FAULK & WINKLER
CPAs - BUSINESS ADVISORS

May 31, 2026

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

Re: Resubmission of December 31, 2024 Independent Auditors' Report

We hereby resubmit the audited financial statements of the Ascension Parish Council (Parish) as of and for the year ended December 31, 2024. Subsequent to issuance, it was discovered that there was an error in the amount reported on the Schedule of Expenditures of Federal Awards for the year ended December 31, 2024. Federal program, Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL #97.036), grant number 4611 reported total expenditures of $4,802,032. The amount that should have been reported was $7,120,097 bringing the total federal expenditures under 97.036 to $8,346,387. The error was made due to the timing of the project worksheet obligation date. This matter was discovered during our preliminary planning for the fiscal year end December 31, 2025 single audit.

Additionally, the wrong major program was identified on the summary schedule of findings and questioned costs. We revised the schedule to remove AL 14.228 and include AL 97.029. Due to the change to the SEFA, the Type A threshold changed from $1,043,258 to $1,112,800.

Subsequent to issuance APC identified through a review by DOTD that the subaward number reported on the SEFA was incorrect, as well. The subaward number for the Ascension Parish Overlay Program was changed from H.014714 to H.014704.

Finally, our opinion on the reissued financial statements has not been modified from our opinion on the previously issued financial statements.

Sincerely,

Faulk & Winkler, LLC

Faulk & Winkler, LLC

6811 Jefferson Highway | Baton Rouge, LA 70806 | (225) 927-6811 | Facsimile: (225) 932-0000
1404 S. Burnside Avenue | Gonzales, LA 70737 | (225) 647-6811

PARISH OF ASCENSION LOUISIANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2024

PARISH OF ASCENSION
LOUISIANA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2024

Prepared by

Finance Department
Dawn Caballero, Chief Financial Officer

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

ANNUAL COMPREHENSIVE FINANCIAL STATEMENTS

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INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED

DECEMBER 31, 2024

PARISH OF ASCENSION

LOUISIANA

Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

DAWN CABALLERO, CPA
CHIEF FINANCIAL OFFICER/TREASURER

June 30, 2025

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, 2024. 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 2024 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 133,534 as of July 1, 2024, which represents a 5.6% growth since the 2020 U.S. Census of 126,500.

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

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

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

The Parish financial reporting entity consists of the following:

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

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

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

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.

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

Budget-to-actual comparisons are provided in this report for each individual governmental fund that has a legally adopted budget. The comparison for the General Fund and East Ascension Drainage special revenue fund are presented in Exhibits B and B-1, respectively. For governmental special revenue, debt service and capital project funds, the balance sheets, statements of revenue, expenditures, and changes in fund balance, and annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits C through C-2, D through D-49, E through E-7, and F through F-22.

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

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

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

Economic Condition and Outlook

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over $27.2 billion in capital investment by new and expanding enterprises accompanied by the creation of over 5,508 direct new jobs. The Parish consistently ranks in the top ten parishes (counties) in the US for annual per capita business investment. The combination of excellent job opportunities and a high-quality public school system has made Ascension one of the fastest growing parishes/counties in the US with the highest household income in the State of Louisiana. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

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

In addition to excellent public schools, Ascension Parish is within easy commuting distances of ten (10) institutions of higher learning, including the main campus of Louisiana State University (LSU) and Southern University in Baton Rouge. Ascension 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.

(Continued)

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

- *Population*: 133,534
- *Industrial Sites*: Promotion of the 17,000 acre River Plex Mega Park site is still a major focus of business attraction for Ascension Parish. In addition to this site, Ascension has eight development-ready certified sites throughout the Parish.
- *Future Development*: The AEDC Staff is currently working with 32 possible projects representing $24 billion in new potential capital investment and the possibility of 2,393 new jobs. The projects with the highest potential represent 6 of the total projects with $825 million in potential capital investment and 22 new jobs.

The Parish budget was prepared with a cautiously optimistic mindset. The Parish Government recognizes the state of the nation, as well as the global economy, when setting budget projections. This conservative fiscal approach and the commitment to build and maintain financial reserves have resulted in a favorable Standard & Poor's credit rating of AA+. Additionally, Ascension Parish currently has $90.3 million in outstanding debt, which is significantly below the State imposed limit of $1.2 billion, or 35% of the total assessed value of taxable property.

Major Initiatives in 2025

The priorities of the 2025 Budget are consistent with the priorities of prior years. As with the 2024 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 outline of the Parish's Capital Budget of $115.9 million for 2025 is as follows:

East Ascension Drainage Construction $ 53,027,500
- Channel improvements, levee extension and restoration and basin improvement

Move Ascension $ 23,225,000
- Various road projects

Park Construction Fund $ 17,176,000
- Various recreation projects

Road Construction $ 5,000,000
- Road overlay projects, subdivision ditch system improvement program

Office Building Construction $ 4,619,500
- Courthouse West renovations
- Lamar Dixon Old Gym Water Intrusion Project
- DPW/West Ascension Drainage Building Electrical Upgrades

West Ascension Drainage Construction • Watershed Initiatives	$ 3,066,500
Fire District No. 1 Construction Fund • Remodel Administration Building • Remodel Galvez-Lake (Station 50)	$ 2,010,000
Juvenile Justice Construction Fund • Design of New Early Childhood Development Center	$ 2,000,000
Animal Services Construction Fund • Design and construction of new animal services center	$ 1,860,000
Jail Construction Fund • Various Projects	$ 1,643,000
Fire District No. 2 Construction Fund • Station #150 (Near Jail) • Station #120 (Highway 1 South)	$ 1,170,000
Infrastructure Projects Fund • LA 3127 Extension Project	$ 800,000
Fire District No. 3 Construction Fund • Purchase land for future fire station	$ 300,000

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, $43.6 million has been committed for the Parish transportation system in the Road Maintenance Fund, the Road Construction Fund, Move Ascension, and Infrastructure Projects Fund for 2025. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

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

Master Plan:

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

Recreation:

During 2025, the Parish Recreation department is continuing an ambitious plan to improve our outdoor spaces by committing $17.2 million in Parish funds. In addition, they will continue work on the St. Amant Park Recreation Center, begin renovations to convert the Donaldsonville Armory into a wellness center, and to continue maintaining the existing parks and facilities in the Parish.

Fire Protection:

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2025, the Parish has plans to complete the remodeling of fire stations in Galvez-Lake, 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 $65.2 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has $81.9 million restricted for the maintenance and capital project funds in 2025 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has $2.5 million restricted for the maintenance and capital project funds in 2025 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 Comprehensive Annual Financial Report each year for the past sixteen years through 2023. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government accounting principles and applicable legal requirements.

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

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

The GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to the Parish of Ascension for its Popular Annual Financial Report for the fiscal year ended December 31, 2023. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal. An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. The Parish was awarded its first Popular Award for the fiscal year ended December 31, 2023.

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

Respectfully submitted,

Dawn Caballero

Dawn Caballero
Chief Financial Officer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Parish of Ascension
Louisiana

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morrill

Executive Director/CEO

PARISH OF ASCENSION
PRINCIPAL OFFICIALS

DECEMBER 31, 2024

TERM: JANUARY 1, 2024 – DECEMBER 31, 2027

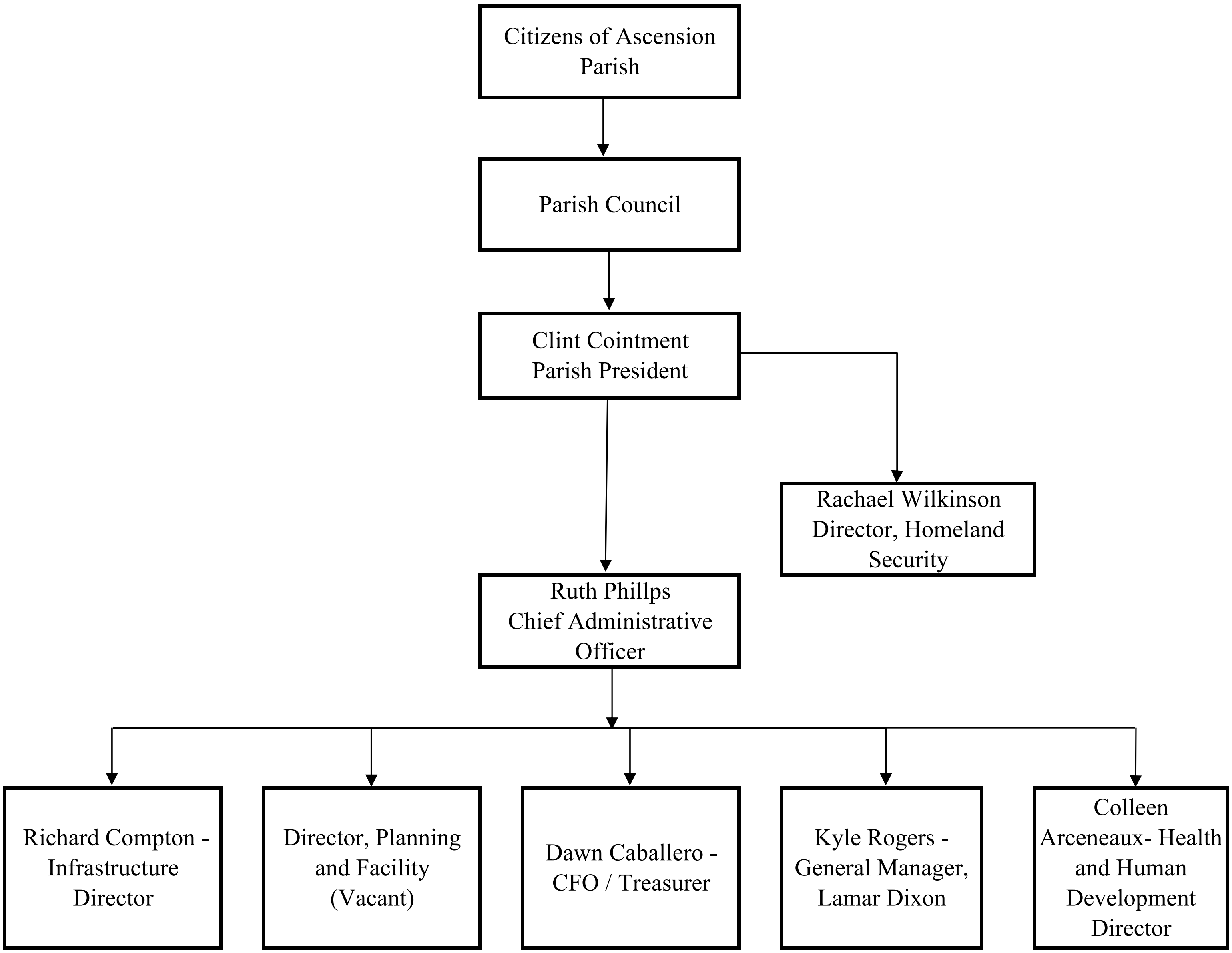
PRESIDENT – CLINT COINTMENT

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	Tia Starr (interim)

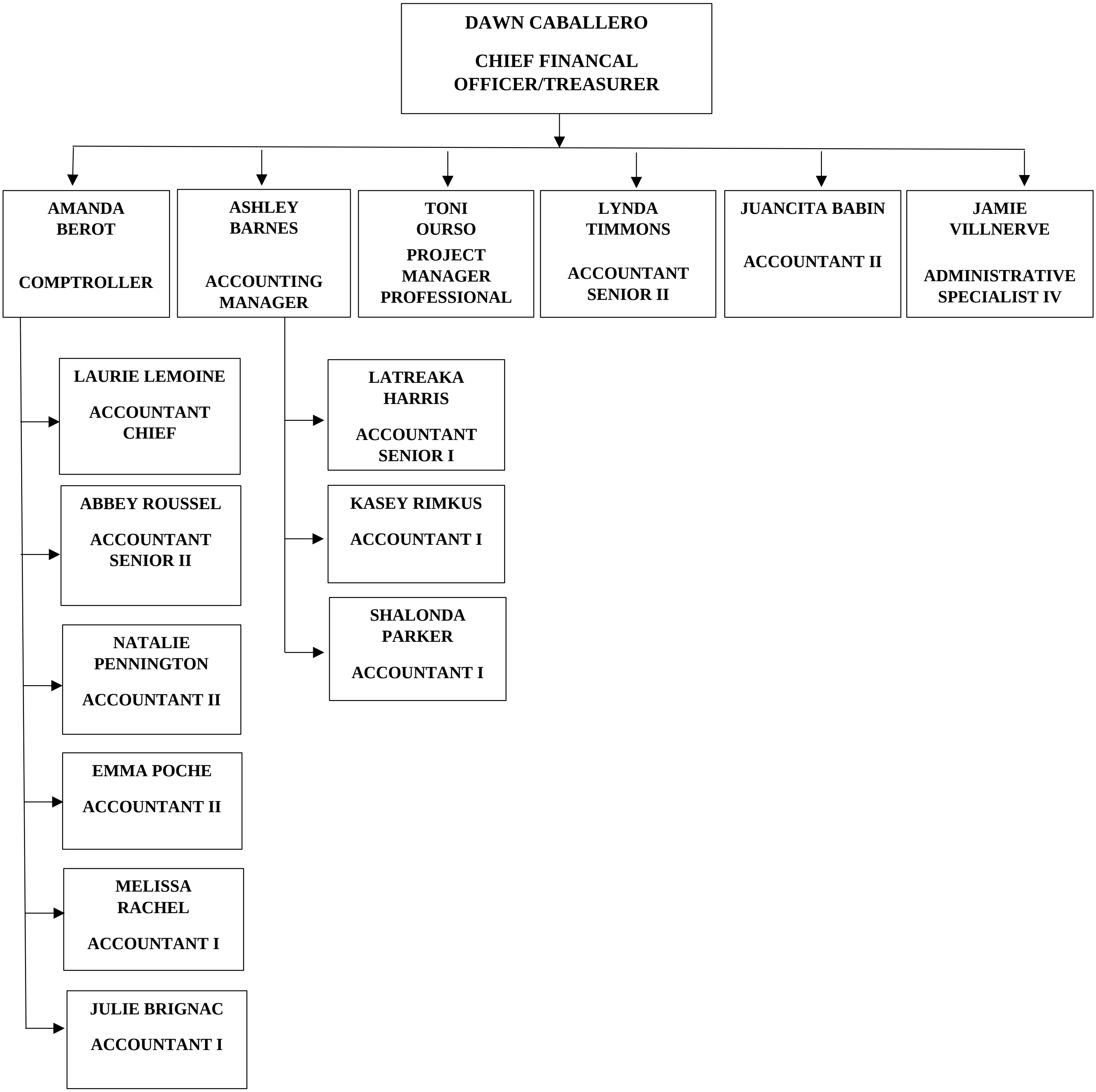
PARISH OF ASCENSION

ORGANIZATIONAL CHART
PRIMARY GOVERNMENT



PARISH OF ASCENSION

ORGANIZATION CHART
FINANCE DEPARTMENT



FINANCIAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2024

PARISH OF ASCENSION
LOUISIANA

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, 2024, 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, 2024, 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.

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1404 S. Burnside Avenue | Gonzales, LA 70737 | (225) 647-6811

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of net pension liability (asset), schedule of pension contributions, schedule of changes in net other post-employment benefit liability (asset) and related ratios, schedule of employer contributions, and notes to the required supplementary information on pages 5 through 20 and 121 through 137 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 147 through 261 and page 292 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of other auditors, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedule, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Emphasis-of-Matter – Reissuance

As discussed in Note 5 of the related notes to the schedule of expenditures of federal awards, the accompanying schedule of expenditures of federal awards has been revised to correct a misstatement in previously reported federal expenditures. Our opinion is not modified with respect to this matter.

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 30, 2025, 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 30, 2025
Except as to our in relation to opinion on the Schedule of Expenditures of Federal Awards which is as of
May 31, 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 2024. 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 2024, 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 2024 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 $684.9 million (net position). Of this amount, $206.5 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 $60 million during 2024.

Governmental activities' net position increased by $72.8 million, which in comparison to the prior year, is an increase of approximately $17.4 million. The increase is primarily the result of greater amounts of intergovernmental grants and contributions recognized by the Parish during 2024. The majority of the grant revenues in the current year consist of approximately $9.6 million in American Rescue Plan Act funds that were used to fund the various Parish's various recreation projects including the St. Amant community center and Library and renovations at Butch Gore and Oak Grove Park. Governmental expenses of the primary government increased by $2.7 million from 2023. This net increase is mostly attributable to an increase in recreation expenses of approximately $1.8 million related to the operational expenses at the St. Amant community center and Library, increases in health and welfare expenses of approximately $1.8 million related to a full fiscal year of the Parish outsourcing its health unit and mental health operations, a decrease of approximately $3.4 million related to road overlay projects and drainage maintenance costs for Marvin Braud pump stations in 2023, and an increase in public safety expenses of approximately $2.1 million related to contracted cost for the Parish Jail and operations of the Parish's fire protection districts.

Business-type net position of the Parish decreased by approximately $12.8 million in 2024, which in comparison to the prior year, is a decrease of approximately $10.5 million. The decrease is primarily driven by an increase in net transfers out to governmental funds in the amount of $8.6 million related to the proceeds received from the sale of the sewer system assets in the Parish's Utilities Fund. Additionally, the Parish recognized a loss of approximately $3 million on the sale of sewer system assets in 2024.

At year-end, the primary government's governmental funds reported combined fund balances of $377.7 million, an increase of $49.3 million. The change in governmental fund balances was driven by an increase in intergovernmental revenues of $21.4 million, with a significant portion attributable to grant awards and expense reimbursements.

Most fund balances are restricted or committed for capital projects ($173.7 million), public works primarily related to drainage maintenance and improvements ($67.6 million), health and welfare ($24.8 million), public safety for the Parish's jail, court systems, and fire protection operations ($28.2 million), and various other purposes ($37 million).

The Parish's unassigned fund balance was $46.4 million at December 31, 2024.

Significant aspects of the Parish's financial well-being for 2024 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.

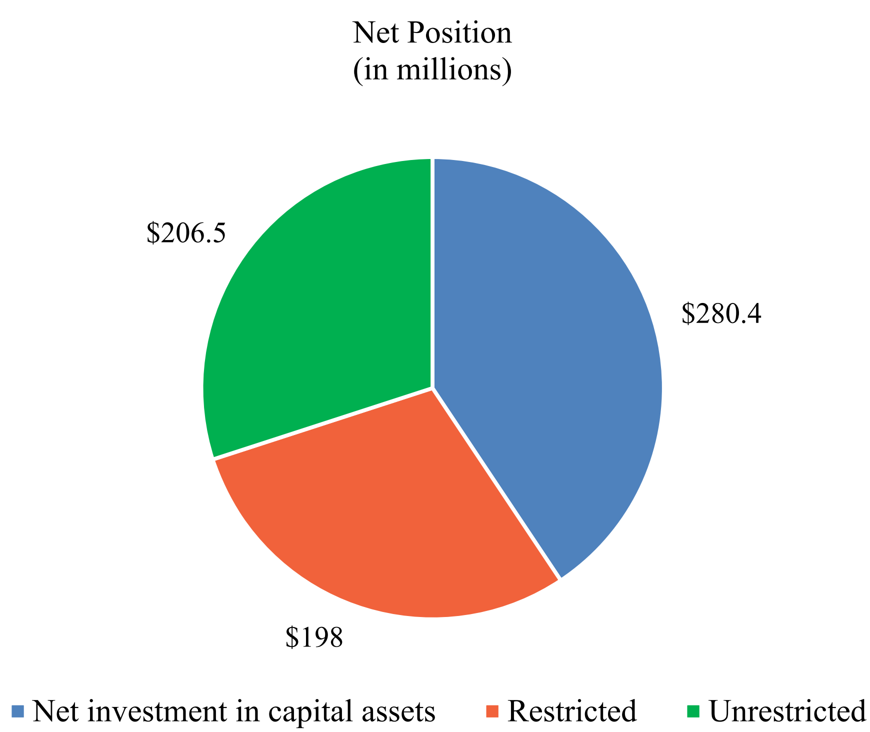
Other non-financial factors, however, such as changes in the Parish's ad valorem (property) and sales tax bases, and the condition of the Parish's roads and buildings, need to be considered to assess the overall health of the Parish.

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, 2024, the net position was $684.9 million for governmental and business-type activities, of which $206.5 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, 2024 and 2023
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2024	2023	2024	2023	2024	2023
Current and other assets	$ 425,891	$ 395,138	$ 12,864	$ 15,140	$ 438,755	$ 410,278
Capital assets	345,689	317,964	26,917	37,379	372,606	355,343
Total assets	771,580	713,102	39,781	52,519	811,361	765,621
Deferred outflows of resources	12,926	18,722	601	871	13,527	19,593
Total assets and deferred outflows of resources	$ 784,506	$ 731,824	$ 40,382	$ 53,390	$ 824,888	$ 785,214
Current and other liabilities	$ 40,969	$ 48,533	$ 2,656	$ 2,312	$ 43,625	$ 50,845
Long-term liabilities	92,482	104,863	2,320	2,882	94,802	107,745
Total liabilities	133,451	153,396	4,976	5,194	138,427	158,590
Deferred inflows of resources	1,524	1,703	52	81	1,576	1,784
Net position:						
Net investment in capital assets	255,768	217,984	24,632	34,847	280,400	252,831
Restricted	197,685	199,986	268	257	197,953	200,243
Unrestricted	196,078	158,755	10,454	13,011	206,532	171,766
Total net position	649,531	576,725	35,354	48,115	684,885	624,840
Total liabilities, deferred inflows of resources, and net position	$ 784,506	$ 731,824	$ 40,382	$ 53,390	$ 824,888	$ 785,214

Total net position of the Parish's governmental activities increased by 12.6% or $72.8 million during 2024. This is an increase of $17.4 million when compared to 2023 and is primarily attributable to an increase in capital grants and contributions of $11.5 million recognized in 2024. Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements and may be used at the Parish's discretion.

Finally, the net book value of the Parish's capital assets of the governmental activities increased by $27.7 million during 2024. The changes in capital assets are discussed later in this analysis.

The net position of the Parish's business-type activities decreased by $12.8 million during 2024. All of 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 depreciation expense, as well as increased insurance expenses from 2023.

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, 2024 and 2023
(in thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenues:	2024	2023	2024	2023	2024	2023
Program revenues:						
Charges for services	$ 10,145	$ 10,628	$ 5,735	$ 7,317	$ 15,880	$ 17,945
Operating grants and contributions	7,660	8,178	1,084	995	8,744	9,173
Capital grants and contributions	20,948	9,411	2,511	-	23,459	9,411
General revenues:						
Ad valorem	50,310	49,676	421	404	50,731	50,080
Sales taxes	82,831	84,217	-	-	82,831	84,217
Other	17,863	17,287	(1,522)	1,417	16,341	18,704
Total revenues	189,757	179,397	8,229	10,133	197,986	189,530
Functions/Program Expenses:						
General government	28,306	27,573	-	-	28,306	27,573
Public safety	23,703	21,603	-	-	23,703	21,603
Public works	31,524	34,923	-	-	31,524	34,923
Health and welfare	12,038	10,273	-	-	12,038	10,273
Culture and recreation	16,354	14,582	4,654	4,822	21,008	19,404
Transportation and development	10,192	10,241	-	-	10,192	10,241
Utility operations	-	-	7,799	8,810	7,799	8,810
Interest	3,371	3,573	-	-	3,371	3,573
Total expenses	125,488	122,768	12,453	13,632	137,941	136,400
Increase (decrease) in net position before transfers	64,269	56,629	(4,224)	(3,499)	60,045	53,130
Transfers, net	8,560	(1,200)	(8,560)	1,200	-	-
Transfer of capital assets	(23)	-	23	-	-	-
Change in net position	72,806	55,429	(12,761)	(2,299)	60,045	53,130
Net position - beginning	576,725	521,296	48,115	50,414	624,840	571,710
Net position - ending	$649,531	$576,725	$ 35,354	$ 48,115	$684,885	$624,840

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

Blended Component Units

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

Discrete Component Units

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

Fund Financial Statements

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

Reporting the Parish's Most Significant Funds

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

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

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

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

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

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

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

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

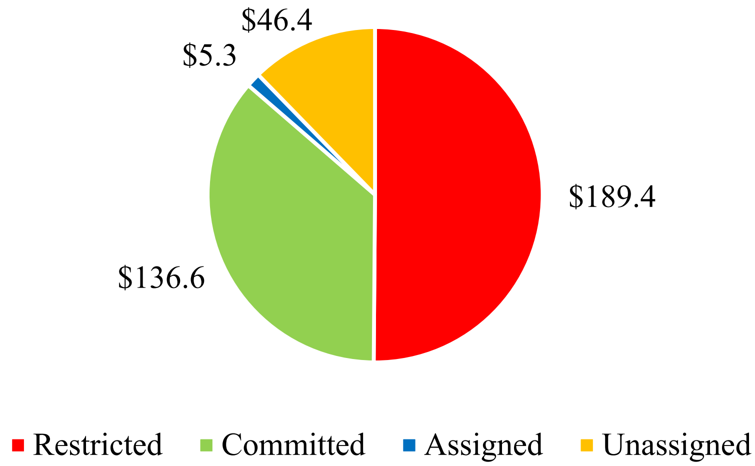
Financial Analysis of the Government's Funds

The general governmental fund operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The focus of these funds, as noted earlier, is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. The following is a summary of general governmental operations for 2024 by fund type:

	(in thousands)					
	2024					2023
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	$ 66,012	$ 106,035	$ 9,923	$ 99,291	$ 281,261	$ 217,340
Expenditures & other uses	60,282	101,906	9,694	60,086	231,968	187,543
Net change in fund balance	5,730	4,129	229	39,205	49,293	29,797
Beginning fund balance	59,051	131,510	3,357	134,537	328,455	298,658
Ending fund balance	$ 64,781	$ 135,639	$ 3,586	$ 173,742	$ 377,748	$ 328,455

(Continued)

Fund Balance Classification
(in millions)



At year end, fund balances were $377.7 million. Unassigned fund balances were $46.4 million, which is available for utilization at the Parish's discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2025 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 $64.8 million compared to the fund balance of $59.1 million at the end of 2023. The General Fund had a net increase in fund balance of approximately $5.7 million compared to a net increase of $15.3 million in 2023. Overall revenues and other financing sources for the General Fund increased by $3.1 million, driven by an increase in FEMA reimbursement revenues from disaster expenses incurred in previous years. Expenditures and other uses increased by $12.6 million, or 26%, primarily caused by an increase in transfers out to Nonmajor governmental funds.

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 $378,000 during 2024 to $53.9 million. The East Ascension Drainage Fund recognized $36.4 million in revenues during 2024, an increase of approximately $1.7 million from 2023. The East Ascension Drainage Fund incurred expenditures of $20.7 million in 2024, primarily related to personnel costs. Additionally, the East Ascension Drainage Fund utilized resources of approximately $17.5 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.

(Continued)

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund, Move Ascension Fund, and Dedicated Special Project Fund increased by approximately $25.4 million collectively during 2024, compared to an increase of $800,000 in 2023. The increase in change in fund balance primarily relates to the decrease in Move Ascension Fund public works expenditures coupled with grants earned and increases in transfers into the East Ascension Drainage Project Fund and Move Ascension Fund.

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

	(in thousands)			
	2024		2023	
Source of Revenue	Revenue	Percent	Revenue	Percent
Taxes	$ 136,268	67	$ 132,369	75
Intergovernmental	36,576	20	15,144	9
Licenses and permits	4,729	2	4,461	3
Charges for services	8,153	4	8,452	5
Fines and forfeitures	640	-	237	-
Investment earnings and other	14,296	7	14,764	8
Total	$ 200,662	100	$ 175,427	100

Of the $200.7 million of governmental revenues in 2024, $134.9 million was restricted or committed for specific purposes. The remaining $65.8 million, generated in the General Fund, was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish Jail system, Parish recreation programs and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner.

As noted above, the Parish's activities are significantly supported by tax revenues, which represent 67% and 75% of total governmental resources in 2024 and 2023, respectively.

(Continued)

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

	(in thousands)			
	2024		2023	
Function	Expenditure	Percent	Expenditure	Percent
General government	$ 24,368	15	$ 22,900	16
Public safety	20,005	12	19,362	13
Public works	31,335	21	34,008	23
Health and welfare	13,360	8	11,181	8
Culture and recreation	13,491	8	12,487	9
Debt service	10,138	6	9,881	7
Capital outlay	47,812	30	35,315	24
Total	$ 160,509	100	$ 145,134	100

The capital outlay function experienced the largest increase in expenditures, rising by $12.5 million when compared to 2023. This was primarily due to increases in capital outlay expenditures in the Library Construction Fund and Park Construction Fund for the construction and renovation of the Parish's St. Amant and Donaldsonville library facilities and various playground projects. Additionally, the East Ascension Major Construction Fund contributed to the increase through levee extension, pumping station, and channel improvement projects.

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 2024 were as follows:

Revenues:

- An increase in intergovernmental revenues of $7.1 million due to FEMA reimbursements related to natural disaster grant and various state appropriations;
- An increase in investment earnings and other of $1.3 million;
- An increase in sales and use tax of $1 million, or 3%.

Expenditures:

- An increase in general governmental expenditures of $616,500, or 2%, primarily due to increased appropriations to the Twenty-third Judicial District;
- An increase in capital outlay expenditures of $491,500, or 94%, primarily due to increased vehicle acquisitions;
- A decrease in public safety expenditures of $54,500, or 1%, as a result of decreased maintenance expenditures within the Jail fund.

Resources available for appropriation (revenues and other financing sources) were $66 million with expenditures and transfers to other funds totaling $60.3 million. The operating surplus in the General Fund for 2024 was $5.7 million and the ending fund balance was $64.8 million at December 31, 2024.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the Parish had $372.6 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 $17.3 million, or 5%, from 2023. Capital assets were as follows:

	(in thousands)					
	Governmental Activities		Business-type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	$ 26,769	$ 25,507	$ 784	$ 757	$ 27,553	$ 26,264
Construction in progress	92,771	74,684	7,117	4,435	99,888	79,119
Intangibles	-	-	-	116	-	116
Buildings	120,861	113,322	-	-	120,861	113,322
Vehicles	7,316	4,763	-	-	7,316	4,763
Equipment	5,830	5,733	187	205	6,017	5,938
Furniture and fixtures	1,440	510	-	-	1,440	510
Library materials	1,124	1,668	-	-	1,124	1,668
Infrastructure	89,105	91,275	18,828	31,866	107,933	123,141
Lease assets - equipment and SBITAs	473	502	-	-	473	502
Capital assets, net of depreciation and amortization	$ 345,689	$ 317,964	$ 26,916	$ 37,379	$ 372,605	$ 355,343

The $17.3 million increase is primarily attributable to additions within construction in progress related to drainage and road infrastructure and the construction and renovation of the Parish's St. Amant community center and library facility. The Parish is responsible for the maintenance of approximately 1,447 roads and 83 bridges that cover 538 miles in Ascension Parish consisting of concrete, asphalt, and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

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

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

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

The Parish expended $19.9 million in 2024 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 $18.9 million during 2024 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 2024 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 $423,000 and $22.7 million, respectively, for the ongoing maintenance and completion of various road construction projects.

Major capital asset dispositions in 2024 included approximately $10.5 million in sewer systems that were sold in the Parish's business-type activities. The sewer systems were assets previously operated by the Parish's Utilities Fund before being sold to a private company to provide sewer services for a majority of the Parish's citizens.

The Parish's 2025 capital budget provides for expenditures of $115.9 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, Park Construction Fund, Road Construction Fund, and Office Building Construction Fund.

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

(Continued)

Long-term liabilities

At the end of 2024, the Parish had $105.2 million in long-term liabilities outstanding compared to $117.2 million at the end of 2023, a decrease of $12.0 million, as shown below:

	Outstanding January 1, 2024	Increase	Decrease	Outstanding December 31, 2024
Governmental activities:				
Public improvement	$ 84,846,000	$ -	$ 5,851,000	$ 78,995,000
General obligation bonds	3,865,000	-	430,000	3,435,000
Bond premiums	5,377,749	-	304,469	5,073,280
ROU liabilities:				
Lease assets	68,270	315,076	198,084	185,262
SBITAs	374,078	86,733	229,544	231,267
Claims reserve	1,827,438	305,545	695,796	1,437,187
Accrued vacation leave	2,978,996	3,664,953	1,956,747	4,687,202
Net pension liability	13,507,699	-	6,166,970	7,340,729
Net other post employment benefits liability	1,251,535	73,675	49,738	1,275,472
Business-type activities:				
Revenue bonds	2,588,271	-	247,114	2,341,157
Bond premium	94,233	-	15,992	78,241
Net pension liability	335,342	-	292,785	42,557
Net other post employment benefits liability	111,384	4,703	3,175	112,912
Total	$ 117,225,995	$ 4,450,685	$ 16,441,414	$ 105,235,266

The Parish retired $6.8 million in bonds during 2024 through scheduled debt payments. The Parish retained its Standard & Poor's credit rating of AA+ for 2024. 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 $1.2 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, and 11 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2025 BUDGET

The 2025 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 2025 budget is the Parish ad valorem and sales tax collections that approximate 56% of budgeted revenue. The 2025 operating budget expenditures provides for increases in the employee health insurance, and personnel costs.

For 2025, operating and capital revenues are budgeted at $215.1 million, while operating and capital expenditures are projected to be $281.4 million. If these estimates are realized, the Parish's fund balances are expected to incur accumulated deficits of $66.3 million before transfers for 2025 due to expending reserves of capital projects.

The Parish's capital projects budget for 2025 totals $115.9 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction $ 53,027,500
- Channel improvements, levee extension and restoration and basin improvement

Move Ascension $ 23,225,000
- Various road projects

Park Construction Fund $ 17,176,000
- Various recreation projects

Road Construction $ 5,000,000
- Road overlay projects, subdivision ditch system improvement program

Office Building Construction $ 4,619,500
- Courthouse West renovations
- Lamar Dixon Old Gym Water Intrusion Project
- DPW/West Ascension Drainage Building Electrical Upgrades

West Ascension Drainage Construction $ 3,066,500
- Watershed Initiatives

Fire District No. 1 Construction Fund $ 2,010,000
- Remodel Administration Building
- Remodel Galvez-Lake (Station 50)

Juvenile Justice Construction Fund	$ 2,000,000
• Construction of New Early Childhood Development Center	
Animal Services Construction Fund	$ 1,860,000
• Design and construction of new animal services center	
Jail Construction Fund	$ 1,643,000
• Various Projects	
Fire District No. 2 Construction Fund	$ 1,170,000
• Station #150 (Near Jail)	
• Station #120 (Highway 1 South)	
Infrastructure Projects Fund	$ 800,000
• LA 3127 Extension Project	
Fire District No. 3 Construction Fund	$ 300,000
• Purchase land for future fire station	

These plans were considered when adopting the operating and capital budgets for 2025. Appropriations of the General Fund budget are $42.1 million, an increase of 18.6% percent from 2024 actual expenditures of $35.5 million. Ad valorem taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

Contacting the Parish's Financial Management

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

Dawn Caballero, Chief Financial Officer
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, 2024

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

STATEMENT OF NET POSITION

December 31, 2024

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	$ 48,903,128	$ 1,343,052	$ 50,246,180	$ 10,913,553	$ 1,608,301
Investments	291,269,504	8,880,156	300,149,660	1,866,468	24,047,832
Accounts receivable, net	60,385,478	1,010,748	61,396,226	486,785	4,569,106
Due from other governments	12,053,938	2,477,572	14,531,510	961,762	-
Lease receivable	-	-	-	-	350,805
Internal balances	1,426,860	(1,426,860)	-	-	-
Prepaid and other assets	237,427	10,283	247,710	270,553	316,559
Inventories	-	-	-	5,150	264,054
Restricted cash and cash equivalents	9,980,068	569,689	10,549,757	-	-
Net other post-employment benefit asset	1,634,441	-	1,634,441	-	-
Capital assets:					
Nondepreciable	119,540,044	7,901,740	127,441,784	35,000	2,184,370
Depreciable, net	225,675,924	19,015,246	244,691,170	2,753,479	4,188,757
Amortizable, net	472,679	-	472,679	428,244	-
Total assets	771,579,491	39,781,626	811,361,117	17,720,994	37,529,784
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	8,290,920	426,758	8,717,678	352,482	-
Other post-employment benefits	614,443	39,064	653,507	32,015	-
Deferred loss on debt refunding	4,021,091	134,887	4,155,978	-	-
Total deferred outflows of resources	12,926,454	600,709	13,527,163	384,497	-
Total assets and deferred outflows of resources	$ 784,505,945	$ 40,382,335	$ 824,888,280	$ 18,105,491	$ 37,529,784
LIABILITIES					
Accounts payable and accrued liabilities	$ 8,634,085	$ 2,020,360	$ 10,654,445	$ 536,566	$ 607,489
Contracts payable	6,021,679	-	6,021,679	-	-
Due to other governments	6,555	-	6,555	679,676	-
Accrued payroll	878,236	72,171	950,407	21,268	-
Unearned revenue	15,249,818	6,599	15,256,417	232,369	84,317
Customer deposits	-	301,845	301,845	-	-
Long-term liabilities - due within one year	10,178,430	254,533	10,432,963	134,982	-
Long-term liabilities:					
Due in more than one year	83,955,768	2,170,865	86,126,633	333,498	-
Other post-employment benefits	1,185,472	106,912	1,292,384	79,473	-
Net pension liability	7,340,729	42,557	7,383,286	161,882	-
Total liabilities	133,450,772	4,975,842	138,426,614	2,179,714	691,806
DEFERRED INFLOWS OF RESOURCES					
Pensions	1,024,017	38,175	1,062,192	46,746	-
Other post-employment benefits	500,016	13,893	513,909	7,928	-
Deferred inflows on lease agreement	-	-	-	-	337,574
Total deferred inflows of resources	1,524,033	52,068	1,576,101	54,674	337,574
NET POSITION					
Net investment in capital assets	255,768,250	24,632,475	280,400,725	2,811,635	6,373,127
Restricted for:					
Capital projects	53,591,031	-	53,591,031	-	-
Public works	69,839,612	-	69,839,612	-	-
Public safety	27,887,678	-	27,887,678	-	-
Health and welfare	25,217,765	-	25,217,765	5,475,524	-
Culture and recreaction	16,617,256	-	16,617,256	-	-
Debt service	2,896,759	267,784	3,164,543	-	-
Net other post-employment benefit asset	1,634,441	-	1,634,441	-	-
Unrestricted	196,078,348	10,454,166	206,532,514	7,583,944	30,127,277
Total net position	649,531,140	35,354,425	684,885,565	15,871,103	36,500,404
Total liabilities, deferred inflows of resources, and net position	$ 784,505,945	$ 40,382,335	$ 824,888,280	$ 18,105,491	$ 37,529,784

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

PARISH OF ASCENSION

STATEMENT OF ACTIVITIES

For the year ended December 31, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	$ 28,306,316	$ 5,144,375	$ 184,304	$ -
Public safety	23,703,033	2,882,031	1,371,838	2,033,395
Public works	31,523,646	196,510	3,233,523	9,519,678
Health and welfare	12,037,462	1,711,318	2,288,653	-
Culture and recreation	16,354,240	210,931	581,366	8,316,411
Transportation and development	10,191,970	-	-	1,079,109
Interest on long-term debt	3,370,971	-	-	-
Total governmental activities	125,487,638	10,145,165	7,659,684	20,948,593
Business-type activities:				
Utility operations	7,798,566	3,693,264	146,766	2,511,157
Lamar Dixon Expo Center	4,653,863	2,042,125	937,500	-
Total business-type activities	12,452,429	5,735,389	1,084,266	2,511,157
Total primary government	$ 137,940,067	$ 15,880,554	$ 8,743,950	$ 23,459,750
Component units:				
Governmental activities	$ 10,613,417	$ 4,871,046	$ 3,009,845	$ -
Business-type activities	9,796,047	4,745,407	3,093,883	-
Total component units	$ 20,409,464	$ 9,616,453	$ 6,103,728	$ -

General revenues:
Taxes:
Ad valorem
Sales
Franchise
Occupancy
Investment earnings
Gain (loss) 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, 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
$ (22,977,637)	$ -	$ (22,977,637)	$ -	$ -
(17,415,769)	-	(17,415,769)	-	-
(18,573,935)	-	(18,573,935)	-	-
(8,037,491)	-	(8,037,491)	-	-
(7,245,532)	-	(7,245,532)	-	-
(9,112,861)	-	(9,112,861)	-	-
(3,370,971)	-	(3,370,971)	-	-
(86,734,196)	-	(86,734,196)	-	-
-	(1,447,379)	(1,447,379)	-	-
-	(1,674,238)	(1,674,238)	-	-
-	(3,121,617)	(3,121,617)	-	-
(86,734,196)	(3,121,617)	(89,855,813)	-	-
-	-	-	(2,732,526)	-
-	-	-	-	(1,956,757)
-	-	-	(2,732,526)	(1,956,757)
50,310,430	421,167	50,731,597	2,776,221	-
82,830,561	-	82,830,561	-	1,838,133
1,351,961	724,308	2,076,269	-	-
-	-	-	815,659	-
14,413,091	719,911	15,133,002	132,455	1,220,208
9,536	(3,010,138)	(3,000,602)	-	-
2,088,507	43,287	2,131,794	465,285	13,521
(22,653)	22,653	-	-	-
8,560,000	(8,560,000)	-	-	-
159,541,433	(9,638,812)	149,902,621	4,189,620	3,071,862
72,807,237	(12,760,429)	60,046,808	1,457,094	1,115,105
576,723,903	48,114,854	624,838,757	14,414,009	35,385,299
$ 649,531,140	$ 35,354,425	$ 684,885,565	$ 15,871,103	$ 36,500,404

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

PARISH OF ASCENSION
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2024

	General	East Ascension Drainage	East Ascension Drainage Project
ASSETS			
Cash and cash equivalents	$ 5,381,580	$ 4,293,138	$ 2,699,269
Investments	51,356,185	40,134,401	26,127,934
Accounts receivable:			
Ad valorem taxes	5,220,231	9,054,073	-
Sales and use taxes	4,459,273	1,823,249	-
Other	1,259,254	367,620	236,475
Due from other governments:			
LA - State revenue sharing	109,332	199,238	-
LA - Other	230,314	-	-
Grants	3,627,623	209,513	1,285,912
Due from other funds	1,677,930	117,437	-
Restricted cash and cash equivalents	-	-	-
Prepaid and other assets	500	-	-
Total assets	$ 73,322,222	$ 56,198,669	$ 30,349,590
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable and accrued liabilities	$ 1,819,710	$ 1,122,314	$ -
Contracts payable	57,810	145,864	2,327,464
Accrued payroll	340,572	221,725	-
Due to other funds	2,355,108	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Total liabilities	4,573,200	1,489,903	2,327,464
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	3,967,603	795,657	-
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Capital projects	-	-	28,022,126
Public works	-	53,913,109	-
Public safety	241,130	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	-	-
Committed for:			
Capital projects	-	-	-
Public works	-	-	-
Public safety	891,581	-	-
Health and welfare	-	-	-
Culture and recreation	11,897,908	-	-
Assigned for subsequent year's expenditures	5,302,800	-	-
Unassigned	46,447,500	-	-
Fund balance	64,781,419	53,913,109	28,022,126
Total liabilities, deferred inflows of resources, and fund balance	$ 73,322,222	$ 56,198,669	$ 30,349,590

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
$ 4,398,722	$ 6,466,600	$ -	$ 24,924,341	$ 48,163,650
42,578,007	28,225,663	5,507,968	90,095,415	284,025,573
-	-	-	36,008,485	50,282,789
-	-	-	-	6,282,522
385,359	255,461	-	1,208,655	3,712,824
-	-	-	848,586	1,157,156
-	-	-	-	230,314
-	1,290,603	-	4,252,817	10,666,468
827,766	-	-	2,038,862	4,661,995
9,980,068	-	-	-	9,980,068
-	-	-	95,205	95,705
$ 58,169,922	$ 36,238,327	$ 5,507,968	$ 159,472,366	$ 419,259,064
$ -	$ -	$ -	$ 4,568,653	$ 7,510,677
56,378	1,144,783	-	2,289,380	6,021,679
-	-	-	294,760	857,057
-	-	-	880,027	3,235,135
-	-	-	6,555	6,555
10,241,818	-	5,008,000	-	15,249,818
10,298,196	1,144,783	5,008,000	8,039,375	32,880,921
-	-	-	3,866,425	8,629,685
-	-	-	95,205	95,705
-	-	499,968	23,195,978	51,718,072
-	-	-	12,141,980	66,055,089
-	-	-	27,047,740	27,288,870
-	-	-	24,609,903	24,609,903
-	-	-	16,079,333	16,079,333
-	-	-	3,585,905	3,585,905
47,871,726	35,093,544	-	39,058,792	122,024,062
-	-	-	1,519,319	1,519,319
-	-	-	-	891,581
-	-	-	232,411	232,411
-	-	-	-	11,897,908
-	-	-	-	5,302,800
-	-	-	-	46,447,500
47,871,726	35,093,544	499,968	147,566,566	377,748,458
$ 58,169,922	$ 36,238,327	$ 5,507,968	$ 159,472,366	$ 419,259,064

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, 2024

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

Total fund balances - governmental funds (Exhibit A-2)		$ 377,748,458
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.		345,044,846
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	$ 141,722	
Deferred loss on debt refunding	4,021,091	4,162,813
Ad-valroem, state revenue sharing, and grant revenues related to public assistance funds collected more than sixty days after year-end and, therefore are not available to pay for current period expenditures.		8,629,685
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	(689,146)	
Long-term bonds payable and related premiums, net	(87,503,280)	
Lease liabilities	(416,529)	
Net pension liability	(7,293,314)	
Other post-employment benefit liability	(1,185,221)	
Compensated absences payable	(4,687,202)	(101,774,692)
Assets for other post-employment benefits are not available to pay for current period expenditures and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.		
Other post-employment benefit asset		1,634,441
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 resoucres are not reported in the governmental funds, excluding amounts included in the inernal service funds.		
Deferred outflows of resources - pensions	8,049,629	
Deferred outflows of resources - other post-employment benefits	585,595	
Deferred inflows of resources - pensions	(1,001,655)	
Deferred inflows of resources - other post-employment benefits	(492,485)	7,141,084
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.		6,944,505
Net position of governmental activities (Exhibit A)		$ 649,531,140

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, 2024

	General	East Ascension Drainage	East Ascension Drainage Project
REVENUES			
Taxes:			
Ad valorem	$ 5,308,557	$ 9,236,509	$ -
Sales	39,491,619	23,947,327	-
Franchise and beer	1,351,961	-	-
Intergovernmental	7,784,905	929,768	4,613,486
Licenses and permits	4,728,375	-	-
Fines and forfeitures	429,487	-	-
Charges for services	4,008,122	-	-
Investment earnings and other	2,651,438	2,273,560	875,779
Total revenues	65,754,464	36,387,164	5,489,265
EXPENDITURES			
Current function:			
General government	24,367,568	-	-
Public safety	5,614,136	-	-
Public works	-	18,728,321	1,186,547
Health and welfare	-	-	-
Culture and recreation	4,257,287	-	-
Debt service:			
Principal	258,383	18,908	-
Interest	11,679	1,194	-
Capital outlay	958,300	1,904,227	16,949,927
Total expenditures	35,467,353	20,652,650	18,136,474
Excess (deficiency) of revenues over expenditures	30,287,111	15,734,514	(12,647,209)
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	5,980,500	17,500,000
Proceeds from sale of property	6,034	38	-
Proceeds from insurance	-	168,351	-
Proceeds from issuance of lease liabilities	201,595	6,927	-
Transfers out	(24,814,952)	(22,268,575)	-
Total other financing sources (uses)	(24,557,323)	(16,112,759)	17,500,000
Net change in fund balance	5,729,788	(378,245)	4,852,791
FUND BALANCE			
Beginning of year	59,051,631	54,291,354	23,169,335
End of year	$ 64,781,419	$ 53,913,109	$ 28,022,126

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
$ -	$ -	$ -	$ 37,540,713	$ 52,085,779
12,927,743	-	-	6,463,872	82,830,561
-	-	-	-	1,351,961
-	4,029,077	9,583,343	9,635,809	36,576,388
-	-	-	1,000	4,729,375
-	-	-	210,370	639,857
-	-	-	4,144,749	8,152,871
1,808,974	997,173	622,683	5,065,946	14,295,553
14,736,717	5,026,250	10,206,026	63,062,459	200,662,345
-	-	-	-	24,367,568
-	-	-	14,390,796	20,004,932
422,613	1,102,655	-	9,895,477	31,335,613
-	-	-	13,359,804	13,359,804
-	-	-	9,233,475	13,490,762
-	-	-	6,431,337	6,708,628
-	-	-	3,416,644	3,429,517
-	5,765,511	-	22,234,080	47,812,045
422,613	6,868,166	-	78,961,613	160,508,869
14,314,104	(1,841,916)	10,206,026	(15,899,154)	40,153,476
-	12,330,000	-	44,159,357	80,019,857
-	-	-	3,464	9,536
-	-	-	-	168,351
-	-	-	193,287	401,809
(1,791,500)	-	(12,669,000)	(9,915,830)	(71,459,857)
(1,791,500)	12,330,000	(12,669,000)	34,440,278	9,139,696
12,522,604	10,488,084	(2,462,974)	18,541,124	49,293,172
35,349,122	24,605,460	2,962,942	129,025,442	328,455,286
$ 47,871,726	$ 35,093,544	$ 499,968	$ 147,566,566	$ 377,748,458

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, 2024

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)		$ 49,293,172
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	$ 47,812,045	
Depreciation and amortization expense, excluding internal service funds	(20,700,257)	27,111,788
The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		545,899
Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.		
Grant revenues	(9,003,875)	
Ad valorem and state revenue sharing taxes	(1,766,024)	(10,769,899)
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.		(1,708,206)
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	6,708,628	
Proceeds from issuance of lease liabilities	(401,809)	
Amortization of deferred loss on refunding bonds and prepaid bond insurance	(291,268)	
Amortization of bond premium	304,469	6,320,020
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		45,345
Change in other post employment benefits assets and liabilities are reported only in the Statement of Activities		(36,836)
Change in net pension liabilities are reported only in the Statement of Activities		985,062
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.		1,020,892
Change in net position of governmental activities (Exhibit A-1)		$ 72,807,237

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

PARISH OF ASCENSION

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2024

	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	$ 733,391	$ 609,361	$ 250	$ 1,343,052	$ 739,478
Investments	69,604	8,169,042	641,510	-	8,880,156	7,243,931
Accounts receivable, net:						
User fees, net	67,373	225,588	57,134	185,943	536,038	-
Ad valorem	406,955	-	-	-	406,955	-
Interest and other	-	67,755	-	-	67,755	107,343
Due from other governments	-	-	-	2,477,572	2,477,572	-
Restricted cash and cash equivalents	333,650	59,259	-	176,780	569,689	-
Prepaid assets	10,002	281	-	-	10,283	-
Total current assets	887,634	9,255,316	1,308,005	2,840,545	14,291,500	8,090,752
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	35,809	670,000	7,190,931	7,901,740	-
Depreciable, net	5,643,909	727,308	8,236,142	4,407,887	19,015,246	643,801
Total long-term assets	5,648,909	763,117	8,906,142	11,598,818	26,916,986	643,801
Total assets	6,536,543	10,018,433	10,214,147	14,439,363	41,208,486	8,734,553
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	57,518	13,741	148,784	206,715	426,758	241,291
Other post-employment benefits	2,364	825	21,173	14,702	39,064	28,848
Deferred loss on debt refunding	134,887	-	-	-	134,887	-
Total deferred outflows of resources	194,769	14,566	169,957	221,417	600,709	270,139
Total assets and deferred outflows of resources	$ 6,731,312	$ 10,032,999	$ 10,384,104	$ 14,660,780	$ 41,809,195	$ 9,004,692
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	$ 147,664	$ 754,322	$ 164,322	$ 954,052	$ 2,020,360	$ 434,262
Due to other funds	112,733	-	-	1,314,127	1,426,860	-
Accrued payroll	8,351	4,146	28,044	31,630	72,171	21,179
Unearned revenue	6,201	-	-	398	6,599	-
Customer deposits	65,866	59,199	-	176,780	301,845	-
Long-term liabilities - due within one year	248,533	1,000	3,000	2,000	254,533	515,380
Total current liabilities	589,348	818,667	195,366	2,478,987	4,082,368	970,821
Long-term liabilities:						
Due in more than one year	2,170,865	-	-	-	2,170,865	923,807
Net pension liability	5,181	71	3,830	33,475	42,557	47,415
Other post-employment benefits	1,984	1,819	64,047	39,062	106,912	88,251
Total long-term liabilities	2,178,030	1,890	67,877	72,537	2,320,334	1,059,473
Total liabilities	2,767,378	820,557	263,243	2,551,524	6,402,702	2,030,294
DEFERRED INFLOWS OF RESOURCES						
Pensions	5,126	1,186	12,944	18,919	38,175	22,362
Other post-employment benefits	1,742	825	5,342	5,984	13,893	7,531
Total deferred inflows of resources	6,868	2,011	18,286	24,903	52,068	29,893
NET POSITION						
Net investment in capital assets	3,364,398	763,117	8,906,142	11,598,818	24,632,475	643,801
Restricted for debt service	267,784	-	-	-	267,784	-
Unrestricted	324,884	8,447,314	1,196,433	485,535	10,454,166	6,300,704
Total net position	3,957,066	9,210,431	10,102,575	12,084,353	35,354,425	6,944,505
Total liabilities, deferred inflows of resources, and net position	$ 6,731,312	$ 10,032,999	$ 10,384,104	$ 14,660,780	$ 41,809,195	$ 9,004,692

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, 2024

	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	$ 59,408	$ 594,041	$ -	$ -	$ 653,449	$ -
Water	648,653	255,700	-	2,135,462	3,039,815	-
Rent and ancillary services	-	-	2,042,125	-	2,042,125	4,262,000
Insurance premiums	-	-	-	-	-	4,154,293
Franchise tax	-	724,308	-	-	724,308	-
Total operating revenues	708,061	1,574,049	2,042,125	2,135,462	6,459,697	8,416,293
OPERATING EXPENSES						
Personnel, general and administrative	449,475	187,336	1,349,400	1,354,044	3,340,255	1,166,018
Depreciation	252,487	604,925	796,085	314,477	1,967,974	102,858
Professional services	45,009	1,420,403	115,259	102,144	1,682,815	137,112
Maintenance and supplies	174,829	17,270	1,253,389	511,017	1,956,505	3,239,527
Rent and utilities	44,654	156,841	825,219	164,577	1,191,291	79,932
Cost of water	495,181	490,682	-	343,941	1,329,804	-
Insurance premiums	64,000	130,500	281,050	135,000	610,550	2,611,903
Insurance claims	-	-	-	-	-	519,993
Miscellaneous	25,484	1,592	33,461	746	61,283	1,837
Total operating expenses	1,551,119	3,009,549	4,653,863	2,925,946	12,140,477	7,859,180
Operating income (loss)	(843,058)	(1,435,500)	(2,611,738)	(790,484)	(5,680,780)	557,113
NONOPERATING REVENUES (EXPENSES)						
Ad valorem tax	421,167	-	-	-	421,167	-
Intergovernmental grants	-	-	937,500	146,766	1,084,266	-
Other nonoperating revenues	3,078	891	30,237	9,081	43,287	9,748
Investment earnings	4,838	667,580	25,062	22,431	719,911	322,749
Interest expense	(89,535)	-	-	-	(89,535)	-
Amortization of bond premium	15,992	-	-	-	15,992	-
Proceeds from insurance	-	-	-	-	-	131,282
Loss on sale of receivables and other assets	-	(238,409)	-	-	(238,409)	-
Net gain (loss) on disposal of capital assets	(739)	(2,972,962)	(36,919)	482	(3,010,138)	-
Total nonoperating revenues (expenses)	354,801	(2,542,900)	955,880	178,760	(1,053,459)	463,779
Income (loss) before capital contributions and transfers	(488,257)	(3,978,400)	(1,655,858)	(611,724)	(6,734,239)	1,020,892
TRANSFERS AND CAPITAL CONTRIBUTIONS						
Capital grants and contributions	-	-	-	2,511,157	2,511,157	-
Capital asset contributions from other funds	-	-	-	22,653	22,653	-
Transfers in	615,000	-	750,000	500,000	1,865,000	-
Transfers out	(50,000)	(10,375,000)	-	-	(10,425,000)	-
Total capital contributions and transfers	565,000	(10,375,000)	750,000	3,033,810	(6,026,190)	-
Change in net position	76,743	(14,353,400)	(905,858)	2,422,086	(12,760,429)	1,020,892
NET POSITION						
Beginning of year	3,880,323	23,563,831	11,008,433	9,662,267	48,114,854	5,923,613
End of year	$ 3,957,066	$ 9,210,431	$ 10,102,575	$ 12,084,353	$ 35,354,425	$ 6,944,505

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

PARISH OF ASCENSION

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the year ended December 31, 2024

	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	$ 685,175	$ 1,569,183	$ 2,064,992	$ 2,239,727	$ 6,559,077	$ 8,360,492
Payments to suppliers	(944,763)	(2,262,864)	(2,974,229)	(1,247,373)	(7,429,229)	(7,271,410)
Payments to employees	(328,530)	(221,713)	(1,032,225)	(888,197)	(2,470,665)	(963,674)
Net cash provided (used) by operating activities	(588,118)	(915,394)	(1,941,462)	104,157	(3,340,817)	125,408
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Ad valorem tax revenue	421,167	-	-	-	421,167	-
Transfers in from other funds	615,000	-	750,000	500,000	1,865,000	-
Transfers out to other funds	(50,000)	(10,375,000)	-	-	(10,425,000)	-
Intergovernmental grants	-	-	937,500	146,766	1,084,266	-
Other nonoperating revenues	3,078	891	30,237	9,081	43,287	9,748
Increase in due from other governments	-	-	-	(2,332,517)	(2,332,517)	-
Increase in customer deposits	4,640	3,285	-	15,494	23,419	-
Interest expense	(89,535)	-	-	-	(89,535)	-
Increase in due to other funds	-	-	-	1,314,127	1,314,127	-
Decrease in due to other funds	(54,615)	-	(266,315)	-	(320,930)	-
Net cash provided (used) by noncapital and related financing activities	849,735	(10,370,824)	1,451,422	(347,049)	(8,416,716)	9,748
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acqusition and construction of capital assets	(1,500)	(27,308)	(10,360)	(3,714,887)	(3,754,055)	(169,481)
Capital grants and contributions	-	-	-	2,511,639	2,511,639	-
Proceeds from insurance	-	-	-	-	-	131,282
Proceeds from sale of capital assets	-	9,153,768	106,564	-	9,260,332	-
Payments on long-term debt	(247,114)	-	-	-	(247,114)	-
Net cash provided (used) by capital and related financing activities	(248,614)	9,126,460	96,204	(1,203,248)	7,770,802	(38,199)
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings	4,838	667,580	25,062	22,431	719,911	322,749
Proceeds from sale of investments	-	1,371,307	-	1,314,371	2,685,678	357,606
Purchases of investments	(2,150)	-	(641,510)	-	(643,660)	(684,543)
Net cash provided (used) by investing activities	2,688	2,038,887	(616,448)	1,336,802	2,761,929	(4,188)
Net increase (decrease) in cash	15,691	(120,871)	(1,010,284)	(109,338)	(1,224,802)	92,769
CASH						
Beginning of period	318,009	913,521	1,619,645	286,368	3,137,543	646,709
End of period	$ 333,700	$ 792,650	$ 609,361	$ 177,030	$ 1,912,741	$ 739,478
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	$ 50	$ 733,391	$ 609,361	$ 250	$ 1,343,052	$ 739,478
Restricted cash and cash equivalents	333,650	59,259	-	176,780	569,689	-
Total cash	$ 333,700	$ 792,650	$ 609,361	$ 177,030	$ 1,912,741	$ 739,478
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:						
Operating income (loss)	$ (843,058)	$ (1,435,500)	$ (2,611,738)	$ (790,484)	$ (5,680,780)	$ 557,113
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activites:						
Depreciation	252,487	604,925	796,085	314,477	1,967,974	102,858
Change in deferred outflows, deferred inflows, net pension liability, and other post employment liability	6,592	(2,466)	(27,186)	(27,104)	(50,164)	(28,203)
Change in operating assets and liabilities:						
Accounts receivable	(27,294)	(4,866)	22,867	117,259	107,966	(55,801)
Prepaid assets	1,177	-	-	-	1,177	-
Accounts payable and accrued liabilities	17,570	(77,487)	(121,490)	503,003	321,596	(450,559)
Unearned revenue	4,408	-	-	(12,994)	(8,586)	-
Net cash provided (used) by operating activities	$ (588,118)	$ (915,394)	$ (1,941,462)	$ 104,157	$ (3,340,817)	$ 125,408
NONCASH CAPITAL FINANCING ACTIVITES						
Contribution of capital assets from other funds	$ -	$ -	$ -	$ 22,653	$ 22,653	$ -

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

PARISH OF ASCENSION
STATEMENT OF FIDUCIARY NET POSITION

December 31, 2024

		Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ASSETS		
Cash and cash equivalents	$	193,107
Investments		2,573,278
Total assets	$	2,766,385
NET POSITION		
Restricted for other post-employment benefits	$	2,766,385

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, 2024

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ADDITIONS	
Interest and dividends	$ 60,782
Realized gains	72,310
Unrealized gains	140,905
Less investment expense	(22,506)
Net investment income	251,491
DEDUCTIONS	
Benefits paid to retiree participants	3,376
Change in net position	248,115
NET POSITION	
Beginning of year	2,518,270
End of year	$ 2,766,385

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, 2024

	Parish Court	Ascension Parish Tourist Commission (1)	Twenty-Third Judicial Expense (1)
ASSETS			
Cash and cash equivalents	$ -	$ 843,465	$ 989,761
Investments	-	506,760	429,345
Accounts receivable, net	-	3,088	1,171
Due from other governments	416,980	129,339	44,674
Prepaid and other assets	-	-	-
Inventories	-	-	-
Capital assets:			
Nondepreciable	-	-	-
Depreciable, net	2,612	161,551	99,864
Amortizable, net	8,483	-	-
Total assets	428,075	1,644,203	1,564,815
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	96,521	-	-
Other post-employment benefit	7,147	-	-
Total deferred outflows of resources	103,668	-	-
Total assets and deferred outflows of resources	$ 531,743	$ 1,644,203	$ 1,564,815
LIABILITIES			
Accounts payable and accrued liabilities	$ 14,932	$ 28,046	$ 32,207
Due to other governments	210,472	-	68,512
Accrued payroll	-	-	-
Unearned revenue	-	232,369	-
Long-term liabilities - due within one year	5,473	-	-
Long-term liabilities:			
Due in more than one year	4,491	-	-
Other post-employment benefits	18,757	-	-
Net pension liability	154,208	-	-
Total liabilities	408,333	260,415	100,719
DEFERRED INFLOWS OF RESOURCES			
Pensions	24,445	-	-
Other post-employment benefit	2,435	-	-
Total deferred inflows of resources	26,880	-	-
NET POSITION			
Net investment in capital assets	2,131	161,551	99,864
Restricted	-	-	878,273
Unrestricted	94,399	1,222,237	485,959
Total net position	96,530	1,383,788	1,464,096
Total liabilities, deferred inflows of resources, and net position	$ 531,743	$ 1,644,203	$ 1,564,815

(1) December 31, 2023
(2) June 30, 2024

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

Criminal Court	Communication District (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
$ -	$ 1,266,070	$ 5,204,057	$ 978,205
388,189	491,736	-	-
-	464,100	18,093	-
192,557	-	162,119	-
-	132,302	122,893	7,401
-	-	-	-
-	-	-	35,000
4,556	173,838	1,499,737	273,573
-	418,516	-	1,245
585,302	2,946,562	7,006,899	1,295,424
255,961	-	-	-
24,868	-	-	-
280,829	-	-	-
$ 866,131	$ 2,946,562	$ 7,006,899	$ 1,295,424
$ 77,326	$ 339,440	$ 2,174	$ 26,178
400,692	-	-	-
5,510	-	-	-
-	-	-	-
3,000	125,256	-	1,253
-	269,615	59,392	-
60,716	-	-	-
7,674	-	-	-
554,918	734,311	61,566	27,431
22,301	-	-	-
5,493	-	-	-
27,794	-	-	-
4,556	197,483	1,499,737	308,565
-	-	4,597,251	-
278,863	2,014,768	848,345	959,428
283,419	2,212,251	6,945,333	1,267,993
$ 866,131	$ 2,946,562	$ 7,006,899	$ 1,295,424

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, 2024

	Prairieville VFD (1)	(Compiled) Sorrento VFD (1)	(Compiled) Galvez-Lake VFD (1)
ASSETS			
Cash and cash equivalents	$ 474,588	$ 204,888	$ 281,990
Investments	50,438	-	-
Accounts receivable, net	-	333	-
Due from other governments	16,093	-	-
Prepaid and other assets	7,957	-	-
Inventories	-	5,150	-
Capital assets:			
Nondepreciable	-	-	-
Depreciable, net	374,168	-	163,580
Right-of-use assets-amortizable, net	-	-	-
Total assets	923,244	210,371	445,570
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	$ 923,244	$ 210,371	$ 445,570
LIABILITIES			
Accounts payable and accrued liabilities	$ 16,263	$ -	$ -
Due to other governments	-	-	-
Accrued payroll	-	13,632	2,126
Unearned revenue	-	-	-
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	16,263	13,632	2,126
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	-	-	-
NET POSITION			
Net investment in capital assets	374,168	-	163,580
Restricted	-	-	-
Unrestricted	532,813	196,739	279,864
Total net position	906,981	196,739	443,444
Total liabilities, deferred inflows of resources, and net position	$ 923,244	$ 210,371	$ 445,570

(1) December 31, 2023
(2) June 30, 2024

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
$ 105,865	$ 327,152	$ 130,481	$ 107,031	$ 10,913,553
-	-	-	-	1,866,468
-	-	-	-	486,785
-	-	-	-	961,762
-	-	-	-	270,553
-	-	-	-	5,150
-	-	-	-	35,000
-	-	-	-	2,753,479
-	-	-	-	428,244
105,865	327,152	130,481	107,031	17,720,994
-	-	-	-	352,482
-	-	-	-	32,015
-	-	-	-	384,497
$ 105,865	$ 327,152	$ 130,481	$ 107,031	$ 18,105,491
$ -	$ -	$ -	$ -	$ 536,566
-	-	-	-	679,676
-	-	-	-	21,268
-	-	-	-	232,369
-	-	-	-	134,982
-	-	-	-	333,498
-	-	-	-	79,473
-	-	-	-	161,882
-	-	-	-	2,179,714
-	-	-	-	46,746
-	-	-	-	7,928
-	-	-	-	54,674
-	-	-	-	2,811,635
-	-	-	-	5,475,524
105,865	327,152	130,481	107,031	7,583,944
105,865	327,152	130,481	107,031	15,871,103
$ 105,865	$ 327,152	$ 130,481	$ 107,031	$ 18,105,491

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, 2024

	Parish Court	Ascension Parish Tourist Commission (1)	Judicial Expense (1)
EXPENSES	$ 549,621	$ 954,129	$ 511,565
PROGRAM REVENUES:			
Charges for services	291,286	-	464,952
Operating grants and contributions	335,860	133,141	64,872
Net program revenues (expenses)	77,525	(820,988)	18,259
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	815,659	-
Grants and contributions not restricted to specific programs	3,574	1,682	1,069
Investment earnings	-	30,506	11,067
Total general revenues	3,574	847,847	12,136
Changes in net position	81,099	26,859	30,395
Net position - beginning of year, restated	15,431	1,356,929	1,433,701
Net position - end of year	$ 96,530	$ 1,383,788	$ 1,464,096

(1) For the year ended December 31, 2023
(2) For the year ended June 30, 2024

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)
$ 2,057,550	$ 2,094,120	$ 3,015,820	$ 480,539
1,511,318	2,200,651	-	-
556,000	-	697,417	530,293
9,768	106,531	(2,318,403)	49,754
-	-	2,776,221	-
-	-	-	-
15,747	82,027	243,969	3,539
10,217	16,062	60,044	3,061
25,964	98,089	3,080,234	6,600
35,732	204,620	761,831	56,354
247,687	2,007,631	6,183,502	1,211,639
$ 283,419	$ 2,212,251	$ 6,945,333	$ 1,267,993

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, 2024

	Prairieville VFD (1)	(Compiled) Sorrento VFD (1)	(Compiled) Galvez-Lake VFD (1)
EXPENSES	$ 562,846	$ 72,894	$ 94,335
PROGRAM REVENUES:			
Charges for services	385,736	17,103	-
Operating grants and contributions	235,989	37,683	118,321
Net program revenues (expenses)	58,879	(18,108)	23,986
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	634	7,855	49,231
Investment earnings	188	1,301	-
Total general revenues	822	9,156	49,231
Changes in net position	59,701	(8,952)	73,217
Net position - beginning of year, restated	847,280	205,691	370,227
Net position - end of year	$ 906,981	$ 196,739	$ 443,444

(1) For the year ended December 31, 2023
(2) For the year ended June 30, 2024

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
$ 11,893	$ 71,061	$ 66,310	$ 70,734	$ 10,613,417
-	-	-	-	4,871,046
41,024	80,643	89,258	89,344	3,009,845
29,131	9,582	22,948	18,610	(2,732,526)
-	-	-	-	2,776,221
-	-	-	-	815,659
-	55,958	-	-	465,285
9	-	-	-	132,455
9	55,958	-	-	4,189,620
29,140	65,540	22,948	18,610	1,457,094
76,725	261,612	107,533	88,421	14,414,009
$ 105,865	$ 327,152	$ 130,481	$ 107,031	$ 15,871,103

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, 2024 (1)

ASSETS		
Cash and cash equivalents	$	1,608,301
Investments		24,047,832
Accounts receivable, net		4,569,106
Lease receivable		350,805
Other current assets		316,559
Inventories		264,054
Capital assets:		
Nondepreciable		2,184,370
Depreciable, net		4,188,757
Total assets	$	37,529,784
LIABILITIES		
Accounts payable and accrued liabilities	$	607,489
Unearned revenue		84,317
Total current liabilities		691,806
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on lease agreement		337,574
NET POSITION		
Investment in capital assets		6,373,127
Unrestricted		30,127,277
Total net position		36,500,404
Total liabilities and net position	$	37,529,784

(1) As of August 31, 2024

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, 2024 (1)

EXPENSES	$ 9,796,047
PROGRAM REVENUES:	
Charges for services	4,745,407
Operating grants and contributions	3,093,883
Total program revenues	7,839,290
Loss from operations	(1,956,757)
NONOPERATING REVENUES	
Sales tax	1,838,133
Investment income	1,220,208
Other income	13,521
Total nonoperating revenues	3,071,862
Change in net position	1,115,105
Net position - beginning of year	35,385,299
Net position - end of year	$ 36,500,404

(1) For the year ended August 31, 2024

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

PARISH OF ASCENSION

LOUISIANA

NOTES TO FINANCIAL STATEMENTS

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2024

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:

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Units - Governmental Activities

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

East and West Ascension Drainage Districts

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

Health Unit

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

Health Unit Construction Fund

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

Mental Health Center

The Mental Health Center provides funding for the Parish's mental health centers not provided by the State of Louisiana, Department of Health and Human 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. Due to fiscal interdependency, the Mental Health Center is treated as a blended component unit.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (Continued)

Blended Component Units - Governmental Activities (Continued)

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

The Fire Protection Districts No. 1, No. 2 and No. 3 offer maintenance and operation of a fire protection system consisting of 12 fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville Volunteer, Fifth Ward Volunteer, 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, and Dedicated Special Project funds are considered major funds. The Road Project and Move Ascension Construction funds account for road projects. The East Ascension Drainage Project Fund accounts for drainage capital outlay projects. The primary source of funding for the Road Project Fund is sales and use taxes. The Move Ascension Construction Fund was funded by bond issuances and intergovernmental revenue, whereas the East Ascension Drainage Project Fund was funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund’s only current resource is income from investments and intergovernmental grants. The Dedicated Special Projects fund’s primary source of funding is federal grant appropriations from the American Rescue Plan Act as enacted by the federal government as a result of the effects of the COVID-19 pandemic.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (Continued)

Proprietary Fund Types

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

The Parish considers Ascension Consolidated Utilities District No. 1 (ACUD No. 1), Utilities, Parish Utilities of Ascension, and the Lamar Dixon Expo Center Fund major funds. ACUD No. 1 and Utilities are used to account for the maintenance and operation of sewer systems which provide 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, 2024, for the primary government's business-type activities. No allowance was recorded at December 31, 2024, 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION (Continued)

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

GOVERNMENTAL FUND BALANCES

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

- Nonspendable - Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted - Amounts that can be spent only for specific purposes because of the Parish, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed - Amounts that 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.

The Parish has recorded the following liabilities as of December 31, 2024, for certain salary-related benefits associated with the payment of compensated absences:

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, 2024:

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (Continued)

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.

INSURANCE

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

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

ESTIMATES

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CURRENT ACCOUNTING STANDARDS IMPLEMENTED

During the year, the Parish implemented policies established under GASB Statement No. 100, *Accounting Changes and Error Corrections*, which is an amendment of GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement requires that changes in accounting principles and error corrections be reported retroactively by restating prior periods, changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement also requires that information about the quantitative effects on beginning balances of each accounting change and error correction be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. The impact of this standard had no effect on the financial statements of the Parish's primary government for the year ended December 31, 2024.

Additionally, during the year, the Parish implemented policies established under GASB Statement No. 101, *Compensated Absences*. The primary objective of this Statement is better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires that liabilities for compensated absences be recognized 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. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences. The adoption of this statement did not materially impact the Parish's governmental or business-type activities at January 1, 2024.

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through June 30, 2025, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2024, the carrying amount of the primary government's deposits was $60,795,137 and the bank balance was $62,140,404. 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 $414,414 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 $12,521,854 in deposits and a bank balance of $13,113,603. These deposits are secured by federal deposit insurance ($3,049,765) and pledged securities held by the custodial bank in the name of the fiscal agent bank ($10,063,838). The excess cash over the FDIC limit of the discretely presented component units is $210,415 at December 31, 2024.

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, 2024:

Investment Type	Total Value	Less Than 1 Year	1-5 Years
Primary Government:			
Certificates of deposit	$ 414,414	$ 414,414	$ -
U.S. Securities	299,735,246	18,308,741	281,426,505
Total primary government	$ 300,149,660	$ 18,723,155	$ 281,426,505
Component Unit:			
Certificates of deposit	$ 1,478,279	$ 1,478,279	$ -
U.S. Securities	24,436,021	4,741,969	19,694,052
Total component units	$ 25,914,300	$ 6,220,248	$ 19,694,052

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	$	60,795,137
Cash on hand		800
Total cash and cash equivalents, including restricted cash	$	60,795,937
Investments:		
Certificates of deposit		414,414
Investments in U.S. Securities (Level 1 Inputs)		299,735,246
Total investments	$	300,149,660

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

Federal deposit insurance (FDIC)	$	810,125
Pledged securites in the Parish's name		37,522,690
Investments not subject to categorization:		
Investments in U.S. securities		347,764,838
Total bank balances	$	386,097,653

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2024, consisted of the following:

	Amount
Primary Government	
Ad valorem taxes	$ 50,689,744
Sales and use taxes	6,282,522
Interest	2,605,081
User fees, net	353,834
Franchise fees	716,682
Charges for services and court fees	245,810
Other	502,553
Total primary government	61,396,226
Component Units	
Sales and use tax	299,776
Fees, charges, and commissions	3,040,921
Patient accounts receivable, net	1,228,409
Interest	22,685
Lease	350,805
Other	464,100
Total component units	5,406,696
Total	$ 66,802,922

Due from other governments at December 31, 2024, consisted of the following:

	Amount
Primary Government	
Grants	$ 13,144,040
State revenue sharing	1,157,156
Due from component unit	230,314
Total primary government	14,531,510
Component Units	
Fines and forfitures	48,097
Grants	162,119
Other	751,546
Total component units	961,762
Total	$ 15,493,272

(Continued)

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2024, taxes of $52,906,167 were levied on property by the primary government with assessed valuations totaling $3,450,996,390 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	240.00
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 2024 ad valorem tax calendar is as follows:

Millage rates adopted	June 6, 2024 and July 18, 2024
Levy date	June 6, 2024 and July 18, 2024
Due date	December 1, 2024
Lien date	January 31, 2025
Collection dates	December 1, 2024 to June 30, 2025

Ad valorem taxes become delinquent January 31 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (La. R.S. 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (La. R.S. 47:2181). Therefore, there are no delinquent taxes at year end.

(Continued)

NOTE 4 - AD VALOREM TAXES (CONTINUED)

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

Ad valorem taxes of $1,992,246 were not considered available as of December 31, 2024. 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, 2024, were as follows:

	Amount
Primary Government	
Cash and cash equivalents - transportation impact fees	$ 9,980,068
Cash and cash equivalents - meter deposits	301,845
Investments - debt service	267,844
Total restricted assets	$ 10,549,757

(Continued)

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government's governmental activities for the year ended December 31, 2024, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Nondepreciable:				
Land	$ 25,507	$ 1,392	$ (130)	$ 26,769
Construction in progress	74,684	39,608	(21,521)	92,771
Nondepreciable capital assets	100,191	41,000	(21,651)	119,540
Depreciable:				
Buildings and improvements	176,236	13,605	(63)	189,778
Vehicles	22,975	3,876	(319)	26,532
Equipment	22,754	1,759	(638)	23,875
Furniture and fixtures	2,660	1,155	(3)	3,812
Library materials	2,770	-	(463)	2,307
Infrastructure	328,315	8,405	(4,560)	332,160
Depreciable capital assets, gross	555,710	28,800	(6,046)	578,464
Less accumulated depreciation for:				
Buildings and improvements	(62,914)	(6,066)	63	(68,917)
Vehicles	(18,212)	(1,299)	295	(19,216)
Equipment	(17,021)	(1,662)	638	(18,045)
Furniture and fixtures	(2,150)	(225)	3	(2,372)
Library materials	(1,102)	(544)	463	(1,183)
Infrastructure	(237,040)	(10,576)	4,561	(243,055)
Total accumulated depreciation	(338,439)	(20,372)	6,023	(352,788)
Depreciable capital assets, net	217,271	8,428	(23)	225,676
Right-of-use assets, amortizable:				
ROU lease asset - equipment	76	315	(124)	267
ROU asset - SBITA	588	87	(15)	660
Right-of-use assets, gross	664	402	(139)	927
Less accumulated amorization for:				
ROU lease asset - equipment	(7)	(197)	124	(80)
ROU lease asset - SBITA	(155)	(234)	15	(374)
Total accumulated amortization	(162)	(431)	139	(454)
Right-of-use assets, amortizable, net	502	(29)	-	473
Governmental activities capital assets, net	$ 317,964	$ 49,399	$ (21,674)	$ 345,689

(Continued)

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	Depreciation	Amortization	Total
General government	$ 1,871,377	$ 262,857	$ 2,134,234
Public safety	2,299,213	10,074	2,309,287
Public works	3,438,215	149,688	3,587,903
Health and welfare	323,979	8,677	332,656
Culture and recreation	2,247,065	-	2,247,065
Transportation and development	10,191,970	-	10,191,970
Total depreciation and amortization	$ 20,371,819	$ 431,296	$ 20,803,115

A summary of changes in capital assets for the primary government's business-type activities for the year ended December 31, 2024, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Nondepreciable:				
Land	$ 757	$ 27	$ -	$ 784
Intangibles	116	-	(116)	-
Construction in progress	4,435	3,672	(990)	7,117
Nondepreciable/amortizable capital assets	5,308	3,699	(1,106)	7,901
Depreciable/amortizable capital assets:				
Sewer systems	22,743	-	(18,762)	3,981
Water systems	16,124	-	-	16,124
Machinery & equipment	811	338	(409)	740
Intangibles	380	-	(380)	-
Lamar Dixon Expo Center	18,185	19	(251)	17,953
Depreciable/amortizable capital assets, gross	58,243	357	(19,802)	38,798
Less accumulated depreciation/amortization for:				
Sewer systems	(10,769)	(594)	8,033	(3,330)
Water systems	(5,708)	(474)	-	(6,182)
Machinery & equipment	(606)	(215)	268	(553)
Intangibles	(68)	(4)	72	-
Lamar Dixon Expo Center	(9,021)	(804)	107	(9,718)
Total accumulated depreciation/amortization	(26,172)	(2,091)	8,480	(19,783)
Depreciable/amortizable capital assets, net	32,071	(1,734)	(11,322)	19,015
Business-type activites capital assets, net	$ 37,379	$ 1,965	$ (12,428)	$ 26,916

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	(22,421)	(188)	-	(22,609)
Depreciable assets, net	2,800	(188)	-	2,612
Amortizable:				
Right-of-use assets - lease equipment	18,718	-	-	18,718
Less: accumulated amortization	(6,355)	(3,880)	-	(10,235)
Amortizable assets, net	12,363	(3,880)	-	8,483
Total	15,163	(4,068)	-	11,095
Ascension Parish Tourist Commission				
Depreciable:				
Equipment and furniture	225,700	93,799	-	319,499
Less: accumulated depreciation	(127,900)	(30,048)	-	(157,948)
Total	97,800	63,751	-	161,551
Twenty-Third Judicial Expense Fund				
Depreciable:				
Furniture and fixtures	176,109	9,516	-	185,625
Equipment	111,953	17,905	(2,247)	127,611
Depreciable assets, gross	288,062	27,421	(2,247)	313,236
Less: accumulated depreciation	(187,693)	(25,716)	37	(213,372)
Total	100,369	1,705	(2,210)	99,864
Criminal Court				
Depreciable:				
Equipment and furniture	109,472	-	-	109,472
Less: accumulated depreciation	(102,537)	(2,379)	-	(104,916)
Total	6,935	(2,379)	-	4,556
Ascension Parish Communication District				
Depreciable:				
Equipment	2,706,722	32,966	-	2,739,688
Building improvements	422,849	-	-	422,849
Depreciable assets, gross	3,129,571	32,966	-	3,162,537
Less: accumulated depreciation	(2,916,735)	(71,964)	-	(2,988,699)
Depriciable assets, net	212,836	(38,998)	-	173,838
Amortizable:				
Right-of-use assets - lease equipment	627,774	-	-	627,774
Less: accumulated amortization	(119,576)	(89,682)	-	(209,258)
Amortizable assets, net	508,198	(89,682)	-	418,516
Total	721,034	(128,680)	-	592,354

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Council on Aging, Inc.				
Depreciable:				
Equipment and furniture	275,583	6,523	-	282,106
Building improvements	1,478,939	-	-	1,478,939
Vehicles	713,681	140,426	-	854,107
Depreciable assets, gross	2,468,203	146,949	-	2,615,152
Less: accumulated depreciation	(953,165)	(162,250)	-	(1,115,415)
Total	1,515,038	(15,301)	-	1,499,737
Ascension Economic Development Corporation				
Nondepreciable:				
Land	35,000	-	-	35,000
Depreciable:				
Furniture and fixtures	34,703	-	-	34,703
Leasehold improvements	282,013	-	-	282,013
Depreciable assets, gross	316,716	-	-	316,716
Less: accumulated depreciation	(30,266)	(12,877)	-	(43,143)
Depreciable assets, net	286,450	(12,877)	-	273,573
Amortizable:				
Right-of-use assets - lease equipment	4,977	-	-	4,977
Less: accumulated amortization	(2,488)	(1,244)	-	(3,732)
Amortizable assets, net	2,489	(1,244)	-	1,245
Total	323,939	(14,121)	-	309,818
Prairieville Volunteer Fire Department				
Depreciable:				
Equipment and furniture	1,015,191	-	(54,024)	961,167
Less: accumulated depreciation	(566,301)	(20,698)	-	(586,999)
Total	448,890	(20,698)	(54,024)	374,168
Galvez-Lake Volunteer Fire Department				
Depreciable:				
Equipment and furniture	313,276	137,400	-	450,676
Less: accumulated depreciation	(274,909)	(12,187)	-	(287,096)
Total	38,367	125,213	-	163,580

(Continued)

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
West Ascension Hospital Service District				
Nondepreciable:				
Land	335,520	5,500	-	341,020
Construction in progress	298,519	1,544,831	-	1,843,350
Total nondepreciable	634,039	1,550,331	-	2,184,370
Depreciable:				
Buildings and improvements	5,879,017	13,470	-	5,892,487
Equipment	4,816,406	313,921	-	5,130,327
Depreciable assets, gross	10,695,423	327,391	-	11,022,814
Less: accumulated depreciation	(6,499,566)	(334,491)	-	(6,834,057)
Depreciable assets, net	4,195,857	(7,100)	-	4,188,757
Total	4,829,896	1,543,231	-	6,373,127
Total component units capital assets, net	$ 8,097,431	$ 1,548,653	$ (56,234)	$ 9,589,850

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, 2024:

	Outstanding January 1, 2024	Increase	Decreases	Outstanding December 31, 2024	Due Within One Year
Governmental activities:					
Public improvement bonds	$ 84,846,000	$ -	$ 5,851,000	$ 78,995,000	$ 6,094,000
General obligation bonds	3,865,000	-	430,000	3,435,000	440,000
Bond premiums	5,377,749	-	304,469	5,073,280	-
ROU liabilities:					
Lease assets	68,270	315,076	198,084	185,262	74,783
SBITAs	374,078	86,733	229,544	231,267	231,267
Claims reserve	1,827,438	313,175	703,426	1,437,187	513,380
Compensated absences	2,978,996	3,664,953	1,956,747	4,687,202	2,735,000
Net pension liability	13,507,699	-	6,166,970	7,340,729	-
Net other post employment benefits liability	1,251,535	73,675	49,738	1,275,472	90,000
Total	$ 114,096,765	$ 4,453,612	$ 15,889,978	$ 102,660,399	$ 10,178,430

	Outstanding January 1, 2024	Increase	Decreases	Outstanding December 31, 2024	Due Within One Year
Business-type activities:					
Revenue bonds	$ 2,588,271	$ -	$ 247,114	$ 2,341,157	$ 248,533
Bond premium	94,233	-	15,992	78,241	-
Net pension liability	335,342	-	292,785	42,557	-
Net other post employment benefits liability	111,384	4,703	3,175	112,912	6,000
Total	$ 3,129,230	$ 4,703	$ 559,066	$ 2,574,867	$ 254,533

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, 2024:

	Outstanding Janaury 1, 2023	Increase	Decreases	Outstanding December 31, 2023	Due Within One Year
Component units:					
ROU lease assets	$ 12,736	$ -	$ 3,772	$ 8,964	$ 4,473
Net pension liability	443,856	-	281,974	161,882	-
Net other post employment benefits liability	82,389	3,335	2,251	83,473	4,000
Total	$ 538,981	$ 3,335	$ 287,997	$ 254,319	$ 8,473

Long-term debt obligations for the primary government at December 31, 2024, 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%.	$ 21,465,000
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.	18,345,000
$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%.	12,935,000
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%.	18,265,000
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%.	4,785,000

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Fire District #1 (continued)	
$755,000 Partial revenue refunding bonds dated July 15, 2020; due in annual installments of $5,000 - $95,000 through August 2035; interest at 2.850%. See Note 8.	732,000
$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%.	215,000
Jail	
$7,117,000 Capital improvement revenue refunding bonds dated April 28, 2015; due in annual installments of $620,000 - $752,000 through December 2027; interest at 2.45%. See Note 8.	2,203,000
West Ascension Drainage	
$450,000 Drainage revenue bonds dated May 28, 2015; due in annual installments of $45,000 - $50,000 through March 2025; interest at 2.63%.	50,000
Total public improvement bonds	78,995,000
General Obligation Bonds	
Library	
$4,695,000 Capital improvement refunding bonds dated April 16, 2021; due in annual installments of $410,000 - $495,000 through April 2032; interest at 2.00%.	3,435,000
Bonds Premium, net of accumulated amortization	5,073,280
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.	185,262
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.	231,267

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Claims reserve - See Note 14.		1,437,187
Accrued vacation leave		4,687,202
Net pension liability - See Note 10.		7,340,729
Other post-employment benefits liability - See Note 12.		1,275,472
Total long-term debt - governmental activities	$	102,660,399
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.	$	1,810,000
$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%		285,157
$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%		246,000
Total revenue bonds		2,341,157
Bonds Premium, net of accumulated amortization		78,241
Net pension liability - See Note 10.		42,557
Other post-employment benefits liability - See Note 12.		112,912
Total long-term debt - businstess-type activities	$	2,574,867

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING (Continued)

Long-term debt obligations for the council-administered component units on December 31, 2024, 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%.	$	8,964
Other post-employment benefits liability - See Note 12.		19,757
Net pension liability - See Note 10.		154,208
Total long-term liabilities - Parish Court		182,929
Criminal Court		
Other post-employment benefits liability - See Note 12.		63,716
Net pension liability - See Note 10.		7,674
Total long-term liabilities - Criminal Court		71,390
Total long-term debt - council administered component units	$	254,319

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

	Outstanding December 31, 2024	Due within one year
Accrued vacation leave:		
Ascension Council on Aging, Inc.	$ 59,392	$ -
Lease liabilities - lease assets:		
Ascension Economic Development Corporation	1,253	1,253
Communication District	394,871	125,256
Total	$ 455,516	$ 126,509

(Continued)

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, 2024 are as follows:

	Public Improvement Bonds		General Obligation Bond		Total	
Maturity	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 6,094,000	$ 3,047,419	$ 440,000	$ 64,300	$ 6,534,000	$ 3,111,719
2026	6,321,000	2,777,674	450,000	55,400	6,771,000	2,833,074
2027	6,609,000	2,484,238	455,000	46,350	7,064,000	2,530,588
2028	2,998,000	2,244,640	465,000	37,150	3,463,000	2,281,790
2029	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	$ 78,995,000	$ 29,499,460	$ 3,435,000	$ 259,150	$ 82,430,000	$ 29,758,610

	Lease Assets		SBITA		Total	
Maturity	Principal	Interest	Principal	Interest	Principal	Interest
2025	$ 74,783	$ 4,672	$ 231,267	$ 6,214	$ 306,050	$ 10,886
2026	64,605	2,798	-	-	64,605	2,798
2027	45,874	1,196	-	-	45,874	1,196
Totals	$ 185,262	$ 8,666	$ 231,267	$ 6,214	$ 416,529	$ 14,880

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2024 are as follows:

	Revenue Bonds	
Maturity	Principal	Interest
2025	$ 248,533	$ 82,509
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	85,630	8,611
Totals	$ 2,341,157	$ 501,656

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, 2024, are as follows:

	ROU lease assets	
Maturity	Principal	Interest
2025	$ 4,473	$ 214
2026	3,996	100
2027	495	8
Totals	$ 8,964	$ 322

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 2024, the Parish received $81.4 million and $40.4 million in sales and use and ad valorem tax proceeds, respectively, with $9.3 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 $11.7 million in ad valorem revenues during 2024.

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)

Drainage Sales Tax Bonds (Continued)

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

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

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

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, 2024 tax rolls	$ 3,450,996,390
Debt limit: 10% of assessed valuation (for any one purpose)	345,099,639
Debt limit: 35% of assessed valuation (aggregate, all purposes)	1,207,848,737

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 2024, 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%).

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.

NOTE 9 - PENSION PLAN (CONTINUED)

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

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

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

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

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

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

Plan Descriptions:

Louisiana State Employees' Retirement System (LASERS)

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

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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

Firefighters' Retirement System (FRS)

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

NOTE 9 - PENSION PLAN (CONTINUED)

Registrar of Voters Employees' Retirement System (ROVERS)

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

District Attorneys' Retirement System (DARS)

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

Funding Policy

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

Employer contribution rates to the plans are required and actuarially determined for PERS, FRS, ROVERS, and DARS. Employer contribution rate to 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, 2024, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	40.17%	11.50%
Judges hired on or after January 1, 2011	38.31%	13.00%
Judges hired on or after July 1, 2015	38.31%	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%

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Funding Policy (Continued)

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

Plan	Amount
LASERS	$ 23,400
PERS (Plan B)	2,234,200
FRS	1,245,100
ROVERS	19,500
DARS	8,900
	$ 3,531,100

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability 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, 2024, 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.

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

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

	Net Pension Liability at December 31, 2024	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	$ 194,219	22.0767%	22.2376%	-0.1121%
FRS	7,059,858	1.2538%	1.3181%	-0.0643%
ROVERS	77,102	0.7009%	0.6184%	0.0825%
DARS	52,107	0.1084%	0.1157%	-0.0072%
	7,383,286	Total net pension liability - primary government		
PERS (Plan B) (1)	27,232	19.3086%	19.5751%	-0.2665%
LASERS (1)	134,650	0.0025%	0.0026%	0.0000%
	161,882	Total net pension liability - component units		
	$ 7,545,168	Total net pension liability		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's expense recognized for the primary government and council-administered component units of the Parish for the year ended December 31, 2024. 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	$ -	$ 13,833	$ 13,833
Parochial Employees' Retirement System of Louisiana (Plan B)	1,367,946	69,298	1,437,244
Firefighters' Retirement System	1,692,041	-	1,692,041
Registrar of Voters Employees' Retirement System	47,773	-	47,773
District Attorneys' Retirement System	15,536	-	15,536
	$ 3,123,296	$ 83,131	$ 3,206,427

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

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

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

Deferred Outflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	$ 530,035	$ 678,576	$ 2,872
Changes of assumptions	302,022	366,180	2,089
Net difference between projected and actual earnings on pension plan investments	71,413	2,844,470	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,092,003	41,977	13,809
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	633,095	2,116,071	8,128
Total	$ 2,628,568	$ 6,047,274	$ 26,898

Deferred Outflows of Resources:	DARS	Total
Differences between expected and actual experience	$ 3,347	$ 1,214,830
Changes of assumptions	7,120	677,411
Net difference between projected and actual earnings on pension plan investments	-	2,915,883
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	1,147,789
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	4,471	2,761,765
Total	$ 14,938	$ 8,717,678

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	$ 167,900	$ 527,198	$ 11,865
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	13,163
Changes in proportion and differences between employer contributions and proportionate share of contributions	290,137	21,865	4,035
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	-	-	-
Total	$ 458,037	$ 549,063	$ 29,063

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

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

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	$ 3,147	$ 710,110
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	16,448	29,611
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,434	322,471
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	-	-
Total	$ 26,029	$ 1,062,192

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	$ -	$ 38,039	$ 38,039
Changes of assumptions	941	20,527	21,468
Net difference between projected and actual earnings on pension plan investments	-	159,451	159,451
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,712	2,712
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	12,643	118,169	130,812
Total	$ 13,584	$ 338,898	$ 352,482

Deferred Inflows of Resources:	LASERS	PERS	Total
Differences between expected and actual experience	$ 596	$ 30,096	$ 30,692
Changes of assumptions	-	-	-
Net difference between projected and actual earnings on pension plan investments	16,054	-	16,054
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	-	-
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	-	-	-
Total	$ 16,650	$ 30,096	$ 46,746

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

Pension 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 $2,761,765 and $130,812, 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	$ -	$ 118,169	$ 118,169
Firefighters' Retirement System	633,095	-	633,095
Parochial Employees' Retirement Systems (Plan B)	2,116,071	12,643	2,128,714
Registrar of Voters Employees' Retirement System	8,128	-	8,128
District Attorney Retirement System	4,471	-	4,471
	$ 2,761,765	$ 130,812	$ 2,892,577

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
2025	$ 331,001	$ 265,149	$ (5,804)	$ (1,832)	$ 588,514
2026	1,118,305	1,738,571	20,896	5,909	2,883,681
2027	29,500	2,613,010	(15,371)	(13,282)	2,613,857
2028	(4,420)	(1,234,590)	(10,014)	(6,357)	(1,255,381)
2029	57,966	-	-	-	57,966
2030	5,084	-	-	-	5,084
	$ 1,537,436	$ 3,382,140	$ (10,293)	$ (15,562)	$ 4,893,721

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
2025	$ (9,654)	$ 13,933	$ 4,279
2026	4,148	87,825	91,973
2027	(6,188)	131,286	125,098
2028	(4,015)	(42,411)	(46,426)
	$ (15,709)	$ 190,633	$ 174,924

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, 2024:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2024	2 years	7.25% net of investment expenses
PERS (Plan B)	December 31, 2023	4 years	6.40% net of investment expenses
FRS	June 30, 2024	7 years	6.90% net of investment expenses
ROVERS	June 30, 2024	5 years	6.25% net of investment expenses
DARS	June 30, 2024	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-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.

ROVERS

Employees, Annuitants, and Beneficiaries – RP-2010 Public Retirement Plans Mortality Table for General Employees or for General Healthy Retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale.

Disabled Annuitants – RP-2010 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 MP-2019 improvement scale.

DARS

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.

Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 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 14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases.

ROVERS

5.25%.

DARS

5.00% (2.20% Inflation; 2.80% 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

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

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, 2024:

	Target Allocation				
Asset Class	LASERS	PERS	FRS	ROVERS	DARS
Equity	51.00%	51.00%	54.00%	57.50%	50.00%
Fixed Income	22.00%	33.00%	30.00%	32.50%	42.50%
Alternative	27.00%	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	9.51%	3.20%	27.28%	4.51%	16.00%
Fixed Income	7.28%	1.12%	10.48%	0.91%	6.00%
Alternative	8.95%	0.78%	20.55%	0.45%	4.50%
Expected Return	3.21%	5.10%	4.40%	5.87%	5.30%
Inflation	2.40%	2.40%	2.50%	2.50%	2.50%
Expected Nominal Return	5.61%	7.50%	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.

(Continued)

NOTE 9 - PENSION PLAN (CONTINUED)

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

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

	1% Decrease	Current Rate	1% Increase
PERS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	$ 12,066,960	$ 194,219	$ (9,711,884)
FRS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	$ 11,720,843	$ 7,059,858	$ 3,172,146
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	$ 188,497	$ 77,102	$ (17,764)
DARS			
Discount Rates	5.10%	6.10%	7.10%
Share of Net Pension Liability (Asset)	$ 135,438	$ 52,107	$ (17,807)

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)	$ 185,949	$ 134,650	$ 91,059
PERS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability (Asset)	$ 605,411	$ 27,232	$ (487,254)

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, 2024, assets totaling $8.5 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 health care benefits for its retired employees. The Parish's OPEB Plan is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Parish. No assets are accumulated in a trust that meets the criteria in GASB Codification Section *P52 Postemployment Benefits Other Than Pensions – Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

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

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

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

Parish OPEB Plan

At December 31, 2024, 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, 2024, the OPEB Plan had 57 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, 2024.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

Parish OPEB Plan

The total Parish OPEB Plan liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	4.00% including inflation
Discount rate	3.26% annually (beginning of year to determine ADC)
	4.08% 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, 2024 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, 2024, 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, 2024, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2021 to December 31, 2023.

(Continued)

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, 2024:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 1,251,535	-	$ 1,251,535
Changes for the year:			
Service costs	20,357	-	20,357
Interest	41,672	-	41,672
Differences between expected and actual experience	104,471	-	104,471
Changes of assumptions	(92,825)	-	(92,825)
Benefit payments	(49,738)	-	(49,738)
Net changes:	23,937	-	23,937
Ending balances	$ 1,275,472	$ -	$ 1,275,472

The following table presents the Parish's business-type activities net other post-employment benefit liability at December 31, 2024:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 111,384	-	$ 111,384
Changes for the year:			
Service costs	1,299	-	1,299
Interest	2,660	-	2,660
Differences between expected and actual experience	6,669	-	6,669
Changes of assumptions	(5,925)	-	(5,925)
Benefit payments	(3,175)	-	(3,175)
Net changes:	1,528	-	1,528
Ending balances	$ 112,912	$ -	$ 112,912

(Continued)

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, 2024:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Beginning balances	$ 82,389	-	$ 82,389
Changes for the year:			
Service costs	921	-	921
Interest	1,886	-	1,886
Differences between expected and actual experience	4,728	-	4,728
Changes of assumptions	(4,200)	-	(4,200)
Benefit payments	(2,251)	-	(2,251)
Net changes:	1,084	-	1,084
Ending balances	$ 83,473	$ -	$ 83,473

Net Other Postemployment Benefit Asset

The following table presents the District's net other post-employment benefit asset at December 31, 2024:

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Asset
Beginning balances	$ 1,054,221	$ 2,518,270	$ (1,464,049)
Changes for the year:			
Service costs	36,765	-	36,765
Interest	43,639	-	43,639
Differences between expected and actual experience	695	-	695
Net investment income	-	273,997	(273,997)
Benefit payments	(3,376)	(3,376)	-
Administrative expense	-	(22,506)	22,506
Net changes:	77,723	248,115	(170,392)
Ending balances	$ 1,131,944	$ 2,766,385	$ (1,634,441)

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 $2,766,385 as of December 31, 2024.

Turnover Rate

Parish OPEB Plan

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

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

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Postemployment Benefit Plan Eligibility Requirements

Parish OPEB Plan

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

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

District OPEB Plan

Based on summary of Plan Provisions, it has been assumed that entitlement to retirement benefits will occur depending on the age and years of service the employee has devoted to the District. 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, 2024, 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, 2023, have been used as the measurement date at the end of the applicable measurement period.

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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.

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, 2024:

	Amount
Parish OPEB Plan - Primary Government	$ 49,504
District OPEB Plan - Primary Government	8,524
Total primary government	$ 58,028
Parish OPEB Plan - Component Units	$ 2,106

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, 2024, 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	$ 215,061	$ 22,055
Changes of assumptions	127,506	219,465
Total	$ 342,567	$ 241,520

At December 31, 2024, 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	$ 171,581	$ 272,389
Changes of assumptions	139,359	-
Total	$ 310,940	$ 272,389

At December 31, 2024, 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	$ 20,099	$ 724
Changes of assumptions	11,916	7,204
Total	$ 32,015	$ 7,928

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

Year ended December 31:	Primary Government	Component Units
2025	$ 43,426	$ 6,396
2026	24,427	4,486
2027	(61,366)	4,486
2028	4,242	3,957
2029	13,654	2,019
2030 and thereafter	115,215	2,743
Total	$ 139,598	$ 24,087

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 4.08%, 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 (3.08%) or 1 percentage point higher (5.08%) than the current rate.

	1% Decrease 3.08%	Discount Rate 4.08%	1% Increase 5.08%
Total OPEB liability - Primary Government	$ 1,682,817	$ 1,388,384	$ 1,161,116

	1% Decrease 3.08%	Discount Rate 4.08%	1% Increase 5.08%
Total OPEB liability - Component Units	$ 95,998	$ 83,473	$ 73,805

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	$ 1,448,123	$ 1,634,441	$ 1,790,649

(Continued)

NOTE 11 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

The following presents the total OPEB liability of the Parish's primary government and council-administered component units, calculated using the current healthcare cost trend rates as well as what the Parish's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point 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	$ 1,167,823	$ 1,388,384	$ 1,617,968

	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Component Units	$ 74,090	$ 83,473	$ 93,240

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 (2.00%) or 1 percentage point higher (4.00%) than the current trend rates.

	1% Decrease 2.00%	Discount Rate 3.00%	1% Increase 4.00%
Total OPEB Asset - the District	$ 1,824,608	$ 1,634,441	$ 1,396,054

(Continued)

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	-	827,766
Nonmajor governmental funds	251,070	1,409,905
Ascension Consolidated Utilities District No. 1	112,733	-
Parish Utilities of Ascension	1,314,127	-
Total General Fund	1,677,930	2,355,108
East Ascension Drainage Fund:		
General Fund	117,437	-
Road Project Fund:		
General Fund	827,766	-
Nonmajor governmental funds:		
General Fund	1,409,905	251,070
Nonmajor governmental funds	628,957	628,957
Total Nonmajor Governmental Funds	2,038,862	880,027
Total governmental-type activities	4,661,995	3,235,135
Business-type activities:		
Ascension Consolidated Utilities District No. 1:		
General Fund	-	112,733
Parish Utilities of Ascension:		
General Fund	-	1,314,127
Total business-type activities	-	1,426,860
Total primary government	$ 4,661,995	$ 4,661,995

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, 2024, were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	$ -	$ 5,980,500
Move Ascension Fund	-	3,330,000
Lamar Dixon Expo Center	-	750,000
Ascension Consolidated Utilities District No. 1 Fund	50,000	-
Nonmajor governmental funds	-	14,754,452
Total General Fund	50,000	24,814,952
East Ascension Drainage Fund:		
General Fund	5,980,500	-
East Ascension Major Project Fund	-	17,500,000
Nonmajor governmental funds	-	4,768,575
Total East Ascension Drainage Fund	5,980,500	22,268,575
East Ascension Major Project Fund:		
East Ascension Drainage Fund	17,500,000	-
Road Project Fund:		
Nonmajor governmental funds	-	1,791,500
Move Ascension Fund:		
General Fund	3,330,000	-
Dedicated Special Projects Fund:	9,000,000	-
Total Move Ascension Fund	12,330,000	-
Dedicated Special Projects Fund:		
Move Ascension	-	9,000,000
Nonmajor governmental funds	-	3,669,000
Total Dedicated Special Projects Fund	-	12,669,000
Nonmajor governmental funds:		
General Fund	14,754,452	-
East Ascension Drainage Fund	4,768,575	-
Road Project Fund	1,791,500	-
Nonmajor governmental funds	22,844,830	9,915,830
Total nonmajor governmental funds	44,159,357	9,915,830
Total governmental-type activities	80,019,857	71,459,857

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

The interfund transfers of the primary government at December 31, 2024, were as follows (continued):

Individual Fund	Transfer In	Transfer Out
Business-type activities:		
Ascension Consolidated Utilites District No. 1:		
General Fund	-	50,000
Utilities	615,000	-
Total Ascension Consolidated Utilities District No. 1	615,000	50,000
Lamar Dixon Expo Center:		
General Fund	750,000	-
Utilities:		
Nonmajor governmental funds	-	9,260,000
Ascension Consolidated Utilites District No. 1	-	615,000
Parish Utilities of Ascension	-	500,000
Total Utilities	-	10,375,000
Parish Utilities of Ascension		
Utilities	500,000	-
Total business-type activities	1,865,000	10,425,000
Total primary government	$ 81,884,857	$ 81,884,857

(Continued)

NOTE 12 - INTERFUND TRANSACTIONS (CONTINUED)

The following exchange of funds between the primary government and its discretely presented component units during 2024, 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	$ -	$ 350,000
Parish Court	-	350,000
Total General Fund:	-	700,000
Nonmajor governmental funds:		
Parish Court	30,000	-
Criminal Court	85,000	206,000
Total nonmajor governmental funds	115,000	206,000
Total primary government	$ 115,000	$ 906,000
Component Units:		
Governmental Activities:		
Criminal Court:		
General Fund	350,000	-
Nonmajor governmental funds	206,000	85,000
Total Criminal Court	556,000	85,000
Parish Court:		
General Fund	350,000	-
Nonmajor governmental funds	-	30,000
Total Parish Court	350,000	30,000
Total component units	$ 906,000	$ 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 2024, it was actuarially determined that the undiscounted loss liability was $1,437,187, including non-incremental claims adjustments. This liability represents reported losses of $576,444 and includes claims incurred but not yet reported of $860,743.

Changes in the reverse amount in each fiscal year from 2022 to 2024 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
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
2022	1,825,141	1,340,544	(586,418)	2,579,267	962,392

As of December 31, 2024, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2025	$ 351,752	$ 161,628	$ 513,380
2026	191,195	139,591	330,786
2027	110,768	112,103	222,871
2028	72,051	81,407	153,458
2029	48,983	56,669	105,652
2030-2033	39,190	71,850	111,040
Total	$ 813,939	$ 623,248	$ 1,437,187

NOTE 14 - RESTRICTED NET POSITION

The government-wide statement of net position reports $197,684,542 of restricted net position, of which $140,299,050 is restricted by enabling legislation.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2024, the Parish had outstanding commitments from construction contracts in progress of $14.5 million and engineering contracts in progress of $12.0 million.

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 the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. However, the Parish has recorded the estimated liability for the potential exposure for claims which were considered to be measurable and probable.

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

Grant Reimbursements

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

The following grants receivables are deemed eligible expenditures by management and have been requested from granting agencies at December 31, 2024:

	Amount
FEMA - Ida	$ 3,391,989
American Rescue Plan Act of 2021 - Water Sector Grant	2,321,400
FEMA - Hazard Mitigation Program	1,504,894
FEMA - Gustav CDBG	1,233,307
DOTD - Federal Aid Project	1,132,117
FEMA - Flood Mitigation Assistance Program	1,106,526
FEMA - 2016 Flood	1,054,372
State Appropriation - Act 397	643,151
CDBG - Watershed Initiative Program	362,691
FEMA - 2021 Rain Event	164,669
BREC - State Appropriation for Energy Transition Parkway Phase 2	136,165
State of Louisiana - Mental Health & Wellness	42,960
State Appropriation - Act 170	35,937
State of Louisiana - Community Water Enrichment Fund	8,650
State Appropriation - Act 119	5,212
Total primary government	$ 13,144,040

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 2024. 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, 2024, the liability was $400,692, 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
2025	$ 4,329,264
2026	4,329,264
2027	4,329,264
2028	4,329,264
2029	4,329,264
2030-2033	14,791,652
Totals	$ 36,437,972

NOTE 15 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

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, 2024, the value of the lease receivable was $350,805. 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, 2024 was $337,574. Inflows recognized during the year ended August 31, 2024 consisted of lease revenue of $100,574 and interest income of $8,111. Since the lease agreement includes scheduled payments over multiple years, the receivable balances include amounts not expected to be collected within the next year.

Future minimum payments to be received under this lease are:

Maturity	Amount
2026	$ 102,799
2027	104,874
2028	106,991
2028	36,141
Totals	$ 350,805

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, 2024, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Oliver Joseph	$ 19,980
Councilman, District #2 - Joel Robert	19,720
Councilman, District #3 - Travis Turner	19,785
Councilman, District #4 - Brett Arceneaux	19,915
Councilman, District #5 - Michael Varnado	20,110
Councilman, District #6 - Chase Melancon	19,980
Councilman, District #7 - Douglas Hillensbeck	20,110
Councilman, District #8 - Blaine Petite	19,980
Councilwoman, District #9 - Pamela Alonso	20,045
Councilman, District #10 - Dennis Cullen	20,045
Councilman, District #11 - Michael Mason	19,850
Total	$ 219,520

NOTE 17 - TAX REVENUES ABATED

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

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, 2024, $26,303,288 in Parish ad valorem tax revenues were abated by the State of Louisiana through ITEP and RTA.

NOTE 17 - TAX REVENUES ABATED (CONTINUED)

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2024:

Fund:	Amount
General - operations	$ 2,911,783
Juvenile Justice Program	1,054,220
Parish Aminal Shelter	1,054,220
Library	5,948,815
East Ascension Drainage	3,724,887
West Ascension Drainage	3,068,145
Health Unit	2,129,955
Lighting District No. 2	315,563
Lighting District No. 6	2,352,142
Mental Health	2,129,955
Council on Aging	1,613,603
Total tax abatement	$ 26,303,288

NOTE 18 - CHANGE IN ACCOUNTING POLICY

Revenue Recognition

Effective January 1, 2024, the Parish modified its revenue recognition policy for the governmental funds. The Parish’s previous “available” criteria included revenues collectible with the current period or within 60 days after the fiscal year-end. The Parish has updated its “available” criteria to include revenues collectible within the current period or within one year after the fiscal year-end, excluding ad valorem taxes, related state revenue sharing, and federal and state public assistance funds from an emergency declaration. The excluded nonexchange transactions are deemed available only if collectible within the current period or within 60 days after the fiscal year-end and when the Parish is entitled to the funds. This accounting policy had no impact on the Parish’s fund balance or net position at January 1, 2024.

NOTE 19 - EXPENDITURES EXCEEDING APPROPRIATIONS

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

	Final Budget	Actual (GAAP Basis)	Variance - positive (negative)
Governmental Funds:			
General Fund:			
Debt service	$ -	$ 270,062	$ (270,062)
East Ascension Drainage Fund:			
Debt service	$ -	$ 20,102	$ (20,102)

NOTE 20 - RESTATEMENT OF FUND BALANCE/NET POSITION

Council on Aging, Inc.

The Council on Aging, Inc., a discretely presented component unit, restated its beginning fund balance and net position related to ad valorem revenues that were not properly accrued for its fiscal year ending June 30, 2024. The impact of the restatement is as follows:

	Amount
Fund balance/net position as previously stated	$ 6,135,323
Restatement to increase ad valorem revenues previously excluded	48,179
Fund balance/net position, restated	$ 6,183,502

NOTE 21 - SUBSEQUENT EVENT

Parks and Recreation

In March of 2025, the Parish transferred control of a recreational facility to the City of Donaldsonville. The Parish has agreed to fund $400,000 from its lighting district resources to install new field lights as well as an additional $133,000 from the General Fund to renovate the ground stands of the facility.

PARISH OF ASCENSION

LOUISIANA

REQUIRED SUPPLEMENTARY INFORMATION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED **DECEMBER 31, 2024**

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, 2024

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	$ 5,066,000	$ 5,464,500	$ 5,308,557	$ (155,943)
Sales	35,830,000	36,830,000	39,491,619	2,661,619
Franchise and beer	1,239,000	1,124,000	1,351,961	227,961
Intergovernmental:				
State revenue sharing	194,000	162,000	162,219	219
Grants	140,000	7,210,500	7,284,653	74,153
State sports wagering	-	163,000	179,901	16,901
Other	59,000	97,500	158,132	60,632
Licenses and permits:				
Occupational	2,977,000	3,125,000	3,173,378	48,378
Building	1,200,000	1,000,000	1,098,462	98,462
Planning and zoning	238,500	462,000	456,535	(5,465)
Fines and forfeitures	496,000	464,000	429,487	(34,513)
Charges for services - rent and other	3,712,700	3,945,700	4,008,122	62,422
Investment earnings and other	274,500	1,623,500	2,651,438	1,027,938
Total revenues	51,426,700	61,671,700	65,754,464	4,082,764
EXPENDITURES				
Current function:				
General government	27,574,500	28,191,000	24,367,568	3,823,432
Public safety	6,043,000	5,988,500	5,614,136	374,364
Culture and recreation	5,055,000	5,059,000	4,257,287	801,713
Debt service	-	-	270,062	(270,062)
Capital outlay	520,500	1,012,000	958,300	53,700
Total expenditures	39,193,000	40,250,500	35,467,353	4,783,147
Excess of revenues over expenditures	12,233,700	21,421,200	30,287,111	8,865,911

(Continued)

PARISH OF ASCENSION
GENERAL FUND

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

For the ended year December 31, 2024

	Original Budget	Final Budget	Actual	Variance - positive (negative)
OTHER FINANCING SOURCES (USES)				
Transfers in	50,000	50,000	50,000	-
Proceeds from sale of property	-	6,000	6,034	34
Proceeds from issuance of lease liabilities	-	-	201,595	201,595
Transfers out	(17,420,000)	(22,120,000)	(24,814,952)	(2,694,952)
Total other financing sources (uses)	(17,370,000)	(22,064,000)	(24,557,323)	(2,493,323)
Net change in fund balance	$ (5,136,300)	$ (642,800)	5,729,788	$ 6,372,588
FUND BALANCE				
Beginning of year			59,051,631	
End of year			$ 64,781,419	

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, 2024

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	$ 8,900,000	$ 9,510,500	$ 9,236,509	$ (273,991)
Sales and use	22,000,000	22,500,000	23,947,327	1,447,327
Intergovernmental:				
State revenue sharing	302,000	295,000	295,760	760
Grants	-	-	634,008	634,008
Investment earnings and other	205,000	1,505,000	2,273,560	768,560
Total revenues	31,407,000	33,810,500	36,387,164	2,576,664
EXPENDITURES				
Current function:				
Public works	23,729,500	20,678,500	18,728,321	1,950,179
Debt service	-	-	20,102	(20,102)
Capital outlay	5,230,000	5,559,500	1,904,227	3,655,273
Total expenditures	28,959,500	26,238,000	20,652,650	5,585,350
Excess of revenues over expenditures	2,447,500	7,572,500	15,734,514	8,162,014
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	5,980,500	5,980,500	-
Proceeds from sale of property	10,000	500	38	(462)
Proceeds from insurance	-	168,000	168,351	351
Proceeds from issuance of lease liabilities	-	-	6,927	6,927
Transfers out	(22,269,000)	(22,269,000)	(22,268,575)	425
Total other financing sources (uses)	(21,259,000)	(16,120,000)	(16,112,759)	7,241
Net change in fund balance	$ (18,811,500)	$ (8,547,500)	(378,245)	$ 8,169,255
FUND BALANCE				
Beginning of year			54,291,354	
End of year			$ 53,913,109	

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS*

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%

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%

(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 *

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%

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%

(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 *

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%

2015	LASERS (2)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0004%	17.7225%	0.5771%	0.6521%	0.1445%
Employers proportionate share of net pension liability (asset)	$ 26,118	$ 49,220	$ 3,114,695	$ 159,708	$ 7,785
Employer's covered payroll	$ 7,110	$ 15,042,342	$ 1,226,344	$ 88,461	$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	367.34%	0.33%	253.98%	180.54%	9.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.70%	99.89%	72.45%	76.86%	98.56%

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** As of the pension plan measurement date.*

PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS

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%

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%

(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.

PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS

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%

2015

	LASERS (2)	PERS	FRS	ROVERS	DARS
Contractually required contribution	$ 2,832	$ 1,502,489	$ 362,970	$ 20,796	$ 4,385
Contributions in relation to contractually required contribution	2,832	1,502,489	362,970	20,796	4,385
Contribution (excess) deficiency	$ -	$ -	$ -	$ -	$ -
Employer's covered payroll	$ 7,110	$ 15,819,023	$ 1,292,445	$ 88,966	$ 81,225
Contributions as a percentage of covered payroll	39.83%	9.50%	28.08%	23.38%	5.40%

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

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	**2024**	**2023**	**2022**
Service cost	$ 22,577	$ 20,019	$ 25,288
Interest cost	46,218	48,492	30,084
Differences between expected and actual experience	115,868	81,663	112,362
Changes of assumptions	(102,950)	54,409	(202,205)
Benefit payments	(55,164)	(125,651)	(119,101)
Net change in total OPEB liability	26,549	78,932	(153,572)
Total OPEB liability - beginning	1,445,308	1,366,376	1,519,948
Total OPEB liability - ending	$ 1,471,857	$ 1,445,308	$ 1,366,376
Covered employee payroll	$ 22,316,148	$ 19,840,992	$ 19,077,877
Net OPEB liability as a percentage of covered employee payroll	6.60%	7.28%	7.16%

Total OPEB Liability	**2021**	**2020**	**2019**
Service cost	$ 24,355	$ 22,258	$ 18,260
Interest cost	31,240	38,352	49,890
Differences between expected and actual experience	24,651	47,140	26,588
Changes of assumptions	8,011	47,710	163,793
Benefit payments	(83,767)	(79,401)	(71,914)
Net change in total OPEB liability	4,490	76,059	186,617
Total OPEB liability - beginning	1,515,458	1,439,399	1,252,782
Total OPEB liability - ending	$ 1,519,948	$ 1,515,458	$ 1,439,399
Covered employee payroll	$ 15,839,090	$ 16,310,362	$ 16,568,207
Net OPEB liability as a percentage of covered employee payroll	9.60%	9.29%	8.69%

Total OPEB Liability	**2018**
Service cost	$ 21,366
Interest cost	45,986
Differences between expected and actual experience	(42,710)
Changes of assumptions	(74,575)
Benefit payments	(68,165)
Net change in total OPEB liability	(118,098)
Total OPEB liability - beginning	1,370,880
Total OPEB liability - ending	$ 1,252,782
Covered employee payroll	$ 15,930,968
Net OPEB liability as a percentage of covered employee payroll	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) (2)

LAST TEN FISCAL YEARS (3)

Fire Protection District No. 3 OPEB Plan

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

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

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

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

PARISH OF ASCENSION

SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

Ascension Parish Government OPEB Plan

	2024	2023	2022
Actuarially determined contribution	$ 98,816	$ 96,372	$ 93,715
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(55,164)	(125,651)	(119,101)
Contribution deficiency (surplus)	$ 43,652	$ (29,279)	$ (25,386)
Covered employee payroll	$ 22,316,148	$ 19,840,992	$ 19,077,877
Contributions as a percentage of covered employee payroll	0.25%	0.63%	0.62%

	2021	2020	2019
Actuarially determined contribution	$ 93,142	$ 93,249	$ 91,591
Contributions in relation to the actuarially determined contribution			
Employer-paid retiree premiums	(83,767)	(79,401)	(71,914)
Contribution deficiency (surplus)	$ 9,375	$ 13,848	$ 19,677
Covered employee payroll	$ 15,839,090	$ 16,310,362	$ 16,568,207
Contributions as a percentage of covered employee payroll	0.53%	0.49%	0.43%

	2018
Actuarially determined contribution	$ 95,343
Contributions in relation to the actuarially determined contribution	
Employer-paid retiree premiums	(68,165)
Contribution deficiency (surplus)	$ 27,178
Covered employee payroll	$ 15,930,968
Contributions as a percentage of covered employee payroll	0.17%

PARISH OF ASCENSION

SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

Fire Protection District No. 3 OPEB Plan

	2024	2023	2022
Actuarially determined contribution	$ -	$ -	$ -
Contributions in relation to the actuarially determined contribution			
Employer contributions	-	-	-
Contribution surplus	$ -	$ -	$ -
Covered employee payroll	$ 3,280,674	$ 3,185,120	$ 2,866,646
Contributions as a percentage of covered employee payroll	0.00%	0.00%	0.00%

	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	$ 2,783,151
Contributions as a percentage of covered employee payroll	89.83%

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

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

PARISH OF ASCENSION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2024

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, 2024. 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 and East Ascension Drainage major special revenue fund were as follows:

	Final Budget	Actual (GAAP Basis)	Variance - positive (negative)
Governmental Funds:			
General Fund:			
Debt service	$ -	$ 270,062	$ (270,062)
East Ascension Drainage Fund:			
Debt service	$ -	$ 20,102	$ (20,102)

NOTE 3 - NET PENSION LIABILITY (ASSET)

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, 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	-
June 30, 2015	7.75%		3.00%		3	

PERS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
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	-
December 31, 2014	7.25%		2.30%		4	

FRS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
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	-
June 30, 2015	7.00%		3.00%		7	

NOTE 3 - NET PENSION LIABILITY (ASSET) (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, 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	-
June 30, 2015	7.00%		2.50%		5	

DARS

	Investment Rate of Return		Inflation Rates		Changes of Benefit Terms	
Measurement Date	Rate	Change	Rate	Change	Years	Change
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
June 30, 2015	7.00%		3.00%		6	

(Continued)

NOTE 4 - NET OTHER POST EMPLOYMENT BENEFITS LIABILITY (ASSET)

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

Parish OPEB Plan

	Discount rates		Inflation Rates		Changes of Benefit Terms	
Fiscal Year Ended	Rate	Change	Rate	Change	Years	Change
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, 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, 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 LIABILITY (ASSET) (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, 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 $2,766,385 at December 31, 2024.

PARISH OF ASCENSION
LOUISIANA

OTHER SUPPLEMENTARY INFORMATION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED

DECEMBER 31, 2024

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

ROAD AND BRIDGE FUND

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

WEST ASCENSION DRAINAGE FUND

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

HEALTH UNIT FUND

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

MENTAL HEALTH CENTER FUND

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

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

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

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ROAD INFRASTRUCTURE DISTRICT FUNDS

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

RIGHT OF WAY (ROW) BEAUTIFICATION DISTRICTS

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

LAW OFFICERS' COURT FUND

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

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

LIBRARY FUND

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

FEMA – REPETITIVE LOSS REDUCTION FUND

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

SECTION 8 FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ANIMAL SERVICES FUND

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

JUVENILE JUSTICE PROGRAM FUND

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

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.

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

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

EAST ASCENSION DRAINAGE SINKING FUND

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

WEST ASCENSION DRAINAGE SINKING FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

SALES AND USE TAX DISTRICT NO. 2 SINKING FUND

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

FIRE DISTRICT NO. 1 SINKING FUND

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

LIBRARY BOND FUND

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

Capital Projects Funds

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

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

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

OFFICE BUILDING CONSTRUCTION FUND

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

LIBRARY CONSTRUCTION FUND

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

JAIL CONSTRUCTION FUND

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

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSTRUCTION FUND

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

HEALTH UNIT CONSTRUCTION FUND

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

PARK CONSTRUCTION FUND

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

LIGHTING DISTRICT CONSTRUCTION FUND

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

HAZARD MITIGATION GRANT FUND

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

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.

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

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

Special Revenue Fund - Major Fund

EAST ASCENSION DRAINAGE FUND

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

Capital Projects Funds - Major Funds

EAST ASCENSION DRAINAGE PROJECT FUND

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

ROAD PROJECT FUND

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

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.

DEDICATED SPECIAL PROJECTS FUND

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

PARISH OF ASCENSION

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 10,127,109	$ 1,764,453	$ 13,032,779	$ 24,924,341
Investments	38,928,018	1,454,589	49,712,808	90,095,415
Accounts receivable:				
Ad valorem taxes	36,008,485	-	-	36,008,485
Other	558,573	183,650	466,432	1,208,655
Due from other governments:				
LA - State revenue sharing	848,586	-	-	848,586
Grants	1,174,187	-	3,078,630	4,252,817
Due from other funds	1,298,782	191,892	548,188	2,038,862
Prepaid and other assets	95,205	-	-	95,205
Total assets	$ 89,038,945	$ 3,594,584	$ 66,838,837	$ 159,472,366
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 4,568,503	$ 150	$ -	$ 4,568,653
Contracts payable	27,635	-	2,261,745	2,289,380
Accrued payroll	294,760	-	-	294,760
Due to other funds	215,773	-	664,254	880,027
Due to other governments	6,555	-	-	6,555
Total liabilities	5,113,226	150	2,925,999	8,039,375
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	2,199,828	8,529	1,658,068	3,866,425
FUND BALANCE				
Nonspendable	95,205	-	-	95,205
Restricted for:				
Capital projects	-	-	23,195,978	23,195,978
Public works	12,141,980	-	-	12,141,980
Public safety	27,047,740	-	-	27,047,740
Health and welfare	24,609,903	-	-	24,609,903
Culture and recreation	16,079,333	-	-	16,079,333
Debt service	-	3,585,905	-	3,585,905
Committed for:				
Capital projects	-	-	39,058,792	39,058,792
Public works	1,519,319	-	-	1,519,319
Health and welfare	232,411	-	-	232,411
Fund balance	81,725,891	3,585,905	62,254,770	147,566,566
Total liabilities, deferred inflows of resources, and fund balance	$ 89,038,945	$ 3,594,584	$ 66,838,837	$ 159,472,366

PARISH OF ASCENSION

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

For the year ended December 31, 2024

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	$ 37,540,713	$ -	$ -	$ 37,540,713
Sales	6,463,872	-	-	6,463,872
Intergovernmental	5,933,975	-	3,701,834	9,635,809
License and permits	1,000	-	-	1,000
Fines and forfeitures	210,370	-	-	210,370
Charges for services	2,119,611	2,025,138	-	4,144,749
Investment earnings and other	2,675,312	211,400	2,179,234	5,065,946
Total revenues	54,944,853	2,236,538	5,881,068	63,062,459
EXPENDITURES				
Current function:				
Public safety	13,069,796	-	1,321,000	14,390,796
Public works	9,786,615	-	108,862	9,895,477
Health and welfare	13,359,804	-	-	13,359,804
Culture and recreation	8,835,956	-	397,519	9,233,475
Debt service:				
Principal	150,337	6,281,000	-	6,431,337
Interest	4,013	3,412,631	-	3,416,644
Capital outlay	3,863,049	-	18,371,031	22,234,080
Total expenditures	49,069,570	9,693,631	20,198,412	78,961,613
Excess (deficiency) of revenues over expenditures	5,875,283	(7,457,093)	(14,317,344)	(15,899,154)
OTHER FINANCING SOURCES (USES)				
Transfers in	8,350,841	7,686,516	28,122,000	44,159,357
Proceeds from sale of property	3,464	-	-	3,464
Proceeds from issuance of lease liabilities	193,287	-	-	193,287
Transfers out	(9,915,830)	-	-	(9,915,830)
Total other financing sources (uses)	(1,368,238)	7,686,516	28,122,000	34,440,278
Net change in fund balance	4,507,045	229,423	13,804,656	18,541,124
FUND BALANCE				
Beginning of year	77,218,846	3,356,482	48,450,114	129,025,442
End of year	$ 81,725,891	$ 3,585,905	$ 62,254,770	$ 147,566,566

PARISH OF ASCENSION
GENERAL FUND

SCHEDULE OF DEPARTMENTAL EXPENDITURES
BUDGET AND ACTUAL

For the ended year December 31, 2024

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT				
Legislative - Councilmen	$ 830,500	$ 823,500	$ 777,902	$ 45,598
Judicial - District Attorney	1,523,500	2,186,000	2,180,365	5,635
Judicial - Clerk of Court	15,000	15,000	10,493	4,507
Judicial - Coroner	563,500	578,000	617,328	(39,328)
Judicial - Justice of Peace	165,500	158,500	156,897	1,603
Elections - Registrar of Voters	266,500	283,500	200,986	82,514
Finance Department	3,775,500	5,584,500	3,730,490	1,854,010
Human Resources	1,075,500	1,008,500	945,119	63,381
Administration	8,443,000	6,614,000	6,222,190	391,810
Purchasing Department	665,000	686,000	657,472	28,528
Building Department	1,674,500	1,704,500	1,511,440	193,060
Planning Commission	2,339,500	2,264,500	1,822,645	441,855
Executive Department	733,000	937,500	835,796	101,704
Grants Department	460,000	485,000	420,338	64,662
Graphic Information Systems Department	1,751,500	1,822,500	1,779,008	43,492
Grants and Appropriations	1,749,000	1,573,500	1,122,024	451,476
Citizen Service Office	273,000	268,500	246,285	22,215
Communications	781,000	692,000	600,048	91,952
Animal Control	489,500	505,500	530,742	(25,242)
Total general government	27,574,500	28,191,000	24,367,568	3,823,432
PUBLIC SAFETY				
Jail	5,095,000	5,025,000	4,775,629	249,371
Sheriff	17,500	17,500	-	17,500
Civil defense	752,500	762,500	655,030	107,470
Fire pay rebate	178,000	183,500	183,477	23
Total public safety	6,043,000	5,988,500	5,614,136	374,364
CULTURE AND RECREATION	5,055,000	5,059,000	4,257,287	801,713
DEBT SERVICE	-	-	270,062	(270,062)
CAPITAL OUTLAY	520,500	1,012,000	958,300	53,700
Total expenditures	$ 39,193,000	$ 40,250,500	$ 35,467,353	$ 4,783,147

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2024

	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	$ 127,349	$ -	$ 170,652	$ 919,485	$ 560,191	$ 156,546
Investments	965,571	919,218	1,631,491	8,879,140	5,422,448	1,515,307
Accounts receivable, net:						
Ad valorem taxes	-	1,686,644	4,013,656	4,013,656	-	-
Other	100,322	-	50,680	109,447	49,107	13,715
Due from other governments:						
LA - State revenue sharing	-	20,886	85,046	85,046	-	-
Grants	5,377	-	42,960	-	5,707	-
Due from other funds	766,667	-	-	-	341,053	63,509
Prepaid assets and other	-	-	-	-	-	-
Total assets	$ 1,965,286	$ 2,626,748	$ 5,994,485	$ 14,006,774	$ 6,378,506	$ 1,749,077
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable and accrued liabilities	$ 330,869	$ 99,972	$ 898,236	$ 964,323	$ 161,798	$ 2,799
Contracts payable	27,635	-	-	-	-	-
Accrued payroll	82,086	14,429	33,022	16,771	10,779	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	6,429	-
Total liabilities	440,590	114,401	931,258	981,094	179,006	2,799
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	5,377	53,411	246,811	246,811	8	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Public works	-	2,458,936	-	-	-	-
Public safety	-	-	-	-	6,199,492	1,746,278
Health and welfare	-	-	4,816,416	12,778,869	-	-
Culture and recreation	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Committed for:						
Public works	1,519,319	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Fund balance	1,519,319	2,458,936	4,816,416	12,778,869	6,199,492	1,746,278
Total liabilities, deferred inflows of resources, and fund balance	$ 1,965,286	$ 2,626,748	$ 5,994,485	$ 14,006,774	$ 6,378,506	$ 1,749,077

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2024

	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court	Council on Aging
ASSETS						
Cash and cash equivalents	$ 691,262	$ 434,797	$ -	$ 4,402	$ -	$ -
Investments	6,691,164	5,689,150	474,095	16	27,775	138,806
Accounts receivable, net:						
Ad valorem taxes	6,120,218	1,648,732	298,137	-	-	3,040,648
Other	60,559	38,091	-	-	8,523	-
Due from other governments:						
LA - State revenue sharing	264,856	36,442	-	-	-	-
Grants	-	-	-	-	-	-
Due from other funds	107,476	-	-	-	-	-
Prepaid assets and other	-	-	-	-	-	-
Total assets	$ 13,935,535	$ 7,847,212	$ 772,232	$ 4,418	$ 36,298	$ 3,179,454
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable and accrued liabilities	$ 512,178	$ 257,227	10,151	$ -	$ 1,067	$ 104,154
Contracts payable	-	-	-	-	-	-
Accrued payroll	131,926	-	-	-	-	-
Due to other funds	-	-	-	100	-	-
Due to other governments	-	-	-	-	-	-
Total liabilities	644,104	257,227	10,151	100	1,067	104,154
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	523,105	118,337	6,610	-	-	122,548
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Public works	-	7,471,648	755,471	4,318	-	-
Public safety	12,768,326	-	-	-	35,231	-
Health and welfare	-	-	-	-	-	2,952,752
Culture and recreation	-	-	-	-	-	-
Committed for:						
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Fund balance	12,768,326	7,471,648	755,471	4,318	35,231	2,952,752
Total liabilities, deferred inflows of resources, and fund balance	$ 13,935,535	$ 7,847,212	$ 772,232	$ 4,418	$ 36,298	$ 3,179,454

Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Opioid Settlement	Total Nonmajor Special Revenue Funds
$ -	$ 5,891,349	$ -	$ 564,611	$ -	$ 436,291	$ 170,174	$ 10,127,109
164,701	-	538,947	-	-	4,222,974	1,647,215	38,928,018
-	11,213,676	-	-	1,986,559	1,986,559	-	36,008,485
75,000	-	-	-	-	38,221	14,908	558,573
-	356,310	-	-	-	-	-	848,586
-	-	1,120,143	-	-	-	-	1,174,187
5,417	14,660	-	-	-	-	-	1,298,782
-	95,205	-	-	-	-	-	95,205
$ 245,118	$ 17,571,200	$ 1,659,090	$ 564,611	$ 1,986,559	$ 6,684,045	$ 1,832,297	$ 89,038,945
$ 6,960	$ 637,382	$ 207,483	$ -	$ 68,337	$ 305,567	$ -	$ 4,568,503
-	-	-	-	-	-	-	27,635
5,747	-	-	-	-	-	-	294,760
-	42,600	-	-	173,073	-	-	215,773
-	-	-	126	-	-	-	6,555
12,707	679,982	207,483	126	241,410	305,567	-	5,113,226
-	716,680	-	-	80,065	80,065	-	2,199,828
-	95,205	-	-	-	-	-	95,205
-	-	1,451,607	-	-	-	-	12,141,980
-	-	-	-	-	6,298,413	-	27,047,740
-	-	-	564,485	1,665,084	-	1,832,297	24,609,903
-	16,079,333	-	-	-	-	-	16,079,333
-	-	-	-	-	-	-	1,519,319
232,411	-	-	-	-	-	-	232,411
232,411	16,174,538	1,451,607	564,485	1,665,084	6,298,413	1,832,297	81,725,891
$ 245,118	$ 17,571,200	$ 1,659,090	$ 564,611	$ 1,986,559	$ 6,684,045	$ 1,832,297	$ 89,038,945

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS

COMBINING BALANCE SHEET

December 31, 2024

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
ASSETS				
Cash	$ -	$ -	$ -	$ -
Investments	506,926	154,853	398,732	63,518
Accounts receivable, net:				
Ad valorem taxes	48,360	129,184	61,079	18,778
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	2,888	236	2,238	926
Total assets	$ 558,174	$ 284,273	$ 462,049	$ 83,222
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 4,640	$ 6,893	$ 30,767	$ 2,853
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	4,963	1,456	4,444	2,186
FUND BALANCE				
Restricted - public works	548,571	275,924	426,838	78,183
Total liabilities, deferred inflows of resources, and fund balance	$ 558,174	$ 284,273	$ 462,049	$ 83,222

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
$ -	$ 434,797	$ -	$ 434,797
213,694	4,208,671	142,756	5,689,150
41,950	1,301,584	47,797	1,648,732
-	38,091	-	38,091
1,906	27,914	334	36,442
$ 257,550	$ 6,011,057	$ 190,887	$ 7,847,212
$ 5,297	$ 204,433	$ 2,344	$ 257,227
3,641	101,111	536	118,337
248,612	5,705,513	188,007	7,471,648
$ 257,550	$ 6,011,057	$ 190,887	$ 7,847,212

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING BALANCE SHEET

December 31, 2024

	Brookstone Subdivision	Cambre Oaks Subdivision	Camelia Cove Subdivision	Germany Oaks Subdivision	Highland Trace Subdivision
ASSETS					
Investments	$ 64,574	$ 45,607	$ 21,128	$ 73,320	$ 34,911
Accounts receivable, net:					
Ad valorem taxes	21,244	20,302	6,821	28,480	14,522
Total assets	$ 85,818	$ 65,909	$ 27,949	$ 101,800	$ 49,433
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable and accrued liabilities	$ 734	$ 699	$ 242	$ 972	$ 519
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	425	150	-	1,017	169
FUND BALANCE					
Restricted - public works	84,659	65,060	27,707	99,811	48,745
Total liabilities, deferred inflows of resources, and fund balance	$ 85,818	$ 65,909	$ 27,949	$ 101,800	$ 49,433

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROAD INFRASTRUCTURE DISTRICTS

COMBINING BALANCE SHEET

December 31, 2024

	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subidivision - 2nd Filing	Villas at Rosewood Subidivision	Pelican Crossing Subidivision - 5th Filing	Riverton Subidivision - 1st Filing
ASSETS					
Investments	$ 26,048	$ 53,421	$ 14,775	$ 36,934	$ 37,591
Accounts receivable, net:					
Ad valorem taxes	30,434	24,481	8,241	39,303	28,570
Total assets	$ 56,482	$ 77,902	$ 23,016	$ 76,237	$ 66,161
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable and accrued liabilities	$ 1,032	$ 896	$ 284	$ 1,334	$ 965
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	571	-	113	326	1,412
FUND BALANCE					
Restricted - public works	54,879	77,006	22,619	74,577	63,784
Total liabilities, deferred inflows of resources, and fund balance	$ 56,482	$ 77,902	$ 23,016	$ 76,237	$ 66,161

Savannah Row Subidivision	Pelican Point Victoria Court Subdivision	Clare Court Subdivision	Belle Savanne Subidivision - Phase 3	Windsor Park Subdivision	Forestwood Road District	Total Road Infrastructure Districts
$ 27,878	$ 2,450	$ 376	$ 11,816	$ 5,646	$ 17,620	$ 474,095
13,130	1,080	5,568	18,184	10,682	27,095	298,137
$ 41,008	$ 3,530	$ 5,944	$ 30,000	$ 16,328	$ 44,715	$ 772,232
$ 454	$ 38	$ 85	$ 607	$ 353	$ 937	$ 10,151
322	90	113	1,313	112	477	6,610
40,232	3,402	5,746	28,080	15,863	43,301	755,471
$ 41,008	$ 3,530	$ 5,944	$ 30,000	$ 16,328	$ 44,715	$ 772,232

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS

COMBINING BALANCE SHEET

December 31, 2024

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
ASSETS				
Cash and cash equivalents	$ 109	$ 1,073	$ 3,220	$ 4,402
Investments	-	4	12	16
Total assets	$ 109	$ 1,077	$ 3,232	$ 4,418
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Due to other funds	$ 100	$ -	$ -	$ 100
FUND BALANCE				
Restricted - public works	9	1,077	3,232	4,318
Total liabilities and fund balance	$ 109	$ 1,077	$ 3,232	$ 4,418

PARISH OF ASCENSION

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

For the year ended December 31, 2024

	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	$ -	$ 1,665,915	$ 4,083,356	$ 4,083,350	$ -	$ -
Sales	-	-	-	-	4,201,517	840,303
Intergovernmental	888,453	33,320	661,803	126,043	411,904	20,427
License and permits	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Charges for services	195,581	-	467,995	371,410	-	-
Investment earnings and other	67,315	47,502	176,931	447,665	249,141	78,567
Total revenues	1,151,349	1,746,737	5,390,085	5,028,468	4,862,562	939,297
EXPENDITURES						
Current function:						
Public safety	-	-	-	-	2,425,120	610,181
Public works	6,832,078	1,127,885	-	-	-	-
Health and welfare	-	-	5,238,018	3,157,121	-	-
Debt service:						
Principal	19,112	4,069	7,026	2,224	5,248	-
Interest	1,202	59	610	38	749	-
Capital outlay	858,612	186,010	70,225	2,328	1,689,619	-
Total expenditures	7,711,004	1,318,023	5,315,879	3,161,711	4,120,736	610,181
Excess (deficiency) of revenues over expenditures	(6,559,655)	428,714	74,206	1,866,757	741,826	329,116
OTHER FINANCING SOURCES (USES)						
Transfers in	7,316,000	-	-	-	-	-
Proceeds from sale of property	3,125	-	221	-	118	-
Proceeds from issuance of lease liabilities	13,379	9,885	17,623	2,328	20,827	-
Transfers out	-	(84,863)	-	-	(420,000)	(400,000)
Total other financing sources (uses)	7,332,504	(74,978)	17,844	2,328	(399,055)	(400,000)
Net change in fund balance	772,849	353,736	92,050	1,869,085	342,771	(70,884)
FUND BALANCE						
Beginning of year	746,470	2,105,200	4,724,366	10,909,784	5,856,721	1,817,162
End of year	$ 1,519,319	$ 2,458,936	$ 4,816,416	$ 12,778,869	$ 6,199,492	$ 1,746,278

PARISH OF ASCENSION

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

For the year ended December 31, 2024

	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court	Council on Aging
REVENUES						
Taxes:						
Ad valorem	$ 6,593,778	$ 1,718,442	$ 302,227	$ -	$ -	$ 3,190,532
Sales	1,422,052	-	-	-	-	-
Intergovernmental	644,219	54,208	-	-	-	-
License and permits	-	-	-	1,000	-	-
Fines and forfeitures	-	-	-	-	210,370	-
Charges for services	-	-	-	-	-	-
Investment earnings and other	394,897	244,454	14,214	173	4,138	18,851
Total revenues	9,054,946	2,017,104	316,441	1,173	214,508	3,209,383
EXPENDITURES						
Current function:						
Public safety	8,108,313	-	-	-	210,879	-
Public works	-	747,083	10,149	-	-	-
Health and welfare	-	-	-	-	-	2,984,904
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal	1,806	-	-	-	-	-
Interest	306	-	-	-	-	-
Capital outlay	788,232	-	-	-	-	-
Total expenditures	8,898,657	747,083	10,149	-	210,879	2,984,904
Excess (deficiency) of revenues over expenditures	156,289	1,270,021	306,292	1,173	3,629	224,479
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Proceeds from sale of property	-	-	-	-	-	-
Proceeds from issuance of lease liabilities	9,523	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	9,523	-	-	-	-	-
Net change in fund balance	165,812	1,270,021	306,292	1,173	3,629	224,479
FUND BALANCE						
Beginning of year	12,602,514	6,201,627	449,179	3,145	31,602	2,728,273
End of year	$ 12,768,326	$ 7,471,648	$ 755,471	$ 4,318	$ 35,231	$ 2,952,752

Exhibit D-4
(Continued)

Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Opioid Settlement	Total Nonmajor Special Revenue Funds
$ -	$ 11,732,083	$ -	$ -	$ 2,085,543	$ 2,085,487	$ -	$ 37,540,713
-	-	-	-	-	-	-	6,463,872
257,436	368,793	1,323,358	1,144,011	-	-	-	5,933,975
-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	210,370
-	48,043	-	-	-	170,000	866,582	2,119,611
4,858	529,346	7,600	28,136	76,011	268,442	17,071	2,675,312
262,294	12,678,265	1,330,958	1,172,147	2,161,554	2,523,929	883,653	54,944,853
-	-	-	-	-	1,715,303	-	13,069,796
-	-	1,069,420	-	-	-	-	9,786,615
230,078	-	-	1,129,685	598,801	-	21,197	13,359,804
-	8,835,956	-	-	-	-	-	8,835,956
-	-	-	-	2,282	108,570	-	150,337
-	-	-	-	4	1,045	-	4,013
-	148,301	-	-	2,282	117,440	-	3,863,049
230,078	8,984,257	1,069,420	1,129,685	603,369	1,942,358	21,197	49,069,570
32,216	3,694,008	261,538	42,462	1,558,185	581,571	862,456	5,875,283
65,000	-	-	-	-	-	969,841	8,350,841
-	-	-	-	-	-	-	3,464
-	-	-	-	2,282	117,440	-	193,287
-	(5,010,967)	-	-	(2,500,000)	(1,500,000)	-	(9,915,830)
65,000	(5,010,967)	-	-	(2,497,718)	(1,382,560)	969,841	(1,368,238)
97,216	(1,316,959)	261,538	42,462	(939,533)	(800,989)	1,832,297	4,507,045
135,195	17,491,497	1,190,069	522,023	2,604,617	7,099,402	-	77,218,846
$ 232,411	$ 16,174,538	$ 1,451,607	$ 564,485	$ 1,665,084	$ 6,298,413	$ 1,832,297	$ 81,725,891

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, 2024

	Road Lighting District No. 1	Road Lighting District No. 2	Road Lighting District No. 3	Road Lighting District No. 4
REVENUES				
Taxes:				
Ad valorem	$ 62,575	$ 130,472	$ 64,254	$ 20,266
Intergovernmental	4,356	346	3,335	1,375
Investment earnings and other	15,977	5,306	12,730	2,299
Total revenues	82,908	136,124	80,319	23,940
EXPENDITURES				
Current function:				
Public works	40,758	43,029	69,623	28,099
Net change in fund balance	42,150	93,095	10,696	(4,159)
FUND BALANCE				
Beginning of year	506,421	182,829	416,142	82,342
End of year	$ 548,571	$ 275,924	$ 426,838	$ 78,183

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
$ 43,659	$ 1,348,776	$ 48,440	$ 1,718,442
2,918	41,385	493	54,208
6,947	196,681	4,514	244,454
53,524	1,586,842	53,447	2,017,104
35,258	516,892	13,424	747,083
18,266	1,069,950	40,023	1,270,021
230,346	4,635,563	147,984	6,201,627
$ 248,612	$ 5,705,513	$ 188,007	$ 7,471,648

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, 2024

	Brookstone Subdivision	Cambre Oaks Subdivision	Camelia Cove Subdivision	Germany Oaks Subdivision	Highland Trace Subdivision
REVENUES					
Taxes:					
Ad valorem	$ 21,442	$ 20,510	$ 7,081	$ 28,399	$ 15,297
Investment earnings and other	1,962	1,384	641	2,227	1,040
Total revenues	23,404	21,894	7,722	30,626	16,337
EXPENDITURES					
Current function:					
Public works	734	699	242	972	519
Net change in fund balance	22,670	21,195	7,480	29,654	15,818
FUND BALANCE					
Beginning of year	61,989	43,865	20,227	70,157	32,927
End of year	$ 84,659	$ 65,060	$ 27,707	$ 99,811	$ 48,745

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, 2024

	Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subidivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subidivision - 1st Filing
REVENUES					
Taxes:					
Ad valorem	$ 30,142	$ 26,834	$ 8,230	$ 40,397	$ 28,386
Investment earnings and other	779	1,566	444	1,102	1,124
Total revenues	30,921	28,400	8,674	41,499	29,510
EXPENDITURES					
Current function:					
Public works	1,031	896	284	1,334	965
Net change in fund balance	29,890	27,504	8,390	40,165	28,545
FUND BALANCE					
Beginning of year	24,989	49,502	14,229	34,412	35,239
End of year	$ 54,879	$ 77,006	$ 22,619	$ 74,577	$ 63,784

Savannah Row Subdivision		Pelican Point Victoria Court Subdivision		Clare Court Subdivision		Belle Savanne Subdivision - Phase 3		Windsor Park Subdivision		Forestwood Road District		Total Road Infrastructure Districts	
$	13,555	$	1,084	$	5,529	$	17,307	$	10,642	$	27,392	$	302,227
	838		72		9		347		168		511		14,214
	14,393		1,156		5,538		17,654		10,810		27,903		316,441
	454		38		85		607		353		936		10,149
	13,939		1,118		5,453		17,047		10,457		26,967		306,292
	26,293		2,284		293		11,033		5,406		16,334		449,179
$	40,232	$	3,402	$	5,746	$	28,080	$	15,863	$	43,301	$	755,471

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, 2024

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
REVENUES				
License and permits	$ -	$ 250	$ 750	$ 1,000
Investment earnings and other	4	42	127	173
Total revenues	4	292	877	1,173
FUND BALANCE				
Beginning of year	5	785	2,355	3,145
End of year	$ 9	$ 1,077	$ 3,232	$ 4,318

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Transportation Fund	$ 700,000	$ 860,565	$ 160,565
FEMA reimbursement	-	22,014	22,014
Grants and contributions	6,000	5,874	(126)
Charges for services:			
Grass cutting	151,000	195,581	44,581
Investment earnings and other	29,500	67,315	37,815
Total revenues	886,500	1,151,349	264,849
EXPENDITURES			
Current function:			
Public works	8,243,000	6,832,078	1,410,922
Debt service	-	20,314	(20,314)
Capital outlay	1,630,500	858,612	771,888
Total expenditures	9,873,500	7,711,004	2,162,496
Deficiency of revenues over expenditures	(8,987,000)	(6,559,655)	2,427,345
OTHER FINANCING SOURCES			
Transfers in	9,200,000	7,316,000	(1,884,000)
Proceeds from sale of property	3,500	3,125	(375)
Proceeds issuance of lease liabilities	-	13,379	13,379
Total other financing sources	9,203,500	7,332,504	(1,870,996)
Net change in fund balance	$ 216,500	772,849	$ 556,349
FUND BALANCE			
Beginning of year		746,470	
End of year		$ 1,519,319	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 1,725,000	$ 1,665,915	$ (59,085)
Intergovernmental:			
State revenue sharing	31,000	30,911	(89)
FEMA reimbursement	-	2,409	2,409
Investment earnings and other	38,000	47,502	9,502
Total revenues	1,794,000	1,746,737	(47,263)
EXPENDITURES			
Current function:			
Public works	1,384,500	1,127,885	256,615
Debt service	-	4,128	(4,128)
Capital outlay	300,000	186,010	113,990
Total expenditures	1,684,500	1,318,023	366,477
Excess of revenues over expenditures	109,500	428,714	319,214
OTHER FINANCING SOURCES (USES)			
Proceeds issuance of lease liabilities	-	9,885	9,885
Transfers out	(85,000)	(84,863)	137
Total other financing sources (uses)	(85,000)	(74,978)	10,022
Net change in fund balance	$ 24,500	353,736	$ 329,236
FUND BALANCE			
Beginning of year		2,105,200	
End of year		$ 2,458,936	

PARISH OF ASCENSION
HEALTH UNIT FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 4,206,500	$ 4,083,356	$ (123,144)
Intergovernmental:			
State revenue sharing	125,000	126,043	1,043
Grants	540,000	535,760	(4,240)
Charges for services			
Contracted services	525,000	467,995	(57,005)
Investment earnings and other	137,000	176,931	39,931
Total revenues	5,533,500	5,390,085	(143,415)
EXPENDITURES			
Current function:			
Health and welfare	5,296,500	5,238,018	58,482
Debt service	-	7,636	(7,636)
Capital outlay	53,000	70,225	(17,225)
Total expenditures	5,349,500	5,315,879	33,621
Excess of revenues over expenditures	184,000	74,206	(109,794)
OTHER FINANCING SOURCES			
Proceeds from sale of property	-	221	221
Proceeds from issuance of lease liabilities	-	17,623	17,623
Total other financing sources	-	17,844	17,844
Net change in fund balance	$ 184,000	92,050	$ (91,950)
FUND BALANCE			
Beginning of year		4,724,366	
End of year		$ 4,816,416	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 4,206,500	$ 4,083,350	$ (123,150)
Intergovernmental:			
State revenue sharing	125,000	126,043	1,043
Charges for services:			
Contracted services	397,000	371,410	(25,590)
Investment earnings and other	240,500	447,665	207,165
Total revenues	4,969,000	5,028,468	59,468
EXPENDITURES			
Current function:			
Health and welfare	3,689,000	3,157,121	531,879
Debt service	-	2,262	(2,262)
Capital outlay	-	2,328	(2,328)
Total expenditures	3,689,000	3,161,711	527,289
Excess of revenues over expenditures	1,280,000	1,866,757	586,757
OTHER FINANCING SOURCES			
Proceeds from issuance of lease liabilities	-	2,328	2,328
Net change in fund balance	$ 1,280,000	1,869,085	$ 589,085
FUND BALANCE			
Beginning of year		10,909,784	
End of year		$ 12,778,869	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 3,842,500	$ 4,201,517	$ 359,017
Intergovernmental:			
Fire insurance rebate	406,000	406,197	197
Grants	-	5,707	5,707
Investment earnings and other	150,000	249,141	99,141
Total revenues	4,398,500	4,862,562	464,062
EXPENDITURES			
Current function:			
Public safety	2,668,500	2,425,120	243,380
Debt service	-	5,997	(5,997)
Capital outlay	1,695,000	1,689,619	5,381
Total expenditures	4,363,500	4,120,736	242,764
Excess of revenues over expenditures	35,000	741,826	706,826
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	-	118	118
Proceeds from issuance of lease liabilities	-	20,827	20,827
Transfers out	(420,000)	(420,000)	-
Total other financing sources (uses)	(420,000)	(399,055)	20,945
Net change in fund balance	$ (385,000)	342,771	$ 727,771
FUND BALANCE			
Beginning of year		5,856,721	
End of year		$ 6,199,492	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 768,500	$ 840,303	$ 71,803
Intergovernmental:			
Fire insurance rebate	20,500	20,427	(73)
Investment earnings and other	48,000	78,567	30,567
Total revenues	837,000	939,297	102,297
EXPENDITURES			
Current function:			
Public safety	760,000	610,181	149,819
Excess of revenues over expenditures	77,000	329,116	252,116
OTHER FINANCING USES			
Transfers out	(400,000)	(400,000)	-
Net change in fund balance	$ (323,000)	(70,884)	$ 252,116
FUND BALANCE			
Beginning of year		1,817,162	
End of year		$ 1,746,278	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 6,666,000	$ 6,593,778	$ (72,222)
Sales	1,300,500	1,422,052	121,552
Intergovernmental:			
State revenue sharing	402,000	400,444	(1,556)
Fire insurance rebate	243,500	243,775	275
Investment earnings and other	307,000	394,897	87,897
Total revenues	8,919,000	9,054,946	135,946
EXPENDITURES			
Current function:			
Public safety	8,398,500	8,108,313	290,187
Debt service	-	2,112	(2,112)
Capital outlay	779,000	788,232	(9,232)
Total expenditures	9,177,500	8,898,657	278,843
Excess of revenues over expenditures	(258,500)	156,289	414,789
OTHER FINANCING SOURCES			
Proceeds from issuance of lease liabilities	-	9,523	9,523
Net change in fund balance	$ (258,500)	165,812	$ 424,312
FUND BALANCE			
Beginning of year		12,602,514	
End of year		$ 12,768,326	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 50,500	$ 62,575	$ 12,075
Intergovernmental:			
State revenue sharing	4,500	4,356	(144)
Investment earnings and other	11,000	15,977	4,977
Total revenues	66,000	82,908	16,908
EXPENDITURES			
Current function:			
Public works	43,500	40,758	2,742
Net change in fund balance	$ 22,500	42,150	$ 19,650
FUND BALANCE			
Beginning of year		506,421	
End of year		$ 548,571	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 130,000	$ 130,472	$ 472
Intergovernmental:			
State revenue sharing	-	346	346
Investment earnings and other	4,000	5,306	1,306
Total revenues	134,000	136,124	2,124
EXPENDITURES			
Current function:			
Public works	45,500	43,029	2,471
Net change in fund balance	$ 88,500	93,095	$ 4,595
FUND BALANCE			
Beginning of year		182,829	
End of year		$ 275,924	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 65,000	$ 64,254	$ (746)
Intergovernmental:			
State revenue sharing	3,500	3,335	(165)
Investment earnings and other	10,000	12,730	2,730
Total revenues	78,500	80,319	1,819
EXPENDITURES			
Current function:			
Public works	71,500	69,623	1,877
Net change in fund balance	$ 7,000	10,696	$ 3,696
FUND BALANCE			
Beginning of year		416,142	
End of year		$ 426,838	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 20,000	$ 20,266	$ 266
Intergovernmental:			
State revenue sharing	1,500	1,375	(125)
Investment earnings and other	1,000	2,299	1,299
Total revenues	22,500	23,940	1,440
EXPENDITURES			
Current function:			
Public works	30,000	28,099	1,901
Net change in fund balance	$ (7,500)	(4,159)	$ 3,341
FUND BALANCE			
Beginning of year		82,342	
End of year		$ 78,183	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 43,500	$ 43,659	$ 159
Intergovernmental:			
State revenue sharing	3,000	2,918	(82)
Investment earnings and other	1,000	6,947	5,947
Total revenues	47,500	53,524	6,024
EXPENDITURES			
Current function:			
Public works	36,000	35,258	742
Net change in fund balance	$ 11,500	18,266	$ 6,766
FUND BALANCE			
Beginning of year		230,346	
End of year		$ 248,612	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 1,383,000	$ 1,348,776	$ (34,224)
Intergovernmental:			
State revenue sharing	41,000	41,385	385
Investment earnings and other	120,000	196,681	76,681
Total revenues	1,544,000	1,586,842	42,842
EXPENDITURES			
Current function:			
Public works	517,000	516,892	108
Net change in fund balance	$ 1,027,000	1,069,950	$ 42,950
FUND BALANCE			
Beginning of year		4,635,563	
End of year		$ 5,705,513	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 47,500	$ 48,440	$ 940
Intergovernmental:			
State revenue sharing	500	493	(7)
Investment earnings and other	3,000	4,514	1,514
Total revenues	51,000	53,447	2,447
EXPENDITURES			
Current function:			
Public works	14,500	13,424	1,076
Net change in fund balance	$ 36,500	40,023	$ 3,523
FUND BALANCE			
Beginning of year		147,984	
End of year		$ 188,007	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 21,500	$ 21,442	$ (58)
Investment earnings and other	500	1,962	1,462
Total revenues	22,000	23,404	1,404
EXPENDITURES			
Current function:			
Public works	1,000	734	266
Net change in fund balance	$ 21,000	22,670	$ 1,670
FUND BALANCE			
Beginning of year		61,989	
End of year		$ 84,659	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 20,500	$ 20,510	$ 10
Investment earnings and other	500	1,384	884
Total revenues	21,000	21,894	894
EXPENDITURES			
Current function:			
Public works	1,000	699	301
Net change in fund balance	$ 20,000	21,195	$ 1,195
FUND BALANCE			
Beginning of year		43,865	
End of year		$ 65,060	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 7,000	$ 7,081	$ 81
Investment earnings and other	-	641	641
Total revenues	7,000	7,722	722
EXPENDITURES			
Current function:			
Public works	500	242	258
Net change in fund balance	$ 6,500	7,480	$ 980
FUND BALANCE			
Beginning of year		20,227	
End of year		$ 27,707	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 28,500	$ 28,399	$ (101)
Investment earnings and other	1,000	2,227	1,227
Total revenues	29,500	30,626	1,126
EXPENDITURES			
Current function:			
Public works	1,000	972	28
Net change in fund balance	$ 28,500	29,654	$ 1,154
FUND BALANCE			
Beginning of year		70,157	
End of year		$ 99,811	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 15,000	$ 15,297	$ 297
Investment earnings and other	-	1,040	1,040
Total revenues	15,000	16,337	1,337
EXPENDITURES			
Current function:			
Public works	500	519	(19)
Net change in fund balance	$ 14,500	15,818	$ 1,318
FUND BALANCE			
Beginning of year		32,927	
End of year		$ 48,745	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 30,500	$ 30,142	$ (358)
Investment earnings and other	-	779	779
Total revenues	30,500	30,921	421
EXPENDITURES			
Current function:			
Public works	1,500	1,031	469
Net change in fund balance	$ 29,000	29,890	$ 890
FUND BALANCE			
Beginning of year		24,989	
End of year		$ 54,879	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 26,500	$ 26,834	$ 334
Investment earnings and other	500	1,566	1,066
Total revenues	27,000	28,400	1,400
EXPENDITURES			
Current function:			
Public works	1,000	896	104
Net change in fund balance	$ 26,000	27,504	$ 1,504
FUND BALANCE			
Beginning of year		49,502	
End of year		$ 77,006	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 8,500	$ 8,230	$ (270)
Investment earnings and other	-	444	444
Total revenues	8,500	8,674	174
EXPENDITURES			
Current function:			
Public works	500	284	216
Net change in fund balance	$ 8,000	8,390	$ 390
FUND BALANCE			
Beginning of year		14,229	
End of year		$ 22,619	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 39,500	$ 40,397	$ 897
Investment earnings and other	500	1,102	602
Total revenues	40,000	41,499	1,499
EXPENDITURES			
Current function:			
Public works	1,500	1,334	166
Net change in fund balance	$ 38,500	40,165	$ 1,665
FUND BALANCE			
Beginning of year		34,412	
End of year		$ 74,577	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 29,000	$ 28,386	$ (614)
Investment earnings and other	-	1,124	1,124
Total revenues	29,000	29,510	510
EXPENDITURES			
Current function:			
Public works	1,500	965	535
Net change in fund balance	$ 27,500	28,545	$ 1,045
FUND BALANCE			
Beginning of year		35,239	
End of year		$ 63,784	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 13,000	$ 13,555	$ 555
Investment earnings and other	-	838	838
Total revenues	13,000	14,393	1,393
EXPENDITURES			
Current function:			
Public works	1,000	454	546
Net change in fund balance	$ 12,000	13,939	$ 1,939
FUND BALANCE			
Beginning of year		26,293	
End of year		$ 40,232	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 1,000	$ 1,084	$ 84
Investment earnings and other	-	72	72
Total revenues	1,000	1,156	156
EXPENDITURES			
Current function:			
Public works	500	38	462
Net change in fund balance	$ 500	1,118	$ 618
FUND BALANCE			
Beginning of year		2,284	
End of year		$ 3,402	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 5,500	$ 5,529	$ 29
Investment earnings and other	-	9	9
Total revenues	5,500	5,538	38
EXPENDITURES			
Current function:			
Public works	500	85	415
Net change in fund balance	$ 5,000	5,453	$ 453
FUND BALANCE			
Beginning of year		293	
End of year		$ 5,746	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 18,500	$ 17,307	$ (1,193)
Investment earnings and other	-	347	347
Total revenues	18,500	17,654	(846)
EXPENDITURES			
Current function:			
Public works	1,000	607	393
Net change in fund balance	$ 17,500	17,047	$ (453)
FUND BALANCE			
Beginning of year		11,033	
End of year		$ 28,080	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 10,500	$ 10,642	$ 142
Investment earnings and other	-	168	168
Total revenues	10,500	10,810	310
EXPENDITURES			
Current function:			
Public works	500	353	147
Net change in fund balance	$ 10,000	10,457	$ 457
FUND BALANCE			
Beginning of year		5,406	
End of year		$ 15,863	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 27,500	$ 27,392	$ (108)
Investment earnings and other	-	511	511
Total revenues	27,500	27,903	403
EXPENDITURES			
Current function:			
Public works	1,000	936	64
Net change in fund balance	$ 26,500	26,967	$ 467
FUND BALANCE			
Beginning of year		16,334	
End of year		$ 43,301	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 4	$ 4
FUND BALANCE			
Beginning of year		5	
End of year		$ 9	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
License and permits:			
Parcel fees	$ -	$ 250	$ 250
Investment earnings and other	-	42	42
Total revenues	$ -	292	$ 292
FUND BALANCE			
Beginning of year		785	
End of year		$ 1,077	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
License and permits:			
Parcel fees	$ 500	$ 750	$ 250
Investment earnings and other	-	127	127
Total revenues	$ 500	877	$ 377
FUND BALANCE			
Beginning of year		2,355	
End of year		$ 3,232	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Fines and forfeitures	$ 185,000	$ 210,370	$ 25,370
Investment earnings and other	-	4,138	4,138
Total revenues	185,000	214,508	29,508
EXPENDITURES			
Current function:			
Public safety	185,000	210,879	(25,879)
Net change in fund balance	$ -	3,629	$ 3,629
FUND BALANCE			
Beginning of year		31,602	
End of year		$ 35,231	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 3,187,000	$ 3,190,532	$ 3,532
Investment earnings and other	30,000	18,851	(11,149)
Total revenues	3,217,000	3,209,383	(7,617)
EXPENDITURES			
Current function:			
Health and welfare	2,981,200	2,984,904	(3,704)
Net change in fund balance	$ 235,800	224,479	$ (11,321)
FUND BALANCE			
Beginning of year		2,728,273	
End of year		$ 2,952,752	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Court and Criminal Court - appropriations	$ 115,000	$ 115,000	$ -
Other appropriations	110,000	142,436	32,436
Investment earnings and other	-	4,858	4,858
Total revenues	225,000	262,294	37,294
EXPENDITURES			
Current function:			
Health and welfare	227,500	230,078	(2,578)
Excess (deficiency) of revenues over expenditures	(2,500)	32,216	34,716
OTHER FINANCING SOURCES			
Transfers in	65,000	65,000	-
Net change in fund balance	$ 62,500	97,216	$ 34,716
FUND BALANCE			
Beginning of year		135,195	
End of year		$ 232,411	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 11,000,000	$ 11,732,083	$ 732,083
Intergovernmental:			
State revenue sharing	400,000	352,625	(47,375)
Grants	-	16,168	16,168
Charges for services	30,000	48,043	18,043
Investment earnings and other	200,000	529,346	329,346
Total revenues	11,630,000	12,678,265	1,048,265
EXPENDITURES			
Current function:			
Culture and recreation	9,586,131	8,835,956	750,175
Capital outlay	532,750	148,301	384,449
Total expenditures	10,118,881	8,984,257	1,134,624
Excess of revenues over expenditures	1,511,119	3,694,008	2,182,889
OTHER FINANCING USES			
Transfers out	(5,034,035)	(5,010,967)	23,068
Net change in fund balance	$ (3,522,916)	(1,316,959)	$ 2,205,957
FUND BALANCE			
Beginning of year		17,491,497	
End of year		$ 16,174,538	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - flood mitigation	$ 769,000	$ 1,323,358	$ 554,358
Investment earnings and other	6,500	7,600	1,100
Total revenues	775,500	1,330,958	555,458
EXPENDITURES			
Current function:			
Public works	1,219,000	1,069,420	149,580
Net change in fund balance	$ (443,500)	261,538	$ 705,038
FUND BALANCE			
Beginning of year		1,190,069	
End of year		$ 1,451,607	

PARISH OF ASCENSION
SECTION 8 FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - housing voucher program	$ 1,133,500	$ 1,144,011	$ 10,511
Investment earnings and other	23,000	28,136	5,136
Total revenue	1,156,500	1,172,147	15,647
EXPENDITURES			
Current function:			
Health and welfare	1,129,500	1,129,685	(185)
Net change in fund balance	$ 27,000	42,462	$ 15,462
FUND BALANCE			
Beginning of year		522,023	
End of year		$ 564,485	

PARISH OF ASCENSION
ANIMAL SERVICES FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 2,082,000	$ 2,085,543	$ 3,543
Investment earnings and other	52,000	76,011	24,011
Total revenues	2,134,000	2,161,554	27,554
EXPENDITURES			
Current function:			
Health and welfare	598,000	598,801	(801)
Debt service	-	2,286	(2,286)
Capital outlay	-	2,282	(2,282)
Total expenditures	598,000	603,369	(5,369)
Excess of revenues over expenditures	1,536,000	1,558,185	22,185
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of lease liabilities	-	2,282	2,282
Transfers out	(2,500,000)	(2,500,000)	-
Total other financing sources (uses)	(2,500,000)	(2,497,718)	2,282
Net change in fund balance	$ (964,000)	(939,533)	$ 24,467
FUND BALANCE			
Beginning of year		2,604,617	
End of year		$ 1,665,084	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	$ 2,082,000	$ 2,085,487	$ 3,487
Charges for services:			
Contracted services	-	170,000	170,000
Investment earnings and other	152,000	268,442	116,442
Total revenues	2,234,000	2,523,929	289,929
EXPENDITURES			
Current function:			
Public safety	1,941,500	1,715,303	226,197
Debt service	-	109,615	(109,615)
Capital outlay	-	117,440	(117,440)
Total expenditures	1,941,500	1,942,358	(858)
Excess of revenues over expenditures	292,500	581,571	289,071
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of lease liabilities	-	117,440	117,440
Transfers out	(1,500,000)	(1,500,000)	-
Total other financing sources (uses)	(1,500,000)	(1,382,560)	117,440
Net change in fund balance	$ (1,207,500)	(800,989)	$ 406,511
FUND BALANCE			
Beginning of year		7,099,402	
End of year		$ 6,298,413	

PARISH OF ASCENSION
OPIOID SETTLEMENT FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services:			
Settlement proceeds	$ -	$ 866,582	$ 866,582
Investment earnings and other	-	17,071	17,071
Total revenues	-	883,653	883,653
EXPENDITURES			
Current function:			
Health and welfare	35,000	21,197	13,803
Excess (deficiency) of revenues over expenditures	(35,000)	862,456	897,456
OTHER FINANCING SOURCES			
Transfers in	969,500	969,841	341
Net change in fund balance	$ 934,500	1,832,297	$ 897,797
FUND BALANCE			
Beginning of year		-	
End of year		$ 1,832,297	

PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS

.

COMBINING BALANCE SHEET

December 31, 2024

	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	$ 338,431	$ 675,556	$ 70	$ 749,993
Investments	456,447	267,147	59,567	105,864
Accounts receivable	183,650	-	-	-
Due from other funds	-	-	-	149,292
Total assets	$ 978,528	$ 942,703	$ 59,637	$ 1,005,149
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable and accrued liabilities	$ 150	$ -	$ -	$ -
DEFFERED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
FUND BALANCE				
Restricted - debt service	978,378	942,703	59,637	1,005,149
Total liabilities, deferred inflows of resources, and fund balance	$ 978,528	$ 942,703	$ 59,637	$ 1,005,149

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Total Nonmajor Debt Service Funds
$ 334	$ 69	$ 1,764,453
134,173	431,391	1,454,589
-	-	183,650
-	42,600	191,892
$ 134,507	$ 474,060	$ 3,594,584
$ -	$ -	$ 150
-	8,529	8,529
134,507	465,531	3,585,905
$ 134,507	$ 474,060	$ 3,594,584

PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2024

	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	$ 2,025,138	$ -	$ -	$ -
Investment earnings and other	45,380	107,335	18	37,720
Total revenues	2,070,518	107,335	18	37,720
EXPENDITURES				
Debt service:				
Principal	1,245,000	3,315,000	50,000	1,035,000
Interest	911,024	1,454,600	2,973	757,194
Total expenditures	2,156,024	4,769,600	52,973	1,792,194
Deficiency of revenues over expenditures	(85,506)	(4,662,265)	(52,955)	(1,754,474)
OTHER FINANCING SOURCES				
Transfers in	142,611	4,768,575	52,863	1,791,500
Net change in fund balance	57,105	106,310	(92)	37,026
FUND BALANCE				
Beginning of year	921,273	836,393	59,729	968,123
End of year	$ 978,378	$ 942,703	$ 59,637	$ 1,005,149

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	**Library Bond**	**Nonmajor Debt Service Funds**
$ -	$ -	$ 2,025,138
379	20,568	211,400
379	20,568	2,236,538
206,000	430,000	6,281,000
211,340	75,500	3,412,631
417,340	505,500	9,693,631
(416,961)	(484,932)	(7,457,093)
420,000	510,967	7,686,516
3,039	26,035	229,423
131,468	439,496	3,356,482
$ 134,507	$ 465,531	$ 3,585,905

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services:			
Fines and forfeitures - Courthouse	$ 1,400,000	$ 1,713,668	$ 313,668
Prisoner revenue - Sheriff	215,000	311,470	96,470
Investment earnings and other	35,000	45,380	10,380
Total revenues	1,650,000	2,070,518	420,518
EXPENDITURES			
Debt service:			
Principal	1,245,000	1,245,000	-
Interest	911,500	911,024	476
Total expenditures	2,156,500	2,156,024	476
Deficiency of revenues over expenditures	(506,500)	(85,506)	420,994
OTHER FINANCING SOURCES			
Transfers in	559,000	142,611	(416,389)
Net change in fund balance	$ 52,500	57,105	$ 4,605
FUND BALANCE			
Beginning of year		921,273	
End of year		$ 978,378	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 80,000	$ 107,335	$ 27,335
EXPENDITURES			
Debt service:			
Principal	3,315,000	3,315,000	-
Interest	1,455,000	1,454,600	400
Total expenditures	4,770,000	4,769,600	400
Deficiency of revenues over expenditures	(4,690,000)	(4,662,265)	27,735
OTHER FINANCING SOURCES			
Transfers in	4,769,000	4,768,575	(425)
Net change in fund balance	$ 79,000	106,310	$ 27,310
FUND BALANCE			
Beginning of year		836,393	
End of year		$ 942,703	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 18	$ 18
EXPENDITURES			
Debt service:			
Principal	50,000	50,000	-
Interest	3,000	2,973	27
Total expenditures	53,000	52,973	27
Deficiency of revenues over expenditures	(53,000)	(52,955)	45
OTHER FINANCING SOURCES			
Transfers in	53,000	52,863	(137)
Net change in fund balance	$ -	(92)	$ (92)
FUND BALANCE			
Beginning of year		59,729	
End of year		$ 59,637	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 30,000	$ 37,720	$ 7,720
EXPENDITURES			
Debt service:			
Principal	1,035,000	1,035,000	-
Interest	757,000	757,194	(194)
Total expenditures	1,792,000	1,792,194	(194)
Deficiency of revenues over expenditures	(1,762,000)	(1,754,474)	7,526
OTHER FINANCING SOURCES			
Transfers in	1,791,500	1,791,500	-
Net change in fund balance	$ 29,500	37,026	$ 7,526
FUND BALANCE			
Beginning of year		968,123	
End of year		$ 1,005,149	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 379	$ 379
EXPENDITURES			
Debt service:			
Principal	206,000	206,000	-
Interest	213,000	211,340	1,660
Total expenditures	419,000	417,340	1,660
Deficiency of revenues over expenditures	(419,000)	(416,961)	2,039
OTHER FINANCING SOURCES			
Transfers in	420,000	420,000	-
Net change in fund balance	$ 1,000	3,039	$ 2,039
FUND BALANCE			
Beginning of year		131,468	
End of year		$ 134,507	

PARISH OF ASCENSION
LIBRARY BOND FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 10,000	$ 20,568	$ 10,568
EXPENDITURES			
Debt service:			
Principal	430,000	430,000	-
Interest	75,500	75,500	-
Total expenditures	505,500	505,500	-
Deficiency of revenues over expenditures	(495,500)	(484,932)	10,568
OTHER FINANCING SOURCES			
Transfers in	510,500	510,967	467
Net change in fund balance	$ 15,000	26,035	$ 11,035
FUND BALANCE			
Beginning of year		439,496	
End of year		$ 465,531	

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

December 31, 2024

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
ASSETS					
Cash and cash equivalents	$ 2,101,386	$ 147,112	$ -	$ 326,611	$ 5,607,254
Investments	2,134	1,423,988	830,972	3,159,342	-
Accounts receivable, net	-	12,888	-	28,613	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	548,188
Total assets	$ 2,103,520	$ 1,583,988	$ 830,972	$ 3,514,566	$ 6,155,442
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Contracts payable	$ -	$ -	$ 64,705	$ 27,911	$ 724,389
Due to other funds	23,509	-	-	-	14,660
Total liabilities	23,509	-	64,705	27,911	739,049
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	-
FUND BALANCE					
Restricted for capital projects	2,080,011	1,583,988	766,267	-	5,416,393
Committed for capital projects	-	-	-	3,486,655	-
Total fund balance	2,080,011	1,583,988	766,267	3,486,655	5,416,393
Total liabilities, deferred inflows of resources, and fund balance	$ 2,103,520	$ 1,583,988	$ 830,972	$ 3,514,566	$ 6,155,442

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEET

December 31, 2024

	Jail Construction	Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant
ASSETS						
Cash and cash equivalents	$ -	$ -	$ -	$ 1,136,820	$ -	$ -
Investments	621,645	929,985	56,361	6,184,003	210,460	121,468
Accounts receivable, net	-	-	-	99,594	-	-
Due from other governments	-	1,233,307	-	839,481	-	-
Due from other funds	-	-	-	-	-	-
Total assets	$ 621,645	$ 2,163,292	$ 56,361	$ 8,259,898	$ 210,460	$ 121,468
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Contracts payable	$ -	$ 370,552	$ -	$ 810,366	$ -	$ -
Due to other funds	-	-	-	548,188	-	-
Total liabilities	-	370,552	-	1,358,554	-	-
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	818,587	-	839,481	-	-
FUND BALANCE						
Restricted for capital projects	-	974,153	56,361	5,675,000	210,460	121,468
Committed for capital projects	621,645	-	-	386,863	-	-
Total fund balance	621,645	974,153	56,361	6,061,863	210,460	121,468
Total liabilities, deferred inflows of resources, and fund balance	$ 621,645	$ 2,163,292	$ 56,361	$ 8,259,898	$ 210,460	$ 121,468

Infrastructure Project	Animal Service Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Total Nonmajor Capital Project Funds
$ 286,690	$ 331,622	$ 2,926,041	$ -	$ -	$ 169,243	$ 13,032,779
2,775,058	3,209,983	28,322,994	226,202	-	1,638,213	49,712,808
25,116	29,052	256,342	-	-	14,827	466,432
-	-	-	362,691	643,151	-	3,078,630
-	-	-	-	-	-	548,188
$ 3,086,864	$ 3,570,657	$ 31,505,377	$ 588,893	$ 643,151	$ 1,822,283	$ 66,838,837
$ 28,612	$ 12,500	$ -	$ -	$ 222,710	$ -	$ 2,261,745
-	-	-	-	77,897	-	664,254
28,612	12,500	-	-	300,607	-	2,925,999
-	-	-	-	-	-	1,658,068
-	3,558,157	-	588,893	342,544	1,822,283	23,195,978
3,058,252	-	31,505,377	-	-	-	39,058,792
3,058,252	3,558,157	31,505,377	588,893	342,544	1,822,283	62,254,770
$ 3,086,864	$ 3,570,657	$ 31,505,377	$ 588,893	$ 643,151	$ 1,822,283	$ 66,838,837

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2024

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
REVENUES					
Intergovernmental	$ -	$ -	$ -	$ -	$ 279,380
Investment earnings and other	101,303	52,465	25,673	84,567	248,617
Total revenues	101,303	52,465	25,673	84,567	527,997
EXPENDITURES					
Current function:					
Public safety	-	-	-	-	-
Public works	-	-	-	108,862	-
Culture and recreation	-	-	-	-	130,612
Capital outlay	39,141	-	-	-	7,245,393
Total expenditures	39,141	-	-	108,862	7,376,005
Excess (deficiency) of revenues over expenditures	62,162	52,465	25,673	(24,295)	(6,848,008)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	400,000	-	3,275,000	4,500,000
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	400,000	-	3,275,000	4,500,000
Net change in fund balance	62,162	452,465	25,673	3,250,705	(2,348,008)
FUND BALANCE					
Beginning of year	2,017,849	1,131,523	740,594	235,950	7,764,401
End of year	$ 2,080,011	$ 1,583,988	$ 766,267	$ 3,486,655	$ 5,416,393

PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2024

	Jail Construction	Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant
REVENUES						
Intergovernmental	$ -	$ 585,800	$ -	$ -	$ -	$ -
Investment earnings (loss) and other	8,938	3,850	1,741	452,216	6,502	-
Total revenues	8,938	589,650	1,741	452,216	6,502	-
EXPENDITURES						
Current function:						
Public safety	1,321,000	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	266,907	-	-
Capital outlay	-	185,256	-	7,320,673	-	-
Total expenditures	1,321,000	185,256	-	7,587,580	-	-
Excess (deficiency) of revenues over expenditures	(1,312,062)	404,394	1,741	(7,135,364)	6,502	-
OTHER FINANCING SOURCES (USES)						
Transfers in	1,321,000	-	-	3,669,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	1,321,000	-	-	3,669,000	-	-
Net change in fund balance	8,938	404,394	1,741	(3,466,364)	6,502	-
FUND BALANCE						
Beginning of year	612,707	569,759	54,620	9,528,227	203,958	121,468
End of year	$ 621,645	$ 974,153	$ 56,361	$ 6,061,863	$ 210,460	$ 121,468

Infrastructure Project	Animal Services Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Juvenile Justice Construction	Total Nonmajor Capital Project Funds
$ -	$ -	$ -	$ 1,360,927	$ 1,475,727	$ -	$ 3,701,834
134,340	82,558	941,837	-	1,725	32,902	2,179,234
134,340	82,558	941,837	1,360,927	1,477,452	32,902	5,881,068
-	-	-	-	-	-	1,321,000
-	-	-	-	-	-	108,862
-	-	-	-	-	-	397,519
194,700	761,804	-	854,541	1,414,888	354,635	18,371,031
194,700	761,804	-	854,541	1,414,888	354,635	20,198,412
(60,360)	(679,246)	941,837	506,386	62,564	(321,733)	(14,317,344)
-	2,500,000	10,925,000	32,000	-	1,500,000	28,122,000
-	-	-	-	-	-	-
-	2,500,000	10,925,000	32,000	-	1,500,000	28,122,000
(60,360)	1,820,754	11,866,837	538,386	62,564	1,178,267	13,804,656
3,118,612	1,737,403	19,638,540	50,507	279,980	644,016	48,450,114
$ 3,058,252	$ 3,558,157	$ 31,505,377	$ 588,893	$ 342,544	$ 1,822,283	$ 62,254,770

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 53,000	$ 101,303	$ 48,303
EXPENDITURES			
Capital outlay	-	39,141	(39,141)
Net change in fund balance	$ 53,000	62,162	$ 9,162
FUND BALANCE			
Beginning of year		2,017,849	
End of year		$ 2,080,011	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 20,000	$ 52,465	$ 32,465
EXPENDITURES			
Capital outlay	60,000	-	60,000
Excess (deficiency) of revenues over expenditures	(40,000)	52,465	92,465
OTHER FINANCING SOURCES			
Transfers in	400,000	400,000	-
Net change in fund balance	$ 360,000	452,465	$ 92,465
FUND BALANCE			
Beginning of year		1,131,523	
End of year		$ 1,583,988	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 11,500	$ 25,673	$ 14,173
FUND BALANCE			
Beginning of year		740,594	
End of year		$ 766,267	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 3,000	$ 84,567	$ 81,567
EXPENDITURES			
Current function:			
Public works	52,500	108,862	(56,362)
Deficiency of revenues over expenditures	(49,500)	(24,295)	25,205
OTHER FINANCING SOURCES			
Transfers in	3,275,000	3,275,000	-
Net change in fund balance	$ 3,225,500	3,250,705	$ 25,205
FUND BALANCE			
Beginning of year		235,950	
End of year		$ 3,486,655	

PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental	$ -	$ 279,380	$ 279,380
Investment earnings and other	100,000	248,617	148,617
Total revenues	100,000	527,997	427,997
EXPENDITURES			
Current function:			
Culture and recreation	310,000	130,612	179,388
Capital outlay	12,377,413	7,245,393	5,132,020
Total expenditures	12,687,413	7,376,005	5,311,408
Deficiency of revenues over expenditures	(12,587,413)	(6,848,008)	5,739,405
OTHER FINANCING SOURCES			
Transfers in	4,500,000	4,500,000	-
Net change in fund balance	$ (8,087,413)	(2,348,008)	$ 5,739,405
FUND BALANCE			
Beginning of year		7,764,401	
End of year		$ 5,416,393	

PARISH OF ASCENSION
JAIL CONSTRUCTION FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 8,938	$ 8,938
EXPENDITURES			
Current function:			
Public safety	1,321,000	1,321,000	-
Deficiency of revenues over expenditures	(1,321,000)	(1,312,062)	8,938
OTHER FINANCING SOURCES			
Transfers in	1,321,000	1,321,000	-
Net change in fund balance	$ -	8,938	$ 8,938
FUND BALANCE			
Beginning of year		612,707	
End of year		$ 621,645	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 171,000	$ 585,800	$ 414,800
Investment earnings and other	-	3,850	3,850
Total revenues	171,000	589,650	418,650
EXPENDITURES			
Capital outlay	718,000	185,256	532,744
Net change in fund balance	$ (547,000)	404,394	$ 951,394
FUND BALANCE			
Beginning of year		569,759	
End of year		$ 974,153	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 1,741	$ 1,741
FUND BALANCE			
Beginning of year		54,620	
End of year		$ 56,361	

PARISH OF ASCENSION
PARK CONSTRUCTION FUND

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

For the year ended December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 300,000	$ 452,216	$ 152,216
EXPENDITURES			
Current function:			
Culture and recreation	203,500	266,907	(63,407)
Capital outlay	5,262,000	7,320,673	(2,058,673)
Total expenditures	5,465,500	7,587,580	(2,122,080)
Deficiency of revenues over expenditures	(5,165,500)	(7,135,364)	(1,969,864)
OTHER FINANCING SOURCES			
Transfers in	8,489,000	3,669,000	(4,820,000)
Net change in fund balance	$ 3,323,500	(3,466,364)	$ (6,789,864)
FUND BALANCE			
Beginning of year		9,528,227	
End of year		$ 6,061,863	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 6,502	$ 6,502
FUND BALANCE			
Beginning of year		203,958	
End of year		$ 210,460	

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, 2024

	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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 75,000	$ 134,340	$ 59,340
EXPENDITURES			
Capital outlay	200,000	194,700	5,300
Net change in fund balance	$ (125,000)	(60,360)	$ 64,640
FUND BALANCE			
Beginning of year		3,118,612	
End of year		$ 3,058,252	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 44,000	$ 82,558	$ 38,558
EXPENDITURES			
Capital outlay	842,000	761,804	80,196
Deficiency of revenues over expenditures	(798,000)	(679,246)	118,754
OTHER FINANCING SOURCES			
Transfers in	2,500,000	2,500,000	-
Net change in fund balance	$ 1,702,000	1,820,754	$ 118,754
FUND BALANCE			
Beginning of year		1,737,403	
End of year		$ 3,558,157	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ 500,000	$ 941,837	$ 441,837
OTHER FINANCING SOURCES			
Transfers in	9,260,000	10,925,000	1,665,000
Net change in fund balance	$ 9,760,000	11,866,837	$ 2,106,837
FUND BALANCE			
Beginning of year		19,638,540	
End of year		$ 31,505,377	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 1,205,000	$ 1,360,927	$ 155,927
EXPENDITURES			
Capital outlay	920,500	854,541	65,959
Excess of revenues over expenditures	284,500	506,386	221,886
OTHER FINANCING SOURCES			
Transfers in	32,000	32,000	-
Net change in fund balance	$ 316,500	538,386	$ 221,886
FUND BALANCE			
Beginning of year		50,507	
End of year		$ 588,893	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grants	$ 1,324,500	$ 1,475,727	$ 151,227
Investment earnings and other	5,000	1,725	(3,275)
Total revenues	1,329,500	1,477,452	147,952
EXPENDITURES			
Capital outlay	1,339,000	1,414,888	(75,888)
Net change in fund balance	$ (9,500)	62,564	$ 72,064
FUND BALANCE			
Beginning of year		279,980	
End of year		$ 342,544	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	$ -	$ 32,902	$ 32,902
EXPENDITURES			
Capital outlay	438,000	354,635	83,365
Deficiency of revenues over expenditures	(438,000)	(321,733)	116,267
OTHER FINANCING SOURCES			
Transfers in	1,500,000	1,500,000	-
Net change in fund balance	$ 1,062,000	1,178,267	$ 116,267
FUND BALANCE			
Beginning of year		644,016	
End of year		$ 1,822,283	

PARISH OF ASCENSION
EAST ASCENSION DRAINAGE PROJECT FUND - MAJOR FUND

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

For the ended year December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental	$ 2,568,000	$ 4,613,486	$ 2,045,486
Investment earnings and other	500,000	875,779	375,779
Total revenue	3,068,000	5,489,265	2,421,265
EXPENDITURES			
Current function:			
Public works	1,114,500	1,186,547	(72,047)
Capital outlay	29,277,500	16,949,927	12,327,573
Total expenditures	30,392,000	18,136,474	12,255,526
Deficiency of revenues over expenditures	(27,324,000)	(12,647,209)	14,676,791
OTHER FINANCING SOURCES			
Transfers in	17,500,000	17,500,000	-
Net change in fund balance	$ (9,824,000)	4,852,791	$ 14,676,791
FUND BALANCE			
Beginning of year		23,169,335	
End of year		$ 28,022,126	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales	$ 10,031,500	$ 12,927,743	$ 2,896,243
Investment earnings and other	1,400,000	1,808,974	408,974
Total revenue	11,431,500	14,736,717	3,305,217
EXPENDITURES			
Current function:			
Public works			
Operations	765,000	422,613	342,387
Capital outlay	3,280,000	-	3,280,000
Total expenditures	4,045,000	422,613	3,622,387
Excess of revenues over expenditures	7,386,500	14,314,104	6,927,604
OTHER FINANCING USES			
Transfers out	-	(1,791,500)	(1,791,500)
Net change in fund balance	$ 7,386,500	12,522,604	$ 5,136,104
FUND BALANCE			
Beginning of year		35,349,122	
End of year		$ 47,871,726	

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, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental	$ 2,282,000	$ 4,029,077	$ 1,747,077
Investment earnings and other	500,000	997,173	497,173
Total revenues	2,782,000	5,026,250	2,244,250
EXPENDITURES			
Current function:			
Public works	1,582,500	1,102,655	479,845
Capital outlay	6,386,000	5,765,511	620,489
Total expenditures	7,968,500	6,868,166	1,100,334
Deficiency of revenues over expenditures	(5,186,500)	(1,841,916)	3,344,584
OTHER FINANCING SOURCES			
Transfers in	9,000,000	12,330,000	3,330,000
Net change in fund balance	$ 3,813,500	10,488,084	$ 6,674,584
FUND BALANCE			
Beginning of year		24,605,460	
End of year		$ 35,093,544	

PARISH OF ASCENSION
DEDICATED SPECIAL PROJECTS FUND - MAJOR FUND

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

For the ended year December 31, 2024

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental	$ 14,591,500	$ 9,583,343	$ (5,008,157)
Investment earnings and other	305,000	622,683	317,683
Total revenue	14,896,500	10,206,026	(4,690,474)
OTHER FINANCING USES			
Transfers out	(17,489,000)	(12,669,000)	4,820,000
Net change in fund balance	$ (2,592,500)	(2,462,974)	$ (4,690,474)
FUND BALANCE			
Beginning of year		2,962,942	
End of year		$ 499,968	

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, 2024

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	$ 209,407	$ 530,071	$ -	$ 739,478
Investments	2,026,986	5,130,895	86,050	7,243,931
Accounts receivable	18,346	57,078	31,919	107,343
Total current assets	2,254,739	5,718,044	117,969	8,090,752
Noncurrent assets:				
Capital assets:				
Depreciable, net	643,801	-	-	643,801
Total assets	2,898,540	5,718,044	117,969	8,734,553
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	241,291	-	-	241,291
Other post employment benefits	28,848	-	-	28,848
Total deferred outflows of resources	270,139	-	-	270,139
Total assets and deferred outflows of resources	$ 3,168,679	$ 5,718,044	$ 117,969	$ 9,004,692
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	$ 406,157	$ 20,774	$ 7,331	$ 434,262
Accrued payroll	21,179	-	-	21,179
Long-term liabilities - due within one year	2,000	513,380	-	515,380
Total current liabilities	429,336	534,154	7,331	970,821
Long-term liabilities:				
Due in more than one year	-	923,807	-	923,807
Net pension liability	47,415	-	-	47,415
Other post employment benefits	88,251	-	-	88,251
Total long-term liabilities	135,666	923,807	-	1,059,473
Total liabilities	565,002	1,457,961	7,331	2,030,294
DEFERRED INFLOWS OF RESOURCES				
Pensions	22,362	-	-	22,362
Other post employment benefits	7,531	-	-	7,531
Total deferred inflows of resources	29,893	-	-	29,893
NET POSITION				
Investment in capital assets	643,801	-	-	643,801
Unrestricted	1,929,983	4,260,083	110,638	6,300,704
Total net position	2,573,784	4,260,083	110,638	6,944,505
Total liabilities, deferred inflows of resources, and net position	$ 3,168,679	$ 5,718,044	$ 117,969	$ 9,004,692

PARISH OF ASCENSION

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

For the year ended December 31, 2024

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
OPERATING REVENUES				
Charges for services	$ 4,262,000	$ -	$ -	$ 4,262,000
Insurance premiums	-	3,937,501	216,792	4,154,293
Total operating revenues	4,262,000	3,937,501	216,792	8,416,293
OPERATING EXPENSES				
Maintenance and supplies	3,239,527	-	-	3,239,527
Personnel, general and administrative	1,166,018	-	-	1,166,018
Insurance premiums	26,000	2,585,903	-	2,611,903
Insurance claims	-	313,175	206,818	519,993
Professional services	4,290	114,264	18,558	137,112
Rent and utilities	79,932	-	-	79,932
Depreciation	102,858	-	-	102,858
Miscellaneous	1,837	-	-	1,837
Total operating expenses	4,620,462	3,013,342	225,376	7,859,180
Operating income (loss)	(358,462)	924,159	(8,584)	557,113
NONOPERATING REVENUES				
Other nonoperating revenues	9,748	-	-	9,748
Investment earnings	121,453	197,604	3,692	322,749
Proceeds from insurance	-	131,282	-	131,282
Total nonoperating revenues	131,201	328,886	3,692	463,779
Change in net position	(227,261)	1,253,045	(4,892)	1,020,892
NET POSITION				
Beginning of year	2,801,045	3,007,038	115,530	5,923,613
End of year	$ 2,573,784	$ 4,260,083	$ 110,638	$ 6,944,505

PARISH OF ASCENSION

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2024

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 4,255,911	$ 3,903,512	$ 201,069	$ 8,360,492
Payments to suppliers	(3,604,960)	(3,440,072)	(226,378)	(7,271,410)
Payments to employees	(963,674)	-	-	(963,674)
Net cash provided (used) by operating activities	(312,723)	463,440	(25,309)	125,408
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Other nonoperating revenues	9,748	-	-	9,748
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Acqusition and construction of capital assets	(169,481)	-	-	(169,481)
Proceeds from insurance	-	131,282	-	131,282
Net cash provided (used) by capital and related financing activities	(169,481)	131,282	-	(38,199)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	121,453	197,604	3,692	322,749
Proceeds from sale of investments	335,989	-	21,617	357,606
Purchases of investments	-	(684,543)	-	(684,543)
Net cash provided (used) by investing activities	457,442	(486,939)	25,309	(4,188)
Net increase (decrease) in cash	(15,014)	107,783	-	92,769
CASH				
Beginning of period	224,421	422,288	-	646,709
End of period	$ 209,407	$ 530,071	$ -	$ 739,478
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ (358,462)	$ 924,159	$ (8,584)	$ 557,113
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	102,858	-	-	102,858
Change in deferred outflows, deferred inflows, net pension liability, and other post employment benefits	(28,203)	-	-	(28,203)
Change in operating assets and liabilities:				
Accounts receivable	(6,089)	(33,989)	(15,723)	(55,801)
Accounts payable and accrued liabilities	(22,827)	(426,730)	(1,002)	(450,559)
Net cash provided (used) by operating activities	$ (312,723)	$ 463,440	$ (25,309)	$ 125,408

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2024

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

Purpose	Amount
Salary	$ 195,867
Benefits - retirement	14,690
Benefits - social security/medicare	13,269
Benefits - insurance	11,091
Travel	4,517
Lodging	3,768
Meals	1,999
Per diem	313
Membership dues	150
Reimbursements	134
Total	$ 245,798

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Library Director

Purpose	Amount
Salary	$ 128,164
Benefits - insurance	9,289
Benefits - social security/medicare	7,277
Benefits - retirement	3,800
Benefits - health savings account	1,500
Total	$ 150,030

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2024

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

Purpose	Amount
Salary	$ 157,764
Benefits - retirement	41,252
Car allowance	6,000
Continuing professional education fees	1,815
Benefits - social security/medicare	846
Conference travel	642
Per diem	354
Mileage reimbursements	608
Other reimbursements	10
Total	$ 209,291

The salary paid to the Judge is funded by the following governmental units:	Amount
Ascension Parish Council - Judicial Expense Fund	$ 58,316
State of Louisiana	84,149
City of Gonzales	6,186
City of Donaldsonville	6,186
Town of Sorrento	2,927
Total	$ 157,764

PARISH OF ASCENSION

ACT 87 JUSTICE SYSTEM FUNDING SCHEDULE
COLLECTING/DISBURSING ENTITY

For the year ended December 31, 2024

Primary Government	First Six Month Period Ending, June 30, 2024	Second Six Month Period Ending, December 30, 2024
BEGINNING BALANCE OF AMOUNTS COLLECTED	$ -	$ -
COLLECTIONS:		
Witness fees	101,304	102,141
Juror cost	30,998	30,896
Civil Fees	138,943	139,714
TOTAL COLLECTIONS:	271,245	272,751
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	271,245	272,751
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	$ -	$ -

Component Units (1)	First Six Month Period Ending, June 30, 2024	Second Six Month Period Ending, December 30, 2024
BEGINNING BALANCE OF AMOUNTS COLLECTED	$ -	$ -
COLLECTIONS:		
Fines and forefeitures	194,058	199,680
Bond fees	72,113	75,128
Criminal court costs/fees	-	60
Interest earnings	-	176,461
Drug property seizure	387,561	359,891
TOTAL COLLECTIONS:	653,732	811,220
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	653,732	811,220
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, 2024

Account No.			
	BALANCE SHEET DATA		
	ASSETS		
	Current assets:		
111	Cash - unrestricted	$ 145,316	
113	Cash - other restricted	419,295	
150	Total current assets		564,611
190	Total assets		$ 564,611
	LIABILITIES AND EQUITY - FUND BALANCE / NET POSITION		
	Current liabilities:		
333	Accounts payable - other government	$ 126	
310	Total current liabilities		$ 126
	Equity:		
509.3	Restricted fund balance	419,295	
512.9	Unassigned fund balance	145,190	
513	Total equity - fund balance / net position		564,485
600	Total liabilities and equity - fund balance / net position		$ 564,611
	PROFIT AND LOSS DATA		
	REVENUES		
70600	HUD PHA operating grants	$ 1,067,231	
70700	Total fee revenue		1,067,231
71100	Investment income - unrestricted	6,090	
71400	Fraud recovery	2,724	
71500	Other revenue	76,780	
72000	Investment income - restricted	19,322	
	Total other revenue		104,916
70000	Total revenue		1,172,147
	EXPENSES		
91300	Management fee	102,362	
91000	Total operating - administrative		102,362
97000	Excess revenue over operating expenses		1,069,785
97300	Housing assistance payments	950,543	
97350	HAP portability-in	76,780	
90000	Total expenses		1,129,685
10000	Excess of total revenue over total expenses		$ 42,462
	EQUITY DATA		
11030	Beginning of year balance		$ 522,023
10000	Excess of total revenue over total expenses		42,462
513	End of year		$ 564,485

STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2024

PARISH OF ASCENSION

LOUISIANA

PARISH OF ASCENSION

STATISTICAL SECTION
(UNAUDITED)

December 31, 2024

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									
	2024	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015
Governmental activities										
Net investment in capital assets	$ 255,768	$ 217,984	$ 200,360	$ 190,567	$ 183,012	$ 143,593	$ 131,996	$ 183,859	$ 162,335	$ 129,059
Restricted	197,685	199,986	201,837	185,300	165,882	188,790	186,005	197,226	141,439	132,423
Unrestricted	196,079	158,755	119,099	121,202	108,537	101,631	89,765	6,877	61,086	81,806
Total governmental activities net position	649,532	576,725	521,296	497,069	457,431	434,014	407,766	387,962	364,860	343,288
Business-type activities										
Net investment in capital assets	24,632	34,847	35,430	37,625	39,897	38,084	34,508	29,745	25,740	11,290
Restricted	268	257	1,051	496	290	179	455	283	283	-
Unrestricted	10,454	13,011	13,933	15,615	16,354	17,738	16,479	14,767	11,747	14,366
Total business-type activities net position	35,354	48,115	50,414	53,736	56,541	56,001	51,442	44,795	37,770	25,656
Primary government										
Net investment in capital assets	280,400	252,831	235,790	228,192	222,909	181,677	166,504	213,604	188,075	140,349
Restricted	197,953	200,243	202,888	185,796	166,172	188,969	186,460	197,509	141,722	132,423
Unrestricted	206,533	171,766	133,032	136,817	124,891	119,369	106,244	21,644	72,833	96,172
Total primary government net position	$ 684,886	$ 624,840	$ 571,710	$ 550,805	$ 513,972	$ 490,015	$ 459,208	$ 432,757	$ 402,630	$ 368,944

(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									
	2024	2023	2022	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015
Expenses										
Governmental activities										
General government	$ 28,306	$ 27,573	$ 36,558	$ 30,700	$ 20,602	$ 19,089	$ 20,359	$ 18,882	$ 26,808	$ 15,813
Public safety	23,703	21,603	19,807	14,797	13,559	14,459	13,019	12,740	10,280	10,131
Public works	31,524	34,923	26,430	26,411	28,045	30,831	25,949	21,115	18,370	15,888
Health and welfare	12,038	10,274	9,021	8,615	8,868	8,151	8,044	6,765	6,575	5,821
Culture and recreation	16,354	14,582	10,998	11,919	9,815	10,646	14,553	8,849	8,209	8,261
Transportation and development	10,192	10,241	11,849	11,501	13,068	13,367	13,439	11,820	11,822	10,442
Interest on long-term debt	3,371	3,573	3,821	4,202	4,303	4,410	4,432	4,318	2,967	2,867
Total governmental activities	125,488	122,769	118,484	108,145	98,260	100,953	99,795	84,489	85,031	69,223
Business-type activities										
Utility operations	7,798	8,810	8,048	7,709	8,352	8,140	7,028	4,232	2,344	2,150
Lamar Dixon Expo Center	4,654	4,823	4,329	4,977	3,865	3,534	3,793	3,926	3,262	2,687
Total business-type activities	12,452	13,633	12,377	12,686	12,217	11,674	10,821	8,158	5,606	4,837
Total primary government expenses	$ 137,940	$ 136,402	$ 130,861	$ 120,831	$ 110,477	$ 112,627	$ 110,616	$ 92,647	$ 90,637	$ 74,060
Program Revenues										
Governmental activities										
Charges for services:										
General government	$ 5,144	$ 5,261	$ 4,722	$ 4,558	$ 4,523	$ 4,202	$ 8,114	$ 4,321	$ 4,404	$ 4,104
Public safety	2,882	2,428	2,071	1,737	1,720	2,056	1,991	435	444	418
Public works	197	180	81	151	151	152	153	153	90	259
Health and welfare	1,711	1,574	122	78	66	100	101	8	15	77
Culture and recreation	211	685	690	501	530	724	2,132	574	445	566
Transportation and development	-	500	1,154	861	-	5,200	-	-	-	-
Operating grants and contributions	7,660	8,178	17,078	14,893	7,785	8,204	4,592	3,159	16,840	6,215
Capital grants and contributions	20,949	9,411	2,811	18,147	8,612	9,919	13,137	13,909	7,937	6,879
Total governmental activities program revenues	38,754	28,217	28,729	40,926	23,387	30,557	30,220	22,559	30,175	18,518
Business-type activities										
Charges for services:										
Utility operations	3,694	5,295	4,736	4,618	4,345	3,444	2,744	2,033	836	484
Lamar Dixon Expo Center	2,042	2,022	1,972	3,243	2,976	1,603	1,468	1,521	1,814	1,705
Operating grants and contributions	1,084	995	1,309	1,177	839	911	805	917	1,977	708
Capital grants and contributions	2,511	-	-	-	3,008	4,467	2,761	2,346	1,647	716
Total business-type activities program revenues	9,331	8,312	8,017	9,038	11,168	10,425	7,778	6,817	6,274	3,613
Total primary government program revenues	$ 48,085	$ 36,529	$ 36,746	$ 49,964	$ 34,555	$ 40,982	$ 37,998	$ 29,376	$ 36,449	$ 22,131

(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									
	2024	2023	2022	2021	2020	2019	2018 (1)	2017 (2)	2016	2015
Net (expense)/revenue:										
Governmental activities	$ (86,734)	$ (94,552)	$ (89,755)	$ (67,219)	$ (74,873)	$ (70,396)	$ (69,575)	$ (61,930)	$ (54,856)	$ (50,705)
Business-type activities	(3,121)	(5,321)	(4,360)	(3,647)	(1,049)	(1,249)	(3,043)	(1,341)	1,211	1,437
Total primary government net revenue (expense)	$ (89,855)	$ (99,873)	$ (94,115)	$ (70,866)	$ (75,922)	$ (71,645)	$ (72,618)	$ (63,271)	$ (53,645)	$ (49,268)
General Revenues and Other Changes in Net Position										
Governmental activities										
Taxes:										
Ad valorem	$ 50,310	$ 49,676	$ 43,472	$ 40,273	$ 40,040	$ 38,345	$ 33,319	$ 31,714	$ 29,072	$ 29,704
Sales	82,831	84,217	74,218	64,879	52,073	53,951	53,779	57,478	55,138	53,652
Franchise	1,352	1,122	1,240	1,321	1,398	1,434	1,488	1,526	1,578	1,593
Investment earnings (loss)	14,413	14,565	(6,233)	(1,306)	4,324	6,248	3,565	1,030	668	301
Gain on disposal of capital assets	9	24	-	-	-	-	-	-	-	-
Unrestricted grants and contributions	2,089	1,576	1,235	1,640	398	1,023	1,095	758	764	237
Transfers of capital assets, net	(23)	-	-	-	7	44	(50)	(2,547)	(5,907)	-
Transfers from (to) other funds, net	8,560	(1,200)	50	50	50	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)
Total governmental activities general revenues	159,541	149,980	113,982	106,857	98,290	96,625	88,821	84,965	76,428	80,687
Business-type activities										
Ad valorem and franchise taxes	1,145	1,144	997	963	965	922	891	768	573	454
Investment earnings (loss)	720	673	(248)	(89)	300	476	132	93	68	9
Gain (loss) on sale of capital assets	(3,010)	-	-	-	-	-	-	-	-	-
Unrestricted grants and contributions	43	4	339	18	381	34	-	-	13	-
Transfers of capital assets, net	23	-	-	-	(7)	(44)	50	2,547	5,907	-
Transfers from (to) other funds, net	(8,560)	1,200	(50)	(50)	(50)	4,420	4,375	4,994	4,885	4,800
Total business-type activities general revenues	(9,639)	3,021	1,038	842	1,589	5,808	5,448	8,402	11,446	5,263
Total primary government general revenues	$ 149,902	$ 153,001	$ 115,020	$ 107,699	$ 99,879	$ 102,433	$ 94,269	$ 93,367	$ 87,874	$ 85,950
Change in Net Position										
Governmental activities	$ 72,807	$ 55,428	$ 24,227	$ 39,638	$ 26,014	$ 26,229	$ 19,246	$ 23,035	$ 21,572	$ 29,982
Business-type activities	(12,761)	(2,300)	(3,322)	(2,805)	540	3,029	2,405	7,061	12,657	6,700
Total primary government net revenue	$ 60,046	$ 53,128	$ 20,905	$ 36,833	$ 26,554	$ 29,258	$ 21,651	$ 30,096	$ 34,229	$ 36,682

(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
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
2015	29,704	53,652	1,593	84,949

Exhibit J-4

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
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
2015	1,966	4,849	-	29,402	36,217	94	130,457	20,544	151,095

*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				
	2024	2023	2022	2021	2020
REVENUES					
Taxes	$ 136,268	$ 132,369	$ 118,836	$ 106,844	$ 93,512
Intergovernmental	36,576	15,144	13,775	19,118	8,550
Licenses and permits	4,729	4,461	4,341	4,188	4,158
Fines and forfeitures	640	237	218	242	226
Charges for services	8,153	8,453	5,574	4,753	3,813
Investment earnings (loss) and other	14,296	14,763	(5,681)	(1,019)	4,441
Total revenues	200,662	175,427	137,063	134,126	114,700
EXPENDITURES					
Current function:					
General government	24,367	22,900	32,236	27,449	16,960
Public safety	20,005	19,362	16,898	15,568	11,456
Public works	31,335	34,008	26,374	23,817	25,487
Health and welfare	13,360	11,181	9,976	9,314	9,210
Culture and recreation	13,491	12,487	10,003	10,630	8,161
Debt service					
Principal	6,709	6,241	5,812	5,581	6,395
Interest	3,430	3,640	3,861	4,069	4,338
Bond issuance	-	-	-	169	36
Capital outlay	47,812	35,315	24,242	22,213	44,003
Total expenditures	160,509	145,134	129,402	118,810	126,046
Excess (deficiency) of revenues over expenditures	40,153	30,293	7,661	15,316	(11,346)
OTHER FINANCING SOURCES (USES)					
Transfers in	84,840	41,209	51,068	29,802	31,645
Proceeds from sale of property	10	24	75	299	119
Proceeds from insurance	168	21	549	317	25
Proceeds from issuance of lease liabilities	402	659	-	-	-
Issuance of debt installment	-	-	-	-	755
Issuance of refunding debt	-	-	-	4,695	-
Premium on debt issuance	-	-	-	190	-
Payment to refunded bond agent	-	-	-	(4,715)	(715)
Transfers out	(76,280)	(42,409)	(50,418)	(29,252)	(31,595)
Total other financing sources and uses	9,140	(496)	1,274	1,336	234
Net change in fund balances	$ 49,293	$ 29,797	$ 8,935	$ 16,652	$ (11,112)
Debt service as a percentage of noncapital expenditures	9.0	9.0	9.2	10.0	13.1

PARISH OF ASCENSION

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	(Restated) 2019	(Restated) 2018	(Restated) 2017	2016	2015
REVENUES					
Taxes	$ 93,374	$ 88,534	$ 89,727	$ 84,873	$ 84,949
Intergovernmental	14,413	14,486	11,290	8,689	9,850
Licenses and permits	3,855	3,915	3,720	3,578	3,434
Fines and forfeitures	289	2,015	322	335	346
Charges for services	9,169	2,255	2,487	2,227	2,252
Miscellaneous	7,041	3,456	1,254	902	834
Total revenues	128,141	114,661	108,800	100,604	101,665
EXPENDITURES					
Current function:					
General government	15,637	15,559	16,815	22,840	12,163
Public safety	12,046	10,880	11,244	9,783	8,797
Public works	27,875	21,478	19,276	18,796	16,897
Health and welfare	8,484	7,877	7,061	7,162	6,713
Culture and recreation	8,825	12,924	7,368	7,052	7,474
Debt service					
Principal	5,090	5,333	3,055	4,563	4,109
Interest and bond issuance cost	4,359	4,410	3,926	2,954	2,962
Bond issuance	193	-	-	-	-
Capital outlay	31,398	19,425	27,730	18,617	27,430
Total expenditures	113,907	97,886	96,475	91,767	86,545
Excess (deficiency) of revenues over expenditures	14,234	16,775	12,325	8,837	15,120
OTHER FINANCING SOURCES (USES)					
Transfers in	29,267	58,591	42,327	24,955	32,829
Proceeds from sale of property	117	427	3	-	24
Proceeds from insurance	23	50	751	955	-
Proceeds from issuance of lease liabilities	-	-	-	-	156
Issuance of debt installment	5,390	-	49,785	-	16,405
Issuance of refunding debt	-	-	-	-	43,927
Premium on issuance	308	-	2,344	-	4,914
Payment to refunded bond agent	-	-	-	-	(47,512)
Transfers out	(33,487)	(62,591)	(45,146)	(29,340)	(36,480)
Total other financing sources and uses	1,618	(3,523)	50,064	(3,430)	14,263
Net change in fund balances	$ 15,852	$ 13,252	$ 62,389	$ 5,407	$ 29,383
Debt service as a percentage of noncapital expenditures	11.5	12.4	10.2	10.3	12.0

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
2024	$ 52,086	$ 82,831	$ 1,351	$ 136,268
2023	47,030	84,217	1,122	132,369
2022	43,378	74,218	1,240	118,836
2021	40,644	64,879	1,320	106,843
2020	40,041	52,073	1,398	93,512
2019	37,989	53,951	1,434	93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949

PARISH OF ASCENSION

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

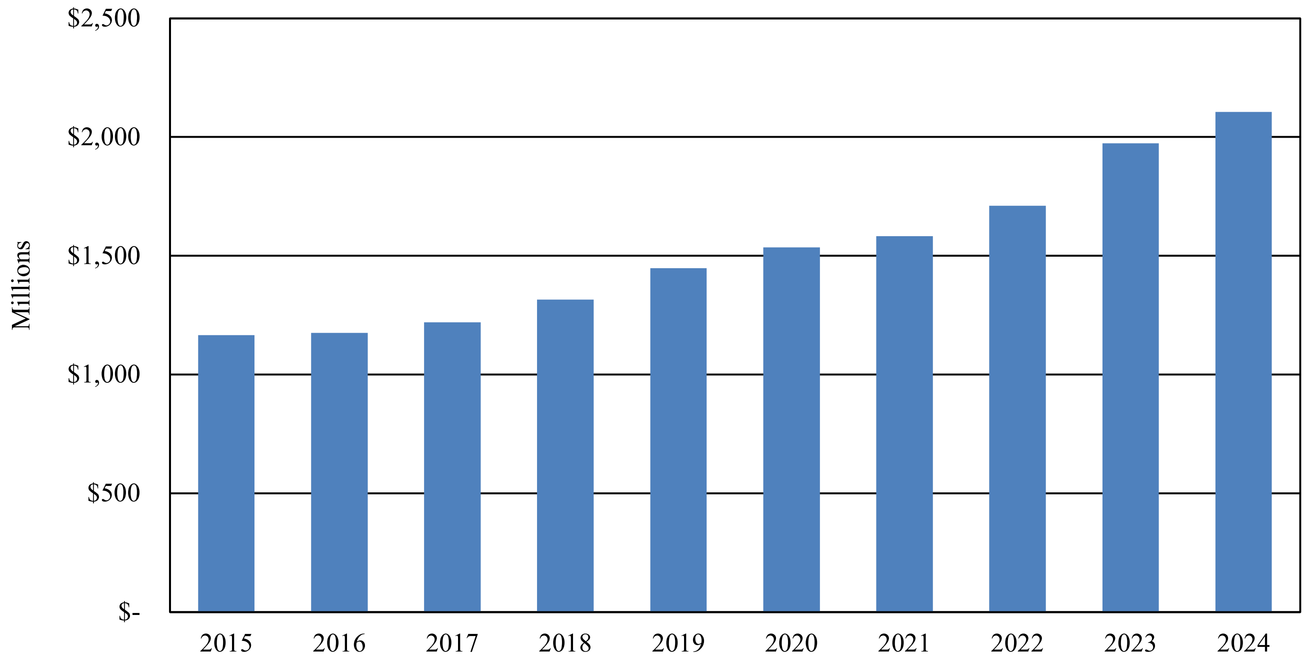
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2024	$ 1,230,340,900	$ 2,105,724,270	$ 114,931,220	$ 1,345,294,424	$ 2,105,701,966	88.13	$26,261,354,847	8%
2023	1,117,789,440	1,007,263,040	111,266,690	263,218,016	1,973,101,154	90.41	18,338,048,093	11%
2022	1,059,949,590	790,429,830	111,888,580	252,143,902	1,710,124,098	90.41	16,316,582,420	10%
2021	993,116,080	727,927,890	110,249,780	248,701,504	1,582,592,246	90.39	15,225,012,520	10%
2020	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	91.26	14,735,521,907	10%
2019	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	92.90	13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%

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)				
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
2015	2.86	15.00	31.00	5.50	6.80	20.00	1.00
			TAX LEVIES				
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
2015	3,150,296	6,298,334	909,635	6,412,340	7,927,835	4,032,678	1,165,858

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	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Road Districts	Total
					TAX RATES (mills per dollar)			
0.98	9.88	88.13	13.28	61.59	1.78	14.48	240.00	419.26
0.99	10.13	90.41	13.56	61.59	1.80	14.48	240.00	421.84
0.99	10.13	90.41	13.53	61.59	1.80	14.48	195.00	376.81
0.99	10.13	90.39	13.53	61.59	1.80	14.48	165.00	346.79
0.99	10.13	91.26	15.34	61.59	1.80	14.48	120.00	304.47
1.00	10.31	92.90	15.97	61.59	1.82	14.48	-	186.76
-	10.31	91.72	15.88	62.31	1.82	14.48	-	186.21
-	10.31	91.72	15.74	61.59	1.82	14.48	-	185.35
-	10.31	90.15	15.70	61.59	1.82	14.48	-	183.74
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08
					TAX LEVIES			
$ 2,063,607	$ 419,898	$ 52,600,045	$ 7,552,313	129,691,169	$ 3,748,179	$ 30,490,792	$ 306,122	$ 224,388,620
1,953,385	403,710	49,800,036	7,025,222	121,523,798	3,551,592	28,570,622	235,609	210,706,879
1,693,049	339,375	43,498,139	6,153,948	105,326,837	3,078,218	24,762,593	134,668	182,954,403
1,566,793	335,331	40,347,563	5,707,772	97,472,102	2,848,661	22,915,932	70,061	169,362,091
1,519,330	335,384	40,443,837	5,504,294	94,519,417	2,762,367	22,221,748	24,015	165,475,678
1,446,922	322,035	38,699,407	5,674,689	89,116,258	2,633,410	20,951,429	-	157,075,193
-	299,799	33,146,132	5,153,213	81,003,610	2,393,681	19,044,146	-	140,740,782
-	299,558	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	-	130,953,853
-	319,883	29,575,903	4,573,288	72,380,058	2,138,852	17,016,733	-	125,684,834
-	308,436	30,205,412	4,568,410	71,805,311	2,156,874	16,881,615	-	125,617,622

PARISH OF ASCENSION

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)

Taxpayer	Type of Business	2024 Assessed Valuation	2024 Rank	2024 Percentage of Total Assessed Valuation	2015 Assessed Valuation	2015 Rank	2015 Percentage of Total Assessed Valuation
Shell Chemical LP	Chemicals	$ 146,340,460	1	6.95%	$ 80,038,780	1	6.87%
BASF Corporation	Chemicals	114,422,040	2	5.43%	68,657,960	2	5.89%
CF Industries Nitrogen, LLC	Chemicals	106,575,850	3	5.06%	44,104,080	3	3.78%
Westlake Vinyls Company	Chemicals	79,617,240	4	3.78%	-	-	-
Honeywell International	Chemicals	50,634,770	5	2.40%	22,768,550	5	1.95%
Huntsman International	Chemicals	41,086,740	6	1.95%	14,210,980	9	1.22%
Occidental Chemical	Chemicals	36,288,050	7	1.72%	26,756,420	4	2.29%
Rubicon, LLC	Chemicals	30,835,110	8	1.46%	16,122,690	7	1.38%
PCS Nitrogen Fertilizer	Chemicals	28,207,100	9	1.34%	14,540,080	8	1.25%
Linde, Inc.	Chemicals	19,274,740	10	0.91%	-	-	-
Exxon Mobile Corp	Chemicals	-		-	20,995,850	6	1.80%
Lion Copolymer Geismar	Chemicals	-		-	13,996,500	10	1.21%
		$ 653,282,100		31.02%	$ 322,191,890		27.64%
2024 Taxable Assessed Value of Parish		$ 2,105,701,966					
2015 Taxable Assessed Value of Parish					$ 1,165,857,719		

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
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	43,874,629	43,040,164	98.10%	(5,061)	43,035,103	98.09%
2021	40,639,005	39,924,884	97.59%	-	39,924,884	98.24%
2020	40,682,086	36,735,371	90.30%	814,171	37,549,542	92.30%
2019	38,699,407	37,344,766	96.50%	-	37,344,766	96.50%
2018	33,666,775	32,911,499	97.76%	(16,016)	32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,487	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%

(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
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
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2024.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.50%	0.50%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	4.45%	4.45%	4.45%	4.45%	4.45%
Total Rate	8.95%	8.95%	9.45%	8.95%	8.95%

Source: Louisiana Department of Revenue

PARISH OF ASCENSION

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

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR 2024	2023	2022	2021	2020
Retail Trade	$ 104,808,017	$ 96,652,073	$ 77,434,519	$ 85,862,108	$ 76,941,568
Chemical Plants	57,217,932	60,593,468	42,029,310	35,613,669	27,956,407
Industrial Supplies	46,304,816	45,791,229	34,978,081	32,927,728	27,061,976
Contractors	7,415,654	8,255,168	6,674,436	7,516,497	6,181,003
Transportation	19,742,013	20,003,252	20,405,486	19,621,295	16,604,929
Total	$ 235,488,432	$ 231,295,190	$ 181,521,832	$ 181,541,297	$ 154,745,883

Standard Industrial Classification Code	FISCAL YEAR 2019	2018	2017	2016	2015
Retail Trade	$ 72,889,446	$ 69,689,389	$ 69,225,480	$ 66,918,657	$ 63,401,469
Chemical Plants	33,515,793	37,148,598	34,599,531	47,001,509	40,628,120
Industrial Supplies	31,635,867	29,029,388	28,031,664	28,180,070	33,580,656
Contractors	5,417,400	4,122,154	3,810,019	4,716,092	9,321,703
Transportation	15,579,368	15,202,899	16,439,621	15,715,427	14,380,369
Total	$ 159,037,874	$ 155,192,428	$ 152,106,315	$ 162,531,755	$ 161,312,317

Source: Collector of Ascension Parish Sales and Use Taxes.

PARISH OF ASCENSION

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

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

Year	General Obligation Bonds	Other Governmental Activities Debt: Public Improvement Bonds	Other Governmental Activities Debt: Lease Liabilities, SBITA, and Other	Business-type Debt: Revenue Bonds	(1) Total Primary Government	(2) Percentage of Personal Income	(2) (in dollars) Debt Per Capita
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
2015	9,262	70,801	118	4,576	84,757	2.46%	710

(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
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
2015	9,262	379	8,883	0.08%	74

PARISH OF ASCENSION

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

December 31, 2024
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	$ 83,941	100%	$ 83,941
Library (2)	3,562	100%	3,562
Lease liabilities, SBITA, and other	417	100%	417
Total Direct	87,920		87,920
Overlapping:			
Ascension Parish School Board (1)(3)	328,291	100%	328,291
City of Donaldsonville (1)(3)	6,266	0.9%	56
Total Overlapping	334,557		328,347
Total Direct and Overlapping	$ 422,477		$ 416,267

(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: 2024 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 2023.

PARISH OF ASCENSION

LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS
(UNAUDITED)

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
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%
2015	1,165,857,719	116,585,772	408,050,202	63,305,000	344,745,202	84.49%

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.

Exhibit J-17

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
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
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27

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
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
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86

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
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
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47

(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
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
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

PARISH OF ASCENSION

PRINCIPAL EMPLOYERS
CURRENT YEAR AND TEN YEARS AGO
(UNAUDITED)

2024			2015		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,400	5.0%	Ascension Parish School Board	2,769	4.9%
BASF Corporation	1,000	1.9%	BASF Corporation	1,047	1.9%
Wal-Mart Stores	710	1.1%	Ascension Parish Government	745	1.3%
Ascension Parish Government	686	1.0%	CF Industries	700	1.2%
Shell Chemical Company	608	1.0%	Wal-Mart Stores	700	1.2%
CF Industries	550	1.0%	Shell Chemical Company	650	1.2%
Smith Tank and Steel	430	0.9%	Leblanc's Food Stores	600	1.1%
Huntsman Chemical Co., LLC	430	0.9%	EATEL	530	0.9%
Our Lady of the Lake Ascension (formerly St. Elizabeth Hospital)	400	0.8%	St. Elizabeth Hospital	489	0.9%
REV (formerly EATEL)	380	0.7%	Huntsman Chemical Co., LLC	420	0.7%
	8,594	14.3%		8,650	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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
GENERAL FUND:										
Adjudication	-	-	-	-	-	-	-	-	1	-
Building	18	19	18	16	17	19	15	16	15	13
Citizen Service Office	3	4	4	3	4	3	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	4	5	5	4	6	7	7	6	5	5
Engineering	-	-	-	-	-	-	-	-	23	25
Executive Administration	4	4	4	4	4	4	4	5	3	5
Finance/Purchasing	36	30	24	19	24	23	21	21	20	19
General Administration	9	9	9	10	8	9	7	7	6	6
Grants	4	3	3	3	4	4	4	4	4	4
Human Resources	10	9	11	9	9	8	8	8	6	6
IS/GIS	11	11	11	13	9	9	8	9	9	10
Judicial 23rd District	20	21	21	21	21	21	21	21	21	21
Judicial Parish Court	6	6	6	6	6	7	6	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	14	14	14	13	13	13	13	14
Planning and Development	16	16	17	17	8	8	13	13	7	7
Communications (Video Programming)	6	7	5	4	4	5	5	3	2	2
TOTAL GENERAL FUND	173	171	165	156	151	153	145	141	150	152
OTHER FUNDS:										
Criminal Court	17	19	18	16	15	15	17	14	16	16
East Ascension Major Drainage	158	150	171	113	124	89	89	78	71	70
FINS	5	5	5	5	5	5	5	5	5	4
Fire District No. 1	51	50	50	50	49	45	46	44	45	45
Fire District No. 3	71	64	64	55	47	49	46	37	36	36
Fleet Management	-	-	-	-	-	-	-	-	17	18
Health Unit	29	31	39	39	41	42	24	16	36	38
Jail	13	11	5	5	6	5	5	11	11	11
Lamar Dixon	23	24	17	21	22	21	28	21	20	21
Maintenance	25	29	35	47	35	33	31	31	30	27
Mental Health	7	19	18	19	19	19	17	18	21	21
Recreation	31	32	30	29	27	26	23	21	20	21
Road and Bridge	52	49	47	91	101	124	108	94	74	76
Utilities	20	26	30	32	35	33	30	26	7	7
West Ascension Drainage	11	11	10	9	8	8	9	10	8	7
TOTAL OTHER FUNDS	513	520	539	531	534	514	478	426	417	418
TOTAL ALL FUNDS	686	691	704	687	685	667	623	567	567	570

Source: Parish of Ascension

PARISH OF ASCENSION

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	FISCAL YEAR									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Function:										
Public Safety:										
Police:										
Physical arrests	3,774	3,200	3,936	3,246	2,969	5,586	4,355	4,160	3,972	4,124
Traffic violations	2,884	2,594	2,921	2,456	2,858	3,614	3,898	5,150	4,812	7,002
Service call responses	71,027	74,689	77,766	81,865	76,524	79,367	89,845	79,174	79,992	75,809
Fire:										
Number of responses	1,595	2,581	2,238	2,450	2,017	1,924	1,771	1,973	1,570	1,299
Number of emergency responses	11,011	10,427	10,011	9,891	7,102	7,251	7,257	6,342	6,042	5,356
Public Works:										
Building Permits:										
Residential (new)	354	264	1,016	815	964	984	846	1,009	753	770
Commercial	24	67	40	58	64	154	169	154	132	194
Transportation:										
Parish street maintenance program:										
Number of miles maintained	527	527	542	538	533	529	526	524	515	512
Rehab streets and roads (miles)	7	8	5	5	2	8	11	32	22	26
Sanitation:										
Wastewater:										
Number of users *	98	3,753	3,636	2,788	2,503	1,956	1,333	494	549	478
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,070	2,070	2,070	2,060	2,060	2,059	2,059
Culture-Recreation:										
Libraries:										
Total registered borrowers**	96,579	93,572	90,902	81,243	45,178	32,901	32,251	28,865	28,931	30,566
Total items circulated	730,469	710,302	480,406	431,844	352,287	473,235	566,567	410,846	428,142	405,297
Total reference questions answered	73,778	70,148	71,240	61,464	58,552	72,138	71,097	53,144	69,472	76,797

Source: Ascension Parish Government
*Number of users Parish GIS Department; Sewer assets sold during 2024.
**Library included parish students beginning 2021 fiscal year

PARISH OF ASCENSION

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

	FISCAL YEAR									
Major Programs	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government:										
Number of general government buildings (1)	22	22	22	23	21	20	21	24	24	24
Public Safety:										
Number of fire stations	19	19	18	19	18	17	18	19	19	19
Fire trucks	60	58	57	57	63	60	58	54	53	53
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	527	527	542	538	533	529	526	524	515	512
Number of bridges	83	83	83	83	83	83	82	82	89	136
Sanitation:										
Miles of sanitary sewers	2	51	51	51	44	35	25	18	17	14
Culture and Recreation:										
Number of parks	22	22	22	22	22	22	23	23	24	24
Number of library branches	5	5	4	4	4	4	4	4	4	4
Number of community centers	4	4	4	4	4	4	5	4	5	6
Health and Welfare:										
Number of health and welfare buildings	11	11	12	10	10	10	10	10	9	9

(1) Includes substations and police stations annexed to courthouses

Source: Ascension Parish Government

PARISH OF ASCENSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

Grantor/State Pass-through/ Program name/ Location of Project	Assistance Listing Number	Grant Number	Federal Expenditures
U. S. Federal Emergency Management Agency			
State of Louisiana/Office of Homeland Security and Emergency Preparedness			
Hazard Mitigation Grant Program - Elevation Program	97.039	FEMA-DR-4263-LA-020	$ 189,711
Muddy Creek Drainage Improvements - Phase II	97.039	HMPG 1786-022-0002	56,486
		Subtotal assistance listing #97.039	246,197
2022 Emergency Management Performance Grant - SRL Elevation Program	97.042	FMA-PJ-06-LA-2022-001	42,805
2023 Emergency Management Performance Grant - SRL Elevation Program	97.042	FMA-PJ-06-LA-2023-001	34,105
2021 State Homeland Security Program	97.042	EMW-2021-SS-00011-S01	1,942
2022 State Homeland Security Program	97.042	EMW-2022-SS-00011-S01	9,349
2023 State Homeland Security Program	97.042	EMW-2023-SS-00011-S01	25,569
		Subtotal assistance listing #97.042	113,770
2018 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-06-LA-2018-001	58,185
2022 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-06-LA-2022-001	1,018,893
		Subtotal assistance listing #97.029	1,077,078
Public Assistance Grant - Hurricane Ida	97.036	FEMA-4611-PA-LA	7,120,097
Public Assistance Grant - Hurricane Gustav	97.036	FEMA-1786-PA-LA	4,127
Public Assistance Grant - Flood 816	97.036	FEMA-4263-PA-LA	1,222,163
		Subtotal assistance listing #97.036	8,346,387
U.S. Department of Transportation			
Louisiana Department of Transportation and Development			
Ascension Parish Overlay Program - Highway Planning and Construction	20.205	H.014704	777,968
Roundabout at LA 929 and Parker Road - Highway Planning and Construction	20.205	H.006457	383,175
Roundabout at Churchpoint Road and Roddy Road - Highway Planning and Construction	20.205	H.006459	1,381,857
		Subtotal assistance listing #20.205	2,543,000
U.S. Department of Treasury			
Direct Funding			
COVID 19: Coronavirus State and Local Fiscal Recovery Funds			
Parish Utilities of Ascension - Water System Improvements	21.027	None	258,762
St. Amant Community Center	21.027	None	2,847,120
Butch Gore Renovations	21.027	None	2,064,315
Parish Courthouse Landscaping and Parking	21.027	None	557,045
Oak Grove Playground	21.027	None	406,366
Henry Road Safety Widening at LA 73 to Tillotson Road	21.027	None	411,359
Tree Clearing for Braud Road and Germany Road Roundabout	21.027	None	34,300
Water Main Relocation at Roddy Road and Black Bayou Road	21.027	None	39,870
Roddy Road Intersection Improvements	21.027	None	256,879
Henry Road at Highway 930 Roundabout	21.027	None	1,315,155
Henry Road at Highway 930 Roundabout - Utility Relocation	21.027	None	222,288
C. Braud Road Widening	21.027	None	1,953,108
US 61 and Germany Road Intersection Improvements	21.027	None	49,490
Ascension Parish Overlay and Reconstruction Program	21.027	None	5,377,881
Manchac Acres at Muddy Creek	21.027	None	339,670
State of Louisiana/Division of Administration			
COVID 19: Coronavirus State and Local Fiscal Recovery Funds	21.027	PM-21-09-002	2,321,400
		Subtotal assistance listing #20.027	18,455,008
U.S. Department of Housing and Urban Development/			
State of Louisiana/Office of Community Development			
Marvin Braud Pump Station - Phase I	14.228	FEMA-4277-DR-LA-030	4,147,080
Conway Bayou Pump Station Improvements - Phase I	14.228	FEMA-4277-PA-LA	26,927
Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	185,257
Local and Regional Watershed Projects	14.228	B-18-DP-22-001	822,951
		Subtotal assistance listing #14.228	5,182,215
Department of Housing and Community Affairs			
Section 8 Housing - Housing Voucher Cluster	14.871	LA009	1,129,685
Total Federal Assistance			$ 37,093,340

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2024

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, 2024. 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, 2024. 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 minims 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.

NOTE 5 - REISSUANCE

The Schedule of Expenditures of Federal Awards has been reissued as of May 31, 2026 to reflect previously omitted expenditures in the amount of $2,318,065 from the line item Disaster Grants – Public Assistance (Presidentially Declared Disasters) (AL #97.036). The originally issued schedule reported total federal expenditures of $34,775,275.

OTHER INDEPENDENT AUDITORS' REPORT

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2024

PARISH OF ASCENSION

LOUISIANA

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, 2024, 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 30, 2025. 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.

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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 item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the *Louisiana Governmental Audit Guide* and are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003.

The Parish's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the **PARISH's** response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2025

FAULK & WINKLER
CPAs - BUSINESS ADVISORS

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

Opinion on Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2024. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the **PARISH** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **PARISH's** federal programs.

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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.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during the audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2025

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2024

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: **2024-001.**

C) Noncompliance which is material to the financial statements: **2024-002** and **2024-003.**

D) Significant deficiencies in internal control over major programs: **2024-002.**

Material weaknesses: **None.**

E) The type of report issued on compliance for major programs: **Unmodified opinion.**

F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **2024-002.**

G) Identification of Major Programs:

U.S. Department of Homeland Security
State of Louisiana – Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

1) Flood Mitigation Assistance Grant	Assistance Listing #97.029

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 Community Development

COVID-19: Coronavirus State and Local Fiscal Recovery Funds – Water Sector Grant	Assistance Listing #21.027

H) Dollar threshold used to distinguish between Type A and Type B programs: $**1,112,800.**

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:* **2024-001, 2024-002,** and **2024-003.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

4) FINDINGS – FINANCIAL STATEMENTS

2024-001 Reconciliation of Intergovernmental Grants and Business-Type Activity Revenues

Year Finding Originated: 2024

Criteria: To ensure proper revenue recognition and classification of intergovernmental grants programs (e.g. advance-funded grants or reimbursable grants), the Parish should perform reconciliations between the expenses incurred under the grant program to intergovernmental grant revenues recognized by type (e.g. capital or operating grants) and by function (e.g. general governmental, public works, public safety, et.). The Parish should perform monthly reconciliations between the general ledger and its grant activity supporting schedules.

To ensure completeness and accuracy of business-type revenues for charges for services related to utility user fees and rent and ancillary services, the Parish should perform monthly reconciliations between the general ledger and subsidiary ledgers or related supporting documentation (e.g. utility billing registers and contract management system for rentals).

Condition: Revenue related to intergovernmental grants were not reconciled to the Parish's supporting schedule that classifies grant revenue activity between by type and function and the Parish did not reconcile revenue recognized under its advance-funded grant programs to expenses incurred on its supporting schedule. Additionally, timely reconciliations of revenue recognized as charges for services to supporting documentation were not being performed for the Parish's business-type activities during the year ended December 31, 2024.

Cause: The Parish has not implemented formal procedures to ensure consistent monthly reconciliation of intergovernmental grant revenue and business-type revenues.

Effect: There is an increased risk of misstatement of revenue for intergovernmental grants and charges for services, rental and ancillary income, and, without timely reconciliations, in the Parish's financial statements and increased risk of undetected fraud, errors, or irregularities.

The following entries were proposed as a result of audit procedures:

- Dedicated Special Projects Fund and Governmental Activities - An adjustment of $5,008,000 to reduce intergovernmental grant advances improperly recognized in the current fiscal year as revenue.

- Parish Utilities of Ascension and Business-Type Activities - An adjustment to reclassify $146,766 in operating grants and contributions improperly classified as capital grants and contributions.

4) FINDINGS – FINANCIAL STATEMENTS (CONTINUED)

2024-001 Reconciliation of Intergovernmental Grants and Business-Type Activity Revenues (Continued)

Recommendation: We recommend that the Parish implement and enforce formal procedures requiring monthly reconciliation of all revenue activity. The procedures should include the following:

- Reconciliation of the utility user fee revenue accounts to billing registers produced from the Parish's billing software.
- Reconciliation of rent and ancillary revenue accounts to monthly contracts executed in the contract management system for the Lamar Dixon Expo Center.
- Reconciliation of capital contribution and operating grant revenue accounts to the supporting grant activity schedule.

Views of responsible officials: See management's corrective action plan following the summary of noncompliance items.

5) FINDINGS – NONCOMPLIANCE

2024-002 Disposition of Federally Funded Assets

Year Finding Originated: 2024

Criteria: In accordance with 2 CFR 200.313(e), when original or replacement equipment acquired under a federal award is no longer needed for the original project or program, the non-federal entity must request disposition instructions from the federal awarding agency if the item's fair market value exceeds $10,000. Additionally, if the asset is sold, the federal awarding agency is entitled to an amount calculated by multiplying the percentage of the federal agency's contribution toward the original purchase by the current market value or proceeds from the sale.

Condition: The Parish disposed of equipment purchased under a U.S. Department of Homeland Security grant (ALN No. 97.039) without following the disposition procedures described above.

Cause: In April 2024, the Parish finalized the sale of its sewer assets held in the Parish's Utility Fund. The final asset listing included assets that were acquired by the Parish between the time the initial sale proposal was made, and the final sale was completed. The assets included equipment purchased with federally funded grants. The Parish did not properly contact the federal agency prior to the sale of the assets to request disposition instructions from the federal awarding agency.

Effect: The Parish may not be compliant with 2 CFR 200.313(e).

Recommendation: We recommend that Parish implement procedures to ensure that surplus assets are identified as federally funded prior to disposition or sale, and the Parish request disposition instructions from the federal awarding agency as required by 2 CFR 200.313(e).

Views of responsible officials: See management's corrective action plan following the summary of noncompliance items.

5) FINDINGS – NONCOMPLIANCE (CONTINUED)

2024-003 Misappropriation of Assets

Year Finding Originated: 2023

Criteria: Under *Government Auditing Standards*, paragraph 6.37, auditors are required to report known fraud or fraud likely that has occurred. Additionally, Section 300-1080 of the *Louisiana Audit Guide* requires the disclosure of any instances of fraud, misappropriation or abuse involving public funds, regardless of amount or materiality.

Condition: The Parish had two reportable instances of misappropriation of public funds. These instances occurred from January through October 2024. The internal controls of the Parish discovered the violations within the following month of occurrence.

Cause: The following instances of misappropriations of assets occurred in the Parish's fiscal year ending December 31, 2024:

- The Parish reported that an employee of the Parish was utilizing a Parish vehicle for personal purposes. It was determined by the Parish's logistics department that there was an excess amount of vehicle usage over an 8-month period. The suspected loss related to vehicle cost incurred during this time period was $8,765. The employee was terminated as a result of this violation.

- The Parish reported that the Parish was conducting drainage improvements on private property. It was identified that an employee requested that the work be performed on private property, while the director of public works was absent due to medical reasons. Upon further investigation, it was identified that the property owner was a relative of the employee who had requested the work order be performed. This work order had previously been denied due to the location not being property of the Parish. Upon discovery, the Parish was forced to cease further work on this location and removed all related supplies and equipment from the location prior to completion of the work order. The estimated cost of the work that was performed was $21,765. Disciplinary actions were performed and the employees responsible for the violation were terminated as a result.

Effect: The Parish incurred suspected losses totaling $30,530 related to misappropriation of assets.

Recommendation: The Parish continues to report all instances of fraud and/or misappropriations of assets to the Louisiana Legislative Auditor (LLA), if not already done and seek appropriate legal counsel regarding proper disciplinary action when necessary.

Views of responsible officials: See management's corrective action plan following the summary of noncompliance items.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2024

2023-001 Internal Controls Over Utility Billings and Collections

This matter is considered resolved.

2023-002 Misappropriation of Public Funds

This matter has been reclassified as item **2024-003**.

2023-003 Noncompliance with Parish Transportation Act

This matter is considered resolved.

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF INSURANCE

December 31, 2024
(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, 2025
	Automobile liability	Machinery and vehicles	$ 100,000	May 30, 2025
	Public officials' errors and omissions liability	Public officials' errors and omissions	$ 50,000	May 30, 2025
	Workers compensation	Eligible employees	Statutory	May 30, 2025

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF BOARD MEMBERS

December 31, 2024
(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

Amanda Berot
Comptroller

Ashley Barnes
Accounting Manager

Parish of Ascension
DEPARTMENT OF FINANCE

Clint Cointment
Parish President

CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2024

2024-001 Reconciliation of Intergovernmental Grants and Business-Type Activity Revenues

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

The Finance Department has implemented policy/procedures to reconcile monthly the general ledger and subsidiary ledgers for charges for services related to utility user fees and rent and ancillary services.

The Finance Department has implemented policy/procedures to reconcile monthly the grant activity supporting schedules and the general ledger.

This new policy/procedure will take place immediately.

Contact person: Dawn Caballero, CFO/Treasurer

2024-002 Disposition of Federally Funded Assets

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

Management has implemented procedures to ensure that prior to the disposition or sale of surplus assets identified as federally funded, the Parish will request disposition instructions from the federal awarding agency as required by 2 CFR 200.313(e).

This new policy/procedure will take place immediately.

Contact person: Dawn Caballero, CFO/Treasurer

Ascension Parish Government 615 E Worthy Road, Gonzales, Louisiana 70737
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Parish of Ascension

DEPARTMENT OF FINANCE

Clint Cointment
Parish President

2024-003 Reporting of Misappropriation of Assets

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

The Administration has and will continue to report all instances of fraud and/or misappropriations to the Louisiana Legislative Auditor, Louisiana Ethics Board, local Law Enforcement agencies and the District Attorney's office. The Parish shall take appropriate legal counsel regarding proper disciplinary action as needed up to and including termination of employment.

Contact person: Ruth Phillips, CAO

Ascension Parish Government 615 E Worthy Road, Gonzales, Louisiana 70737
Telephone (225) 450-1012 www.ascensionparish.net

Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2024

FAULK & WINKLER
CPAs - BUSINESS ADVISORS

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, 2024 through December 31, 2024. The **PARISH OF ASCENSION'S (PARISH)** management of the Parish Government is responsible for those C/C areas identified in the SAUPs.

The Council 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, 2024 through December 31, 2024. 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:

3) Bank Reconciliations:

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

   i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

   ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

   iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

4) Collections (excluding electronic funds transfers):

A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job

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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:

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.

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.

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF ASSOCIATE FINDINGS

For the year ended December 31, 2024

Associated findings:

No associated findings were found as a result of performing the procedures, except as follows:

4. Collections:

D (iv) Of the ten deposits selected for observation, supporting documentation for two deposits did not include a deposit slip, preventing verification of the deposit details.

Management of the Parish Government's Response:

Management of the Parish Government concurs with the exceptions identified and are working to address the exceptions identified.

We were engaged by the Council 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 30, 2025