water Intrusion Project

Council on Aging Construction Fund	$ 3,100,000

- Construction of new Council on Aging Center in Prairieville

Fire District No. 1 Construction Fund	$ 2,290,000

- Remodel Administration Building
- Station #50 (Galvez-Lake)

Fire District No. 2 Construction Fund	$ 1,660,000

- Station #120 (Highway 1 South)
- Station #150 (Near Jail)

Jail Construction Fund	$ 1,625,000

- Various Projects

Health Unit Construction Fund	$ 1,000,000

- Health Unit Remodel

Fire District No. 3 Construction Fund	$ 300,000

- Purchase land for future fire station

Courthouse Construction Fund	$ 275,000

- Security upgrades

Juvenile Justice Construction Fund	$ 50,000

- Construction of New Early Childhood Development Center

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

Transportation System:

Parish transportation is a high priority of the Parish. As noted, Ascension Parish is one of the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, $80.0 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 2026. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

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

Recreation:

During 2026, the Parish Recreation department is continuing an ambitious plan to improve our outdoor spaces. They will start work on the renovations to convert the Donaldsonville Armory into a wellness center, begin upgrades for a new pavilion, restroom, and sidewalks at the Oak Grove Park and 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 2026, the Parish plans to complete the remodeling of fire stations in Galvez-Lake (Station #50), Station #120 on Highway 1 South in Donaldsonville, Station #150 located near the Ascension Parish Jail in Donaldsonville, remodeling of the Fire District #1 Administration Building along with major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for $62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has $85.7 million restricted for the maintenance and capital project funds in 2026 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has $2.7 million restricted for the maintenance and capital project funds in 2026 for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Annual Comprehensive Financial Report each year for the past seventeen years through 2024. 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, the Parish has been awarded the Distinguished Budget Presentation Award for the past fourteen years by GFOA and reflects the commitment of the Parish to meet the highest principles of governmental budgeting.

The Parish has been awarded the Popular Annual Financial Reporting Award for the past two years by GFOA. These three awards from GFOA, Certificate for Achievement for Excellence in Financial Reporting, Distinguished Budget Presentation Award, and the Popular Annual Financial Reporting Award has earned the Parish the “Triple Crown Award”.

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

Respectfully submitted,

Dawn Caballero

Dawn Caballero
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Ascension
Louisiana

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

PARISH OF ASCENSION
PRINCIPAL OFFICIALS

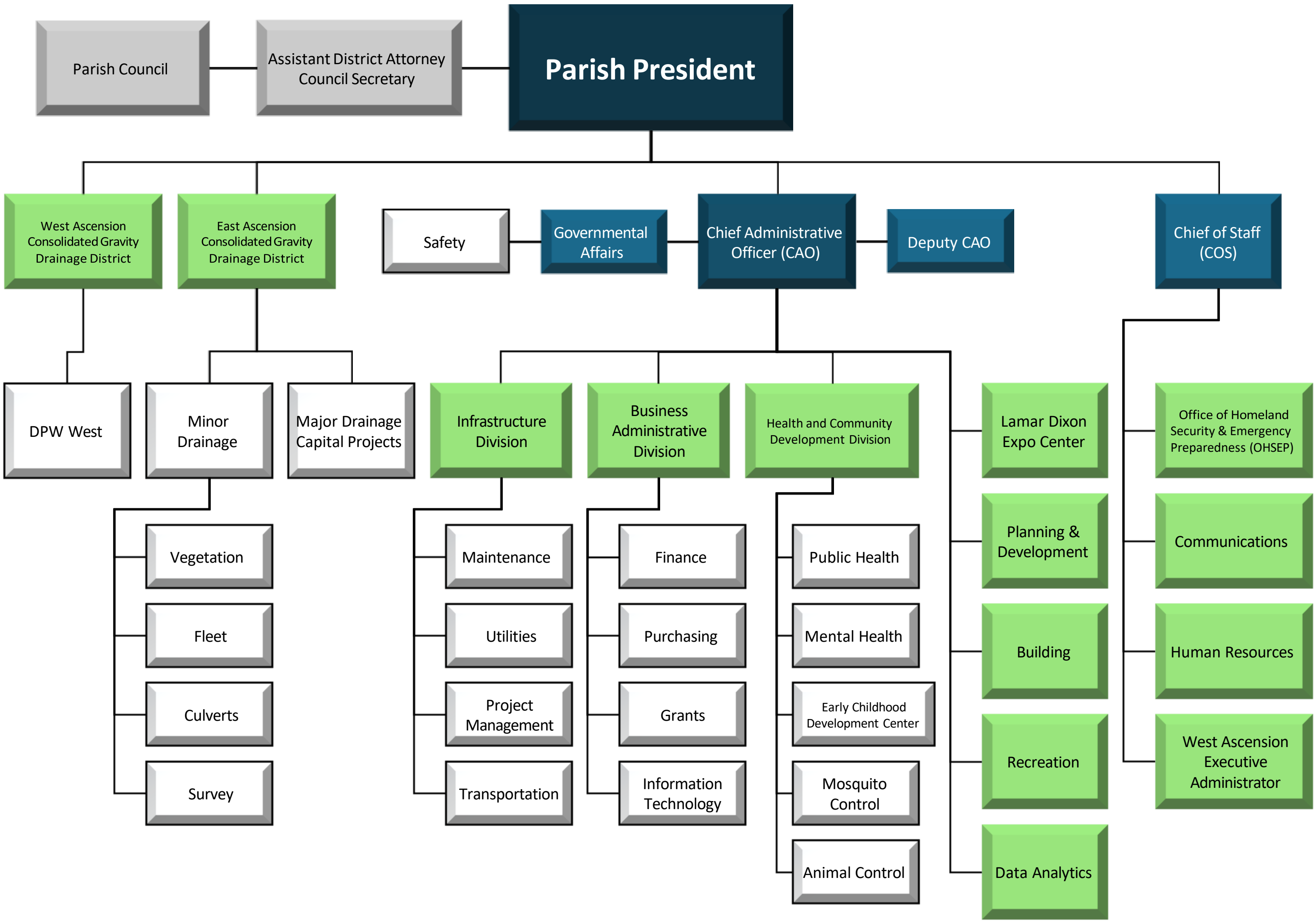
DECEMBER 31, 2025

TERM: JANUARY 1, 2024 – DECEMBER 31, 2027

PRESIDENT – CLINT COINTMENT

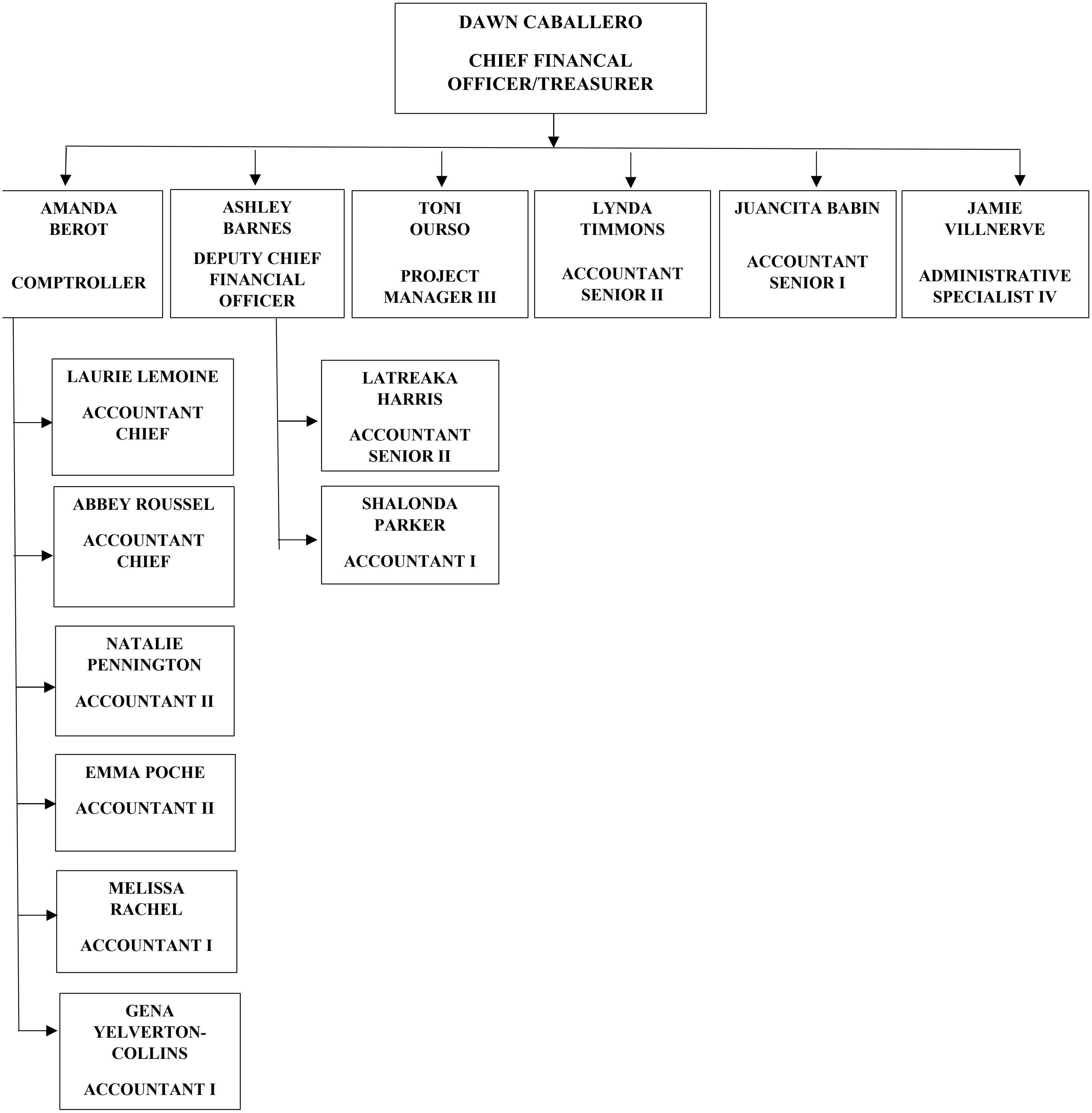
COUNCIL MEMBERS

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


Parish Council
Assistant District Attorney Council Secretary
Parish President
West Ascension Consolidated Gravity Drainage District
East Ascension Consolidated Gravity Drainage District
Safety
Governmental Affairs
Chief Administrative Officer (CAO)
Deputy CAO
Chief of Staff (COS)
DPW West
Minor Drainage
Major Drainage Capital Projects
Infrastructure Division
Business Administrative Division
Health and Community Development Division
Lamar Dixon Expo Center
Office of Homeland Security & Emergency Preparedness (OHSEP)
Vegetation
Fleet
Culverts
Survey
Maintenance
Utilities
Project Management
Transportation
Finance
Purchasing
Grants
Information Technology
Public Health
Mental Health
Early Childhood Development Center
Mosquito Control
Animal Control
Planning & Development
Building
Recreation
Data Analytics
Communications
Human Resources
West Ascension Executive Administrator

PARISH OF ASCENSION

ORGANIZATION CHART
FINANCE DEPARTMENT



FINANCIAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

Faulk&Winkler

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH),** as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the PARISH's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH,** as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Parish Tourist Commission, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., Ascension Economic Development Corporation, Sorrento Volunteer Fire Department, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Fire Department, Geismar Volunteer Fire Department, St. Amant Volunteer Fire Department and the West Ascension Hospital Service District. Those statements represent 95%, 97% and 85% respectively of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited, reviewed or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based solely on the reports of the other auditors or accountants.

Basis for Opinions

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

Address

6811 Jefferson Highway
Baton Rouge, LA 70806

Contact

P: 225.927.6811
F: 225.932.0000

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, on pages 5 through 20, and budgetary comparison schedules, schedule of proportionate share of net pension liability (asset), schedule of pension contributions, schedule of changes in net other post-employment benefit (OPEB) liability (asset) and related ratios, schedule of OPEB employer contributions, and notes to the required supplementary information on pages 119 through 135 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing in the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

The combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedule, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards on pages 145 through 269 and page 300 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors.

In our opinion, based on our audit, the procedures performed as described above, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedule, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have issued our report dated June 26, 2026, on our consideration of the **PARISH'S** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the **PARISH'S** internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* in considering the **PARISH'S** internal control over financial reporting and compliance.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2026

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 2025. 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 2025, 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 2025 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 $756.9 million (net position). Of this amount, $224.8 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 $72.0 million during 2025.

Governmental activities' net position increased by $66.3 million in 2025, representing a decrease of approximately $6.5 million compared to the prior year's increase. Governmental expenses of the primary government increased by $8.3 million from 2024. This overall increase is primarily attributable to higher public works expenditures of approximately $4.0 million, driven by grant-related activity associated with flood mitigation and rural elevation projects within the community, as well as increased personnel costs necessary to support the labor demands of these projects.

General government expenses also increased by approximately $3.9 million, largely due to major repairs and maintenance at various municipal facilities. These noncapital expenditures included roof repairs, flood intrusion remediation, floor replacement, and other facility improvements. Additionally, during the year, the Parish performed transfers of approximately $6.9 million in capital assets from governmental activities to business-type activities. This transfer relates to sewer improvements funded through a federal grant.

The Parish's governmental activities also experienced increases in key revenue sources, including ad valorem taxes and sales and use taxes, which rose by $8.2 million and $6.6 million, respectively, in 2025. These additional revenues were utilized to support the increased costs incurred within the public works and general government functions.

Business-type net position increased by approximately $5.7 million in 2025. This represents an improvement of approximately $18.5 million compared to the prior year. The increase is primarily attributable to prior-year losses exceeding $3.0 million related to the sale of sewer assets within the Utilities Fund, as well as net transfers of approximately $8.6 million to governmental activities from the related sale proceeds.

At year-end, the primary government's governmental funds reported combined fund balances of $416.7 million, an increase of $38.9 million. The change in governmental fund balances was driven by an increase in ad valorem and sales and use taxes, as well as a decrease in capital outlay expenditures.

Most fund balances are restricted or committed for capital projects ($197.0 million), public works primarily related to drainage maintenance and improvements ($64.9 million), health and welfare ($35.6 million), public safety for the Parish's jail, court systems, and fire protection operations ($30.7 million), and various other purposes ($36.9 million).

The Parish's unassigned fund balance was $51.6 million at December 31, 2025.

Significant aspects of the Parish's financial well-being for 2025 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the Parish as a Whole

The analysis of the Parish as a whole begins on page 21. The Statement of Net Position and the Statement of Activities report information about the Parish as a whole and about its activities to assist in determining if the Parish is in better condition as a result of the year's financial results. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting methods used by most private-sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in these statements for some items that will result in cash flows in future fiscal periods.

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

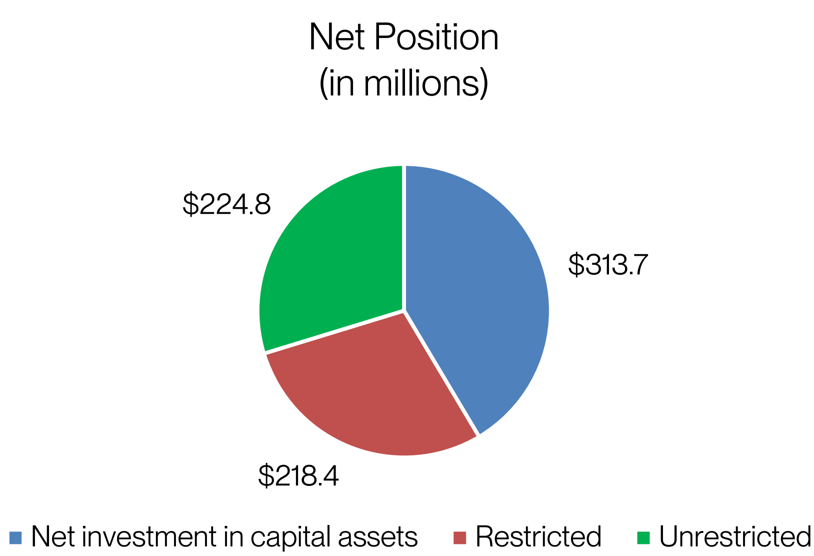
Other non-financial factors, however, such as changes in the Parish's ad valorem (property) and sales tax bases, and the condition of the Parish's roads and buildings, need to be considered to assess the overall health of the Parish.

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

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

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

Primary government - At December 31, 2025, the net position was $756.9 million for governmental and business-type activities, of which $224.8 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 position is as follows:

Parish of Ascension
Statement of Net Position
December 31, 2025 and 2024
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Current and other assets	$ 464,011	$ 425,891	$ 11,969	$ 12,864	$ 475,980	$ 438,755
Capital assets	367,535	345,689	33,032	26,917	400,567	372,606
Total assets	831,546	771,580	45,001	39,781	876,547	811,361
Deferred outflows of resources	10,090	12,926	403	601	10,493	13,527
Total assets and deferred outflows of resources	$ 841,636	$ 784,506	$ 45,404	$ 40,382	$ 887,040	$ 824,888
Current and other liabilities	$ 38,701	$ 40,969	$ 2,187	$ 2,656	$ 40,888	$ 43,625
Long-term liabilities	83,559	92,482	2,013	2,320	85,572	94,802
Total liabilities	122,260	133,451	4,200	4,976	126,460	138,427
Deferred inflows of resources	3,571	1,524	132	52	3,703	1,576
Net position:						
Net investment in capital assets	282,659	255,768	30,995	24,632	313,654	280,400
Restricted	217,909	197,685	536	268	218,445	197,953
Unrestricted	215,237	196,078	9,541	10,454	224,778	206,532
Total net position	715,805	649,531	41,072	35,354	756,877	684,885
Total liabilities, deferred inflows of resources, and net position	$ 841,636	$ 784,506	$ 45,404	$ 40,382	$ 887,040	$ 824,888

Total net position of the Parish's governmental activities increased by 10.2% or $66.3 million during 2025. This is primarily attributable to surpluses generated by ad valorem and sales taxes. Ad valorem and sales taxes experienced increases of $8.2 million and $6.6 million, respectively, recognized in 2025. 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 $21.8 million during 2025. The changes in capital assets are discussed later in this analysis.

The net position of the Parish's business-type activities increased by $5.7 million during 2025 which was generated by approximately $6.9 million of capital contributions from governmental activities. All the Parish's utilities funds and the Lamar Dixon Expo Center experienced operating losses before grants, contributions, and transfers in from other funds. The operating losses in the Parish's utilities funds are a result of revenue generated from user fees not exceeding the required operating and maintenance costs to generate a profit. Additionally, the Lamar Dixon Expo Center's operating loss can be attributable to greater maintenance and supplies and administrative expenses.

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

Parish of Ascension
Changes in Net Position
For the years ended December 31, 2025 and 2024
(in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenues:	2025	2024	2025	2024	2025	2024
Program revenues:						
Charges for services	$ 12,177	$ 10,145	$ 5,305	$ 5,735	$ 17,482	$ 15,880
Operating grants and contributions	9,171	7,660	1,363	1,084	10,534	8,744
Capital grants and contributions	18,333	20,948	601	2,511	18,934	23,459
General revenues:						
Ad valorem	58,536	50,310	455	421	58,991	50,731
Sales taxes	89,480	82,831	-	-	89,480	82,831
Other	20,472	17,863	1,853	(1,522)	22,325	16,341
Total revenues	208,169	189,757	9,577	8,229	217,746	197,986
Functions/Program Expenses:						
General government	32,210	28,306	-	-	32,210	28,306
Public safety	24,015	23,703	-	-	24,015	23,703
Public works	35,486	31,524	-	-	35,486	31,524
Health and welfare	11,970	12,038	-	-	11,970	12,038
Culture and recreation	16,325	16,354	5,169	4,654	21,494	21,008
Transportation and development	10,730	10,192	-	-	10,730	10,192
Utility operations	-	-	6,677	7,709	6,677	7,709
Interest	3,090	3,371	82	90	3,172	3,461
Total expenses	133,826	125,488	11,928	12,453	145,754	137,941
Increase (decrease) in net position before transfers	74,343	64,269	(2,351)	(4,224)	71,992	60,045
Transfers, net	(1,150)	(23)	1,150	23	-	-
Transfer of capital assets	(6,919)	8,560	6,919	(8,560)	-	-
Change in net position	66,274	72,806	5,718	(12,761)	71,992	60,045
Net position - beginning	649,531	576,725	35,354	48,115	684,885	624,840
Net position - ending	$ 715,805	$ 649,531	$ 41,072	$ 35,354	$ 756,877	$684,885

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:

<u>Blended Component Units</u>

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

<u>Discrete Component Units</u>

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

<u>Fund Financial Statements</u>

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.

<u>Reporting the Parish's Most Significant Funds</u>

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

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

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

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

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

Other information - In addition to the basic financial statements and accompanying notes, the Annual Comprehensive Financial Report also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Parish's major funds, as well as a schedule of changes in net other postemployment benefits liability and schedule of employer contributions, schedule of proportionate share of net pension liability (asset), and schedule of pension contributions in Exhibits B through B-6.

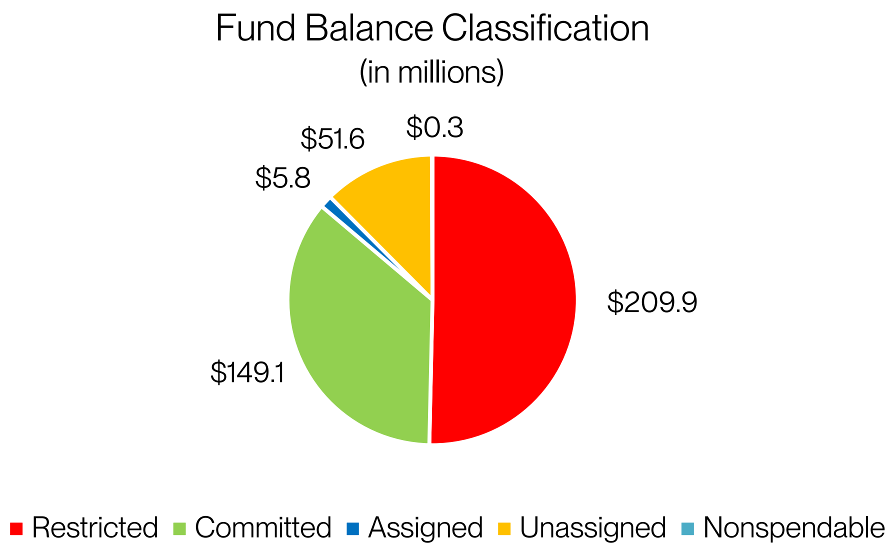
Other supplementary financial information can be found in Exhibits C through I. These statements and schedules, and the statistical section presented in Exhibits J-1 through J-22 are included for additional information and analysis and do not constitute a part of the basic financial statements.

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

Financial Analysis of the Government's Funds

The general governmental fund operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The focus of these funds, as noted earlier, is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. The following is a summary of general governmental operations for 2025 by fund type:

	(in thousands)					
	2025					2024
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	$ 64,733	$ 118,228	$ 10,686	$ 79,469	$ 273,116	$ 281,261
Expenditures & other uses	63,575	104,756	9,671	56,208	234,210	231,968
Net change in fund balance	1,158	13,472	1,015	23,261	38,906	49,293
Beginning fund balance	64,781	135,639	3,586	173,742	377,748	328,455
Ending fund balance	$ 65,939	$ 149,111	$ 4,601	$ 197,003	$ 416,654	$ 377,748



At year end, fund balances were $416.7 million. Unassigned fund balances were $51.6 million, which is available for utilization at the Parish's discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2026 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 $65.9 million compared to the fund balance of $64.7 million at the end of 2024. The General Fund had a net increase in fund balance of approximately $1.2 million compared to a net increase of $5.7 million in 2024. The change in net decrease in 2024 is attributable to increases in general government and public safety expenditures of $2.0 and $900,000, respectively. The increase in the general government's expenditures were related to major repairs that were performed to several of the Parish's municipal facilities while the increase in public safety is primarily related to outsourced services for nurses and other staffing needs at the Parish's jail.

The Parish's other major funds are the East Ascension Drainage Fund, East Ascension Drainage Project Fund, Road Project Fund, and the Move Ascension Fund. The East Ascension Drainage Fund's fund balance decreased by approximately $7.9 million during 2025 to $46.0 million. The East Ascension Drainage Fund recognized $39.2 million in revenues during 2025, an increase of approximately $2.8 million from 2024. The East Ascension Drainage Fund incurred expenditures of $21.5 million in 2025, primarily related to personnel costs. Additionally, the East Ascension Drainage Fund utilized resources of approximately $21.0 million to transfer funds to the East Ascension Drainage Project Fund and approximately $4.8 million to transfer funds to the East Ascension Drainage Sinking Fund, a nonmajor debt service fund, to satisfy scheduled debt service payments.

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund, and Move Ascension Fund increased by approximately $19.3 million collectively during 2025, compared to an increase of $25.4 million in 2024. The decrease in change in fund balance compared to the prior year primarily relates to transfers of $3.3 million into Move Ascension Fund compared to approximately $12.3 million in 2024, coupled with a decrease in intergovernmental revenues. The overall decrease in change in fund balance from the previous year is due to a decrease in grant activities for road improvements and resurfacings.

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

	(in thousands)			
	2025		2024	
Source of Revenue	Revenue	Percent	Revenue	Percent
Taxes	$ 150,056	73	$ 136,268	67
Intergovernmental	21,471	11	36,576	20
Licenses and permits	4,433	2	4,729	2
Fines and forfeitures	714	-	640	-
Charges for services	10,021	5	8,153	4
Investment earnings and other	17,471	9	14,296	7
Total	$ 204,166	100	$ 200,662	100

Of the $204.2 million of governmental revenues in 2025, $125.2 million was restricted or committed for specific purposes. The remaining $79.0 million, generated from governmental activities 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 67% of total governmental resources in 2025 and 2024, respectively.

Expenditures of the primary government's governmental funds increased by $3.9 million in 2025, compared to a $15.4 million increase in 2024. Expenditures for general governmental functions for each major function are summarized in the following table:

	(in thousands)			
	2025		2024	
Function	Expenditure	Percent	Expenditure	Percent
General government	$ 26,407	16	$ 24,368	15
Public safety	22,739	14	20,005	12
Public works	36,033	22	31,335	21
Health and welfare	13,219	8	13,360	8
Culture and recreation	14,352	9	13,491	8
Debt service	10,051	6	10,138	6
Capital outlay	41,634	25	47,812	30
Total	$ 164,435	100	$ 160,509	100

The public works function experienced the largest increase in expenditures, rising by $4.7 million when compared to 2024. This increase was largely driven by higher grant-related flood mitigation costs, including FEMA-funded and rural elevation grant payments to contractors for residential mitigation projects. In addition, expenditures increased due to higher contract payments in the Road Construction and Move Ascension Construction funds, reflecting increased contractor activity for road and infrastructure improvement projects during the year.

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 2025 were as follows:

Revenues:

- An increase in sales and use tax of $2.5 million, or 6.7%;
- An increase in ad valorem tax of $612,000;
- An increase in intergovernmental revenues of $499,000 due to accelerated collections of FEMA reimbursements related to natural disaster experienced in previous years.

Expenditures:

- A decrease in general governmental expenditures of approximately $1.1 million, or 3.8%, primarily attributable to reduced costs within the Parish's Administration, Planning Commission, and Data Analytics departments, as certain operational and functional upgrade-related costs were not incurred or expected prior to year-end;
- An increase in capital outlay expenditures of $903,500, or 83.8%, primarily due to land purchases for future administrative facilities;
- A decrease in culture and recreation expenditures of approximately $431,000, or 7.7%, primarily attributable to vacancies within the Recreation Department that remained unfilled through year-end.

Resources available for appropriation (revenues and other financing sources) were $64.7 million with expenditures and transfers to other funds totaling $63.6 million. The operating surplus in the General Fund for 2025 was $1.2 million and the ending fund balance was $65.9 million at December 31, 2025.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2025, the Parish had $400.6 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 $28.0 million, or 7.5%, from 2024. Capital assets were as follows:

	(in thousands)					
	Governmental Activities		Business-type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	$ 35,984	$ 26,769	$ 784	$ 784	$ 36,768	$ 27,553
Construction in progress	102,117	92,771	7,831	7,117	109,948	99,888
Buildings	117,635	120,861	-	-	117,635	120,861
Vehicles	8,458	7,316	-	-	8,458	7,316
Equipment	6,094	5,830	297	187	6,391	6,017
Furniture and fixtures	1,969	1,440	-	-	1,969	1,440
Library materials	644	1,124	-	-	644	1,124
Infrastructure	94,361	89,105	24,120	18,828	118,481	107,933
Lease assets - equipment and SBITAs	273	473	-	-	273	473
Capital assets, net of depreciation and amortization	$ 367,535	$ 345,689	$ 33,032	$ 26,916	$ 400,567	$ 372,605

The $28.0 million increase is primarily attributable to additions within construction in progress related to major drainage and road infrastructure projects, including the Laurel Ridge Levee Extension, the construction and renovation of the Parish's St. Amant community center, and ongoing pump station and flood protection projects. The Parish is responsible for the maintenance of approximately 1,473 roads and 83 bridges that cover 531 miles in Ascension Parish consisting of concrete, asphalt, and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

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

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

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

The Parish expended $20.6 million in 2025 on drainage maintenance projects. Manmade structures, such as the pumping stations to manage the impact of flooding, are capitalized and depreciated in the government-wide financial statements, while maintenance items are expensed. The Parish maintains various natural waterways throughout Ascension Parish. The majority of drainage work is associated with maintenance of waterways to provide adequate water flow to alleviate flooding in the Parish. Drainage operations expended $16.2 million during 2025 in the East Ascension Drainage Fund and East Ascension Drainage Project Fund on capital outlay projects.

The major additions to the Parish's property in 2025 were the Parish's major road construction projects and roads accepted into the Parish maintenance system that were donated by subdivision developers. Additionally, the Parish expended approximately $2.3 million and $7.2 million, collectively, for the ongoing maintenance and completion of various road construction projects in the Parish's Road Project Fund and Move Ascension Fund.

Major capital asset dispositions in 2025 included approximately $1.2 million in various vehicles that had exhausted their useful lives. These vehicles, along with other assets that had reached the end of their useful lives, were declared surplus and sold through the Parish auction.

The Parish's 2026 capital budget provides for expenditures of $162.9 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, Infrastructure Projects Funds, Park Construction Fund, Animal Services Construction Fund, and West Ascension Major Drainage Construction Fund.

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

Long-term liabilities

At the end of 2025, the Parish had $95.8 million in long-term liabilities outstanding compared to $105.2 million at the end of 2024, a decrease of $9.4 million, as shown below:

	Outstanding January 1, 2025	Increase	Decrease	Outstanding December 31, 2025
Governmental activities:				
Public improvement	$ 78,995,000	$ -	$ 6,094,000	$ 72,901,000
General obligation bonds	3,435,000	-	440,000	2,995,000
Bond premiums	5,073,280	-	304,469	4,768,811
ROU liabilities:				
Lease assets	185,262	34,796	80,671	139,387
SBITAs	231,267	93,102	288,660	35,709
Claims reserve	1,437,187	628,994	790,575	1,275,606
Compensated absences	4,687,202	2,030,691	1,964,723	4,753,170
Net pension liability	7,340,729	1,393,854	3,354,069	5,380,514
Net other post employment benefits liability	1,275,472	87,583	51,125	1,311,930
Business-type activities:				
Revenue bonds	2,341,157	-	248,532	2,092,625
Bond premium	78,241	-	14,947	63,294
Net pension liability	42,557	128,546	171,103	-
Net other post employment benefits liability	106,912	12,059	3,175	115,796
Total	$ 105,229,266	$ 4,409,625	$ 13,806,049	$ 95,832,842

The Parish retired $7.1 million in bonds during 2025 through scheduled debt payments. The Parish retained its Standard & Poor's credit rating of AA+ for 2025. 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 $1.3 billion state-imposed limit. Other obligations include claims reserve, accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 9, 11, and 13 to the financial statements.

ECONOMIC FACTORS AND THE 2026 BUDGET

The 2026 Parish budget was prepared with a conservative mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are the 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 2026 budget is the Parish ad valorem and sales tax collections that approximate 69% of budgeted revenue. The 2026 operating budget expenditures provides for increases in the employee health insurance and personnel costs.

For 2026, operating and capital revenues are budgeted at $261.2 million, while operating and capital expenditures are projected to be $328.8 million. If these estimates are realized, the Parish's fund balances are expected to incur accumulated deficits of $67.6 million before transfers for 2026 due to expending reserves of capital projects.

The Parish's capital projects budget for 2026 totals $162.9 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction $ 54,318,000
- Channel improvements, levee extension and restoration and basin improvement

Move Ascension $ 45,240,500
- Various road projects

Infrastructure Projects Fund $ 16,000,000
- LA 3127 Extension Project

Park Construction Fund $ 12,617,500
- Various recreation projects

Animal Services Construction Fund $ 8,281,000
- Design and construction of new animal services center

West Ascension Drainage Construction $ 8,096,000
- Watershed Initiatives and Bayou McCall Drainage Improvements

Road Construction $ 4,950,000
- Road overlay projects, subdivision ditch system improvement program

Office Building Construction	$ 3,120,000
• Courthouse West renovations	
• Renovations to Transportation Department offices	
• Lamar Dixon Old Gym Water Intrusion Project	
Council on Aging Construction Fund	$ 3,100,000
• Construction of new Council on Aging Center in Prairieville	
Fire District No. 1 Construction Fund	$ 2,290,000
• Remodel Administration Building	
• Station #50 (Galvez-Lake)	
Fire District No. 2 Construction Fund	$ 1,660,000
• Station #120 (Highway 1 South)	
• Station #150 (Near Jail)	
Jail Construction Fund	$ 1,625,000
• Various Projects	
Health Unit Construction Fund	$ 1,000,000
• Health Unit Remodel	
Fire District No. 3 Construction Fund	$ 300,000
• Purchase land for future fire station	
Courthouse Construction Fund	$ 275,000
• Security upgrades	
Juvenile Justice Construction Fund	$ 50,000
• Construction of New Early Childhood Development Center	

These plans were considered when adopting the operating and capital budgets for 2026. Appropriations of the General Fund budget are $42.5 million, an increase of 10.7% percent from 2025 actual expenditures of $39.3 million. Ad valorem taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

Contacting the Parish's Financial Management

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

Dawn Caballero, Chief Financial Officer
Parish of Ascension
615 E. Worthey Road
Gonzales, Louisiana 70737

Phone: (225) 450-1004
Fax: (225) 621-8593
Email: dawn.caballero@apgov.us
Website: www.ascensionparish.net

BASIC FINANCIAL STATEMENTS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

STATEMENT OF NET POSITION

December 31, 2025

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	$ 45,563,520	$ 658,207	$ 46,221,727	$ 10,939,018	$ 2,063,989
Investments	328,202,455	8,235,694	336,438,149	1,214,252	22,923,849
Accounts receivable, net	65,508,632	1,744,393	67,253,025	433,293	5,978,382
Due from other governments	6,950,347	752,224	7,702,571	1,248,829	-
Lease receivable	-	-	-	-	248,006
Internal balances	272,459	(272,459)	-	-	-
Prepaid and other assets	423,746	9,107	432,853	283,865	144,462
Inventories	-	-	-	5,456	356,427
Restricted cash and cash equivalents	11,942,397	306,815	12,249,212	-	-
Restricted investments	-	305,391	305,391	-	-
Net pension asset	3,489,861	229,823	3,719,684	129,775	-
Net other post-employment benefit asset	1,658,110	-	1,658,110	-	-
Capital assets:					
Nondepreciable	138,101,053	8,615,641	146,716,694	49,615	673,598
Depreciable, net	229,161,265	24,416,617	253,577,882	3,174,548	6,672,159
Amortizable, net	272,858	-	272,858	355,900	-
Total assets	831,546,703	45,001,453	876,548,156	17,834,551	39,060,872
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	5,695,654	245,570	5,941,224	246,450	-
Other post-employment benefits	652,454	38,726	691,180	31,762	-
Deferred loss on debt refunding	3,741,466	119,019	3,860,485	-	-
Total deferred outflows of resources	10,089,574	403,315	10,492,889	278,212	-
Total assets and deferred outflows of resources	$ 841,636,277	$ 45,404,768	$ 887,041,045	$ 18,112,763	$ 39,060,872
LIABILITIES					
Accounts payable and accrued liabilities	$ 7,681,117	$ 1,539,256	$ 9,220,373	$ 719,177	$ 1,326,098
Contracts payable	7,777,410	-	7,777,410	-	-
Due to other governments	6,429	-	6,429	629,747	-
Accrued payroll	1,043,907	82,615	1,126,522	62,647	-
Unearned revenue	12,190,613	-	12,190,613	-	-
Customer deposits	-	306,360	306,360	-	-
Long-term liabilities - due within one year	10,001,664	258,971	10,260,635	151,835	10,842
Long-term liabilities:					
Due in more than one year	76,937,019	1,901,948	78,838,967	176,812	527,341
Other post-employment benefits	1,241,930	110,796	1,352,726	81,632	-
Net pension liability	5,380,514	-	5,380,514	101,883	-
Total liabilities	122,260,603	4,199,946	126,460,549	1,923,733	1,864,281
DEFERRED INFLOWS OF RESOURCES					
Pensions	3,021,871	117,419	3,139,290	93,223	-
Other post-employment benefits	549,041	15,015	564,056	8,768	-
Deferred inflows on lease agreement	-	-	-	-	236,302
Total deferred inflows of resources	3,570,912	132,434	3,703,346	101,991	236,302
NET POSITION					
Net investment in capital assets	282,659,325	30,995,358	313,654,683	3,282,535	7,345,757
Restricted for:					
Capital projects	59,444,375	-	59,444,375	-	-
Public works	65,444,366	-	65,444,366	-	-
Public safety	31,009,438	-	31,009,438	-	-
Health and welfare	35,571,679	-	35,571,679	4,888,807	-
Culture and recreaction	17,334,116	-	17,334,116	-	-
Debt service	3,956,617	305,786	4,262,403	-	-
Net pension asset	3,489,861	229,823	3,719,684	129,775	-
Net other post-employment benefit asset	1,658,110	-	1,658,110	-	-
Unrestricted	215,236,875	9,541,421	224,778,296	7,785,922	29,614,532
Total net position	715,804,762	41,072,388	756,877,150	16,087,039	36,960,289
Total liabilities, deferred inflows of resources, and net position	$ 841,636,277	$ 45,404,768	$ 887,041,045	$ 18,112,763	$ 39,060,872

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

PARISH OF ASCENSION

STATEMENT OF ACTIVITIES

For the year ended December 31, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	$ 32,209,319	$ 5,662,860	$ 208,266	$ -
Public safety	24,015,344	3,316,123	1,483,275	42,332
Public works	35,486,088	1,184,658	4,611,673	3,604,010
Health and welfare	11,970,372	1,778,344	2,281,950	-
Culture and recreation	16,325,292	234,866	585,352	5,916,222
Transportation and development	10,730,072	-	-	8,770,680
Interest on long-term debt	3,089,964	-	-	-
Total governmental activities	133,826,451	12,176,851	9,170,516	18,333,244
Business-type activities:				
Utility operations	6,759,818	3,318,601	181,455	578,836
Lamar Dixon Expo Center	5,168,800	1,986,837	1,181,382	21,761
Total business-type activities	11,928,618	5,305,438	1,362,837	600,597
Total primary government	$ 145,755,069	$ 17,482,289	$ 10,533,353	$ 18,933,841
Component units:				
Governmental activities	$ 11,567,588	$ 5,147,805	$ 3,438,531	$ -
Business-type activities	14,345,246	8,782,789	3,122,668	-
Total component units	$ 25,912,834	$ 13,930,594	$ 6,561,199	$ -

General revenues:
Taxes:
Ad valorem
Sales
Franchise
Occupancy
Investment earnings
Gain on disposal of capital assets
Grants and contributions not restricted to specific programs and miscellaneous revenues
Transfers of capital assets, net
Transfers

Total general revenues and transfers

Change in net position

Net position - beginning of year, as previously presented

Change in accounting principle (See Note 20)

Net position - beginning of year, restated

Net position - end of year

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

Net (Expenses) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
$ (26,338,193)	$ -	$ (26,338,193)	$ -	$ -
(19,173,614)	-	(19,173,614)	-	-
(26,085,747)	-	(26,085,747)	-	-
(7,910,078)	-	(7,910,078)	-	-
(9,588,852)	-	(9,588,852)	-	-
(1,959,392)	-	(1,959,392)	-	-
(3,089,964)	-	(3,089,964)	-	-
(94,145,840)	-	(94,145,840)	-	-
-	(2,680,926)	(2,680,926)	-	-
-	(1,978,820)	(1,978,820)	-	-
-	(4,659,746)	(4,659,746)	-	-
(94,145,840)	(4,659,746)	(98,805,586)	-	-
-	-	-	(2,981,252)	-
-	-	-	-	(2,439,789)
-	-	-	(2,981,252)	(2,439,789)
58,536,146	455,305	58,991,451	1,497,343	-
89,480,196	-	89,480,196	-	2,187,829
1,479,176	736,610	2,215,786	-	-
-	-	-	870,933	-
17,531,302	397,493	17,928,795	197,297	1,139,845
143,579	12,785	156,364	-	-
1,318,421	706,158	2,024,579	610,828	-
(6,919,358)	6,919,358	-	-	-
(1,150,000)	1,150,000	-	-	-
160,419,462	10,377,709	170,797,171	3,176,401	3,327,674
66,273,622	5,717,963	71,991,585	195,149	887,885
649,531,140	35,354,425	684,885,565	15,871,103	36,500,404
-	-	-	20,787	(428,000)
649,531,140	35,354,425	684,885,565	15,891,890	36,072,404
$ 715,804,762	$ 41,072,388	$ 756,877,150	$ 16,087,039	$ 36,960,289

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

PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2025

	General	East Ascension Drainage	East Ascension Drainage Project
ASSETS			
Cash and cash equivalents	$ 5,041,450	$ 3,029,459	$ 3,402,171
Investments	53,517,337	32,364,420	38,184,727
Accounts receivable:			
Ad valorem taxes	5,675,198	9,789,617	-
Sales and use taxes	4,465,247	1,857,478	-
Other	1,154,003	842,348	377,666
Due from other governments:			
LA - State revenue sharing	110,228	200,974	-
LA - Other	227,704	-	-
Grants	1,922,475	209,513	777,283
Due from other funds	793,345	117,437	-
Restricted cash and cash equivalents	-	1,000	-
Prepaid and other assets	500	-	-
Total assets	$ 72,907,487	$ 48,412,246	$ 42,741,847
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable and accrued liabilities	$ 1,727,954	$ 1,382,920	$ -
Contracts payable	217,684	145,864	2,988,781
Accrued payroll	398,650	256,551	-
Due to other funds	2,387,308	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Total liabilities	4,731,596	1,785,335	2,988,781
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	2,236,470	644,330	-
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Capital projects	-	-	39,753,066
Public works	-	45,982,581	-
Public safety	242,028	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Committed for:			
Capital projects	-	-	-
Public works	-	-	-
Public safety	275,461	-	-
Health and welfare	-	-	-
Culture and recreation	8,062,808	-	-
Economic development	-	-	-
Assigned for subsequent year's expenditures	5,791,500	-	-
Unassigned	51,567,124	-	-
Fund balance	65,939,421	45,982,581	39,753,066
Total liabilities, deferred inflows of resources, and fund balance	$ 72,907,487	$ 48,412,246	$ 42,741,847

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

Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
$ 4,620,909	$ 6,019,682	$ 22,707,524	$ 44,821,195
52,480,739	27,711,917	115,520,415	319,779,555
-	-	38,762,830	54,227,645
-	-	-	6,322,725
518,777	274,574	1,630,269	4,797,637
-	-	735,018	1,046,220
-	-	98,551	326,255
-	598,272	2,070,329	5,577,872
530,848	-	3,622,081	5,063,711
11,941,397	-	-	11,942,397
-	-	293,167	293,667
$ 70,092,670	$ 34,604,445	$ 185,440,184	$ 454,198,879

$ -	$ -	$ 3,439,966	$ 6,550,840
179,021	1,460,807	2,785,253	7,777,410
-	-	359,830	1,015,031
-	-	2,403,944	4,791,252
-	-	6,429	6,429
12,190,613	-	-	12,190,613
12,369,634	1,460,807	8,995,422	32,331,575
-	300,347	2,031,778	5,212,925
-	-	293,167	293,667
-	-	18,266,364	58,019,430
-	-	18,452,891	64,435,472
-	-	30,222,053	30,464,081
-	-	35,324,099	35,324,099
-	-	17,012,978	17,012,978
-	-	4,600,446	4,600,446
57,723,036	32,843,291	48,416,929	138,983,256
-	-	499,998	499,998
-	-	-	275,461
-	-	272,525	272,525
-	-	-	8,062,808
-	-	1,051,534	1,051,534
-	-	-	5,791,500
-	-	-	51,567,124
57,723,036	32,843,291	174,412,984	416,654,379
$ 70,092,670	$ 34,604,445	$ 185,440,184	$ 454,198,879

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

PARISH OF ASCENSION

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

December 31, 2025

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

Total fund balances - governmental funds (Exhibit A-2)		$ 416,654,379
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation and amortization, excluding amounts included in the internal service funds.		366,921,574
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	$ 130,079	
Deferred loss on debt refunding	3,741,466	3,871,545
Funds collected more than sixty days after year-end and, therefore are not available to pay for current period expenditures.		
Ad-valorem	1,432,231	
State revenue sharing	1,046,220	
Grant revenues	2,734,474	5,212,925
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	(643,829)	
Long-term bonds payable and related premiums, net	(80,664,811)	
Lease and SBITA liabilities	(175,096)	
Net pension liability	(5,380,514)	
Other post-employment benefit liability	(1,220,592)	
Compensated absences payable	(4,753,170)	(92,838,012)
Assets for other post-employment benefits are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.		
Net pension asset	3,424,400	
Other post-employment benefit asset	1,658,110	5,082,510
Deferred outflows and inflows of resources for pension plans and other post-employment benefits are not available to pay for current period expenditures and are not due and payable in the current period, respectively, therefore, the deferred outflows and inflows of resources are not reported in the governmental funds, excluding amounts included in the internal service funds.		
Deferred outflows of resources - pensions	5,529,449	
Deferred outflows of resources - other post-employment benefits	623,733	
Deferred inflows of resources - pensions	(2,966,669)	
Deferred inflows of resources - other post-employment benefits	(541,088)	2,645,425
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.		8,254,416
Net position of governmental activities (Exhibit A)		$ 715,804,762

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

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

For the year ended December 31, 2025

	General	East Ascension Drainage	East Ascension Drainage Project
REVENUES			
Taxes:			
Ad valorem	$ 6,160,282	$ 10,720,898	$ -
Sales	43,012,696	25,315,866	-
Franchise and beer	1,479,176	-	-
Intergovernmental	1,480,051	608,773	3,830,644
Licenses and permits	4,432,283	-	-
Fines and forfeitures	496,762	-	-
Charges for services	4,475,011	1,003,890	-
Investment earnings and other	3,014,343	1,599,817	2,116,224
Total revenues	64,550,604	39,249,244	5,946,868
EXPENDITURES			
Current function:			
General government	26,406,592	-	-
Public safety	6,454,599	-	-
Public works	-	19,252,841	1,296,471
Health and welfare	-	-	-
Culture and recreation	4,580,854	-	-
Debt service:			
Principal	305,337	26,972	-
Interest	8,347	713	-
Capital outlay	1,544,568	2,237,398	13,919,457
Total expenditures	39,300,297	21,517,924	15,215,928
Excess (deficiency) of revenues over expenditures	25,250,307	17,731,320	(9,269,060)
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	21,000,000
Proceeds from sale of property	28,576	72,168	-
Proceeds from insurance	-	-	-
Proceeds from issuance of lease liabilities	103,651	24,247	-
Transfers out	(24,274,532)	(25,758,263)	-
Total other financing sources (uses)	(24,092,305)	(25,661,848)	21,000,000
Net change in fund balance	1,158,002	(7,930,528)	11,730,940
FUND BALANCE			
Beginning of year, as previously presented	64,781,419	53,913,109	28,022,126
Change within financial reporting entity (major to nonmajor fund)	-	-	-
Beginning of year, restated	64,781,419	53,913,109	28,022,126
End of year	$ 65,939,421	$ 45,982,581	$ 39,753,066

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

Road Project	Move Ascension	Dedicated Special Projects	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -		$ 42,214,981	$ 59,096,161
10,908,296	-		10,243,338	89,480,196
-	-		-	1,479,176
-	835,001		14,716,392	21,470,861
-	-		1,000	4,433,283
-	-		217,552	714,314
-	-		4,542,367	10,021,268
2,576,907	1,384,854		6,778,904	17,471,049
13,485,203	2,219,855		78,714,534	204,166,308
-	-		-	26,406,592
-	-		16,284,370	22,738,969
982,730	1,359,468		13,142,010	36,033,520
-	-		13,218,611	13,218,611
	-		9,770,947	14,351,801
-	-		6,571,022	6,903,331
-	-		3,139,422	3,148,482
859,663	6,384,140		16,688,465	41,633,691
1,842,393	7,743,608		78,814,847	164,434,997
11,642,810	(5,523,753)		(100,313)	39,731,311
-	3,273,500		44,301,906	68,625,406
-	-		42,835	143,579
-	-		53,133	53,133
-	-		-	127,898
(1,791,500)	-		(17,951,111)	(69,775,406)
(1,791,500)	3,273,500		26,446,763	(825,390)
9,851,310	(2,250,253)		26,346,450	38,905,921
47,871,726	35,093,544	$ 499,968	147,566,566	377,748,458
-	-	(499,968)	499,968	-
47,871,726	35,093,544	-	148,066,534	377,748,458
$ 57,723,036	$ 32,843,291	$ -	$ 174,412,984	$ 416,654,379

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

PARISH OF ASCENSION

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

For the year ended December 31, 2025

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)		$ 38,905,921
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense.		
Capital outlay	$ 41,633,691	
Depreciation and amortization expense, excluding internal service funds	(21,365,949)	20,267,742
The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		1,608,986
Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.		
Grant revenues	(2,864,579)	
Ad valorem and state revenue sharing taxes	(552,181)	(3,416,760)
The liability and expense for compensated absences is not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. The payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.		(65,968)
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.		
Principal payments on bonds and lease liabilities	6,903,331	
Proceeds from issuance of lease liabilities	(127,898)	
Amortization of deferred loss on refunding bonds and prepaid bond insurance	(291,268)	
Amortization of bond premium	304,469	6,788,634
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.		
Change in accrued interest payable		45,317
Change in other post employment benefits assets and liabilities are reported only in the Statement of Activities		(22,167)
Change in net pension assets and liabilities are reported only in the Statement of Activities		852,006
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.		1,309,911
Change in net position of governmental activities (Exhibit A-1)		$ 66,273,622

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

PARISH OF ASCENSION

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2025

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	$ 50	$ 557,243	$ 100,664	$ 250	$ 658,207	$ 742,325
Investments	-	6,966,626	935,775	333,293	8,235,694	8,422,900
Accounts receivable, net:						
User fees, net	55,761	236,784	257,321	241,309	791,175	-
Ad valorem	429,291	-	-	-	429,291	-
Interest and other	-	60,748	-	463,179	523,927	160,625
Due from other governments	-	-	243,882	508,342	752,224	-
Restricted cash and cash equivalents	61,611	61,839	-	183,365	306,815	-
Restricted investments	305,391	-	-	-	305,391	-
Net pension asset	29,459	9,311	98,145	92,908	229,823	65,461
Prepaid assets	8,826	281	-	-	9,107	-
Total current assets	890,389	7,892,832	1,635,787	1,822,646	12,241,654	9,391,311
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	35,809	670,000	7,904,832	8,615,641	-
Depreciable, net	5,441,605	7,064,754	7,660,228	4,250,030	24,416,617	613,602
Total long-term assets	5,446,605	7,100,563	8,330,228	12,154,862	33,032,258	613,602
Total assets	6,336,994	14,993,395	9,966,015	13,977,508	45,273,912	10,004,913
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	34,475	7,500	80,950	122,645	245,570	166,205
Other post-employment benefits	2,323	814	21,032	14,557	38,726	28,721
Deferred loss on debt refunding	119,019	-	-	-	119,019	-
Total deferred outflows of resources	155,817	8,314	101,982	137,202	403,315	194,926
Total assets and deferred outflows of resources	$ 6,492,811	$ 15,001,709	$ 10,067,997	$ 14,114,710	$ 45,677,227	$ 10,199,839
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	$ 97,464	$ 739,132	$ 356,079	$ 346,581	$ 1,539,256	$ 486,448
Due to other funds	272,459	-	-	-	272,459	-
Accrued payroll	9,111	4,567	31,589	37,348	82,615	28,876
Customer deposits	61,216	61,779	-	183,365	306,360	-
Long-term liabilities - due within one year	253,971	1,000	2,000	2,000	258,971	430,908
Total current liabilities	694,221	806,478	389,668	569,294	2,459,661	946,232
Long-term liabilities:						
Due in more than one year	1,901,948	-	-	-	1,901,948	846,698
Other post-employment benefits	2,334	1,912	66,247	40,303	110,796	89,338
Total long-term liabilities	1,904,282	1,912	66,247	40,303	2,012,744	936,036
Total liabilities	2,598,503	808,390	455,915	609,597	4,472,405	1,882,268
DEFERRED INFLOWS OF RESOURCES						
Pensions	15,204	3,915	42,612	55,688	117,419	55,202
Other post-employment benefits	1,878	861	5,809	6,467	15,015	7,953
Total deferred inflows of resources	17,082	4,776	48,421	62,155	132,434	63,155
NET POSITION						
Net investment in capital assets	3,409,705	7,100,563	8,330,228	12,154,862	30,995,358	613,602
Restricted for debt service	305,786	-	-	-	305,786	-
Restricted for pension asset	29,459	9,311	98,145	92,908	229,823	65,461
Unrestricted	132,276	7,078,669	1,135,288	1,195,188	9,541,421	7,575,353
Total net position	3,877,226	14,188,543	9,563,661	13,442,958	41,072,388	8,254,416
Total liabilities, deferred inflows of resources, and net position	$ 6,492,811	$ 15,001,709	$ 10,067,997	$ 14,114,710	$ 45,677,227	$ 10,199,839

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

PARISH OF ASCENSION

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

For the year ended December 31, 2025

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES						
Charges for services:						
Sewer	$ 60,540	$ 553	$ -	$ -	$ 61,093	$ -
Water	630,154	263,306	-	2,364,048	3,257,508	-
Rent and ancillary services	-	-	1,986,837	-	1,986,837	5,144,710
Insurance premiums	-	-	-	-	-	4,119,680
Franchise tax	-	736,610	-	-	736,610	-
Total operating revenues	690,694	1,000,469	1,986,837	2,364,048	6,042,048	9,264,390
OPERATING EXPENSES						
Personnel, general and administrative	441,576	98,771	1,460,349	1,526,682	3,527,378	1,119,568
Depreciation	252,254	581,912	694,319	344,904	1,873,389	132,408
Professional services	33,217	828,200	124,431	51,818	1,037,666	139,953
Maintenance and supplies	131,477	6,870	1,681,185	726,404	2,545,936	3,617,450
Rent and utilities	49,343	1,658	896,017	150,395	1,097,413	94,902
Cost of water	374,683	458,914	-	315,195	1,148,792	-
Insurance premiums	64,000	91,000	281,600	135,000	571,600	2,664,257
Insurance claims	-	-	-	-	-	839,099
Miscellaneous	24,240	2,730	20,473	1,404	48,847	2,117
Total operating expenses	1,370,790	2,070,055	5,158,374	3,251,802	11,851,021	8,609,754
Operating income (loss)	(680,096)	(1,069,586)	(3,171,537)	(887,754)	(5,808,973)	654,636
NONOPERATING REVENUES (EXPENSES)						
Ad valorem tax	455,305	-	-	-	455,305	-
Intergovernmental grants	-	-	1,181,382	181,455	1,362,837	-
Other noncapital grants and contributions	3,468	939	169,186	12,654	186,247	36,467
Investment earnings	8,654	377,401	-	-	386,055	394,724
Interest expense	(82,118)	-	-	-	(82,118)	-
Amortization of bond premium	14,947	-	-	-	14,947	-
Proceeds from insurance	-	-	70,720	-	70,720	224,084
Proceeds from settlements	-	-	-	460,629	460,629	-
Net gain (loss) on disposal of capital assets	-	-	(10,426)	12,785	2,359	-
Total nonoperating revenues (expenses)	400,256	378,340	1,410,862	667,523	2,856,981	655,275
Income (loss) before capital contributions and transfers	(279,840)	(691,246)	(1,760,675)	(220,231)	(2,951,992)	1,309,911
TRANSFERS AND CAPITAL CONTRIBUTIONS						
Capital grants and contributions	-	-	21,761	578,836	600,597	-
Capital asset contributions from other funds	-	6,919,358	-	-	6,919,358	-
Transfers in	250,000	-	1,200,000	1,000,000	2,450,000	-
Transfers out	(50,000)	(1,250,000)	-	-	(1,300,000)	-
Total capital contributions and transfers	200,000	5,669,358	1,221,761	1,578,836	8,669,955	-
Change in net position	(79,840)	4,978,112	(538,914)	1,358,605	5,717,963	1,309,911
NET POSITION						
Beginning of year	3,957,066	9,210,431	10,102,575	12,084,353	35,354,425	6,944,505
End of year	$ 3,877,226	$ 14,188,543	$ 9,563,661	$ 13,442,958	$ 41,072,388	$ 8,254,416

PARISH OF ASCENSION

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2025

	Ascension Consolidated Utilities District No. 1	Utilities	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	$ 673,769	$ 996,280	$ 1,786,650	$ 1,845,105	$ 5,301,804	$ 9,211,108
Payments to suppliers	(797,021)	(1,391,987)	(3,229,561)	(2,448,206)	(7,866,775)	(7,670,431)
Payments to employees	(354,903)	(111,197)	(1,041,857)	(1,064,120)	(2,572,077)	(911,927)
Net cash provided (used) by operating activities	(478,155)	(506,904)	(2,484,768)	(1,667,221)	(5,137,048)	628,750
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Ad valorem tax revenue	455,305	-	-	-	455,305	-
Transfers in from other funds	250,000	-	1,200,000	1,000,000	2,450,000	-
Transfers out to other funds	(50,000)	(1,250,000)	-	-	(1,300,000)	-
Intergovernmental grants	-	-	1,181,382	181,455	1,362,837	-
Proceeds from settlements	-	-	-	460,629	460,629	-
Other grants and contributions	3,468	939	169,186	12,654	186,247	36,467
Increase in due from other governments	-	-	(243,882)		(243,882)	-
Decrease in due from other governments	-	-		1,969,230	1,969,230	-
Increase in customer deposits	-	2,580	-	6,585	9,165	-
Decrease in customer deposits	(4,650)	-	-	-	(4,650)	-
Interest expense	(82,118)	-	-	-	(82,118)	-
Increase in due to other funds	159,726	-	-	-	159,726	-
Decrease in due to other funds	-	-	-	(1,314,127)	(1,314,127)	-
Net cash provided (used) by noncapital and related financing activities	731,731	(1,246,481)	2,306,686	2,316,426	4,108,362	36,467
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acqusition and construction of capital assets	(49,950)	-	(128,831)	(900,948)	(1,079,729)	(102,209)
Capital grants and contributions	-	-	21,761	591,621	613,382	-
Proceeds from insurance	-	-	70,720	-	70,720	224,084
Payments on long-term debt	(248,532)	-	-	-	(248,532)	-
Net cash provided (used) by capital and related financing activities	(298,482)	-	(36,350)	(309,327)	(644,159)	121,875
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings	8,654	377,401	-	-	386,055	394,724
Proceeds from sale of investments	-	1,202,416	-	-	1,202,416	-
Purchases of investments	(235,787)	-	(294,265)	(333,293)	(863,345)	(1,178,969)
Net cash provided (used) by investing activities	(227,133)	1,579,817	(294,265)	(333,293)	725,126	(784,245)
Net increase (decrease) in cash	(272,039)	(173,568)	(508,697)	6,585	(947,719)	2,847
CASH						
Beginning of period	333,700	792,650	609,361	177,030	1,912,741	739,478
End of period	$ 61,661	$ 619,082	$ 100,664	$ 183,615	$ 965,022	$ 742,325
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	$ 50	$ 557,243	$ 100,664	$ 250	$ 658,207	$ 742,325
Restricted cash and cash equivalents	61,611	61,839	-	183,365	306,815	-
Total cash	$ 61,661	$ 619,082	$ 100,664	$ 183,615	$ 965,022	$ 742,325
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	$ (680,096)	$ (1,069,586)	$ (3,171,537)	$ (887,754)	$ (5,808,973)	$ 654,636
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activites:						
Depreciation	252,254	581,912	694,319	344,904	1,873,389	132,408
Change in deferred outflows, deferred inflows, net pension liability, and other post employment liability	14,876	(272)	(2,665)	(3,675)	8,264	(3,314)
Change in operating assets and liabilities:						
Accounts receivable	(10,724)	(4,189)	(200,187)	(518,545)	(733,645)	(53,282)
Prepaid assets	1,176	-	-	-	1,176	-
Accounts payable and accrued liabilities	(49,440)	(14,769)	195,302	(601,753)	(470,660)	(101,698)
Unearned revenue	(6,201)	-	-	(398)	(6,599)	-
Net cash provided (used) by operating activities	$ (478,155)	$ (506,904)	$ (2,484,768)	$ (1,667,221)	$ (5,137,048)	$ 628,750
NONCASH CAPITAL FINANCING ACTIVITES						
Contribution of capital assets from other funds	$ -	$ 6,919,358	$ -	$ -	$ 6,919,358	$ -

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

PARISH OF ASCENSION

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2025

		Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ASSETS		
Cash and cash equivalents	$	70,971
Investments:		
Equity securities		2,129,888
Fixed income securities		808,493
Total assets	$	3,009,352
NET POSITION		
Restricted for other post-employment benefits	$	3,009,352

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

PARISH OF ASCENSION

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended December 31, 2025

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ADDITIONS	
Interest and dividends	$ 65,350
Realized gains	63,421
Unrealized gains	151,535
Less: investment expense	(23,928)
Net investment income	256,378
DEDUCTIONS	
Benefits paid to retiree participants	13,411
Change in net position	242,967
NET POSITION	
Beginning of year	2,766,385
End of year	$ 3,009,352

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

PARISH OF ASCENSION

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

December 31, 2025

	Parish Court	Ascension Parish Tourist Commission (1)	Twenty-Third Judicial Expense (1)
ASSETS			
Cash and cash equivalents	$ -	$ 827,270	$ 1,015,661
Investments	13,360	525,184	443,529
Accounts receivable, net	-	-	1,171
Due from other governments	362,948	116,149	72,273
Prepaid and other assets	-	-	-
Inventories	-	-	-
Net pension asset	12,803	-	-
Capital assets:			
Nondepreciable	-	14,615	-
Depreciable, net	2,424	144,612	98,569
Amortizable, net	4,585	-	16,922
Total assets	396,120	1,627,830	1,648,125
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	73,404	-	-
Other post-employment benefit	7,098	-	-
Total deferred outflows of resources	80,502	-	-
Total assets and deferred outflows of resources	$ 476,622	$ 1,627,830	$ 1,648,125
LIABILITIES			
Accounts payable and accrued liabilities	$ 12,664	$ 33,041	$ 24,269
Due to other governments	208,589	-	83,320
Accrued payroll	-	-	-
Long-term liabilities - due within one year	4,996	-	11,333
Long-term liabilities:			
Due in more than one year	1,084	-	4,926
Other post-employment benefits	19,178	-	-
Net pension liability	101,883	-	-
Total liabilities	348,394	33,041	123,848
DEFERRED INFLOWS OF RESOURCES			
Pensions	34,658	-	-
Other post-employment benefit	2,599	-	-
Total deferred inflows of resources	37,257	-	-
NET POSITION			
Net investment in capital assets	929	159,227	99,232
Restricted	-	-	885,021
Net pension asset	12,803	-	-
Unrestricted	77,239	1,435,562	540,024
Total net position	90,971	1,594,789	1,524,277
Total liabilities, deferred inflows of resources, and net position	$ 476,622	$ 1,627,830	$ 1,648,125

(1) December 31, 2024
(2) June 30, 2025

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

Criminal Court	Communication District (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
$ -	$ 2,014,156	$ 4,520,684	$ 760,257
181,741	-	-	-
-	424,995	6,794	-
424,179	-	240,020	-
-	141,746	128,313	5,849
-	-	-	-
116,972	-	-	-
-	-	-	35,000
2,177	252,590	1,604,140	557,532
-	328,834	-	5,559
725,069	3,162,321	6,499,951	1,364,197
173,046	-	-	-
24,664	-	-	-
197,710	-	-	-
$ 922,779	$ 3,162,321	$ 6,499,951	$ 1,364,197
$ 68,581	$ 477,323	$ 52,546	$ 33,729
337,838	-	-	-
49,258	-	-	-
3,000	131,519	-	987
-	138,096	28,119	4,587
62,454	-	-	
-	-	-	-
521,131	746,938	80,665	39,303
58,565	-	-	-
6,169	-	-	-
64,734	-	-	-
2,177	311,809	1,604,140	592,517
-	-	4,003,786	-
116,972	-	-	-
217,765	2,103,574	811,360	732,377
336,914	2,415,383	6,419,286	1,324,894
$ 922,779	$ 3,162,321	$ 6,499,951	$ 1,364,197

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

PARISH OF ASCENSION

COMBINING STATEMENT OF NET POSITION
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

December 31, 2025

	Prairieville VFD (1)	(Compiled) Sorrento VFD (1)	(Compiled) Galvez-Lake VFD (1)
ASSETS			
Cash and cash equivalents	$ 499,760	$ 208,176	$ 358,355
Investments	50,438	-	-
Accounts receivable, net	-	333	-
Due from other governments	33,260	-	-
Prepaid and other assets	7,957	-	-
Inventories	-	5,456	-
Net pension asset	-	-	-
Capital assets:			
Nondepreciable	-	-	-
Depreciable, net	372,678	-	139,826
Amortizable, net	-	-	-
Total assets	964,093	213,965	498,181
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	$ 964,093	$ 213,965	$ 498,181
LIABILITIES			
Accounts payable and accrued liabilities	$ 17,024	$ -	$ -
Due to other governments	-	-	-
Accrued payroll	-	13,231	158
Long-term liabilities - due within one year	-	-	-
Long-term liabilities:			
Due in more than one year	-	-	-
Other post-employment benefits	-	-	-
Net pension liability	-	-	-
Total liabilities	17,024	13,231	158
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	-	-	-
NET POSITION			
Net investment in capital assets	372,678	-	139,826
Restricted	-	-	-
Net pension asset	-	-	-
Unrestricted	574,391	200,734	358,197
Total net position	947,069	200,734	498,023
Total liabilities, deferred inflows of resources, and net position	$ 964,093	$ 213,965	$ 498,181

(1) December 31, 2024
(2) June 30, 2025

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

(Compiled) 5th Ward VFD (1)	(Compiled) 7th District VFD (1)	(Compiled) Geismar VFD (1)	(Compiled) St. Amant VFD (1)	Total
$ 123,498	$ 328,409	$ 156,870	$ 125,922	$ 10,939,018
-	-	-	-	1,214,252
-	-	-	-	433,293
-	-	-	-	1,248,829
-	-	-	-	283,865
-	-	-	-	5,456
-	-	-	-	129,775
-	-	-	-	49,615
-	-	-	-	3,174,548
-	-	-	-	355,900
123,498	328,409	156,870	125,922	17,834,551
-	-	-	-	246,450
-	-	-	-	31,762
-	-	-	-	278,212
$ 123,498	$ 328,409	$ 156,870	$ 125,922	$ 18,112,763
$ -	$ -	$ -	$ -	$ 719,177
-	-	-	-	629,747
-	-	-	-	62,647
-	-	-	-	151,835
-	-	-	-	176,812
-	-	-	-	81,632
-	-	-	-	101,883
-	-	-	-	1,923,733
-	-	-	-	93,223
-	-	-	-	8,768
-	-	-	-	101,991
-	-	-	-	3,282,535
-	-	-	-	4,888,807
-	-	-	-	129,775
123,498	328,409	156,870	125,922	7,785,922
123,498	328,409	156,870	125,922	16,087,039
$ 123,498	$ 328,409	$ 156,870	$ 125,922	$ 18,112,763

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

PARISH OF ASCENSION

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

For the year ended December 31, 2025

	Parish Court	Ascension Parish Tourist Commission (1)	Judicial Expense (1)
EXPENSES	$ 544,232	$ 961,001	$ 525,005
PROGRAM REVENUES:			
Charges for services	285,433	-	485,893
Operating grants and contributions	250,000	253,330	78,147
Net program revenues (expenses)	(8,799)	(707,671)	39,035
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	870,933	-
Grants and contributions not restricted to specific programs	3,240	3,603	4,386
Investment earnings	-	44,136	16,760
Total general revenues	3,240	918,672	21,146
Changes in net position	(5,559)	211,001	60,181
Net position - beginning of year	96,530	1,383,788	1,464,096
Change in accounting principle (See Note 20)	-	-	-
Net position - beginning of year, as previously presented	96,530	1,383,788	1,464,096
Net position - end of year	$ 90,971	$ 1,594,789	$ 1,524,277

(1) For the year ended December 31, 2024
(2) For the year ended June 30, 2025

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

Criminal Court	Communication District (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
$ 2,582,447	$ 2,119,209	$ 3,234,521	$ 538,420
1,758,740	2,198,317	-	-
863,000	-	706,671	590,520
39,293	79,108	(2,527,850)	52,100
-	-	1,497,343	-
-	-	-	-
12,480	85,406	392,812	905
1,722	38,618	90,861	3,896
14,202	124,024	1,981,016	4,801
53,495	203,132	(546,834)	56,901
283,419	2,212,251	6,945,333	1,267,993
-	-	20,787	-
283,419	2,212,251	6,966,120	1,267,993
$ 336,914	$ 2,415,383	$ 6,419,286	$ 1,324,894

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

PARISH OF ASCENSION

COMBINING STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED GOVERNMENTAL COMPONENT UNITS

For the year ended December 31, 2025

	Prairieville VFD (1)	(Compiled) Sorrento VFD (1)	(Compiled) Galvez-Lake VFD (1)
EXPENSES	$ 604,573	$ 63,033	$ 121,077
PROGRAM REVENUES:			
Charges for services	400,806	18,561	-
Operating grants and contributions	243,775	38,892	130,194
Net program revenues (expenses)	40,008	(5,580)	9,117
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	80	8,281	45,462
Investment earnings	-	1,294	-
Total general revenues	80	9,575	45,462
Changes in net position	40,088	3,995	54,579
Net position - beginning of year	906,981	196,739	443,444
Change in accounting principle (See Note 20)	-	-	-
Net position - beginning of year, as previously presented	906,981	196,739	443,444
Net position - end of year	$ 947,069	$ 200,734	$ 498,023

(1) For the year ended December 31, 2024
(2) For the year ended June 30, 2025

(Compiled) 5th Ward VFD (1)	(Compiled) 7th District VFD (1)	(Compiled) Geismar VFD (1)	(Compiled) St. Amant VFD (1)	Total
$ 24,775	$ 104,861	$ 71,059	$ 73,375	$ 11,567,588
55	-	-	-	5,147,805
42,343	83,277	66,116	92,266	3,438,531
17,623	(21,584)	(4,943)	18,891	(2,981,252)
-	-	-	-	1,497,343
-	-	-	-	870,933
-	22,841	31,332	-	610,828
10	-	-	-	197,297
10	22,841	31,332	-	3,176,401
17,633	1,257	26,389	18,891	195,149
105,865	327,152	130,481	107,031	15,871,103
-	-	-	-	20,787
105,865	327,152	130,481	107,031	15,891,890
$ 123,498	$ 328,409	$ 156,870	$ 125,922	$ 16,087,039

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

PARISH OF ASCENSION
WEST ASCENSION HOSPITAL

STATEMENT OF NET POSITION
DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNIT

December 31, 2025 (1)

ASSETS		
Cash and cash equivalents	$	2,063,989
Investments		22,923,849
Accounts receivable, net		5,978,382
Lease receivable		248,006
Other current assets		144,462
Inventories		356,427
Capital assets:		
Nondepreciable		673,598
Depreciable, net		6,672,159
Total assets	$	39,060,872
LIABILITIES		
Accounts payable and accrued liabilities	$	1,326,098
Long-term liabilities - due within one year		10,842
Long-term liabilities - due in more than one year		527,341
Total liabilities		1,864,281
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on lease agreement		236,302
NET POSITION		
Investment in capital assets		7,345,757
Unrestricted		29,614,532
Total net position		36,960,289
Total liabilities and net position	$	39,060,872

(1) As of August 31, 2025

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

PARISH OF ASCENSION
WEST ASCENSION HOSPITAL

STATEMENT OF ACTIVITIES
DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNIT

For the year ended December 31, 2025 (1)

EXPENSES	$	14,345,246
PROGRAM REVENUES:		
Charges for services		8,782,789
Operating grants and contributions		3,122,668
Total program revenues		11,905,457
Loss from operations		(2,439,789)
NONOPERATING REVENUES		
Sales tax		2,187,829
Investment earnings		1,139,845
Total nonoperating revenues		3,327,674
Change in net position		887,885
Net position - beginning of year, restated		36,072,404
Net position - end of year	$	36,960,289

(1) For the year ended August 31, 2025

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

NOTES TO FINANCIAL STATEMENTS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ascension Parish Council (the Council) is the governing authority for Ascension Parish (the Parish) and is a political subdivision of the State of Louisiana. The Council, under the provisions of the Ascension Parish Home Rule Charter, enacts ordinances, sets policy and establishes programs in fields such as social welfare, transportation, drainage, public safety, and health services.

STATEMENT PRESENTATION

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

REPORTING ENTITY

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

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

- Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name;

- Whether the Parish governing authority appoints a majority of board members of the potential component unit;

- Fiscal interdependency between the Parish and the potential component unit;

- Imposition of will by the Parish on the potential component unit;

- Financial benefit/burden relationship between the Parish and the potential component unit; and

- Potential component units which the reporting entity financial statements would be misleading if data of the potential component unit is not included because of the nature or significance of the relationship.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Units - Governmental Activities

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

East and West Ascension Drainage Districts

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

Health Unit

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

Health Unit Construction Fund

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

Mental Health Center

The Mental Health Center provides funding for the Parish's mental health centers not provided by the State of Louisiana, Department of Health and Human Services, 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. The Mental Health Center is reported as a blended component unit of the Parish due to its fiscal dependency on the Parish. The Parish Council is responsible for approving the ad valorem tax millage that serves as the Mental Health Center's primary source of funding. Because the Mental Health Center is substantially supported through revenues generated from tax levies approved by the Parish

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 real property utilized by the volunteer fire departments is owned by and reported in the financial statements of the Parish.

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

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

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

Ascension Parish Library

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

Ascension Parish Library Construction Fund

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Unit - Business-Type Activities

Ascension Consolidated Utilities District No. 1 Fund

The Ascension Consolidated Utilities District No. 1 (ACUD No.1) Fund is used to account for the maintenance and operation of sewer and water distribution systems for participating residents in unincorporated areas on the westside of the Mississippi River. The Parish appoints a majority of the governing body of the ACUD No.1. Therefore, the ACUD No.1 is treated as a blended component unit.

Discrete Component Units - Governmental Activities

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

Parish Court for the Parish of Ascension Judicial Expense Fund

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. Although the court judge is an independently elected official, the Parish Court is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Ascension Parish Tourist Commission

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

Twenty-Third Judicial District Expense Fund

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

Twenty-Third Judicial District Criminal Court Fund

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

Ascension Parish Communication District

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Discrete Component Units - Governmental Activities (Continued)

Ascension Council on Aging, Inc.

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

Ascension Economic Development Corporation

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

Volunteer Fire Departments:

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

The Volunteer Fire Departments, which are legally separate tax-exempt entities, 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, although it is fiscally independent from the Parish, issues debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management or approve or modify rates. The Parish is not obligated for debt issues of the agency.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

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

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

Ascension Parish Tourism Commission
6967 Highway 22
Sorrento, Louisiana 70778

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

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

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

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

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

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

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

Geismar Volunteer Fire Department
12171 Highway 73
Geismar, LA 70734

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

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

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

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

BASIS OF PRESENTATION

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

Government-wide Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Government-wide Financial Statements (Continued)

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

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

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

The government-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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 restricted ad valorem taxes.

Fund Financial Statements

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

The daily operations of the Parish continue to be organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund balance or net position, revenues and expenditures or expenses, as appropriate. Funds are organized into three major categories: governmental, proprietary and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fund Financial Statements (Continued)

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

Governmental Fund Types

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

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

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

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

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those classified as Proprietary Funds). The East Ascension Drainage Project, Road Project, and Move Ascension Construction Project, are considered major funds. The Road Project and Move Ascension Construction funds account for road projects. The East Ascension Drainage Project Fund accounts for drainage capital outlay projects. The primary source of funding for the Road Project Fund is sales and use taxes. The Move Ascension Construction Fund was funded by bond issuances and intergovernmental revenue, whereas the East Ascension Drainage Project Fund was funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments and intergovernmental grants.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Proprietary Fund Types

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

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

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

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

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

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

Fiduciary Fund Type

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Fiduciary Fund Type (Continued)

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

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-wide Financial Statements

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

Fund Financial Statements

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheets. 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. Exchange and nonexchange revenue streams must meet the Parish's availability criteria (susceptible to accrual) for recognition. "Available" means collectible within the current period or within one year after the fiscal year-end. This criterion is applicable for revenue streams except ad valorem taxes, state revenue sharing, and federal/state public assistance funds from an emergency declaration. These nonexchange transactions must be collected within 60 days after year-end to be considered available.

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. Charges for services, fines and forfeitures, and other revenues, including investment earnings and losses, are recorded as earned since they are measurable and available.

Nonexchange transactions, in which the Parish receives value without directly giving value in return, include sales tax, ad valorem tax, federal and state aid, and grants. Revenues from ad valorem taxes and the related state revenue sharing (which is based on population and homesteads in the Parish) are recorded in the year the taxes are assessed, subject to the 60-day 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 60-day criteria.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (Continued)

Fund Financial Statements (Continued)

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

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (Continued)

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

CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (Continued)

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

INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds. Those related to goods and services, and short-term interfund loans, are classified as "due from other funds" or "due to other funds" on the balance sheets and result primarily from participation in the consolidated cash account. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. See Note 12 for details of interfund transactions, including interfund receivables and payables at year-end. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

INVENTORIES

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

LEASED ASSET RECEIVABLE

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

RECEIVABLES AND UNCOLLECTABLE ACCOUNTS

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue through the use of an allowance account or charged off at the time information becomes available indicating the particular receivable is not collectible. An allowance for doubtful accounts of $14,141 was recorded at December 31, 2025, for the primary government's business-type activities. No allowance was recorded at December 31, 2025, for the primary government's governmental activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION

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

Government-wide Statements

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

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

Estimated useful lives for depreciable assets are as follows:

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

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

Fund Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RIGHT-OF-USE ASSETS AND AMORTIZATION

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

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

Subscription-based information technology arrangements (SBITA) are a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction. Such assets are reported on the government-wide financial statement net of amortization. SBITA are amortized during the extent of the agreement.

LONG-TERM DEBT

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

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

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

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUND BALANCES

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

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

USE OF RESTRICTED RESOURCES

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

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

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

INTERFUND TRANSFERS

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

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

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

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

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

GASB Statement No. 101, *Compensated Absences*, requires governments to accrue compensated absences for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Compensated absences liability has been recorded based on accrued vacation leave and accrued sick leave for each employee, valued at the employee's current rate of pay plus applicable salary-related payments as of December 31, 2025:

1. Accrued vacation leave for each employee valued at the employee's current rate of pay plus applicable salary-related payments.

2. Accrued sick leave for each employee based on estimated amounts more likely than not to be used or settled in cash. The estimated amounts are calculated using historical trends on sick leave balances used, valued at the employee's current rate of pay plus applicable salary-related payments, and historical trends on sick leave amounts paid out to retirees, using average rate of pay for retirees of the Parish.

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INSURANCE

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. The Parish is self-insured in most property and casualty lines. For general liability and automobile liability, the Parish maintains a self-insured retention of $250,000 per claim subject to a $1 million per year aggregate limit.

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

ESTIMATES

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

CURRENT ACCOUNTING STANDARDS IMPLEMENTED

During the year, the Parish implemented policies established under GASB Statement No. 102, *Certain Risk Disclosures*. This Statement establishes disclosure requirements regarding concentrations and constraints that could expose a government to certain risks of loss or limit its ability to provide services or meet obligations. Disclosures are required when (1) a concentration or constraint is known to the government prior to the issuance of the financial statements, (2) the concentration or constraint makes the reporting unit vulnerable to the risk of a substantial impact, and (3) an event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The impact of this standard had no effect on the financial statements of the Parish's primary government for the year ended December 31, 2025.

NEW ACCOUNTING PRONOUNCEMENTS NOT YET EFFECTIVE

GASB Statement No. 103, *Financial Reporting Model Improvements* - Effective for fiscal years beginning after June 15, 2025. This Statement revises several elements of the financial reporting model, including presentation of management's discussion and analysis, unusual or infrequent items, and financial statement format.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* - Effective for fiscal years beginning after June 15, 2025. This Statement enhances required disclosures related to capital assets, including disaggregation and additional detail about capital asset activity and balances.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NEW ACCOUNTING PRONOUNCEMENTS NOT YET EFFECTIVE (Continued)

GASB Statement No. 105, *Subsequent Events* - Effective for fiscal years beginning after June 15, 2026. This Statement establishes uniform requirements for evaluating and disclosing subsequent events in governmental financial reporting.

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through June 26, 2026, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2025, the carrying amount of the primary government's deposits was $58,470,139 and the bank balance was $60,132,448. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaled $415,566 and are classified on the Statements of Financial Position and on the balance sheets as Investments.

The discretely presented component units have a carrying amount of $13,003,007 in deposits and a bank balance of $13,544,238. These deposits are secured by federal deposit insurance ($3,114,466) and pledged securities held by the custodial bank in the name of the fiscal agent bank ($9,839,755). The excess cash over the FDIC limit of the discretely presented component units is $590,017 at December 31, 2025.

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 had the following certificates of deposit and security investments which are valued at amortized cost and quoted market prices (Level 1 inputs), respectively, as of December 31, 2025:

Investment Type	Total Value	Less Than 1 Year	1-10 Years
Primary Government:			
Certificates of deposit	$ 415,566	$ 415,566	$ -
U.S. Securities	336,327,974	9,186,220	327,141,754
Total primary government	$ 336,743,540	$ 9,601,786	$ 327,141,754
Component Unit:			
Certificates of deposit	$ 1,032,511	$ 1,032,511	$ -
U.S. Securities	23,105,590	10,967,929	12,137,661
Total component units	$ 24,138,101	$ 12,000,440	$ 12,137,661

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

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash, Cash Equivalents, and Investments Summary - Primary Government

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

Cash and cash equivalents:		
Deposits	$	58,470,139
Cash on hand		800
Total cash and cash equivalents, including restricted cash	$	58,470,939
Investments:		
Certificates of deposit		415,566
Investments in U.S. Securities (Level 1 Inputs)		336,327,974
Total investments	$	336,743,540

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

Federal deposit insurance (FDIC)	$	811,276
Pledged securites in the Parish's name		42,497,623
Cash equivalents and investments not subject to collateral		353,567,089
Total bank balances	$	396,875,988

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2025, consisted of the following:

	Amount
Primary Government	
Ad valorem taxes	$ 54,656,936
Sales and use taxes	6,322,725
Interest	3,668,291
Charges for services and court fees	809,211
User fees, net	603,717
Franchise fees	441,165
Other	750,980
Total primary government	67,253,025
Component Units	
Fees, charges, and commissions	3,678,585
Patient accounts receivable, net	1,994,564
Interest	433,293
Sales and use tax	305,233
Lease	248,006
Total component units	6,659,681
Total	$ 73,912,706

Due from other governments at December 31, 2025, consisted of the following:

	Amount
Primary Government	
Grants	$ 6,330,096
State revenue sharing	1,046,220
Due from component unit	326,255
Total primary government	7,702,571
Component Units	
Grants	1,191,914
Fines and forfitures	56,915
Total component units	1,248,829
Total	$ 8,951,400

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2025, taxes of $58,888,841 were levied on property by the primary government with assessed valuations totaling $3,750,346,250 and were dedicated as follows:

Description	Per $1,000
General:	
Outside municipal limits	2.71
Inside municipal limits	1.35
East Ascension Drainage	4.88
West Ascension Drainage	9.82
Lighting Districts, collectively	28.65
Road Districts, collectively	330.00
Health Unit	1.98
Mental Health Unit	1.98
Library	5.53
Council on Aging	1.50
Fire Protection District No. 3	19.24
Juvenile Detention	0.98
Parish Animal Shelter	0.98
Ascension Consolidated Utilities District No. 1 (ACUD No. 1)	9.88
Right of Way Beautification Districts	$250.00 per parcel

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

The 2025 ad valorem tax calendar is as follows:

Millage rates adopted	May 1, 2025
Levy date	May 1, 2025
Due date	December 1, 2025
Lien date	January 31, 2026
Collection dates	December 1, 2025 to June 30, 2026

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.

NOTE 4 - AD VALOREM TAXES (CONTINUED)

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

Ad valorem taxes of $1,432,231 were not considered available as of December 31, 2025. 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, 2025, were as follows:

	Amount
Primary Government	
Cash and cash equivalents - transportation impact fees	$ 11,942,397
Cash and cash equivalents - meter deposits	306,815
Investments - debt service	305,391
Total restricted assets	$ 12,554,603

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government's governmental activities for the year ended December 31, 2025, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Nondepreciable:				
Land	$ 26,769	$ 9,215	$ -	$ 35,984
Construction in progress	92,771	29,464	(20,118)	102,117
Nondepreciable capital assets	119,540	38,679	(20,118)	138,101
Depreciable:				
Buildings and improvements	189,778	3,132	-	192,910
Vehicles	26,532	2,856	(1,220)	28,168
Equipment	23,875	1,834	(932)	24,777
Furniture and fixtures	3,812	847	(38)	4,621
Library materials	2,307	-	(182)	2,125
Infrastructure	332,160	15,986	-	348,146
Depreciable capital assets, gross	578,464	24,655	(2,372)	600,747
Less accumulated depreciation for:				
Buildings and improvements	(68,917)	(6,358)	-	(75,275)
Vehicles	(19,216)	(1,714)	1,220	(19,710)
Equipment	(18,045)	(1,570)	932	(18,683)
Furniture and fixtures	(2,372)	(318)	38	(2,652)
Library materials	(1,183)	(480)	182	(1,481)
Infrastructure	(243,055)	(10,730)	-	(253,785)
Total accumulated depreciation	(352,788)	(21,170)	2,372	(371,586)
Depreciable capital assets, net	225,676	3,485	-	229,161
Right-of-use assets, amortizable:				
ROU lease asset - equipment	267	35	-	302
ROU asset - SBITA	660	93	(141)	612
Right-of-use assets, gross	927	128	(141)	914
Less accumulated amortization for:				
ROU lease asset - equipment	(80)	(81)	-	(161)
ROU lease asset - SBITA	(374)	(247)	141	(480)
Total accumulated amortization	(454)	(328)	141	(641)
Right-of-use assets, amortizable, net	473	(200)	-	273
Governmental activities capital assets, net	$ 345,689	$ 41,964	$ (20,118)	$ 367,535

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	Depreciation	Amortization	Total
General government	$ 1,947,296	$ 263,361	$ 2,210,657
Public safety	2,382,077	11,932	2,394,009
Public works	3,146,623	44,440	3,191,063
Health and welfare	354,236	4,316	358,552
Culture and recreation	2,610,083	3,921	2,614,004
Transportation and development	10,730,072	-	10,730,072
Total depreciation and amortization	$ 21,170,387	$ 327,970	$ 21,498,357

A summary of changes in capital assets for the primary government's business-type activities for the year ended December 31, 2025, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Nondepreciable:				
Land	$ 784	$ -	$ -	$ 784
Construction in progress	7,117	751	(37)	7,831
Nondepreciable/amortizable capital assets	7,901	751	(37)	8,615
Depreciable/amortizable capital assets:				
Sewer systems	3,981	6,919	-	10,900
Water systems	16,124	-	-	16,124
Machinery & equipment	740	236	(65)	911
Lamar Dixon Expo Center	17,953	130	(10)	18,073
Depreciable/amortizable capital assets, gross	38,798	7,285	(75)	46,008
Less accumulated depreciation/amortization for:				
Sewer systems	(3,330)	(589)	-	(3,919)
Water systems	(6,182)	(474)	-	(6,656)
Machinery & equipment	(553)	(116)	55	(614)
Lamar Dixon Expo Center	(9,718)	(694)	10	(10,402)
Total accumulated depreciation/amortization	(19,783)	(1,873)	65	(21,591)
Depreciable/amortizable capital assets, net	19,015	5,412	(10)	24,417
Business-type activities capital assets, net	$ 26,916	$ 6,163	$ (47)	$ 33,032

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Depreciable:				
Equipment, furniture and fixtures	$ 25,221	$ -	$ -	$ 25,221
Less: accumulated depreciation	(22,609)	(188)	-	(22,797)
Depreciable assets, net	2,612	(188)	-	2,424
Amortizable:				
Right-of-use assets - lease equipment	18,718	-	-	18,718
Less: accumulated amortization	(10,235)	(3,898)	-	(14,133)
Amortizable assets, net	8,483	(3,898)	-	4,585
Total	11,095	(4,086)	-	7,009
Ascension Parish Tourist Commission				
Nondepreciable:				
Construction in progress	-	14,615	-	14,615
Depreciable:				
Equipment and furniture	319,499	14,634	-	334,133
Less: accumulated depreciation	(157,948)	(31,573)	-	(189,521)
Depreciable assets, net	161,551	(16,939)	-	144,612
Total	161,551	(2,324)	-	159,227
Twenty-Third Judicial Expense Fund				
Depreciable:				
Furniture and fixtures	185,625	8,810	(13,088)	181,347
Equipment	127,611	22,457	-	150,068
Depreciable assets, gross	313,236	31,267	(13,088)	331,415
Less: accumulated depreciation	(213,372)	(28,659)	9,185	(232,846)
Depreciable assets, net	99,864	2,608	(3,903)	98,569
Amortizable:				
Right-of-use assets - office space	-	22,563	-	22,563
Less: accumulated amortization	-	(5,641)	-	(5,641)
Amortizable assets, net	-	16,922	-	16,922
Total	99,864	19,530	(3,903)	115,491

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Communication District				
Depreciable:				
Equipment	$ 2,739,688	$ 109,308	$ -	$ 2,848,996
Building improvements	422,849	31,348	-	454,197
Depreciable assets, gross	3,162,537	140,656	-	3,303,193
Less: accumulated depreciation	(2,988,699)	(61,904)	-	(3,050,603)
Depreciable assets, net	173,838	78,752	-	252,590
Amortizable:				
Right-of-use assets - lease equipment	627,774	-	-	627,774
Less: accumulated amortization	(209,258)	(89,682)	-	(298,940)
Amortizable assets, net	418,516	(89,682)	-	328,834
Total	592,354	(10,930)	-	581,424
Ascension Council on Aging, Inc.				
Depreciable:				
Equipment and furniture	282,106	23,352	(743)	304,715
Building improvements	1,478,939	198,310	-	1,677,249
Vehicles	854,107	83,346	(15,814)	921,639
Depreciable assets, gross	2,615,152	305,008	(16,557)	2,903,603
Less: accumulated depreciation	(1,115,415)	(200,605)	16,557	(1,299,463)
Total	1,499,737	104,403	-	1,604,140
Ascension Economic Development Corporation				
Nondepreciable:				
Land	35,000	-	-	35,000
Depreciable:				
Furniture and fixtures	34,703	-	-	34,703
Leasehold improvements	282,013	297,987	-	580,000
Depreciable assets, gross	316,716	297,987	-	614,703
Less: accumulated depreciation	(43,143)	(14,028)	-	(57,171)
Depreciable assets, net	273,573	283,959	-	557,532
Amortizable:				
Right-of-use assets - lease equipment	4,977	5,653	(4,977)	5,653
Less: accumulated amortization	(3,732)	-	3,638	(94)
Amortizable assets, net	1,245	5,653	(1,339)	5,559
Total	309,818	289,612	(1,339)	598,091
Prairieville Volunteer Fire Department				
Depreciable:				
Equipment and furniture	961,167	12,690	-	973,857
Less: accumulated depreciation	(586,999)	(14,180)	-	(601,179)
Total	374,168	(1,490)	-	372,678

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Galvez-Lake Volunteer Fire Department				
Depreciable:				
Equipment and furniture	$ 450,676	$ 9,615	$ -	$ 460,291
Less: accumulated depreciation	(287,096)	(33,369)	-	(320,465)
Total	163,580	(23,754)	-	139,826
West Ascension Hospital Service District				
Nondepreciable:				
Land	341,020	332,578	-	673,598
Construction in progress	1,843,350	298,124	(2,141,474)	-
Total nondepreciable	2,184,370	630,702	(2,141,474)	673,598
Depreciable:				
Buildings and improvements	5,892,487	168,857	2,025,403	8,086,747
Equipment	5,130,327	762,334	(56,193)	5,836,468
Depreciable assets, gross	11,022,814	931,191	1,969,210	13,923,215
Less: accumulated depreciation	(6,834,057)	(416,999)	-	(7,251,056)
Depreciable assets, net	4,188,757	514,192	1,969,210	6,672,159
Total	6,373,127	1,144,894	(172,264)	7,345,757
Total component units capital assets, net	$ 9,589,850	$ 1,513,476	$ (177,506)	$10,925,820

NOTE 7 - LONG-TERM LIABILITIES

DEBT OUTSTANDING

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2025:

	Outstanding January 1, 2025	Increase	Decreases	Outstanding December 31, 2025	Due Within One Year
Governmental activities:					
Public improvement bonds	$ 78,995,000	$ -	$ 6,094,000	$ 72,901,000	$ 6,321,000
General obligation bonds	3,435,000	-	440,000	2,995,000	450,000
Bond premiums	5,073,280	-	304,469	4,768,811	-
ROU liabilities:					
Lease assets	185,262	34,796	80,671	139,387	62,817
SBITAs	231,267	93,102	288,660	35,709	17,939
Claims reserve	1,437,187	628,994	790,575	1,275,606	428,908
Compensated absences	4,687,202	2,030,691	1,964,723	4,753,170	2,651,000
Net pension liability	7,340,729	1,393,854	3,354,069	5,380,514	-
Net other post employment benefits liability	1,275,472	87,583	51,125	1,311,930	70,000
Total	$ 102,660,399	$ 4,269,020	$ 13,368,292	$ 93,561,127	$ 10,001,664

	Outstanding January 1, 2025	Increase	Decreases	Outstanding December 31, 2025	Due Within One Year
Business-type activities:					
Revenue bonds	$ 2,341,157	$ -	$ 248,532	$ 2,092,625	$ 253,971
Bond premium	78,241	-	14,947	63,294	-
Net pension liability	42,557	128,546	171,103	-	-
Net other post employment benefits liability	112,912	6,059	3,175	115,796	5,000
Total	$ 2,574,867	$ 134,605	$ 437,757	$ 2,271,715	$ 258,971

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

The following is a summary of long-term debt transactions for the council-administered component units for the year ended December 31, 2025:

	Outstanding Janaury 1, 2025	Increase	Decreases	Outstanding December 31, 2025	Due Within One Year
Component units:					
ROU lease assets	$ 8,964	$ -	$ 3,884	$ 5,080	$ 3,996
Net pension liability	161,882	38,629	98,628	101,883	-
Net other post employment benefits liability	83,473	4,410	2,251	85,632	4,000
Total	$ 254,319	$ 43,039	$ 104,763	$ 192,595	$ 7,996

Long-term debt obligations for the primary government at December 31, 2025, are comprised of the following individual issues:

Governmental Activities

Public Improvement Revenue Bonds

Ascension Parish Courthouse

$24,785,000 Revenue bonds dated November 30, 2017; due in annual installments of $455,000 - $1,330,000 through November 2047; interest at 2.0%-5.0%.	$ 20,895,000

East Ascension Drainage

$36,810,000 Drainage revenue refunding bonds dated April 30, 2015; due in annual installments of $2,290,000 - $3,380,000 through December 2043; interest at 3.0% - 5.0%. See Note 8.	15,280,000
$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%.	12,535,000

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%.	17,180,000

Fire District #1

$5,390,000 Revenue bonds dated June 27, 2019; due in annual installments of $115,000 - $295,000 through August 2048; interest at 3.0% - 4.0%.	4,655,000

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Fire District #1 (continued)	
$755,000 Partial revenue refunding bonds dated July 15, 2020; due in annual installments of $5,000 - $95,000 through August 2035; interest at 2.850%. See Note 8.	725,000
$1,500,000 Partial revenue refunding bonds dated November 19, 2014; due in annual installments of $60,000 - $100,000 through August 2027; interest at 1.5% - 4.25%.	145,000
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.	1,486,000
Total public improvement bonds	72,901,000
General Obligation Bonds	
Library	
$4,695,000 Capital improvement refunding bonds dated April 16, 2021; due in annual installments of $410,000 - $495,000 through April 2032; interest at 2.00%.	2,995,000
Bonds Premium, net of accumulated amortization	4,768,811
Right-of-use asset lease liabilities	
$185,262 in lease agreements consisting of 25 equipment leases with 60 month terms and have payments that range from $177 to $1,176 and interest rates that range from 0.43% to 4.06%. The leases have terms beginning as early as July 1, 2022 and ending as late as March 29, 2029.	139,387
SBITA - liabilities	
$460,753 in executed agreements consisting of 10 SBITAs related to operations of the general government with terms ranging from 24 to 36 months and payments that range from $233 to $84,645, and interest rates that range from 2.58% to 2.90%. The SBITAs have terms beginning as early as January 1, 2023 and expire as late as September 15, 2026.	35,709

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Claims reserve - See Note 13.		1,275,606
Accrued vacation leave		4,753,170
Net pension liability - See Note 9.		5,380,514
Other post-employment benefits liability - See Note 11.		1,311,930
Total long-term debt - governmental activities	$	93,561,127
Revenue Bonds		
Ascension Consolidated Utilities District No. 1:		
$2,510,000 of serial bonds and $785,000 term bonds for the purpose of advance refunding the Series 2007 bonds. The serial bonds carry interest rates from 2% to 4% and mature between December 1, 2017 and December 1, 2032. The term bonds carry an interest rate of 2% and mature between December 1, 2020 and December 1, 2025. These bonds are due in annual installments of $175,000 - $260,000.	$	1,610,000
$402,500 Water revenue bonds secured by a pledge and dedication of water revenue due in monthly installments of $4,158 - $21,396 through June 14, 2044, interest at 4.5%		275,625
$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%		207,000
Total revenue bonds		2,092,625
Bonds Premium, net of accumulated amortization		63,294
Other post-employment benefits liability - See Note 11.		115,796
Total long-term debt - busintess-type activities	$	2,271,715

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Long-term debt obligations for the council-administered component units on December 31, 2025, are comprised of the following individual issues:

Parish Court	
Right-of-use asset - lease liability	
$18,718 lease related to the use of a copier classified as a right-to-use asset with a 60 month term beginning on April 20, 2022, monthly payments of $335 through April 19, 2027, and an interest rate of 2.84%.	$ 5,080
Other post-employment benefits liability - See Note 11.	20,178
Net pension liability - See Note 9.	101,883
Total long-term liabilities - Parish Court	127,141
Criminal Court	
Other post-employment benefits liability - See Note 11.	65,454
Total long-term debt - council administered component units	$ 192,595

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

	Outstanding December 31, 2025	Due within one year
Accrued vacation leave:		
Ascension Council on Aging, Inc.	$ 28,119	$ -
Lease liabilities - lease assets:		
Twenty-Third Judicial Expense	16,259	11,333
Ascension Economic Development Corporation	5,574	987
Communication District	269,615	131,519
Total	$ 319,567	$ 143,839

The annual debt service requirements to amortize outstanding long-term debt of the component units that are not under council administration are as follows:

	ROU lease assets	
Maturity	Principal	Interest
2026	$ 143,839	$ 14,333
2027	144,059	7,208
2028	1,137	195
2029	1,337	178
2030	1,076	170
Totals	$ 291,448	$ 22,084

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

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, 2025 are as follows:

	Public Improvement Bonds		General Obligation Bond		Total	
Maturity	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 6,321,000	$ 2,777,674	$ 450,000	$ 55,400	$ 6,771,000	$ 2,833,074
2027	6,609,000	2,484,238	455,000	46,350	7,064,000	2,530,588
2028	2,998,000	2,244,640	465,000	37,150	3,463,000	2,281,790
2029	3,117,000	2,122,524	475,000	27,750	3,592,000	2,150,274
2030-2034	17,586,000	8,621,572	1,150,000	28,200	18,736,000	8,649,772
2035-2039	16,900,000	5,312,147	-	-	16,900,000	5,312,147
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	$ 72,901,000	$ 26,452,041	$ 2,995,000	$ 194,850	$ 75,896,000	$ 26,646,891

	Lease Assets		SBITA		Total	
Maturity	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 62,817	$ 3,551	$ 17,939	$ 973	$ 80,756	$ 4,524
2027	51,263	1,751	17,770	489	69,033	2,240
2028	25,307	755	-	-	25,307	755
Totals	$ 139,387	$ 6,057	$ 35,709	$ 1,462	$ 175,096	$ 7,519

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2025 are as follows:

	Revenue Bonds	
Maturity	Principal	Interest
2026	$ 253,971	$ 76,328
2027	261,429	69,152
2028	271,908	61,732
2029	283,409	53,040
2030-2034	854,404	121,308
2035-2039	81,873	28,976
2040-2044	85,631	8,611
Totals	$ 2,092,625	$ 419,147

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Debt Service Requirements to Maturity (Continued)

The annual debt service requirements to amortize outstanding long-term debt of council-administered component unit at December 31, 2025, are as follows:

	ROU lease assets	
Maturity	Principal	Interest
2026	$ 3,996	$ 100
2027	1,084	8
Totals	$ 5,080	$ 108

Pledged Revenues

The public improvement bonds described above are secured by a pledge of sales tax revenues equal to the annual debt service of such debt. The bonds were issued for providing funds for capital improvements related to road construction, drainage, fire protection, and jail facilities. Excess sales tax revenues over debt service requirements are available for use as stipulated by the tax dedication and determined by the Parish. During 2025 the Parish received $89.5 million and $45.9 million in sales and use and ad valorem tax proceeds, respectively, with $7.9 used to fund current principal retirement and interest of public improvement bonds. Furthermore, the 2014 and 2021 Fire District No. 1, 2015 East Ascension Drainage, and 2015 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2032 with an annual revenue commitment equal to annual principal retirement requirements ranging from $410,000 to $495,000. The Library received $13.2 million in ad valorem revenues during 2025.

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.

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Bond Restrictions (Continued)

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

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

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

Parish Sales Tax Bonds - Jail Improvements

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

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

Parish Sales Tax Bonds - Road Improvements

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

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

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Bond Restrictions (Continued)

Revenue Refunding Bonds - Library

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

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

Community Development Authority Revenue Bonds - Courthouse Project

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

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

Industrial Bond Issues

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

Legal Debt Margin

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

Ad valorem taxes – assessed valuation, 2025 tax rolls	$ 3,750,346,250
Debt limit: 10% of assessed valuation (for any one purpose)	375,034,625
Debt limit: 35% of assessed valuation (aggregate, all purposes)	1,312,621,188

NOTE 8 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish levied a one percent sales and use tax for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish. The proceeds of the tax, after paying reasonable and necessary expenses of administration, were committed by the Parish for 2025, as follows:

1. Transfer from the Sales & Use Tax District No. 1 Fund to the General Fund, the Road & Bridge Fund, and the Criminal Court Fund, in the amount necessary to maintain a balanced fund, but will not exceed the amount authorized in the Budget.
2. The Recreation Fund is allocated 10% of the net 1% Sales & Use Tax District No. 1 revenues as an additional source of funding. Funding is also provided by an allocation to Sales & Use Tax #1 Bond Sinking Fund, and FINS (Families in Need of Services).
3. To the extent that the resulting revenues of the Sales & Use Tax District No. 1 Fund exceed expenditures and transfers, and after an adequate fund balance equal to six months of expenditures is maintained, then such excess will be transferred 25% to the Mega Infrastructure Projects Construction Fund, 25% to the Recreation Fund, and 50% to the Move Ascension Fund.
4. Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds and Jail Revenue Refunding Bonds. See Note 7.

Restricted Sales Tax

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

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

In 2024, the Parish approved resolutions establishing the Riverplex Mega Park and Highway 30 Industrial Corridor Economic Development Districts. These economic development districts utilize tax increment financing (TIF), whereby a base year of tax revenues is established and incremental revenues generated above that base are dedicated to economic development and infrastructure improvements.

Certain revenues are derived from a portion of the Parish's one-half of one percent sales and use tax, of which 2/3 of the proceeds are dedicated to road maintenance and construction as approved by voters in 1994. Accordingly, baseline revenues attributable to this restricted sales tax and all related incremental TIF revenues are reported as restricted for public works in the financial statements. All other baseline revenues and related incremental TIF revenues are committed for economic development.

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NOTE 9 - PENSION PLAN

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

Each system is administered by a separate board of trustees. Each of the Systems issues an annually publicly available financial report that includes financial statements and requires 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:
2525 Quail Drive
Baton Rouge, LA 70808
(225) 267-4842
www.ladars.org

Plan Descriptions:

Louisiana State Employees' Retirement System (LASERS)

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

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

NOTE 9 - 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 and amended by Louisiana Revised Statutes 11:2251-11:2272 to provide retirement, disability and survivor benefits to firefighters in Louisiana.

Registrar of Voters Employees' Retirement System (ROVERS)

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

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).

NOTE 9 - 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 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, 2025, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	36.68%	11.50%
Judges hired on or after January 1, 2011	35.24%	13.00%
Judges hired on or after July 1, 2015	35.24%	13.00%
PERS (Plan B)	7.00%	3.00%
FRS		
Members above poverty line	33.25%	10.00%
Members below poverty line	35.25%	8.00%
ROVERS	18.00%	7.00%
DARS	12.25%	8.00%

The contributions made to the Plans for the current fiscal year are as follows:

Plan	Amount
LASERS	$ 20,900
PERS (Plan B)	2,234,200
FRS	1,370,000
ROVERS	18,100
DARS	8,700
	$ 3,651,900

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability and associated amounts as of December 31, 2025, in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates.

The Parish's proportion of the net pension liability 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.

NOTE 9 - PENSION PLAN (CONTINUED)

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

	Net Pension Asset at December 31, 2025	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	$ 3,712,043	22.5071%	22.0767%	0.4303%
ROVERS	7,641	0.7111%	0.7009%	0.0103%
	$ 3,719,684	Total net pension asset - primary government		
PERS (Plan B) (1)	129,775	19.5012%	19.3086%	0.1926%
	$ 129,775	Total net pension asset - component units		

	Net Pension Liability at December 31, 2025	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
FRS	$ 5,357,027	1.2718%	1.2538%	0.0180%
DARS	23,487	0.1028%	0.1084%	-0.0056%
	$ 5,380,514	Total net pension asset - primary government		
LASERS (1)	101,883	0.0023%	0.0025%	-0.0002%
	$ 101,883	Total net pension liability - component units		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's expense recognized for the primary government and council-administered component units of the Parish for the year ended December 31, 2025. Details regarding pension expense for component units audited by other auditors can be found in the separately issued financial statements of each respective component unit.

	Primary Government	Component Units	Total
Louisiana State Employees Retirement System	$ -	$ 98	$ 98
Parochial Employees' Retirement System of Louisiana (Plan B)	2,235,979	90,652	2,326,631
Firefighters' Retirement System	1,177,600	-	1,177,600
Registrar of Voters Employees' Retirement System	7,088	-	7,088
District Attorneys' Retirement System	7,231	-	7,231
	$ 3,427,898	$ 90,750	$ 3,518,648

NOTE 9 - PENSION PLAN (CONTINUED)

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

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

Deferred Outflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	$ 686,012	$ 1,148,133	$ 210
Changes of assumptions	244,241	246,356	-
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	817,446	23,411	10,270
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	673,168	2,080,114	6,554
Total	$ 2,420,867	$ 3,498,014	$ 17,034

Deferred Outflows of Resources:	DARS	Total
Differences between expected and actual experience	$ 1,065	$ 1,835,420
Changes of assumptions	-	490,597
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	851,127
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	4,244	2,764,080
Total	$ 5,309	$ 5,941,224

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	$ 96,649	$ 58,644	$ 22,592
Changes of assumptions	-	-	2,713
Net difference between projected and actual earnings on pension plan investments	1,001,068	1,586,834	37,339
Changes in proportion and differences between employer contributions and proportionate share of contributions	241,781	59,660	1,399
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	-	-	-
Total	$ 1,339,498	$ 1,705,138	$ 64,043

NOTE 9 - PENSION PLAN (CONTINUED)

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

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	$ 1,990	$ 179,875
Changes of assumptions	361	3,074
Net difference between projected and actual earnings on pension plan investments	22,015	2,647,256
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,245	309,085
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 30,611	$ 3,139,290

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

Deferred Outflows of Resources:	LASERS	PERS	Total
Differences between expected and actual experience	$ 1,415	$ 76,780	$ 78,195
Changes of assumptions	-	16,475	16,475
Net difference between projected and actual earnings on pension plan investments	-	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	1,826	1,826
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	10,579	139,376	149,955
Total	$ 11,994	$ 234,457	$ 246,451

Deferred Inflows of Resources:	LASERS	PERS	Total
Differences between expected and actual experience	$ -	$ 2,662	$ 2,662
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	17,448	72,022	89,470
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	1,091	1,091
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	-	-	-
Total	$ 17,448	$ 75,775	$ 93,223

NOTE 9 - PENSION PLAN (CONTINUED)

Pension Assets and Liabilities, 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 $2,764,080 and $149,955, respectively, as deferred outflow of resources related to pension contributions made subsequent to the measurement period based on the measurement data, which will be recognized as a reduction in net pension liability or increase to net pension asset of the Parish in the year ended December 31, 2025.

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

	Primary Government	Component Units	Total
Louisiana State Employees Retirement System	$ -	$ 10,579	$ 10,579
Firefighters' Retirement System	673,168	-	673,168
Parochial Employees' Retirement Systems (Plan B)	2,080,114	139,376	2,219,490
Registrar of Voters Employees' Retirement System	6,554	-	6,554
District Attorney Retirement System	4,244	-	4,244
	$ 2,764,080	$ 149,955	$ 2,914,035

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

Year	FRS	PERS	ROVERS	DARS	Total
2026	$ 894,067	$ 972,975	$ 8,917	$ 1,204	$ 1,877,163
2027	(209,957)	1,873,036	(27,843)	(16,984)	1,618,252
2028	(243,252)	(2,068,090)	(22,199)	(10,321)	(2,343,862)
2029	(177,640)	(1,065,159)	(12,438)	(3,445)	(1,258,682)
2030	75,416	-	-	-	75,416
2031	69,567	-	-	-	69,567
	$ 408,201	$ (287,238)	$ (53,563)	$ (29,546)	$ 37,854

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

Year	LASERS	PERS	Total
2026	$ 2,221	$ 39,889	$ 42,110
2027	(8,628)	75,713	67,085
2028	(6,645)	(82,765)	(89,410)
2029	(2,981)	(13,531)	(16,512)
	$ (16,033)	$ 19,306	$ 3,273

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2025:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2025	2 years	7.25% net of investment expenses
PERS (Plan B)	December 31, 2024	4 years	6.40% net of investment expenses
FRS	June 30, 2025	7 years	6.90% net of investment expenses
ROVERS	June 30, 2025	5 years	6.25% net of investment expenses
DARS	June 30, 2025	4 Years	6.10% net of investment expenses

Mortality:

LASERS

Non-disabled members – The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.

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

PERS (Plan B)

Mortality rates for non-disabled members and disabled members were based on the Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Mortality (Continued):

FRS

For active members, mortality rates were set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2016 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 110% for males and 110% for females, each with full generational projection using the appropriate MP-2021 scale.

ROVERS

Active Members, Annuitants, and Beneficiaries – RP-2016 Public Retirement Plans Mortality Table for General Employees and General Healthy Retirees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP2021 scale.

Disabled Annuitants – RP-2016 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 120% for males and 120% for females, each with full generational projection using the appropriate MP2021 scale.

DARS

Active Members – Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

Annuitants and Beneficiaries – Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

Disabled – Pub-2016 Public Retirement Plans Mortality Table for Non-Safety Disabled Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

Salary Increases:

LASERS

Salary increases were projected based on a 2019-2023 experience study of the System's members. The salary increase range applicable to the Parish’s employees has a lower range of 2.4% and upper range of 4.8% for judges.

PERS (Plan B)

Plan B - 4.25%.

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Salary Increases (Continued):

FRS

Varies from 14.50% in the first two years of service and 5.00% with 3 or more years of service.

ROVERS

5.25%.

DARS

4.50% (2.20% Inflation; 2.30% Merit).

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

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.

NOTE 9 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The following table provides a summary of the best estimates of arithmetic geometric real rates of return for each major asset class included in each of the Systems' target asset allocations as of December 31, 2025:

	Target Allocation				
Asset Class	LASERS	PERS	FRS	ROVERS	DARS
Equity	52.00%	47.00%	52.00%	57.50%	50.00%
Fixed Income	20.00%	37.00%	32.00%	32.50%	42.50%
Alternative	28.00%	16.00%	16.00%	10.00%	7.50%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%

	Expected Portfolio Real Rate of Return				
Asset Class	LASERS	PERS	FRS	ROVERS	DARS
Equity	9.40%	2.82%	27.35%	4.51%	16.00%
Fixed Income	7.90%	1.08%	10.48%	0.91%	6.00%
Alternative	7.40%	0.83%	20.55%	0.45%	4.50%
Expected Return	3.35%	4.73%	4.40%	5.87%	5.30%
Inflation	2.40%	2.40%	2.50%	2.50%	2.50%
Expected Nominal Return	5.75%	7.13%	6.90%	8.37%	7.80%

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 9 - PENSION PLAN (CONTINUED)

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

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

	1% Decrease	Current Rate	1% Increase
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	$ 9,206,301	$ (3,712,043)	$ (14,495,101)
FRS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	$ 10,336,478	$ 5,357,027	$ 1,206,170
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	$ 104,333	$ (7,641)	$ (103,277)
DARS			
Discount Rates	5.10%	6.10%	7.10%
Share of Net Pension Liability (Asset)	$ 103,910	$ 23,487	$ (43,863)

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

	1% Decrease	Current Rate	1% Increase
LASERS			
Discount Rates	6.25%	7.25%	8.25%
Share of Net Pension Liability (Asset)	$ 155,090	$ 101,883	$ 66,457
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	$ 369,837	$ (129,775)	$ (582,300)

NOTE 10 - DEFERRED COMPENSATION PLAN

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

As of December 31, 2025, assets totaling $8.7 million are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financing Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* - an amendment of GASB Statements No. 14 and No. 84, and supersession of GASB Statement No. 32. Under this statement, governments that sponsor section 457 deferred compensation plans that meet the definition of a pension plan are required to disclose reporting requirements that are relevant to pension plans. The Plan does not meet the definition of a pension plan, and the Parish has no responsibility for the Plan nor is the Parish formally considered the Plan's trustee. The Parish plan is held in a custodial account with a third-party administrator, the assets and liabilities are not presented in the Parish's financial statements.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (OPEB PLANS)

Plan Description

Ascension Parish Government OPEB Plan (the Parish OPEB Plan)

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

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

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

The District's OPEB plan does not issue a stand-alone financial report, therefore significant information and assumptions are presented further within Note 11.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

Parish OPEB Plan

At December 31, 2025, the following employees were covered by the benefit terms:

	Amount
Inactive employee or beneficiaries currently receiving benefit payments	9
Active employees	366
Total	375

District OPEB Plan

At December 31, 2025, the OPEB Plan had 59 active employees covered by the benefit terms and one inactive employee or beneficiary currently receiving benefit payments.

Contribution Rates of the Parish and District OPEB Plan

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

Funding Policies

Parish OPEB Plan

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

District OPEB Plan

The District OPEB Plan recognizes the cost of providing post-employment medical benefits as contributions to the monthly benefit premiums as they become due. There is one retired employee participating in the plan at December 31, 2025.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

Parish OPEB Plan

The total Parish OPEB Plan liability in the December 31, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.00% including inflation
Discount rate	4.08% annually (beginning of year to determine ADC)
	4.83% annually (as of end of year measurement date)
Healthcare cost trend rates	5.50% annually for ten years, 4.50% thereafter

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2024.

District OPEB Plan

The total District OPEB asset in the December 31, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

The actuarial assumptions used in the December 31, 2025, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2023 to December 31, 2025.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net Other Postemployment Benefit Liability

The following table presents the Parish's governmental activities net other post-employment benefit liability at December 31, 2025:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 1,275,472	-	$ 1,275,472
Changes for the year:			
Service costs	17,972	-	17,972
Interest	51,710	-	51,710
Differences between expected and actual experience	96,764	-	96,764
Changes of assumptions	(78,863)	-	(78,863)
Benefit payments	(51,125)	-	(51,125)
Net changes:	36,458	-	36,458
Ending balances	$ 1,311,930	$ -	$ 1,311,930

The following table presents the Parish's business-type activities net other post-employment benefit liability at December 31, 2025:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 112,912	-	$ 112,912
Changes for the year:			
Service costs	1,422	-	1,422
Interest	4,091	-	4,091
Differences between expected and actual experience	7,656	-	7,656
Changes of assumptions	(6,240)	-	(6,240)
Benefit payments	(4,045)	-	(4,045)
Net changes:	2,884	-	2,884
Ending balances	$ 115,796	$ -	$ 115,796

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net Other Postemployment Benefit Liability (Continued)

The following table presents the council-administered component units net other post-employment benefit liability at December 31, 2025:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 83,473	-	$ 83,473
Changes for the year:			
Service costs	1,064	-	1,064
Interest	3,062	-	3,062
Differences between expected and actual experience	5,730	-	5,730
Changes of assumptions	(4,669)	-	(4,669)
Benefit payments	(3,028)	-	(3,028)
Net changes:	2,159	-	2,159
Ending balances	$ 85,632	$ -	$ 85,632

Net Other Postemployment Benefit Asset

The following table presents the District's net other post-employment benefit asset at December 31, 2025:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Asset
Beginning balances	$ 1,131,944	$ 2,766,385	$ (1,634,441)
Changes for the year:			
Service costs	42,378	-	42,378
Interest	46,973	-	46,973
Differences between expected and actual experience	143,358	-	143,358
Net investment income	-	280,307	(280,307)
Benefit payments	(13,411)	(13,411)	-
Administrative expense	-	(23,929)	23,929
Net changes:	219,298	242,967	(23,669)
Ending balances	$ 1,351,242	$ 3,009,352	$ (1,658,110)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Postemployment Benefit Contributions

Parish OPEB Plan and District OPEB Plan

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

Actuarial Value of Plan Assets

Parish OPEB Plan

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

District OPEB Plan

The District's OPEB plan was funded with a one-time contribution of $2.5 million in 2021; the actuarial value of the plan's assets is $3,009,352 as of December 31, 2025.

Postemployment Benefit Plan Eligibility Requirements

Parish OPEB Plan

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

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

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Postemployment Benefit Plan Eligibility Requirements (Continued)

District OPEB Plan

Based on summary of Plan Provisions, it has been assumed that entitlement to retirement benefits will occur depending on the age and years of service the employee has devoted to the District. The provisions for employees are as follows: 55 years old with 12 years of service; 50 years old with 20 years of service; or, 25 years of service with no age requirement.

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

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

Investment Return Assumption (Discount Rate)

The Parish OPEB plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rate of 4.08%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2025, have been used as the measurement date at the end of the applicable measurement period.

The District OPEB plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rate of 4.00%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2025, have been used as the measurement date at the end of the applicable measurement period.

Mortality Rate

Parish OPEB Plan

The RP-2000 Table without projection has been used. Projected future mortality improvement has not been used since it is our opinion that this table contains a substantial conservative margin for the population involved in this valuation.

District OPEB Plan

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

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Method of Determining Value of Benefits

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

Post-Retirement Benefit Increases

Parish OPEB Plan and District OPEB Plan

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

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

The Parish and Council administered component units recognized the following as OPEB expense for December 31, 2025:

		Amount
Parish OPEB Plan - Primary Government	$	59,246
District OPEB Plan - Primary Government		31,099
Total primary government	$	90,345
Parish OPEB Plan - Component Units	$	3,251

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

At December 31, 2025, the Parish OPEB plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

Parish OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 238,229	$ 19,273
Changes of assumptions	99,728	237,541
Total	$ 337,957	$ 256,814

At December 31, 2025, the District OPEB Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following source:

District OPEB Plan - Primary Government	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual earnings	$ 85,791	$ 307,242
Changes of assumptions	267,432	-
Total	$ 353,223	$ 307,242

At December 31, 2025, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in council-administered component units from the following sources:

OPEB Plan - Component Units	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 22,389	$ 658
Changes of assumptions	9,373	8,110
Total	$ 31,762	$ 8,768

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

Year ended December 31:	Primary Government	Component Units
2026	$ 5,179	$ 5,530
2027	(80,614)	5,530
2028	(15,039)	5,034
2029	(5,615)	3,086
2030	22,467	1,993
2031 and thereafter	200,746	1,821
Total	$ 127,124	$ 22,994

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

The following presents the total OPEB liability of the Parish's primary government and Parish administered component units, calculated using the discount rate of 4.83%, 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 (3.83%) or 1 percentage point higher (5.83%) than the current rate.

	1% Decrease 3.83%	Discount Rate 4.83%	1% Increase 5.83%
Total OPEB liability - Primary Government	$ 1,726,921	$ 1,427,726	$ 1,196,786

	1% Decrease 3.83%	Discount Rate 4.83%	1% Increase 5.83%
Total OPEB liability - Component Units	$ 102,052	$ 85,632	$ 72,958

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

	1% Decrease 3.00%	Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Asset - the District	$ 1,435,696	$ 1,658,110	$ 1,844,581

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Primary Government	$ 1,170,405	$ 1,427,726	$ 1,615,285

	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Component Units	$ 71,510	$ 85,632	$ 95,925

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

The following presents the net OPEB asset of the District's calculated using the current healthcare cost trend rates as well as what the Parish's total OPEB asset would be if it were calculated using trend rates that are 1 percentage point lower (3.00%) or 1 percentage point higher (5.00%) than the current trend rates.

	1% Decrease 3.00%	Discount Rate 4.00%	1% Increase 5.00%
Total OPEB Asset - the District	$ 1,885,119	$ 1,658,110	$ 1,373,538

NOTE 12 - INTERFUND TRANSACTIONS

Interfund Receivable and Payable Balances

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

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	$ -	$ 117,437
Road Project Fund	-	530,848
Nonmajor governmental funds	520,886	1,739,023
Ascension Consolidated Utilities District No. 1	272,459	-
Total General Fund	793,345	2,387,308
East Ascension Drainage Fund:		
General Fund	117,437	-
Road Project Fund:		
General Fund	530,848	-
Nonmajor governmental funds:		
General Fund	1,739,023	520,886
Nonmajor governmental funds	1,883,058	1,883,058
Total Nonmajor Governmental Funds	3,622,081	2,403,944
Total governmental-type activities	5,063,711	4,791,252
Business-type activities:		
Ascension Consolidated Utilities District No. 1:		
General Fund	-	272,459
Total business-type activities	-	272,459
Total primary government	$ 5,063,711	$ 5,063,711

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

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

The interfund transfers of the primary government at December 31, 2025, were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
Move Ascension Fund	$ -	$ 3,273,500
Lamar Dixon Expo Center	-	1,200,000
Ascension Consolidated Utilities District No. 1 Fund	50,000	-
Nonmajor governmental funds	-	19,801,032
Total General Fund	50,000	24,274,532
East Ascension Drainage Fund:		
East Ascension Major Project Fund	-	21,000,000
Nonmajor governmental funds	-	4,758,263
Total East Ascension Drainage Fund	-	25,758,263
East Ascension Major Project Fund:		
East Ascension Drainage Fund	21,000,000	-
Road Project Fund:		
Nonmajor governmental funds	-	1,791,500
Move Ascension Fund:		
General Fund	3,273,500	-
Nonmajor governmental funds:		
General Fund	19,801,032	-
East Ascension Drainage Fund	4,758,263	-
Road Project Fund	1,791,500	-
Nonmajor governmental funds	17,951,111	17,951,111
Total nonmajor governmental funds	44,301,906	17,951,111
Total governmental-type activities	68,625,406	69,775,406

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (Continued)

The interfund transfers of the primary government at December 31, 2025, were as follows (continued):

Individual Fund	Transfer In	Transfer Out
Business-type activities:		
Ascension Consolidated Utilites District No. 1:		
General Fund	$ -	$ 50,000
Utilities	250,000	-
Total Ascension Consolidated Utilities District No. 1	250,000	50,000
Utilities:		
Ascension Consolidated Utilites District No. 1	-	250,000
Parish Utilities of Ascension	-	1,000,000
Total Utilities	-	1,250,000
Lamar Dixon Expo Center:		
General Fund	1,200,000	-
Parish Utilities of Ascension		
Utilities	1,000,000	-
Total business-type activities	2,450,000	1,300,000
Total primary government	$ 71,075,406	$ 71,075,406

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (Continued)

The following exchange of funds between the primary government and its discretely presented component units during 2025, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

Individual Fund	Transfer In	Transfer Out
Primary Government:		
Governmental Activities:		
General Fund:		
Criminal Court	$ -	$ 650,000
Parish Court	-	250,000
Total General Fund:	-	900,000
Nonmajor governmental funds:		
Parish Court	30,000	-
Criminal Court	85,000	213,000
Total nonmajor governmental funds	115,000	213,000
Total primary government	$ 115,000	$ 1,113,000
Component Units:		
Governmental Activities:		
Criminal Court:		
General Fund	650,000	-
Nonmajor governmental funds	213,000	85,000
Total Criminal Court	863,000	85,000
Parish Court:		
General Fund	250,000	-
Nonmajor governmental funds	-	30,000
Total Parish Court	250,000	30,000
Total component units	$ 1,113,000	$ 115,000

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

NOTE 13 - SELF INSURANCE

All funds of the Parish participate in the self-insurance program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance liability, including claims incurred but not yet reported. As of the end of 2025, it was actuarially determined that the undiscounted loss liability was $1,275,606, including non-incremental claims adjustments. This liability represents reported losses of $363,228 and includes claims incurred but not yet reported of $912,378.

Changes in the reverse amount in each fiscal year from 2023 to 2025 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current year expense	Claim Payments	Balance at End of Fiscal Year	Due Within One Year
2025	$ 1,437,187	$ 628,994	$ (790,575)	$ 1,275,606	$ 428,908
2024	1,827,438	313,175	(703,426)	1,437,187	513,380
2023	2,579,267	318,683	(1,070,512)	1,827,438	622,668

As of December 31, 2025, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2026	$ 306,233	$ 122,675	$ 428,908
2027	173,734	118,674	292,408
2028	102,396	104,727	207,123
2029	67,577	82,132	149,709
2030	25,654	56,099	
2031-2034	28,098	87,607	115,705
Total	$ 703,692	$ 571,914	$ 1,275,606

NOTE 14 - RESTRICTED NET POSITION

The government-wide statement of net position reports $218.4 million of restricted net position, of which $213.0 million is restricted by enabling legislation.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2025, the Parish had outstanding commitments from construction contracts in progress of $13.2 million and engineering contracts in progress of $9.1 million.

Encumbrances

At December 31, 2025, the General Fund had encumbrances of $5.8 million dedicated to funding future operating deficits projected in various departments for the year ending December 31, 2026.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Suits and Claims

Various suits and claims arising in the ordinary course of operations are pending against the Parish. The majority of these matters are either covered by insurance or are subject to various legal defenses; therefore, the ultimate effect of such litigation cannot be determined at this time. Management has recorded an estimated liability for claims where a loss is considered probable and reasonably estimable in accordance with applicable accounting standards.

These claims primarily include matters related to environmental issues, alleged improper maintenance of roads, contractual disputes, and right-of-way issues. Based on information currently available, it is the opinion of Parish management that the ultimate resolution of litigation not recorded in the accompanying financial statements will not have a material effect on the Parish's financial position.

Notwithstanding the foregoing, the Parish is involved in litigation related to a just compensation claim arising from a property acquisition. The claimant is seeking approximately $700,000 in excess of the amount previously deposited, with total potential exposure (including legal fees, interest, and costs) approaching $1,000,000. The outcome of this matter is subject to significant uncertainty due to differing valuation methodologies presented by expert appraisers. Management, in consultation with legal counsel, believes that a range of potential outcomes exists, with a negotiated or compromise resolution considered more likely than a full award.

Accordingly, no liability has been recorded as of year-end for this matter as the likelihood of loss is not considered probable; however, because an unfavorable outcome is reasonably possible and could be material to the financial statements, this matter has been disclosed.

Grant Reimbursements

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

The following grants receivables are deemed eligible expenditures by management and have been requested from granting agencies at December 31, 2025:

	Amount
FEMA - Ida	$ 1,867,014
FEMA - Flood Mitigation Assistance Program	1,732,079
FEMA - Hazard Mitigation Program	1,263,448
DOTD - Federal Aid Project	598,270
FEMA - 2016 Flood	456,503
FEMA - Hurricane Francine	243,882
State of Louisiana - Mental Health & Wellness	91,260
FEMA - 2021 Rain Event	29,377
Hazard Mitigation	26,084
Capital Outlay Grant	21,515
LGAP Grant	664
Total primary government	$ 6,330,096

NOTE 15 - 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 2025. There were no amounts exceeding insurance coverage in the last three years except as described in Note 13.

Criminal Court - Due to General Fund (Parish Court)

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2025, the liability was $337,838, which has been recorded in the Criminal Court for amounts due to the Parish Court.

Availability Payment Arrangements

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

Year	Amount
2026	$ 4,329,264
2027	4,329,264
2028	4,329,264
2029	4,329,264
2030	4,329,264
2031-2033	10,462,388
Totals	$ 32,108,708

West Ascension Hospital - Lease Agreement

The West Ascension Hospital is a lessor for a noncancellable lease of a medical office building to a physician group. The term of this lease is 87 months at equal monthly installments of $9,073. In accordance with GASB Statement No. 87, *Leases*, a receivable has been recorded for the present value of lease payments to be received over the lease term of the agreement. As of August 31, 2025, the value of the lease receivable was $248,006. Also, deferred inflows associated with this lease have been recorded and will be recognized as revenue over the lease term. The balance of the deferred inflows at August 31, 2025 was $236,302. Inflows recognized during the year ended August 31, 2025 consisted of lease revenue of $101,272 and interest income of $7,226. Since the lease agreement includes scheduled payments over multiple years, the receivable balances include amounts not expected to be collected within the next year.

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

West Ascension Hospital - Lease Agreement (Continued)

Future minimum payments to be received under this lease are:

Maturity	Amount
2027	$ 104,874
2028	106,991
2029	36,141
Totals	$ 248,006

Environmental

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

NOTE 16 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2025, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Oliver Joseph	$ 21,710
Councilman, District #2 - Joel Robert	21,450
Councilman, District #3 - Travis Turner	21,320
Councilman, District #4 - Brett Arceneaux	21,450
Councilman, District #5 - Michael Varnado	21,580
Councilman, District #6 - Chase Melancon	21,450
Councilman, District #7 - Douglas Hillensbeck	21,775
Councilman, District #8 - Blaine Petite	21,710
Councilwoman, District #9 - Pamela Alonso	21,645
Councilman, District #10 - Dennis Cullen	21,580
Councilman, District #11 - Michael Mason	877
Councilwoman, District #11 - Tia Starr (interim)	15,869
Councilwoman, District #11 - Jennifer Defrances	3,825
Total	$ 236,241

NOTE 17 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (IAVE) (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. For applications submitted prior to June 24, 2016, the exemption was 100% property tax abatement for an initial term of five years and may be renewed for an additional five years.

NOTE 17 - TAX REVENUES ABATED (CONTINUED)

Effective June 24, 2016, the exemption was amended to allow for a 100% property tax abatement for the initial five-year term with the opportunity to renew the tax abatement for an additional three-year term at 80% of the property tax exemption. On June 27, 2018, the Louisiana Board of Commerce & Industry approved changes to ITEP whereas the exemption is an 80% property tax abatement for an initial term of five years and may be renewed for an additional five years.

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, 2025, $26,726,676 in Parish ad valorem tax revenues were abated by the State of Louisiana through ITEP and RTA. The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2025:

Fund:	Amount
General - operations	$ 3,032,293
Juvenile Justice Program	1,096,810
Parish Aminal Shelter	1,096,810
Library	6,189,143
East Ascension Drainage	4,102,458
West Ascension Drainage	2,735,130
Health Unit	2,216,004
Lighting District No. 2	281,312
Lighting District No. 6	2,081,921
Mental Health	2,216,004
Council on Aging	1,678,791
Total tax abatement	$ 26,726,676

NOTE 18 - EXPENDITURES EXCEEDING APPROPRIATIONS

Excess of expenditures over appropriations in the General Fund and major special revenue fund were as follows:

General Fund	Final Budget	Actual (GAAP Basis)	Variance - positive (negative)
Current function:			
Public safety	$ 6,297,500	$ 6,454,599	$ (157,099)

The excess expenditures were covered by available fund balance in the funds.

NOTE 19 - CHANGE WITHIN FINANCIAL REPORTING ENTITY

During the year, change within the primary government's financial reporting entity structure resulted in the restatement of beginning fund balance as follows:

	Dedicated Special Projects Fund	Nonmajor Governmental Funds
Beginning of year, as previously presented	$ 499,968	$ 147,566,566
Change within financial reporting entity (major to nonmajor)	(499,968)	499,968
Beginning of year, as restated	$ -	$ 148,066,534

NOTE 20 - CHANGE IN ACCOUNTING PRINCIPLE

During the year, certain discretely presented component units of the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The implementation of this standard resulted in the following impact on beginning net position:

	Governmental Activities	Business-Type Activities
	Council on Aging	West Ascension Hospital
Net position as previously stated	$ 6,945,333	$ 36,500,404
Change in accounting principle - compensated absences	20,787	(428,000)
Net position, as restated	$ 6,966,120	$ 36,072,404

REQUIRED SUPPLEMENTARY INFORMATION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION
GENERAL FUND

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

For the ended year December 31, 2025

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	$ 5,464,500	$ 6,076,500	$ 6,160,282	$ 83,782
Sales	37,330,000	39,830,000	43,012,696	3,182,696
Franchise and beer	1,169,000	1,051,000	1,479,176	428,176
Intergovernmental:				
State revenue sharing	162,000	162,000	164,449	2,449
Grants	184,000	683,500	846,140	162,640
State sports wagering	165,000	165,000	215,506	50,506
Other	242,500	242,000	253,956	11,956
Licenses and permits:				
Occupational	3,000,000	3,100,000	3,017,787	(82,213)
Building	1,000,000	1,000,000	971,109	(28,891)
Planning and zoning	299,500	344,500	443,387	98,887
Fines and forfeitures	465,000	440,000	496,762	56,762
Charges for services - rent and other	4,099,700	4,329,500	4,475,011	145,511
Investment earnings and other	1,631,000	2,106,000	3,014,343	908,343
Total revenues	55,212,200	59,530,000	64,550,604	5,020,604
EXPENDITURES				
Current function:				
General government	30,311,000	29,171,500	26,406,592	2,764,908
Public safety	6,078,000	6,297,500	6,454,599	(157,099)
Culture and recreation	5,605,000	5,174,000	4,580,854	593,146
Debt service	320,000	320,000	313,684	6,316
Capital outlay	1,078,000	1,981,500	1,544,568	436,932
Total expenditures	43,392,000	42,944,500	39,300,297	3,644,203
Excess of revenues over expenditures	11,820,200	16,585,500	25,250,307	8,664,807

(Continued)

PARISH OF ASCENSION
GENERAL FUND

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

For the ended year December 31, 2025

	Original Budget	Final Budget	Actual	Variance - positive (negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 50,000	$ 257,500	$ 50,000	$ (207,500)
Proceeds from sale of property	-	10,000	28,576	18,576
Proceeds from issuance of lease liabilities	-	-	103,651	103,651
Transfers out	(17,358,000)	(22,040,500)	(24,274,532)	(2,234,032)
Total other financing sources (uses)	(17,308,000)	(21,773,000)	(24,092,305)	(2,319,305)
Net change in fund balance	$ (5,487,800)	$ (5,187,500)	1,158,002	$ 6,345,502
FUND BALANCE				
Beginning of year			64,781,419	
End of year			$ 65,939,421	

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, 2025

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	$ 9,510,500	$ 10,554,000	$ 10,720,898	$ 166,898
Sales and use	22,500,000	23,500,000	25,315,866	1,815,866
Intergovernmental:				
State revenue sharing	295,000	295,000	299,725	4,725
Grants	-	322,500	309,048	(13,452)
Charges for services	-	680,000	1,003,890	323,890
Investment earnings and other	1,500,000	1,100,000	1,599,817	499,817
Total revenues	33,805,500	36,451,500	39,249,244	2,797,744
EXPENDITURES				
Current function:				
Public works	24,546,500	21,052,500	19,252,841	1,799,659
Debt service	30,000	30,000	27,685	2,315
Capital outlay	6,280,000	6,380,000	2,237,398	4,142,602
Total expenditures	30,856,500	27,462,500	21,517,924	5,944,576
Excess of revenues over expenditures	2,949,000	8,989,000	17,731,320	8,742,320
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	10,000	62,000	72,168	10,168
Proceeds from issuance of lease liabilities	-	-	24,247	24,247
Transfers out	(25,758,500)	(25,758,500)	(25,758,263)	237
Total other financing sources (uses)	(25,748,500)	(25,696,500)	(25,661,848)	34,652
Net change in fund balance	$ (22,799,500)	$ (16,707,500)	(7,930,528)	$ 8,776,972
FUND BALANCE				
Beginning of year			53,913,109	
End of year			$ 45,982,581	

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS*

	2025				
	LASERS (2)	**PERS**	**FRS**	**ROVERS**	**DARS**
Employers proportion of the net pension liability (asset)	0.0023%	22.5072%	1.2718%	0.7111%	0.1028%
Employers proportionate share of net pension liability (asset)	$ 101,883	$ (3,841,818)	$ 5,357,027	$ (7,641)	$ 23,487
Employer's covered payroll	$ 60,040	$ 29,525,082	$ 3,928,771	$ 108,246	$ 73,169
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	169.69%	-13.01%	136.35%	-7.06%	32.10%
Plan fiduciary net position as a percentage of the total pension liability (asset)	79.30%	103.63%	86.96%	100.72%	96.47%

	2024				
	LASERS (2)	**PERS**	**FRS**	**ROVERS**	**DARS**
Employers proportion of the net pension liability (asset)	0.0025%	22.0767%	1.2538%	0.7009%	0.1084%
Employers proportionate share of net pension liability (asset)	$ 134,650	$ 221,451	$ 7,059,858	$ 77,102	$ 52,107
Employer's covered payroll	$ 54,074	$ 27,088,880	$ 3,638,166	$ 104,751	$ 75,867
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	249.01%	0.82%	194.05%	73.61%	68.68%
Plan fiduciary net position as a percentage of the total pension liability (asset)	74.60%	99.77%	81.68%	92.59%	92.33%

	2023				
	LASERS (2)	**PERS**	**FRS**	**ROVERS**	**DARS**
Employers proportion of the net pension liability (asset)	0.0026%	22.2376%	1.3181%	0.6184%	0.1157%
Employers proportionate share of net pension liability (asset)	$ 172,625	$ 5,294,534	$ 8,603,043	$ 117,517	$ 99,178
Employer's covered payroll	$ 51,600	$ 25,378,980	$ 3,559,263	$ 90,410	$ 77,024
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	334.54%	20.86%	241.71%	129.98%	128.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	68.42%	94.20%	77.69%	86.73%	85.85%

	2022				
	LASERS (2)	**PERS**	**FRS**	**ROVERS**	**DARS**
Employers proportion of the net pension liability (asset)	0.0026%	22.3497%	1.2946%	0.6385%	0.1227%
Employers proportionate share of net pension liability (asset)	$ 198,820	$ (12,489,225)	$ 9,128,554	$ 156,558	$ 132,127
Employer's covered payroll	$ 49,924	$ 24,910,851	$ 3,389,742	$ 91,811	$ 79,356
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	398.25%	-50.14%	269.30%	170.52%	166.50%
Plan fiduciary net position as a percentage of the total pension liability (asset)	63.65%	114.20%	74.68%	82.46%	81.66%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court and Parish Court.
(2) All amounts are recorded in Parish Court, a discretely presented component unit.
** As of the pension plan measurement date.*

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS *

2021	LASERS (2)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.8279%	1.0754%	0.5601%	0.1282%
Employers proportionate share of net pension liability (asset)	$ 141,506	$ (5,860,519)	$ 3,811,041	$ 17,767	$ 22,815
Employer's covered payroll	$ 47,397	$ 25,109,271	$ 2,696,213	$ 85,507	$ 80,333
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	298.55%	-23.34%	141.35%	20.78%	28.40%
Plan fiduciary net position as a percentage of the total pension liability (asset)	72.78%	106.76%	86.78%	97.68%	96.79%

2020	LASERS (2)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0023%	23.0079%	0.9841%	0.6101%	0.1299%
Employers proportionate share of net pension liability (asset)	$ 191,713	$ (1,664,534)	$ 6,821,435	$ 131,423	$ 102,905
Employer's covered payroll	$ 46,569	$ 23,912,946	$ 2,450,876	$ 83,742	$ 80,589
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	411.68%	-6.96%	278.33%	156.94%	127.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	58.00%	98.00%	72.61%	83.32%	84.86%

2019	LASERS (2)	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 (2)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.8841%	0.8635%	0.6451%	0.1321%
Employers proportionate share of net pension liability (asset)	$ 168,248	$ (2,753,469)	$ 4,966,718	$ 152,265	$ 42,505
Employer's covered payroll	$ 45,123	$ 18,509,848	$ 2,057,671	$ 89,496	$ 82,116
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	372.87%	-14.88%	241.38%	170.14%	51.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	64.30%	104.02%	74.76%	80.57%	92.92%

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** As of the pension plan measurement date.*

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS *

2017	LASERS (2)	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 (2)	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%

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** As of the pension plan measurement date.*

PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS

2025	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 20,937	$ 2,222,481	$ 1,370,065	$ 18,064	$ 8,665
Contributions in relation to contractually required contribution	20,937	2,222,481	1,370,065	18,064	8,665
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 57,058	$ 31,708,896	$ 4,049,744	$ 25,089	$ 14,324
Contributions as a percentage of covered payroll	36.69%	7.01%	33.83%	72.00%	60.49%

2024	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 27,685	$ 2,234,240	$ 1,245,106	$ 19,484	$ 8,871
Contributions in relation to contractually required contribution	27,685	2,234,240	1,245,106	19,484	8,871
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 60,040	$ 29,525,082	$ 3,744,673	$ 108,246	$ 73,169
Contributions as a percentage of covered payroll	46.11%	7.57%	33.25%	18.00%	12.12%

2023	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 23,385	$ 2,032,311	$ 1,235,701	$ 16,459	$ 7,345
Contributions in relation to contractually required contribution	23,385	2,032,311	1,235,701	16,459	7,345
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 52,836	$ 27,088,880	$ 3,389,742	$ 98,435	$ 76,902
Contributions as a percentage of covered payroll	44.26%	7.50%	36.45%	16.72%	9.55%

2022	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 21,884	$ 1,943,381	$ 1,135,136	$ 15,530	$ 7,428
Contributions in relation to contractually required contribution	21,884	1,943,381	1,135,136	15,530	7,428
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 50,762	$ 25,378,980	$ 3,439,849	$ 86,176	$ 78,176
Contributions as a percentage of covered payroll	43.11%	7.66%	33.00%	18.02%	9.50%

2021	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 20,665	$ 1,969,621	$ 869,582	$ 14,851	$ 3,213
Contributions in relation to contractually required contribution	20,665	1,969,621	869,582	14,851	3,213
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 49,106	$ 24,590,547	$ 3,139,665	$ 91,149	$ 80,333
Contributions as a percentage of covered payroll	42.08%	8.01%	27.70%	16.29%	4.00%

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PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS

2020	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 19,557	$ 1,959,627	$ 680,118	$ 15,074	$ 3,223
Contributions in relation to contractually required contribution	19,557	1,959,627	680,118	15,074	3,223
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 46,230	$ 25,109,547	$ 2,642,858	$ 82,558	$ 80,589
Contributions as a percentage of covered payroll	42.30%	7.80%	25.73%	18.26%	4.00%

2019	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 17,942	$ 1,919,662	$ 607,505	$ 14,521	$ 1,013
Contributions in relation to contractually required contribution	17,942	1,919,662	607,505	14,521	1,013
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 46,399	$ 23,912,946	$ 2,354,637	$ 90,530	$ 80,999
Contributions as a percentage of covered payroll	38.67%	8.03%	25.80%	16.04%	1.25%

2018	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 17,907	$ 1,775,051	$ 545,282	$ 15,215	$ 507
Contributions in relation to contractually required contribution	17,907	1,775,051	545,282	15,215	507
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 45,123	$ 22,127,174	$ 2,156,216	$ 90,637	$ 80,999
Contributions as a percentage of covered payroll	39.68%	8.02%	25.29%	16.79%	0.63%

2017	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 17,034	$ 1,480,788	$ 509,363	$ 16,439	$ -
Contributions in relation to contractually required contribution	17,034	1,480,788	509,363	16,439	-
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 44,974	$ 18,509,848	$ 1,966,737	$ 88,966	$ 83,858
Contributions as a percentage of covered payroll	37.88%	8.00%	25.90%	18.48%	0.00%

2016	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 11,028	$ 1,483,198	$ 428,472	$ 18,905	$ 1,763
Contributions in relation to contractually required contribution	11,028	1,483,198	428,472	18,905	1,763
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 46,287	$ 17,590,442	$ 1,633,688	$ 88,966	$ 83,956
Contributions as a percentage of covered payroll	23.83%	8.43%	26.23%	21.25%	2.10%

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

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PARISH OF ASCENSION

SCHEDULE OF CHANGES IN NET OTHER POST EMPLOYMENT BENFITS LIABILITY (ASSET) AND RELATED RATIOS (1) (2)

LAST TEN FISCAL YEARS (3)

Ascension Parish Government OPEB Plan

Total OPEB Liability	**2025**	**2024**	**2023**
Service cost	$ 20,458	$ 22,577	$ 20,019
Interest cost	58,864	46,218	48,492
Differences between expected and actual experience	110,151	115,868	81,663
Changes of assumptions	(89,774)	(102,950)	54,409
Benefit payments	(58,198)	(55,164)	(125,651)
Net change in total OPEB liability	41,501	26,549	78,932
Total OPEB liability - beginning	1,471,857	1,445,308	1,366,376
Total OPEB liability - ending	$ 1,513,358	$ 1,471,857	$ 1,445,308
Covered employee payroll	$ 23,208,794	$ 22,316,148	$ 19,840,992
Net OPEB liability as a percentage of covered employee payrol	6.52%	6.60%	7.28%

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

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

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

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

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

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS (2)

Fire Protection District No. 3 OPEB Plan

Total OPEB Liability	**2025**	**2024**	**2023**	**2022**	**2021**
Service cost	$ 42,378	$ 36,765	$ 35,694	$ 44,122	$ 42,837
Interest cost	46,973	43,639	34,720	32,012	1,713
Differences between expected and actual experience	143,358	-	-	-	-
Changes of assumptions	-	695	154,109	-	711,617
Benefit payments	(13,411)	(3,376)	(2,603)	-	-
Net change in total OPEB asset	219,298	77,723	221,920	76,134	756,167
Total OPEB liability - beginning	1,131,944	1,054,221	832,301	756,167	-
Total OPEB liability - ending (a)	$ 1,351,242	$ 1,131,944	$ 1,054,221	$ 832,301	$ 756,167
Plan fiduciary net position					
Contributions - employer	$ -	$ -	$ -	$ -	$ (2,500,000)
Net investment income	(280,307)	(273,997)	(357,744)	328,490	(11,525)
Benefit payments	13,411	3,376	2,603	-	-
Administrative expense	23,929	22,506	19,906	-	-
Net change in fiduciary net position	(242,967)	(248,115)	(335,235)	328,490	(2,511,525)
Plan fiduciary net position - beginning	(2,766,385)	(2,518,270)	(2,183,035)	(2,511,525)	-
Plan fiduciary net position - ending (b)	(3,009,352)	(2,766,385)	(2,518,270)	(2,183,035)	(2,511,525)
Net OPEB asset - ending (a) - (b)	$ (1,658,110)	$ (1,634,441)	$ (1,464,049)	$ (1,350,734)	$ (1,755,358)
Plan fiduciary net position as a percentage of the total OPEB asset	-222.71%	-244.39%	-238.87%	-262.29%	-332.14%
Covered employee payroll	$ 3,164,415	$ 3,280,674	$ 3,185,120	$ 2,866,646	$ 2,783,151
Net OPEB asset as a percentage of covered employee payroll	-52.40%	-49.82%	-45.97%	-47.12%	-63.07%

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

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PARISH OF ASCENSION

SCHEDULE OF OPEB EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

Ascension Parish Government OPEB Plan

	2025	2024	2023
Actuarially determined contribution	$ 106,404	$ 98,816	$ 96,372
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(58,198)	(55,164)	(125,651)
Contribution deficiency (surplus)	$ 48,206	$ 43,652	$ (29,279)
Covered employee payroll	$ 23,208,794	$ 22,316,148	$ 19,840,992
Contributions as a percentage of covered employee payroll	0.25%	0.25%	0.63%

	2022	2021	2020
Actuarially determined contribution	$ 93,715	$ 93,142	$ 93,249
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(119,101)	(83,767)	(79,401)
Contribution deficiency (surplus)	$ (25,386)	$ 9,375	$ 13,848
Covered employee payroll	$ 19,077,877	$ 15,839,090	$ 16,310,362
Contributions as a percentage of covered employee payroll	0.62%	0.53%	0.49%

	2019	2018
Actuarially determined contribution	$ 91,591	$ 95,343
Contributions in relation to the actuarially determined contribution		
Employer-paid retiree premiums	(71,914)	(68,165)
Contribution deficiency (surplus)	$ 19,677	$ 27,178
Covered employee payroll	$ 16,568,207	$ 15,930,968
Contributions as a percentage of covered employee payroll	0.43%	0.17%

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PARISH OF ASCENSION

SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

Fire Protection District No. 3 OPEB Plan

	2025	2024	2023
Actuarially determined contribution	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution			
Employer contributions	-	-	-
Contribution surplus	$ -	$ -	$ -
Covered employee payroll	$ 3,164,415	$ 3,280,674	$ 3,185,120
Contributions as a percentage of covered employee payroll	0.00%	0.00%	0.00%

	2022	2021
Actuarially determined contribution	$ -	$ -
Contributions in relation to the actuarially determined contribution		
Employer contributions	-	(2,500,000)
Contribution surplus	$ -	$ (2,500,000)
Covered employee payroll	$ 2,866,646	$ 2,783,151
Contributions as a percentage of covered employee payroll	0.00%	89.83%

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

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

PARISH OF ASCENSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2025

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.

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.

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, 2025. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

NOTE 2 - EXPENDITURES EXCEEDING APPROPRIATIONS

Excess of expenditures over appropriations in the General Fund are as follows:

General Fund	Final Budget	Actual (GAAP Basis)	Variance - positive (negative)
Current function:			
Public safety	$ 6,297,500	$ 6,454,599	$ (157,099)

The excess expenditures were covered by available fund balance in the funds.

NOTE 3 - PENSION SYSTEMS

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

LASERS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
June 30, 2025	7.25%	0.00%	2.40%	0.00%	2	-
June 30, 2024	7.25%	0.00%	2.40%	0.10%	2	-
June 30, 2023	7.25%	0.00%	2.30%	0.00%	2	-
June 30, 2022	7.25%	-0.15%	2.30%	0.00%	2	-
June 30, 2021	7.40%	-0.15%	2.30%	0.00%	2	-
June 30, 2020	7.55%	-0.05%	2.30%	-0.45%	2	-
June 30, 2019	7.60%	-0.05%	2.75%	-0.50%	2	(1)
June 30, 2018	7.65%	-0.05%	3.25%	0.00%	3	-
June 30, 2017	7.70%	-0.05%	3.25%	0.00%	3	-
June 30, 2016	7.75%	0.00%	3.25%	0.25%	3	-

PERS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
December 31, 2024	6.40%	0.00%	2.40%	0.10%	4	-
December 31, 2023	6.40%	0.00%	2.30%	0.00%	4	-
December 31, 2022	6.40%	0.00%	2.30%	0.00%	4	-
December 31, 2021	6.40%	0.00%	2.30%	0.30%	4	-
December 31, 2020	6.40%	-0.10%	2.00%	0.00%	4	-
December 31, 2019	6.50%	0.00%	2.00%	0.00%	4	-
December 31, 2018	6.50%	-0.25%	2.00%	0.00%	4	-
December 31, 2017	6.75%	-0.25%	2.00%	0.00%	4	-
December 31, 2016	7.00%	0.00%	2.00%	-0.30%	4	-
December 31, 2015	7.00%	-0.25%	2.30%	0.00%	4	-

FRS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
June 30, 2025	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2024	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2023	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2022	6.90%	0.00%	2.50%	0.00%	7	-
June 30, 2021	6.90%	-0.10%	2.50%	0.00%	7	-
June 30, 2020	7.00%	-0.15%	2.50%	-0.25%	7	-
June 30, 2019	7.15%	-0.15%	2.75%	0.00%	7	-
June 30, 2018	7.30%	-0.10%	2.75%	0.00%	7	-
June 30, 2017	7.40%	-0.10%	2.75%	-0.25%	7	-
June 30, 2016	7.50%	0.50%	3.00%	0.00%	7	-

NOTE 3 - PENSION SYSTEMS (CONTINUED)

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

ROVERS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
June 30, 2025	6.25%	0.00%	2.50%	0.20%	5	-
June 30, 2024	6.25%	0.00%	2.30%	0.00%	5	-
June 30, 2023	6.25%	0.00%	2.30%	0.00%	5	-
June 30, 2022	6.25%	0.00%	2.30%	-0.20%	5	-
June 30, 2021	6.25%	-0.15%	2.50%	0.00%	5	-
June 30, 2020	6.40%	-0.10%	2.50%	0.00%	5	-
June 30, 2019	6.50%	0.00%	2.50%	0.00%	5	-
June 30, 2018	6.50%	-0.25%	2.50%	0.00%	5	-
June 30, 2017	6.75%	-0.25%	2.50%	0.00%	5	-
June 30, 2016	7.00%	0.00%	2.50%	0.00%	5	-

DARS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
June 30, 2025	6.10%	0.00%	2.50%	0.30%	4	-
June 30, 2024	6.10%	0.00%	2.20%	0.00%	4	(1)
June 30, 2023	6.10%	0.00%	2.20%	0.00%	5	-
June 30, 2022	6.10%	0.00%	2.20%	-0.25%	5	-
June 30, 2021	6.10%	-0.15%	2.45%	0.06%	5	(1)
June 30, 2020	6.25%	-0.25%	2.39%	-0.10%	6	-
June 30, 2019	6.50%	0.00%	2.49%	-0.01%	6	-
June 30, 2018	6.50%	-0.25%	2.50%	0.00%	6	(1)
June 30, 2017	6.75%	-0.25%	2.50%	0.00%	7	-
June 30, 2016	7.00%	0.00%	2.50%	-0.50%	7	1

(Continued)

NOTE 4 - NET OTHER POST EMPLOYMENT BENEFITS

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

Parish OPEB Plan

	Discount rates		Inflation Rates		Changes of Benefit Terms	
Fiscal Year Ended	Rate	Change	Rate	Change	Years	Change
December 31, 2025	4.83%	0.75%	2.50%	0.00%	6	-
December 31, 2024	4.08%	0.36%	2.50%	0.00%	6	-
December 31, 2023	3.72%	1.66%	2.50%	0.00%	6	-
December 31, 2022	2.06%	0.00%	2.50%	0.00%	6	1
December 31, 2021	2.06%	-0.06%	2.50%	0.00%	5	(1)
December 31, 2020	2.12%	-0.62%	2.50%	0.00%	6	(8)
December 31, 2019	2.74%	-1.36%	2.50%	0.00%	14	(1)
December 31, 2018	4.10%	0.66%	2.50%	0.00%	15	-
December 31, 2017	3.44%		2.50%		15	

District OPEB Plan

	Discount rates		Inflation Rates		Changes of Benefit Terms	
Fiscal Year Ended	Rate	Change	Rate	Change	Years	Change
December 31, 2025	4.00%	0.00%	2.00%	0.00%	4	-
December 31, 2024	4.00%	0.00%	2.00%	0.00%	4	-
December 31, 2023	4.00%	0.00%	2.00%	0.00%	4	-
December 31, 2022	4.00%	0.00%	2.00%	0.00%	4	1
December 31, 2021	4.00%		2.00%		3	

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

Parish OPEB Plan

	Salary increase		Changes in healthcare cost trend rates	
Fiscal Year Ended	Rate	Change	Rate	Change
December 31, 2025	4.00%	0.00%	5.50%	0.00%
December 31, 2024	4.00%	0.00%	5.50%	0.00%
December 31, 2023	4.00%	0.00%	5.50%	0.00%
December 31, 2022	4.00%	0.00%	5.50%	0.00%
December 31, 2021	4.00%	0.00%	5.50%	0.00%
December 31, 2020	4.00%	0.00%	5.50%	0.00%
December 31, 2019	4.00%	0.00%	5.50%	0.00%
December 31, 2018	4.00%		5.50%	

(Continued)

NOTE 4 - NET OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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

District OPEB Plan

	Salary increase		Changes in healthcare cost trend rates	
Fiscal Year Ended	Rate	Change	Rate	Change
December 31, 2025	3.00%	0.00%	3.00%	0.00%
December 31, 2024	3.00%	0.00%	3.00%	0.00%
December 31, 2023	3.00%	0.00%	3.00%	0.00%
December 31, 2022	3.00%	0.00%	3.00%	0.00%
December 31, 2021	3.00%		3.00%	

Actuarial Value of Plan Assets

Parish OPEB Plan

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

District OPEB Plan

The District's OPEB plan was funded with a one-time contribution of $2,500,000 in 2021; the actuarial value of the plan's assets is $3,009,352 at December 31, 2025.

OTHER SUPPLEMENTARY INFORMATION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

ROAD AND BRIDGE FUND

The Road and Bridge Fund accounts for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

WEST ASCENSION DRAINAGE FUND

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

HEALTH UNIT FUND

The Health Unit Fund accounts for the operations of the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

MENTAL HEALTH CENTER FUND

The Mental Health Center Fund accounts for the portion of the operations of the Parish Mental Health Center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided primarily by ad valorem taxes and state revenue sharing.

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

The Fire Protection District No. 1, No. 2 and No. 3 Funds account for the maintenance and operation of a fire protection system consisting of eight volunteer fire service units: Geismar, Galvez-Lake, Fifth Ward, St. Amant, Sorrento, Seventh District, Prairieville, and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 fund provides funding to a fire protection system for the west side of Ascension Parish. In 2004, the Parish created Fire Protection District No. 3, which includes only Prairieville Volunteer Fire Department.

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ROAD INFRASTRUCTURE DISTRICT FUNDS

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

RIGHT OF WAY (ROW) BEAUTIFICATION DISTRICT FUNDS

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

LAW OFFICERS' COURT FUND

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

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

LIBRARY FUND

The Library Fund accounts for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the Parish access to library materials, books, magazines, records, films, and other online resources.

FEMA – REPETITIVE LOSS REDUCTION FUND

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

SECTION 8 FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ANIMAL SERVICES FUND

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

JUVENILE JUSTICE PROGRAM FUND

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

OPIOID SETTLEMENT FUND

The Opioid Settlement Fund accounts for proceeds from national opioid settlements, designated for use in opioid substance awareness, treatment, and recovery efforts related to the opioid impact in the Parish.

RIVERPLEX MEGAPARK ECONOMIC DEVELOPMENT DISTRICT FUND

The RiverPlex MegaPark Economic Development District Fund accounts for funds received in the designated area of the RiverPlex MegaPark which will be used to further economic development projects in the District.

HIGHWAY 30 INDUSTRIAL CORRIDOR ECONOMIC DEVELOPMENT DISTRICT FUND

The Highway 30 Industrial Corridor Economic Development District Fund accounts for funds received in the designated area of the Highway 30 Industrial Corridor which will be used to further economic development projects in the District.

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

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

PARISH OF ASCENSION

NONNONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

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 million 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 2014 sales tax revenue bond issuance of $1.5 million, the 2019 sales tax revenue bond issuance of $5.4 million, and the 2020 partial refunding of $755,000. The bond issue is financed through the dedication of Parish sales taxes.

LIBRARY BOND FUND

The Library Debt Service Fund is used to accumulate monies for the payment of the 2021 refunding bond issuance of $4.7 million, for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish.

Capital Projects Funds

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

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

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

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.

DEDICATED SPECIAL PROJECTS FUND

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

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 Districts Construction Fund is used to account for any new lighting projects to be done in specific lighting districts. The funding for these projects will come from the respective lighting district.

HAZARD MITIGATION GRANT FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

INFRASTRUCTURE PROJECT FUND

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

ANIMAL SERVICES CONSTRUCTION FUND

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

MEGA INFRASTRUCTURE PROJECT FUND

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

WEST ASCENSION DRAINAGE CONSTRUCTION FUND

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

COURTHOUSE EAST CONSTRUCTION FUND

The Courthouse East Construction Fund is used to account for improvements of the new parish courthouse that was completed in 2021 and funded through bond issuance in 2017.

JUVENILE JUSTICE CONSTRUCTION FUND

The Juvenile Justice Construction Fund is used to account for the construction of an Early Childhood Development Center on the west bank. Once constructed, the ongoing maintenance of the project will be funded through a dedicated ad valorem tax in the Juvenile Justice Program Fund.

COUNCIL ON AGING CONSTRUCTION FUND

The Council on Aging Construction Fund is used to account for the construction of a new council on aging wellness center. Once constructed, the ongoing maintenance of the project will be funded through a dedicated ad valorem tax in the Council on Aging Fund.

PARISH OF ASCENSION

MAJOR GOVERNMENTAL FUNDS

Special Revenue Fund

EAST ASCENSION DRAINAGE FUND

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

Capital Projects Funds

EAST ASCENSION DRAINAGE PROJECT FUND

The East Ascension Drainage Construction Fund is used to account for improvements to pumping stations, channel improvements, levee extension and restoration and basin improvement. A portion of East Ascension Drainage Fund balance will be used to fund the high maintenance costs of these improvements.

ROAD PROJECT FUND

The Road Project Fund is used to account for sales tax revenue dedicated for various road improvement projects including road widening projects, intersection improvements, constructing roundabouts for better flow of traffic, overlaying projects and joint projects with the State on major highways 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, 2025

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 11,077,994	$ 2,027,289	$ 9,602,241	$ 22,707,524
Investments	54,212,755	2,170,548	59,137,112	115,520,415
Accounts receivable:				
Ad valorem taxes	38,762,830	-	-	38,762,830
Other	830,208	257,346	542,715	1,630,269
Due from other governments:				
LA - State revenue sharing	735,018	-	-	735,018
LA - Other	98,551	-	-	98,551
Grants	1,828,716	-	241,613	2,070,329
Due from other funds	1,589,731	149,292	1,883,058	3,622,081
Prepaid and other assets	293,167	-	-	293,167
Total assets	$ 109,428,970	$ 4,604,475	$ 71,406,739	$ 185,440,184
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 3,439,966	$ -	$ -	$ 3,439,966
Contracts payable	27,635	-	2,757,618	2,785,253
Accrued payroll	359,830	-	-	359,830
Due to other funds	506,618	-	1,897,326	2,403,944
Due to other governments	6,429	-	-	6,429
Total liabilities	4,340,478	-	4,654,944	8,995,422
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	1,959,247	4,029	68,502	2,031,778
FUND BALANCE				
Nonspendable	293,167	-	-	293,167
Restricted for:				
Capital projects	-	-	18,266,364	18,266,364
Public works	18,452,891	-	-	18,452,891
Public safety	30,222,053	-	-	30,222,053
Health and welfare	35,324,099	-	-	35,324,099
Culture and recreation	17,012,978	-	-	17,012,978
Debt service	-	4,600,446	-	4,600,446
Committed for:				
Capital projects	-	-	48,416,929	48,416,929
Public works	499,998	-	-	499,998
Health and welfare	272,525	-	-	272,525
Economic development	1,051,534	-	-	1,051,534
Fund balance	103,129,245	4,600,446	66,683,293	174,412,984
Total liabilities, deferred inflows of resources, and fund balance	$ 109,428,970	$ 4,604,475	$ 71,406,739	$ 185,440,184

PARISH OF ASCENSION

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

For the year ended December 31, 2025

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	$ 42,214,981	$ -	$ -	$ 42,214,981
Sales	10,243,338	-	-	10,243,338
Intergovernmental	8,031,070	-	6,685,322	14,716,392
License and permits	1,000	-	-	1,000
Fines and forfeitures	217,552	-	-	217,552
Charges for services	2,016,245	2,526,122	-	4,542,367
Investment earnings and other	3,507,080	204,762	3,067,062	6,778,904
Total revenues	66,231,266	2,730,884	9,752,384	78,714,534
EXPENDITURES				
Current function:				
Public safety	14,634,063	-	1,650,307	16,284,370
Public works	12,308,395	-	833,615	13,142,010
Health and welfare	13,218,611	-	-	13,218,611
Culture and recreation	9,694,794	-	76,153	9,770,947
Debt service:				
Principal	37,022	6,534,000	-	6,571,022
Interest	2,205	3,137,217	-	3,139,422
Capital outlay	1,753,211	-	14,935,254	16,688,465
Total expenditures	51,648,301	9,671,217	17,495,329	78,814,847
Excess (deficiency) of revenues over expenditures	14,582,965	(6,940,333)	(7,742,945)	(100,313)
OTHER FINANCING SOURCES (USES)				
Transfers in	12,556,032	7,954,874	23,791,000	44,301,906
Proceeds from sale of property	42,835	-	-	42,835
Proceeds from insurance	53,133	-	-	53,133
Transfers out	(5,831,611)	-	(12,119,500)	(17,951,111)
Total other financing sources (uses)	6,820,389	7,954,874	11,671,500	26,446,763
Net change in fund balance	21,403,354	1,014,541	3,928,555	26,346,450
FUND BALANCE				
Beginning of year, as previously presented	81,725,891	3,585,905	62,254,770	147,566,566
Change within financial reporting entity (major to nonmajor fund)	-	-	499,968	499,968
Beginning of year, restated	81,725,891	3,585,905	62,754,738	148,066,534
End of year	$ 103,129,245	$ 4,600,446	$ 66,683,293	$ 174,412,984

PARISH OF ASCENSION
GENERAL FUND

SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL

For the ended year December 31, 2025

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT				
Legislative - Councilmen	$ 872,000	$ 885,500	$ 825,287	$ 60,213
Judicial - District Attorney	2,181,000	2,215,000	2,220,396	(5,396)
Judicial - Clerk of Court	15,000	15,000	14,095	905
Judicial - Coroner	686,000	637,000	564,591	72,409
Judicial - Justice of Peace	162,000	161,500	147,451	14,049
Elections - Registrar of Voters	276,000	279,000	227,259	51,741
Finance Department	2,961,500	3,323,000	2,864,831	458,169
Human Resources	1,108,500	983,000	964,296	18,704
Administration	8,111,500	7,706,500	7,262,812	443,688
Purchasing Department	758,500	673,500	649,469	24,031
Building Department	1,889,000	1,784,500	1,667,987	116,513
Planning Commission	2,593,500	2,304,000	1,867,501	436,499
Executive Department	989,500	955,000	895,526	59,474
Grants Department	542,500	463,000	426,560	36,440
Graphic Information Systems Department	2,181,000	2,026,000	1,765,652	260,348
Grants and Appropriations	1,798,500	1,748,500	1,330,524	417,976
Citizen Service Office	336,000	236,500	207,055	29,445
Communications	805,000	926,500	816,544	109,956
Animal Control	505,500	525,000	527,984	(2,984)
Data Analytics Department	1,538,500	1,323,500	1,160,772	162,728
Total general government	30,311,000	29,171,500	26,406,592	2,764,908
PUBLIC SAFETY				
Jail	5,113,500	5,267,500	5,453,508	(186,008)
Sheriff	17,500	17,500	-	17,500
Civil defense	763,500	820,000	808,236	11,764
Fire pay rebate	183,500	192,500	192,855	(355)
Total public safety	6,078,000	6,297,500	6,454,599	(157,099)
CULTURE AND RECREATION	5,605,000	5,174,000	4,580,854	593,146
DEBT SERVICE	320,000	320,000	313,684	6,316
CAPITAL OUTLAY	1,078,000	1,981,500	1,544,568	436,932
Total expenditures	$ 43,392,000	$ 42,944,500	$ 39,300,297	$ 3,644,203

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2025

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1	Fire Protection District No. 2
ASSETS						
Cash and cash equivalents	$ 27,635	$ -	$ 360,853	$ 1,032,325	$ 603,449	$ 165,356
Investments	-	995,348	4,026,464	11,561,951	6,772,895	1,855,892
Accounts receivable, net:						
Ad valorem taxes	-	1,850,190	4,345,069	4,345,069	-	-
Other	85,611	129	167,897	221,899	67,094	18,356
Due from other governments:						
LA - State revenue sharing	-	20,672	85,706	85,706	-	-
LA - Other	98,551	-	-	-	-	-
Grants	5,377	-	91,260	-	-	-
Due from other funds	791,667	-	-	-	318,282	63,656
Prepaid assets and other	-	-	-	-	-	-
Total assets	$ 1,008,841	$ 2,866,339	$ 9,077,249	$ 17,246,950	$ 7,761,720	$ 2,103,260
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable and accrued liabilities	$ 211,173	$ 103,666	$ 399,008	$ 386,987	$ 51,186	$ 13,308
Contracts payable	27,635	-	-	-	-	-
Accrued payroll	101,119	17,231	39,404	19,977	13,906	-
Due to other funds	163,539	-	-	-	-	-
Due to other governments	-	-	-	-	6,429	-
Total liabilities	503,466	120,897	438,412	406,964	71,521	13,308
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	5,377	49,848	184,006	184,006	56	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Public works	-	2,695,594	-	-	-	-
Public safety	-	-	-	-	7,690,143	2,089,952
Health and welfare	-	-	8,454,831	16,655,980	-	-
Culture and recreation	-	-	-	-	-	-
Committed for:						
Public works	499,998	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Fund balance	499,998	2,695,594	8,454,831	16,655,980	7,690,143	2,089,952
Total liabilities, deferred inflows of resources, and fund balance	$ 1,008,841	$ 2,866,339	$ 9,077,249	$ 17,246,950	$ 7,761,720	$ 2,103,260

Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court	Council on Aging	Judicial District Families in Need of Services	Library
$ 680,623	$ 479,645	$ -	$ 5,580	$ -	$ -	$ -	$ 5,963,071
7,639,075	7,087,994	822,925	23	20,761	275,429	284,764	-
6,353,378	1,753,468	396,934	-	-	3,291,719	-	12,125,823
75,554	53,244	-	-	16,360	-	-	-
268,168	37,226	-	-	-	-	-	237,540
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
107,726	-	-	-	-	-	5,417	-
-	-	-	-	-	-	-	293,167
$ 15,124,524	$ 9,411,577	$ 1,219,859	$ 5,603	$ 37,121	$ 3,567,148	$ 290,181	$ 18,619,601
$ 564,896	$ 238,551	14,308	$ -	$ 304	$ 115,937	$ 8,130	$ 762,446
-	-	-	-	-	-	-	-
158,667	-	-	-	-	-	9,526	-
-	-	-	101	-	-	-	24,512
-	-	-	-	-	-	-	-
723,563	238,551	14,308	101	304	115,937	17,656	786,958
545,252	105,662	6,074	-	-	74,468	-	526,498
-	-	-	-	-	-	-	293,167
-	9,067,364	1,199,477	5,502	-	-	-	-
13,855,709	-	-	-	36,817	-	-	-
-	-	-	-	-	3,376,743	-	-
-	-	-	-	-	-	-	17,012,978
-	-	-	-	-	-	-	-
-	-	-	-	-	-	272,525	-
-	-	-	-	-	-	-	-
13,855,709	9,067,364	1,199,477	5,502	36,817	3,376,743	272,525	17,306,145
$ 15,124,524	$ 9,411,577	$ 1,219,859	$ 5,603	$ 37,121	$ 3,567,148	$ 290,181	$ 18,619,601

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2025

	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program
ASSETS				
Cash and cash equivalents	$ -	$ 649,860	$ 108,389	$ 390,844
Investments	-	1,257	1,216,527	4,380,862
Accounts receivable, net:				
Ad valorem taxes	-	-	2,150,590	2,150,590
Other	-	-	12,032	44,278
Due from other governments:				
LA - State revenue sharing	-	-	-	-
LA - Other	-	-	-	-
Grants	1,732,079	-	-	-
Due from other funds	-	-	-	-
Prepaid assets and other	-	-	-	-
Total assets	$ 1,732,079	$ 651,117	$ 3,487,538	$ 6,966,574
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 101,175	$ -	$ 76,128	$ 368,488
Contracts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	318,466	-	-	-
Due to other governments	-	-	-	-
Total liabilities	419,641	-	76,128	368,488
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	180,692	-	48,654	48,654
FUND BALANCE				
Nonspendable	-	-	-	-
Restricted for:				
Public works	1,131,746	-	-	-
Public safety	-	-	-	6,549,432
Health and welfare	-	651,117	3,362,756	-
Culture and recreation	-	-	-	-
Committed for:				
Public works	-	-	-	-
Health and welfare	-	-	-	-
Economic development	-	-	-	-
Fund balance	1,131,746	651,117	3,362,756	6,549,432
Total liabilities, deferred inflows of resources, and fund balance	$ 1,732,079	$ 651,117	$ 3,487,538	$ 6,966,574

Opioid Settlement	Riverplex Mega Park Economic Development District	Highway 30 Industrial Corridor Economic Development District	Total Nonmajor Special Revenue Funds
$ 230,809	$ -	$ 379,555	$ 11,077,994
2,590,517	447,713	4,232,358	54,212,755
-	-	-	38,762,830
25,621	-	42,133	830,208
-	-	-	735,018
-	-	-	98,551
-	-	-	1,828,716
-	5,056	297,927	1,589,731
-	-	-	293,167
$ 2,846,947	$ 452,769	$ 4,951,973	$ 109,428,970
$ 24,275	$ -	-	$ 3,439,966
-	-	-	27,635
-	-	-	359,830
-	-	-	506,618
-	-	-	6,429
24,275	-	-	4,340,478
-	-	-	1,959,247
-	-	-	293,167
-	113,036	4,240,172	18,452,891
-	-	-	30,222,053
2,822,672	-	-	35,324,099
-	-	-	17,012,978
-	-	-	499,998
-	-	-	272,525
-	339,733	711,801	1,051,534
2,822,672	452,769	4,951,973	103,129,245
$ 2,846,947	$ 452,769	$ 4,951,973	$ 109,428,970

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS

COMBINING BALANCE SHEET

December 31, 2025

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
ASSETS				
Cash	$ -	$ -	$ -	$ -
Investments	556,209	249,708	415,504	58,928
Accounts receivable, net:				
Ad valorem taxes	48,700	142,604	58,873	17,512
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	2,828	244	2,212	906
Total assets	$ 607,737	$ 392,556	$ 476,589	$ 77,346
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 4,874	$ 7,609	$ 4,986	$ 2,978
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	3,988	1,109	4,160	2,616
FUND BALANCE				
Restricted - public works	598,875	383,838	467,443	71,752
Total liabilities, deferred inflows of resources, and fund balance	$ 607,737	$ 392,556	$ 476,589	$ 77,346

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
$ -	$ 479,645	$ -	$ 479,645
236,123	5,383,362	188,160	7,087,994
40,705	1,382,761	62,313	1,753,468
-	53,244	-	53,244
1,906	28,784	346	37,226
$ 278,734	$ 7,327,796	$ 250,819	$ 9,411,577
$ 4,025	$ 211,050	$ 3,029	$ 238,551
3,895	89,548	346	105,662
270,814	7,027,198	247,444	9,067,364
$ 278,734	$ 7,327,796	$ 250,819	$ 9,411,577

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING BALANCE SHEET

December 31, 2025

	Brookstone Subdivision	Cambre Oaks Subdivision	Camelia Cove Subdivision	Germany Oaks Subdivision	Highland Trace Subdivision	Jamestown Crossing Subdivision - 1st Filing
ASSETS						
Investments	$ 88,909	$ 67,814	$ 29,120	$ 104,115	$ 51,341	$ 60,017
Accounts receivable, net:						
Ad valorem taxes	21,929	20,756	6,790	26,589	14,886	28,123
Total assets	$ 110,838	$ 88,570	$ 35,910	$ 130,704	$ 66,227	$ 88,140
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable and accrued liabilities	$ 745	$ 700	$ 239	$ 911	$ 518	$ 1,020
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	744	113	-	795	-	373
FUND BALANCE						
Restricted - public works	109,349	87,757	35,671	128,998	65,709	86,747
Total liabilities, deferred inflows of resources, and fund balance	$ 110,838	$ 88,570	$ 35,910	$ 130,704	$ 66,227	$ 88,140

Jamestown Crossing Subidivision - 2nd Filing	Villas at Rosewood Subidivision	Pelican Crossing Subidivision - 5th Filing	Riverton Subidivision - 1st Filing	Savannah Row Subidivision	Pelican Point Victoria Court Subdivision
$ 81,886	$ 24,619	$ 78,765	$ 68,003	$ 42,940	$ 3,637
25,755	8,495	37,873	30,502	12,596	2,450
$ 107,641	$ 33,114	$ 116,638	$ 98,505	$ 55,536	$ 6,087
$ 911	$ 320	$ 1,303	$ 1,031	$ 452	$ 80
392	332	439	120	-	-
106,338	32,462	114,896	97,354	55,084	6,007
$ 107,641	$ 33,114	$ 116,638	$ 98,505	$ 55,536	$ 6,087

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING BALANCE SHEET

December 31, 2025

	Clare Court Subdivision	Belle Savanne Subidivision - Phase 3	Pelican Crossing Subdivision - 6th Filing	Windermere Crossing Subdivision	Windsor Park Subdivision
ASSETS					
Investments	$ 8,138	$ 33,868	$ 622	$ 3,468	$ 18,593
Accounts receivable, net:					
Ad valorem taxes	6,325	25,307	23,345	9,150	25,818
Total assets	$ 14,463	$ 59,175	$ 23,967	$ 12,618	$ 44,411
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable and accrued liabilities	$ 281	$ 943	$ 796	$ 417	$ 925
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	908	113	-	163
FUND BALANCE					
Restricted - public works	14,182	57,324	23,058	12,201	43,323
Total liabilities, deferred inflows of resources, and fund balance	$ 14,463	$ 59,175	$ 23,967	$ 12,618	$ 44,411

Forestwood Road District	Delaune Estates Subdivision	Christy Place Subdivision	Delaune Estates Subdivision 2nd	Delaune Estates Subdivision 3rd	Total Road Infrastructure Districts
$ 46,253	$ 4,690	$ 441	$ 5,334	$ 352	$ 822,925
26,940	26,068	11,621	1,053	4,563	396,934
$ 73,193	$ 30,758	$ 12,062	$ 6,387	$ 4,915	$ 1,219,859
$ 934	$ 1,015	$ 400	$ 207	$ 160	$ 14,308
387	818	279	98	-	6,074
71,872	28,925	11,383	6,082	4,755	1,199,477
$ 73,193	$ 30,758	$ 12,062	$ 6,387	$ 4,915	$ 1,219,859

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS

COMBINING BALANCE SHEET

December 31, 2025

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
ASSETS				
Cash and cash equivalents	$ 113	$ 1,367	$ 4,100	$ 5,580
Investments	-	6	17	23
Total assets	$ 113	$ 1,373	$ 4,117	$ 5,603
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other funds	$ 101	$ -	$ -	$ 101
FUND BALANCE				
Restricted - public works	12	1,373	4,117	5,502
Total liabilities and fund balance	$ 113	$ 1,373	$ 4,117	$ 5,603

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

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

For the year ended December 31, 2025

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1	Fire Protection District No. 2
REVENUES						
Taxes:						
Ad valorem	$ -	$ 1,903,697	$ 4,733,719	$ 4,733,718	$ -	$ -
Sales	-	-	-	-	4,582,817	916,563
Intergovernmental	1,065,039	31,220	676,665	127,899	427,211	21,448
License and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Charges for services	178,076	-	473,402	398,745	-	-
Investment earnings and other	110,205	75,532	225,457	582,714	408,481	89,514
Total revenues	1,353,320	2,010,449	6,109,243	5,843,076	5,418,509	1,027,525
EXPENDITURES						
Current function:						
Public safety	-	-	-	-	2,756,771	671,414
Public works	6,878,614	1,183,515	-	-	-	-
Health and welfare	-	-	5,319,685	3,965,777	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	18,678	4,099	4,101	188	-	5,465
Interest	713	29	456	-	-	532
Capital outlay	996,915	186,880	52,954	-	306,834	6,440
Total expenditures	7,894,920	1,374,523	5,377,196	3,965,965	3,063,605	683,851
Excess (deficiency) of revenues over expenditures	(6,541,600)	635,926	732,047	1,877,111	2,354,904	343,674
OTHER FINANCING SOURCES (USES)						
Transfers in	5,490,009	-	2,900,000	2,000,000	-	-
Proceeds from sale of property	32,270	732	6,368	-	3,465	-
Proceeds from insurance	-	-	-	-	47,193	-
Transfers out	-	(400,000)	-	-	(914,911)	-
Total other financing sources (uses)	5,522,279	(399,268)	2,906,368	2,000,000	(864,253)	-
Net change in fund balance	(1,019,321)	236,658	3,638,415	3,877,111	1,490,651	343,674
FUND BALANCE						
Beginning of year	1,519,319	2,458,936	4,816,416	12,778,869	6,199,492	1,746,278
End of year	$ 499,998	$ 2,695,594	$ 8,454,831	$ 16,655,980	$ 7,690,143	$ 2,089,952

Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court	Council on Aging	Judicial District Families in Need of Services	Library
$ 7,010,172	$ 1,939,578	$ 427,014	$ -	$ -	$ 3,586,164	$ -	$ 13,194,991
1,551,107	-	-	-	-	-	-	-
667,735	55,049	-	-	-	-	257,437	363,834
-	-	-	1,000	-	-	-	-
-	-	-	-	217,552	-	-	-
-	-	-	-	-	-	-	54,418
502,454	350,790	31,400	184	5,700	71,000	10,350	406,046
9,731,468	2,345,417	458,414	1,184	223,252	3,657,164	267,787	14,019,289
8,620,913	-	-	-	221,666	-	-	-
-	749,701	14,408	-	-	-	-	-
-	-	-	-	-	1,733,173	292,673	-
-	-	-	-	-	-	-	9,694,794
1,871	-	-	-	-	-	-	-
241	-	-	-	-	-	-	-
27,000	-	-	-	-	-	-	176,188
8,650,025	749,701	14,408	-	221,666	1,733,173	292,673	9,870,982
1,081,443	1,595,716	444,006	1,184	1,586	1,923,991	(24,886)	4,148,307
-	-	-	-	-	-	65,000	-
-	-	-	-	-	-	-	-
5,940	-	-	-	-	-	-	-
-	-	-	-	-	(1,500,000)	-	(3,016,700)
5,940	-	-	-	-	(1,500,000)	65,000	(3,016,700)
1,087,383	1,595,716	444,006	1,184	1,586	423,991	40,114	1,131,607
12,768,326	7,471,648	755,471	4,318	35,231	2,952,752	232,411	16,174,538
$ 13,855,709	$ 9,067,364	$ 1,199,477	$ 5,502	$ 36,817	$ 3,376,743	$ 272,525	$ 17,306,145

PARISH OF ASCENSION

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

For the year ended December 31, 2025

	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program
REVENUES				
Taxes:				
Ad valorem	$ -	$ -	$ 2,342,976	$ 2,342,952
Sales	-	-	-	-
Intergovernmental	3,117,584	1,219,949	-	-
License and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Investment earnings and other	9,569	26,719	72,077	274,220
Total revenues	3,127,153	1,246,668	2,415,053	2,617,172
EXPENDITURES				
Current function:				
Public safety	-	-	-	2,363,299
Public works	3,447,014	-	-	-
Health and welfare	-	1,160,036	717,381	-
Culture and recreation	-	-	-	-
Debt service:				
Principal	-	-	-	2,620
Interest	-	-	-	234
Capital outlay	-	-	-	-
Total expenditures	3,447,014	1,160,036	717,381	2,366,153
Excess (deficiency) of revenues over expenditures	(319,861)	86,632	1,697,672	251,019
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Proceeds from sale of property	-	-	-	-
Proceeds from insurance	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(319,861)	86,632	1,697,672	251,019
FUND BALANCE				
Beginning of year	1,451,607	564,485	1,665,084	6,298,413
End of year	$ 1,131,746	$ 651,117	$ 3,362,756	$ 6,549,432

Opioid Settlement	Riverplex Mega Park Economic Development District	Highway 30 Industrial Corridor Economic Development District	Total Nonmajor Special Revenue Funds
$ -	$ -	$ -	$ 42,214,981
-	111,259	3,081,592	10,243,338
-	-	-	8,031,070
-	-	-	1,000
-	-	-	217,552
911,604	-	-	2,016,245
108,657	370	145,641	3,507,080
1,020,261	111,629	3,227,233	66,231,266
-	-	-	14,634,063
-	1,223	33,920	12,308,395
29,886	-	-	13,218,611
-	-	-	9,694,794
-	-	-	37,022
-	-	-	2,205
-	-	-	1,753,211
29,886	1,223	33,920	51,648,301
990,375	110,406	3,193,313	14,582,965
-	342,363	1,758,660	12,556,032
-	-	-	42,835
-	-	-	53,133
-	-	-	(5,831,611)
-	342,363	1,758,660	6,820,389
990,375	452,769	4,951,973	21,403,354
1,832,297	-	-	81,725,891
$ 2,822,672	$ 452,769	$ 4,951,973	$ 103,129,245

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, 2025

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
REVENUES				
Taxes:				
Ad valorem	$ 65,925	$ 144,181	$ 62,179	$ 18,978
Intergovernmental	4,300	357	3,343	1,378
Investment earnings and other	22,685	10,351	17,320	2,831
Total revenues	92,910	154,889	82,842	23,187
EXPENDITURES				
Current function:				
Public works	42,606	46,975	42,237	29,618
Net change in fund balance	50,304	107,914	40,605	(6,431)
FUND BALANCE				
Beginning of year	548,571	275,924	426,838	78,183
End of year	$ 598,875	$ 383,838	$ 467,443	$ 71,752

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
$ 43,182	$ 1,538,044	$ 67,089	$ 1,939,578
2,859	42,305	507	55,049
9,926	280,145	7,532	350,790
55,967	1,860,494	75,128	2,345,417
33,765	538,809	15,691	749,701
22,202	1,321,685	59,437	1,595,716
248,612	5,705,513	188,007	7,471,648
$ 270,814	$ 7,027,198	$ 247,444	$ 9,067,364

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	Brookstone Subdivision	Cambre Oaks Subdivision	Camelia Cove Subdivision	Germany Oaks Subdivision	Highland Trace Subdivision	Jamestown Crossing Subdivision - 1st Filing
REVENUES						
Taxes:						
Ad valorem	$ 21,904	$ 20,697	$ 7,050	$ 25,945	$ 15,456	$ 30,620
Investment earnings and other	3,531	2,700	1,153	4,153	2,026	2,268
Total revenues	25,435	23,397	8,203	30,098	17,482	32,888
EXPENDITURES						
Current function:						
Public works	745	700	239	911	518	1,020
Net change in fund balance	24,690	22,697	7,964	29,187	16,964	31,868
FUND BALANCE						
Beginning of year	84,659	65,060	27,707	99,811	48,745	54,879
End of year	$ 109,349	$ 87,757	$ 35,671	$ 128,998	$ 65,709	$ 86,747

Jamestown Crossing Subidivision - 2nd Filing	Villas at Rosewood Subidivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subidivision - 1st Filing	Savannah Row Subdivision	Pelican Point Victoria Court Subdivision
$ 27,045	$ 9,226	$ 38,545	$ 31,945	$ 13,630	$ 2,544
3,198	937	3,077	2,656	1,674	141
30,243	10,163	41,622	34,601	15,304	2,685
911	320	1,303	1,031	452	80
29,332	9,843	40,319	33,570	14,852	2,605
77,006	22,619	74,577	63,784	40,232	3,402
$ 106,338	$ 32,462	$ 114,896	$ 97,354	$ 55,084	$ 6,007

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	Clare Court Subdivision	Belle Savanne Subdivision - Phase 3	Pelican Crossing Subdivision - 6th Filing	Windermere Crossing Subdivision	Windsor Park Subdivision
REVENUES					
Taxes:					
Ad valorem	$ 8,583	$ 28,993	$ 23,854	$ 12,612	$ 27,735
Investment earnings and other	234	1,194	-	6	650
Total revenues	8,817	30,187	23,854	12,618	28,385
EXPENDITURES					
Current function:					
Public works	381	943	796	417	925
Net change in fund balance	8,436	29,244	23,058	12,201	27,460
FUND BALANCE					
Beginning of year	5,746	28,080	-	-	15,863
End of year	$ 14,182	$ 57,324	$ 23,058	$ 12,201	$ 43,323

Forestwood Road District	Delaune Estates Subdivision	Christy Place Subdivision	Pelican Delaune Estates Subdivision 2nd	Delaune Estates Subdivision 3rd	Total Road Infrastructure Districts
$ 27,725	$ 29,930	$ 11,782	$ 6,279	$ 4,914	$ 427,014
1,780	10	1	10	1	31,400
29,505	29,940	11,783	6,289	4,915	458,414
934	1,015	400	207	160	14,408
28,571	28,925	11,383	6,082	4,755	444,006
43,301	-	-	-	-	755,471
$ 71,872	$ 28,925	$ 11,383	$ 6,082	$ 4,755	$ 1,199,477

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
REVENUES				
License and permits	$ -	$ 250	$ 750	$ 1,000
Investment earnings and other	3	46	135	184
Total revenues	3	296	885	1,184
FUND BALANCE				
Beginning of year	9	1,077	3,232	4,318
End of year	$ 12	$ 1,373	$ 4,117	$ 5,502

Exhibit D-8

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Transportation Fund	$ 750,000	$ 1,032,128	$ 282,128
FEMA reimbursement	32,500	32,911	411
Charges for services:			
Grass cutting	402,500	178,076	(224,424)
Investment earnings and other	52,500	110,205	57,705
Total revenues	1,237,500	1,353,320	115,820
EXPENDITURES			
Current function:			
Public works	8,536,500	6,878,614	1,657,886
Debt service	-	19,391	(19,391)
Capital outlay	2,175,000	996,915	1,178,085
Total expenditures	10,711,500	7,894,920	2,816,580
Deficiency of revenues over expenditures	(9,474,000)	(6,541,600)	2,932,400
OTHER FINANCING SOURCES (USES)			
Transfers in	8,500,000	5,490,009	(3,009,991)
Proceeds from sale of property	31,000	32,270	1,270
Transfers out	(207,500)	-	207,500
Total other financing sources (uses)	8,323,500	5,522,279	(2,801,221)
Net change in fund balance	$ (1,150,500)	(1,019,321)	$ 131,179
FUND BALANCE			
Beginning of year		1,519,319	
End of year		$ 499,998	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 1,897,500	$ 1,903,697	$ 6,197
Intergovernmental:			
State revenue sharing	30,500	31,220	720
Investment earnings and other	50,000	75,532	25,532
Total revenues	1,978,000	2,010,449	32,449
EXPENDITURES			
Current function:			
Public works	1,375,000	1,183,515	191,485
Debt service	-	4,128	(4,128)
Capital outlay	374,500	186,880	187,620
Total expenditures	1,749,500	1,374,523	374,977
Excess of revenues over expenditures	228,500	635,926	407,426
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	500	732	232
Transfers out	(400,000)	(400,000)	-
Total other financing sources (uses)	(399,500)	(399,268)	232
Net change in fund balance	$ (171,000)	236,658	$ 407,658
FUND BALANCE			
Beginning of year		2,458,936	
End of year		$ 2,695,594	

PARISH OF ASCENSION
HEALTH UNIT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 4,665,000	$ 4,733,719	$ 68,719
Intergovernmental:			
State revenue sharing	125,000	127,899	2,899
Grants	526,500	538,978	12,478
FEMA Reimbursement	10,000	9,788	(212)
Charges for services:			
Contracted services	463,500	473,402	9,902
Investment earnings and other	144,500	225,457	80,957
Total revenues	5,934,500	6,109,243	174,743
EXPENDITURES			
Current function:			
Health and welfare	5,421,500	5,319,685	101,815
Debt service	-	4,557	(4,557)
Capital outlay	54,000	52,954	1,046
Total expenditures	5,475,500	5,377,196	98,304
Excess of revenues over expenditures	459,000	732,047	273,047
OTHER FINANCING SOURCES			
Transfers in	2,900,000	2,900,000	-
Proceeds from sale of property	6,000	6,368	368
Total other financing sources	2,906,000	2,906,368	368
Net change in fund balance	$ 3,365,000	3,638,415	$ 273,415
FUND BALANCE			
Beginning of year		4,816,416	
End of year		$ 8,454,831	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 4,665,000	$ 4,733,718	$ 68,718
Intergovernmental:			
State revenue sharing	125,000	127,899	2,899
Charges for services:			
Contracted services	400,000	398,745	(1,255)
Investment earnings and other	311,000	582,714	271,714
Total revenues	5,501,000	5,843,076	342,076
EXPENDITURES			
Current function:			
Health and welfare	4,040,000	3,965,777	74,223
Debt service	-	188	(188)
Total expenditures	4,040,000	3,965,965	74,035
Excess of revenues over expenditures	1,461,000	1,877,111	416,111
OTHER FINANCING SOURCES			
Transfers in	2,000,000	2,000,000	-
Net change in fund balance	$ 3,461,000	3,877,111	$ 416,111
FUND BALANCE			
Beginning of year		12,778,869	
End of year		$ 16,655,980	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 4,052,500	$ 4,582,817	$ 530,317
Intergovernmental:			
Fire insurance rebate	427,000	427,211	211
Investment earnings and other	225,000	408,481	183,481
Total revenues	4,704,500	5,418,509	714,009
EXPENDITURES			
Current function:			
Public safety	2,923,500	2,756,771	166,729
Capital outlay	1,285,000	306,834	978,166
Total expenditures	4,208,500	3,063,605	1,144,895
Excess of revenues over expenditures	496,000	2,354,904	1,858,904
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	3,000	3,465	465
Proceeds from insurance	17,000	47,193	30,193
Transfers out	(916,500)	(914,911)	1,589
Total other financing sources (uses)	(896,500)	(864,253)	32,247
Net change in fund balance	$ (400,500)	1,490,651	$ 1,891,151
FUND BALANCE			
Beginning of year		6,199,492	
End of year		$ 7,690,143	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 810,500	$ 916,563	$ 106,063
Intergovernmental:			
Fire insurance rebate	20,500	21,448	948
Investment earnings and other	48,000	89,514	41,514
Total revenues	879,000	1,027,525	148,525
EXPENDITURES			
Current function:			
Public safety	778,500	671,414	107,086
Debt service	-	5,997	(5,997)
Capital outlay	15,000	6,440	8,560
Total expenditures	793,500	683,851	109,649
Net change in fund balance	$ 85,500	343,674	$ 258,174
FUND BALANCE			
Beginning of year		1,746,278	
End of year		$ 2,089,952	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 7,042,000	$ 7,010,172	$ (31,828)
Sales	1,371,500	1,551,107	179,607
Intergovernmental:			
State revenue sharing	402,000	411,217	9,217
Fire insurance rebate	256,500	256,518	18
Investment earnings and other	309,000	502,454	193,454
Total revenues	9,381,000	9,731,468	350,468
EXPENDITURES			
Current function:			
Public safety	8,631,000	8,620,913	10,087
Debt service	-	2,112	(2,112)
Capital outlay	-	27,000	(27,000)
Total expenditures	8,631,000	8,650,025	(19,025)
Excess of revenues over expenditures	750,000	1,081,443	331,443
OTHER FINANCING SOURCES			
Proceeds from insurance	-	5,940	5,940
Net change in fund balance	$ 750,000	1,087,383	$ 337,383
FUND BALANCE			
Beginning of year		12,768,326	
End of year		$ 13,855,709	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 51,000	$ 65,925	$ 14,925
Intergovernmental:			
State revenue sharing	7,500	4,300	(3,200)
Investment earnings and other	13,000	22,685	9,685
Total revenues	71,500	92,910	21,410
EXPENDITURES			
Current function:			
Public works	43,500	42,606	894
Net change in fund balance	$ 28,000	50,304	$ 22,304
FUND BALANCE			
Beginning of year		548,571	
End of year		$ 598,875	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 143,000	$ 144,181	$ 1,181
Intergovernmental:			
State revenue sharing	-	357	357
Investment earnings and other	7,500	10,351	2,851
Total revenues	150,500	154,889	4,389
EXPENDITURES			
Current function:			
Public works	46,500	46,975	(475)
Net change in fund balance	$ 104,000	107,914	$ 3,914
FUND BALANCE			
Beginning of year		275,924	
End of year		$ 383,838	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 62,500	$ 62,179	$ (321)
Intergovernmental:			
State revenue sharing	3,500	3,343	(157)
Investment earnings and other	13,500	17,320	3,820
Total revenues	79,500	82,842	3,342
EXPENDITURES			
Current function:			
Public works	44,500	42,237	2,263
Net change in fund balance	$ 35,000	40,605	$ 5,605
FUND BALANCE			
Beginning of year		426,838	
End of year		$ 467,443	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 19,000	$ 18,978	$ (22)
Intergovernmental:			
State revenue sharing	1,000	1,378	378
Investment earnings and other	2,000	2,831	831
Total revenues	22,000	23,187	1,187
EXPENDITURES			
Current function:			
Public works	30,000	29,618	382
Net change in fund balance	$ (8,000)	(6,431)	$ 1,569
FUND BALANCE			
Beginning of year		78,183	
End of year		$ 71,752	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 43,000	$ 43,182	$ 182
Intergovernmental:			
State revenue sharing	3,000	2,859	(141)
Investment earnings and other	7,500	9,926	2,426
Total revenues	53,500	55,967	2,467
EXPENDITURES			
Current function:			
Public works	36,000	33,765	2,235
Net change in fund balance	$ 17,500	22,202	$ 4,702
FUND BALANCE			
Beginning of year		248,612	
End of year		$ 270,814	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 1,533,000	$ 1,538,044	$ 5,044
Intergovernmental:			
State revenue sharing	41,000	42,305	1,305
Investment earnings and other	175,000	280,145	105,145
Total revenues	1,749,000	1,860,494	111,494
EXPENDITURES			
Current function:			
Public works	530,000	538,809	(8,809)
Net change in fund balance	$ 1,219,000	1,321,685	$ 102,685
FUND BALANCE			
Beginning of year		5,705,513	
End of year		$ 7,027,198	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 66,500	$ 67,089	$ 589
Intergovernmental:			
State revenue sharing	500	507	7
Investment earnings and other	6,000	7,532	1,532
Total revenues	73,000	75,128	2,128
EXPENDITURES			
Current function:			
Public works	15,500	15,691	(191)
Net change in fund balance	$ 57,500	59,437	$ 1,937
FUND BALANCE			
Beginning of year		188,007	
End of year		$ 247,444	

PARISH OF ASCENSION
BROOKSTONE SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 22,000	$ 21,904	$ (96)
Investment earnings and other	1,500	3,531	2,031
Total revenues	23,500	25,435	1,935
EXPENDITURES			
Current function:			
Public works	1,000	745	255
Net change in fund balance	$ 22,500	24,690	$ 2,190
FUND BALANCE			
Beginning of year		84,659	
End of year		$ 109,349	

PARISH OF ASCENSION
CAMBRE OAKS SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 20,500	$ 20,697	$ 197
Investment earnings and other	1,000	2,701	1,701
Total revenues	21,500	23,398	1,898
EXPENDITURES			
Current function:			
Public works	1,000	700	300
Net change in fund balance	$ 20,500	22,698	$ 2,198
FUND BALANCE			
Beginning of year		65,060	
End of year		$ 87,758	

PARISH OF ASCENSION
CAMELIA COVE SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 7,000	$ 7,050	$ 50
Investment earnings and other	500	1,153	653
Total revenues	7,500	8,203	703
EXPENDITURES			
Current function:			
Public works	500	239	261
Net change in fund balance	$ 7,000	7,964	$ 964
FUND BALANCE			
Beginning of year		27,707	
End of year		$ 35,671	

PARISH OF ASCENSION
GERMANY OAKS SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 26,500	$ 25,945	$ (555)
Investment earnings and other	2,000	4,153	2,153
Total revenues	28,500	30,098	1,598
EXPENDITURES			
Current function:			
Public works	1,000	911	89
Net change in fund balance	$ 27,500	29,187	$ 1,687
FUND BALANCE			
Beginning of year		99,811	
End of year		$ 128,998	

PARISH OF ASCENSION
HIGHLAND TRACE SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 15,000	$ 15,456	$ 456
Investment earnings and other	1,000	2,026	1,026
Total revenues	16,000	17,482	1,482
EXPENDITURES			
Current function:			
Public works	500	518	(18)
Net change in fund balance	$ 15,500	16,964	$ 1,464
FUND BALANCE			
Beginning of year		48,745	
End of year		$ 65,709	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 30,500	$ 30,620	$ 120
Investment earnings and other	1,000	2,268	1,268
Total revenues	31,500	32,888	1,388
EXPENDITURES			
Current function:			
Public works	1,500	1,020	480
Net change in fund balance	$ 30,000	31,868	$ 1,868
FUND BALANCE			
Beginning of year		54,879	
End of year		$ 86,747	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 27,000	$ 27,045	$ 45
Investment earnings and other	1,500	3,198	1,698
Total revenues	28,500	30,243	1,743
EXPENDITURES			
Current function:			
Public works	1,000	911	89
Net change in fund balance	$ 27,500	29,332	$ 1,832
FUND BALANCE			
Beginning of year		77,006	
End of year		$ 106,338	

PARISH OF ASCENSION
VILLAS AT ROSEWOOD SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 9,500	$ 9,226	$ (274)
Investment earnings and other	500	937	437
Total revenues	10,000	10,163	163
EXPENDITURES			
Current function:			
Public works	500	320	180
Net change in fund balance	$ 9,500	9,843	$ 343
FUND BALANCE			
Beginning of year		22,619	
End of year		$ 32,462	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 39,000	$ 38,545	$ (455)
Investment earnings and other	1,500	3,077	1,577
Total revenues	40,500	41,622	1,122
EXPENDITURES			
Current function:			
Public works	1,500	1,303	197
Net change in fund balance	$ 39,000	40,319	$ 1,319
FUND BALANCE			
Beginning of year		74,577	
End of year		$ 114,896	

PARISH OF ASCENSION
RIVERTON SUBDIVISION 1ST FILING ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 31,000	$ 31,945	$ 945
Investment earnings and other	1,000	2,656	1,656
Total revenues	32,000	34,601	2,601
EXPENDITURES			
Current function:			
Public works	1,500	1,031	469
Net change in fund balance	$ 30,500	33,570	$ 3,070
FUND BALANCE			
Beginning of year		63,784	
End of year		$ 97,354	

PARISH OF ASCENSION
SAVANNAH ROW SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 13,000	$ 13,630	$ 630
Investment earnings and other	500	1,674	1,174
Total revenues	13,500	15,304	1,804
EXPENDITURES			
Current function:			
Public works	1,000	452	548
Net change in fund balance	$ 12,500	14,852	$ 2,352
FUND BALANCE			
Beginning of year		40,232	
End of year		$ 55,084	

PARISH OF ASCENSION
PELICAN POINT VICTORIA COURT SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 2,000	$ 2,544	$ 544
Investment earnings and other	-	141	141
Total revenues	2,000	2,685	685
EXPENDITURES			
Current function:			
Public works	500	80	420
Net change in fund balance	$ 1,500	2,605	$ 1,105
FUND BALANCE			
Beginning of year		3,402	
End of year		$ 6,007	

PARISH OF ASCENSION
CLARE COURT SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 8,500	$ 8,583	$ 83
Investment earnings and other	-	234	234
Total revenues	8,500	8,817	317
EXPENDITURES			
Current function:			
Public works	500	381	119
Net change in fund balance	$ 8,000	8,436	$ 436
FUND BALANCE			
Beginning of year		5,746	
End of year		$ 14,182	

PARISH OF ASCENSION
BELLE SAVANNE SUBDIVISION PHASE 3 ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 28,500	$ 28,993	$ 493
Investment earnings and other	500	1,194	694
Total revenues	29,000	30,187	1,187
EXPENDITURES			
Current function:			
Public works	1,000	943	57
Net change in fund balance	$ 28,000	29,244	$ 1,244
FUND BALANCE			
Beginning of year		28,080	
End of year		$ 57,324	

PARISH OF ASCENSION
PELICAN CROSSING SUBDIVISION-6TH FILING-ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 24,000	$ 23,854	$ (146)
EXPENDITURES			
Current function:			
Public works	500	796	(296)
Net change in fund balance	$ 23,500	23,058	$ (442)
FUND BALANCE			
Beginning of year		-	
End of year		$ 23,058	

PARISH OF ASCENSION
WINDERMERE CROSSING SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 12,500	$ 12,612	$ 112
Investment earnings and other	-	6	6
Total revenues	12,500	12,618	118
EXPENDITURES			
Current function:			
Public works	500	417	83
Net change in fund balance	$ 12,000	12,201	$ 201
FUND BALANCE			
Beginning of year		-	
End of year		$ 12,201	

PARISH OF ASCENSION
WINDSOR PARK ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 27,500	$ 27,735	$ 235
Investment earnings and other	-	650	650
Total revenues	27,500	28,385	885
EXPENDITURES			
Current function:			
Public works	500	925	(425)
Net change in fund balance	$ 27,000	27,460	$ 460
FUND BALANCE			
Beginning of year		15,863	
End of year		$ 43,323	

PARISH OF ASCENSION
FORESTWOOD ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 27,500	$ 27,725	$ 225
Investment earnings and other	500	1,780	1,280
Total revenues	28,000	29,505	1,505
EXPENDITURES			
Current function:			
Public works	1,000	934	66
Net change in fund balance	$ 27,000	28,571	$ 1,571
FUND BALANCE			
Beginning of year		43,301	
End of year		$ 71,872	

PARISH OF ASCENSION
DELAUNE ESTATES SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 30,500	$ 29,930	$ (570)
Investment earnings and other	-	10	10
Total revenues	30,500	29,940	(560)
EXPENDITURES			
Current function:			
Public works	1,000	1,015	(15)
Net change in fund balance	$ 29,500	28,925	$ (575)
FUND BALANCE			
Beginning of year		-	
End of year		$ 28,925	

PARISH OF ASCENSION
CHRISTY PLACE SUBDIVISION ROAD DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 12,000	$ 11,782	$ (218)
Investment earnings and other	-	1	1
Total revenues	12,000	11,783	(217)
EXPENDITURES			
Current function:			
Public works	1,000	400	600
Net change in fund balance	$ 11,000	11,383	$ 383
FUND BALANCE			
Beginning of year		-	
End of year		$ 11,383	

PARISH OF ASCENSION
DELAUNE ESTATES SUBDIVISION-2ND FILING ROAD DISTRICT

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 6,000	$ 6,279	$ 279
Investment earnings and other	-	10	10
Total revenues	6,000	6,289	289
EXPENDITURES			
Current function:			
Public works	-	207	(207)
Net change in fund balance	$ 6,000	6,082	$ 82
FUND BALANCE			
Beginning of year		-	
End of year		$ 6,082	

PARISH OF ASCENSION
DELAUNE ESTATES SUBDIVISION-3RD FILING ROAD DISTRICT

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 4,500	$ 4,914	$ 414
Investment earnings and other	-	1	1
Total revenues	4,500	4,915	415
EXPENDITURES			
Current function:			
Public works	-	160	(160)
Net change in fund balance	$ 4,500	4,755	$ 255
FUND BALANCE			
Beginning of year		-	
End of year		$ 4,755	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 3	$ 3
FUND BALANCE			
Beginning of year		9	
End of year		$ 12	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
License and permits:			
Parcel fees	$ -	$ 250	$ 250
Investment earnings and other	-	46	46
Total revenues	$ -	296	$ 296
FUND BALANCE			
Beginning of year		1,077	
End of year		$ 1,373	

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

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
License and permits:			
Parcel fees	$ 500	$ 750	$ 250
Investment earnings and other	-	135	135
Total revenues	$ 500	885	$ 385
FUND BALANCE			
Beginning of year		3,232	
End of year		$ 4,117	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Fines and forfeitures	$ 185,000	$ 217,552	$ 32,552
Investment earnings and other	2,000	5,700	3,700
Total revenues	187,000	223,252	36,252
EXPENDITURES			
Current function:			
Public safety	186,000	221,666	(35,666)
Net change in fund balance	$ 1,000	1,586	$ 586
FUND BALANCE			
Beginning of year		35,231	
End of year		$ 36,817	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 3,534,000	$ 3,586,164	$ 52,164
Investment earnings and other	65,000	71,000	6,000
Total revenues	3,599,000	3,657,164	58,164
EXPENDITURES			
Current function:			
Health and welfare	1,717,700	1,733,173	(15,473)
Excess of revenues over expenditures	1,881,300	1,923,991	42,691
OTHER FINANCING USES			
Transfers out	(1,500,000)	(1,500,000)	-
Net change in fund balance	$ 381,300	423,991	$ 42,691
FUND BALANCE			
Beginning of year		2,952,752	
End of year		$ 3,376,743	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Court and Criminal Court - appropriations	$ 115,000	$ 115,000	$ -
Other appropriations	182,000	142,437	(39,563)
Investment earnings and other	7,500	10,350	2,850
Total revenues	304,500	267,787	(36,713)
EXPENDITURES			
Current function:			
Health and welfare	292,000	292,673	(673)
Excess (deficiency) of revenues over expenditures	12,500	(24,886)	(37,386)
OTHER FINANCING SOURCES			
Transfers in	65,000	65,000	-
Net change in fund balance	$ 77,500	40,114	$ (37,386)
FUND BALANCE			
Beginning of year		232,411	
End of year		$ 272,525	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 11,648,136	$ 13,194,991	$ 1,546,855
Intergovernmental:			
State revenue sharing	400,000	357,234	(42,766)
Grants	-	6,600	6,600
Charges for services	40,000	54,418	14,418
Investment earnings and other	205,000	406,046	201,046
Total revenues	12,293,136	14,019,289	1,726,153
EXPENDITURES			
Current function:			
Culture and recreation	10,158,618	9,694,794	463,824
Capital outlay	377,750	176,188	201,562
Total expenditures	10,536,368	9,870,982	665,386
Excess of revenues over expenditures	1,756,768	4,148,307	2,391,539
OTHER FINANCING USES			
Transfers out	(2,850,000)	(3,016,700)	(166,700)
Net change in fund balance	$ (1,093,232)	1,131,607	$ 2,224,839
FUND BALANCE			
Beginning of year		16,174,538	
End of year		$ 17,306,145	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - hazard mitigation	$ 3,791,500	$ 3,117,584	$ (673,916)
Investment earnings and other	9,500	9,569	69
Total revenues	3,801,000	3,127,153	(673,847)
EXPENDITURES			
Current function:			
Public works	3,791,500	3,447,014	344,486
Net change in fund balance	$ 9,500	(319,861)	$ (329,361)
FUND BALANCE			
Beginning of year		1,451,607	
End of year		$ 1,131,746	

PARISH OF ASCENSION
SECTION 8 FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - housing voucher program	$ 1,221,000	$ 1,219,949	$ (1,051)
Investment earnings and other	20,500	26,719	6,219
Total revenue	1,241,500	1,246,668	5,168
EXPENDITURES			
Current function:			
Health and welfare	1,165,500	1,160,036	5,464
Net change in fund balance	$ 76,000	86,632	$ 10,632
FUND BALANCE			
Beginning of year		564,485	
End of year		$ 651,117	

PARISH OF ASCENSION
ANIMAL SERVICES FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 2,308,500	$ 2,342,976	$ 34,476
Investment earnings and other	40,000	72,077	32,077
Total revenues	2,348,500	2,415,053	66,553
EXPENDITURES			
Current function:			
Health and welfare	708,500	717,381	(8,881)
Net change in fund balance	$ 1,640,000	1,697,672	$ 57,672
FUND BALANCE			
Beginning of year		1,665,084	
End of year		$ 3,362,756	

PARISH OF ASCENSION
JUVENILE JUSTICE PROGRAM FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 2,308,500	$ 2,342,952	$ 34,452
Investment earnings and other	185,000	274,220	89,220
Total revenues	2,493,500	2,617,172	123,672
EXPENDITURES			
Current function:			
Public safety	2,186,500	2,363,299	(176,799)
Debt service	-	2,854	(2,854)
Total expenditures	2,186,500	2,366,153	(179,653)
Net change in fund balance	$ 307,000	251,019	$ (55,981)
FUND BALANCE			
Beginning of year		6,298,413	
End of year		$ 6,549,432	

PARISH OF ASCENSION
OPIOID SETTLEMENT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services:			
Settlement proceeds	$ 435,500	$ 911,604	$ 476,104
Investment earnings and other	42,000	108,657	66,657
Total revenues	477,500	1,020,261	542,761
EXPENDITURES			
Current function:			
Health and welfare	170,000	29,886	140,114
Net change in fund balance	$ 307,500	990,375	$ 682,875
FUND BALANCE			
Beginning of year		1,832,297	
End of year		$ 2,822,672	

PARISH OF ASCENSION
RIVERPLEX MEGAPARK ECONOMIC DEVELOPMENT DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 70,000	$ 111,259	$ 41,259
Investment earnings and other	-	370	370
Total revenues	70,000	111,629	41,629
EXPENDITURES			
Current function:			
Public works	-	1,223	(1,223)
Excess of revenues over expenditures	70,000	110,406	40,406
OTHER FINANCING SOURCES			
Transfers in	9,000	342,363	333,363
Net change in fund balance	$ 79,000	452,769	$ 373,769
FUND BALANCE			
Beginning of year		-	
End of year		$ 452,769	

PARISH OF ASCENSION
HIGHWAY 30 INDUSTRIAL CORRIDOR ECONOMIC DEVELOPMENT DISTRICT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 3,192,500	$ 3,081,592	$ (110,908)
Investment earnings and other	-	145,641	145,641
Total revenues	3,192,500	3,227,233	34,733
EXPENDITURES			
Current function:			
Public works	-	33,920	(33,920)
Excess of revenues over expenditures	3,192,500	3,193,313	813
OTHER FINANCING SOURCES			
Transfers in	1,758,500	1,758,660	160
Net change in fund balance	$ 4,951,000	4,951,973	$ 973
FUND BALANCE			
Beginning of year		-	
End of year		$ 4,951,973	

PARISH OF ASCENSION
LOUISIANA

PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS

COMBINING BALANCE SHEET

December 31, 2025

	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	$ 477,489	$ 767,532	$ -	$ 780,709
Investments	1,143,652	267,147	9,002	106,254
Accounts receivable	257,346	-	-	-
Due from other funds	-	-	-	149,292
Total assets	$ 1,878,487	$ 1,034,679	$ 9,002	$ 1,036,255
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
DEFFERED INFLOWS OF RESOURCES				
Unavailable revenue	$ -	$ -	$ -	$ -
FUND BALANCE				
Restricted for debt service	1,878,487	1,034,679	9,002	1,036,255
Total liabilities, deferred inflows of resources, and fund balance	$ 1,878,487	$ 1,034,679	$ 9,002	$ 1,036,255

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Total Nonmajor Debt Service Funds
$ 1,514	$ 45	$ 2,027,289
137,616	506,877	2,170,548
-	-	257,346
-	-	149,292
$ 139,130	$ 506,922	$ 4,604,475
$ -	$ 4,029	$ 4,029
139,130	502,893	4,600,446
$ 139,130	$ 506,922	$ 4,604,475

PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	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	$ 2,526,122	$ -	$ -	$ -
Investment earnings and other	54,111	91,413	23	30,049
Total revenues	2,580,233	91,413	23	30,049
EXPENDITURES				
Debt service:				
Principal	1,287,000	3,465,000	50,000	1,085,000
Interest	866,624	1,292,700	658	705,443
Total expenditures	2,153,624	4,757,700	50,658	1,790,443
Excess (deficiency) of revenues over expenditures	426,609	(4,666,287)	(50,635)	(1,760,394)
OTHER FINANCING SOURCES				
Transfers in	473,500	4,758,263	-	1,791,500
Net change in fund balance	900,109	91,976	(50,635)	31,106
FUND BALANCE				
Beginning of year	978,378	942,703	59,637	1,005,149
End of year	$ 1,878,487	$ 1,034,679	$ 9,002	$ 1,036,255

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	**Library Bond**	**Nonmajor Debt Service Funds**
$ -	$ -	$ 2,526,122
1,704	27,462	204,762
1,704	27,462	2,730,884
207,000	440,000	6,534,000
204,992	66,800	3,137,217
411,992	506,800	9,671,217
(410,288)	(479,338)	(6,940,333)
414,911	516,700	7,954,874
4,623	37,362	1,014,541
134,507	465,531	3,585,905
$ 139,130	$ 502,893	$ 4,600,446

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services:			
Fines and forfeitures - Courthouse	$ 1,600,000	$ 2,052,250	$ 452,250
Prisoner revenue - Sheriff	300,000	473,872	173,872
Investment earnings and other	22,500	54,111	31,611
Total revenues	1,922,500	2,580,233	657,733
EXPENDITURES			
Debt service:			
Principal	1,287,000	1,287,000	-
Interest	867,000	866,624	376
Total expenditures	2,154,000	2,153,624	376
Excess (deficiency) of revenues over expenditures	(231,500)	426,609	658,109
OTHER FINANCING SOURCES			
Transfers in	473,500	473,500	-
Net change in fund balance	$ 242,000	900,109	$ 658,109
FUND BALANCE			
Beginning of year		978,378	
End of year		$ 1,878,487	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 60,000	$ 91,413	$ 31,413
EXPENDITURES			
Debt service:			
Principal	3,465,000	3,465,000	-
Interest	1,293,000	1,292,700	300
Total expenditures	4,758,000	4,757,700	300
Deficiency of revenues over expenditures	(4,698,000)	(4,666,287)	31,713
OTHER FINANCING SOURCES			
Transfers in	4,758,500	4,758,263	(237)
Net change in fund balance	$ 60,500	91,976	$ 31,476
FUND BALANCE			
Beginning of year		942,703	
End of year		$ 1,034,679	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 23	$ 23
EXPENDITURES			
Debt service:			
Principal	50,000	50,000	-
Interest	2,000	658	1,342
Total expenditures	52,000	50,658	1,342
Net change in fund balance	$ (52,000)	(50,635)	$ 1,365
FUND BALANCE			
Beginning of year		59,637	
End of year		$ 9,002	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 25,000	$ 30,049	$ 5,049
EXPENDITURES			
Debt service:			
Principal	1,085,000	1,085,000	-
Interest	705,500	705,443	57
Total expenditures	1,790,500	1,790,443	57
Deficiency of revenues over expenditures	(1,765,500)	(1,760,394)	5,106
OTHER FINANCING SOURCES			
Transfers in	1,791,500	1,791,500	-
Net change in fund balance	$ 26,000	31,106	$ 5,106
FUND BALANCE			
Beginning of year		1,005,149	
End of year		$ 1,036,255	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 500	$ 1,704	$ 1,204
EXPENDITURES			
Debt service:			
Principal	207,000	207,000	-
Interest	207,500	204,992	2,508
Total expenditures	414,500	411,992	2,508
Deficiency of revenues over expenditures	(414,000)	(410,288)	3,712
OTHER FINANCING SOURCES			
Transfers in	416,500	414,911	(1,589)
Net change in fund balance	$ 2,500	4,623	$ 2,123
FUND BALANCE			
Beginning of year		134,507	
End of year		$ 139,130	

PARISH OF ASCENSION
LIBRARY BOND FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 17,500	$ 27,462	$ 9,962
EXPENDITURES			
Debt service:			
Principal	440,000	440,000	-
Interest	67,000	66,800	200
Total expenditures	507,000	506,800	200
Deficiency of revenues over expenditures	(489,500)	(479,338)	10,162
OTHER FINANCING SOURCES			
Transfers in	511,000	516,700	5,700
Net change in fund balance	$ 21,500	37,362	$ 15,862
FUND BALANCE			
Beginning of year		465,531	
End of year		$ 502,893	

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

December 31, 2025

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Dedicated Special Projects
ASSETS						
Cash and cash equivalents	$ 2,185,788	$ 134,602	$ -	$ 619,030	$ 2,442,915	$ -
Investments	475,562	1,510,730	668,378	6,908,906	-	841,205
Accounts receivable, net	-	14,942	-	68,717	-	-
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	1,883,058	-
Total assets	$ 2,661,350	$ 1,660,274	$ 668,378	$ 7,596,653	$ 4,325,973	$ 841,205
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contracts payable	$ -	$ -	$ 71,652	$ 166,007	$ 1,513,489	$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	71,652	166,007	1,513,489	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	-	-
FUND BALANCE						
Restricted for capital projects	2,661,350	1,660,274	596,726	-	2,812,484	-
Committed for capital projects	-	-	-	7,430,646	-	841,205
Total fund balance	2,661,350	1,660,274	596,726	7,430,646	2,812,484	841,205
Total liabilities, deferred inflows of resources, and fund balance	$ 2,661,350	$ 1,660,274	$ 668,378	$ 7,596,653	$ 4,325,973	$ 841,205

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

December 31, 2025

	Jail Construction	Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant
ASSETS						
Cash and cash equivalents	$ -	$ 113,922	$ -	$ 404,011	$ -	$ -
Investments	636,562	1,278,616	58,726	4,534,465	219,292	121,468
Accounts receivable, net	-	12,646	-	44,848	-	-
Due from other governments	-	-	-	241,613	-	-
Due from other funds	-	-	-	-	-	-
Total assets	$ 636,562	$ 1,405,184	$ 58,726	$ 5,224,937	$ 219,292	$ 121,468
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contracts payable	$ -	$ -	$ -	$ 680,080	$ -	$ -
Due to other funds	-	-	-	1,858,545	-	-
Total liabilities	-	-	-	2,538,625	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	68,502	-	-
FUND BALANCE						
Restricted for capital projects	-	1,405,184	58,726	775,000	219,292	121,468
Committed for capital projects	636,562	-	-	1,842,810	-	-
Total fund balance	636,562	1,405,184	58,726	2,617,810	219,292	121,468
Total liabilities, deferred inflows of resources, and fund balance	$ 636,562	$ 1,405,184	$ 58,726	$ 5,224,937	$ 219,292	$ 121,468

Infrastructure Project	Animal Service Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Council on Aging Construction	Total Nonmajor Capital Projects Funds
$ 245,370	$ 282,128	$ 2,811,783	$ 84,534	$ -	$ 154,852	$ 123,306	$ 9,602,241
2,753,940	3,166,511	31,558,434	943,938	338,440	1,738,003	1,383,936	59,137,112
27,238	31,318	312,128	-	-	17,190	13,688	542,715
-	-	-	-	-	-	-	241,613
-	-	-	-	-	-	-	1,883,058
$ 3,026,548	$ 3,479,957	$ 34,682,345	$ 1,028,472	$ 338,440	$ 1,910,045	$ 1,520,930	$ 71,406,739
$ 43,187	$ 116,500	$ -	$ 166,703	$ -	$ -	$ -	$ 2,757,618
-	-	-	38,781	-	-	-	1,897,326
43,187	116,500	-	205,484	-	-	-	4,654,944
-	-	-	-	-	-	-	68,502
-	3,363,457	-	822,988	338,440	1,910,045	1,520,930	18,266,364
2,983,361	-	34,682,345	-	-	-	-	48,416,929
2,983,361	3,363,457	34,682,345	822,988	338,440	1,910,045	1,520,930	66,683,293
$ 3,026,548	$ 3,479,957	$ 34,682,345	$ 1,028,472	$ 338,440	$ 1,910,045	$ 1,520,930	$ 71,406,739

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Dedicated Special Projects
REVENUES						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ 5,008,000
Investment earnings and other	81,339	76,286	32,530	347,325	139,252	152,737
Total revenues	81,339	76,286	32,530	347,325	139,252	5,160,737
EXPENDITURES						
Current function:						
Public safety	-	-	3,535	-	-	-
Public works	-	-	-	794,834	-	-
Culture and recreation	-	-	-	-	76,153	-
Capital outlay	-	-	198,536	-	5,167,008	-
Total expenditures	-	-	202,071	794,834	5,243,161	-
Excess (deficiency) of revenues over expenditures	81,339	76,286	(169,541)	(447,509)	(5,103,909)	5,160,737
OTHER FINANCING SOURCES (USES)						
Transfers in	500,000	-	-	4,391,500	2,500,000	-
Transfers out	-	-	-	-	-	(4,819,500)
Total other financing sources (uses)	500,000	-	-	4,391,500	2,500,000	(4,819,500)
Net change in fund balance	581,339	76,286	(169,541)	3,943,991	(2,603,909)	341,237
FUND BALANCE						
Beginning of year, as previously presented	2,080,011	1,583,988	766,267	3,486,655	5,416,393	-
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	499,968
Beginning of year, restated	2,080,011	1,583,988	766,267	3,486,655	5,416,393	499,968
End of year	$ 2,661,350	$ 1,660,274	$ 596,726	$ 7,430,646	$ 2,812,484	$ 841,205

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2025

	Jail Construction	Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant
REVENUES						
Intergovernmental	$ -	$ 499,184	$ -	$ 1,139,357	$ -	$ -
Investment earnings and other	14,917	19,177	2,365	216,640	8,832	-
Total revenues	14,917	518,361	2,365	1,355,997	8,832	-
EXPENDITURES						
Current function:						
Public safety	1,643,000	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	-	87,330	-	8,719,550	-	-
Total expenditures	1,643,000	87,330	-	8,719,550	-	-
Excess (deficiency) of revenues over expenditures	(1,628,083)	431,031	2,365	(7,363,553)	8,832	-
OTHER FINANCING SOURCES (USES)						
Transfers in	1,643,000	-	2,400,000	8,819,500	-	-
Transfers out	-	-	(2,400,000)	(4,900,000)	-	-
Total other financing sources (uses)	1,643,000	-	-	3,919,500	-	-
Net change in fund balance	14,917	431,031	2,365	(3,444,053)	8,832	-
FUND BALANCE						
Beginning of year, as previously presented	621,645	974,153	56,361	6,061,863	210,460	121,468
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	-
Beginning of year, restated	621,645	974,153	56,361	6,061,863	210,460	121,468
End of year	$ 636,562	$ 1,405,184	$ 58,726	$ 2,617,810	$ 219,292	$ 121,468

Infrastructure Project	Animal Services Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Council on Aging Construction	Total Nonmajor Capital Project Funds
$ -	$ -	$ -	$ 38,781	$ -	$ -	$ -	$ 6,685,322
142,374	160,300	1,539,968	18,298	6,030	87,762	20,930	3,067,062
142,374	160,300	1,539,968	57,079	6,030	87,762	20,930	9,752,384
-	-	-	-	3,772	-	-	1,650,307
-	-	-	38,781	-	-	-	833,615
-	-	-	-	-	-	-	76,153
217,265	355,000	-	184,203	6,362	-	-	14,935,254
217,265	355,000	-	222,984	10,134	-	-	17,495,329
(74,891)	(194,700)	1,539,968	(165,905)	(4,104)	87,762	20,930	(7,742,945)
-	-	1,637,000	400,000	-	-	1,500,000	23,791,000
-	-	-	-	-	-	-	(12,119,500)
-	-	1,637,000	400,000	-	-	1,500,000	11,671,500
(74,891)	(194,700)	3,176,968	234,095	(4,104)	87,762	1,520,930	3,928,555
3,058,252	3,558,157	31,505,377	588,893	342,544	1,822,283	-	62,254,770
-	-	-	-	-	-	-	499,968
3,058,252	3,558,157	31,505,377	588,893	342,544	1,822,283	-	62,754,738
$ 2,983,361	$ 3,363,457	$ 34,682,345	$ 822,988	$ 338,440	$ 1,910,045	$ 1,520,930	$ 66,683,293

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 75,000	$ 81,339	$ 6,339
EXPENDITURES			
Capital outlay	20,000	-	20,000
Excess of revenues over expenditures	55,000	81,339	26,339
OTHER FINANCING SOURCES			
Transfers in	500,000	500,000	-
Net change in fund balance	$ 555,000	581,339	$ 26,339
FUND BALANCE			
Beginning of year		2,080,011	
End of year		$ 2,661,350	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 55,000	$ 76,286	$ 21,286
EXPENDITURES			
Capital outlay	20,000	-	20,000
Net change in fund balance	$ 35,000	76,286	$ 41,286
FUND BALANCE			
Beginning of year		1,583,988	
End of year		$ 1,660,274	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 30,000	$ 32,530	$ 2,530
EXPENDITURES			
Current function:			
Public safety	4,000	3,535	465
Capital outlay	225,000	198,536	26,464
Total expenditures	229,000	202,071	26,929
Net change in fund balance	$ (199,000)	(169,541)	$ 29,459
FUND BALANCE			
Beginning of year		766,267	
End of year		$ 596,726	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 200,000	$ 347,325	$ 147,325
EXPENDITURES			
Current function:			
Public works	1,569,500	794,834	774,666
Capital outlay	20,000	-	20,000
Total expenditures	1,589,500	794,834	794,666
Deficiency of revenues over expenditures	(1,389,500)	(447,509)	941,991
OTHER FINANCING SOURCES			
Transfers in	4,391,500	4,391,500	-
Net change in fund balance	$ 3,002,000	3,943,991	$ 941,991
FUND BALANCE			
Beginning of year		3,486,655	
End of year		$ 7,430,646	

PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 130,097	$ 139,252	$ 9,155
EXPENDITURES			
Current function:			
Culture and recreation	390,667	76,153	314,514
Capital outlay	6,719,983	5,167,008	1,552,975
Total expenditures	7,110,650	5,243,161	1,867,489
Deficiency of revenues over expenditures	(6,980,553)	(5,103,909)	1,876,644
OTHER FINANCING SOURCES			
Transfers in	2,500,000	2,500,000	-
Net change in fund balance	$ (4,480,553)	(2,603,909)	$ 1,876,644
FUND BALANCE			
Beginning of year		5,416,393	
End of year		$ 2,812,484	

PARISH OF ASCENSION
DEDICATED SPECIAL PROJECTS FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 5,008,000	$ 5,008,000	$ -
Investment earnings and other	55,000	152,737	97,737
Total revenue	5,063,000	5,160,737	97,737
OTHER FINANCING USES			
Transfers out	(4,819,500)	(4,819,500)	-
Net change in fund balance	$ 243,500	341,237	$ 97,737
FUND BALANCE			
Beginning of year		499,968	
End of year		$ 841,205	

PARISH OF ASCENSION
JAIL CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 10,000	$ 14,917	$ 4,917
EXPENDITURES			
Current function:			
Public safety	1,643,000	1,643,000	-
Deficiency of revenues over expenditures	(1,633,000)	(1,628,083)	4,917
OTHER FINANCING SOURCES			
Transfers in	1,643,000	1,643,000	-
Net change in fund balance	$ 10,000	14,917	$ 4,917
FUND BALANCE			
Beginning of year		621,645	
End of year		$ 636,562	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 499,000	$ 499,184	$ 184
Investment earnings and other	-	19,177	19,177
Total revenues	499,000	518,361	19,361
EXPENDITURES			
Capital outlay	87,500	87,330	170
Net change in fund balance	$ 411,500	431,031	$ 19,531
FUND BALANCE			
Beginning of year		974,153	
End of year		$ 1,405,184	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 1,500	$ 2,365	$ 865
OTHER FINANCING SOURCES (USES)			
Transfers in	2,400,000	2,400,000	-
Transfers out	(2,400,000)	(2,400,000)	-
Total other financing sources (uses)	-	-	-
Net change in fund balance	$ 1,500	2,365	$ 865
FUND BALANCE			
Beginning of year		56,361	
End of year		$ 58,726	

PARISH OF ASCENSION
PARK CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 1,450,000	$ 1,139,357	$ (310,643)
Investment earnings and other	250,000	216,640	(33,360)
Total revenues	1,700,000	1,355,997	(344,003)
EXPENDITURES			
Capital outlay	9,107,500	8,719,550	387,950
Deficiency of revenues over expenditures	(7,407,500)	(7,363,553)	43,947
OTHER FINANCING SOURCES			
Transfers in	8,819,500	8,819,500	-
Transfer out	(4,900,000)	(4,900,000)	-
Total other financing sources (uses)	3,919,500	3,919,500	-
Net change in fund balance	$ (3,488,000)	(3,444,053)	$ 43,947
FUND BALANCE			
Beginning of year		6,061,863	
End of year		$ 2,617,810	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 5,000	$ 8,832	$ 3,832
FUND BALANCE			
Beginning of year		210,460	
End of year		$ 219,292	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
FUND BALANCE			
Beginning of year		$ 121,468	
End of year		$ 121,468	

PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 85,000	$ 142,374	$ 57,374
EXPENDITURES			
Capital outlay	800,000	217,265	582,735
Net change in fund balance	$ (715,000)	(74,891)	$ 640,109
FUND BALANCE			
Beginning of year		3,058,252	
End of year		$ 2,983,361	

PARISH OF ASCENSION
ANIMAL SERVICES CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 85,000	$ 160,300	$ 75,300
EXPENDITURES			
Capital outlay	542,500	355,000	187,500
Net change in fund balance	$ (457,500)	(194,700)	$ 262,800
FUND BALANCE			
Beginning of year		3,558,157	
End of year		$ 3,363,457	

PARISH OF ASCENSION
MEGA INFRASTRUCTURE PROJECT FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 800,000	$ 1,539,968	$ 739,968
OTHER FINANCING SOURCES			
Transfers in	-	1,637,000	1,637,000
Net change in fund balance	$ 800,000	3,176,968	$ 2,376,968
FUND BALANCE			
Beginning of year		31,505,377	
End of year		$ 34,682,345	

PARISH OF ASCENSION
WEST ASCENSION MAJOR DRAINAGE CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 157,500	$ 38,781	$ (118,719)
Investment earnings and other	7,000	18,298	11,298
Total revenues	164,500	57,079	(107,421)
EXPENDITURES			
Current function:			
Public works	-	38,781	(38,781)
Capital outlay	250,500	184,203	66,297
Total expenditures	250,500	222,984	27,516
Deficiency of revenues over expenditures	(86,000)	(165,905)	(79,905)
OTHER FINANCING SOURCES			
Transfers in	400,000	400,000	-
Net change in fund balance	$ 314,000	234,095	$ (79,905)
FUND BALANCE			
Beginning of year		588,893	
End of year		$ 822,988	

PARISH OF ASCENSION
COURTHOUSE EAST CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 6,030	$ 6,030
EXPENDITURES			
Current function:			
Public safety	-	3,772	(3,772)
Capital outlay	6,500	6,362	138
Total expenditures	6,500	10,134	(3,634)
Net change in fund balance	$ (6,500)	(4,104)	$ 2,396
FUND BALANCE			
Beginning of year		342,544	
End of year		$ 338,440	

PARISH OF ASCENSION
JUVENILE JUSTICE CONSTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 45,000	$ 87,762	$ 42,762
EXPENDITURES			
Capital outlay	50,000	-	50,000
Net change in fund balance	$ (5,000)	87,762	$ 92,762
FUND BALANCE			
Beginning of year		1,822,283	
End of year		$ 1,910,045	

PARISH OF ASCENSION
COUNCIL ON AGING CONTRUCTION FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 20,930	$ 20,930
EXPENDITURES			
Capital outlay	400,000	-	400,000
Excess (deficiency) of revenues over expenditures	(400,000)	20,930	420,930
OTHER FINANCING SOURCES			
Transfers in	1,500,000	1,500,000	-
Net change in fund balance	$ 1,100,000	1,520,930	$ 420,930
FUND BALANCE			
Beginning of year		-	
End of year		$ 1,520,930	

PARISH OF ASCENSION
EAST ASCENSION DRAINAGE PROJECT FUND - MAJOR FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 4,087,500	$ 3,830,644	$ (256,856)
Investment earnings and other	2,100,000	2,116,224	16,224
Total revenue	6,187,500	5,946,868	(240,632)
EXPENDITURES			
Current function:			
Public works	865,000	1,296,471	(431,471)
Capital outlay	23,810,500	13,919,457	9,891,043
Total expenditures	24,675,500	15,215,928	9,459,572
Deficiency of revenues over expenditures	(18,488,000)	(9,269,060)	9,218,940
OTHER FINANCING SOURCES			
Transfers in	21,000,000	21,000,000	-
Net change in fund balance	$ 2,512,000	11,730,940	$ 9,218,940
FUND BALANCE			
Beginning of year		28,022,126	
End of year		$ 39,753,066	

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, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 7,416,000	$ 10,908,296	$ 3,492,296
Investment earnings and other	1,750,000	2,576,907	826,907
Total revenue	9,166,000	13,485,203	4,319,203
EXPENDITURES			
Current function:			
Public works	925,000	982,730	(57,730)
Capital outlay	4,025,000	859,663	3,165,337
Total expenditures	4,950,000	1,842,393	3,107,607
Excess of revenues over expenditures	4,216,000	11,642,810	7,426,810
OTHER FINANCING USES			
Transfers out	-	(1,791,500)	(1,791,500)
Net change in fund balance	$ 4,216,000	9,851,310	$ 5,635,310
FUND BALANCE			
Beginning of year		47,871,726	
End of year		$ 57,723,036	

PARISH OF ASCENSION
MOVE ASCENSION FUND - MAJOR FUND

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

For the year ended December 31, 2025

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 1,820,000	$ 835,001	$ (984,999)
Investment earnings and other	1,100,000	1,384,854	284,854
Total revenues	2,920,000	2,219,855	(700,145)
EXPENDITURES			
Current function:			
Public works	560,500	1,359,468	(798,968)
Capital outlay	8,392,000	6,384,140	2,007,860
Total expenditures	8,952,500	7,743,608	1,208,892
Deficiency of revenues over expenditures	(6,032,500)	(5,523,753)	508,747
OTHER FINANCING SOURCES			
Transfers in	-	3,273,500	3,273,500
Net change in fund balance	$ (6,032,500)	(2,250,253)	$ 3,782,247
FUND BALANCE			
Beginning of year		35,093,544	
End of year		$ 32,843,291	

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, 2025

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 213,889	$ 528,436	$ -	$ 742,325
Investments	2,400,605	5,930,970	91,325	8,422,900
Accounts receivable	23,743	104,824	32,058	160,625
Net pension asset	65,461	-	-	65,461
Total current assets	2,703,698	6,564,230	123,383	9,391,311
Noncurrent assets:				
Capital assets:				
Depreciable, net	613,602	-	-	613,602
Total assets	3,317,300	6,564,230	123,383	10,004,913
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	166,205	-	-	166,205
Other post employment benefits	28,721	-	-	28,721
Total deferred outflows of resources	194,926	-	-	194,926
Total assets and deferred outflows of resources	$ 3,512,226	$ 6,564,230	$ 123,383	$ 10,199,839
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	$ 454,065	$ 16,686	$ 15,697	$ 486,448
Accrued payroll	28,876	-	-	28,876
Long-term liabilities - due within one year	2,000	428,908	-	430,908
Total current liabilities	484,941	445,594	15,697	946,232
Long-term liabilities:				
Due in more than one year	-	846,698	-	846,698
Other post employment benefits	89,338	-	-	89,338
Total long-term liabilities	89,338	846,698	-	936,036
Total liabilities	574,279	1,292,292	15,697	1,882,268
DEFERRED INFLOWS OF RESOURCES				
Pensions	55,202	-	-	55,202
Other post employment benefits	7,953	-	-	7,953
Total deferred inflows of resources	63,155	-	-	63,155
NET POSITION				
Investment in capital assets	613,602	-	-	613,602
Restricted for pension obligation	65,461	-	-	65,461
Unrestricted	2,195,729	5,271,938	107,686	7,575,353
Total net position	2,874,792	5,271,938	107,686	8,254,416
Total liabilities, deferred inflows of resources, and net position	$ 3,512,226	$ 6,564,230	$ 123,383	$ 10,199,839

PARISH OF ASCENSION

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

For the year ended December 31, 2025

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 5,144,710	$ -	$ -	$ 5,144,710
Insurance premiums	-	3,898,001	221,679	4,119,680
Total operating revenues	5,144,710	3,898,001	221,679	9,264,390
OPERATING EXPENSES				
Maintenance and supplies	3,617,450	-	-	3,617,450
Personnel, general and administrative	1,119,568	-	-	1,119,568
Insurance premiums	25,805	2,638,452	-	2,664,257
Insurance claims	-	628,994	210,105	839,099
Professional services	16,674	104,515	18,764	139,953
Rent and utilities	94,902	-	-	94,902
Depreciation	132,408	-	-	132,408
Miscellaneous	2,117	-	-	2,117
Total operating expenses	5,008,924	3,371,961	228,869	8,609,754
Operating income (loss)	135,786	526,040	(7,190)	654,636
NONOPERATING REVENUES				
Other grants and contributions	36,467	-	-	36,467
Investment earnings	128,755	261,731	4,238	394,724
Proceeds from insurance	-	224,084	-	224,084
Total nonoperating revenues	165,222	485,815	4,238	655,275
Change in net position	301,008	1,011,855	(2,952)	1,309,911
NET POSITION				
Beginning of year	2,573,784	4,260,083	110,638	6,944,505
End of year	$ 2,874,792	$ 5,271,938	$ 107,686	$ 8,254,416

PARISH OF ASCENSION

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2025

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 5,139,313	$ 3,850,255	$ 221,540	$ 9,211,108
Payments to suppliers	(3,912,298)	(3,537,630)	(220,503)	(7,670,431)
Payments to employees	(911,927)	-	-	(911,927)
Net cash provided by operating activities	315,088	312,625	1,037	628,750
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Other noncapital grants and contributions	36,467	-	-	36,467
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Acquisition and construction of capital assets	(102,209)	-	-	(102,209)
Proceeds from insurance	-	224,084	-	224,084
Net cash provided (used) by capital and related financing activities	(102,209)	224,084	-	121,875
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	128,755	261,731	4,238	394,724
Purchases of investments	(373,619)	(800,075)	(5,275)	(1,178,969)
Net cash used by investing activities	(244,864)	(538,344)	(1,037)	(784,245)
Net increase (decrease) in cash	4,482	(1,635)	-	2,847
CASH				
Beginning of period	209,407	530,071	-	739,478
End of period	$ 213,889	$ 528,436	$ -	$ 742,325
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:				
Operating income (loss)	$ 135,786	$ 526,040	$ (7,190)	$ 654,636
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	132,408	-	-	132,408
Change in deferred outflows, deferred inflows, net pension liability, and other post employment benefits	(3,314)	-	-	(3,314)
Change in operating assets and liabilities:				
Accounts receivable	(5,397)	(47,746)	(139)	(53,282)
Accounts payable and accrued liabilities	55,605	(165,669)	8,366	(101,698)
Net cash provided by operating activities	$ 315,088	$ 312,625	$ 1,037	$ 628,750

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2025

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

Purpose	Amount
Salary	$ 196,455
Benefits - retirement	13,752
Benefits - social security/medicare	13,726
Benefits - insurance	12,275
Travel	2,026
Per diem	500
Lodging	479
Meals	455
Total	$ 239,668

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Library Director

Purpose	Amount
Salary	$ 130,500
Benefits - insurance	29,363
Benefits - retirement	9,135
Benefits - health savings account	1,500
Total	$ 170,498

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2025

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

Purpose	Amount
Salary	$ 155,603
Benefits - retirement	36,884
Car allowance	6,000
Continuing professional education fees	1,815
Mileage reimbursements	1,468
Benefits - social security/medicare	810
Per diem	590
Conference travel	391
Other reimbursements	308
Total	$ 203,869

The salary paid to the Judge is funded by the following governmental units:	Amount
Ascension Parish Council - Judicial Expense Fund	$ 57,058
State of Louisiana	83,246
City of Gonzales	6,186
City of Donaldsonville	6,186
Town of Sorrento	2,927
Total	$ 155,603

PARISH OF ASCENSION

ACT 87 JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY

For the year ended December 31, 2025

Primary Government	First Six Month Period Ending, June 30, 2025	Second Six Month Period Ending, December 30, 2025
BEGINNING BALANCE OF AMOUNTS COLLECTED	$ -	$ -
COLLECTIONS:		
Witness fees	106,077	106,596
Juror cost	31,236	32,038
Civil Fees	137,460	96,228
TOTAL COLLECTIONS:	274,773	234,862
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	274,773	234,862
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	$ -	$ -

Component Units (1)	First Six Month Period Ending, June 30, 2025	Second Six Month Period Ending, December 30, 2025
BEGINNING BALANCE OF AMOUNTS COLLECTED	$ -	$ -
COLLECTIONS:		
Fines and forfeitures	224,546	236,881
Bond fees	84,737	85,166
Interest earnings	-	170,430
Drug property seizure	413,759	396,712
TOTAL COLLECTIONS:	723,042	889,189
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	723,042	889,189
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	$ -	$ -

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

ASCENSION PARISH GOVERNMENT
SECTION 8 PROGRAM - FINANCIAL DATA SCHEDULE

Donaldsonville, Louisiana

December 31, 2025

Account No.				
	BALANCE SHEET DATA			
	ASSETS			
	Current assets:			
111	Cash - unrestricted		$ 213,775	
113	Cash - other restricted		436,085	
131	Investments - unrestricted		1,257	
150		Total current assets		651,117
190		Total assets		$ 651,117
	LIABILITIES AND EQUITY - FUND BALANCE / NET POSITION			
	Equity:			
509.3	Restricted fund balance		$ 436,085	
512.9	Unassigned fund balance		215,032	
513		Total equity - fund balance / net position		651,117
600		Total liabilities and equity - fund balance / net position		$ 651,117
	PROFIT AND LOSS DATA			
	REVENUES			
70600	HUD PHA operating grants		$ 1,145,054	
70700		Total fee revenue		1,145,054
71100	Investment income - unrestricted		6,703	
71400	Fraud recovery		3,227	
71500	Other revenue		74,895	
72000	Investment income - restricted		16,789	
		Total other revenue		101,614
70000		Total revenue		1,246,668
	EXPENSES			
91300	Management fee		112,188	
91000		Total operating - administrative		112,188
97000		Excess revenue over operating expenses		1,134,480
97300	Housing assistance payments		968,656	
97350	HAP portability-in		79,192	
90000		Total expenses		1,160,036
10000		Excess of total revenue over total expenses		$ 86,632
	EQUITY DATA			
11030	Beginning of year balance			$ 564,485
10000		Excess of total revenue over total expenses		86,632
513	End of year			$ 651,117

PARISH OF ASCENSION
LOUISIANA

STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

STATISTICAL SECTION
(UNAUDITED)

December 31, 2025

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.

PARISH OF ASCENSION

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2025	2024	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016
Governmental activities										
Net investment in capital assets	$ 282,659	$ 255,768	$ 217,984	$ 200,360	$ 190,567	$ 183,012	$ 143,593	$ 131,996	$ 183,859	$ 162,335
Restricted	217,909	197,685	199,986	201,837	185,300	165,882	188,790	186,005	197,226	141,439
Unrestricted	215,237	196,078	158,755	119,099	121,202	108,537	101,631	89,765	6,877	61,086
Total governmental activities net position	715,805	649,531	576,725	521,296	497,069	457,431	434,014	407,766	387,962	364,860
Business-type activities										
Net investment in capital assets	30,995	24,632	34,847	35,430	37,625	39,897	38,084	34,508	29,745	25,740
Restricted	536	268	257	1,051	496	290	179	455	283	283
Unrestricted	9,541	10,454	13,011	13,933	15,615	16,354	17,738	16,479	14,767	11,747
Total business-type activities net position	41,072	35,354	48,115	50,414	53,736	56,541	56,001	51,442	44,795	37,770
Primary government										
Net investment in capital assets	313,654	280,400	252,831	235,790	228,192	222,909	181,677	166,504	213,604	188,075
Restricted	218,445	197,953	200,243	202,888	185,796	166,172	188,969	186,460	197,509	141,722
Unrestricted	224,778	206,532	171,766	133,032	136,817	124,891	119,369	106,244	21,644	72,833
Total primary government net position	$ 756,877	$ 684,885	$ 624,840	$ 571,710	$ 550,805	$ 513,972	$ 490,015	$ 459,208	$ 432,757	$ 402,630

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

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

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

PARISH OF ASCENSION

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2025	2024	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016
Expenses										
Governmental activities										
General government	32,210	28,306	27,573	36,558	30,700	20,602	19,089	20,359	18,882	26,808
Public safety	24,015	23,703	21,603	19,807	14,797	13,559	14,459	13,019	12,740	10,280
Public works	35,486	31,524	34,923	26,430	26,411	28,045	30,831	25,949	21,115	18,370
Health and welfare	11,970	12,038	10,274	9,021	8,615	8,868	8,151	8,044	6,765	6,575
Culture and recreation	16,325	16,354	14,582	10,998	11,919	9,815	10,646	14,553	8,849	8,209
Transportation and development	10,730	10,192	10,241	11,849	11,501	13,068	13,367	13,439	11,820	11,822
Interest on long-term debt	3,090	3,371	3,573	3,821	4,202	4,303	4,410	4,432	4,318	2,967
Total governmental activities	133,826	125,488	122,769	118,484	108,145	98,260	100,953	99,795	84,489	85,031
Business-type activities										
Utility operations	6,760	7,799	8,810	8,048	7,709	8,352	8,140	7,028	4,232	2,344
Lamar Dixon Expo Center	5,169	4,654	4,823	4,329	4,977	3,865	3,534	3,793	3,926	3,262
Total business-type activities	11,929	12,453	13,633	12,377	12,686	12,217	11,674	10,821	8,158	5,606
Total primary government expenses	145,755	137,941	136,402	130,861	120,831	110,477	112,627	110,616	92,647	90,637
Program Revenues										
Governmental activities										
Charges for services:										
General government	5,663	5,144	5,261	4,722	4,558	4,523	4,202	8,114	4,321	4,404
Public safety	3,316	2,882	2,428	2,071	1,737	1,720	2,056	1,991	435	444
Public works	1,185	197	180	81	151	151	152	153	153	90
Health and welfare	1,778	1,711	1,574	122	78	66	100	101	8	15
Culture and recreation	235	211	685	690	501	530	724	2,132	574	445
Transportation and development	-	-	500	1,154	861	-	5,200	-	-	-
Operating grants and contributions	9,171	7,660	8,178	17,078	14,893	7,785	8,204	4,592	3,159	16,840
Capital grants and contributions	18,333	20,949	9,411	2,811	18,147	8,612	9,919	13,137	13,909	7,937
Total governmental activities program revenues	39,681	38,754	28,217	28,729	40,926	23,387	30,557	30,220	22,559	30,175
Business-type activities										
Charges for services:										
Utility operations	3,318	3,694	5,295	4,736	4,618	4,345	3,444	2,744	2,033	836
Lamar Dixon Expo Center	1,987	2,042	2,022	1,972	3,243	2,976	1,603	1,468	1,521	1,814
Operating grants and contributions	1,363	1,084	995	1,309	1,177	839	911	805	917	1,977
Capital grants and contributions	601	2,511	-	-	-	3,008	4,467	2,761	2,346	1,647
Total business-type activities program revenues	7,269	9,331	8,312	8,017	9,038	11,168	10,425	7,778	6,817	6,274
Total primary government program revenues	46,950	48,085	36,529	36,746	49,964	34,555	40,982	37,998	29,376	36,449

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

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

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

PARISH OF ASCENSION

CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2025	2024	2023	2022	2021	2020	2019	2018 (1)	2017 (2)	2016
Net (expense)/revenue:										
Governmental activities	$ (94,145)	$ (86,734)	$ (94,552)	$ (89,755)	$ (67,219)	$ (74,873)	$ (70,396)	$ (69,575)	$ (61,930)	$ (54,856)
Business-type activities	(4,660)	(3,122)	(5,321)	(4,360)	(3,647)	(1,049)	(1,249)	(3,043)	(1,341)	1,211
Total primary government net revenue (expense)	$ (98,805)	$ (89,856)	$ (99,873)	$ (94,115)	$ (70,866)	$ (75,922)	$ (71,645)	$ (72,618)	$ (63,271)	$ (53,645)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes:										
Ad valorem	$ 58,536	$ 50,310	$ 49,676	$ 43,472	$ 40,273	$ 40,040	$ 38,345	$ 33,319	$ 31,714	$ 29,072
Sales	89,480	82,831	84,217	74,218	64,879	52,073	53,951	53,779	57,478	55,138
Franchise	1,479	1,352	1,122	1,240	1,321	1,398	1,434	1,488	1,526	1,578
Investment earnings (loss)	17,531	14,413	14,565	(6,233)	(1,306)	4,324	6,248	3,565	1,030	668
Gain on disposal of capital assets	144	9	24	-	-	-	-	-	-	-
Unrestricted grants and contributions	1,318	2,089	1,576	1,235	1,640	398	1,023	1,095	758	764
Transfers of capital assets, net	(6,919)	(23)	-	-	-	7	44	(50)	(2,547)	(5,907)
Transfers from (to) other funds, net	(1,150)	8,560	(1,200)	50	50	50	(4,420)	(4,375)	(4,994)	(4,885)
Total governmental activities general revenues	160,419	159,541	149,980	113,982	106,857	98,290	96,625	88,821	84,965	76,428
Business-type activities										
Ad valorem and franchise taxes	1,192	1,145	1,144	997	963	965	922	891	768	573
Investment earnings (loss)	398	720	673	(248)	(89)	300	476	132	93	68
Gain (loss) on sale of capital assets	13	(3,010)	-	-	-	-	-	-	-	-
Unrestricted grants and contributions	706	43	4	339	18	381	34	-	-	13
Transfers of capital assets, net	6,919	23	-	-	-	(7)	(44)	50	2,547	5,907
Transfers from (to) other funds, net	1,150	(8,560)	1,200	(50)	(50)	(50)	4,420	4,375	4,994	4,885
Total business-type activities general revenues	10,378	(9,639)	3,021	1,038	842	1,589	5,808	5,448	8,402	11,446
Total primary government general revenues	$ 170,797	$ 149,902	$ 153,001	$ 115,020	$ 107,699	$ 99,879	$ 102,433	$ 94,269	$ 93,367	$ 87,874
Change in Net Position										
Governmental activities	$ 66,274	$ 72,807	$ 55,428	$ 24,227	$ 39,638	$ 26,014	$ 26,229	$ 19,246	$ 23,035	$ 21,572
Business-type activities	5,718	(12,761)	(2,300)	(3,322)	(2,805)	540	3,029	2,405	7,061	12,657
Total primary government net revenue	$ 71,992	$ 60,046	$ 53,128	$ 20,905	$ 36,833	$ 26,554	$ 29,258	$ 21,651	$ 30,096	$ 34,229

(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.

PARISH OF ASCENSION

GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

(accrual basis of accounting)
(in thousands)

	Property Taxes	Sales Taxes	Franchise and Other Taxes	Total
2025	$ 58,536	$ 89,480	$ 1,479	$ 149,495
2024	50,310	82,831	1,352	134,493
2023	50,080	84,217	1,861	136,158
2022	43,810	74,218	1,898	119,926
2021	40,607	64,879	1,949	107,435
2020	40,040	52,073	1,398	93,511
2019	38,345	53,951	1,434	93,730
2018	33,319	53,779	1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788

PARISH OF ASCENSION

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

(modified accrual basis of accounting)
(in thousands)

	GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS			
	Restricted	Committed	Assigned	Unassigned	Total	Non-spendable	Restricted*	Committed	Total
2025	$ 242	$ 8,338	$ 5,792	$ 51,567	$ 65,939	$ 293	$ 209,615	$ 140,807	$ 350,715
2024	241	12,789	5,303	46,448	64,781	95	189,096	123,776	312,967
2023	1,181	8,117	5,498	44,256	59,052	95	184,315	84,993	269,403
2022	200	4,863	8,002	30,695	43,760	52	181,592	73,254	254,898
2021	191	5,351	4,162	24,321	34,025	105	185,109	70,483	255,697
2020	5,752	6,728	5,809	25,556	43,845	161	160,130	68,934	229,225
2019 (1)	6,063	6,867	9,127	21,980	44,037	129	182,727	57,007	239,863
2018 (2)	3,748	7,094	8,024	24,481	43,347	119	182,257	42,540	224,916
2017 (3)	3,044	5,376	-	30,653	39,073	100	194,182	21,753	216,035
2016	2,401	4,402	-	26,329	33,132	94	139,038	20,455	159,587

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

(1) Restated due to billing error by ACUD No. 1. See Note 19 to the 2020 Audited Financial Statements.
(2) Restated due to reclassification of discretely presented component units and additional adjustments. See Note 20 to the 2019 Audited Financial Statements.
(3) Restated due to implementation of GASB 75. See Note 20 to the 2018 Audited Financial Statements.

PARISH OF ASCENSION

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2025	2024	2023	2022	2021
REVENUES					
Taxes	$ 150,056	$ 136,268	$ 132,369	$ 118,836	$ 106,844
Intergovernmental	21,471	36,576	15,144	13,775	19,118
Licenses and permits	4,433	4,729	4,461	4,341	4,188
Fines and forfeitures	714	640	237	218	242
Charges for services	10,021	8,153	8,453	5,574	4,753
Investment earnings (loss) and other	17,471	14,296	14,763	(5,681)	(1,019)
Total revenues	204,166	200,662	175,427	137,063	134,126
EXPENDITURES					
Current function:					
General government	26,407	24,367	22,900	32,236	27,449
Public safety	22,739	20,005	19,362	16,898	15,568
Public works	36,033	31,335	34,008	26,374	23,817
Health and welfare	13,219	13,360	11,181	9,976	9,314
Culture and recreation	14,352	13,491	12,487	10,003	10,630
Debt service					
Principal	6,903	6,709	6,241	5,812	5,581
Interest	3,148	3,430	3,640	3,861	4,069
Bond issuance	-	-	-	-	169
Capital outlay	41,634	47,812	35,315	24,242	22,213
Total expenditures	164,435	160,509	145,134	129,402	118,810
Excess (deficiency) of revenues over expenditures	39,731	40,153	30,293	7,661	15,316
OTHER FINANCING SOURCES (USES)					
Transfers in	68,625	84,840	41,209	51,068	29,802
Proceeds from sale of property	144	10	24	75	299
Proceeds from insurance	53	168	21	549	317
Proceeds from issuance of lease liabilities	128	402	659	-	-
Issuance of debt installment	-	-	-	-	-
Issuance of refunding debt	-	-	-	-	4,695
Premium on debt issuance	-	-	-	-	190
Payment to refunded bond agent	-	-	-	-	(4,715)
Transfers out	(69,775)	(76,280)	(42,409)	(50,418)	(29,252)
Total other financing sources and uses	(825)	9,140	(496)	1,274	1,336
Net change in fund balances	$ 38,906	$ 49,293	$ 29,797	$ 8,935	$ 16,652
Debt service as a percentage of noncapital expenditures	8.2	9.0	9.0	9.2	10.0

Exhibit J-5
(Continued)

PARISH OF ASCENSION

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2020	(Restated) 2019	(Restated) 2018	(Restated) 2017	2016
REVENUES					
Taxes	$ 93,512	$ 93,374	$ 88,534	$ 89,727	$ 84,873
Intergovernmental	8,550	14,413	14,486	11,290	8,689
Licenses and permits	4,158	3,855	3,915	3,720	3,578
Fines and forfeitures	226	289	2,015	322	335
Charges for services	3,813	9,169	2,255	2,487	2,227
Miscellaneous	4,441	7,041	3,456	1,254	902
Total revenues	114,700	128,141	114,661	108,800	100,604
EXPENDITURES					
Current function:					
General government	16,960	15,637	15,559	16,815	22,840
Public safety	11,456	12,046	10,880	11,244	9,783
Public works	25,487	27,875	21,478	19,276	18,796
Health and welfare	9,210	8,484	7,877	7,061	7,162
Culture and recreation	8,161	8,825	12,924	7,368	7,052
Debt service					
Principal	6,395	5,090	5,333	3,055	4,563
Interest and bond issuance cost	4,338	4,359	4,410	3,926	2,954
Bond issuance	36	193	-	-	-
Capital outlay	44,003	31,398	19,425	27,730	18,617
Total expenditures	126,046	113,907	97,886	96,475	91,767
Excess (deficiency) of revenues over expenditures	(11,346)	14,234	16,775	12,325	8,837
OTHER FINANCING SOURCES (USES)					
Transfers in	31,645	29,267	58,591	42,327	24,955
Proceeds from sale of property	119	117	427	3	-
Proceeds from insurance	25	23	50	751	955
Proceeds from issuance of lease liabilities	-	-	-	-	-
Issuance of debt installment	755	5,390	-	49,785	-
Issuance of refunding debt	-	-	-	-	-
Premium on issuance	-	308	-	2,344	-
Payment to refunded bond agent	(715)	-	-	-	-
Transfers out	(31,595)	(33,487)	(62,591)	(45,146)	(29,340)
Total other financing sources and uses	234	1,618	(3,523)	50,064	(3,430)
Net change in fund balances	$ (11,112)	$ 15,852	$ 13,252	$ 62,389	$ 5,407
Debt service as a percentage of noncapital expenditures	13.1	11.5	12.4	10.2	10.3

PARISH OF ASCENSION

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)
(in thousands)

	Property Taxes	Sales Taxes	Franchise and Other Taxes	Total
2025	$ 59,096	$ 89,480	$ 1,479	$ 150,055
2024	52,086	82,831	1,352	136,269
2023	47,030	84,217	1,122	132,369
2022	43,378	74,218	1,240	118,836
2021	40,644	64,879	1,320	106,843
2020	40,041	52,073	1,398	93,512
2019	37,989	53,951	1,434	93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873

PARISH OF ASCENSION

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

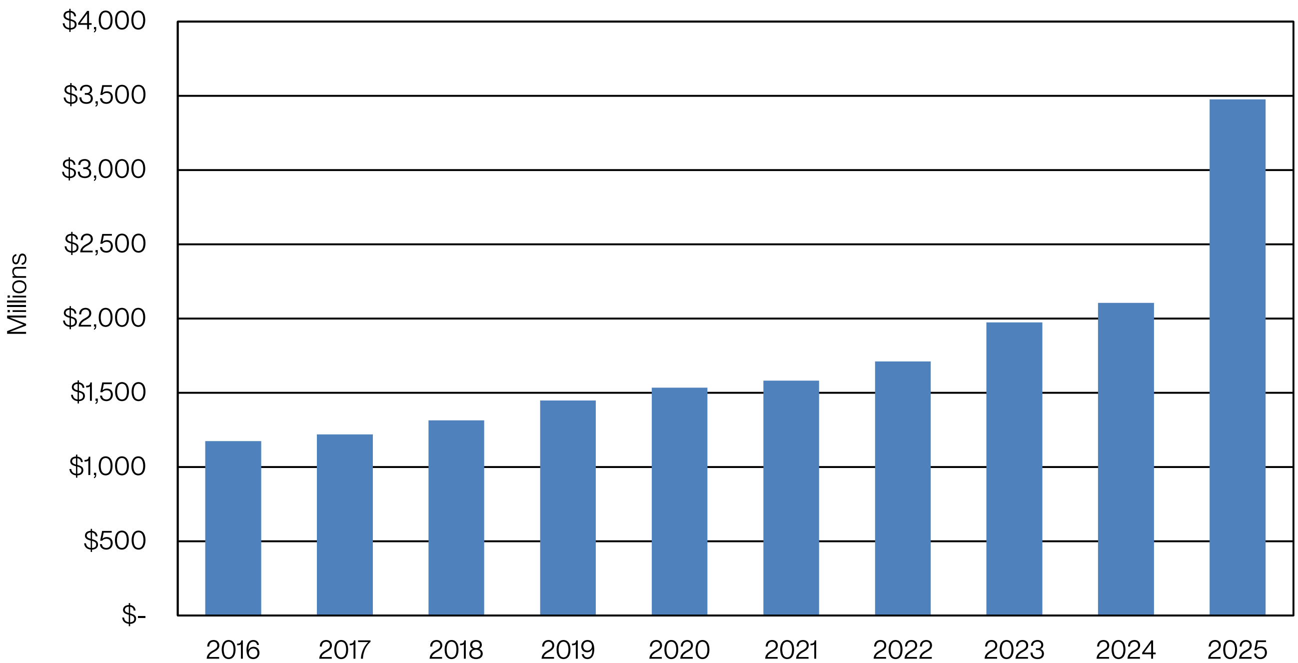
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2025	$ 1,351,800,680	$2,276,263,340	$ 122,282,230	$ 275,102,495	$3,475,243,755	418.13	$29,182,224,653	12%
2024	1,230,340,900	2,105,724,270	114,931,220	1,345,294,424	2,105,701,966	328.13	26,261,354,847	8%
2023	1,117,789,440	1,007,263,040	111,266,690	263,218,016	1,973,101,154	330.41	18,338,048,093	11%
2022	1,059,949,590	790,429,830	111,888,580	252,143,902	1,710,124,098	285.41	16,316,582,420	10%
2021	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,246	255.39	15,225,012,520	10%
2020	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	211.26	14,735,521,907	10%
2019	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	92.90	13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%

Source: Ascension Parish Tax Assessor
*Actual Valuation (Market Value) as Compared to Assessed Valuation

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

PARISH OF ASCENSION

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



PARISH OF ASCENSION

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

				PARISH DIRECT RATES			
Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3	Juvenile Detention
			TAX RATES (mills per dollar)				
2025	2.71	14.70	28.65	5.46	5.53	19.24	0.98
2024	2.71	14.70	28.65	5.46	5.53	19.24	0.98
2023	2.74	14.89	29.57	5.50	5.60	20.00	0.99
2022	2.74	14.89	29.57	5.50	5.60	20.00	0.99
2021	2.74	14.89	29.57	5.48	5.60	20.00	0.99
2020	2.74	14.86	29.57	5.46	6.52	20.00	0.99
2019	2.77	15.03	30.70	5.50	6.59	20.00	1.00
2018	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2017	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2016	2.77	14.85	30.63	5.33	6.59	18.70	0.97
			TAX LEVIES				
2025	$ 5,770,724	$ 12,452,676	$ 1,920,948	$ 12,864,155	$ 13,029,081	$ 7,042,682	$ 2,308,953
2024	5,416,996	11,138,335	1,719,482	11,497,220	11,644,624	6,636,276	2,063,607
2023	5,143,634	10,549,660	1,539,512	10,852,105	11,049,411	6,355,234	1,953,385
2022	4,202,106	9,104,536	1,392,601	9,405,839	9,576,696	6,090,888	1,693,049
2021	3,893,554	8,464,578	1,278,546	8,672,771	8,862,517	5,706,680	1,566,793
2020	3,776,490	8,209,331	1,208,182	8,379,376	10,005,961	5,490,453	1,519,330
2019	3,802,756	7,843,108	1,139,611	7,958,212	9,535,237	5,204,604	1,446,922
2018	3,447,816	6,397,129	1,052,992	7,233,756	8,667,211	4,732,226	1,315,204
2017	3,189,184	6,377,583	965,373	6,706,300	8,035,229	4,428,211	1,219,304
2016	3,073,295	6,174,677	947,427	6,263,807	7,744,507	3,912,359	1,139,949

Source: Ascension Parish Tax Assessor

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

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

(1) Not included are the following:
Right of Way District parcel fees, Forestry District, Prairieville Community Fire Fee, Prairieville Residential Fire Fee, and Louisiana Tax Commission Fees. These represent isolated areas that affect less than a majority of Parish residents.

PARISH DIRECT RATES				OVERLAPPING RATES				
Animal Control	ACUD#1	Road Districts	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Total
TAX RATES (mills per dollar)								
0.98	9.88	330.00	418.13	13.28	59.76	1.78	14.48	89.30
0.98	9.88	240.00	328.13	13.28	61.59	1.78	14.48	91.13
0.99	10.13	240.00	330.41	13.56	61.59	1.80	14.48	91.43
0.99	10.13	195.00	285.41	13.53	61.59	1.80	14.48	91.40
0.99	10.13	165.00	255.39	13.53	61.59	1.80	14.48	91.40
0.99	10.13	120.00	211.26	15.34	61.59	1.80	14.48	93.21
1.00	10.31	-	92.90	15.97	61.59	1.82	14.48	93.86
-	10.31	-	91.72	15.88	62.31	1.82	14.48	94.49
-	10.31	-	91.72	15.74	61.59	1.82	14.48	93.63
-	10.31	-	90.15	15.70	61.59	1.82	14.48	93.59
TAX LEVIES								
$ 2,308,953	$ 454,700	$ 429,980	$ 58,582,852	$ 8,440,264	140,798,847	$ 4,193,809	$ 34,115,920	$ 246,131,692
2,063,607	419,898	306,122	52,906,167	7,552,313	129,691,169	3,748,179	30,490,792	224,388,620
1,953,385	403,710	235,609	50,035,645	7,025,222	121,523,798	3,551,592	28,570,622	210,706,879
1,693,049	339,375	134,668	43,632,807	6,153,948	105,326,837	3,078,218	24,762,593	182,954,403
1,566,793	335,331	70,061	40,417,624	5,707,772	97,472,102	2,848,661	22,915,932	169,362,091
1,519,330	335,384	24,015	40,467,852	5,504,294	94,519,417	2,762,367	22,221,748	165,475,678
1,446,922	322,035	-	38,699,407	5,674,689	89,116,258	2,633,410	20,951,429	157,075,193
-	299,799	-	33,146,132	5,153,213	81,003,610	2,393,681	19,044,146	140,740,782
-	299,558	-	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	130,953,853
-	319,883	-	29,575,903	4,573,288	72,380,058	2,138,852	17,016,733	125,684,834

PARISH OF ASCENSION

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

Taxpayer	Type of Business	2025 Assessed Valuation	2025 Rank	2025 Percentage of Total Assessed Valuation	2016 Assessed Valuation	2016 Rank	2016 Percentage of Total Assessed Valuation
Shell Chemical LP	Chemicals	$ 135,965,270	1	3.91%	$ 75,274,310	1	6.41%
CF Industries Nitrogen, LLC	Chemicals	113,272,580	2	3.26%	47,423,250	3	4.04%
BASF Corporation	Chemicals	114,829,040	3	3.30%	66,969,130	2	5.70%
Westlake Vinyls Company	Chemicals	57,301,940	4	1.65%	-	-	-
Honeywell International	Chemicals	53,776,730	5	1.55%	22,083,420	5	1.88%
Occidental Chemical	Chemicals	41,447,130	6	1.19%	26,851,110	4	2.28%
Methanex USA, LLC	Chemicals	39,585,060	7	1.14%	-	-	0.00%
Huntsman International	Chemicals	39,365,220	8	1.13%	19,084,470	7	1.62%
PCS Nitrogen Fertilizer	Chemicals	31,660,880	9	0.91%	17,993,570	8	1.53%
Rubicon, LLC	Chemicals	30,267,010	10	0.86%	15,647,810	10	1.33%
Exxon Mobil Corp	Chemicals	-		-	17,959,460	9	1.53%
REV (formerly EATEL)	Telecommunications	-		-	19,784,610	6	1.69%
		$ 657,470,860		18.90%	$ 329,071,140		28.01%
2025 Taxable Assessed Value of Parish		$ 3,475,243,755					
2016 Taxable Assessed Value of Parish					$ 1,175,188,871		

Source: Ascension Parish Assessor's Office

PARISH OF ASCENSION

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS
(UNAUDITED)

Year	(1) Total Tax Levy	(2)(a) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2025	$ 58,582,852	$ 57,745,568	98.57%	$ -	$ 57,745,568	98.57%
2024	52,906,167	51,934,877	98.16%	(35,042)	51,899,835	98.10%
2023	50,035,645	50,080,465	100.09%	-	50,080,465	100.09%
2022	43,632,807	43,040,164	98.64%	(5,061)	43,035,103	98.63%
2021	40,417,624	39,924,884	97.59%	-	39,924,884	98.78%
2020	40,467,852	36,735,371	90.78%	814,171	37,549,542	92.79%
2019	38,699,407	37,344,766	96.50%	-	37,344,766	96.50%
2018	33,146,132	32,911,499	99.29%	(16,016)	32,895,483	99.24%
2017	31,220,741	30,457,578	97.56%	(11,806)	30,445,772	97.52%
2016	29,575,903	28,824,077	97.46%	(5,590)	28,818,487	97.44%

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

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

(a) Amount collected though March of subsequent year plus December of current year.

Exhibit J-11

PARISH OF ASCENSION

SALES TAX REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance, Construction, and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2025	$ 43,012,696	$ 21,151,634	$ 25,315,866	$ 870,933	$ 90,351,129
2024	39,491,619	19,391,615	23,947,327	815,659	83,646,220
2023	40,308,993	19,807,601	24,099,975	853,698	85,070,267
2022	35,263,160	17,300,558	21,654,387	792,634	75,010,739
2021	31,260,255	14,784,554	18,834,655	552,537	65,432,001
2020	24,107,206	12,196,570	15,769,756	680,667	52,754,199
2019	25,583,558	12,452,326	15,914,962	639,543	54,590,389
2018	25,500,352	12,419,449	15,859,545	581,983	54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798

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

	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	5.00%	5.00%	5.00%	5.00%	5.00%
Total Rate	9.50%	9.50%	10.00%	9.50%	9.50%

Source: Louisiana Department of Revenue

Exhibit J-12

PARISH OF ASCENSION

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

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR 2025	2024	2023	2022	2021
Retail Trade	$ 109,584,974	$ 104,808,017	$ 96,652,073	$ 77,434,519	$ 85,862,108
Chemical Plants	64,855,942	57,217,932	60,593,468	42,029,310	35,613,669
Industrial Supplies	45,087,774	46,304,816	45,791,229	34,978,081	32,927,728
Contractors	7,870,978	7,415,654	8,255,168	6,674,436	7,516,497
Transportation	20,697,895	19,742,013	20,003,252	20,405,486	19,621,295
Total	$248,097,563	$235,488,432	$ 231,295,190	$ 181,521,832	$ 181,541,297

Standard Industrial Classification Code	FISCAL YEAR 2020	2019	2018	2017	2016
Retail Trade	$ 76,941,568	$ 72,889,446	$ 69,689,389	$ 69,225,480	$ 66,918,657
Chemical Plants	27,956,407	33,515,793	37,148,598	34,599,531	47,001,509
Industrial Supplies	27,061,976	31,635,867	29,029,388	28,031,664	28,180,070
Contractors	6,181,003	5,417,400	4,122,154	3,810,019	4,716,092
Transportation	16,604,929	15,579,368	15,202,899	16,439,621	15,715,427
Total	$ 154,745,883	$ 159,037,874	$ 155,192,428	$ 152,106,315	$ 162,531,755

Source: Collector of Ascension Parish Sales and Use Taxes.

Exhibit J-13

PARISH OF ASCENSION

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

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

		Other Governmental Activities Debt		Business-type Debt	(1)	(2)	(2) (in dollars)
Year	General Obligation Bonds	Public Improvement Bonds	Lease Liabilities, SBITA, and Other	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Debt Per Capita
2025	$ 3,104	$ 77,561	$ 175	$ 2,156	$ 82,996	1.45%	$ 614
2024	3,562	83,941	417	2,419	90,339	1.63%	677
2023	4,009	90,080	442	2,682	97,213	1.79%	739
2022	4,446	95,987	-	2,940	103,373	2.14%	792
2021	4,874	101,670	-	3,194	109,738	2.39%	855
2020	5,306	106,943	-	3,441	115,690	2.38%	915
2019	6,708	112,178	-	3,687	122,573	2.94%	968
2018	7,110	111,450	-	3,928	122,488	3.12%	982
2017	8,503	115,653	13	4,164	128,333	3.50%	1,044
2016	8,885	66,420	66	4,398	79,769	2.24%	656

(1) Amounts exclude accrued compensated absences, net pension liability, and net other postemployment benefits liability.
(2) Demographic and economic statistics (Exhibit J-18)

Exhibit J-14

PARISH OF ASCENSION

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

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

Year	General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2025	$ 3,104	$ 503	$ 2,601	0.01%	$ 19
2024	3,562	466	3,096	0.01%	23
2023	4,009	439	3,570	0.02%	27
2022	4,446	423	4,023	0.02%	31
2021	4,874	415	4,459	0.03%	35
2020	5,306	411	4,895	0.03%	39
2019	6,708	405	6,303	0.05%	50
2018	7,110	376	6,734	0.05%	54
2017	8,503	397	8,106	0.07%	66
2016	8,885	382	8,503	0.07%	70

PARISH OF ASCENSION

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

December 31, 2025
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	$ 77,561	100%	$ 77,561
Library (2)	3,104	100%	3,104
Lease liabilities, SBITA, and other	175	100%	175
Total Direct	80,840		80,840
Overlapping:			
Ascension Parish School Board (1)(3)	406,989	100%	406,989
City of Donaldsonville (1)(3)	6,050	0.9%	54
Total Overlapping	413,039		407,043
Total Direct and Overlapping	$ 493,879		$ 487,883

(1) Amounts exclude accrued compensated absences, net pension liabilities and other postemployment benefits liabilities.
(2) All General Obligation Bonds are secured by ad valorem taxes.
(3) Source: 2025 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 2025.

PARISH OF ASCENSION

LEGAL DEBT MARGIN CALCULATION
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2025	$ 3,750,346,250	$ 375,034,625	$ 1,312,621,188	$ 30,810,000	$ 1,281,811,188	97.65%
2024	3,450,996,390	345,099,639	1,207,848,737	34,715,000	1,173,133,737	97.13%
2023	2,236,319,170	223,631,917	782,711,710	38,460,000	744,251,710	95.09%
2022	2,214,411,902	221,441,190	775,044,166	42,035,000	733,009,166	94.58%
2021	1,831,293,753	183,129,375	640,952,814	45,450,000	595,502,814	92.91%
2020	1,777,557,350	177,755,735	622,145,073	48,725,000	573,420,073	92.17%
2019	1,681,459,890	168,145,989	588,510,962	52,845,000	535,665,962	91.02%
2018	1,543,396,510	154,339,651	540,188,779	55,845,000	484,343,779	89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445	88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364	87.46%

Source: Ascension Parish Tax Assessor

(1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)

(2) Indebtedness for all purposes combined for debt secured by ad valorem taxes. Includes a public improvement bond for the East Ascension Drainage District secured by a pledge of both sales and ad valorem tax revenues.

PARISH OF ASCENSION

PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)

(full accrual basis of accounting)

SCHEDULE A - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 1 (1%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
2025	$ 43,012,696	$ 411,342	$ 42,601,354	$ 1,287,000	$ 866,624	$ 2,153,624	19.78
2024	39,491,619	394,000	39,097,619	1,245,000	911,024	2,156,024	18.13
2023	40,308,993	359,965	39,949,028	1,203,000	948,556	2,151,556	18.57
2022	35,263,160	334,131	34,929,029	1,176,000	968,574	2,144,574	16.29
2021	31,260,255	304,108	30,956,147	1,151,000	1,001,025	2,152,025	14.38
2020	24,107,206	272,085	23,835,121	1,115,000	1,040,581	2,155,581	11.06
2019	25,583,558	265,057	25,318,501	1,075,000	1,078,522	2,153,522	11.76
2018	25,500,352	229,833	25,270,519	915,000	1,033,391	1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	775,278	34.64

SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 2 (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
2025	$ 21,151,634	$ 203,240	$ 20,948,394	$ 1,085,000	$ 705,443	$ 1,790,443	11.70
2024	19,391,615	194,778	19,196,837	1,035,000	757,194	1,792,194	10.71
2023	19,807,601	177,853	19,629,748	1,000,000	777,195	1,777,195	11.05
2022	17,300,558	165,144	17,135,414	985,000	806,743	1,791,743	10.46
2021	14,784,554	149,949	14,634,605	950,000	825,743	1,775,743	8.24
2020	12,196,570	133,627	12,062,943	940,000	853,943	1,793,943	6.72
2019	12,452,326	130,250	12,322,076	910,000	881,244	1,791,244	6.88
2018	12,419,449	112,865	12,306,584	915,000	879,621	1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82

SCHEDULE C - PUBLIC IMPROVEMENT SALES TAX - DRAINAGE (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
2025	$ 25,315,866	$ 675,129	$ 24,640,737	$ 3,465,000	$ 1,292,700	$ 4,757,700	5.18
2024	23,947,327	623,424	23,323,903	3,315,000	1,454,600	4,769,600	4.89
2023	24,099,975	683,650	23,416,325	3,155,000	1,608,651	4,763,651	4.92
2022	21,654,387	636,304	21,018,083	3,005,000	1,758,900	4,763,900	4.41
2021	18,834,655	512,477	18,322,178	2,860,000	1,895,100	4,755,100	3.85
2020	15,769,756	347,336	15,422,420	2,735,000	2,025,250	4,760,250	3.24
2019	15,914,962	374,069	15,540,893	2,615,000	2,149,500	4,764,500	3.26
2018	15,859,545	279,440	15,580,105	1,775,000	2,228,800	4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43

(1) Amount is shown net of refunds
(2) Total sales tax collection costs

PARISH OF ASCENSION

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

Year	Estimated Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2025	135,105	$ 5,709,267	$ 42,258	37.1	23,745	3.3	4.2
2024	133,534	5,535,385	41,453	36.4	24,076	3.5	4.4
2023	131,632	5,443,641	41,355	36.6	24,138	2.6	4.1
2022	130,458	4,831,512	37,035	36.2	23,815	2.8	3.1
2021	128,369	4,582,645	35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2

Source: Ascension Economic Development Corp
(1) Source: US Census Bureau estimates.
(2) Source: Ascension Parish School Board

PARISH OF ASCENSION

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

2025			2016		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,500	5.0%	Ascension Parish School Board	2,715	4.9%
BASF Corporation	1,350	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	710	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	699	1.0%	Wal-Mart Stores	700	1.2%
Shell Chemical Company	608	1.0%	Shell Chemical Company	650	1.2%
CF Industries	550	1.0%	Leblanc's Food Stores	600	1.2%
Smith Tank and Steel	430	0.9%	EATEL	530	1.1%
Huntsman Chemical Co., LLC	430	0.9%	St. Elizabeth Hospital	489	0.9%
Our Lady of the Lake Ascension (formerly St. Elizabeth Hospital)	475	0.8%	Huntsman Chemical Co., LLC	420	0.9%
REV (formerly EATEL)	380	0.7%	Smith Tank and Steel	393	0.7%
	9,132	14.3%		8,289	15.3%

Source: Parish of Ascension
Percentages are based upon total employment per Ascension Economic Development Corporation

PARISH OF ASCENSION

FULL-TIME EQUIVALENT PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
GENERAL FUND:										
Adjudication	-	-	-	-	-	-	-	-	-	1
Building	19	18	19	18	16	17	19	15	16	15
Citizen Service Office	3	3	4	4	3	4	3	-	-	-
Coroner	1	-	-	-	-	-	-	-	-	-
Data Analytics	10	-	-	-	-	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	4	4	5	5	4	6	7	7	6	5
Engineering	-	-	-	-	-	-	-	-	-	23
Executive Administration	4	4	4	4	4	4	4	4	5	3
Finance/Purchasing	31	35	30	24	19	24	23	21	21	20
General Administration	8	9	9	9	10	8	9	7	7	6
Grants	4	4	3	3	3	4	4	4	4	4
Human Resources	10	10	9	11	9	9	8	8	8	6
IS/GIS	12	11	11	11	13	9	9	8	9	9
Judicial 23rd District	19	20	21	21	21	21	21	21	21	21
Judicial Parish Court	6	6	6	6	6	6	7	6	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	14	14	14	14	13	13	13	13
Planning and Development	17	16	16	17	17	8	8	13	13	7
Communications (Video Programming)	6	6	7	5	4	4	5	5	3	2
TOTAL GENERAL FUND	181	173	171	165	156	151	153	145	141	150
OTHER FUNDS:										
Criminal Court	19	17	19	18	16	15	15	17	14	16
East Ascension Major Drainage	166	158	150	171	113	124	89	89	78	71
FINS	5	5	5	5	5	5	5	5	5	5
Fire District No. 1	51	51	50	50	50	49	45	46	44	45
Fire District No. 3	71	71	64	64	55	47	49	46	37	36
Fleet Management	-	-	-	-	-	-	-	-	-	17
Health Unit	22	29	31	39	39	41	42	24	16	36
Jail	14	13	11	5	5	6	5	5	11	11
Lamar Dixon	25	23	24	17	21	22	21	28	21	20
Maintenance	20	25	29	35	47	35	33	31	31	30
Mental Health	5	7	19	18	19	19	19	17	18	21
Recreation	30	31	32	30	29	27	26	23	21	20
Road and Bridge	55	52	49	47	91	101	124	108	94	74
Utilities	24	20	26	30	32	35	33	30	26	7
West Ascension Drainage	11	11	11	10	9	8	8	9	10	8
TOTAL OTHER FUNDS	518	513	520	539	531	534	514	478	426	417
TOTAL ALL FUNDS	699	686	691	704	687	685	667	623	567	567

Source: Parish of Ascension

PARISH OF ASCENSION

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	FISCAL YEAR									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function:										
Public Safety:										
Police:										
Physical arrests	3,907	3,774	3,200	3,936	3,246	2,969	5,586	4,355	4,160	3,972
Traffic violations	2,535	2,884	2,594	2,921	2,456	2,858	3,614	3,898	5,150	4,812
Service call responses	74,391	71,027	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992
Fire:										
Number of responses	1,293	1,595	2,581	2,238	2,450	2,017	1,924	1,771	1,973	1,570
Number of emergency responses	9,864	11,011	10,427	10,011	9,891	7,102	7,251	7,257	6,342	6,042
Public Works:										
Building Permits:										
Residential (new)	405	354	264	1,016	815	964	984	846	1,009	753
Commercial	52	24	67	40	58	64	154	169	154	132
Transportation:										
Parish street maintenance program:										
Number of miles maintained	531	527	527	542	538	533	529	526	524	515
Rehab streets and roads (miles)	11	7	8	5	5	2	8	11	32	22
Sanitation:										
Wastewater:										
Number of users *	650	98	3,753	3,636	2,788	2,503	1,956	1,333	494	549
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,070	2,070	2,070	2,060	2,060	2,059
Culture-Recreation:										
Libraries:										
Total registered borrowers**	100,467	96,579	93,572	90,902	81,243	45,178	32,901	32,251	28,865	28,931
Total items circulated	781,211	730,469	710,302	480,406	431,844	352,287	473,235	566,567	410,846	428,142
Total reference questions answered	72,592	73,778	70,148	71,240	61,464	58,552	72,138	71,097	53,144	69,472

Source: Ascension Parish Government

*Number of users Parish GIS Department; Sewer assets sold during 2024.

**Library included parish students beginning 2021 fiscal year

Exhibit J-22

PARISH OF ASCENSION

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

	FISCAL YEAR									
Major Programs	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government:										
Number of general government buildings (1)	20	22	22	22	23	21	20	21	24	24
Public Safety:										
Number of fire stations	19	19	19	18	19	18	17	18	19	19
Fire trucks	61	60	58	57	57	63	60	58	54	53
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	531	527	527	542	538	533	529	526	524	512
Number of bridges	83	83	83	83	83	83	83	82	82	89
Sanitation:										
Miles of sanitary sewers	2	2	51	51	51	44	35	25	18	17
Culture and Recreation:										
Number of parks	19	22	22	22	22	22	22	23	23	24
Number of library branches	5	5	5	4	4	4	4	4	4	4
Number of community centers	4	4	4	4	4	4	4	5	4	5
Health and Welfare:										
Number of health and welfare buildings	11	11	11	12	10	10	10	10	10	9

(1) Includes substations and police stations annexed to courthouses

Source: Ascension Parish Government

PARISH OF ASCENSION

LOUISIANA

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, 2025

Grantor/State Pass-through/ Program name/ Location of Project	Assistance Listing Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
U. S. Federal Emergency Management Agency				
Passed through State of Louisiana/Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant Program - Elevation Program	97.039	FEMA-DR-4263-LA	$ 4,443	$ -
Hazard Mitigation Grant Program - Conway Bayou Pump Station Improvements - Phase I	97.039	FEMA-DR-4277-LA	58,817	-
Hazard Mitigation Gratn Program - Ascension Parish Generators	97.039	FEMA-DR-4606-LA	25,125	-
		Subtotal assistance listing #97.039	88,385	-
2023 Emergency Management Performance Grant - SRL Elevation Program	97.042	FMA-PJ-06-LA-2023-001	22,334	-
2024 Emergency Management Performance Grant - SRL Elevation Program	97.042	FMA-PJ-06-LA-2024-001	7,885	-
2022 State Homeland Security Program	97.042	EMW-2022-SS-00011-S01	45,167	-
2023 State Homeland Security Program	97.042	EMW-2023-SS-00011-S01	41,242	-
2024 State Homeland Security Program	97.042	EMW-2024-SS-00011-S01	55,455	-
		Subtotal assistance listing #97.042	172,083	-
2019 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-06-LA-2019-001	91,250	-
2022 FMA SWIFT Current Elevation Properties	97.029	FMA-PJ-06-LA-2022-026	726,589	-
2021 FMA Climate Resilience Mitigation	97.029	EMT-2021-FM-024-0019	2,373,382	-
2022 FMA Climate Resilience Mitigation	97.029	EMT-2022-FM-003-0041	107,045	-
		Subtotal assistance listing #97.029	3,298,266	-
* Public Assistance Grant - Hurricane Ida	97.036	FEMA-4611-PA-LA	15,085	-
* Public Assistance Grant - Hurricane Francine	97.036	FEMA-4817-PA-LA	934,200	-
* Public Assistance Grant - Hurricane Barry	97.036	FEMA-4458-PA-LA	27,139	-
* Public Assistance Grant - Flood 816	97.036	FEMA-4277-PA-LA	607,756	-
		Subtotal assistance listing #97.036	1,584,180	-
Total U. S. Federal Emergency Management Agency			5,142,914	-
U.S. Department of Transportation				
Passed through Louisiana Department of Transportation and Development				
Ascension Parish Overlay Program - Highway Planning and Construction	20.205	H.014714	175,635	-
DOTD - PR 929 Overlay - US 61 - Parker Road	20.205	H.006457	266,309	-
Roundabout at LA 929 and Parker Road - Highway Planning and Construction	20.205	H.006457	189,255	-
Roundabout at Churchpoint Road and Roddy Road - Highway Planning and Construction	20.205	H.006459	307,731	-
		Subtotal assistance listing #20.205	938,930	-
Total U.S. Department of Transportation			938,930	-
U.S. Department of Treasury				
* COVID 19: Coronavirus State and Local Fiscal Recovery Funds				
Parish Utilities of Ascension - Water System Improvements	21.027	None	188,803	-
St. Amant Community Center	21.027	None	1,727,738	-
Parish Courthouse Landscaping and Parking	21.027	None	42,955	-
Oak Grove Playground	21.027	None	106,693	-
South Louisiana Fairgrounds - Airnasium	21.027	None	2,193,000	-
Southwood Park	21.027	None	749,434	-
Passed through State of Louisiana/Division of Administration				
* COVID 19: Coronavirus State and Local Fiscal Recovery Funds	21.027	PM-21-09-002	529,128	-
		Subtotal assistance listing #21.027	5,537,751	-
Total U.S. Department of Treasury			5,537,751	-
U.S. Department of Housing and Urban Development				
Passed through State of Louisiana/Office of Community Development				
Marvin Braud Pump Station - Phase I	14.228	B-18-DP-22-0001	3,554,657	-
Lower Bayou Conway	14.228	B-18-DP-22-0001	231,292	-
LRA-Parish Sewer Construction	14.228	B-18-DP-22-0001	87,330	-
Local and Regional Watershed Projects	14.228	B-18-DP-22-0001	38,781	-
		Subtotal assistance listing #14.228	3,912,060	-
Passed through Department of Housing and Community Affairs				
* Section 8 Housing - Housing Voucher Cluster	14.871	LA009	1,160,036	-
Total U.S. Department of Housing and Urban Development			5,072,096	-
Total Federal Assistance			$ 16,691,691	$ -

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2025

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity for the Parish under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies.

NOTE 2 - BASIS OF ACCOUNTING

The Parish's Schedule 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, 2025. 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 15 percent de minimis indirect cost as allowed under the Uniform Guidance.

NOTE 4 - RELATIONSHIP TO THE FEDERAL REPORTS

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

OTHER INDEPENDENT AUDITORS' REPORT

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2025**

PARISH OF ASCENSION

LOUISIANA

Faulk&Winkler

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated June 26, 2026. As described in our report on the **PARISH's** financial statements, this report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

Report on Internal Control over Financial Reporting

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

Address

6811 Jefferson Highway
Baton Rouge, LA 70806

Contact

P: 225.927.6811
F: 225.932.0000

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* and are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002.

The Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the **PARISH's** response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2026

Faulk&Winkler

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

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

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, 2025. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Public Assistance Grant Program, ALN #97.036

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the **PARISH** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Public Assistance Grant Program, ALN #97.036 for the year ended December 31, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the **PARISH** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2025.

Basis for Qualified and Unmodified Opinions

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

Address

6811 Jefferson Highway
Baton Rouge, LA 70806

Contact

P: 225.927.6811
F: 225.932.0000

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

Matter(s) Giving Rise to Qualified Opinion on Public Assistance Grant Program, ALN #97.036

As described in the accompanying schedule of findings and questioned costs, the **PARISH** did not comply with requirements regarding Allowable Cost, as described in finding 2025-001.

Compliance with such requirements is necessary, in our opinion, the **PARISH** to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **PARISH's** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **PARISH's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **PARISH's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the **PARISH's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **PARISH's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the **PARISH's** response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the **PARISH's** response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2026

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2025

1) Summary of Auditors' Results:

A) The type of report issued on the financial statements: **Unmodified opinion**.

B) Significant deficiencies in internal control that were disclosed by the audit of financial statements: **None reported**.

Material weaknesses: **2025-001 and 2025-002**.

C) Noncompliance which is material to the financial statements: **2025-001 and 2025-002**.

D) Significant deficiencies in internal control over major programs: **None**.

Material weaknesses: **2025-001**.

E) The type of report issued on compliance for major programs:

Type of Report on Compliance	Major Program
Qualified	Public Assistance Grant (ALN #97.036)
Unmodified	COVID-19: Coronavirus State and Local Fiscal Recovery Funds (ALN #21.027)
Unmodified	Section 8 Housing – Housing Voucher Cluster (ALN #14.871)

F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **2025-001.**

G) Identification of Major Programs:

U.S. Federal Emergency Management Agency (FEMA)
State of Louisiana - Office of Homeland Security and Emergency Preparedness
1) Public Assistance Grant — Assistance Listing #97.036

U.S. Department of Treasury
2) COVID-19: Coronavirus State and Local Fiscal Recovery Funds - Direct Funding — Assistance Listing #21.027

State of Louisiana - Office of Homeland Security and Emergency Preparedness
COVID-19: Coronavirus State and Local Fiscal Recovery Funds Water Sector Grant — Assistance Listing #21.027

U.S. Department of Housing and Urban Development
State of Louisiana - Department of Housing and Community Affairs
3) Section 8 Housing - Housing Voucher Cluster — Assistance Listing #14.871

H) Dollar threshold used to distinguish between Type A and Type B programs: **$1,000,000**.

I) Auditee qualified as a low-risk auditee: **No**.

2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards* and *the Louisiana Governmental Audit Guide:* **2025-001 and 2025-002.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2025-001 – Internal Controls over Allowable Cost – Disaster Assistance Grants

U.S. Federal Emergency Management Agency

97.036 - Public Assistance Grant

Year Finding Originated: 2025

Condition: The Parish did not maintain adequate internal controls over the review and approval of FEMA Public Assistance (PA) Force Account expenditures submitted through reimbursement requests prepared by its outsourced grant consultant. Specifically, the Parish did not perform a documented review to verify the accuracy, proper classification (e.g., labor, equipment, materials), and allowability of Force Account costs in accordance with FEMA PA requirements prior to submission for reimbursement.

During our testing of Force Account costs, we selected a sample of 41 reimbursement requests. Of these, 29 samples contained exceptions where (1) evidence of supervisory review and approval was not documented, and/or (2) costs were not adequately supported or demonstrated to be properly classified and allowable under FEMA Public Assistance Force Account requirements. The frequency and nature of the exceptions identified indicate that the Parish's internal controls over the review of Force Account expenditures were not operating effectively.

Criteria: Management is responsible for establishing and maintaining effective internal control over compliance with federal program requirements, including ensuring that all expenditures charged to FEMA Public Assistance Program. Reimbursement request should be reviewed to ensure the following:

- Costs are allowable, reasonable, and properly classified in accordance with 2 CFR Part 200 cost principles, and
- Costs are supported and subject to documented management review and approval prior to submission for reimbursement.

Additionally, if a governmental entity utilizes an outsourced consultant to administer grant activity, management retains responsibility for ensuring the accuracy and completeness of information submitted and must implement compensating controls over the consultant's work.

Cause: The Parish relies on an outsourced FEMA grant consultant to prepare reimbursement requests and current controls were not designed suitably to ensure proper classification of cost amongst FEMA categories.

Effect: The Parish submitted reimbursement requests containing misclassified costs, including overtime and equipment charges recorded under incorrect categories. As a result, the Parish may be noncompliant with federal cost principles

Questioned Cost: $61,700 (estimated)

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

2025-001 – Internal Controls over Allowable Cost – Disaster Assistance Grants (Continued)

Recommendation: We recommend that Ascension Parish Council strengthen internal controls over FEMA reimbursement requests, particularly those prepared by third-party consultants, by implementing a formal and documented review process prior to submission.

- Verification that all expenditures are accurate, supported, and properly classified in accordance with FEMA categories.
- Verification that all expenditures are accurate, supported, and properly classified in accordance with FEMA categories
- Reconciliation of reimbursement requests to underlying payroll records, equipment logs, and supporting documentation.

Views of responsible officials: See management's responses to findings on Page 314.

4) FINDINGS – FINANCIAL STATEMENTS

2025-002 Fire Protection District No. 3 – Advancement of Public Funds

Year Finding Originated: 2025

Criteria: Article VII, Section 14(A) of the Louisiana Constitution prohibits the donation, loan, or pledge of public funds to any person, association or corporation, whether public or private. Compensation paid to public employees must be earned and supported by services rendered at payrates approved by management and/or the governing body, dependent on the entity's governing documents or policies. Payments of public funds for compensation that is not earned constitute an impermissible advancement of public funds.

Condition: During the period August 2006 through December 2025, the Ascension Parish Fire District #3 (the Fire District No. 3) paid compensation of approximately $206,000 to seven employees in excess of payrates authorized by the governing body. The unearned compensation resulted from payroll errors, including but not limited to incorrect pay rates. At the time of our review, the Fire District No. 3 had not begun to request reimbursement from the individual employees who were identified as receiving compensation overpayments as legal counsel was still advising the Fire District No. 3 on a corrective plan of action.

Cause: The overpayment compensation was caused by deficiency in internal controls over the review of payroll data provided to the Parish's Department of Human Resources by the Fire District No. 3 management. Specifically, a lack of adequate internal controls procedures to ensure that payroll rates were accurate, supported, and reviewed prior to submission to the Parish's Department of Human Resources for calculating and processing of employee compensation.

Effect: As a result of these conditions, public funds were used to overcompensate employees, resulting in possible noncompliance with Article VII, Section 14 of the Louisiana Constitution. Failure to prevent or timely recover overcompensated employees increases the risk of the recovery of public funds.

Recommendation: Management should continue to consult with a legal representative regarding a process to seek recovery of compensation overpayments from each employee identified that received compensation in excess of amounts or payrates authorized.

4) FINDINGS – FINANCIAL STATEMENTS (CONTINUED)

2025-002 Fire Protection District No. 3 – Advancement of Public Funds (Continued)

Additionally, we recommend that Fire District No. 3 management strengthen internal controls over payroll to ensure that employee compensation adjustment is accurately calculated for annual increases and at times of staff promotions. Pay rates should be review, approved and supporting documentation maintained, prior to submission of payrates the Parish's Department of Human Resources. Management should also implement and enforce written policies for the timely identification and recoupment of payroll overpayments in accordance with applicable laws and regulations.

Views of responsible officials: See management's responses to findings on Page 314.

5) FINDINGS – NONCOMPLIANCE

See findings 2025-001 Internal Controls over Allowable Cost – Disaster Assistance Grants and 2025-002 Fire Protection District No. 3 – Advancement of Public Funds for noncompliance findings.

Clint Cointment
Parish President

CORRECTIVE ACTION PLAN – YEAR ENDED DECEMBER 31, 2025

2025-001 Internal Controls over Allowable Cost – Disaster Assistance Grants
Point of Contact: Rachael Wilkinson, Director, APOHSEP
Management's response and corrective action plans are as follows:

1. Management acknowledges the recommendation and has taken steps to enhance oversight of the Federal Emergency Management Agency (FEMA) reimbursement requests, including those prepared by third-party consultants. Ascension Parish Government is implementing a formalized review process by the Ascension Parish Office of Homeland Security and Emergency Preparedness (APOHSEP) prior to submission to ensure that all expenditures are accurate, properly supported, and classified in accordance with FEMA requirements.

2. This process will include reconciling reimbursement requests with underlying payroll records, equipment logs, and other supporting documentation, as applicable. Management will continue to monitor FEMA submissions to ensure compliance with applicable federal guidelines and strengthen documentation of review procedures.

3. Additionally, Ascension Parish Government will amend the project worksheet to address the identified errors.

2025-002 Fire Protection District No. 3 – Advancement of Public Funds
Point of Contact: Dawn Caballero, Chief Financial Officer (CFO)/Treasurer
Management's response and corrective action plans are as follows:

1. The Fire District No. 3 Board acknowledges the recommendation and has taken initial steps toward corrective action. The Board is currently consulting legal counsel to determine an appropriate process for recovering compensation overpayments from affected employees, in accordance with applicable laws and regulations.

2. In addition, the Fire District No. 3 Board has engaged an external Certified Public Accounting (CPA) firm to assist in reviewing pay rate adjustments to ensure accuracy and compliance with established policies and intends to continue using the CPA annually to perform these procedures.

Parish of Ascension

DEPARTMENT OF FINANCE

Clint Cointment
Parish President

3. The Board will also strengthen internal controls over payroll by formalizing review and approval procedures for compensation changes and ensuring that supporting documentation is maintained prior to submission to Ascension Parish Government's Department of Human Resources.

4. Further, the Board is developing and implementing written policies and procedures to ensure the timely identification and recoupment of payroll overpayments in accordance with applicable laws and regulations.

CLINT COINTMENT
Parish President

Dawn Caballero

DAWN CABALLERO
Chief Financial Officer

Ascension Parish Government 615 E Worthy Road, Gonzales, Louisiana 70737
Telephone (225) 450-1012 www.ascensionparish.net

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2025

2024-001 Reconciliation of Intergovernmental Grants and Business-Type Activity Revenues

This matter is considered resolved.

2024-002 Disposition of Federally Funded Assets

This matter is considered resolved.

2024-003 Misappropriation of Assets

This matter is considered resolved.

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF INSURANCE

December 31, 2025
(Without Audit)

Issuer	Type of Insurance	Property Covered and Location	Insurance	Expiration Date
Ironshore Specialty Insurance Company	Commercial general liability	Premises operations, general	$ 100,000	May 30, 2026
	Automobile liability	Machinery and vehicles	$ 100,000	May 30, 2026
	Public officials' errors and omissions liability	Public officials' errors and omissions	$ 50,000	May 30, 2026
	Workers compensation	Eligible employees	Statutory	May 30, 2026

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF BOARD MEMBERS

December 31, 2025
(Without Audit)

Name	Term Years	Term Period
Clinton Swan	4 Year Term	8/18/2021-8/18/2025

There are currently four unfilled board positions.

SPECIAL ACKNOWLEDGEMENTS

Dawn Caballero
Chief Financial Officer

Ashley Barnes
Deputy Chief Financial Officer

Amanda Berot
Comptroller

Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2025

Faulk&Winkler

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Honorable Chairman and Members
of the Ascension Parish Council, and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2025 through December 31, 2025. The **PARISH OF ASCENSION'S (PARISH)** management of the Parish Government is responsible for those C/C areas identified in the SAUPs.

The Commission has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures:

A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

iii. ***Disbursements***, including processing, reviewing, and approving.

iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

Address

6811 Jefferson Highway
Baton Rouge, LA 70806

Contact

P: 225.927.6811
F: 225.932.0000

vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

2) Board or Finance Committee:

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

3) Bank Reconciliations:

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers):

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

i. Employees responsible for cash collections do not share cash drawers/registers;

ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

For two of the bank reconciliations selected, no deposits were recorded during the month selected for testing. Accordingly, deposits were selected from the remaining bank reconciliations, resulting in a total of six deposits tested.

i. Observe that receipts are sequentially pre-numbered.

ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

v. Trace the actual deposit per the bank statement to the general ledger.

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

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

A listing of locations that process payments was provided and included a total of one location. From the listing provided, we selected the location that processes payments and performed the procedures below.

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

ii. At least two employees are involved in processing and approving payments to vendors;

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. *Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.*

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards):

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

ii. Observe that finance charges and late fees were not assessed on the selected statements.

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

For cards with fewer than ten transactions during the month selected, all transactions for the month were tested. Four of the five cards selected had less than 10 transactions, resulting in a total of seventeen transactions tested.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions):

A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

8) Contracts:

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract

9) Payroll and Personnel:

A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

   i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

   ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

   iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

   iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums) have been paid, and any associated forms have been filed, by required deadlines.

10) Ethics:

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

   i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

   ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

11) Debt Service:

A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

12) Fraud Notice:

A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

B. Observe that the entity has posted on its premises and website the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

13) Information Technology Disaster Recovery/Business Continuity:

Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

We performed the procedures below and discussed the results with management.

A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

14) Prevention of Sexual Harassment:

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

v. Amount of time it took to resolve each complaint.

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF ASSOCIATED FINDINGS

For the year ended December 31, 2025

Associated findings:

No associated findings were found as a result of performing the procedures, except as follows:

2. Board or Finance Committee:

A (iv) The official minutes did not document evidence that the Council or finance committee received written updates of the progress of resolving audit findings, according to management's corrective action plan at each meeting until the findings are considered fully resolved.

6. Cards:

C Of the 17 transactions selected for testing, two transactions did not include written documentation of the business purpose.

14. Prevention of Sexual Harassment:

A Of the five employees selected for testing, evidence of completion of sexual harassment training during the calendar year was not provided for one part-time employee.

Management of the Parish's Response:

Management of the Parish concurs with the exceptions identified and are working to address the exceptions identified.

We were engaged by the Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 26, 2026