



PARISH OF ASCENSION LOUISIANA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT FOR FISCAL
YEAR ENDED DECEMBER 31, 2021

2021



ANNUAL COMPREHENSIVE FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2021



Prepared by

Finance Department
Patrick Goldsmith, Chief Financial Officer



PARISH OF ASCENSION

ANNUAL COMPREHENSIVE FINANCIAL STATEMENTS

TABLE OF CONTENTS

December 31, 2021

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

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Basic Financial Statements (continued):		
Fiduciary Fund:		
Statement of Fiduciary Net Position.....	A-9	34
Statement of Changes in Fiduciary Net Position.....	A-10	35
Discretely Presented Component Units:		
Governmental:		
Combining Statement of Net Position	A-11	36
Combining Statement of Activities.....	A-12	40
Business-Type:		
West Ascension Hospital - Statement of Net Position	A-13	44
West Ascension Hospital - Statement of Activities	A-14	45
Notes to Financial Statements	A-15	47
Required Supplementary Information:		
Major Fund Budgetary Comparison Schedules:		
General Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B	113
East Ascension Drainage Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	B-1	115
Schedule of Proportionate Share of Net Pension Liability (Asset)	B-2	116
Schedule of Pension Contributions	B-3	118
Schedule of Changes in Net Other Post-Employment Benefits Liability (Asset) and Related Ratios	B-4	120
Schedule of Employer Contributions	B-5	121
Notes to Required Supplementary Information	B-6	122
Other Supplementary Information:		
Combining and Individual Fund Statements and Schedules:		
General Fund and Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds	C	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	C-1	133
General Fund:		
Schedule of Departmental Expenditures - Budget and Actual.....	C-2	134
Nonmajor Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds	D	137
Combining Balance Sheet - Road Lighting Districts	D-1	140
Combining Balance Sheet - Road Infrastructure Districts	D-2	142
Combining Balance Sheet - ROW Beautification Districts.....	D-3	144
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	D-4	145

TABLE OF CONTENTS (CONTNIUED)

	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Statements and Schedules (continued):		
Nonmajor Special Revenue Funds (continued):		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Lighting Districts.....	D-5	148
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Infrastructure Districts.....	D-6	150
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Right of Way (ROW) Beautification Districts.....	D-7	152
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road and Bridge Fund	D-8	153
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Fund	D-9	154
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Health Unit Fund.....	D-10	155
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Mental Health Center Fund	D-11	156
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 1 Fund.....	D-12	157
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 2 Fund.....	D-13	158
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 3 Fund	D-14	159
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 1 Fund	D-15	160
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 2 Fund	D-16	161
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 3 Fund	D-17	162
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 4 Fund	D-18	163
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 5 Fund	D-19	164
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 6 Fund	D-20	165

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Statements (continued):		
Nonmajor Special Revenue Funds (continued):		
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Road Lighting District No. 7 Fund	D-21	166
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Brookstone Subdivision Road District Fund	D-22	167
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Cambre Oaks Subdivision Road District Fund	D-23	168
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Camelia Cove Subdivision Road District Fund	D-24	169
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Germany Oaks Subdivision Road District Fund	D-25	170
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Highland Trace Subdivision Road District Fund	D-26	171
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Jamestown Crossing Subdivision Road District Fund (1 st Filing)	D-27	172
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Jamestown Crossing Subdivision Road District Fund (2 nd Filing)	D-28	173
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Villas at Rosewood Subdivision Road District Fund	D-29	174
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Pelican Crossing Fifth Filing Subdivision Road District Fund	D-30	175
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Riverton Subdivision First Filing Road District Fund	D-31	176
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Savannah Row Subdivision Road District Fund	D-32	177
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
ROW Beautification District No. 1 Fund	D-33	178
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
ROW Beautification District No. 2 Fund	D-34	179
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
ROW Beautification District No. 3 Fund	D-35	180
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget to Actual		

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Combining And Individual Fund Statements (continued):		
Nonmajor Special Revenue Funds (continued):		
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Law Officers' Court Fund	D-36	181
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Council on Aging Fund	D-37	182
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Judicial District Families in Need of Services (FINS) Fund	D-38	183
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Ascension Parish Library Fund	D-39	184
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
FEMA - Repetitive Loss Reduction Fund	D-40	185
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Section 8 Fund	D-41	186
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Animal Services Fund	D-42	187
Schedule of Revenues, Expenditures and Changes in Fund		
Balance - Budget and Actual -		
Juvenile Justice Program Fund	D-43	188
Nonmajor Debt Service Funds:		
Combining Balance Sheet - Nonmajor Debt Service Funds	E	190
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Debt Service Funds	E-1	192
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - Sale & Use Tax No. 1 Sinking Fund	E-2	194
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - East Ascension Drainage Sinking Fund	E-3	195
Schedule of Revenues, Expenditures and Changes in Fund Balance -		
Budget and Actual - West Ascension Drainage Sinking Fund	E-4	196
Schedule of Revenues, Expenditures, and Changes in Fund Balance -		
Budget and Actual - Sale & Use Tax No. 2 Sinking Fund	E-5	197
Schedule of Revenues, Expenditures and Changes in Fund Balance -		
Budget and Actual - Fire Protection District No. 1 Sinking Fund	E-6	198
Schedule of Revenues, Expenditures and Changes in Fund Balance -		
Budget and Actual - Library Bond Fund	E-7	199

TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
Combining and Individual Fund Statements (continued):		
Nonmajor Capital Projects Funds:		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	F	200
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds.....	F-1	202
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 1 Construction Fund.....	F-2	204
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 2 Construction Fund.....	F-3	205
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 3 Construction Fund	F-4	206
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Office Building Construction Fund	F-5	207
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Construction Fund	F-6	208
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jail Construction Fund.....	F-7	209
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Community Development Block Grant Construction Fund.....	F-8	210
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Health Unit Construction Fund	F-9	211
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Park Construction Fund	F-10	212
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Lighting District Construction Fund	F-11	213
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hazard Mitigation Grant Program Fund.....	F-12	214
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Infrastructure Project Fund.....	F-13	215
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Dedicated Special Project Fund.....	F-14	216
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Animal Services Construction Fund.....	F-15	217
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Mega Infrastructure Project Fund.....	F-16	218
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Construction Fund.....	F-17	219
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Courthouse East Construction Fund.....	F-18	220
Major Capital Project Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - East Ascension Drainage Project Fund	F-19	221
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Project Fund	F-20	222
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Move Ascension Construction Fund	F-21	223

TABLE OF CONTENTS (CONTINUED)

	<u>Exhibit</u>	<u>Page</u>
Internal Service Funds:		
Combining Statement of Net Position - Internal Service Funds.....	G	225
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds.....	G-1	226
Combining Statement of Cash Flows - Internal Service Funds.....	G-2	227
Schedules of Compensation, Benefits, and Other Payments to Agency Heads:		
Parish President Clint Cointment and Library Director John Stelly.....	H	228
Honorable Judge Erin Lanoux.....	H-1	229
Act 87 Justice System Funding Schedule- Collecting/Disbursing Entity	H-2	230
Section 8 Program - Financial Data Schedule	I	231
STATISTICAL SECTION (UNAUDITED)		
Net Position By Component, Last Ten Fiscal Years	J-1	234
Changes in Net Position, Last Ten Fiscal Years... ..	J-2	235
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years	J-3	237
Fund Balances of Governmental Funds, Last Ten Fiscal Years... ..	J-4	238
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years... ..	J-5	239
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years... ..	J-6	241
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years... ..	J-7	242
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years... ..	J-8	244
Principal Property Taxpayers, Current Year and Nine Years Ago.....	J-9	246
Property Tax Levies and Collections, Last Ten Years	J-10	247
Sales Tax Revenues, Last Ten Years.....	J-11	248
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	249
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	J-13	250
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	J-14	251
Computation of Direct and Overlapping Governmental Activities Debt	J-15	252
Legal Debt Margin Calculation, Last Ten Fiscal Years	J-16	253
Pledged Revenue Coverage, Last Ten Fiscal Years	J-17	254
Demographic and Economic Statistics, Last Ten Fiscal Years	J-18	255
Principal Employers, Current Year and Nine Years Ago.....	J-19	256
Full-Time Equivalent Parish Government Employees by Fund/Department, Last Ten Fiscal Years	J-20	257
Operating Indicators by Function/Program, Last Ten Fiscal Years	J-21	258
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	J-22	259

TABLE OF CONTENTS (CONTINUED)

SINGLE AUDIT SECTION	<u>Schedule</u>	<u>Page</u>
Schedule of Expenditures of Federal Awards.....	1	262
Notes to Schedule of Expenditures of Federal Awards.....		263
Other Independent Auditors' Reports:		
Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		265
Independent Auditors' Report on Parish System of Road Transportation.....		267
Independent Auditors' Report on Compliance for Each Major Program and Internal Control over Compliance Required by the Uniform Guidance		269
Schedule of Findings and Questioned Costs		272
Summary of Findings and Questioned Costs		273
Summary of Prior Year Findings and Questioned Costs.....		275
Ascension Consolidated Utilities District No. 1:		
Schedule of Insurance (Without Audit).....		276
Schedule of Board Members (Without Audit).....		277
Special Acknowledgments		278
Management's Corrective Action Plan		279



INTRODUCTORY SECTION

2021





Parish of Ascension

Department of Finance

CLINT COINTMENT
PARISH PRESIDENT

PATRICK W. GOLDSMITH
CHIEF FINANCIAL OFFICER/TREASURER

June 30, 2022

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, 2021. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2021 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.

The Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and OMB Circular Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the Schedule of Expenditures of Federal Awards, schedule of findings and questioned costs, and the independent auditors' report on compliance for each major program and on internal control over compliance required by the audit requirements of the Uniform Guidance, is presented immediately following the Statistical Section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Parish's MD&A can be found immediately following the independent auditors' report.

Profile of the Government

The Parish is located southeast of the City of Baton Rouge, which is the state capital of Louisiana. The Parish is divided by the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St. James. The Parish currently occupies a land area of 292 square miles and serves an estimated population of 126,600 as of the 2020 U.S. Census, which represents a 18% growth since the 2010 U.S. Census of 107,215. This growth makes Ascension Parish one of the fastest growing parishes in Louisiana during that time period.

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

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

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

The Parish financial reporting entity consists of the following:

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

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

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

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

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

Budget-to-actual comparisons are provided in this report for each individual governmental fund that has a legally adopted budget. The comparison for the General Fund and East Ascension Drainage Special Revenue Fund are presented in Exhibits B and B-1, respectively. For governmental special revenue, debt service and capital project funds, the balance sheets, statements of revenue, expenditures, and changes in fund balance, and annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits C through D-43, E through E-7, and F through F-21.

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

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

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

FACTORS AFFECTING FINANCIAL CONDITION

Economic Condition and Outlook

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over \$16.7 billion in capital investment by new and expanding enterprises accompanied by the creation of over 3,645 direct new jobs. The Parish consistently ranks in the top ten parishes/counties in the US for annual per capita business investment. The combination of excellent job opportunities and a high quality public school system has made Ascension one of the fastest growing parishes/counties in the US with the highest household income in the State of Louisiana. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

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

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

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

- *Population:* 128,369
- *Industrial Sites:* Promotion of the 17,000 acre River Plex Mega Park site is still a major focus of business attraction for Ascension Parish. In addition to this site, Ascension has seven development-ready Certified Sites throughout the Parish.

- *Future Development:* The AEDC Staff is currently working with 46 possible projects representing \$23 billion in new potential capital investment and the possibility of 3,429 new jobs. The projects with the highest potential represent 13 of the total projects with \$6.5 billion in potential capital investment and 740 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 \$106.5 million in outstanding debt, which is significantly below the State imposed limit of \$641 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2022

The priorities of the 2022 Budget are consistent with the priorities of prior years. As with the 2021 fiscal year, the 2022 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 \$78,397,500 for 2022 is as follows:

Jail Construction Fund	\$ 1,748,000
<ul style="list-style-type: none"> • HVAC upgrades, roof, sewer system upgrade, electrical controls project and improvements to jail 	
East Ascension Drainage Construction	\$ 30,180,000
<ul style="list-style-type: none"> • Channel improvements, levee extension and restoration, and basin improvement 	
West Ascension Drainage Construction	\$ 3,339,000
<ul style="list-style-type: none"> • Channel improvements, restoration, and basin improvements on the west bank 	
Road Construction	\$ 4,220,000
<ul style="list-style-type: none"> • Road overlay projects, maintenance, and engineering services 	
Office Building Construction	\$ 857,500
<ul style="list-style-type: none"> • Improvements to existing Parish buildings 	
Move Ascension	\$ 27,615,000
<ul style="list-style-type: none"> • Various road transportation projects, clearing and grubbing and construction 	
Fire District No. 2 Construction Fund	\$ 444,000
<ul style="list-style-type: none"> • Construction of fire station facilities and maintenance improvements in Donaldsonville 	
Fire District No. 1 Construction Fund	\$ 2,769,000
<ul style="list-style-type: none"> • Completion of new fire stations in Fifth Ward and Galvez Lake areas 	
Fire District No. 3 Construction Fund	\$ 300,000
<ul style="list-style-type: none"> • Construction of new fire station facility (Station #35) 	

Park Construction Fund

\$ 6,325,000

- St. Amant recreation center, new poles, LED lights, skate park renovations and construction at various parks.

Animal Services Construction Fund

\$ 600,000

- Animal Shelter building remodel

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

Transportation System:

Parish transportation is a high priority of the Parish. As noted, Ascension Parish is the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$42.5 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 2022. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

As revenues are realized, the Parish will commit funds for overlays, reconstruction, and turn lanes to offset traffic congestion. Additionally, a feasibility study is underway to evaluate the possibility of adding a new interchange at I-10. Currently, the State is exploring expanding LA Hwy 73 to LA Hwy 22 in Ascension Parish. The Parish is working with other parishes in evaluating alternatives to improve the connection between Baton Rouge and New Orleans, including passenger rail.

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 2022, the Parish Recreation department is beginning an ambitious plan to improve our outdoor spaces using \$12 million in American Rescue Plan funds. In addition, they will complete Phase II of the Lamar Dixon Gym project, begin work on the St. Amant Park Recreation Center and to continue maintaining the existing parks and facilities in the Parish.

Fire Protection:

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2022, the Parish has plans to complete the construction of a new administrative headquarters, remodel fire stations in Donaldsonville, Galvez and the Fifth Ward, along with major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$57 million committed to the maintenance and capital project funds in 2022 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$4.6 million committed in the maintenance fund for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

Comprehensive Sewer Plan and Water System Plan:

A portion of the funds received from the Community Development Block Grant will be used to develop a comprehensive waste water system on the east side of the Parish. In 2022, the Parish will have an upgrade to and connection of waste water treatment facilities in Darrow and Hillaryville.

AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Annual Comprehensive Financial Report each year for the past thirteen years through 2020. 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 ten years by GFOA and reflects the commitment of Parish Government to meet the highest principles of governmental budgeting. In an effort to increase transparency, the parish added a 5 year capital plan into the 2022 budget.

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

Respectfully submitted,



Patrick W. Goldsmith
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Parish of Ascension
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2021

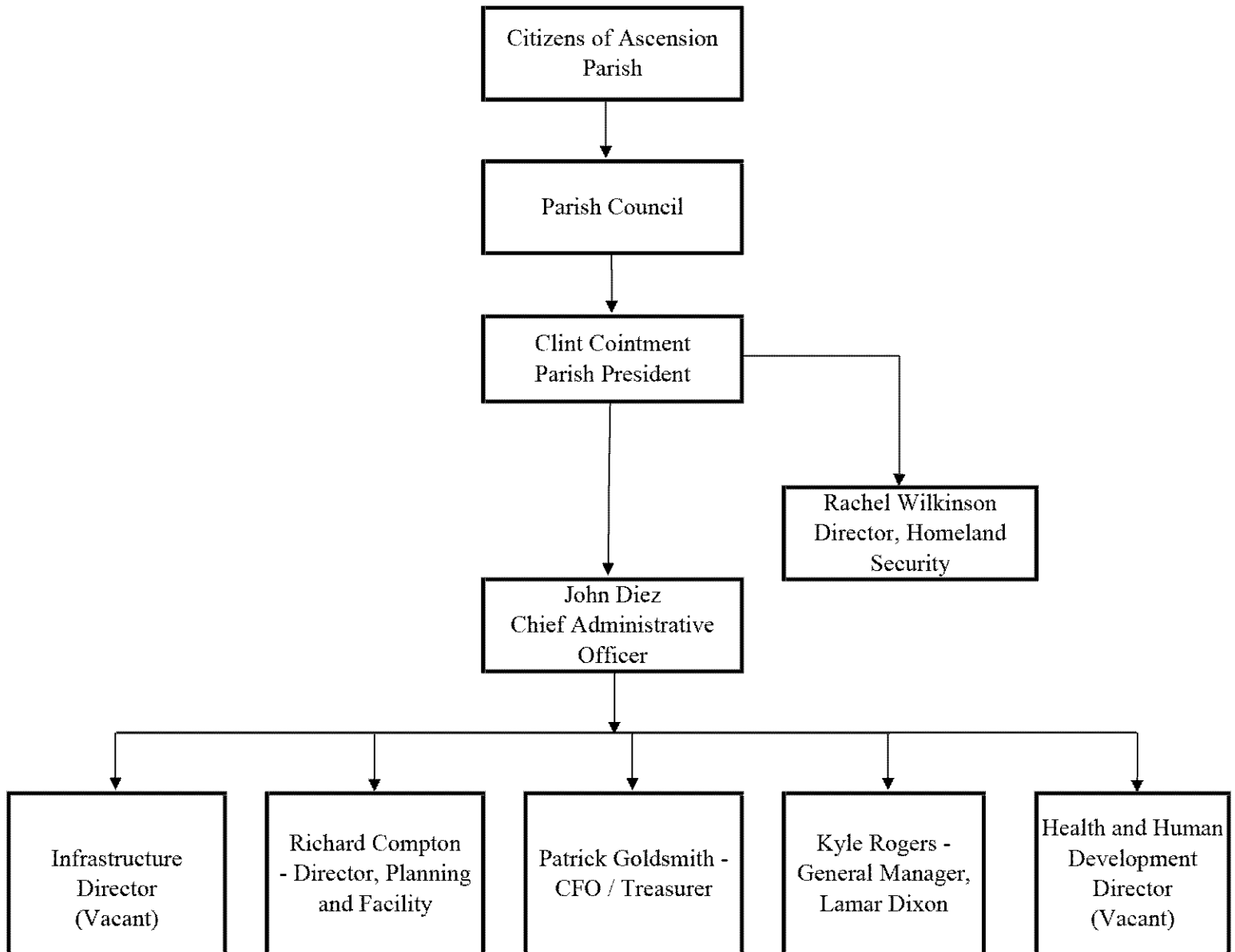
TERM: JANUARY 1, 2020 – DECEMBER 31, 2023

PRESIDENT – CLINT COINTMENT

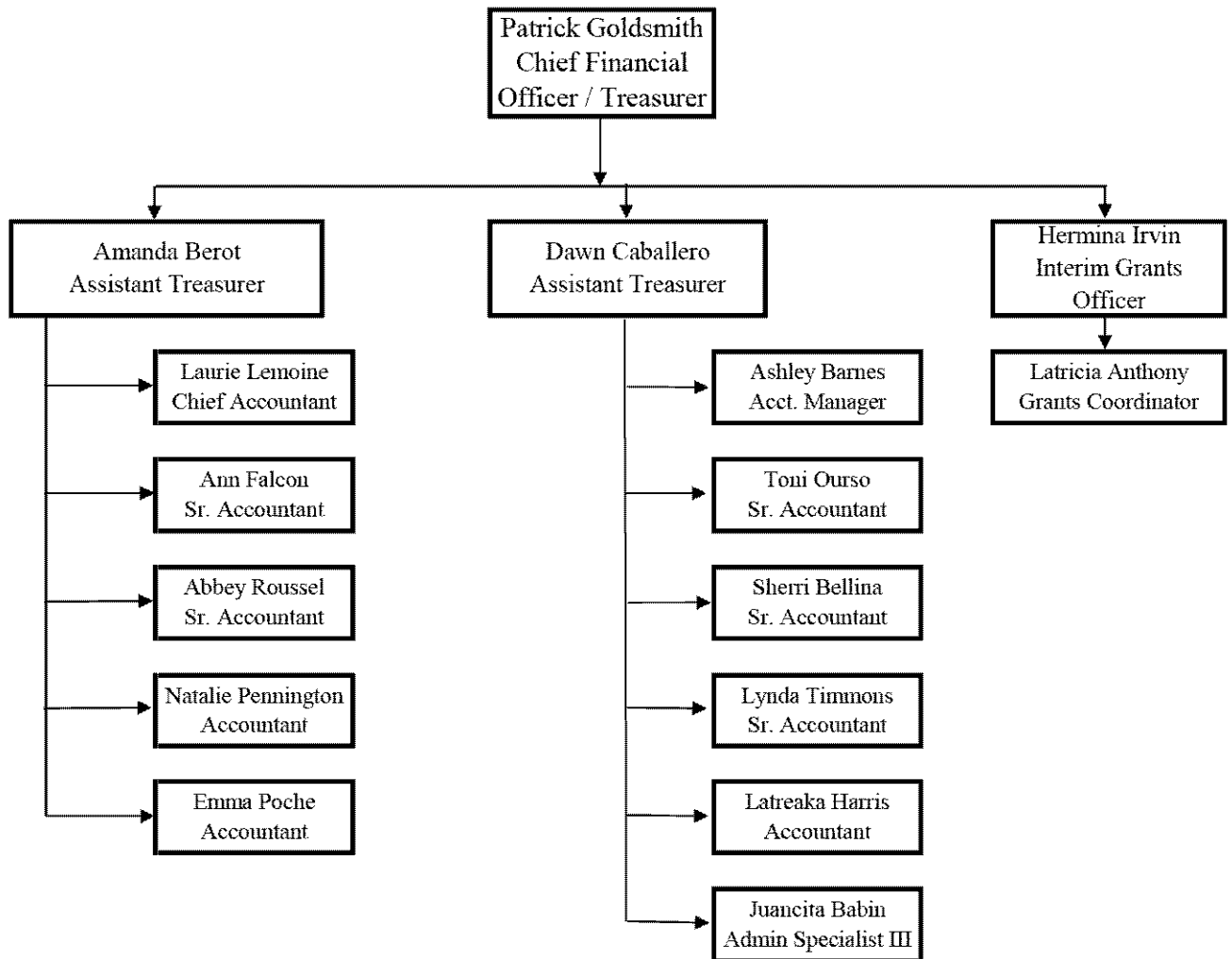
COUNCIL MEMBERS

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

**PARISH OF ASCENSION
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT**



PARISH OF ASCENSION
ORGANIZATIONAL CHART
FINANCE DEPARTMENT







FINANCIAL SECTION

2021



INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)**, as of and for the year ended December 31, 2021, 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, 2021, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

We did not audit, review or compile the financial statements of the following discretely presented component units: Ascension Economic Development Corporation, Twenty-Third Judicial District Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5th Ward Volunteer Department and Sorrento Volunteer Fire Department. Those statements represent 95%, 98% and 84% respectively of the assets and deferred outflows of resources, net position, and revenues of the aggregate discretely presented component units. Those statements were audited, reviewed or compiled by other auditors or accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities is based on the reports of the other auditors or accountants.

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 113 through 124 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 budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, Act 87 justice system funding schedules, financial data schedule of the Section 8 Program, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the audit requirements of title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and is not a required part of the basic financial statements.

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

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections and 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 auditor's 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, 2022, 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* in considering the **PARISH'S** internal control over financial reporting and compliance.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2022

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 2021. 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 2021, 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 2021 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 \$550.8 million (net position). Of this amount, \$116.0 million (unrestricted net position) may be used without restrictions to meet the Parish's ongoing obligations to citizens and creditors.

The primary government's net position increased by \$36.8 million during 2021.

Governmental activities' net position increased by \$39.6 million, which in comparison to the prior year, is an increase of approximately \$16.2 million. The increase is primarily the result of an increase in cash and cash equivalents and investments due to funding from the American Rescue Plan Act of \$12 million. Governmental expenses of the primary government increased by \$9.9 million from 2020 due to increases in general government expenditures related to flood and hurricane recovery efforts.

Business-type net position of the Parish decreased by approximately \$2.8 million in 2021, which in comparison to the prior year, is a decrease of approximately \$3.3 million. The business-type expenses of the primary government increased by \$463,000 related to operating costs of newly acquired sewer systems and related depreciation.

At year end, the primary government's governmental funds reported combined fund balances of \$289.7 million, an increase of \$16.7 million. The change in the governmental fund balances were attributable to an increase of sales tax revenues of \$12.8 million as compared to 2020, additionally, intergovernmental revenues increased by \$10.5 million due to American Rescue Plan Act funding. Most fund balances are restricted or committed to capital projects (\$131.1 million), drainage maintenance (\$46.8 million), culture and recreation (\$24.1 million), fire protection (\$18.4 million) and various other purposes (\$45.0 million).

The Parish's unassigned fund balance was \$24.3 million at December 31, 2021.

Significant aspects of the Parish's financial well-being for 2021 are detailed throughout this analysis.

USING THIS ANNUAL REPORT

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

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

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

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

Reporting the Parish as a Whole

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

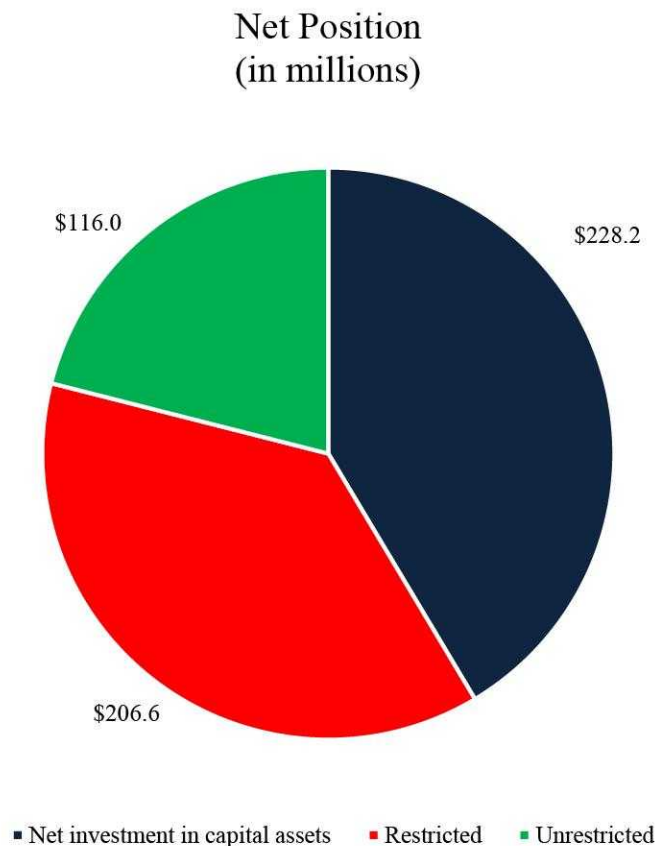
The Parish's net position, the difference between assets and liabilities, is one indicator used to measure the Parish's financial health or financial position. Increases or decreases in the Parish's net position over time are indicators of whether its financial health is improving or deteriorating. Other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

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

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

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

Primary government - At December 31, 2021, the net position was \$550.8 million for governmental and business-type activities, of which \$116.0 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish's ability to use the net position for day-to-day operations.



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

Parish of Ascension
Statement of Net Position
December 31, 2021 and 2020
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 340,786	\$ 302,646	\$ 18,310	\$ 18,471	\$ 359,096	\$ 321,117
Capital assets	<u>297,059</u>	<u>290,132</u>	<u>40,636</u>	<u>43,139</u>	<u>337,695</u>	<u>333,271</u>
Total assets	637,845	592,778	58,946	61,610	696,791	654,388
Deferred outflows of resources	<u>10,982</u>	<u>11,222</u>	<u>372</u>	<u>406</u>	<u>11,354</u>	<u>11,628</u>
Total assets and deferred outflows of resources	<u>\$ 648,827</u>	<u>\$ 604,000</u>	<u>\$ 59,318</u>	<u>\$ 62,016</u>	<u>\$ 708,145</u>	<u>\$ 666,016</u>
Current and other liabilities	\$ 35,470	\$ 18,546	\$ 1,922	\$ 1,669	\$ 37,392	\$ 20,215
Long-term liabilities	<u>106,772</u>	<u>123,578</u>	<u>3,311</u>	<u>3,557</u>	<u>110,083</u>	<u>127,135</u>
Total liabilities	<u>142,242</u>	<u>142,124</u>	<u>5,233</u>	<u>5,226</u>	<u>147,475</u>	<u>147,350</u>
Deferred inflows of resources	<u>9,516</u>	<u>4,445</u>	<u>349</u>	<u>249</u>	<u>9,865</u>	<u>4,694</u>
Net position:						
Net investment in capital assets	190,567	183,012	37,625	39,897	228,192	222,909
Restricted	206,057	189,386	496	290	206,553	189,676
Unrestricted	<u>100,445</u>	<u>85,033</u>	<u>15,615</u>	<u>16,354</u>	<u>116,060</u>	<u>101,387</u>
Total net position	<u>497,069</u>	<u>457,431</u>	<u>53,736</u>	<u>56,541</u>	<u>550,805</u>	<u>513,972</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 648,827</u>	<u>\$ 604,000</u>	<u>\$ 59,318</u>	<u>\$ 62,016</u>	<u>\$ 708,145</u>	<u>\$ 666,016</u>

Total net position of the Parish's governmental activities increased by 8.7% or \$39.6 million during 2021, primarily attributable to ad valorem remaining fairly consistent over the years with an increase in sales taxes, improved net position of the pension plans, and increases in investments in infrastructure assets. Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements and may be used at the Parish's discretion. Finally, the net book value of the Parish's capital assets of the governmental activities increased by \$7.6 million during 2021. The changes in capital assets are discussed later in this analysis.

The net position of the Parish's business-type activities decreased by \$2.8 million during 2021. This decrease is primarily attributable to the Ascension Consolidated Utilities District No. 2 receiving approximately \$5,400 in capital contributions during 2021 when compared to \$3.0 million being received in 2020. Additionally, the Parish's business-type activities incurred investment losses totaling \$97,800 during 2021. The Parish's business-type activities includes two wastewater treatment systems, two water distribution systems, and the Lamar Dixon Expo Center.

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

Parish of Ascension
Changes in Net Position
For the years ended December 31, 2021 and 2020
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 7,886	\$ 6,990	\$ 7,861	\$ 7,321	\$ 15,747	\$ 14,311
Operating grants and contributions	14,893	7,785	1,177	839	16,070	8,624
Capital grants and contributions	18,147	8,612	-	3,008	18,147	11,620
General revenues:						
Ad valorem	40,273	40,040	335	336	40,608	40,376
Sales taxes	64,879	52,073	-	-	64,879	52,073
Other	1,655	6,120	558	1,310	2,213	7,430
Total revenues	<u>147,733</u>	<u>121,620</u>	<u>9,931</u>	<u>12,814</u>	<u>157,664</u>	<u>134,434</u>
Functions/Program Expenses:						
General government	30,700	20,640	-	-	30,700	20,640
Public safety	14,797	13,559	-	-	14,797	13,559
Public works	26,411	28,009	-	-	26,411	28,009
Health and welfare	8,615	8,866	-	-	8,615	8,866
Culture and recreation	11,919	9,814	4,977	3,866	16,896	13,680
Transportation and development	11,501	13,068	-	-	11,501	13,068
Utility operations	-	-	7,709	8,351	7,709	8,351
Interest	4,202	4,304	-	-	4,202	4,304
Total expenses	<u>108,145</u>	<u>98,260</u>	<u>12,686</u>	<u>12,217</u>	<u>120,831</u>	<u>110,477</u>
Increase (decrease) in net position before transfers	39,588	23,360	(2,755)	597	36,833	23,957
Transfers, net	<u>50</u>	<u>57</u>	<u>(50)</u>	<u>(57)</u>	<u>-</u>	<u>-</u>
Change in net position	39,638	23,417	(2,805)	540	36,833	23,957
Net position - beginning	<u>457,431</u>	<u>434,014</u>	<u>56,541</u>	<u>56,001</u>	<u>513,972</u>	<u>490,015</u>
Net position - ending	<u>\$ 497,069</u>	<u>\$ 457,431</u>	<u>\$ 53,736</u>	<u>\$ 56,541</u>	<u>\$ 550,805</u>	<u>\$ 513,972</u>

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

Blended Component Units

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

Discrete Component Units

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

Fund Financial Statements

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

Reporting the Parish's Most Significant Funds

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

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

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

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

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

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

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

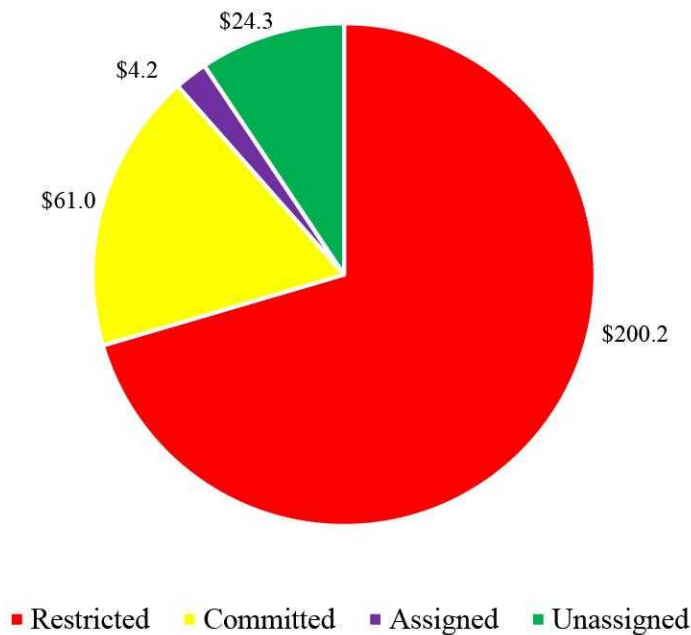
Also included in the Annual Comprehensive Financial Report are the independent auditors' report on compliance for each major program and on internal control over compliance required by Uniform Guidance, schedule of findings and questioned costs, and independent auditors' report on internal control over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

Financial Analysis of the Government's Funds

The general governmental fund operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The focus of these funds, as noted earlier, is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. The following is a summary of general governmental operations for 2021 by fund type:

	(in thousands)					
	2021					2020
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 44,326	\$ 80,451	\$ 14,491	\$ 30,161	\$ 169,429	\$ 147,243
Expenditures & other uses	<u>54,145</u>	<u>58,084</u>	<u>14,534</u>	<u>26,013</u>	<u>152,776</u>	<u>158,355</u>
Net change in fund balance	(9,819)	22,367	(43)	4,148	16,653	(11,112)
Beginning fund balance	<u>43,844</u>	<u>99,129</u>	<u>3,163</u>	<u>126,934</u>	<u>273,070</u>	<u>284,182</u>
Ending fund balance	<u><u>\$ 34,025</u></u>	<u><u>\$ 121,496</u></u>	<u><u>\$ 3,120</u></u>	<u><u>\$ 131,082</u></u>	<u><u>\$ 289,723</u></u>	<u><u>\$ 273,070</u></u>

Fund Balance by Classification (in millions)



At year end, fund balances were \$289.7 million. Unassigned fund balances were \$24.3 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 2021 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 \$34 million compared to the fund balance of \$43.8 million at the end of 2020. The General Fund had a net decrease in fund balance of approximately \$9.8 million compared to a net decrease of \$474,000 in 2020. Overall revenues for the General Fund increased by \$5.1 million related to increases in sales taxes of \$7.2 million; expenditures increased by \$10.8 million or 32%. The decrease in change in fund balance from 2021 was primarily attributable to a total increase in general government expenditures of \$10.4 million related to disaster clean up efforts when compared to 2020 in addition to an increase in transfers out to other funds in 2021 of \$3.6 million when compared to 2020.

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 increased by \$8.8 million during 2021 to \$44.8 million. The East Ascension Drainage Fund received \$26.4 million in revenues during 2021, an increase of approximately \$2.9 million from 2020. Expenditures of \$13 million for 2021 related primarily to personnel and ongoing drainage system maintenance and improvements. Total expenditures decreased from 2020 by approximately \$1.5 million due to expedited drainage maintenance projects. Additionally, the East Ascension Drainage Fund utilized resources of approximately \$4.8 million transferring funds to the Parish's East Ascension Drainage Sinking Fund, a nonmajor debt service fund, to satisfy scheduled debt service payments.

The fund balances of the East Ascension Drainage Project Fund, Road Project Fund, and Move Ascension Capital Project Fund decreased by approximately \$4.9 million collectively during 2021, compared to a decrease of \$21.5 million in 2020. The decrease in change in fund balance primarily relates to the Move Ascension Capital Project Fund continue the construction of planned road projects. Expenditures for capital outlay during 2021 for these three major capital project funds were \$12.6 million, whereas 2020 capital outlay expenditures were \$30.4 million.

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

Source of Revenue	(in thousands)			
	2021		2020	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 106,844	80	\$ 93,512	82
Intergovernmental	19,118	14	8,550	7
Licenses and permits	4,188	3	4,158	4
Charges for services	4,753	4	3,813	3
Fines and forfeitures	242	-	226	1
Investment income (loss) and other	(1,019)	(1)	4,441	3
Total	<u>\$ 134,126</u>	<u>100</u>	<u>\$ 114,700</u>	<u>100</u>

Of the \$134.1 million of governmental revenues in 2021, \$89.9 million was restricted or committed for specific purposes. The remaining \$44.2 million, generated in the General Fund, was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish Jail system, Parish recreation programs and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner.

As noted above, the Parish's activities are significantly supported by tax revenues, which represent 80% and 82% of total governmental resources in 2021 and 2020, respectively.

(Continued)

Expenditures of the primary government decreased by \$7.2 million in 2021. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2021		2020	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 27,448	23	\$ 16,960	13
Public safety	15,568	13	11,456	9
Public works	23,817	20	25,488	20
Health and welfare	9,314	8	9,210	7
Culture and recreation	10,630	9	8,161	6
Debt service	9,819	8	10,768	9
Capital outlay	22,213	19	44,003	36
Total	<u>\$ 118,809</u>	<u>100</u>	<u>\$ 126,046</u>	<u>100</u>

The largest decrease in expenditures was \$21.8 million related to a decrease in capital outlay related to the completion of the construction of the new Parish courthouse, reduced spending on road construction and improvements under the Move Ascension project and construction various new fire stations for the Parish's fire district protection funds that were constructed in 2020. Additionally, general government expenditures increased by \$10.5 million expenditures related to disaster clean-up efforts from the May 2021 flood and Hurricane Ida.

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 2021 were as follows:

Revenues:

- A decrease in ad valorem taxes of \$1.4 million or 25%;
- An increase in sales and use tax of \$5 million, or 23%;
- An increase in licenses and permits of \$188,000, or 2%;

Expenditures:

- General government function budget was increased by \$4.3 million, or 22%;
- A decrease in public safety expenditures of \$521,500, or 12%;
- A increase in culture and recreation expenditures of \$113,000, or 3%;
- Capital outlay expenditures increased by \$612,500 or 113%,

Resources available for appropriation (revenues and other financing sources) were \$44.3 million with expenditures and transfers to other funds totaling \$54.1 million. The operating deficit in the General Fund for 2021 was \$9.8 million and the ending fund balance was \$34 million at December 31, 2021.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2021, the Parish had \$337.7 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 \$4.4 million, or 1%, over 2020. Capital assets were as follows:

(in thousands)						
	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$ 22,920	\$ 21,278	\$ 757	\$ 757	\$ 23,677	\$ 22,035
Construction in progress	47,158	69,736	2,394	2,264	49,552	72,000
Intangibles	-	-	466	466	466	466
Buildings	118,953	85,365	-	-	118,953	85,365
Vehicles	6,168	7,253	-	-	6,168	7,253
Equipment	5,536	6,082	282	152	5,818	6,234
Furniture and fixtures	711	755	-	-	711	755
Library materials	556	544	-	-	556	544
Infrastructure	95,057	99,119	36,737	39,500	131,794	138,619
Capital assets, net of depreciation	<u>\$ 297,059</u>	<u>\$ 290,132</u>	<u>\$ 40,636</u>	<u>\$ 43,139</u>	<u>\$ 337,695</u>	<u>\$ 333,271</u>

The \$4.4 million increase is attributable to additions within construction in progress related to drainage and road infrastructure. The Parish is responsible for the maintenance of approximately 1,447 roads and 83 bridges that cover 538 miles in Ascension Parish consisting of concrete, asphalt, and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

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

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

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

The Parish expended \$12.3 million in 2021 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 \$3.1 million during 2021 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 2021 were the Parish's major road construction projects and roads accepted into the Parish maintenance system that were donated by subdivision developers, as well as sewer systems that were donated to the Parish. Additionally, the Parish expended approximately \$22.4 million in contract cost for the ongoing maintenance and completion of various road construction and maintenance projects.

The Parish's 2022 capital budget provides for expenditures of \$78.4 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, for various road projects, the Community Development Block Grant Construction Fund, for the Parish sewer construction project, the Jail Construction Fund, and the Park Construction Fund for renovations to the Lamar Dixon Gym.

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

(Continued)

Long-term liabilities

At the end of 2021, the Parish had \$118.2 million in long-term liabilities outstanding compared to \$128.9 million at the end of 2020, a decrease of \$10.7 million, as shown below:

	Outstanding January 1, 2021	Increase	Decrease	Outstanding December 31, 2021
<u>Governmental activities:</u>				
Public improvement	\$101,038,000	\$ -	\$ 5,186,000	\$ 95,852,000
General obligation	5,110,000	4,695,000	5,110,000	4,695,000
Bond premium	6,100,670	190,029	293,400	5,997,299
Claims reserve	1,772,905	755,950	703,714	1,825,141
Accrued vacation leave	2,959,105	1,692,764	1,994,264	2,657,605
Net other post employment benefits liability	1,314,738	38,536	1,353,274	-
Net pension liability	7,055,763	-	3,204,140	3,851,623
<u>Business-type activities:</u>				
Revenue bonds	3,291,281	-	227,965	3,063,316
Bond premium	149,629	-	19,155	130,474
Net other post employment benefits liability	115,808	24,839	23,576	117,071
Total	<u>\$ 128,907,899</u>	<u>\$ 7,397,118</u>	<u>\$ 18,115,488</u>	<u>\$ 118,189,529</u>

The Parish retired \$10.5 million in bonds during 2021 through scheduled debt payments. The Parish's retained its Standard & Poor's credit rating of AA+ for 2021. 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 \$641 million state-imposed limit. Other obligations include claims reserve, accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 8, 10, 12 and 14 to the financial statements.

(Continued)

ECONOMIC FACTORS AND THE 2022 BUDGET

The 2022 Parish budget was prepared with a cautiously optimistic mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are major employers of the Parish's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade.

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

Another major factor affecting the 2022 budget is the Parish ad valorem and sales tax collections that approximate 50% of budgeted revenue. The 2022 operating budget expenditures provide for increases in employee health insurance and an allowance for personnel costs.

For 2022, operating and capital revenues are budgeted at \$197.2 million, while operating and capital expenditures are projected to be \$259.1 million. If these estimates are realized, the Parish's fund balances are expected to decrease by \$61.9 million by the end of 2022.

The Parish's capital projects budget for 2022 totals \$78.4 million. Highlights from the Parish's major capital initiatives include:

Jail Construction Fund	\$ 1,748,000
• HVAC upgrades, roof, sewer system upgrade, electrical controls project and improvements to jail	
East Ascension Drainage Construction	\$ 30,180,000
• Channel improvements, levee extension and restoration, and basin improvement	
West Ascension Drainage Construction	\$ 3,339,000
• Channel improvements, restoration, and basin improvements on the west bank	
Road Construction	\$ 4,220,000
• Road overlay projects, maintenance, and engineering services	
Office Building Construction	\$ 857,500
• Improvements to existing Parish buildings	
Move Ascension	\$ 27,615,000
• Various road transportation projects, clearing and grubbing and construction	

Fire District No. 2 Construction Fund	\$ 444,000
• Construction of fire station facilities and maintenance improvements in Donaldsonville	
Fire District No. 1 Construction Fund	\$ 2,769,000
• Completion of new fire stations in Fifth Ward and Galvez Lake areas	
Fire District No. 3 Construction Fund	\$ 300,000
• Construction of new fire station facility (Station #35)	
Park Construction Fund	\$ 6,325,000
• St. Amant recreation center, new poles, LED lights, skate park renovations and construction at various parks.	
Animal Services Construction Fund	\$ 600,000
• Animal Shelter building remodel	

These plans were considered when adopting the operating and capital budgets for 2022. Appropriations of the General Fund budget are \$31.2 million, a decrease of 6.6% percent from 2021 actual expenditures of \$33.4 million. Ad valorem taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

Contacting the Parish's Financial Management

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

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



BASIC FINANCIAL STATEMENTS

2021



PARISH OF ASCENSION
STATEMENT OF NET POSITION

December 31, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 58,330,282	\$ 3,004,324	\$ 61,334,606	\$ 5,623,116	\$ 13,871,166
Investments	217,479,979	12,487,249	229,967,228	4,599,170	12,257,826
Accounts receivable, net	40,423,351	1,666,830	42,090,181	406,067	2,782,454
Due from other governments	12,477,759	396,633	12,874,392	979,364	262,652
Internal balances	282,929	(282,929)	-	-	-
Prepaid and other assets	286,600	13,812	300,412	255,394	159,983
Inventories	-	-	-	4,159	309,578
Restricted cash and cash equivalents	5,631,326	455,393	6,086,719	-	-
Net pension asset	5,430,223	286,208	5,716,431	144,088	-
Net other post-employment benefit asset	443,801	-	443,801	-	-
Capital assets:					
Nondepreciable	70,077,652	3,266,907	73,344,559	103,857	738,714
Depreciable, net	226,981,321	37,369,454	264,350,775	3,230,974	4,669,456
Total assets	637,845,223	58,663,881	696,509,104	15,346,189	35,051,829
DEFERRED OUTFLOWS OF RESOURCES					
Pensions	5,941,689	160,335	6,102,024	95,209	-
Other post-employment benefits	184,537	29,091	213,628	25,321	-
Deferred loss on debt refunding	4,855,973	182,491	5,038,464	-	-
Total deferred outflows of resources	10,982,199	371,917	11,354,116	120,530	-
Total assets and deferred outflows of resources	\$ 648,827,422	\$ 59,035,798	\$ 707,863,220	\$ 15,466,719	\$ 35,051,829
LIABILITIES					
Accounts payable and accrued liabilities	\$ 13,821,526	\$ 1,342,509	\$ 15,164,035	\$ 1,207,866	\$ 614,220
Contracts payable	4,803,862	-	4,803,862	-	-
Due to other governments	6,929	-	6,929	1,158,497	-
Accrued payroll	547,006	50,179	597,185	27,532	-
Unearned revenue	8,184,486	1,202	8,185,688	-	1,213,852
Customer deposits	-	245,518	245,518	-	-
Claims reserve - due within one year	610,418	-	610,418	-	-
Accrued vacation leave - due within one year	1,684,000	-	1,684,000	50,113	-
Bonds payable - due within one year	5,812,000	234,331	6,046,331	-	-
Long-term liabilities:					
Claims reserve	1,214,723	-	1,214,723	-	-
Bonds payable	100,732,299	2,959,459	103,691,758	-	-
Accrued vacation leave	973,605	-	973,605	-	-
Other post-employment benefits	-	117,071	117,071	86,178	-
Net pension liability	3,851,623	-	3,851,623	141,506	-
Total liabilities	142,242,477	4,950,269	147,192,746	2,671,692	1,828,072
DEFERRED INFLOWS OF RESOURCES					
Pensions	9,432,037	346,810	9,778,847	208,235	-
Other post-employment benefits	83,670	2,267	85,937	73	-
Total deferred inflows of resources	9,515,707	349,077	9,864,784	208,308	-
NET POSITION					
Net investment in capital assets	190,566,785	37,625,062	228,191,847	3,334,831	5,408,170
Restricted for:					
Capital projects	94,409,463	-	94,409,463	-	-
Public works	32,377,700	-	32,377,700	-	-
Public safety	35,836,994	-	35,836,994	54,286	-
Health and welfare	14,673,415	-	14,673,415	3,947,321	-
Culture and recreation	19,935,923	-	19,935,923	-	-
Debt service	3,118,860	209,875	3,328,735	-	-
Net pension asset	5,430,223	286,208	5,716,431	144,088	-
Net other post-employment benefit liability	443,801	-	443,801	-	-
Unrestricted	100,276,074	15,615,307	115,891,381	5,106,193	27,815,587
Total net position	497,069,238	53,736,452	550,805,690	12,586,719	33,223,757
Total liabilities, deferred inflows of resources, and net position	\$ 648,827,422	\$ 59,035,798	\$ 707,863,220	\$ 15,466,719	\$ 35,051,829

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

PARISH OF ASCENSION

STATEMENT OF ACTIVITIES

For the year ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	\$ 30,699,588	\$ 4,557,969	\$ 10,168,386	\$ 473
Public safety	14,796,525	1,736,563	1,213,535	-
Public works	26,411,490	151,350	681,591	1,418,866
Health and welfare	8,614,501	77,852	1,357,838	-
Culture and recreation	11,918,965	501,300	403,767	10,000,000
Transportation and development	11,501,131	861,000	1,068,168	6,727,496
Interest on long-term debt	4,202,363	-	-	-
Total governmental activities	<u>108,144,563</u>	<u>7,886,034</u>	<u>14,893,285</u>	<u>18,146,835</u>
Business-type activities:				
Utility operations	7,708,932	4,618,607	10,070	-
Lamar Dixon Expo Center	4,976,650	3,242,887	1,166,902	-
Total business-type activities	<u>12,685,582</u>	<u>7,861,494</u>	<u>1,176,972</u>	<u>-</u>
Total primary government	<u>\$ 120,830,145</u>	<u>\$ 15,747,528</u>	<u>\$ 16,070,257</u>	<u>\$ 18,146,835</u>
Component units:				
Governmental activities	\$ 9,166,371	\$ 4,770,834	\$ 1,888,285	\$ 61,995
Business-type activities	7,448,278	5,490,743	1,602,676	-
Total component units	<u>\$ 16,614,649</u>	<u>\$ 10,261,577</u>	<u>\$ 3,490,961</u>	<u>\$ 61,995</u>
General revenues:				
Taxes:				
Ad valorem				
Sales				
Franchise				
Occupancy				
Grants and contributions not restricted to specific programs and miscellaneous revenues				
Investment earnings (loss)				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position - beginning of year				
Net position - end of year				

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

Net (Expenses) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
\$ (15,972,760)	\$ -	\$ (15,972,760)	\$ -	\$ -
(11,846,427)	-	(11,846,427)	-	-
(24,159,683)	-	(24,159,683)	-	-
(7,178,811)	-	(7,178,811)	-	-
(1,013,898)	-	(1,013,898)	-	-
(2,844,467)	-	(2,844,467)	-	-
(4,202,363)	-	(4,202,363)	-	-
(67,218,409)	-	(67,218,409)	-	-
-	(3,080,255)	(3,080,255)	-	-
-	(566,861)	(566,861)	-	-
-	(3,647,116)	(3,647,116)	-	-
\$ (67,218,409)	\$ (3,647,116)	\$ (70,865,525)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ (2,445,257)	\$ -
-	-	-	-	(354,859)
\$ -	\$ -	\$ -	\$ (2,445,257)	\$ (354,859)
40,272,651	334,506	40,607,157	2,212,585	-
64,879,464	-	64,879,464	-	1,610,020
1,320,476	628,486	1,948,962	-	-
-	-	-	552,537	-
1,640,304	18,318	1,658,622	339,708	1,884,638
(1,306,078)	(88,874)	(1,394,952)	25,134	(43,806)
50,000	(50,000)	-	-	-
106,856,817	842,436	107,699,253	3,129,964	3,450,852
39,638,408	(2,804,680)	36,833,728	684,707	3,095,993
457,430,830	56,541,132	513,971,962	11,902,012	30,127,764
\$ 497,069,238	\$ 53,736,452	\$ 550,805,690	\$ 12,586,719	\$ 33,223,757

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

PARISH OF ASCENSION BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2021

	General	East Ascension Drainage	East Ascension Drainage Project
ASSETS			
Cash and cash equivalents	\$ 5,241,529	\$ 3,619,964	\$ 11,514,583
Investments	34,067,367	34,651,144	33,538,790
Accounts receivable:			
Ad valorem taxes	3,368,663	5,799,974	-
Sales and use taxes	3,790,359	1,638,628	-
Other	612,411	131,647	56,811
Due from other governments:			
LA - State revenue sharing	105,016	190,348	-
LA - Severance	5,547	-	-
LA - Beer and Parish Transportation	18,723	-	-
LA - Other	499,500	-	-
Grants	8,867,050	331,333	274,294
Due from other funds	287,029	117,437	-
Restricted cash and cash equivalents	-	-	-
Prepaid and other assets	500	-	-
Total assets	<u>\$ 56,863,694</u>	<u>\$ 46,480,475</u>	<u>\$ 45,384,478</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ 9,280,164	\$ 517,266	\$ -
Contracts payable	174,436	145,864	360,986
Accrued payroll	180,536	129,354	-
Deductions from ad valorem taxes:			
Contribution to retirement system	135,506	236,749	-
Due to other funds	3,950,034	-	-
Due to other governments	-	-	-
Unearned revenue	63,238	-	-
Total liabilities	<u>13,783,914</u>	<u>1,029,233</u>	<u>360,986</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	<u>9,054,528</u>	<u>648,076</u>	<u>274,294</u>
FUND BALANCE			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	44,410,636
Culture and recreation	-	-	-
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	33,496,122	-
Health and mental health services	-	-	-
Law enforcement	190,457	-	-
Road lighting	-	-	-
Juvenile detention	-	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	-
Housing assistance	-	-	-
Committed for:			
Construction of capital assets	-	-	338,562
Culture and recreation	4,159,690	-	-
Drainage maintenance	-	11,307,044	-
Health and mental health services	-	-	-
Law enforcement	1,191,586	-	-
Road lighting	-	-	-
Road maintenance	-	-	-
Assigned for subsequent year's expenditures	4,162,000	-	-
Unassigned	24,321,019	-	-
Fund balance	<u>34,025,252</u>	<u>44,803,166</u>	<u>44,749,198</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 56,863,694</u>	<u>\$ 46,480,475</u>	<u>\$ 45,384,478</u>

Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,121,982	\$ 8,218,986	\$ 27,026,810	\$ 57,743,854
22,061,023	18,202,871	68,999,563	211,520,758
-	-	24,293,686	33,462,323
-	-	-	5,428,987
37,369	42,902	602,885	1,484,025
-	-	820,976	1,116,340
-	-	-	5,547
-	-	75,069	93,792
-	-	-	499,500
-	-	1,289,358	10,762,035
827,352	-	3,005,245	4,237,063
5,631,326	-	-	5,631,326
-	-	105,454	105,954
<u>\$ 30,679,052</u>	<u>\$ 26,464,759</u>	<u>\$ 126,219,046</u>	<u>\$ 332,091,504</u>
\$ -	\$ -	\$ 1,685,678	\$ 11,483,108
434,398	1,898,038	1,790,140	4,803,862
-	-	215,673	525,563
-	-	957,619	1,329,874
-	-	4,100	3,954,134
-	-	6,929	6,929
5,825,576	-	2,295,672	8,184,486
<u>6,259,974</u>	<u>1,898,038</u>	<u>6,955,811</u>	<u>30,287,956</u>
-	-	2,104,180	12,081,078
-	-	105,454	105,954
10,955,000	17,688,423	21,355,404	94,409,463
-	-	19,935,923	19,935,923
-	-	3,118,860	3,118,860
-	-	18,345,301	18,345,301
-	-	1,790,308	35,286,430
-	-	14,170,992	14,170,992
-	-	46,919	237,376
-	-	4,717,211	4,717,211
-	-	7,646,471	7,646,471
-	-	1,369,078	1,369,078
-	-	474,465	474,465
-	-	471,319	471,319
13,464,078	6,878,298	15,991,491	36,672,429
-	-	-	4,159,690
-	-	197,850	11,504,894
-	-	6,619,086	6,619,086
-	-	-	1,191,586
-	-	526,367	526,367
-	-	276,556	276,556
-	-	-	4,162,000
-	-	-	24,321,019
<u>24,419,078</u>	<u>24,566,721</u>	<u>117,159,055</u>	<u>289,722,470</u>
<u>\$ 30,679,052</u>	<u>\$ 26,464,759</u>	<u>\$ 126,219,046</u>	<u>\$ 332,091,504</u>

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, 2021

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

Total fund balances - governmental funds (Exhibit A-2)	\$	289,722,470
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation, excluding amounts included in the internal service funds.		296,944,270
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	\$	180,646
Deferred loss on debt refunding		<u>4,855,973</u>
		5,036,619
Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures.		12,081,078
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		(800,674)
Long-term debt payable and related premiums, net		(106,544,299)
Compensated absences payable		<u>(2,657,605)</u>
		(110,002,578)
Net pension assets and net pension liabilities are not available to pay for current period expenditures and are not due and payable in the current period, respectively: therefore, the assets, liabilities, and related deferred inflows/outflows of resources are not reported in governmental funds, excluding amounts included in the internal service funds.		
Net pension asset		5,283,420
Net pension liability		(3,851,623)
Deferred outflows of resources		5,859,449
Deferred inflows of resources		<u>(9,254,147)</u>
		(1,962,901)
Net other post-employment assets and liabilities are not available to pay for current period expenditures and are not due and payable in the current period, respectively: therefore, the assets, liabilities, and related deferred inflows/outflows of resources are not reported in governmental funds excluding amounts included in the internal service funds.		
Net other post-employment benefit liability		536,546
Deferred outflows of resources		160,959
Deferred inflows of resources		<u>(82,093)</u>
		615,412
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.		<u>4,634,868</u>
Net position of governmental activities (Exhibit A)	\$	<u><u>497,069,238</u></u>

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



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

For the year ended December 31, 2021

	General	East Ascension Drainage	East Ascension Drainage Project
REVENUES			
Taxes:			
Ad valorem	\$ 4,137,128	\$ 7,233,832	\$ -
Sales	31,260,255	18,834,655	-
Franchise and beer	1,320,476	-	-
Intergovernmental	1,130,190	489,112	-
Licenses and permits	4,187,300	-	-
Fines and forfeitures	68,631	-	-
Charges for services	2,211,109	-	-
Investment earnings (loss) and other	(64,736)	(194,257)	(250,010)
	<u>44,250,353</u>	<u>26,363,342</u>	<u>(250,010)</u>
Total revenues			
	<u>44,250,353</u>	<u>26,363,342</u>	<u>(250,010)</u>
EXPENDITURES			
Current function:			
General government	27,425,672	-	-
Public safety	2,794,374	-	-
Public works	-	12,200,468	106,648
Health and welfare	-	-	-
Culture and recreation	2,739,182	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance cost	-	-	-
Capital outlay	436,406	772,725	2,322,292
	<u>33,395,634</u>	<u>12,973,193</u>	<u>2,428,940</u>
Total expenditures			
	<u>33,395,634</u>	<u>12,973,193</u>	<u>2,428,940</u>
Excess (deficiency) of revenues over expenditures	<u>10,854,719</u>	<u>13,390,149</u>	<u>(2,678,950)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	50,000	-	-
Proceeds from sale of property	22,066	178,185	-
Proceeds from insurance	3,310	-	-
Issuance of refunding debt	-	-	-
Premium on debt issuance	-	-	-
Payments to refunded bond escrow agent	-	-	-
Transfers out	(20,749,861)	(4,755,817)	-
	<u>(20,674,485)</u>	<u>(4,577,632)</u>	<u>-</u>
Total other financing sources (uses)			
	<u>(20,674,485)</u>	<u>(4,577,632)</u>	<u>-</u>
Net change in fund balance	(9,819,766)	8,812,517	(2,678,950)
FUND BALANCE			
Beginning of year	<u>43,845,018</u>	<u>35,990,649</u>	<u>47,428,148</u>
End of year	<u>\$ 34,025,252</u>	<u>\$ 44,803,166</u>	<u>\$ 44,749,198</u>

Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 29,272,547	\$ 40,643,507
9,856,369	-	4,928,185	64,879,464
-	-	-	1,320,476
-	1,068,168	16,430,649	19,118,119
-	-	1,000	4,188,300
-	-	173,122	241,753
861,000	-	1,680,559	4,752,668
(141,744)	(128,970)	(239,033)	(1,018,750)
10,575,625	939,198	52,247,029	134,125,537
-	-	22,801	27,448,473
-	-	12,773,269	15,567,643
1,653,721	-	9,855,773	23,816,610
-	-	9,313,898	9,313,898
-	-	7,891,294	10,630,476
-	-	5,581,000	5,581,000
-	-	4,068,924	4,068,924
-	-	169,453	169,453
1,938,636	8,332,758	8,410,324	22,213,141
3,592,357	8,332,758	58,086,736	118,809,618
6,983,268	(7,393,560)	(5,839,707)	15,315,919
-	861,000	28,890,910	29,801,910
-	-	98,415	298,666
-	-	314,263	317,573
-	-	4,695,000	4,695,000
-	-	190,153	190,153
-	-	(4,715,000)	(4,715,000)
(2,643,500)	-	(1,102,732)	(29,251,910)
(2,643,500)	861,000	28,371,009	1,336,392
4,339,768	(6,532,560)	22,531,302	16,652,311
20,079,310	31,099,281	94,627,753	273,070,159
\$ 24,419,078	\$ 24,566,721	\$ 117,159,055	\$ 289,722,470

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, 2021

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)	\$	16,652,311
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Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense.

Capital outlay	\$	22,213,141	
Depreciation expense, excluding internal service funds		<u>(21,929,239)</u>	283,902

The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.	6,727,496
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Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.

Grant revenues	7,404,963	
Ad valorem and state revenue sharing taxes	<u>(378,724)</u>	7,026,239

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.

301,500

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.

Scheduled principal payments on debt	5,581,000	
Payments to escrow agent on refunded debt	4,715,000	
Issuance of refunding debt	(4,695,000)	
Proceeds from premium on issuance of long-term debt	(190,153)	
Amortization of deferred loss on refunding bonds	(261,627)	
Amortization of prepaid bond insurance	(23,087)	
Amortization of bond premium	<u>293,524</u>	5,419,657

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

Net change in accrued interest payable	27,204
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Change in other post employment benefits assets and liabilities are reported only in the Statement of Activities	1,760,510
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Change in net pension assets and liabilities are reported only in the Statement of Activities	2,030,929
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Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues of internal service funds are included in governmental activities in the statement of net position.

(591,340)

Change in net position of governmental activities (Exhibit A-1)	<u>\$</u>	<u>39,638,408</u>
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Notes on Exhibit A-15 are an integral part of this statement.

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2021

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 50	\$ 1,106,457	\$ 1,778,690	\$ 119,127	\$ 3,004,324	\$ 586,428
Investments	66,001	11,235,558	-	1,185,690	12,487,249	5,959,221
Accounts receivable, net:						
User fees, net	38,454	446,536	614,424	245,639	1,345,053	-
Ad valorem	300,889	-	-	-	300,889	-
Interest and other	-	18,880	-	2,008	20,888	48,116
Due from other governments	1,914	136,101	258,425	193	396,633	445
Restricted cash and cash equivalents	270,416	51,054	-	133,923	455,393	-
Net pension asset	41,179	50,560	85,936	108,533	286,208	146,803
Prepaid assets	13,531	281	-	-	13,812	-
Total current assets	732,434	13,045,427	2,737,475	1,795,113	18,310,449	6,741,013
Long-term assets:						
Capital assets:						
Nondepreciable	5,000	957,780	670,000	1,634,127	3,266,907	-
Depreciable, net	6,397,705	15,381,242	10,849,619	4,740,888	37,369,454	114,703
Total long-term assets	6,402,705	16,339,022	11,519,619	6,375,015	40,636,361	114,703
Total assets	7,135,139	29,384,449	14,257,094	8,170,128	58,946,810	6,855,716
DEFERRED OUTFLOWS OF RESOURCES						
Pensions	23,070	28,324	48,141	60,800	160,335	82,240
Other post-employment benefits	795	356	17,635	10,305	29,091	23,578
Deferred loss on debt refunding	182,491	-	-	-	182,491	-
Total deferred outflows of resources	206,356	28,680	65,776	71,105	371,917	105,818
Total assets and deferred outflows of resources	<u>\$ 7,341,495</u>	<u>\$ 29,413,129</u>	<u>\$ 14,322,870</u>	<u>\$ 8,241,233</u>	<u>\$ 59,318,727</u>	<u>\$ 6,961,534</u>
LIABILITIES						
Current liabilities:						
Accounts payable and accrued liabilities	\$ 79,878	\$ 891,573	\$ 204,020	\$ 167,038	\$ 1,342,509	\$ 207,870
Due to other funds	136,206	-	146,723	-	282,929	-
Accrued payroll	5,053	10,139	16,061	18,926	50,179	21,443
Unearned revenue	49	198	-	955	1,202	-
Meter deposits	60,541	51,054	-	133,923	245,518	-
Claims reserve - due within one year	-	-	-	-	-	610,418
Bonds payable - due within one year	234,331	-	-	-	234,331	-
Total current liabilities	516,058	952,964	366,804	320,842	2,156,668	839,731
Long-term liabilities:						
Claims reserve	-	-	-	-	-	1,214,723
Bonds payable	2,959,459	-	-	-	2,959,459	-
Other post-employment benefits	2,799	2,901	68,252	43,119	117,071	92,745
Total long-term liabilities	2,962,258	2,901	68,252	43,119	3,076,530	1,307,468
Total liabilities	3,478,316	955,865	435,056	363,961	5,233,198	2,147,199
DEFERRED INFLOWS OF RESOURCES						
Pensions	49,898	61,266	104,132	131,514	346,810	177,890
Other post-employment benefits	15	205	1,045	1,002	2,267	1,577
Total deferred inflows of resources	49,913	61,471	105,177	132,516	349,077	179,467
NET POSITION						
Investment in capital assets	3,391,406	16,339,022	11,519,619	6,375,015	37,625,062	114,703
Restricted for debt service	209,875	-	-	-	209,875	-
Restricted for pension asset	41,179	50,560	85,936	108,533	286,208	146,803
Unrestricted	170,806	12,006,211	2,177,082	1,261,208	15,615,307	4,373,362
Total net position	3,813,266	28,395,793	13,782,637	7,744,756	53,736,452	4,634,868
Total liabilities, deferred inflows of resources, and net position	<u>\$ 7,341,495</u>	<u>\$ 29,413,129</u>	<u>\$ 14,322,870</u>	<u>\$ 8,241,233</u>	<u>\$ 59,318,727</u>	<u>\$ 6,961,534</u>

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

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

For the year ended December 31, 2021

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES						
Charges for services:						
Sewer	\$ 46,028	\$ 1,348,985	\$ -	\$ -	\$ 1,395,013	\$ -
Water	561,280	249,197	-	2,205,704	3,016,181	-
Impact fees	-	207,413	-	-	207,413	-
Rent and ancillary services	-	-	3,242,887	-	3,242,887	2,783,500
Insurance premiums	-	-	-	-	-	1,912,900
Ad valorem tax	334,506	-	-	-	334,506	-
Franchise tax	-	628,486	-	-	628,486	-
Total operating revenues	941,814	2,434,081	3,242,887	2,205,704	8,824,486	4,696,400
OPERATING EXPENSES						
Personnel, general and administrative	421,761	516,105	1,142,785	1,065,084	3,145,735	1,246,855
Depreciation	267,946	1,444,550	916,109	272,396	2,901,001	45,046
Professional services	17,744	1,042,496	1,199,264	108,789	2,368,293	145,318
Maintenance and supplies	76,057	293,684	793,351	240,724	1,403,816	1,067,994
Rent and utilities	31,981	258,736	793,079	125,694	1,209,490	45,436
Cost of water	357,593	343,308	-	254,681	955,582	-
Insurance premiums	22,000	50,000	87,000	47,000	206,000	1,278,381
Insurance claims	-	-	-	-	-	952,600
Miscellaneous	20,667	92,585	45,062	251,906	410,220	2,510
Total operating expenses	1,215,749	4,041,464	4,976,650	2,366,274	12,600,137	4,784,140
Operating loss	(273,935)	(1,607,383)	(1,733,763)	(160,570)	(3,775,651)	(87,740)
NONOPERATING REVENUES (EXPENSES)						
Grants and contributions	5,891	5,352	1,166,902	4,295	1,182,440	9,246
Capital asset contributions to other funds	-	-	-	-	-	(37,689)
Investment earnings (loss)	1,615	(85,287)	(4,329)	(8,799)	(96,800)	(44,925)
Interest expense	(104,600)	-	-	-	(104,600)	-
Amortization of bond premium	19,155	-	-	-	19,155	-
Proceeds from insurance	-	-	7,926	-	7,926	68,498
Gain on disposal of capital assets	-	-	8,700	4,150	12,850	1,270
Total nonoperating revenues (expenses)	(77,939)	(79,935)	1,179,199	(354)	1,020,971	(3,600)
Income (loss) before capital grants, contributions and transfers	(351,874)	(1,687,318)	(554,564)	(160,924)	(2,754,680)	(91,340)
Transfers in	1,046,000	-	-	470,000	1,516,000	-
Transfers out	(50,000)	(1,516,000)	-	-	(1,566,000)	(500,000)
Net income (loss)	644,126	(3,203,318)	(554,564)	309,076	(2,804,680)	(591,340)
NET POSITION						
Beginning of year	3,169,140	31,599,111	14,337,201	7,435,680	56,541,132	5,226,208
End of year	\$ 3,813,266	\$ 28,395,793	\$ 13,782,637	\$ 7,744,756	\$ 53,736,452	\$ 4,634,868

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, 2021

	Ascension Consolidated Utilities District No. 1	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 962,785	\$ 2,345,271	\$ 4,576,294	\$ 2,231,264	\$ 10,115,614	\$ 4,676,705
Payments to suppliers	(610,278)	(2,168,737)	(3,159,447)	(1,245,950)	(7,184,412)	(4,315,562)
Payments to employees	(349,872)	(495,575)	(900,292)	(878,018)	(2,623,757)	(534,543)
Net cash provided (used) by operating activities	2,635	(319,041)	516,555	107,296	307,445	(173,400)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers in from other funds	1,046,000	-	-	470,000	1,516,000	-
Transfers out to other funds	(50,000)	(1,516,000)	-	-	(1,566,000)	(500,000)
Operating grants	5,891	5,352	1,166,902	4,295	1,182,440	9,246
Decrease in due from other governments	4,265	(335)	12,031	4,507	20,468	1,911
Decrease in due to other governments	-	-	-	(12,553)	(12,553)	-
Increase in meter deposits	2,540	5,020	-	17,960	25,520	-
Interest expense	(104,600)	-	-	-	(104,600)	-
Increase in due from other funds	12,553	-	-	-	-	-
Decrease in due to other funds	(673,602)	-	(412,907)	-	(1,086,509)	-
Net cash provided (used) by noncapital and related financing activities	243,047	(1,505,963)	766,026	484,209	(25,234)	(488,843)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES						
Acquisition and construction of capital assets	-	(55,419)	(15,531)	(327,296)	(398,246)	-
Proceeds from insurance	-	-	7,926	-	-	68,498
Proceeds from sale of capital assets	-	-	8,700	4,150	12,850	1,270
Payments on long-term debt	(227,965)	-	-	-	(227,965)	-
Net cash provided (used) by capital and related financing activities	(227,965)	(55,419)	1,095	(323,146)	(613,361)	69,768
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment earnings (loss)	1,615	(85,287)	(4,329)	(8,799)	(96,800)	(44,925)
Purchases of investments	-	-	-	(178,276)	(178,276)	856,114
Proceeds from sales of investments	198	2,336,425	-	-	2,336,623	-
Net cash provided (used) by investing activities	1,813	2,251,138	(4,329)	(187,075)	2,061,547	811,189
Net increase in cash	19,530	370,715	1,279,347	81,284	1,730,397	218,714
CASH						
Beginning of period	250,936	786,796	499,343	171,766	1,708,841	367,714
End of period	\$ 270,466	\$ 1,157,511	\$ 1,778,690	\$ 253,050	\$ 3,459,717	\$ 586,428
RECONCILIATION OF CASH AND RESTRICTED CASH						
Cash and cash equivalents	\$ 50	\$ 1,106,457	\$ 1,778,690	\$ 119,127	\$ 3,004,324	\$ 586,428
Restricted cash and cash equivalents	270,416	51,054	-	133,923	455,393	-
Total cash	\$ 270,466	\$ 1,157,511	\$ 1,778,690	\$ 253,050	\$ 3,459,717	\$ 586,428
RECONCILIATION OF LOSS TO NET CASH USED BY OPERATING ACTIVITIES:						
Operating loss	\$ (273,935)	\$ (1,607,383)	\$ (1,733,763)	\$ (160,570)	\$ (3,775,651)	\$ (87,740)
Adjustments to reconcile operating loss to net cash used for operating activities:						
Depreciation	267,946	1,444,550	916,109	272,396	2,901,001	45,046
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment liability	6,501	(13,263)	(21,739)	(25,221)	(53,722)	(37,877)
Change in operating assets and liabilities:						
Accounts receivable	20,922	(88,810)	1,333,407	24,605	1,290,124	(19,695)
Prepaid assets	1,176	-	-	-	1,176	-
Accounts payable and accrued liabilities	(20,024)	(54,135)	22,541	(4,869)	(56,487)	(73,134)
Unearned revenue	49	-	-	955	1,004	-
Net cash provided (used) by operating activities	\$ 2,635	\$ (319,041)	\$ 516,555	\$ 107,296	\$ 307,445	\$ (173,400)
NONCASH CAPITAL FINANCING ACTIVITIES						
Contribution of capital assets to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,689)

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

PARISH OF ASCENSION
STATEMENT OF FIDUCIARY NET POSITION

December 31, 2021

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ASSETS	
Cash and cash equivalents	<u>\$ 2,516,667</u>
 NET POSITION	
Restricted for other post-employment benefits	<u>\$ 2,516,667</u>

PARISH OF ASCENSION

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

For the year ended December 31, 2021

	Fire Protection District No. 3 Other Post Employment Plan - Trust Fund
ADDITIONS	
Employer contributions	\$ 2,500,000
Investment earnings	<u>16,667</u>
Total additions	<u>2,516,667</u>
NET POSITION	
Beginning of year	<u>-</u>
End of year	<u><u>\$ 2,516,667</u></u>

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, 2021

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 230,826	\$ 318,526
Investments	-	-	70,438
Accounts receivable, net	-	-	-
Due from other governments	610,969	-	52,607
Prepaid items	-	-	-
Inventories	-	-	-
Net pension asset	25,672	-	-
Capital assets:			
Non-depreciable	-	-	-
Depreciable, net	3,176	32,529	366,675
Total assets	639,817	263,355	808,246
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	28,871	-	-
Other post-employment benefit	5,537	-	-
Total deferred outflows of resources	34,408	-	-
Total assets and deferred outflows of resources	\$ 674,225	\$ 263,355	\$ 808,246
LIABILITIES			
Accounts payable and accrued liabilities	\$ 10,976	\$ -	\$ -
Due to other governments	499,500	-	-
Accrued payroll	-	2,259	19,013
Long-term liabilities:			
Accrued vacation leave	-	-	-
Other post-employment benefits	19,551	-	-
Net pension liability	141,506	-	-
Total liabilities	671,533	2,259	19,013
DEFERRED INFLOWS OF RESOURCES			
Pensions	64,746	-	-
Other post-employment benefit	4	-	-
Total deferred inflows of resources	64,750	-	-
NET POSITION (DEFICIT)			
Net investment in capital assets	3,176	32,529	366,675
Restricted	-	54,286	-
Pension obligation	25,672	-	-
Unrestricted	(90,906)	174,281	422,558
Total net position (deficit)	(62,058)	261,096	789,233
Total liabilities, deferred inflows of resources, and net position (deficit)	\$ 674,225	\$ 263,355	\$ 808,246

(1) December 31, 2020

(2) June 30, 2021

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

Sorrento VFD (1)	Twenty-Third Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 188,325	\$ 1,509,145	\$ -	\$ 1,598,673
-	-	606,807	-
-	-	-	404,049
-	45,884	176,317	-
-	-	-	108,050
4,159	-	-	-
-	-	118,416	-
-	-	-	-
-	70,630	11,693	966,252
192,484	1,625,659	913,233	3,077,024
-	-	66,338	-
-	-	19,784	-
-	-	86,122	-
\$ 192,484	\$ 1,625,659	\$ 999,355	\$ 3,077,024
\$ -	\$ 27,022	\$ 77,501	\$ 854,477
-	67,113	591,884	-
2,141	-	4,119	-
-	-	-	-
-	-	66,627	-
-	-	-	-
2,141	94,135	740,131	854,477
-	-	143,489	-
-	-	69	-
-	-	143,558	-
-	70,630	11,693	966,252
-	903,864	-	-
-	-	118,416	-
190,343	557,030	(14,443)	1,256,295
190,343	1,531,524	115,666	2,222,547
\$ 192,484	\$ 1,625,659	\$ 999,355	\$ 3,077,024

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

Decemeber 31, 2021

	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)
ASSETS			
Cash and cash equivalents	\$ 229,312	\$ 1,052,926	\$ 228,092
Investments	3,427,607	-	494,318
Accounts receivable, net	-	-	2,018
Due from other governments	12,838	-	80,749
Prepaid items	147,344	-	-
Inventories	-	-	-
Net pension asset	-	-	-
Capital assets:			
Non-depreciable	-	95,452	8,405
Depreciable, net	1,481,740	200,116	98,163
Total assets	5,298,841	1,348,494	911,745
DEFERRED OUTFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	\$ 5,298,841	\$ 1,348,494	\$ 911,745
LIABILITIES			
Accounts payable and accrued liabilities	\$ -	\$ 222,596	\$ 15,294
Due to other governments	-	-	-
Accrued payroll	-	-	-
Long-term liabilities:			
Accrued vacation leave	50,113	-	-
Other post-employment benefits	-	-	-
Net pension liability	-	-	-
Total liabilities	50,113	222,596	15,294
DEFERRED INFLOWS OF RESOURCES			
Pensions	-	-	-
Other post-employment benefit	-	-	-
Total deferred inflows of resources	-	-	-
NET POSITION (DEFICIT)			
Net investment in capital assets	1,481,740	295,568	106,568
Restricted	3,043,457	-	-
Pension obligation	-	-	-
Unrestricted	723,531	830,330	789,883
Total net position (deficit)	5,248,728	1,125,898	896,451
Total liabilities, deferred inflows of resources, and net position (deficit)	\$ 5,298,841	\$ 1,348,494	\$ 911,745

(1) December 31, 2020

(2) June 30, 2021

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

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 50,184	\$ 217,107	\$ 5,623,116
-	-	4,599,170
-	-	406,067
-	-	979,364
-	-	255,394
-	-	4,159
-	-	144,088
-	-	103,857
-	-	3,230,974
50,184	217,107	15,346,189
-	-	95,209
-	-	25,321
-	-	120,530
\$ 50,184	\$ 217,107	\$ 15,466,719
\$ -	\$ -	\$ 1,207,866
-	-	1,158,497
-	-	27,532
-	-	50,113
-	-	86,178
-	-	141,506
-	-	2,671,692
-	-	208,235
-	-	73
-	-	208,308
-	-	3,334,831
-	-	4,001,607
-	-	144,088
50,184	217,107	5,106,193
50,184	217,107	12,586,719
\$ 50,184	\$ 217,107	\$ 15,466,719

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

For the year ended December 31, 2021

	Parish Court	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)
EXPENSES	\$ 506,411	\$ 82,767	\$ 591,977
PROGRAM REVENUES:			
Charges for services	280,477	1,000	578,676
Operating grants and contributions	189,000	-	-
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>(36,934)</u>	<u>(81,767)</u>	<u>(13,301)</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	1,516	84,919	1,516
Investment earnings (loss)	<u>(4,826)</u>	<u>-</u>	<u>347</u>
Total general revenues and transfers	<u>(3,310)</u>	<u>84,919</u>	<u>1,863</u>
Changes in net position	(40,244)	3,152	(11,438)
Net position - beginning of year	<u>(21,814)</u>	<u>257,944</u>	<u>800,671</u>
Net position - end of year	<u>\$ (62,058)</u>	<u>\$ 261,096</u>	<u>\$ 789,233</u>

(1) For the year ended December 31, 2020

(2) For the year ended June 30, 2021

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

Sorrento VFD (1)	Judicial Expense (1)	Criminal Court	Communication District (1)
\$ 118,055	\$ 489,021	\$ 1,799,960	\$ 2,128,391
51,897	445,106	1,344,148	2,069,530
6,051	74,154	457,000	-
-	-	-	-
(60,107)	30,239	1,188	(58,861)
-	-	-	-
-	-	-	-
15,643	-	6,992	84,105
151	4,669	3,818	2,546
15,794	4,669	10,810	86,651
(44,313)	34,908	11,998	27,790
234,656	1,496,616	103,668	2,194,757
<u>\$ 190,343</u>	<u>\$ 1,531,524</u>	<u>\$ 115,666</u>	<u>\$ 2,222,547</u>

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

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

For the year ended December 31, 2021

	<u>Ascension Council on Aging, Inc. (2)</u>	<u>Ascension Economic Development Corporation (1)</u>	<u>Ascension Parish Tourist Commission (1)</u>
EXPENSES	\$ 2,294,029	\$ 422,488	\$ 631,499
PROGRAM REVENUES:			
Charges for services	-	-	-
Operating grants and contributions	507,264	531,113	30,165
Capital grants and contributions	61,995	-	-
	<u> </u>	<u> </u>	<u> </u>
Net program revenues (expenses)	<u>(1,724,770)</u>	<u>108,625</u>	<u>(601,334)</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	2,212,585	-	-
Occupancy	-	-	552,537
Grants and contributions not restricted to specific programs	122,061	-	22,956
Investment earnings	9,213	1,336	7,878
	<u> </u>	<u> </u>	<u> </u>
Total general revenues and transfers	<u>2,343,859</u>	<u>1,336</u>	<u>583,371</u>
Changes in net position	619,089	109,961	(17,963)
Net position - beginning of year	<u>4,629,639</u>	<u>1,015,937</u>	<u>914,414</u>
Net position - end of year	<u><u>\$ 5,248,728</u></u>	<u><u>\$ 1,125,898</u></u>	<u><u>\$ 896,451</u></u>

(1) For the year ended December 31, 2020

(2) For the year ended June 30, 2021

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

5th Ward VFD (1)	7th District VFD (1)	Total
\$ 16,377	\$ 85,396	\$ 9,166,371
-	-	4,770,834
26,907	66,631	1,888,285
-	-	61,995
10,530	(18,765)	(2,445,257)
-	-	2,212,585
-	-	552,537
-	-	339,708
2	-	25,134
2	-	3,129,964
10,532	(18,765)	684,707
39,652	235,872	11,902,012
\$ 50,184	\$ 217,107	\$ 12,586,719

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, 2021 (1)

ASSETS

Cash and cash equivalents	\$ 13,871,166
Investments	12,257,826
Accounts receivable, net	2,782,454
Due from other governments	262,652
Other current assets	159,983
Inventories	309,578
Capital assets:	
Non-depreciable	738,714
Depreciable, net	<u>4,669,456</u>
Total assets	<u><u>\$ 35,051,829</u></u>

LIABILITIES

Accounts payable and accrued liabilities	\$ 614,220
Unearned revenue - Provider Relief Funds	<u>1,213,852</u>
Total current liabilities	<u>1,828,072</u>

NET POSITION

Investment in capital assets	5,408,170
Unrestricted	<u>27,815,587</u>
Total net position	<u>33,223,757</u>
Total liabilities and net position	<u><u>\$ 35,051,829</u></u>

(1) As of August 31, 2021

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, 2021 (1)

EXPENSES	\$ 7,448,278
PROGRAM REVENUES:	
Charges for services	5,490,743
Operating grants and contributions	<u>1,602,676</u>
Total program revenues	<u>7,093,419</u>
Loss from operations	<u>(354,859)</u>
NON-OPERATING REVENUES (EXPENSES)	
Taxes:	
Sales	1,610,020
Investment loss	(43,806)
Other	<u>1,884,638</u>
Total non-operating revenues	<u>3,450,852</u>
Change in net position	3,095,993
Net position - beginning of year	<u>30,127,764</u>
Net position - end of year	<u><u>\$ 33,223,757</u></u>

(1) For the year ended August 31, 2021

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





NOTES TO FINANCIAL STATEMENTS

2021



PARISH OF ASCENSION**NOTES TO FINANCIAL STATEMENTS****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

STATEMENT PRESENTATION

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

REPORTING ENTITY

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Blended Component Units - Governmental Activities

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

East and West Ascension Drainage Districts

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

Health Unit

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

Health Unit Construction Fund

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

Mental Health Center

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Blended Component Units - Governmental Activities (continued)

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

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

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

Ascension Parish Library

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

Ascension Parish Library Construction Fund

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

Blended Component Unit - Business-Type Activities

Ascension Consolidated Utilities District No. 1 Fund

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities

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

Parish Court for the Parish of Ascension Judicial Expense Fund

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

Volunteer Fire Departments

Galvez-Lake Volunteer Fire Department
Prairieville Volunteer Fire Department
Sorrento Volunteer Fire Department
Fifth Ward Volunteer Fire Department
Seventh District Volunteer Fire Department

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

Twenty-Third Judicial District Expense Fund

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

Twenty-Third Judicial District Criminal Court Fund

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities (continued)

Ascension Parish Communication District

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

Ascension Council on Aging, Inc.

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

Ascension Economic Development Corporation

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

Ascension Parish Tourist Commission

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

Discrete Component Unit - Business-Type Activities

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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

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

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

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

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

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

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

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

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

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

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

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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

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

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

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

BASIS OF PRESENTATION

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

Government-wide Financial Statements

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Government-wide Financial Statements (continued)

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

Fund Financial Statements

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements (continued)

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

Governmental Fund Types

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

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

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

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

Capital Projects Funds - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). The Road Project and East Ascension Drainage Project capital project funds are considered major funds and account for road and drainage capital outlay projects, respectively. The primary source of funding for the Road Project Fund is sales and use taxes, whereas the East Ascension Drainage Project Fund was funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments. The Move Ascension Project fund does not meet the quantitative criteria mentioned previously, however, the Parish presents this fund as major due to the significance of its capital outlay operations related to enhancing the Parish's road and transportation systems.

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fiduciary Fund Type

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

Fire Protection District No. 3 Other Post-Employment Benefits Trust Fund (FPD No. 3 OPEB Trust Fund) - The OPEB Trust Fund has fiduciary responsibility to administer the Fire Protection District No. 3 single-employer defined benefit plans for the purpose of providing retiree health benefits an “other post-employment benefit” for Fire Protection District No. 3. In 2021, Fire Protection District No. 3 contributed \$2,500,000 to the trust to fund the future cost of retiree health benefits.

Government-wide Financial Statements

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

Fund Financial Statements

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (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, capital projects and the Right of Way (ROW) Beautification Districts No's 1-3. Additionally, annual operating budgets are adopted on a modified accrual basis for enterprise 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, fire districts, and each individual fund's share of the consolidated cash account.

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

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

INTERFUND RECEIVABLES/PAYABLES

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

INVENTORIES

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

RECEIVABLES AND UNCOLLECTABLE ACCOUNTS

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. An allowance for doubtful accounts of \$113,573 was recorded at December 31, 2021 for the primary government’s business-type activities.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION (continued)

Government-wide Statements (continued)

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

Estimated useful lives for depreciable assets are as follows:

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

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

Fund Financial Statements

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

LONG-TERM DEBT

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

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

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

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

GOVERNMENTAL FUND BALANCES

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

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

USE OF RESTRICTED RESOURCES

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INTERFUND TRANSFERS

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

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

COMPENSATED ABSENCES

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

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

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

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

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

The Parish has recorded the following liabilities as of December 31, 2021, for certain salary-related benefits associated with the payment of compensated absences:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (continued)

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

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

INSURANCE

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

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

ESTIMATES

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

SUBSEQUENT EVENTS

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through June 30, 2022, which was the date the financial statements were available to be issued.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2021, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$67,420,425 and the bank balance was \$69,174,035. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

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

The discretely presented component units have a carrying amount of \$19,494,282 in deposits and a bank balance of \$23,486,695. These deposits are secured by federal deposit insurance (\$2,414,534) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$21,072,161).

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

Investments

The Parish has U.S. Securities of \$229,556,373 maturing between 1 and 3 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2021. The Parish has no Level 2 or Level 3 inputs as of December 31, 2021. At year end, the Parish's investments were not exposed to any custodial credit risk.

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

At December 31, 2021, the discretely presented component units have \$16,922,996 in investments that consist of certificates of deposit (\$564,756) and U.S. government securities (\$16,358,240).

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

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.

Deposits	\$ 67,420,425
Cash on hand	<u>900</u>
Total cash and cash equivalents, including restricted cash	<u>67,421,325</u>
Investments:	
Certificates of deposit	410,855
Investments in U.S. Securities (Level 1 Inputs)	<u>229,556,373</u>
Total investments	<u>229,967,228</u>
Total	<u><u>\$ 297,388,553</u></u>

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

Federal deposit insurance (FDIC)	\$ 806,661
Pledged securities in the Parish's name	68,367,374
Investments not subject to categorization:	
Investments in U.S. securities	<u>229,556,373</u>
Total bank balances	<u><u>\$ 298,730,408</u></u>

(Continued)

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2021, consisted of the following:

Primary Government	<u>Amount</u>
Ad valorem taxes	\$ 33,763,212
Sales and use taxes	5,428,987
User fees, net	1,345,053
Franchise fees	438,027
Interest	373,497
Other	<u>741,405</u>
Total primary government	<u>42,090,181</u>
 Component Units	
Fees, charges, and commissions	2,088,286
Patient accounts receivable, net	694,168
Interest	2,018
Other	<u>404,049</u>
Total component units	<u>3,188,521</u>
Total	<u><u>\$ 45,278,702</u></u>

Due from other governments at December 31, 2021, consisted of the following:

Primary Government	<u>Amount</u>
Grants	\$ 11,159,113
State revenue sharing	1,116,340
Parish transportation	75,069
Beer tax	18,723
Severance tax	5,547
Due from component units	<u>499,600</u>
Total primary government	<u>12,874,392</u>
 Component Units	
Sales and use tax	262,652
Fines and forfeitures	50,246
Grants	12,838
Other	<u>916,280</u>
Total component units	<u>1,242,016</u>
Total	<u><u>\$ 14,116,408</u></u>

(Continued)

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2021, taxes of \$40,974,337 were levied on property by the primary government with assessed valuations totaling \$1,582,592,246 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	2.74
Inside municipal limits	1.37
East Ascension Drainage	4.94
West Ascension Drainage	9.95
Lighting Districts, collectively	29.57
Road Districts, collectively	165.0
Health Unit	1.98
Mental Health Unit	2.00
Library Maintenance	5.60
Council on Aging	1.50
Fire Protection District No. 3	20.00
Juvenile Detention	.99
Parish Animal Shelter	.99
Ascension Consolidated	
Utilities District No. 1 (ACUD No. 1)	10.13

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 2021 ad valorem tax calendar is as follows:

Millage rates adopted	July 1, 2021
Levy date	July 1, 2021
Due date	November 15, 2021
Lien date	January 31, 2022
Collection dates	December 5, 2021 to May 31, 2022

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

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

NOTE 4 - AD VALOREM TAXES (CONTINUED)

Ad valorem taxes of \$1,061,877 were not considered available as of December 31, 2021. 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, 2021, were as follows:

	<u>Amount</u>
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 5,631,326
Cash and cash equivalents - meter deposits	245,519
Investments - debt service	<u>209,874</u>
Total restricted assets	<u>\$ 6,086,719</u>

(Continued)

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2021, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Land	\$ 21,278	\$ 1,642	\$ -	\$ 22,920
Construction in progress	69,737	18,103	(40,682)	47,158
Non-depreciable capital assets	91,015	19,745	(40,682)	70,078
Capital assets, depreciable:				
Buildings and improvements	131,869	38,779	-	170,648
Vehicles	21,657	856	(906)	21,607
Equipment	20,385	1,251	(1,338)	20,298
Furniture and fixtures	2,492	283	(317)	2,458
Library materials	1,730	337	(455)	1,612
Infrastructure	300,868	8,371	-	309,239
Depreciable capital assets, gross	479,001	49,877	(3,016)	525,862
Less accumulated depreciation for:				
Buildings and improvements	(46,504)	(5,191)	-	(51,695)
Vehicles	(14,404)	(1,870)	835	(15,439)
Equipment	(14,302)	(1,831)	1,371	(14,762)
Furniture and fixtures	(1,739)	(325)	317	(1,747)
Library materials	(1,186)	(325)	455	(1,056)
Infrastructure	(201,750)	(12,432)	-	(214,182)
Total accumulated depreciation	(279,885)	(21,974)	2,978	(298,881)
Depreciable capital assets, net	199,116	27,903	(38)	226,981
Governmental activities capital assets, net	<u>\$ 290,131</u>	<u>\$ 47,648</u>	<u>\$ (40,720)</u>	<u>\$ 297,059</u>
Business-type activities:				
Land	\$ 757	\$ -	\$ -	\$ 757
Intangibles	116	-	-	116
Construction in progress	2,264	390	(260)	2,394
Non-depreciable/amortizable capital assets	3,137	390	(260)	3,267
Capital assets, depreciable/amortizable:				
Sewer systems	22,743	-	-	22,743
Water systems	15,877	-	-	15,877
Machinery & equipment	701	131	-	832
Intangibles	380	-	-	380
Lamar Dixon Expo Center	18,174	135	(185)	18,124
Depreciable/amortizable capital assets, gross	57,875	266	(185)	57,956
Less accumulated depreciation/amortization for:				
Sewer systems	(6,636)	(1,446)	-	(8,082)
Water systems	(4,110)	(540)	-	(4,650)
Machinery & equipment	(550)	-	-	(550)
Intangibles	(30)	-	-	(30)
Lamar Dixon Expo Center	(6,545)	(915)	185	(7,275)
Total accumulated depreciation/amortization	(17,871)	(2,901)	185	(20,587)
Depreciable capital assets, net	40,004	(2,635)	-	37,369
Business-type activities capital assets, net	<u>\$ 43,141</u>	<u>\$ (2,245)</u>	<u>\$ (260)</u>	<u>\$ 40,636</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activity functions as follows:

Governmental activities:	Amount
General government	\$ 1,600,732
Public safety	2,142,997
Public works	4,894,249
Health and welfare	167,512
Culture and recreation	1,667,664
Transportation and development	11,501,131
Total depreciation expense - governmental activities	<u>\$ 21,974,285</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Equipment, furniture and fixtures	\$ 25,221	\$ -	\$ -	\$ 25,221
Less: accumulated depreciation	(21,857)	(188)	-	(22,045)
Total	<u>3,364</u>	<u>(188)</u>	<u>-</u>	<u>3,176</u>
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	285,715	9,349	-	295,064
Less: accumulated depreciation	(255,012)	(7,523)	-	(262,535)
Total	<u>30,703</u>	<u>1,826</u>	<u>-</u>	<u>32,529</u>
Prairieville Volunteer Fire Department				
Equipment and furniture	659,371	85,037	-	744,408
Less: accumulated depreciation	(297,793)	(79,940)	-	(377,733)
Total	<u>361,578</u>	<u>5,097</u>	<u>-</u>	<u>366,675</u>
Ascension Parish Judicial Expense Fund				
Furniture and fixtures	82,127	24,726	(1,522)	105,331
Equipment	114,830	10,760	(26,460)	99,130
Total	196,957	35,486	(27,982)	204,461
Less: accumulated depreciation	(131,025)	(30,090)	27,284	(133,831)
Total	<u>65,932</u>	<u>5,396</u>	<u>(698)</u>	<u>70,630</u>
Criminal Court				
Equipment and furniture	489,835	-	(374,673)	115,162
Less: accumulated depreciation	(487,247)	384,958	(1,180)	(103,469)
Total	<u>2,588</u>	<u>384,958</u>	<u>(375,853)</u>	<u>11,693</u>
Ascension Parish Communication District				
Building improvements	422,849	-	-	422,849
Equipment	3,862,287	23,341	-	3,885,628
Total	4,285,136	23,341	-	4,308,477
Less: accumulated depreciation	(3,023,674)	(318,551)	-	(3,342,225)
Total	<u>1,261,462</u>	<u>(295,210)</u>	<u>-</u>	<u>966,252</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Council on Aging, Inc.				
Equipment and furniture	\$ 127,514	\$ 77,973	\$ (1,595)	\$ 203,892
Building improvements	817,677	512,580	-	1,330,257
Vehicles	590,893	71,014	-	661,907
Total	1,833,771	661,567	(1,595)	2,196,056
Less: accumulated depreciation	(586,932)	(127,384)	-	(714,316)
Total	1,246,839	534,183	(1,595)	1,481,740
Ascension Economic Development Corporation				
Furniture and fixtures	14,513	7,204	-	21,717
Leashold improvements	6,764	181,091	-	187,855
Land	-	35,000	-	35,000
Construction in progress	-	60,452	-	60,452
Total	21,277	283,747	-	305,024
Less: accumulated depreciation	(12,550)	-	3,094	(9,456)
Total	8,727	283,747	3,094	295,568
Ascension Parish Tourist Commission				
Equipment and furniture	192,521	9,450	(22,480)	179,491
WIP	-	8,405	-	8,405
Total	192,521	17,855	(22,480)	187,896
Less: accumulated depreciation	(80,084)	(23,724)	22,480	(81,328)
Total	112,437	(5,869)	-	106,568
West Ascension Hospital Service District				
Land	260,520	75,000	-	335,520
Construction in progress	928,587	16,246	(541,639)	403,194
Buildings and improvements	4,270,987	1,448,633	-	5,719,620
Equipment	5,023,343	147,562	-	5,170,905
Total	10,483,437	1,687,441	(541,639)	11,629,239
Less: accumulated depreciation	(6,301,504)	-	80,435	(6,221,069)
Total	4,647,549	1,687,441	(461,204)	5,408,170
Total component units capital assets	18,473,241	2,803,823	(945,889)	20,011,008
Less: total accumulated depreciation	(10,719,512)	(202,442)	132,113	(11,268,007)
Total component units capital assets, net	\$ 7,753,729	\$ 2,601,381	\$ (813,776)	\$ 8,743,001

NOTE 7 - LONG-TERM LIABILITIES

DEBT OUTSTANDING - PRIMARY GOVERNMENT

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2021:

	Outstanding January 1, 2021	Increase	Decreases	Outstanding December 31, 2021	Due Within One Year
Governmental activities:					
Public improvement bonds	\$ 101,038,000	\$ -	\$ 5,186,000	\$ 95,852,000	\$ 5,402,000
General obligation bonds	5,110,000	4,695,000	5,110,000	4,695,000	410,000
Bond premium	6,100,670	190,029	293,400	5,997,299	-
Claims reserve	1,772,905	755,950	703,714	1,825,141	610,418
Accrued vacation leave	7,055,763	-	3,204,140	3,851,623	1,684,000
Net other post employment benefits liability	1,314,738	38,536	1,353,274	-	-
Net pension liability	2,959,105	1,692,764	1,994,264	2,657,605	-
Total	\$ 125,351,181	\$ 7,372,279	\$ 17,844,792	\$ 114,878,668	\$ 8,106,418
Business-type activities:					
Revenue bonds	\$ 3,291,281	\$ -	\$ 227,965	\$ 3,063,316	\$ 234,331
Bond premium	149,629	-	19,155	130,474	-
Net other post employment benefits liability	115,808	24,839	23,576	117,071	-
Total	\$ 3,556,718	\$ 24,839	\$ 270,696	\$ 3,310,861	\$ 234,331

Long-term debt obligations for the primary government at December 31, 2021, are comprised of the following individual issues:

Governmental Activities

Public Improvement Revenue Bonds

East Ascension Drainage

\$36,810,000 Drainage revenue refunding bonds dated April 30, 2015; due in annual installments of \$2,290,000 - \$3,380,000 through December 2043; interest at 3.0% - 5.0%. See Note 8. \$ 26,715,000

\$15,955,000 Drainage revenue bonds dated November 1, 2015; due in annual installments of \$325,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 14,040,000

West Ascension Drainage

\$24,785,000 Drainage revenue bonds dated May 28, 2015; due in annual installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 195,000

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Ascension Parish Courthouse

\$24,785,000 Revenue bonds dated November 30, 2017;
due in annual installments of \$455,000 - \$1,330,000
through November 2047; interest at 2.0%-5.0%. \$ 23,040,000

Jail

\$7,117,000 Capital improvement revenue refunding bonds dated
April 28, 2015; due in annual installments of \$620,000 - \$752,000
through December 2027; interest at 2.45%. See Note 8. 4,252,000

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%. 21,285,000

Fire District # 1

\$1,500,000 Partial revenue refunding bonds dated November 19, 2014;
due in annual installments of \$60,000 - \$100,000 through
August 2027; interest at 1.5% - 4.25%. 415,000

\$755,000 Partial revenue refunding bonds dated July 15, 2020;
due in annual installments of \$5,000 - \$95,000 through
August 2035; interest at 2.850%. 750,000

\$5,390,000 Revenue bonds dated June 27, 2019;
due in annual installments of \$115,000 - \$295,000 through
August 2048; interest at 3.0% - 4.0%. 5,160,000

Total public improvement bonds 95,852,000

General Obligation Bonds

Library

\$4,695,000 Capital improvement refunding bonds dated
April 16, 2021; due in annual installments of \$410,000 -
\$495,000 through April 2032; interest at 2.00%. 4,695,000

Bond Premium, net of accumulated amortization 5,997,299

Accrued vacation leave 2,657,605

Claims reserve - See Note 14. 1,825,141

Net pension liability - See Note 10. 3,851,623

Total long-term debt – governmental activities \$ 114,878,668

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Ascension Consolidated Utilities District No. 1:

Revenue Bonds

\$402,500 Water revenue bonds secured by a pledge and dedication of water revenue due in monthly installments of \$4,158 - \$21,396 through June 14, 2044, interest at 4.5% \$ 311,316

\$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% 357,000

\$2,510,000 of serial bonds and \$785,000 term bonds for the purpose of advance refunding the Series 2007 bonds. The serial bonds carry interest rates from 2% to 4% and mature between December 1, 2017 and December 1, 2032. The term bonds carry an interest rate of 2% and mature between December 1, 2020 and December 1, 2025 these bonds are due in annual installments of \$175,000 - \$260,000. 2,395,000

Total revenue bonds 3,063,316

Bond Premium, net of accumulated amortization 130,474

Other post-employment benefits liability - See Note 12. 117,071

Total long-term debt – business-type activities \$ 3,310,861

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, 2021 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 5,402,000	\$ 3,745,187	\$ 410,000	\$ 89,800	\$ 5,812,000	\$ 3,834,987
2023	5,604,000	3,531,899	420,000	81,500	6,024,000	3,613,399
2024	5,851,000	3,313,130	430,000	73,000	6,281,000	3,386,130
2025	6,094,000	3,047,419	440,000	64,300	6,534,000	3,111,719
2026	6,321,000	2,777,674	450,000	55,400	6,771,000	2,833,074
2027-2031	19,361,000	10,696,875	2,375,000	137,750	21,736,000	10,834,625
2032-2036	18,784,000	7,313,728	170,000	1,700	18,954,000	7,315,428
2037-2041	14,455,000	4,086,971	-	-	14,455,000	4,086,971
2042-2046	12,070,000	1,504,560	-	-	12,070,000	1,504,560
2047-2051	1,910,000	72,232	-	-	1,910,000	72,232
Totals	\$ 95,852,000	\$ 40,089,675	\$ 4,695,000	\$ 503,450	\$ 100,547,000	\$ 40,593,125

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Debt Service Requirements to Maturity (continued)

The annual debt service requirements to amortize outstanding long-term debt of the primary government's business-type activities at December 31, 2021 are as follows:

Maturity	Revenue Bonds	
	Principal	Interest
2022	\$ 234,331	\$ 100,044
2023	240,714	94,291
2024	247,114	88,496
2025	248,533	82,509
2026	253,971	76,328
2027-2031	1,370,159	262,714
2032-2036	331,552	56,297
2037-2041	89,568	21,280
2042-2044	47,374	2,529
Totals	<u>\$ 3,063,316</u>	<u>\$ 784,488</u>

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 2021, the Parish received \$64.9 million and \$31.6 million in sales and use and ad valorem tax proceeds, respectively, with \$5.1 million used to fund current principal retirement of public improvement bonds. Furthermore, the 2014 and 2021 Fire District No. 1, 2015 East Ascension Drainage, and 2015 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2032 with an annual revenue commitment equal to annual principal retirement requirements ranging from \$410,000 to \$495,000. The Library received \$9.0 million in ad valorem revenues during 2021.

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Bond Restrictions

Drainage Sales Tax Bonds

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

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

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

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

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

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

Parish Sales Tax Bonds - Jail Improvements

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

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

Parish Sales Tax Bonds - Road Improvements

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

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)

Bond Restrictions (continued)

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

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.

(Continued)

NOTE 7 - LONG-TERM LIABILITIES (CONTINUED)

Legal Debt Margin

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

Ad valorem taxes – assessed valuation, 2021 tax rolls	\$ 1,831,293,750
Debt limit: 10% of assessed valuation (for any one purpose)	183,129,375
Debt limit: 35% of assessed valuation (aggregate, all purposes)	640,952,813

DEBT OUTSTANDING - COMPONENT UNITS

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

Compensated absences:	<u>Amount</u>
Ascension Council on Aging, Inc.	\$ 50,113
Other post-employment benefits liability:	
Ascension Parish Court	19,551
Ascension Parish Criminal Court	<u>66,627</u>
Total	<u>\$ 136,291</u>

NOTE 8 - DEFEASED DEBT

CURRENT YEAR DEFEASANCE

Library 2021 Revenue Refunding Bonds

In April 2021, the Library Sinking fund issued revenue refunding bonds of \$4,695,000 with a 2.0% interest rate to defease its 2012 revenue refunding bonds that had a remaining principal balance of \$4,715,000 before refunding. The proceeds, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2012 series refunding bonds, until they are eligible for early redemption on April 1, 2029.

As of December 31, 2021, the defeased debt outstanding but removed from the government-wide financial statements is \$4,715,000.

The advanced refunding decreased total future debt service payments by approximately \$242,300 which resulted in an economic gain (difference between present value of debt service payments on the old and new debt) of approximately \$203,600.

PRIOR YEAR DEFEASANCES

Fire Protection District No. 1 Bonds

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

NOTE 8 - DEFEASED DEBT (CONTINUED)

PRIOR YEAR DEFEASANCES (CONTINUED)

Fire Protection District No. 1 Bonds (continued)

As of December 31, 2021, the defeased debt outstanding but removed from the government-wide financial statements is \$415,000.

East Ascension Drainage Bonds

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

As of December 31, 2021, the defeased debt outstanding but removed from the government-wide financial statements is \$41,555,000.

Jail Bonds (Parish Sales Tax)

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

As of December 31, 2021, the defeased debt outstanding but removed from the government-wide financial statements is \$4,040,000.

NOTE 9 - DEDICATED REVENUE

Parish Sales Tax – Primary Government

The Parish levied a one percent sales and use tax for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish. The proceeds of the tax, after paying reasonable and necessary expenses of administration, were committed by the Parish for 2021, as follows:

1. Sales Tax No. 1 Bond Sinking Fund, Families in Need of Services (FINS), and 10 percent of net sales tax collections to be used for recreational operations and facilities,

NOTE 9 - DEDICATED REVENUE (CONTINUED)

Parish Sales Tax - Primary Government (continued)

2. Amounts appropriated through the budget process required by the General Fund, Road and Bridge, ACUD No. 1 and No. 2 Funds, and Parish Utilities of Ascension Fund for basic services.
3. To the extent that the resulting revenues exceed expenditures and transfers after an adequate fund balance is equal to 6 months of expenditures is maintained, such excess will be transferred 75 percent to Mega Infrastructure Projects Construction Fund and 25 to fund recreational operations and facilities.
4. Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds and Jail Revenue Refunding Bonds. See Note 7.

Restricted Sales Tax

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement Bonds – Series ST 2007 Bonds, Revenue Refunding Bonds Series 2015 and Revenue Bonds Series 2015. See Note 7.

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

NOTE 10 - PENSION PLAN

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

NOTE 10 - PENSION PLAN (CONTINUED)

These reports may be obtained by writing, calling, or downloading the reports as follows:

LASERS:

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

PERS:

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

FRS:

3100 Brentwood Drive
Baton Rouge, LA 70809
(225) 925-4060
www.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 to provide retirement, disability and survivor benefits to firefighters in Louisiana.

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Registrar of Voters Employees' Retirement System (ROVERS)

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

District Attorneys' Retirement System (DARS)

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

Funding Policy

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

Employer contribution rates to the plans are required and actuarially determined for PERS, FRS, ROVERS, and DARS. Employer contribution rate to the plan LASERS is established annually under La. R.S. 11:101-11:104 by the PRSAC. The contribution rates in effect for the year ended December 31, 2021, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	42.50%	11.50%
Judges hired on or after January 1, 2011	43.60%	13.00%
Judges hired on or after July 1, 2015	43.60%	13.00%
PERS (Plan B)	7.50%	3.00%
FRS		
Members above poverty line	35.75%	10.00%
Members below poverty line	33.75%	8.00%
ROVERS	18.00%	7.00%
DARS	9.50%	8.00%

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Funding Policy (continued)

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

Plan	2021	2020	2019
LASERS	\$ 21,400	\$ 19,800	\$ 18,800
PERS (Plan B)	1,891,200	1,959,600	1,917,900
FRS	1,006,100	795,300	638,700
ROVERS	16,400	14,300	14,800
DARS	<u>5,400</u>	<u>3,200</u>	<u>2,100</u>
	<u>\$ 2,940,500</u>	<u>\$ 2,792,200</u>	<u>\$ 2,592,300</u>

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability (asset) allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability (asset) and associated amounts as of December 31, 2021 in accordance with GASB Statement No. 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates.

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

	Net Pension Asset at December 31, 2021	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ 5,716,431	22.8279%	23.0079%	-0.1799%
PERS (Plan B) (1)	<u>144,088</u>			
	<u>\$ 5,860,519</u>	Total net pension asset		
	Net Pension Liability at December 31, 2021	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
FRS	\$ 3,811,041	1.0754%	0.9841%	0.0913%
ROVERS	17,767	0.5601%	0.6101%	-0.0500%
DARS	<u>22,815</u>	0.1282%	0.1299%	-0.0017%
	3,851,623	Total net pension liability - primary government		
LASERS (1)	<u>141,506</u>	0.0026%	0.0023%	0.00027%
	<u>\$ 3,993,129</u>	Total net pension liability		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's recognized pension expense for the primary government and council-administered component units of the Parish for the year ended December 31, 2021. Details regarding pension expense for component units audited by other auditors can be found in the separately issued financial statements of each respective component unit.

	Total
Louisiana State Employees Retirement System	\$ 29,189
Parochial Employees' Retirement System of Louisiana (Plan B)	1,960,892
Firefighters' Retirement System	1,664,331
Registrar of Voters Employees' Retirement System	25,986
District Attorneys' Retirement System	<u>31,253</u>
	<u>\$ 3,711,651</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

Deferred Outflows of Resources:	<u>FRS</u>	<u>PERS</u>	<u>ROVERS</u>
Differences between expected and actual experience	\$ -	\$ 362,602	\$ 8,188
Changes of assumptions	825,825	978,984	19,550
Net difference between projected and actual earnings on pension plan investments	54,386	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,317,529	21,215	1,751
Differences between allocated and actual contributions	-	-	-
Employer contributions subsequent to the measurement date	<u>579,514</u>	<u>1,868,906</u>	<u>8,877</u>
Total	<u>\$ 2,777,254</u>	<u>\$ 3,231,707</u>	<u>\$ 38,366</u>

Deferred Outflows of Resources:	<u>DARS</u>	<u>Total</u>
Differences between expected and actual experience	\$ 7,320	\$ 378,110
Changes of assumptions	43,054	1,867,413
Net difference between projected and actual earnings on pension plan investments	-	54,386
Changes in proportion and differences between Employer contributions and proportionate share of contributions	475	1,340,970
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	<u>3,848</u>	<u>2,461,145</u>
Total	<u>\$ 54,697</u>	<u>\$ 6,102,024</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

Deferred Inflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 342,240	\$ 163,989	\$ 10,268
Changes of assumptions	2,312,762	-	-
Net difference between projected and actual earnings on pension plan investments	-	6,755,881	87,292
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	14,336	15,471
Differences between allocated and actual contributions	2,511	678	431
Employer contributions subsequent to the measurement date	-	-	-
Total	<u>\$ 2,657,513</u>	<u>\$ 6,934,884</u>	<u>\$ 113,462</u>

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 7,006	\$ 523,503
Changes of assumptions	-	2,312,762
Net difference between projected and actual earnings on pension plan investments	62,051	6,905,224
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,215	32,022
Differences between allocated and actual contributions	1,716	5,336
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 72,988</u>	<u>\$ 9,778,847</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

Deferred Outflows of Resources:	<u>LASERS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ 140	\$ 9,142
Changes of assumptions	3,466	24,676
Net difference between projected and actual earnings on pension plan investments	-	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	589
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	10,883	46,313
Total	<u>\$ 14,489</u>	<u>\$ 80,720</u>

Deferred Outflows of Resources:	<u>Total</u>
Differences between expected and actual experience	\$ 9,282
Changes of assumptions	28,142
Net difference between projected and actual earnings on pension plan investments	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	589
Differences between allocated and actual contributions	-
Employer contributions subsequent to the measurement date	57,196
Total	<u>\$ 95,209</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

Deferred Inflows of Resources:	<u>LASERS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ -	\$ 4,134
Changes of assumptions	-	-
Net difference between projected and actual earnings		
on pension plan investments	33,000	170,289
Changes in proportion and differences between Employer		
contributions and proportionate share of contributions	-	157
Differences between allocated and actual contributions	636	19
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 33,636</u>	<u>\$ 174,599</u>

Deferred Inflows of Resources:	<u>Total</u>
Differences between expected and actual experience	\$ 4,134
Changes of assumptions	-
Net difference between projected and actual earnings	
on pension plan investments	203,289
Changes in proportion and differences between Employer	
contributions and proportionate share of contributions	157
Differences between allocated and actual contributions	655
Employer contributions subsequent to the measurement date	-
Total	<u>\$ 208,235</u>

The Parish's primary government and council-administered component units reported a total of \$2,461,145 and \$57,196, 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 of the Parish in the year ended December 31, 2021.

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

	Primary Government	Component Units	Total
Louisiana State Employees Retirement System	\$ -	\$ 10,883	\$ 10,883
Parochial Employees' Retirement Systems (Plan B)	1,868,906	46,313	1,915,218
Firefighters' Retirement System	579,514	-	579,514
Registrar of Voters Employees' Retirement System	8,877	-	8,877
District Attorney Retirement System	3,848	-	3,848
	<u>\$ 2,461,145</u>	<u>\$ 57,196</u>	<u>\$ 2,518,340</u>

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

Year	FRS	PERS	ROVERS	DARS	Total
2022	\$ 22,709	\$ (1,682,688)	\$ (20,638)	\$ (4,258)	\$ (1,684,875)
2023	(50,451)	(471,717)	(22,610)	(1,618)	(546,396)
2024	(253,801)	(2,297,086)	(18,976)	(7,188)	(2,577,051)
2025	(488,128)	(1,120,592)	(21,749)	(9,075)	(1,639,544)
2026	177,939	-	-	-	177,939
2027	131,959	-	-	-	131,959
	<u>\$ (459,773)</u>	<u>\$ (5,572,083)</u>	<u>\$ (83,973)</u>	<u>\$ (22,139)</u>	<u>\$ (6,137,968)</u>

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

Year	LASERS	PERS	Total
2022	\$ (2,757)	\$ (42,295)	\$ (45,052)
2023	(5,085)	(11,772)	(16,857)
2024	(7,497)	(57,880)	(65,377)
2025	(14,691)	(28,245)	(42,936)
	<u>\$ (30,030)</u>	<u>\$ (140,192)</u>	<u>\$ (170,222)</u>

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2021:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2021	2 years	7.40% net of investment expenses
PERS (Plan B)	December 31, 2020	4 years	6.40% net of investment expenses
FRS	June 30, 2021	7 years	6.90% net of investment expenses
ROVERS	June 30, 2021	5 years	6.25% net of investment expenses
DARS	June 30, 2021	5 Years	6.10% net of investment expenses

Mortality:

LASERS

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

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

PERS (Plan B)

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

FRS

The mortality rate assumptions were updated in the fiscal year 2021 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for previous valuation.

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

Mortality (continued):

FRS (continued)

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

ROVERS

The RP-2010 Combined Healthy Mortality Table was used for active, healthy annuitants and beneficiaries. The RP-2000 Disabled Lives Mortality Table was used for disabled annuitants.

DARS

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

Salary Increases:

LASERS

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

PERS (Plan B)

Plan B - 4.25% (1.95% Merit; 2.30% Inflation).

FRS

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

ROVERS

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

DARS

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

Cost of Living Adjustments:

LASERS

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

PERS (Plan B)

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

FRS

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

ROVERS

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

DARS

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (continued)

The following table provides a summary of the best estimates of arithmetic geometric real rates of return for each major asset class included in each of the Systems' target asset allocations as of December 31, 2021:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	54.00%	51.00%	56.00%	57.50%	57.11%
Fixed Income	21.00%	33.00%	26.00%	22.50%	30.19%
Alternative	24.00%	14.00%	18.00%	10.00%	12.67%
Others	1.00%	2.00%	0.00%	10.00%	0.03%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%

Asset Class	Expected Portfolio Real Rate of Return				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	3.14%	3.36%	5.86%	4.51%	6.43%
Fixed Income	1.22%	0.86%	0.97%	0.66%	0.94%
Alternative	1.39%	0.67%	9.53%	0.63%	0.89%
Others	0.06%	0.11%	4.17%	0.45%	0.00%
Expected Return	5.81%	5.00%	4.40%	6.25%	5.80%
Inflation	2.30%	2.00%	2.50%	2.50%	2.45%
Expected Nominal Return	7.61%	7.00%	6.90%	8.75%	8.25%

Discount Rate

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

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ 5,329,618	\$ (5,716,431)	\$ (14,918,489)
FRS			
Discount Rates	5.90%	6.90%	7.90%
Share of Net Pension Liability	\$ 7,311,201	\$ 3,811,041	\$ 891,945
ROVERS			
Discount Rates	5.25%	6.25%	7.25%
Share of Net Pension Liability (Asset)	\$ 101,342	\$ 17,767	\$ (53,368)
DARS			
Discount Rates	5.10%	6.10%	7.10%
Share of Net Pension Liability (Asset)	\$ 111,866	\$ 22,815	\$ (51,791)

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
LASERS			
Discount Rates	6.40%	7.40%	8.40%
Share of Net Pension Liability	\$ 191,732	\$ 141,506	\$ 98,773
PERS			
Discount Rates	5.40%	6.40%	7.40%
Share of Net Pension Liability (Asset)	\$ 149,169	\$ (144,088)	\$ (417,549)

NOTE 11 - DEFERRED COMPENSATION PLAN

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

As of December 31, 2021, assets totaling \$7,688,000 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (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 in this are accumulated in a trust that meets the criteria in GASB Codification *Postemployment Benefits Other Than Pensions – Reporting for Benefits Provided Through Trusts That Meet Specified Criteria – Defined Benefit*.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Employees Covered by Benefit Terms

Parish OPEB Plan

At December 31, 2021, the following employees were covered by the benefit terms:

	<u>Amount</u>
Inactive employee or beneficiaries currently receiving benefit payments	8
Active employees	<u>375</u>
Total	<u><u>383</u></u>

Employees of the Parish include the employees of the primary government (\$1,298,323), as well as the Criminal Court (\$66,672), and the Parish Court (\$19,506), which are discretely presented component units.

District OPEB Plan

At December 31, 2021, the OPEB Plan had 64 active employees covered by the benefit terms and no inactive employees or beneficiaries currently receiving benefit payments.

Contribution Rates of the Parish and District OPEB Plan

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

Funding Policies

Parish OPEB Plan

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

District OPEB Plan

The District OPEB Plan recognizes the cost of providing post-employment medical benefits as contributions to the monthly benefit premiums as they become due. The plan was funded in 2021 with a \$2.5 million contribution, although, there are no retired employees participating in the plan at December 31, 2021.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Assumptions and Basis

Parish OPEB Plan

The total Parish OPEB Plan liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	2.12% annually (beginning of year to determine ADC)
	2.06% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

District OPEB Plan

The total OPEB asset in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.0%
Salary increases	3.0% 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, 2021, valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2021 to December 31, 2021.

Net Other Postemployment Benefit Liability (Asset)

The following table presents the Parish's primary government net other post-employment benefit liability (asset) at December 31, 2021:

	Primary Government	
	Governmental Activities	Business-type activities
	Amount	Amount
Beginning OPEB liability	\$ 1,314,738	\$ 115,808
Service cost	53,471	6,855
Interest on total OPEB liability (asset)	15,353	8,792
Difference between expected/actual experience	10,763	6,938
Net investment income (loss)	(16,667)	-
Changes of assumption	715,115	2,255
Employer contributions	(36,574)	-
Benefit payments	(2,500,000)	(23,576)
Ending Net OPEB liability (asset)	\$ (443,801)	\$ 117,071

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Net Other Postemployment Benefit Liability (Asset) (continued)

The following table presents the Parish's discretely presented component units net other post-employment benefit liability at December 31, 2021:

	<u>Amount</u>
Beginning OPEB liability	\$ 84,912
Service cost	6,866
Interest on total OPEB liability	8,807
Difference between expected/actual experience	6,950
Changes of assumption	2,259
Benefit payments	<u>(23,617)</u> 1,266
Ending OPEB liability	<u>\$ 86,178</u>

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

Since the District's OPEB plan is funded, the actuarial value of the plan's assets is \$2,516,667.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Turnover Rate (OPEB Liability)

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

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

Postemployment Benefit Plan Eligibility Requirements

Parish OPEB Plan

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

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

District OPEB Plan

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

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

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

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Investment Return Assumption (Discount Rate)

The Parish OPEB plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rates of 2.12%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2021, have been used as the measurement date at the end of the applicable measurement period. For the immediately preceding measurement period a rate of 2.74%, which was the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2020, was used.

Mortality Rate

Parish OPEB Plan

Mortality rates were based on the RP-2000 Table without projection.

District OPEB Plan

Mortality rates were based on the RP-2000 Combined Healthy Lives with Blue Collar Adjustment Sex Distinct Mortality Tables projected to 2021 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 and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the Parish and Parish administered component units recognized OPEB expense of \$60,117 and \$23,599, respectively.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

At December 31, 2021, the Parish OPEB Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 64,404	\$ 31,294
Changes of assumptions	149,224	54,643
Total	<u>\$ 213,628</u>	<u>\$ 85,937</u>

At December 31, 2021, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in Parish administered component units from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,634	\$ 27
Changes of assumptions	17,687	46
Total	<u>\$ 25,321</u>	<u>\$ 73</u>

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

<u>Year ended December 31:</u>	<u>Primary Government</u>	<u>Component Units</u>
2022	\$ 24,319	\$ 3,802
2023	24,319	3,802
2024	24,319	3,802
2025	24,319	3,802
2026	4,345	1,434
2027 and thereafter	26,072	8,606
Total	<u>\$ 127,691</u>	<u>\$ 25,248</u>

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

The following presents the total OPEB liability of the Parish's primary government and Parish administered component units, calculated using the discount rate of 2.06%, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point higher (3.06%) or 1 percentage point lower (1.06%) point than the current rate.

	1% Decrease 1.06%	Discount Rate 2.06%	1% Increase 3.06%
Total OPEB liability - Primary Government	\$ 1,319,049	\$ 1,433,770	\$ 915,735
	1% Decrease 1.06%	Discount Rate 2.06%	1% Increase 3.06%
Total OPEB liability - Component Units	\$ 517,888	\$ 86,178	\$ 359,537

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

The following presents the net OPEB asset of the District's calculated using the discount rate of 2.06%, as well as what the Parish'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	\$ 1,636,035	\$ 1,760,500	\$ 1,864,851

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

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

	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Primary Government	\$ 937,835	\$ 1,433,770	\$ 1,292,224
	1% Decrease 4.50%	Current Rate 5.50%	1% Increase 6.50%
Total OPEB liability - Component Units	\$ 368,214	\$ 86,178	\$ 507,356

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

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

	1% Decrease 2.00%	Current Rate 3.00%	1% Increase 4.00%
Total OPEB asset - the District	<u>\$ 1,887,536</u>	<u>\$ 1,760,500</u>	<u>\$ 1,601,251</u>

NOTE 13 - INTERFUND TRANSACTIONS

Interfund Receivable and Payable Balances

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

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road Project Fund	-	827,352
Nonmajor governmental funds	4,100	3,005,245
Ascension Consolidated Utilities District No. 1	136,206	-
Lamar Dixon Expo Center Fund	146,723	-
Total General Fund	<u>287,029</u>	<u>3,950,034</u>
East Ascension Drainage Fund:		
General Fund	<u>117,437</u>	<u>-</u>
Road Project Fund:		
General Fund	<u>827,352</u>	<u>-</u>
Nonmajor Governmental Funds:		
General Fund	3,005,245	-
East Ascension Drainage Fund	<u>-</u>	<u>4,100</u>
Total Nonmajor Governmental Funds:	<u>3,005,245</u>	<u>4,100</u>
Total governmental-type activities	<u>4,237,063</u>	<u>3,954,134</u>

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Receivable and Payable Balances (continued)

Individual Fund	Receivable	Payable
Business-type activities:		
Ascension Consolidated Utilities District No. 1:		
General Fund	-	136,206
Lamar Dixon Expo Center:		
General Fund	-	146,723
Total business-type activities:	-	282,929
Total primary government	\$ 4,237,063	\$ 4,237,063

Interfund Transfers

The interfund transfers of the primary government at December 31, 2021 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
Ascension Consolidated Utilities District No. 1 Fund	\$ 50,000	\$ -
Nonmajor governmental funds	-	20,749,861
Total General Fund	50,000	20,749,861
East Ascension Drainage Fund:		
Nonmajor governmental funds	-	4,755,817
Road Project Fund:		
Move Ascension Major Construction	-	861,000
Nonmajor governmental funds	-	1,782,500
Total Road Project Fund	-	2,643,500
Move Ascension Fund:		
Road Project Fund	861,000	-
Nonmajor Governmental Funds:		
General Fund	20,749,861	-
East Ascension Drainage Fund	4,755,817	-
Road Project Fund	1,782,500	-
Nonmajor governmental funds	1,602,732	1,102,732
Total Nonmajor Governmental Funds:	28,890,910	1,102,732
Internal Service Funds:		
Nonmajor governmental funds	-	500,000
Total governmental-type activities	29,801,910	29,751,910

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

Individual Fund	Transfer In	Transfer Out
Business-Type activities:		
Ascension Consolidated Utilites District No. 1:		
General Fund	-	50,000
Ascension Consolidated Utilites District No. 2	1,046,000	-
Total Ascension Consolidated Utilities District No. 1	1,046,000	50,000
Ascension Consolidated Utilites District No. 2:		
Ascension Consolidated Utilites District No. 1	-	1,046,000
Parish Utilities of Ascension	-	470,000
Total Ascension Consolidated Utilities District No. 2	-	1,516,000
Parish Utilities of Ascension		
Ascension Consolidated Utilites District No. 2:	470,000	-
Total business-type activities	1,516,000	1,566,000
Total primary government	\$31,317,910	\$31,317,910

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

The following exchange of funds between the primary government and its discretely presented component units during 2021, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

Individual Fund	Transfer In	Transfer Out
Primary Government:		
<i>Governmental Activities:</i>		
General Fund:		
Criminal Court	\$ -	\$ 300,000
Parish Court	-	189,000
Total General Fund:	-	489,000
Law Officers' Court Fund:		
Criminal Court	-	157,000
FINS Fund:		
Parish Court	30,000	-
Criminal Court Fund	75,000	-
Total FINS Fund	105,000	-
Total primary government	105,000	646,000
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	300,000	-
Law Officers' Court Fund	157,000	-
FINS Fund	-	75,000
Total Criminal Court Fund	457,000	75,000
Parish Court:		
General Fund	189,000	-
FINS Fund	-	30,000
Total FINS Fund	189,000	30,000
Total component units	646,000	105,000
Total	\$ 751,000	\$ 751,000

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

NOTE 14 - SELF INSURANCE

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

All funds of the Parish participate in the self-insurance program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance liability, including claims incurred but not yet reported. As of the end of 2021, it was actuarially determined that the undiscounted loss liability was \$1,825,141, including non-incremental claims adjustments. This liability represents reported losses of \$831,183 and includes claims incurred but not yet reported of \$993,958.

Changes in the reserve amount in each fiscal year from 2019 to 2021 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
2021	\$ 1,772,905	\$ 755,950	\$ (703,714)	\$ 1,825,141	\$ 610,418
2020	1,147,312	1,305,356	(679,763)	1,772,905	562,291
2019	1,308,067	255,436	(416,191)	1,147,312	343,353

As of December 31, 2021, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2022	\$ 309,684	\$ 300,734	\$ 610,418
2023	184,178	243,777	427,955
2024	104,600	172,773	277,373
2025	63,386	122,566	185,952
2026	42,274	79,127	121,401
2027-2030	80,007	122,035	202,042
Total	\$ 784,129	\$ 1,041,012	\$ 1,825,141

NOTE 15 - RESTRICTED NET POSITION

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

AP	<u>Governmental Activities</u>
Net position restricted for:	
Capital projects	\$ 94,409,463
External legal constraints:	
Ad valorem tax authorized by the electorate to specific special revenue funds	59,362,234
Sales tax authorized by the electorate to specific special revenue funds	41,214,559
Federal and state operating grants	1,840,397
Public safety	237,376
Total net position restricted for external legal constraints	<u>102,654,566</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,814,847
Fire protection districts	125,974
Drainage public improvement	762,880
Library revenue bonds	415,159
Total net position restricted for debt service	<u>3,118,860</u>
Pension and other post-employment benefits:	
Net pension obligation	443,801
Net other post-employment benefits obligation	<u>5,430,223</u>
Total net position restricted for net pension and net other-post employment benefits obligations	<u>5,874,024</u>
Total restricted net position - governmental activities	<u><u>\$206,056,913</u></u>

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2021, the Parish had outstanding commitments from construction contracts in progress of \$6,542,210 and engineering contracts in progress of \$7,689,464.

Suits and Claims

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

NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Suits and Claims (continued)

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, although are uncollected at December 31, 2021:

	<u>Amount</u>
FEMA - Ida	\$ 7,884,224
LRA - Disaster Recovery - Sewer Project	998,196
FEMA - 2021 Rain Event	816,200
State of Louisiana - State Wide Generator Project	392,128
Hazard Mitigation	333,979
FEMA - Isaac	243,655
FEMA - 2016 Flood	214,891
FEMA - Gustav	118,197
Bureau of Justice - COVID	115,028
State of Louisiana - Mental Health & Wellness	19,109
State of Louisiana - LGAP	9,932
FEMA - Laura	6,198
FEMA - Delta	3,752
FEMA - Sally	2,889
FEMA - Zeta	734
Total primary government	<u>\$ 11,159,113</u>

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 2021. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Criminal Court - Due to General Fund

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2021, the liability was \$591,884 which has been recorded in the Criminal Court for amounts due to the Parish Court.

Ascension Parish Consolidated Utilities District No. 2 (ACUD No. 2)

On December 3, 2020, the Parish passed an ordinance approving the abolishment of the ACUD No. 2 as a result of future intentions to sell all assets of the fund to a private company. Full responsibilities of debts, operations, and administration of ACUD No. 2 were then vested with the Parish. At December 31, 2021, the assets of ACUD No. 2 were maintained by the Parish and the enterprise fund continued to operate as East Bank Sewer Utilities. On June 3, 2021, upon vote of the citizens of the Parish, the Parish passed the ordinance finalizing the sale of East Bank Utilities' assets to a private company. As of June 30, 2022, which was the date the financial statements were available to be issued, the sale of the fund's assets was still in the process of being finalized and the Parish maintained operations over the East Bank's Sewer Utilities.

Environmental

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

NOTE 17- COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2021, Council members received compensation, including per diem payments, as follows:

	<u>Amount</u>
Councilman, District #1 - Alvin "Coach" Thomas Jr.	\$ 19,289
Councilman, District #2 - Joel Robert	20,435
Councilman, District #3 - Travis Turner	17,573
Councilman, District #4 - Corey Orgeron	19,785
Councilman, District #5 - Dempsey Lambert	19,868
Councilman, District #6 - Chase Melancon	19,915
Councilman, District #7 - Aaron Lawler	19,915
Councilman, District #8 - Teri Casso	17,111
Councilman, District #9 - Dal Waguespack	19,980
Councilman, District #10 - John Cagnolatti	20,002
Councilman, District #11 - Michael Mason	<u>19,785</u>
Total	<u>\$ 213,658</u>

NOTE 18 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2021, \$27,199,913 in Parish ad valorem tax revenues were abated by the State of Louisiana through the Louisiana Industrial Ad Valorem Exemption Program (IAVE).

Additionally, the Restoration Tax Abatement (RTA) program provides up to ten years of abatement of property taxes on renovations and improvements of existing commercial structures and owner-occupied residences. Applications are approved by the Board of Commerce and Industry and can be renewed for five years. For the fiscal year ending December 31, 2021, \$20,117 in Parish ad valorem tax revenues were abated by the State of Louisiana through the RTA program.

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2021:

Fund:	IAVE	RTA	Total
General - operations	\$ 3,029,884	\$ 1,423	\$ 3,031,307
General - juvenile detention	1,095,752	1,028	1,096,780
Parish Amental Shelter	1,095,752	1,028	1,096,780
Library	6,198,195	5,816	6,204,011
East Ascension Drainage	3,855,340	5,131	3,860,471
West Ascension Drainage	3,247,554	-	3,247,554
Health Unit	2,191,505	2,056	2,193,561
Lighting District No. 2	329,651	-	329,651
Lighting District No. 6	2,282,409	-	2,282,409
Mental Health	2,213,641	2,077	2,215,718
Council on Aging	1,660,231	1,558	1,661,789
Total tax abatement	<u>\$ 27,199,913</u>	<u>\$ 20,117</u>	<u>\$ 27,220,030</u>



REQUIRED SUPPLEMENTARY INFORMATION

2021



**PARISH OF ASCENSION
GENERAL FUND**

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

For the ended year December 31, 2021

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	\$ 5,448,000	\$ 4,090,500	\$ 4,137,128	\$ 46,628
Sales and use	22,044,000	27,086,500	31,260,255	4,173,755
Franchise	1,428,000	1,391,000	1,320,476	(70,524)
Intergovernmental:				
Severance	15,000	17,500	31,330	13,830
State revenue sharing	150,000	102,000	154,872	52,872
Civil defense	82,000	-	81,044	81,044
Grants	87,500	790,000	796,099	6,099
Other	25,000	25,000	66,845	41,845
Licenses and permits:				
Occupational	2,327,000	2,405,500	2,705,203	299,703
Alcoholic beverages	20,000	17,500	20,430	2,930
Building	950,000	1,200,000	1,269,611	69,611
Mobile home	10,500	5,000	17,800	12,800
Planning fees	190,000	58,000	111,318	53,318
Other	45,500	45,000	62,938	17,938
Fines and forfeitures	60,500	62,000	68,631	6,631
Charges for services - rent and other	2,251,700	2,206,000	2,211,109	5,109
Investment earnings (loss) and other	740,500	448,500	(64,736)	(513,236)
Total revenues	35,875,200	39,950,000	44,250,353	4,300,353
EXPENDITURES				
Current function:				
General government	19,707,000	24,053,500	27,425,672	(3,372,172)
Public safety- jail operations	4,315,000	3,793,500	2,794,374	999,126
Culture and recreation	3,265,000	3,377,500	2,739,182	638,318
Capital outlay	543,000	1,155,500	436,406	719,094
Total expenditures	27,830,000	32,380,000	33,395,634	(1,015,634)
Excess of revenues over expenditures	\$ 8,045,200	\$ 7,570,000	\$ 10,854,719	\$ 3,284,719

(continued)

PARISH OF ASCENSION GENERAL FUND

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

For the ended year December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Proceeds from sale of property	25,000	15,000	22,066	7,066
Proceeds from insurance	-	-	3,310	3,310
Transfers out	<u>(10,839,000)</u>	<u>(19,109,500)</u>	<u>(20,749,861)</u>	<u>(1,640,361)</u>
 Total other financing sources (uses)	<u>(10,764,000)</u>	<u>(19,044,500)</u>	<u>(20,674,485)</u>	<u>(1,629,985)</u>
 Net change in fund balance	<u>\$ (2,718,800)</u>	<u>\$ (11,474,500)</u>	<u>(9,819,766)</u>	<u>\$ 1,654,734</u>
 FUND BALANCE				
Beginning of year			<u>43,845,018</u>	
 End of year			<u>\$ 34,025,252</u>	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND**

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

For the ended year December 31, 2021

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	\$ 6,889,000	\$ 7,148,500	\$ 7,233,832	\$ 85,332
Sales and use	14,000,000	16,500,000	18,834,655	2,334,655
Intergovernmental:				
State revenue sharing	270,000	185,000	280,289	95,289
Grants	-	180,000	208,823	28,823
Investment earnings (loss) and other	377,500	210,000	(194,257)	(404,257)
Total revenues	21,536,500	24,223,500	26,363,342	2,139,842
EXPENDITURES				
Public works:				
Personnel	7,355,500	7,908,500	7,141,597	766,903
Contribution to retirement system	220,000	230,000	236,749	(6,749)
Equipment rental	55,000	45,000	27,653	17,347
Repairs and maintenance	1,963,000	2,091,500	1,885,332	206,168
Other charges and services	4,692,500	2,048,500	1,191,703	856,797
Insurance	386,500	386,500	386,500	-
Materials and supplies	768,500	735,000	622,367	112,633
Tax collector	436,000	430,000	512,477	(82,477)
Small equipment	283,000	206,000	74,989	131,011
Weed control	141,000	100,000	61,821	38,179
Utilities	7,000	7,000	6,616	384
Engineer	100,000	100,000	52,664	47,336
Capital outlay	378,500	900,000	772,725	127,275
Total expenditures	16,786,500	15,188,000	12,973,193	2,214,807
Excess of revenues over expenditures	4,750,000	9,035,500	13,390,149	4,354,649
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of property	10,000	10,000	178,185	168,185
Transfers out	(4,756,000)	(4,756,000)	(4,755,817)	(183)
Total other financing sources (uses)	(4,746,000)	(4,746,000)	(4,577,632)	168,002
Net change in fund balance	\$ 4,000	\$ 4,289,500	8,812,517	\$ 4,522,651
FUND BALANCE				
Beginning of year			35,990,649	
End of year			\$ 44,803,166	

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS (2)*

	2021				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0026%	22.8279%	1.0754%	0.5601%	0.1282%
Employers proportionate share of net pension liability (asset)	\$ 141,506	\$ (5,860,519)	\$ 3,811,041	\$ 17,767	\$ 22,815
Employer's covered payroll	\$ 47,397	\$ 25,109,271	\$ 2,696,213	\$ 85,507	\$ 80,333
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	298.55%	-23.34%	141.35%	20.78%	28.40%
Plan fiduciary net position as a percentage of the total pension liability (asset)	72.78%	106.76%	86.78%	97.68%	96.79%
	2020				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0023%	23.0079%	0.9841%	0.6101%	0.1299%
Employers proportionate share of net pension liability (asset)	\$ 191,713	\$ (1,664,534)	\$ 6,821,435	\$ 131,423	\$ 102,905
Employer's covered payroll	\$ 46,569	\$ 23,912,946	\$ 2,450,876	\$ 83,742	\$ 80,589
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	411.68%	-6.96%	278.33%	156.94%	127.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	58.00%	98.00%	72.61%	83.32%	84.86%
	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	22.6235%	0.9506%	0.6647%	0.1378%
Employers proportionate share of net pension liability (asset)	\$ 177,355	\$ 6,112,088	\$ 5,952,390	\$ 124,306	\$ 44,340
Employer's covered payroll	\$ 45,369	\$ 22,127,174	\$ 2,292,475	\$ 91,298	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	390.92%	27.62%	259.65%	136.15%	54.74%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.90%	91.93%	73.96%	84.83%	93.13%
	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.8841%	0.8635%	0.6451%	0.1321%
Employers proportionate share of net pension liability (asset)	\$ 168,248	\$ (2,753,469)	\$ 4,966,718	\$ 152,265	\$ 42,505
Employer's covered payroll	\$ 45,123	\$ 18,509,848	\$ 2,057,671	\$ 89,496	\$ 82,116
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	372.87%	-14.88%	241.38%	170.14%	51.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	64.30%	104.02%	74.76%	80.57%	92.92%

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

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

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

* As of the pension plan measurement date.

PARISH OF ASCENSION

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

LAST TEN FISCAL YEARS (2)*

	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.1400%	0.7629%	0.6496%	0.1383%
Employers proportionate share of net pension liability (asset)	\$ 179,068	\$ 2,746,239	\$ 4,372,692	\$ 142,590	\$ 37,300
Employer's covered payroll	\$ 44,826	\$ 17,590,442	\$ 1,781,203	\$ 88,966	\$ 84,031
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	399.47%	15.61%	245.49%	160.27%	44.39%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.50%	95.50%	73.55%	80.51%	93.57%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	17.6302%	0.6530%	0.6477%	0.1399%
Employers proportionate share of net pension liability (asset)	\$ 193,094	\$ 3,138,983	\$ 4,271,106	\$ 183,775	\$ 26,777
Employer's covered payroll	\$ 45,248	\$ 15,819,023	\$ 1,466,892	\$ 88,966	\$ 82,892
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	426.75%	19.84%	291.17%	206.57%	32.30%
Plan fiduciary net position as a percentage of the total pension liability (asset)	57.70%	93.48%	68.16%	73.98%	95.09%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0004%	17.7225%	0.5771%	0.6521%	0.1445%
Employers proportionate share of net pension liability (asset)	\$ 26,118	\$ 49,220	\$ 3,114,695	\$ 159,708	\$ 7,785
Employer's covered payroll	\$ 7,110	\$ 15,042,342	\$ 1,226,344	\$ 88,461	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	367.34%	0.33%	253.98%	180.54%	9.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.70%	99.89%	72.45%	76.86%	98.56%

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

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

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

* As of the pension plan measurement date.

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

	2021				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 20,665	\$ 1,969,621	\$ 869,582	\$ 14,851	\$ 3,213
Contributions in relation to contractually required contribution	20,665	1,969,621	869,582	14,851	3,213
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 49,106	\$ 24,590,547	\$ 3,139,665	\$ 91,149	\$ 80,333
Contributions as a percentage of covered payroll	42.08%	8.01%	27.70%	16.29%	4.00%
	2020				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 19,557	\$ 1,959,627	\$ 680,118	\$ 15,074	\$ 3,223
Contributions in relation to contractually required contribution	19,557	1,959,627	680,118	15,074	3,223
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 46,230	\$ 25,109,547	\$ 2,642,858	\$ 82,558	\$ 80,589
Contributions as a percentage of covered payroll	42.30%	7.80%	25.73%	18.26%	4.00%
	2019				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,942	\$ 1,919,662	\$ 607,505	\$ 14,521	\$ 1,013
Contributions in relation to contractually required contribution	17,942	1,919,662	607,505	14,521	1,013
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 46,399	\$ 23,912,946	\$ 2,354,637	\$ 90,530	\$ 80,999
Contributions as a percentage of covered payroll	38.67%	8.03%	25.80%	16.04%	1.25%
	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,907	\$ 1,775,051	\$ 545,282	\$ 15,215	\$ 507
Contributions in relation to contractually required contribution	17,907	1,775,051	545,282	15,215	507
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 45,123	\$ 22,127,174	\$ 2,156,216	\$ 90,637	\$ 80,999
Contributions as a percentage of covered payroll	39.68%	8.02%	25.29%	16.79%	0.63%

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

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

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

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

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

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

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

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

PARISH OF ASCENSION
SCHEDULE OF CHANGES IN NET
OTHER POST EMPLOYMENT BENEFITS LIABILITY (ASSET)
AND RELATED RATIOS

LAST TEN FISCAL YEARS (2)

Ascension Parish OPEB Plan (1)		
	2021	2020
Total OPEB Liability		
Service cost	\$ 24,355	\$ 22,258
Interest cost	31,240	38,352
Differences between expected and actual experience	24,651	47,140
Changes of assumptions	8,011	47,710
Benefit payments	(83,767)	(79,401)
Net change in total OPEB liability	4,490	76,059
Total OPEB liability - beginning	1,515,458	1,439,399
Total OPEB liability - ending	\$ 1,519,948	\$ 1,515,458
Covered employee payroll	\$ 15,839,090	\$ 16,310,362
Net OPEB liability as a percentage of covered employee payroll	9.60%	9.29%
Total OPEB Liability	2019	2018
Service cost	\$ 18,260	\$ 21,366
Interest cost	49,890	45,986
Differences between expected and actual experience	26,588	(42,710)
Changes of assumptions	163,793	(74,575)
Benefit payments	(71,914)	(68,165)
Net change in total OPEB liability	186,617	(118,098)
Total OPEB liability - beginning	1,252,782	1,370,880
Total OPEB liability - ending	\$ 1,439,399	\$ 1,252,782
Covered employee payroll	\$ 16,568,207	\$ 15,930,968
Net OPEB liability as a percentage of covered employee payroll	8.69%	7.86%

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

Fire Protection District No. 3 OPEB Plan	
	2021
Total OPEB Asset	
Service cost	\$ 42,837
Interest cost	1,713
Net investment income	(16,667)
Changes of assumptions	711,617
Employer contributions	(2,500,000)
Net change in total OPEB asset	(1,760,500)
Total OPEB asset - beginning	-
Total OPEB asset - ending	\$ (1,760,500)
Covered employee payroll	\$ 2,783,151
Net OPEB asset as a percentage of covered employee payroll	-63.26%

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

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

Ascension Parish OPEB Plan (1)		
	2021	2020
Actuarially determined contribution	\$ 93,142	\$ 93,249
Contributions in relation to the actuarially determined contribution		
Employer-paid retiree premiums	(83,768)	(79,401)
Contribution deficiency	<u>\$ 9,374</u>	<u>\$ 13,848</u>
Covered employee payroll	<u>\$ 15,839,090</u>	<u>\$ 16,310,362</u>
Contributions as a percentage of covered employee payroll	0.53%	0.49%
	2019	2018
Actuarially determined contribution	\$ 91,591	\$ 95,343
Contributions in relation to the actuarially determined contribution		
Employer-paid retiree premiums	(71,914)	(68,165)
Contribution deficiency	<u>\$ 19,677</u>	<u>\$ 27,178</u>
Covered employee payroll	<u>\$ 16,568,207</u>	<u>\$ 15,930,968</u>
Contributions as a percentage of covered employee payroll	0.43%	0.43%

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

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

(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, 2021

NOTE 1 - BUDGETS

Budget Policy and Budgetary Accounting

A proposed budget is prepared and submitted by the Parish President to the Council prior to the beginning of each fiscal year. A budget summary and notice of a public hearing is published with the public hearing being conducted prior to the commencement of the budget year.

The annual operating budget, prepared on the modified accrual basis, covers the General Fund, special revenue, debt service, capital projects and enterprise funds. At the end of the fiscal year unexpended appropriations automatically lapse. Budget amendments are approved by the Council and are included in the financial statements.

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

Basis of Accounting

All of the Parish's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2021. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Expenditures Exceeding Appropriations

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

	Final Budget	Actual (GAAP Basis)	Excess over Budget
Governmental Fund:			
General Fund:			
Current function:			
General government	<u>\$ 24,053,500</u>	<u>\$ 27,425,672</u>	<u>\$ (3,372,172)</u>

NOTE 3 - NET PENSION LIABILITY (ASSET)

Changes of Benefit Terms

Louisiana State Employees Retirement System

No changes.

Parochial Employees Retirement System of Louisiana

No changes.

Firefighters Retirement System

No changes.

Registrar of Voters Employees' Retirement System

No changes.

District Attorney Retirement System

No changes.

Changes of Assumptions

Louisiana State Employees Retirement System

The investment rate of return decreased by 0.15% to 7.40% for the plan year ended June 30, 2021.

Parochial Employees Retirement System of Louisiana

The investment rate of return decreased by 0.10% to 6.40%.

Firefighters Retirement System

The investment rate of return decreased by 0.10% to 6.90% for the plan year ending June 30, 2021. Salary increases were projected to remain at 14.10% in the first two years of service and remain between 4.50% - 5.20% with three or more years of service.

Registrar of Voters Employees' Retirement System

The investment rate of return decreased by 0.15% to 6.25% for the plan year ending June 30, 2021. Salary increases were projected to remain at 5.25% which included the inflation rate decreasing by 0.65% to 2.30%

District Attorney Retirement System

The investment rate of return decreased by 0.15% to 6.10%, and the inflation rate decreased by 0.10% to 2.20% for the plan year ending June 30, 2021. Projected salary increases remained at 5.00% in 2020 to in 2021.

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

Changes of Benefit Terms

Ascension Parish Government OPEB Plan (the Parish OPEB Plan)

No changes.

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

No changes.

Changes of Assumptions

Ascension Parish Government OPEB Plan (the Parish OPEB Plan)

The discount rate decreased from 2.12% to 2.06% for the plan year ended December 31, 2021.

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

No changes.



OTHER SUPPLEMENTARY INFORMATION

2021



PARISH OF ASCENSION

SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

ROAD AND BRIDGE FUND

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

WEST ASCENSION DRAINAGE FUND

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

HEALTH UNIT FUND

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

MENTAL HEALTH CENTER FUND

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

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

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

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

ROAD INFRASTRUCTURE DISTRICT FUNDS

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

RIGHT OF WAY (ROW) BEAUTIFICATION DISTRICTS

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

LAW OFFICERS' COURT FUND

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

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

LIBRARY FUND

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

FEMA – REPETITIVE LOSS REDUCTION FUND

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

SECTION 8 FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

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.

ANIMAL SERVICES FUND

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

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

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

EAST ASCENSION DRAINAGE SINKING FUND

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

WEST ASCENSION DRAINAGE SINKING FUND

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

SALES AND USE TAX DISTRICT NO. 2 SINKING FUND

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

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

FIRE DISTRICT NO. 1 SINKING FUND

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

LIBRARY BOND FUND

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

Capital Projects Funds

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

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

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

OFFICE BUILDING CONSTRUCTION FUND

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

LIBRARY CONSTRUCTION FUND

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

JAIL CONSTRUCTION FUND

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

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) CONSTRUCTION FUND

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

HEALTH UNIT CONSTRUCTION FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

PARK CONSTRUCTION FUND

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

LIGHTING DISTRICT CONSTRUCTION FUND

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

HAZARD MITIGATION GRANT FUND

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

INFRASTRUCTURE PROJECT FUND

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

DEDICATED SPECIAL PROJECTS FUND

The Dedicated Special Projects Fund is used to account for the construction of various recreational projects in the Parish. This fund is also used to account for the construction of various infrastructure projects as needed 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 a various large infrastructure projects in the Parish.

WEST ASCENSION DRAINAGE CONSTRUCTION FUND

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

COURTHOUSE EAST CONSTRUCTION FUND

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

MAJOR GOVERNMENTAL FUNDS

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.

PARISH OF ASCENSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 15,569,326	\$ 1,519,477	\$ 9,938,007	\$ 27,026,810
Investments	36,934,904	1,287,629	30,777,030	68,999,563
Accounts receivable:				
Ad valorem taxes	24,293,686	-	-	24,293,686
Other, net	392,749	165,701	44,435	602,885
Due from other governments:				
LA - State revenue sharing	820,976	-	-	820,976
LA - Beer and Parish Transportation	75,069	-	-	75,069
Grants	291,162	-	998,196	1,289,358
Due from other funds	2,856,703	148,542	-	3,005,245
Prepaid and other assets	105,454	-	-	105,454
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	\$ 81,340,029	\$ 3,121,349	\$ 41,757,668	\$ 126,219,046
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,685,678	\$ -	\$ -	\$ 1,685,678
Contracts payable	27,635	-	1,762,505	1,790,140
Accrued payroll	215,673	-	-	215,673
Deductions from ad valorem taxes:				
Contribution to retirement system	957,619	-	-	957,619
Due to other funds	4,100	-	-	4,100
Due to other governments	6,929	-	-	6,929
Unearned revenue	-	-	2,295,672	2,295,672
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	2,897,634	-	4,058,177	6,955,811
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	1,749,095	2,489	352,596	2,104,180
FUND BALANCE				
Nonspendable	105,454	-	-	105,454
Restricted for:				
Construction of capital assets	-	-	21,355,404	21,355,404
Culture and recreation	19,935,923	-	-	19,935,923
Debt service	-	3,118,860	-	3,118,860
Fire protection	18,345,301	-	-	18,345,301
Drainage maintenance	1,790,308	-	-	1,790,308
Health and mental health services	14,170,992	-	-	14,170,992
Law enforcement	46,919	-	-	46,919
Road lighting	4,717,211	-	-	4,717,211
Juvenile detention	7,646,471	-	-	7,646,471
Hazard mitigation	1,369,078	-	-	1,369,078
Road maintenance	474,465	-	-	474,465
Housing assistance	471,319	-	-	471,319
Committed for:				
Construction of capital assets	-	-	15,991,491	15,991,491
Drainage maintenance	197,850	-	-	197,850
Health and mental health services	6,619,086	-	-	6,619,086
Road lighting	526,367	-	-	526,367
Road maintenance	276,556	-	-	276,556
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance	76,693,300	3,118,860	37,346,895	117,159,055
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources, and fund balance	\$ 81,340,029	\$ 3,121,349	\$ 41,757,668	\$ 126,219,046

PARISH OF ASCENSION

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

For the year ended December 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 29,272,547	\$ -	\$ -	\$ 29,272,547
Sales	4,928,185	-	-	4,928,185
Intergovernmental	4,965,424	-	11,465,225	16,430,649
License and permits	1,000	-	-	1,000
Fines and forfeitures	173,122	-	-	173,122
Charges for services	185,749	1,494,810	-	1,680,559
Investment earnings (loss) and other	3,163	4,704	(246,900)	(239,033)
Total revenues	39,529,190	1,499,514	11,218,325	52,247,029
EXPENDITURES				
Current function:				
General government	22,801	-	-	22,801
Public safety	12,272,599	-	500,670	12,773,269
Public works	9,727,739	-	128,034	9,855,773
Health and welfare	9,313,898	-	-	9,313,898
Culture and recreation	6,517,913	-	1,373,381	7,891,294
Debt service:				
Principal	-	5,581,000	-	5,581,000
Interest	-	4,068,924	-	4,068,924
Bond issuance costs	-	169,453	-	169,453
Capital outlay	1,396,762	-	7,013,562	8,410,324
Total expenditures	39,251,712	9,819,377	9,015,647	58,086,736
Excess (deficiency) of revenues over expenditures	277,478	(8,319,863)	2,202,678	(5,839,707)
OTHER FINANCING SOURCES (USES)				
Transfers in	13,967,861	8,106,549	6,816,500	28,890,910
Proceeds from sale of property	98,415	-	-	98,415
Proceeds from insurance	314,263	-	-	314,263
Issuance of refunding debt	-	4,695,000	-	4,695,000
Premium on debt issuance	-	190,153	-	190,153
Payments to refunded bond escrow agent	-	(4,715,000)	-	(4,715,000)
Transfers out	(1,102,732)	-	-	(1,102,732)
Total other financing sources (uses)	13,277,807	8,276,702	6,816,500	28,371,009
Net change in fund balance	13,555,285	(43,161)	9,019,178	22,531,302
FUND BALANCE				
Beginning of year	63,138,015	3,162,021	28,327,717	94,627,753
End of year	\$ 76,693,300	\$ 3,118,860	\$ 37,346,895	\$ 117,159,055

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

For the ended year December 31, 2021

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 636,000	\$ 555,500	\$ 539,314	\$ 16,186
Official publications and supplies	43,500	43,500	250	-
Maintenance: Legislative - Councilmen	-	-	35,799	(35,799)
Travel and mileage	50,000	10,000	9,746	254
Other charges and services	104,000	83,000	63,756	19,244
Judicial - District Attorney				
Personnel	94,000	98,000	91,314	6,686
Juror and witnesses	35,000	35,000	21,539	13,461
Prosecutorial	20,000	50,000	44,165	5,835
District Attorney appropriations	985,000	1,133,000	1,179,736	(46,736)
Judicial - Clerk of Court				
Court attendance	25,000	25,000	16,655	8,345
Judicial - Coroner				
Personnel	124,000	124,000	125,713	(1,713)
Professional	125,000	154,000	180,499	(26,499)
Other charges and services	26,000	29,000	40,656	(11,656)
Judicial - Justice of Peace				
Personnel	180,000	137,500	133,084	4,416
Other charges and services	4,000	-	-	-
Elections - Registrar of Voters				
Personnel	105,000	120,500	118,677	1,823
Election	74,500	75,000	31,995	43,005
Office supplies	12,500	12,500	8,841	3,659
Other charges and services	19,500	16,500	13,948	2,552
Financial and Administration				
Personnel	2,740,500	2,838,500	2,693,014	145,486
Occupancy	1,021,000	1,025,500	1,035,442	(9,942)
Telephone	41,500	44,000	34,516	9,484
Office supplies	165,500	117,000	96,840	20,160
Insurance	225,000	225,500	225,500	-
Maintenance	2,583,500	2,088,000	2,081,930	6,070
Professional services	1,340,500	1,666,000	1,338,352	327,648
Travel and mileage	92,000	8,500	10,475	(1,975)
Consolidated parish collection service	405,000	405,000	304,108	100,892
Catastrophic Events	150,000	4,000,000	9,802,829	(5,802,829)
Other charges and services	53,000	58,000	27,482	30,518

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

For the ended year December 31, 2021

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT (CONTINUED)				
Purchasing Department				
Personnel	\$ 399,000	\$ 404,500	\$ 387,513	\$ 16,987
Contract labor	10,000	6,000	6,000	-
Telephone	3,500	3,500	3,339	161
Maintenance	6,000	6,000	3,516	2,484
Office supplies	12,000	12,000	6,858	5,142
Travel and mileage	18,500	11,500	5,596	5,904
Building Department				
Personnel	1,099,000	1,151,500	1,056,746	94,754
Contract labor	50,000	100,000	28,908	71,092
Telephone	11,500	11,500	10,292	1,208
Utilities	-	3,000	3,681	(681)
Maintenance	17,500	17,000	15,520	1,480
Office supplies	18,000	14,000	5,727	8,273
Travel and mileage	38,000	38,000	30,366	7,634
Other charges and services	80,000	133,500	116,015	17,485
Planning Commission				
Personnel	1,273,000	1,273,000	1,132,074	140,926
Professional	460,000	1,015,500	345,251	670,249
Office supplies	20,000	20,000	13,073	6,927
Other charges and services	85,500	89,500	71,925	17,575
Executive Department				
Personnel	504,500	514,500	502,303	12,197
Professional	32,500	35,000	23,408	11,592
Telephone	9,500	5,000	4,285	715
Maintenance and supplies	27,000	21,500	17,378	4,122
Other charges and services	54,500	35,000	19,121	15,879
Grants Department				
Personnel	237,500	231,000	226,700	4,300
Professional	24,000	21,000	529	20,471
Telephone	5,000	4,000	2,870	1,130
Maintenance and supplies	9,500	9,500	4,613	4,887
Other charges and services	12,000	13,000	5,514	7,486
Graphic Information Systems Department				
Personnel	1,065,500	944,500	835,170	109,330
Professional	169,000	200,000	165,058	34,942
Office supplies	322,000	314,000	267,531	46,469
Telephone	83,000	83,000	70,990	12,010
Other charges and services	53,500	55,000	32,587	22,413
Grants and Appropriations				
Other appropriations	1,218,500	1,337,500	983,712	353,788

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

For the ended year December 31, 2021

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT (CONTINUED)				
Citizen Service Office				
Personnel	\$ 186,500	\$ 192,000	\$ 188,106	\$ 3,894
Professional	85,000	32,500	32,035	465
Office Supplies	13,000	10,000	990	9,010
Communications				
Personnel	438,500	415,000	431,920	(16,920)
Professional	50,000	50,000	20,032	29,968
Office supplies	15,000	31,000	34,071	(3,071)
Repair and maintenance	4,000	2,000	979	1,021
Other charges and services	5,500	9,500	7,195	2,305
Total general government	<u>19,707,000</u>	<u>24,053,500</u>	<u>27,425,672</u>	<u>(3,415,422)</u>
PUBLIC SAFETY				
Jail				
Personnel	339,500	316,500	260,889	55,611
Engineer Fees - Non Capital	25,000	20,000	3,500	16,500
Prisoners	700,000	715,000	488,987	226,013
Occupancy	530,000	550,000	369,031	180,969
Telephone	13,500	13,500	11,471	2,029
Maintenance	449,000	452,000	181,882	270,118
Supplies	592,000	592,000	499,430	92,570
Equipment Rentals	15,000	15,000	15,889	(889)
Insurance	88,000	88,000	88,000	-
Other charges and services	217,500	209,500	128,188	81,312
Sheriff				
Juvenile	525,000	-	-	-
Court attendance	21,500	21,500	16,575	4,925
Civil defense				
Personnel	405,500	420,000	436,966	(16,966)
Professional	35,000	35,000	23,017	11,983
Maintenance	160,000	150,000	104,226	45,774
Other charges and services	90,500	86,000	57,113	28,887
Fire pay rebate	108,000	109,500	109,210	290
Total public safety	<u>4,315,000</u>	<u>3,793,500</u>	<u>2,794,374</u>	<u>999,126</u>
CULTURE AND RECREATION				
Personnel	1,390,000	1,688,000	1,428,549	259,451
Programs	267,000	258,000	223,331	34,669
Maintenance	256,500	259,000	280,328	(21,328)
Professional services	35,000	155,000	197,780	(42,780)
Other charges and services	1,316,500	1,017,500	609,194	408,306
Total culture and recreation	<u>3,265,000</u>	<u>3,377,500</u>	<u>2,739,182</u>	<u>638,318</u>
CAPITAL OUTLAY				
	<u>543,000</u>	<u>1,155,500</u>	<u>436,406</u>	<u>719,094</u>
Total expenditures	<u>\$ 27,830,000</u>	<u>\$ 32,380,000</u>	<u>\$ 33,395,634</u>	<u>\$ (1,015,634)</u>

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2021

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ 5	\$ 239,576	\$ 801,278	\$ 454,787
Investments	456	866,782	2,388,569	7,991,057	4,536,103
Accounts receivable, net:					
Ad valorem taxes	-	1,226,579	2,568,832	2,594,712	-
Other	76,735	-	4,046	17,572	213,748
Due from other governments:					
LA - State revenue sharing	-	21,898	80,652	81,464	-
LA - Beer and Parish Transportation	75,069	-	-	-	-
Grants	99,014	1,276	117,671	19,525	104
Due from other funds	754,167	-	-	-	317,165
Prepaid assets and other	-	-	-	-	-
Total assets	<u>\$ 1,033,076</u>	<u>\$ 2,116,540</u>	<u>\$ 5,399,346</u>	<u>\$ 11,505,608</u>	<u>\$ 5,521,907</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 288,438	\$ 37,785	\$ 89,053	\$ 118,094	\$ 103,398
Contracts payable	27,635	-	-	-	-
Accrued payroll	48,328	8,151	35,941	24,086	6,635
Deductions from ad valorem taxes:					
Contribution to retirement system	-	41,836	103,217	104,259	-
Due to other funds	4,000	-	-	-	-
Due to other governments	-	-	-	-	6,429
Total liabilities	<u>368,401</u>	<u>87,772</u>	<u>228,211</u>	<u>246,439</u>	<u>116,462</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>5,377</u>	<u>40,610</u>	<u>155,059</u>	<u>175,858</u>	<u>204,708</u>
FUND BALANCE					
Nonspendable	-	-	-	-	-
Restricted for:					
Culture and recreation	-	-	-	-	-
Fire protection	-	-	-	-	5,200,737
Drainage maintenance	-	1,790,308	-	-	-
Health and mental health services	-	-	949,935	8,561,470	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Juvenile detention	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	382,742	-	-	-	-
Housing assistance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	197,850	-	-	-
Health and mental health services	-	-	4,066,141	2,521,841	-
Road lighting	-	-	-	-	-
Road maintenance	276,556	-	-	-	-
Fund balance	<u>659,298</u>	<u>1,988,158</u>	<u>5,016,076</u>	<u>11,083,311</u>	<u>5,200,737</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,033,076</u>	<u>\$ 2,116,540</u>	<u>\$ 5,399,346</u>	<u>\$ 11,505,608</u>	<u>\$ 5,521,907</u>

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2021

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
ASSETS						
Cash and cash equivalents	\$ 194,326	\$ 605,015	\$ 264,297	\$ -	\$ 1,100	\$ -
Investments	1,938,237	6,034,493	4,176,305	38,530	-	43,151
Accounts receivable, net:						
Ad valorem taxes	-	4,995,064	1,058,859	63,525	-	-
Other	3,283	24,457	4,465	-	-	11,684
Due from other governments:						
LA - State revenue sharing	-	262,060	32,752	-	-	-
LA - Beer and Parish Transportation	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Due from other funds	63,433	107,348	-	-	-	-
Prepaid assets and other	-	-	-	-	-	-
Total assets	<u>\$ 2,199,279</u>	<u>\$ 12,028,437</u>	<u>\$ 5,536,678</u>	<u>\$ 102,055</u>	<u>\$ 1,100</u>	<u>\$ 54,835</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 64,321	\$ 288,097	\$ 160,957	\$ -	\$ -	\$ 7,916
Contracts payable	-	-	-	-	-	-
Accrued payroll	-	83,015	-	-	-	-
Deductions from ad valorem taxes:						
Contribution to retirement system	-	190,592	42,053	2,320	-	-
Due to other funds	-	-	-	-	100	-
Due to other governments	-	500	-	-	-	-
Total liabilities	<u>64,321</u>	<u>562,204</u>	<u>203,010</u>	<u>2,320</u>	<u>100</u>	<u>7,916</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	-	456,627	90,090	9,012	-	-
FUND BALANCE						
Nonspendable	-	-	-	-	-	-
Restricted for:						
Culture and recreation	-	-	-	-	-	-
Fire protection	2,134,958	11,009,606	-	-	-	-
Drainage maintenance	-	-	-	-	-	-
Health and mental health services	-	-	-	-	-	-
Law enforcement	-	-	-	-	-	46,919
Road lighting	-	-	4,717,211	-	-	-
Juvenile detention	-	-	-	-	-	-
Hazard mitigation	-	-	-	-	-	-
Road maintenance	-	-	-	90,723	1,000	-
Housing assistance	-	-	-	-	-	-
Committed for:						
Drainage maintenance	-	-	-	-	-	-
Health and mental health services	-	-	-	-	-	-
Road lighting	-	-	526,367	-	-	-
Road maintenance	-	-	-	-	-	-
Fund balance	<u>2,134,958</u>	<u>11,009,606</u>	<u>5,243,578</u>	<u>90,723</u>	<u>1,000</u>	<u>46,919</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,199,279</u>	<u>\$ 12,028,437</u>	<u>\$ 5,536,678</u>	<u>\$ 102,055</u>	<u>\$ 1,100</u>	<u>\$ 54,835</u>

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ -	\$ -	\$ 11,670,319	\$ 126,949	\$ 469,202	\$ 106,006	\$ 608,831	\$ 15,569,326
507,256	17,875	-	1,266,211	-	1,057,323	6,072,556	36,934,904
1,946,159	-	7,271,150	-	-	1,284,403	1,284,403	24,293,686
-	20,000	-	2,565	2,117	1,791	10,286	392,749
-	-	342,150	-	-	-	-	820,976
-	-	-	-	-	-	-	75,069
-	-	-	53,572	-	-	-	291,162
-	5,417	1,609,173	-	-	-	-	2,856,703
-	-	105,454	-	-	-	-	105,454
<u>\$ 2,453,415</u>	<u>\$ 43,292</u>	<u>\$ 20,998,246</u>	<u>\$ 1,449,297</u>	<u>\$ 471,319</u>	<u>\$ 2,449,523</u>	<u>\$ 7,976,076</u>	<u>\$ 81,340,029</u>
\$ -	\$ 7,396	\$ 237,373	\$ 26,729	\$ -	\$ 15,303	\$ 240,818	\$ 1,685,678
-	-	-	-	-	-	-	27,635
-	4,792	-	-	-	4,725	-	215,673
78,199	-	291,925	-	-	51,609	51,609	957,619
-	-	-	-	-	-	-	4,100
-	-	-	-	-	-	-	6,929
<u>78,199</u>	<u>12,188</u>	<u>529,298</u>	<u>26,729</u>	<u>-</u>	<u>71,637</u>	<u>292,427</u>	<u>2,897,634</u>
<u>56,337</u>	<u>-</u>	<u>427,571</u>	<u>53,490</u>	<u>-</u>	<u>37,178</u>	<u>37,178</u>	<u>1,749,095</u>
-	-	105,454	-	-	-	-	105,454
-	-	19,935,923	-	-	-	-	19,935,923
-	-	-	-	-	-	-	18,345,301
-	-	-	-	-	-	-	1,790,308
2,318,879	-	-	-	-	2,340,708	-	14,170,992
-	-	-	-	-	-	-	46,919
-	-	-	-	-	-	-	4,717,211
-	-	-	-	-	-	7,646,471	7,646,471
-	-	-	1,369,078	-	-	-	1,369,078
-	-	-	-	-	-	-	474,465
-	-	-	-	471,319	-	-	471,319
-	-	-	-	-	-	-	197,850
-	31,104	-	-	-	-	-	6,619,086
-	-	-	-	-	-	-	526,367
-	-	-	-	-	-	-	276,556
<u>2,318,879</u>	<u>31,104</u>	<u>20,041,377</u>	<u>1,369,078</u>	<u>471,319</u>	<u>2,340,708</u>	<u>7,646,471</u>	<u>76,693,300</u>
<u>\$ 2,453,415</u>	<u>\$ 43,292</u>	<u>\$ 20,998,246</u>	<u>\$ 1,449,297</u>	<u>\$ 471,319</u>	<u>\$ 2,449,523</u>	<u>\$ 7,976,076</u>	<u>\$ 81,340,029</u>

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

COMBINING BALANCE SHEET

December 31, 2021

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	464,763	362,705	304,272	152,342
Accounts receivable, net:				
Ad valorem taxes	47,186	93,049	52,225	16,757
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	3,086	234	2,362	1,030
Total assets	<u>\$ 515,035</u>	<u>\$ 455,988</u>	<u>\$ 358,859</u>	<u>\$ 170,129</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 2,710	\$ 2,490	\$ 2,525	\$ 2,037
Deductions from ad valorem taxes:				
Contribution to retirement system	1,693	3,033	2,006	620
Total liabilities	<u>4,403</u>	<u>5,523</u>	<u>4,531</u>	<u>2,657</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>4,147</u>	<u>987</u>	<u>3,478</u>	<u>1,674</u>
FUND BALANCE				
Restricted	351,632	392,442	311,771	152,408
Committed	<u>154,853</u>	<u>57,036</u>	<u>39,079</u>	<u>13,390</u>
Fund balance	<u>506,485</u>	<u>449,478</u>	<u>350,850</u>	<u>165,798</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 515,035</u>	<u>\$ 455,988</u>	<u>\$ 358,859</u>	<u>\$ 170,129</u>

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Total Road Lighting Districts</u>
\$ -	\$ 264,297	\$ -	\$ 264,297
166,797	2,636,130	89,296	4,176,305
39,583	792,155	17,904	1,058,859
-	4,465	-	4,465
1,978	23,696	366	32,752
<u>\$ 208,358</u>	<u>\$ 3,720,743</u>	<u>\$ 107,566</u>	<u>\$ 5,536,678</u>
\$ 2,249	\$ 148,234	\$ 712	\$ 160,957
1,375	32,698	628	42,053
3,624	180,932	1,340	203,010
3,747	75,320	737	90,090
165,856	3,240,911	102,191	4,717,211
35,131	223,580	3,298	526,367
200,987	3,464,491	105,489	5,243,578
<u>\$ 208,358</u>	<u>\$ 3,720,743</u>	<u>\$ 107,566</u>	<u>\$ 5,536,678</u>

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

COMBINING BALANCE SHEET

December 31, 2021

	Brookstone Subdivision	Cambre Oaks Subdivision	Camelia Cove Subdivision	Germany Oaks Subdivision	Highland Trace Subdivision
ASSETS					
Investments	\$ 4,474	\$ 5,907	\$ 1,314	\$ 3,684	\$ 6,854
Accounts receivable, net:					
Ad valorem taxes	16,398	3,943	5,992	8,091	1,854
Total assets	<u>\$ 20,872</u>	<u>\$ 9,850</u>	<u>\$ 7,306</u>	<u>\$ 11,775</u>	<u>\$ 8,708</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Contribution to retirement system	\$ 569	\$ 207	\$ 212	\$ 277	\$ 150
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	313	-	113	-	-
FUND BALANCE					
Restricted	19,990	9,643	6,981	11,498	8,558
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 20,872</u>	<u>\$ 9,850</u>	<u>\$ 7,306</u>	<u>\$ 11,775</u>	<u>\$ 8,708</u>

Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing	Savannah Row Subdivision	Total Road Infrastructure Districts
\$ 2,393	\$ 4,330	\$ 1,007	\$ 5,348	\$ -	\$ 3,219	\$ 38,530
2,453	4,818	994	6,252	8,206	4,524	63,525
<u>\$ 4,846</u>	<u>\$ 9,148</u>	<u>\$ 2,001</u>	<u>\$ 11,600</u>	<u>\$ 8,206</u>	<u>\$ 7,743</u>	<u>\$ 102,055</u>
\$ 80	\$ 174	\$ 33	\$ 204	\$ 267	\$ 147	\$ 2,320
-	-	19	5,348	-	3,219	9,012
4,766	8,974	1,949	6,048	7,939	4,377	90,723
<u>\$ 4,846</u>	<u>\$ 9,148</u>	<u>\$ 2,001</u>	<u>\$ 11,600</u>	<u>\$ 8,206</u>	<u>\$ 7,743</u>	<u>\$ 102,055</u>

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

December 31, 2021

	ROW Beautification District No. 1	ROW Beautification District No. 2	ROW Beautification District No. 3	Total ROW Beautification Districts
ASSETS				
Investments	\$ 100	\$ 250	\$ 750	\$ 1,100
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Due to other funds	\$ 100	\$ -	\$ -	\$ 100
FUND BALANCE				
Restricted	-	250	750	1,000
Total liabilities and fund balance	\$ 100	\$ 250	\$ 750	\$ 1,100

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCES

For the year ended December 31, 2021

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 1,289,859	\$ 3,156,084	\$ 3,187,004	\$ -
Sales	-	-	-	-	3,203,320
License and permits	-	-	-	-	-
Intergovernmental	998,109	44,114	549,392	119,259	263,302
Charges for services	151,350	-	-	-	-
Investment earnings (loss) and other	29,172	11,347	6,048	(38,060)	(27,662)
Total revenues	1,178,631	1,345,320	3,711,524	3,268,203	3,438,960
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,920,934
Public works	7,856,080	867,340	-	-	-
Health and welfare	-	-	2,902,183	2,129,443	-
Capital outlay	603,719	111,952	27,918	-	-
Total expenditures	8,459,799	979,292	2,930,101	2,129,443	1,920,934
Excess (deficiency) of revenues over expenditures	(7,281,168)	366,028	781,423	1,138,760	1,518,026
OTHER FINANCING SOURCES (USES)					
Transfers in	6,987,000	-	-	-	-
Proceeds from sale of property	77,105	9,390	1,440	-	8,175
Proceeds from insurance	-	-	-	-	297,683
Transfers out	-	(154,234)	-	-	(413,443)
Total other financing sources (uses)	7,064,105	(144,844)	1,440	-	(107,585)
Net change in fund balance	(217,063)	221,184	782,863	1,138,760	1,410,441
FUND BALANCE					
Beginning of year	876,361	1,766,974	4,233,213	9,944,551	3,790,296
End of year	\$ 659,298	\$ 1,988,158	\$ 5,016,076	\$ 11,083,311	\$ 5,200,737

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

For the year ended December 31, 2021

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Road Infrastructure Districts	ROW Beautification Districts	Law Officers' Court
REVENUES						
Taxes:						
Ad valorem	\$ -	\$ 5,757,210	\$ 1,295,903	\$ 69,618	\$ -	\$ -
Sales	640,664	1,084,201	-	-	-	-
License and permits	-	-	-	-	1,000	-
Intergovernmental	12,343	528,089	47,508	-	-	-
Fines and forfeitures	-	-	-	-	-	173,122
Charges for services	-	-	-	-	-	-
Investment earnings (loss) and other	(14,623)	(24,072)	(287)	196	-	1,069
Total revenues	638,384	7,345,428	1,343,124	69,814	1,000	174,191
EXPENDITURES						
Current function:						
General government	-	-	-	-	-	22,801
Public safety	383,149	8,997,341	-	-	-	157,000
Public works	-	-	587,357	2,320	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	11,889	84,978	-	-	-	-
Total expenditures	395,038	9,082,319	587,357	2,320	-	179,801
Excess (deficiency) of revenues over expenditures	243,346	(1,736,891)	755,767	67,494	1,000	(5,610)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Proceeds from sale of property	2,305	-	-	-	-	-
Proceeds from insurance	-	16,580	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	2,305	16,580	-	-	-	-
Net change in fund balance	245,651	(1,720,311)	755,767	67,494	1,000	(5,610)
FUND BALANCE						
Beginning of year	1,889,307	12,729,917	4,487,811	23,229	-	52,529
End of year	\$ 2,134,958	\$ 11,009,606	\$ 5,243,578	\$ 90,723	\$ 1,000	\$ 46,919

Council on Aging	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Animal Services	Juvenile Justice Program	Total Nonmajor Special Revenue Funds
\$ 2,391,105	\$ -	\$ 8,969,762	\$ -	\$ -	\$ 1,578,019	\$ 1,577,983	\$ 29,272,547
-	-	-	-	-	-	-	4,928,185
-	-	-	-	-	-	-	1,000
-	210,000	425,785	944,714	822,809	-	-	4,965,424
-	-	-	-	-	-	-	173,122
-	-	34,399	-	-	-	-	185,749
4,905	393	14,603	(8,214)	76,632	4,910	(33,194)	3,163
2,396,010	210,393	9,444,549	936,500	899,441	1,582,929	1,544,789	39,529,190
-	-	-	-	-	-	-	22,801
-	-	-	-	-	-	814,175	12,272,599
-	-	-	414,642	-	-	-	9,727,739
2,291,986	244,746	-	-	865,673	879,867	-	9,313,898
-	-	6,517,913	-	-	-	-	6,517,913
-	-	556,306	-	-	-	-	1,396,762
2,291,986	244,746	7,074,219	414,642	865,673	879,867	814,175	39,251,712
104,024	(34,353)	2,370,330	521,858	33,768	703,062	730,614	277,478
-	65,004	-	-	-	-	6,915,857	13,967,861
-	-	-	-	-	-	-	98,415
-	-	-	-	-	-	-	314,263
-	-	(505,055)	-	-	(30,000)	-	(1,102,732)
-	65,004	(505,055)	-	-	(30,000)	6,915,857	13,277,807
104,024	30,651	1,865,275	521,858	33,768	673,062	7,646,471	13,555,285
2,214,855	453	18,176,102	847,220	437,551	1,667,646	-	63,138,015
\$ 2,318,879	\$ 31,104	\$ 20,041,377	\$ 1,369,078	\$ 471,319	\$ 2,340,708	\$ 7,646,471	\$ 76,693,300

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, 2021

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
REVENUES				
Taxes:				
Ad valorem	\$ 49,949	\$ 94,722	\$ 60,170	\$ 19,681
Intergovernmental	4,624	349	3,496	1,537
Investment earnings (loss) and other	<u>3,999</u>	<u>3,347</u>	<u>2,606</u>	<u>1,366</u>
Total revenues	<u>58,572</u>	<u>98,418</u>	<u>66,272</u>	<u>22,584</u>
EXPENDITURES				
Current function:				
Public works	<u>35,195</u>	<u>61,683</u>	<u>33,703</u>	<u>25,201</u>
Net change in fund balance	23,377	36,735	32,569	(2,617)
FUND BALANCE				
Beginning of year	<u>483,108</u>	<u>412,743</u>	<u>318,281</u>	<u>168,415</u>
End of year	<u><u>\$ 506,485</u></u>	<u><u>\$ 449,478</u></u>	<u><u>\$ 350,850</u></u>	<u><u>\$ 165,798</u></u>

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Total Road Lighting Districts</u>
\$ 43,234	\$ 1,009,274	\$ 18,873	\$ 1,295,903
2,915	34,031	556	47,508
1,482	(13,087)	-	(287)
<u>47,631</u>	<u>1,030,218</u>	<u>19,429</u>	<u>1,343,124</u>
 27,388	 395,364	 8,823	 587,357
 20,243	 634,854	 10,606	 755,767
 180,744	 2,829,637	 94,883	 4,487,811
<u>\$ 200,987</u>	<u>\$ 3,464,491</u>	<u>\$ 105,489</u>	<u>\$ 5,243,578</u>

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

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

For the year ended December 31, 2021

	<u>Brookstone Subdivision</u>	<u>Cambre Oaks Subdivision</u>	<u>Camelia Cove Subdivision</u>	<u>Germany Oaks Subdivision</u>	<u>Highland Trace Subdivision</u>
REVENUES					
Taxes:					
Ad valorem	\$ 16,598	\$ 6,225	\$ 6,086	\$ 8,365	\$ 4,592
Investment earnings and other	<u>32</u>	<u>32</u>	<u>9</u>	<u>28</u>	<u>36</u>
Total revenues	<u>16,630</u>	<u>6,257</u>	<u>6,095</u>	<u>8,393</u>	<u>4,628</u>
EXPENDITURES					
Current function:					
Public works	<u>569</u>	<u>207</u>	<u>212</u>	<u>277</u>	<u>150</u>
Net change in fund balance	16,061	6,050	5,883	8,116	4,478
FUND BALANCE					
Beginning of year	<u>3,929</u>	<u>3,593</u>	<u>1,098</u>	<u>3,382</u>	<u>4,080</u>
End of year	<u>\$ 19,990</u>	<u>\$ 9,643</u>	<u>\$ 6,981</u>	<u>\$ 11,498</u>	<u>\$ 8,558</u>

Jamestown Crossing Subdivision - 1st Filing	Jamestown Crossing Subdivision - 2nd Filing	Villas at Rosewood Subdivision	Pelican Crossing Subdivision - 5th Filing	Riverton Subdivision - 1st Filing	Savannah Row Subdivision	Total Road Infrastructure Districts
\$ 2,453 20	\$ 5,323 31	\$ 994 8	\$ 6,252 -	\$ 8,206 -	\$ 4,524 -	\$ 69,618 196
<u>2,473</u>	<u>5,354</u>	<u>1,002</u>	<u>6,252</u>	<u>8,206</u>	<u>4,524</u>	<u>69,814</u>
80	174	33	204	267	147	2,320
2,393	5,180	969	6,048	7,939	4,377	67,494
<u>2,373</u>	<u>3,794</u>	<u>980</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,229</u>
<u>\$ 4,766</u>	<u>\$ 8,974</u>	<u>\$ 1,949</u>	<u>\$ 6,048</u>	<u>\$ 7,939</u>	<u>\$ 4,377</u>	<u>\$ 90,723</u>

PARISH OF ASCENSION
SPECIAL REVENUE FUNDS - ROW BEAUTIFICATION DISTRICTS

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

For the year ended December 31, 2021

	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
Net change in fund balance	-	250	750	1,000
FUND BALANCE				
Beginning of year	-	-	-	-
End of year	\$ -	\$ 250	\$ 750	\$ 1,000

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, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 825,000	\$ 894,623	\$ 69,623
FEMA reimbursement	59,500	103,486	43,986
Charges for services:			
Grass cutting	151,000	151,350	350
Investment earnings (loss) and other:	19,500	29,172	9,672
 Total revenues	<u>1,055,000</u>	<u>1,178,631</u>	<u>123,631</u>
 EXPENDITURES			
Current function:			
Public works:			
Personnel	5,714,000	5,166,426	547,574
Materials and supplies	1,898,500	1,119,442	779,058
Insurance	195,500	195,500	-
Equipment and road maintenance	976,500	926,423	50,077
Telephone	29,500	24,033	5,467
Other charges and services	1,120,000	424,256	695,744
Capital outlay	640,000	603,719	36,281
 Total expenditures	<u>10,574,000</u>	<u>8,459,799</u>	<u>2,114,201</u>
 Deficiency of revenues over expenditures	(9,519,000)	(7,281,168)	2,237,832
 OTHER FINANCING SOURCES			
Transfers in	9,050,000	6,987,000	(2,063,000)
Proceeds from sale of property	2,500	77,105	74,605
 Total other financing sources	<u>9,052,500</u>	<u>7,064,105</u>	<u>(1,988,395)</u>
 Net change in fund balance	<u>\$ (466,500)</u>	<u>(217,063)</u>	<u>\$ 249,437</u>
 FUND BALANCE			
Beginning of year		<u>876,361</u>	
End of year		<u>\$ 659,298</u>	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 1,264,000	\$ 1,289,859	\$ 25,859
Intergovernmental:			
State revenue sharing	21,500	27,591	6,091
FEMA reimbursement	-	16,523	16,523
Investment earnings and other	10,000	11,347	1,347
	<u>1,295,500</u>	<u>1,345,320</u>	<u>49,820</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	575,000	502,077	72,923
Contribution to retirement system	41,000	41,836	(836)
Materials and supplies	148,500	90,335	58,165
Insurance	18,000	18,000	-
Equipment maintenance	123,000	108,933	14,067
Other charges and services	180,000	106,159	73,841
Capital outlay	173,500	111,952	61,548
	<u>1,259,000</u>	<u>979,292</u>	<u>279,708</u>
Total expenditures	<u>1,259,000</u>	<u>979,292</u>	<u>279,708</u>
Excess of revenues over expenditures	36,500	366,028	329,528
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	-	9,390	(9,390)
Transfers out	(155,500)	(154,234)	1,266
	<u>(155,500)</u>	<u>(144,844)</u>	<u>(8,124)</u>
Total other financing sources (uses)	<u>(155,500)</u>	<u>(144,844)</u>	<u>(8,124)</u>
Net change in fund balance	<u>\$ (119,000)</u>	221,184	<u>\$ 321,404</u>
FUND BALANCE			
Beginning of year		<u>1,766,974</u>	
End of year		<u>\$ 1,988,158</u>	

**PARISH OF ASCENSION
HEALTH UNIT FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 3,116,500	\$ 3,156,084	\$ 39,584
Intergovernmental:			
State revenue sharing	78,500	118,853	40,353
Other	371,500	430,539	59,039
Investment earnings and other	61,000	6,048	(54,952)
	<u>3,627,500</u>	<u>3,711,524</u>	<u>84,024</u>
Total revenues			
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	2,539,500	2,161,815	377,685
Contribution to retirement system	100,500	103,217	(2,717)
Health unit operations	663,000	637,151	25,849
Capital outlay	35,000	27,918	7,082
	<u>3,338,000</u>	<u>2,930,101</u>	<u>407,899</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	289,500	781,423	491,923
OTHER FINANCING SOURCES			
Proceeds from sale of property	-	1,440	(1,440)
	<u>-</u>	<u>1,440</u>	<u>(1,440)</u>
Net change in fund balance	<u>\$ 289,500</u>	<u>782,863</u>	<u>\$ 491,923</u>
FUND BALANCE			
Beginning of year		<u>4,233,213</u>	
End of year		<u>\$ 5,016,076</u>	

**PARISH OF ASCENSION
MENTAL HEALTH CENTER FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 3,148,000	\$ 3,187,004	\$ 39,004
Intergovernmental:			
State revenue sharing	78,500	119,259	40,759
Investment earnings (loss) and other	126,000	(38,060)	(164,060)
	<u>3,352,500</u>	<u>3,268,203</u>	<u>(84,297)</u>
Total revenues			
	<u>3,352,500</u>	<u>3,268,203</u>	<u>(84,297)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,255,500	1,062,647	192,853
Contribution to retirement system	100,500	104,259	(3,759)
Telephone	24,000	22,179	1,821
Maintenance	155,500	153,468	2,032
Professional and medical services	576,000	519,754	56,246
Other charges and services	280,500	267,136	13,364
	<u>2,392,000</u>	<u>2,129,443</u>	<u>262,557</u>
Total expenditures			
	<u>2,392,000</u>	<u>2,129,443</u>	<u>262,557</u>
Net change in fund balance	<u>\$ 960,500</u>	1,138,760	<u>\$ 178,260</u>
FUND BALANCE			
Beginning of year		<u>9,944,551</u>	
End of year		<u>\$ 11,083,311</u>	

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

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales tax	\$ 2,884,500	\$ 3,203,320	\$ 318,820
Intergovernmental:			
Fire insurance rebate	263,000	263,002	2
Other	-	300	300
Investment earnings (loss) and other	23,000	(27,662)	(50,662)
	<u>3,170,500</u>	<u>3,438,960</u>	<u>268,460</u>
Total revenues			
EXPENDITURES			
Current function:			
Public safety:			
Personnel	542,500	608,318	(65,818)
Maintenance	327,000	255,479	71,521
Fire protection and service	173,000	181,951	(8,951)
Insurance	267,000	268,394	(1,394)
Professional	3,000	51,905	(48,905)
Intergovernmental payments	360,000	359,773	227
Other charges and services	193,000	195,114	(2,114)
Capital outlay	700,000	-	700,000
	<u>2,565,500</u>	<u>1,920,934</u>	<u>644,566</u>
Total expenditures			
Excess of revenues over expenditures	605,000	1,518,026	913,026
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of property	-	8,175	8,175
Proceeds from insurance	8,000	297,683	289,683
Transfers out	(411,000)	(413,443)	(2,443)
	<u>(403,000)</u>	<u>(107,585)</u>	<u>295,415</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ 202,000</u>	<u>1,410,441</u>	<u>\$ 1,208,441</u>
FUND BALANCE			
Beginning of year		<u>3,790,296</u>	
End of year		<u>\$ 5,200,737</u>	

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

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Sales tax	\$ 576,500	\$ 640,664	\$ 64,164
Intergovernmental:			
Fire insurance rebate	12,000	12,343	343
Investment earnings (loss) and other	12,500	(14,623)	(27,123)
	<u>601,000</u>	<u>638,384</u>	<u>37,384</u>
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	221,500	219,913	1,587
Insurance	37,500	36,993	507
Repairs and maintenance	65,000	29,256	35,744
Professional	4,000	8,898	(4,898)
Fire protection and service	55,000	53,318	1,682
Other charges and services	44,500	34,771	9,729
Capital outlay	10,000	11,889	(1,889)
	<u>437,500</u>	<u>395,038</u>	<u>42,462</u>
Excess of revenues over expenditures	163,500	243,346	79,846
OTHER FINANCING SOURCES			
Proceeds from sale of property	-	2,305	2,305
	<u>\$ 163,500</u>	245,651	<u>\$ 82,151</u>
FUND BALANCE			
Beginning of year		<u>1,889,307</u>	
End of year		<u>\$ 2,134,958</u>	

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

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 5,708,000	\$ 5,757,210	\$ 49,210
Sales	976,000	1,084,201	108,201
Intergovernmental:			
State revenue sharing	254,000	385,232	131,232
Fire insurance rebate	142,500	142,857	357
Investment earnings (loss) and other	100,000	(24,072)	(124,072)
	<u>7,180,500</u>	<u>7,345,428</u>	<u>164,928</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	7,350,000	7,328,548	21,452
Contribution to retirement system	183,500	190,592	(7,092)
Maintenance	710,000	460,635	249,365
Insurance	110,000	110,465	(465)
Operating supplies	776,000	728,411	47,589
Fuel	50,000	42,805	7,195
Other	144,500	135,885	8,615
Capital outlay	404,000	84,978	319,022
	<u>9,728,000</u>	<u>9,082,319</u>	<u>645,681</u>
Deficiency of revenues over expenditures	(2,547,500)	(1,736,891)	810,609
OTHER FINANCING SOURCES			
Proceeds from insurance	2,500	16,580	14,080
	<u>\$ (2,545,000)</u>	<u>(1,720,311)</u>	<u>\$ 824,689</u>
FUND BALANCE			
Beginning of year		<u>12,729,917</u>	
End of year		<u>\$ 11,009,606</u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 1 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 49,500	\$ 49,949	\$ 449
Intergovernmental:			
State revenue sharing	4,500	4,624	124
Investment earnings and other	<u>3,500</u>	<u>3,999</u>	<u>499</u>
Total revenues	<u>57,500</u>	<u>58,572</u>	<u>1,072</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,693	307
Utilities	34,000	31,500	2,500
Other	<u>2,000</u>	<u>2,002</u>	<u>(2)</u>
Total expenditures	<u>38,000</u>	<u>35,195</u>	<u>2,805</u>
Net change in fund balance	<u><u>\$ 19,500</u></u>	<u><u>23,377</u></u>	<u><u>\$ 3,877</u></u>
FUND BALANCE			
Beginning of year		<u>483,108</u>	
End of year		<u><u>\$ 506,485</u></u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 2 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 93,000	\$ 94,722	\$ 1,722
Intergovernmental:			
State revenue sharing	-	349	349
Investment earnings and other	<u>3,500</u>	<u>3,347</u>	<u>(153)</u>
Total revenues	<u>96,500</u>	<u>98,418</u>	<u>1,918</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	3,500	3,033	467
Utilities	56,000	54,648	1,352
Other	<u>4,000</u>	<u>4,002</u>	<u>(2)</u>
Total expenditures	<u>63,500</u>	<u>61,683</u>	<u>1,817</u>
Net change in fund balance	<u><u>\$ 33,000</u></u>	<u><u>36,735</u></u>	<u><u>\$ 3,735</u></u>
FUND BALANCE			
Beginning of year		<u>412,743</u>	
End of year		<u><u>\$ 449,478</u></u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 3 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 59,000	\$ 60,170	\$ 1,170
Intergovernmental:			
State revenue sharing	3,500	3,496	(4)
Investment earnings and other	<u>2,500</u>	<u>2,606</u>	<u>106</u>
Total revenues	<u>65,000</u>	<u>66,272</u>	<u>1,272</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	2,006	(6)
Utilities	28,000	29,198	(1,198)
Other	<u>2,500</u>	<u>2,499</u>	<u>1</u>
Total expenditures	<u>32,500</u>	<u>33,703</u>	<u>(1,203)</u>
Net change in fund balance	<u>\$ 32,500</u>	<u>32,569</u>	<u>\$ 69</u>
FUND BALANCE			
Beginning of year		<u>318,281</u>	
End of year		<u>\$ 350,850</u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 4 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 18,500	\$ 19,681	\$ 1,181
Intergovernmental:			
State revenue sharing	1,500	1,537	37
Investment earnings and other	<u>1,000</u>	<u>1,366</u>	<u>366</u>
Total revenues	<u>21,000</u>	<u>22,584</u>	<u>1,584</u>
EXPENDITURES			
Public works:			
Contribution to retirement system	1,000	620	380
Utilities	23,000	23,580	(580)
Other	<u>1,000</u>	<u>1,001</u>	<u>(1)</u>
Total expenditures	<u>25,000</u>	<u>25,201</u>	<u>(201)</u>
Net change in fund balance	<u><u>\$ (4,000)</u></u>	<u>(2,617)</u>	<u><u>\$ 1,383</u></u>
FUND BALANCE			
Beginning of year		<u>168,415</u>	
End of year		<u><u>\$ 165,798</u></u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 5 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 40,500	\$ 43,234	\$ 2,734
Intergovernmental:			
State revenue sharing	2,500	2,915	415
Investment earnings and other	<u>1,500</u>	<u>1,482</u>	<u>(18)</u>
Total revenues	<u>44,500</u>	<u>47,631</u>	<u>3,131</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,375	125
Utilities	26,000	24,513	1,487
Other	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total expenditures	<u>29,000</u>	<u>27,388</u>	<u>1,612</u>
Net change in fund balance	<u><u>\$ 15,500</u></u>	<u><u>20,243</u></u>	<u><u>\$ 4,743</u></u>
FUND BALANCE			
Beginning of year		<u>180,744</u>	
End of year		<u><u>\$ 200,987</u></u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 6 FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 992,500	\$ 1,009,274	\$ 16,774
Intergovernmental:			
State revenue sharing	30,500	34,031	3,531
Investment earnings (loss) and other	20,000	(13,087)	(33,087)
	<u>1,043,000</u>	<u>1,030,218</u>	<u>(12,782)</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	32,000	32,698	(698)
Utilities	550,000	322,166	227,834
Other	40,500	40,500	-
	<u>622,500</u>	<u>395,364</u>	<u>227,136</u>
Total expenditures			
Net change in fund balance	<u>\$ 420,500</u>	<u>634,854</u>	<u>\$ 214,354</u>
FUND BALANCE			
Beginning of year		<u>2,829,637</u>	
End of year		<u>\$ 3,464,491</u>	

**PARISH OF ASCENSION
ROAD LIGHTING DISTRICT NO. 7 FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 19,000	\$ 18,873	\$ (127)
Intergovernmental:			
State revenue sharing	<u>500</u>	<u>556</u>	<u>56</u>
Total revenues	<u>19,500</u>	<u>19,429</u>	<u>(71)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	628	372
Utilities	10,000	7,695	2,305
Other	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>11,500</u>	<u>8,823</u>	<u>2,677</u>
Net change in fund balance	<u>\$ 8,000</u>	<u>10,606</u>	<u>\$ 2,606</u>
FUND BALANCE			
Beginning of year		<u>94,883</u>	
End of year		<u>\$ 105,489</u>	

**PARISH OF ASCENSION
BROOKSTONE SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 17,000	\$ 16,598	\$ (402)
Investment earnings and other	<u>-</u>	<u>32</u>	<u>32</u>
Total revenues	<u>17,000</u>	<u>16,630</u>	<u>(370)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>569</u>	<u>(69)</u>
Net change in fund balance	<u>\$ 16,500</u>	<u>16,061</u>	<u>\$ (439)</u>
FUND BALANCE			
Beginning of year		<u>3,929</u>	
End of year		<u>\$ 19,990</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,000	\$ 6,225	\$ 225
Investment earnings and other	<u>-</u>	<u>32</u>	<u>32</u>
Total revenues	<u>6,000</u>	<u>6,257</u>	<u>257</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>207</u>	<u>293</u>
Net change in fund balance	<u><u>\$ 5,500</u></u>	<u>6,050</u>	<u><u>\$ 550</u></u>
FUND BALANCE			
Beginning of year		<u>3,593</u>	
End of year		<u><u>\$ 9,643</u></u>	

**PARISH OF ASCENSION
CAMELIA COVE SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,000	\$ 6,086	\$ 86
Investment earnings and other	<u>-</u>	<u>9</u>	<u>9</u>
Total revenues	<u>6,000</u>	<u>6,095</u>	<u>95</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>212</u>	<u>288</u>
Net change in fund balance	<u>\$ 5,500</u>	<u>5,883</u>	<u>\$ 383</u>
FUND BALANCE			
Beginning of year		<u>1,098</u>	
End of year		<u>\$ 6,981</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 8,000	\$ 8,365	\$ 365
Investment earnings and other	<u>-</u>	<u>28</u>	<u>28</u>
Total revenues	<u>8,000</u>	<u>8,393</u>	<u>393</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>277</u>	<u>223</u>
Net change in fund balance	<u><u>\$ 7,500</u></u>	<u>8,116</u>	<u><u>\$ 616</u></u>
FUND BALANCE			
Beginning of year		<u>3,382</u>	
End of year		<u><u>\$ 11,498</u></u>	

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 4,500	\$ 4,592	\$ 92
Investment earnings and other	<u>-</u>	<u>36</u>	<u>36</u>
Total revenues	<u>4,500</u>	<u>4,628</u>	<u>128</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>150</u>	<u>350</u>
Net change in fund balance	<u>\$ 4,000</u>	<u>4,478</u>	<u>\$ 478</u>
FUND BALANCE			
Beginning of year		<u>4,080</u>	
End of year		<u>\$ 8,558</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,000	\$ 2,453	\$ 453
Investment earnings and other	<u>-</u>	<u>20</u>	<u>20</u>
Total revenues	<u>2,000</u>	<u>2,473</u>	<u>473</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>80</u>	<u>420</u>
Net change in fund balance	<u><u>\$ 1,500</u></u>	<u>2,393</u>	<u><u>\$ 893</u></u>
FUND BALANCE			
Beginning of year		<u>2,373</u>	
End of year		<u><u>\$ 4,766</u></u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 5,000	\$ 5,323	\$ 323
Investment earnings and other	-	31	31
	<u>5,000</u>	<u>5,354</u>	<u>354</u>
Total revenues			
	<u>5,000</u>	<u>5,354</u>	<u>354</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	174	326
	<u>500</u>	<u>174</u>	<u>326</u>
Net change in fund balance	<u>\$ 4,500</u>	5,180	<u>\$ 680</u>
FUND BALANCE			
Beginning of year		<u>3,794</u>	
End of year		<u>\$ 8,974</u>	

**PARISH OF ASCENSION
VILLAS AT ROSEWOOD SUBDIVISION ROAD DISTRICT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,000	\$ 994	\$ (6)
Investment earnings and other	<u>-</u>	<u>8</u>	<u>8</u>
Total revenues	<u>1,000</u>	<u>1,002</u>	<u>2</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	<u>500</u>	<u>33</u>	<u>467</u>
Net change in fund balance	<u><u>\$ 500</u></u>	<u>969</u>	<u><u>\$ 469</u></u>
FUND BALANCE			
Beginning of year		<u>980</u>	
End of year		<u><u>\$ 1,949</u></u>	

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 6,000	\$ 6,252	\$ 252
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	204	296
Net change in fund balance	<u>\$ 5,500</u>	6,048	<u>\$ 548</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 6,048</u>	

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 8,000	\$ 8,206	\$ 206
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	267	233
Net change in fund balance	<u>\$ 7,500</u>	7,939	<u>\$ 439</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 7,939</u>	

PARISH OF ASCENSION
SAVANNAH ROW SUBDIVISION ROAD DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 4,500	\$ 4,524	\$ 24
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	147	353
Net change in fund balance	<u>\$ 4,000</u>	4,377	<u>\$ 377</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 4,377</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ -	\$ -	\$ -
FUND BALANCE			
Beginning of year		-	
End of year		\$ -	

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel fees	\$ -	\$ 250	\$ 250
Net change in fund balance	<u>\$ -</u>	<u>250</u>	<u>\$ 250</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 250</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Parcel Fees	\$ -	\$ 750	\$ 750
Net change in fund balance	<u>\$ -</u>	<u>750</u>	<u>\$ 750</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 750</u>	

**PARISH OF ASCENSION
LAW OFFICERS' COURT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Fines and forfeitures	\$ 160,000	\$ 173,122	\$ 13,122
Investment earnings and other	<u>500</u>	<u>1,069</u>	<u>569</u>
Total revenues	<u>160,500</u>	<u>174,191</u>	<u>13,691</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	30,000	22,801	7,199
Public safety:			
Criminal Court - appropriation	<u>150,000</u>	<u>157,000</u>	<u>(7,000)</u>
Total expenditures	<u>180,000</u>	<u>179,801</u>	<u>199</u>
Net change in fund balance	<u><u>\$ (19,500)</u></u>	<u><u>(5,610)</u></u>	<u><u>\$ 13,890</u></u>
FUND BALANCE			
Beginning of year		<u>52,529</u>	
End of year		<u><u>\$ 46,919</u></u>	

**PARISH OF ASCENSION
COUNCIL ON AGING FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 2,361,000	\$ 2,391,105	\$ 30,105
Investment earnings and other	<u>6,500</u>	<u>4,905</u>	<u>(1,595)</u>
Total revenues	<u>2,367,500</u>	<u>2,396,010</u>	<u>28,510</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	76,000	78,199	(2,199)
Appropriations and grants	2,213,000	2,212,587	413
Other	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Total expenditures	<u>2,290,200</u>	<u>2,291,986</u>	<u>(1,786)</u>
Net change in fund balance	<u><u>\$ 77,300</u></u>	104,024	<u><u>\$ 26,724</u></u>
FUND BALANCE			
Beginning of year		<u>2,214,855</u>	
End of year		<u><u>\$ 2,318,879</u></u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 75,000	\$ 75,000	\$ -
Parish Court - appropriation	30,000	30,000	-
Other appropriations	85,000	105,000	20,000
Investment earnings and other	-	393	393
	<u>190,000</u>	<u>210,393</u>	<u>20,393</u>
Total revenues			
	<u>190,000</u>	<u>210,393</u>	<u>20,393</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	245,500	244,746	754
	<u>245,500</u>	<u>244,746</u>	<u>754</u>
Deficiency of revenues over expenditures	(55,500)	(34,353)	21,147
OTHER FINANCING SOURCES			
Transfers in	65,000	65,004	4
	<u>65,000</u>	<u>65,004</u>	<u>4</u>
Net change in fund balance	<u>\$ 9,500</u>	<u>30,651</u>	<u>\$ 21,151</u>
FUND BALANCE			
Beginning of year		453	
		<u>453</u>	
End of year		<u>\$ 31,104</u>	

**PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 10,005,961	\$ 8,969,762	\$ (1,036,199)
Intergovernmental:			
State revenue sharing	379,210	372,649	(6,561)
Grants	-	53,136	53,136
Charges for services	49,000	34,399	(14,601)
Investment earnings and other	68,000	14,603	(53,397)
	<u>10,502,171</u>	<u>9,444,549</u>	<u>(1,057,622)</u>
Total revenues			
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	5,048,500	4,244,734	803,766
Operating services	2,284,400	1,454,322	830,078
Materials and supplies	1,111,575	501,703	609,872
Travel and mileage	45,000	21,229	23,771
Miscellaneous	45,000	295,925	(250,925)
Capital outlay	-	556,306	(556,306)
	<u>8,534,475</u>	<u>7,074,219</u>	<u>1,460,256</u>
Total expenditures			
Excess of revenues over expenditures	1,967,696	2,370,330	402,634
OTHER FINANCING USES			
Transfers out	(524,035)	(505,055)	18,980
	<u>(524,035)</u>	<u>(505,055)</u>	<u>18,980</u>
Net change in fund balance	<u>\$ 1,443,661</u>	<u>1,865,275</u>	<u>\$ 421,614</u>
FUND BALANCE			
Beginning of year		<u>18,176,102</u>	
End of year		<u>\$ 20,041,377</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ 1,000,000	\$ 944,714	\$ (55,286)
Investment loss and other	<u>-</u>	<u>(8,214)</u>	<u>(8,214)</u>
Total revenues	<u>1,000,000</u>	<u>936,500</u>	<u>(63,500)</u>
EXPENDITURES			
Current function:			
Public works:			
Appropriations and grants	<u>1,206,000</u>	<u>414,642</u>	<u>791,358</u>
Net change in fund balance	<u><u>\$ (206,000)</u></u>	<u>521,858</u>	<u><u>\$ 727,858</u></u>
FUND BALANCE			
Beginning of year		<u>847,220</u>	
End of year		<u><u>\$ 1,369,078</u></u>	

**PARISH OF ASCENSION
SECTION 8 FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - Housing voucher program	\$ 807,500	\$ 822,809	\$ 15,309
Investment earnings and other	-	76,632	76,632
	<hr/>	<hr/>	<hr/>
Total revenue	807,500	899,441	91,941
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	726,000	789,174	(63,174)
Consultant and administration	78,500	76,499	2,001
Professional services	3,000	-	3,000
	<hr/>	<hr/>	<hr/>
Total expenditures	807,500	865,673	(58,173)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ -	33,768	\$ 33,768
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
FUND BALANCE			
Beginning of year		437,551	
		<hr/>	
End of year		\$ 471,319	
		<hr/> <hr/>	

**PARISH OF ASCENSION
ANIMAL SERVICES FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 1,558,000	\$ 1,578,019	\$ 20,019
Investment earnings and other	8,500	4,910	(3,590)
	<u>1,566,500</u>	<u>1,582,929</u>	<u>16,429</u>
Total revenues			
	<u>1,566,500</u>	<u>1,582,929</u>	<u>16,429</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	382,000	402,424	(20,424)
Appropriations and grants	350,000	350,000	-
Administration Fees	60,000	60,000	-
Insurance	5,500	5,500	-
Materials and supplies	87,000	9,794	77,206
Equipment and maintenance	36,500	36,799	(299)
Other charges and services	22,000	15,350	6,650
	<u>943,000</u>	<u>879,867</u>	<u>63,133</u>
Total expenditures			
	<u>943,000</u>	<u>879,867</u>	<u>63,133</u>
OTHER FINANCING USES			
Transfer out	(30,000)	(30,000)	-
	<u>(30,000)</u>	<u>(30,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 593,500</u>	<u>673,062</u>	<u>\$ 79,562</u>
FUND BALANCE			
Beginning of year		<u>1,667,646</u>	
End of year		<u>\$ 2,340,708</u>	

**PARISH OF ASCENSION
JUVENILE JUSTICE PROGRAM FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 1,558,000	\$ 1,577,983	\$ 19,983
Investment loss and other	-	(33,194)	(33,194)
	<u>1,558,000</u>	<u>1,544,789</u>	<u>19,983</u>
Total revenues			
	<u>1,558,000</u>	<u>1,544,789</u>	<u>19,983</u>
EXPENDITURES			
Current function:			
Public safety:			
Professional services	10,000	322,600	(312,600)
Contribution to retirement system	50,000	51,609	(1,609)
Court fees	525,000	433,793	91,207
Other charges and services	4,000	6,173	(2,173)
	<u>589,000</u>	<u>814,175</u>	<u>(225,175)</u>
Total expenditures			
	<u>589,000</u>	<u>814,175</u>	<u>(225,175)</u>
Excess of revenues over expenditures	969,000	730,614	(238,386)
OTHER FINANCING USES			
Transfers in	<u>6,915,500</u>	<u>6,915,857</u>	<u>(357)</u>
Net change in fund balance	<u>\$ 7,884,500</u>	<u>7,646,471</u>	<u>\$ (205,192)</u>
FUND BALANCE			
Beginning of year		<u>-</u>	
End of year		<u>\$ 7,646,471</u>	



**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2021

	Public Improvement Bonds			
	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking
ASSETS				
Cash and cash equivalents	\$ 295,156	\$ 476,209	\$ -	\$ 748,109
Investments	419,494	229,024	57,647	37,845
Accounts receivable	165,701	-	-	-
Due from other funds	-	-	-	148,542
Total assets	<u>\$ 880,351</u>	<u>\$ 705,233</u>	<u>\$ 57,647</u>	<u>\$ 934,496</u>
DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCE				
Restricted	<u>880,351</u>	<u>705,233</u>	<u>57,647</u>	<u>934,496</u>
Total liabilities and fund balance	<u>\$ 880,351</u>	<u>\$ 705,233</u>	<u>\$ 57,647</u>	<u>\$ 934,496</u>

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Total Nonmajor Debt Service Funds
\$ 3	\$ -	\$ 1,519,477
125,971	417,648	1,287,629
-	-	165,701
-	-	148,542
<u>\$ 125,974</u>	<u>\$ 417,648</u>	<u>\$ 3,121,349</u>
<u>\$ -</u>	<u>\$ 2,489</u>	<u>\$ 2,489</u>
<u>125,974</u>	<u>415,159</u>	<u>3,118,860</u>
<u>\$ 125,974</u>	<u>\$ 417,648</u>	<u>\$ 3,121,349</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2021

	Public Improvement Bonds			
	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking
REVENUES				
Charges for services	\$ 1,494,810	\$ -	\$ -	\$ -
Investment earnings and other	233	531	-	193
Total revenues	<u>1,495,043</u>	<u>531</u>	<u>-</u>	<u>193</u>
EXPENDITURES				
Debt service:				
Principal	1,151,000	2,860,000	45,000	950,000
Interest	1,001,025	1,895,100	6,720	825,743
Bond issue costs	-	-	-	-
Total expenditures	<u>2,152,025</u>	<u>4,755,100</u>	<u>51,720</u>	<u>1,775,743</u>
Deficiency of revenues over expenditures	<u>(656,982)</u>	<u>(4,754,569)</u>	<u>(51,720)</u>	<u>(1,775,550)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	599,000	4,755,817	50,734	1,782,500
Issuance of refunding debt	-	-	-	-
Premium on debt issuance	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources	<u>599,000</u>	<u>4,755,817</u>	<u>50,734</u>	<u>1,782,500</u>
Net change in fund balance	<u>(57,982)</u>	<u>1,248</u>	<u>(986)</u>	<u>6,950</u>
FUND BALANCE				
Beginning of year	<u>938,333</u>	<u>703,985</u>	<u>58,633</u>	<u>927,546</u>
End of year	<u>\$ 880,351</u>	<u>\$ 705,233</u>	<u>\$ 57,647</u>	<u>\$ 934,496</u>

Public Improvement Bonds	General Obligation Debt	
Fire Protection District No. 1 Sinking	Library Bond	Nonmajor Debt Service Funds
\$ -	\$ -	\$ 1,494,810
2	3,745	4,704
2	3,745	1,499,514
180,000	395,000	5,581,000
229,122	111,214	4,068,924
-	169,453	169,453
409,122	675,667	9,819,377
(409,120)	(671,922)	(8,319,863)
413,443	505,055	8,106,549
-	4,695,000	4,695,000
-	190,153	190,153
-	(4,715,000)	(4,715,000)
413,443	675,208	8,276,702
4,323	3,286	(43,161)
121,651	411,873	3,162,021
<u>\$ 125,974</u>	<u>\$ 415,159</u>	<u>\$ 3,118,860</u>

**PARISH OF ASCENSION
SALES AND USE TAX NO. 1 SINKING FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services:			
Fines and forfeitures- Courthouse	\$ 1,404,000	\$ 1,333,570	\$ (70,430)
Prisoner revenue- Sheriff	175,000	161,240	(13,760)
Investment earnings and other	-	233	233
	<u>1,579,000</u>	<u>1,495,043</u>	<u>(83,957)</u>
EXPENDITURES			
Debt service:			
Principal	1,151,000	1,151,000	-
Interest	1,001,500	1,001,025	475
	<u>2,152,500</u>	<u>2,152,025</u>	<u>475</u>
Deficiency of revenues over expenditures	(573,500)	(656,982)	(83,482)
OTHER FINANCING SOURCES			
Transfers in	599,000	599,000	-
	<u>\$ 25,500</u>	<u>(57,982)</u>	<u>\$ (83,482)</u>
FUND BALANCE			
Beginning of year		938,333	
End of year		<u>\$ 880,351</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 531	\$ 531
EXPENDITURES			
Debt service:			
Principal	2,860,000	2,860,000	-
Interest	1,895,500	1,895,100	400
Total expenditures	4,755,500	4,755,100	400
Deficiency of revenues over expenditures	(4,755,500)	(4,754,569)	931
OTHER FINANCING SOURCES			
Transfers in	4,756,000	4,755,817	(183)
Net change in fund balance	<u>\$ 500</u>	1,248	<u>\$ 748</u>
FUND BALANCE			
Beginning of year		703,985	
End of year		<u>\$ 705,233</u>	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE SINKING FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
EXPENDITURES			
Debt service:			
Principal	\$ 45,000	\$ 45,000	\$ -
Interest	7,000	6,720	280
	<u>52,000</u>	<u>51,720</u>	<u>280</u>
Total expenditures			
	<u>52,000</u>	<u>51,720</u>	<u>280</u>
OTHER FINANCING SOURCES			
Transfers in	<u>52,000</u>	<u>50,734</u>	<u>(1,266)</u>
Net change in fund balance	<u>\$ -</u>	<u>(986)</u>	<u>\$ (986)</u>
FUND BALANCE			
Beginning of year		<u>58,633</u>	
End of year		<u>\$ 57,647</u>	

**PARISH OF ASCENSION
SALES AND USE TAX NO. 2 SINKING FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 193	\$ 193
EXPENDITURES			
Debt service:			
Principal	950,000	950,000	-
Interest	823,000	825,743	(2,743)
Total expenditures	1,773,000	1,775,743	(2,743)
Deficiency of revenues over expenditures	(1,773,000)	(1,775,550)	(2,550)
OTHER FINANCING SOURCES			
Transfers in	1,782,500	1,782,500	-
Net change in fund balance	<u>\$ 9,500</u>	6,950	<u>\$ (2,550)</u>
FUND BALANCE			
Beginning of year		927,546	
End of year		<u>\$ 934,496</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 2	\$ 2
EXPENDITURES			
Debt service:			
Principal	180,000	180,000	-
Interest	232,500	229,122	3,378
Total expenditures	412,500	409,122	3,378
Deficiency of revenues over expenditures	(412,500)	(409,120)	3,380
OTHER FINANCING SOURCES			
Transfers in	411,000	413,443	2,443
Net change in fund balance	<u>\$ (1,500)</u>	4,323	<u>\$ 5,823</u>
FUND BALANCE			
Beginning of year		121,651	
End of year		<u>\$ 125,974</u>	

**PARISH OF ASCENSION
LIBRARY BOND FUND**

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

For the year ended December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Investment earnings and other	\$ 1,500	\$ 3,745	\$ 2,245
EXPENDITURES			
Debt service:			
Principal	395,000	395,000	-
Interest	112,000	111,214	786
Bond issuance cost	164,500	169,453	(4,953)
Total expenditures	671,500	675,667	(4,167)
Deficiency of revenues over expenditures	(670,000)	(671,922)	(1,922)
OTHER FINANCING SOURCES (USES)			
Transfers in	510,000	505,055	(4,945)
Issuance of refunding debt	4,695,000	4,695,000	-
Premium on debt issuance	190,500	190,153	(347)
Payments to refunded bond escrow agent	(4,720,500)	(4,715,000)	5,500
Total other financing sources (uses)	675,000	675,208	208
Net change in fund balance	\$ 5,000	3,286	\$ (1,714)
FUND BALANCE			
Beginning of year		411,873	
End of year		\$ 415,159	

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2021

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction	Community Development Block Grant Construction	Health Unit Construction
ASSETS								
Cash and cash equivalents	\$ 2,101,099	\$ -	\$ -	\$ -	\$ 5,206,821	\$ -	\$ 142,648	\$ -
Investments	646,432	65,781	787,952	846,532	-	980,018	1,422,794	20,699
Accounts receivable, net	-	-	-	-	-	-	2,410	-
Due from other governments	-	-	-	-	-	-	998,196	-
Total assets	<u>\$ 2,747,531</u>	<u>\$ 65,781</u>	<u>\$ 787,952</u>	<u>\$ 846,532</u>	<u>\$ 5,206,821</u>	<u>\$ 980,018</u>	<u>\$ 2,566,048</u>	<u>\$ 20,699</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE								
LIABILITIES								
Contracts payable	\$ 132,259	\$ -	\$ 64,705	\$ 52,235	\$ -	\$ 160,851	\$ 336,979	\$ -
Unearned revenues	-	-	-	-	-	-	-	-
Total liabilities	<u>132,259</u>	<u>-</u>	<u>64,705</u>	<u>52,235</u>	<u>-</u>	<u>160,851</u>	<u>336,979</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues	-	-	-	-	-	-	352,596	-
FUND BALANCE								
Restricted for construction of capital assets	2,615,272	65,781	723,247	-	5,206,821	-	1,876,473	20,699
Committed for construction of capital assets	-	-	-	794,297	-	819,167	-	-
Total fund balance	<u>2,615,272</u>	<u>65,781</u>	<u>723,247</u>	<u>794,297</u>	<u>5,206,821</u>	<u>819,167</u>	<u>1,876,473</u>	<u>20,699</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,747,531</u>	<u>\$ 65,781</u>	<u>\$ 787,952</u>	<u>\$ 846,532</u>	<u>\$ 5,206,821</u>	<u>\$ 980,018</u>	<u>\$ 2,566,048</u>	<u>\$ 20,699</u>

Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Dedicated Special Project	Animal Service Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Total Nonmajor Capital Project Funds
\$ 444,382	\$ -	\$ -	\$ 286,772	\$ 1,110,823	\$ -	\$ 645,462	\$ -	\$ -	\$ 9,938,007
4,432,325	292,356	121,468	2,860,304	11,079,503	244,431	6,437,925	103,500	435,010	30,777,030
7,508	-	-	4,845	18,767	-	10,905	-	-	44,435
-	-	-	-	-	-	-	-	-	998,196
<u>\$ 4,884,215</u>	<u>\$ 292,356</u>	<u>\$ 121,468</u>	<u>\$ 3,151,921</u>	<u>\$ 12,209,093</u>	<u>\$ 244,431</u>	<u>\$ 7,094,292</u>	<u>\$ 103,500</u>	<u>\$ 435,010</u>	<u>\$ 41,757,668</u>
\$ 753,017	\$ 85,761	\$ -	\$ 8,580	\$ -	\$ 66,516	\$ -	\$ -	\$ 101,602	\$ 1,762,505
-	-	-	-	2,295,672	-	-	-	-	2,295,672
753,017	85,761	-	8,580	2,295,672	66,516	-	-	101,602	4,058,177
-	-	-	-	-	-	-	-	-	352,596
-	206,595	121,468	3,143,341	-	177,915	7,094,292	103,500	-	21,355,404
4,131,198	-	-	-	9,913,421	-	-	-	333,408	15,991,491
4,131,198	206,595	121,468	3,143,341	9,913,421	177,915	7,094,292	103,500	333,408	37,346,895
<u>\$ 4,884,215</u>	<u>\$ 292,356</u>	<u>\$ 121,468</u>	<u>\$ 3,151,921</u>	<u>\$ 12,209,093</u>	<u>\$ 244,431</u>	<u>\$ 7,094,292</u>	<u>\$ 103,500</u>	<u>\$ 435,010</u>	<u>\$ 41,757,668</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2021

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction	Jail Construction	Community Development Block Grant Construction	Health Unit Construction
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,465,225	\$ -
Investment earnings (loss) and other	3,601	632	6,695	(4,364)	1,492	2,544	(25,773)	1,139
Total revenues	3,601	632	6,695	(4,364)	1,492	2,544	1,439,452	1,139
EXPENDITURES								
Current function:								
Public safety	-	-	-	-	-	500,670	-	-
Public works	-	-	-	128,034	-	-	-	-
Culture and recreation	-	-	-	-	241,662	-	309	-
Capital outlay	1,021,648	-	-	496,045	251,994	211,117	1,195,465	253,558
Total expenditures	1,021,648	-	-	624,079	493,656	711,787	1,195,774	253,558
Excess (deficiency) of revenues over expenditures	(1,018,047)	632	6,695	(628,443)	(492,164)	(709,243)	243,678	(252,419)
OTHER FINANCING SOURCES								
Transfers in	-	-	-	500,000	-	1,200,000	-	-
Net change in fund balance	(1,018,047)	632	6,695	(128,443)	(492,164)	490,757	243,678	(252,419)
FUND BALANCE								
Beginning of year	3,633,319	65,149	716,552	922,740	5,698,985	328,410	1,632,795	273,118
End of year	\$ 2,615,272	\$ 65,781	\$ 723,247	\$ 794,297	\$ 5,206,821	\$ 819,167	\$ 1,876,473	\$ 20,699

Park Construction	Lighting District Construction	Hazard Mitigation Grant	Infrastructure Project	Dedicated Special Project	Animal Services Construction	Mega Infrastructure Project	West Ascension Drainage Construction	Courthouse East Construction	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 11,465,225
(35,825)	(2,610)	(15)	(21,505)	(86,579)	3,127	(78,062)	-	(11,397)	(246,900)
(35,825)	(2,610)	(15)	(21,505)	9,913,421	3,127	(78,062)	-	(11,397)	11,218,325
-	-	-	-	-	-	-	-	-	500,670
-	-	-	-	-	-	-	-	-	128,034
1,131,410	-	-	-	-	-	-	-	-	1,373,381
1,834,954	862,558	-	39,300	-	337,573	-	-	509,350	7,013,562
2,966,364	862,558	-	39,300	-	337,573	-	-	509,350	9,015,647
(3,002,189)	(865,168)	(15)	(60,805)	9,913,421	(334,446)	(78,062)	-	(520,747)	2,202,678
1,280,000	-	-	-	-	30,000	3,703,000	103,500	-	6,816,500
(1,722,189)	(865,168)	(15)	(60,805)	9,913,421	(304,446)	3,624,938	103,500	(520,747)	9,019,178
5,853,387	1,071,763	121,483	3,204,146	-	482,361	3,469,354	-	854,155	28,327,717
\$ 4,131,198	\$ 206,595	\$ 121,468	\$ 3,143,341	\$ 9,913,421	\$ 177,915	\$ 7,094,292	\$ 103,500	\$ 333,408	\$ 37,346,895

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 3,601	\$ 3,601
EXPENDITURES			
Capital outlay	<u>1,059,000</u>	<u>1,021,648</u>	<u>37,352</u>
Net change in fund balance	<u><u>\$ (1,059,000)</u></u>	<u>(1,018,047)</u>	<u><u>\$ (33,751)</u></u>
FUND BALANCE			
Beginning of year		<u>3,633,319</u>	
End of year		<u><u>\$ 2,615,272</u></u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 500	\$ 632	\$ 132
EXPENDITURES			
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Net change in fund balance	<u>\$ (4,500)</u>	632	<u>\$ 5,132</u>
FUND BALANCE			
Beginning of year		<u>65,149</u>	
End of year		<u>\$ 65,781</u>	

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

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 5,000	\$ 6,695	\$ 1,695
Net change in fund balance	<u>\$ 5,000</u>	6,695	<u>\$ 1,695</u>
FUND BALANCE			
Beginning of year		<u>716,552</u>	
End of year		<u>\$ 723,247</u>	

**PARISH OF ASCENSION
OFFICE BUILDING CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 6,000	\$ (4,364)	\$ (10,364)
EXPENDITURES			
Current function:			
Public works:			
Professional services	-	128,034	(128,034)
Capital outlay	392,000	496,045	(104,045)
Total expenditures	392,000	624,079	(232,079)
Deficiency of revenues over expenditures	(386,000)	(628,443)	(242,443)
OTHER FINANCING SOURCES			
Transfers in	500,000	500,000	-
Net change in fund balance	<u>\$ 114,000</u>	(128,443)	<u>\$ (242,443)</u>
FUND BALANCE			
Beginning of year		922,740	
End of year		<u>\$ 794,297</u>	

**PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ -	\$ 1,492	\$ 1,492
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	-	241,662	(241,662)
Capital outlay	<u>963,528</u>	<u>251,994</u>	<u>711,534</u>
Total expenditures	<u>963,528</u>	<u>493,656</u>	<u>469,872</u>
Net change in fund balance	<u><u>\$ (963,528)</u></u>	<u><u>(492,164)</u></u>	<u><u>\$ 471,364</u></u>
FUND BALANCE			
Beginning of year		<u>5,698,985</u>	
End of year		<u><u>\$ 5,206,821</u></u>	

**PARISH OF ASCENSION
JAIL CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 2,000	\$ 2,544	\$ 544
EXPENDITURES			
Current function:			
Public safety:			
Professional services	1,221,000	500,670	720,330
Capital outlay	<u>-</u>	<u>211,117</u>	<u>(211,117)</u>
Total expenditures	<u>1,221,000</u>	<u>711,787</u>	<u>509,213</u>
Deficiency of revenues over expenditures	(1,219,000)	(709,243)	509,757
OTHER FINANCING SOURCES			
Transfers in	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (19,000)</u></u>	<u>490,757</u>	<u><u>\$ 509,757</u></u>
FUND BALANCE			
Beginning of year		<u>328,410</u>	
End of year		<u><u>\$ 819,167</u></u>	

**PARISH OF ASCENSION
COMMUNITY DEVELOPMENT BLOCK GRANT CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant	\$ 819,500	\$ 1,465,225	\$ 645,725
Investment earnings (loss) and other	<u>-</u>	<u>(25,773)</u>	<u>(25,773)</u>
Total revenues	819,500	1,439,452	619,952
EXPENDITURES			
Current function:			
Culture and recreation			
Professional services	-	309	(309)
Capital outlay	<u>1,813,500</u>	<u>1,195,465</u>	<u>618,035</u>
Net change in fund balance	<u>\$ (994,000)</u>	243,678	<u>\$ 1,237,678</u>
FUND BALANCE			
Beginning of year		<u>1,632,795</u>	
End of year		<u>\$ 1,876,473</u>	

**PARISH OF ASCENSION
HEALTH UNIT CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 1,000	\$ 1,139	\$ 139
EXPENDITURES			
Capital outlay	254,000	253,558	442
Net change in fund balance	<u>\$ (253,000)</u>	(252,419)	<u>\$ 442</u>
FUND BALANCE			
Beginning of year		<u>273,118</u>	
End of year		<u>\$ 20,699</u>	

**PARISH OF ASCENSION
PARK CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 30,000	\$ (35,825)	\$ (65,825)
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	1,589,500	1,131,410	458,090
Capital outlay	<u>1,296,500</u>	<u>1,834,954</u>	<u>(538,454)</u>
Total expenditures	<u>2,886,000</u>	<u>2,966,364</u>	<u>(80,364)</u>
Deficiency of revenues over expenditures	(2,856,000)	(3,002,189)	(146,189)
OTHER FINANCING SOURCES			
Transfers in	<u>1,280,000</u>	<u>1,280,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (1,576,000)</u>	<u>(1,722,189)</u>	<u>\$ (146,189)</u>
FUND BALANCE			
Beginning of year		<u>5,853,387</u>	
End of year		<u>\$ 4,131,198</u>	

**PARISH OF ASCENSION
LIGHTING DISTRICT CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 6,000	\$ (2,610)	\$ (8,610)
EXPENDITURES			
Capital outlay	870,500	862,558	7,942
Net change in fund balance	<u>\$ (864,500)</u>	(865,168)	<u>\$ (668)</u>
FUND BALANCE			
Beginning of year		<u>1,071,763</u>	
End of year		<u>\$ 206,595</u>	

**PARISH OF ASCENSION
HAZARD MITIGATION GRANT PROGRAM FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment loss and other	\$ -	\$ (15)	\$ (15)
Net change in fund balance	<u>\$ -</u>	<u>(15)</u>	<u>\$ (15)</u>
FUND BALANCE			
Beginning of year		<u>121,483</u>	
End of year		<u>\$ 121,468</u>	

**PARISH OF ASCENSION
INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 18,500	\$ (21,505)	\$ (40,005)
EXPENDITURES			
Capital outlay	25,000	39,300	(14,300)
Net change in fund balance	<u>\$ (6,500)</u>	(60,805)	<u>\$ (54,305)</u>
FUND BALANCE			
Beginning of year		<u>3,204,146</u>	
End of year		<u>\$ 3,143,341</u>	

**PARISH OF ASCENSION
DEDICATED SPECIAL PROJECT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grants	\$ 12,295,500	\$ 10,000,000	\$ (2,295,500)
Investment loss and other	<u>-</u>	<u>(86,579)</u>	<u>(86,579)</u>
 Total revenues	<u>12,295,500</u>	<u>9,913,421</u>	<u>(2,382,079)</u>
 Net change in fund balance	<u><u>\$ 12,295,500</u></u>	<u><u>9,913,421</u></u>	<u><u>\$ (2,382,079)</u></u>
 FUND BALANCE			
Beginning of year		<u>-</u>	
 End of year		<u><u>\$ 9,913,421</u></u>	

**PARISH OF ASCENSION
ANIMAL SERVICES CONSTRUCTION FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings and other	\$ 2,500	\$ 3,127	\$ 627
EXPENDITURES			
Capital outlay	375,000	337,573	37,427
Deficiency of revenues over expenditures	(372,500)	(334,446)	38,054
OTHER FINANCING SOURCES			
Transfers in	30,000	30,000	-
Net change in fund balance	<u>\$ (342,500)</u>	<u>(304,446)</u>	<u>\$ 38,054</u>
FUND BALANCE			
Beginning of year		482,361	
End of year		<u>\$ 177,915</u>	

**PARISH OF ASCENSION
MEGA INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment loss and other	\$ -	\$ (78,062)	\$ (78,062)
OTHER FINANCING SOURCES			
Transfers in	-	3,703,000	3,703,000
Net change in fund balance	<u>\$ -</u>	3,624,938	<u>\$ (78,062)</u>
FUND BALANCE			
Beginning of year		<u>3,469,354</u>	
End of year		<u>\$ 7,094,292</u>	

PARISH OF ASCENSION
WEST ASCENSION MAJOR DRAINAGE CONSTRUCTION FUND

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

For the year ended December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
EXPENDITURES			
Current function:			
Public works:			
Professional services	\$ 81,000	\$ -	\$ 81,000
OTHER FINANCING SOURCES			
Transfers in	103,500	103,500	-
Net change in fund balance	<u>\$ 22,500</u>	103,500	<u>\$ 81,000</u>
FUND BALANCE			
Beginning of year		-	
End of year		<u>\$ 103,500</u>	

**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, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 13,500	\$ (11,397)	\$ (24,897)
EXPENDITURES			
Capital outlay	660,000	509,350	150,650
Net change in fund balance	<u>\$ (646,500)</u>	(520,747)	<u>\$ 125,753</u>
FUND BALANCE			
Beginning of year		<u>854,155</u>	
End of year		<u>\$ 333,408</u>	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE PROJECT FUND - MAJOR FUND**

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

For the ended year December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Investment earnings (loss) and other	\$ 225,000	\$ (250,010)	\$ (475,010)
EXPENDITURES			
Current function:			
Public works			
Professional services	280,000	106,648	173,352
Capital outlay	<u>2,814,500</u>	<u>2,322,292</u>	<u>492,208</u>
Total expenditures	<u>3,094,500</u>	<u>2,428,940</u>	<u>665,560</u>
Net change in fund balance	<u><u>\$ (2,869,500)</u></u>	<u><u>(2,678,950)</u></u>	<u><u>\$ 190,550</u></u>
FUND BALANCE			
Beginning of year		<u>47,428,148</u>	
End of year		<u><u>\$ 44,749,198</u></u>	

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

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

For the ended year December 31, 2021

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Sales	\$ 7,094,000	\$ 9,856,369	\$ 2,762,369
Charges for services:			
Transportation impact fee	861,000	861,000	-
Investment earnings (loss) and other	<u>125,000</u>	<u>(141,744)</u>	<u>(266,744)</u>
Total revenue	<u>8,080,000</u>	<u>10,575,625</u>	<u>2,495,625</u>
EXPENDITURES			
Current function:			
Public works:			
Professional fees	871,500	1,653,721	(782,221)
Capital outlay	<u>4,188,500</u>	<u>1,938,636</u>	<u>2,249,864</u>
Total expenditures	<u>5,060,000</u>	<u>3,592,357</u>	<u>1,467,643</u>
Excess of revenues over expenditures	3,020,000	6,983,268	3,963,268
OTHER FINANCING USES			
Transfers out	<u>(861,000)</u>	<u>(2,643,500)</u>	<u>(1,782,500)</u>
Net change in fund balance	<u><u>\$ 2,159,000</u></u>	<u>4,339,768</u>	<u><u>\$ 2,180,768</u></u>
FUND BALANCE			
Beginning of year		<u>20,079,310</u>	
End of year		<u><u>\$ 24,419,078</u></u>	

PARISH OF ASCENSION
MOVE ASCENSION CONSTRUCTION FUND - MAJOR FUND

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

For the ended year December 31, 2021

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant	\$ 1,043,000	\$ 1,068,168	\$ 25,168
Investment earnings (loss) and other	125,000	(128,970)	(253,970)
	<u>1,168,000</u>	<u>939,198</u>	<u>(228,802)</u>
EXPENDITURES			
Capital outlay	<u>11,236,500</u>	<u>8,332,758</u>	<u>2,903,742</u>
OTHER FINANCING SOURCES			
Transfers in	<u>861,000</u>	<u>861,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (9,207,500)</u></u>	<u>(6,532,560)</u>	<u><u>\$ 2,674,940</u></u>
FUND BALANCE			
Beginning of year		<u>31,099,281</u>	
End of year		<u><u>\$ 24,566,721</u></u>	

PARISH OF ASCENSION

INTERNAL SERVICE FUNDS

MAINTENANCE FUND

The Maintenance Fund is used to account for general maintenance of real property for the Parish governmental units from which funding is provided.

INSURANCE FUND

The Ascension Parish Insurance Fund is a partially self-insured program for general liability, property insurance, auto liability and workers' compensation.

DENTAL INSURANCE FUND

The Dental Insurance Fund is a dental insurance program funded through payroll deductions, including a portion sponsored by the Parish, for its employees.

PARISH OF ASCENSION
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

December 31, 2021

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 149,099	\$ 437,329	\$ -	\$ 586,428
Investments	1,487,138	4,361,971	110,112	5,959,221
Accounts receivable	2,519	29,433	16,164	48,116
Due from other governments	445	-	-	445
Net pension asset	146,803	-	-	146,803
Total current assets	1,786,004	4,828,733	126,276	6,741,013
Noncurrent assets:				
Capital assets:				
Depreciable, net	114,703	-	-	114,703
Total assets	1,900,707	4,828,733	126,276	6,855,716
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	82,240	-	-	82,240
Other post employment benefits	23,578	-	-	23,578
Total deferred inflows of resources	105,818	-	-	105,818
Total assets and deferred outflows of resources	\$ 2,006,525	\$ 4,828,733	\$ 126,276	\$ 6,961,534
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 190,305	\$ 9,776	\$ 7,789	\$ 207,870
Accrued payroll	21,443	-	-	21,443
Claims reserve - due within one year	-	610,418	-	610,418
Total current liabilities	211,748	620,194	7,789	839,731
Long-term liabilities:				
Claims reserve	-	1,214,723	-	1,214,723
Other post employment benefits	92,745	-	-	92,745
Total noncurrent liabilities	92,745	1,214,723	-	1,307,468
Total liabilities	304,493	1,834,917	7,789	2,147,199
DEFERRED INFLOWS OF RESOURCES				
Pensions	177,890	-	-	177,890
Other post employment benefits	1,577	-	-	1,577
Total deferred inflows of resources	179,467	-	-	179,467
NET POSITION				
Investment in capital assets	114,703	-	-	114,703
Restricted for pension obligation	146,803	-	-	146,803
Unrestricted	1,261,059	2,993,816	118,487	4,373,362
Total net position	1,522,565	2,993,816	118,487	4,634,868
Total liabilities, deferred inflows of resources, and net position	\$ 2,006,525	\$ 4,828,733	\$ 126,276	\$ 6,961,534

PARISH OF ASCENSION

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

For the year ended December 31, 2021

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges for services	\$ 2,783,500	\$ -	\$ -	\$ 2,783,500
Insurance premiums	-	1,697,000	215,900	1,912,900
Total operating revenues	<u>2,783,500</u>	<u>1,697,000</u>	<u>215,900</u>	<u>4,696,400</u>
OPERATING EXPENSES				
Personnel, general and administrative	1,246,855	-	-	1,246,855
Maintenance and supplies	1,067,994	-	-	1,067,994
Insurance premiums	22,780	1,255,601	-	1,278,381
Insurance claims	-	755,950	196,650	952,600
Professional services	41,284	86,738	17,296	145,318
Rent and utilities	45,436	-	-	45,436
Depreciation	45,046	-	-	45,046
Miscellaneous	2,510	-	-	2,510
Total operating expenses	<u>2,471,905</u>	<u>2,098,289</u>	<u>213,946</u>	<u>4,784,140</u>
Operating income (loss)	<u>311,595</u>	<u>(401,289)</u>	<u>1,954</u>	<u>(87,740)</u>
NONOPERATING REVENUES				
Grants and contributions	9,246	-	-	9,246
Capital asset contributions to other funds	(37,689)	-	-	(37,689)
Investment earnings (loss)	(8,473)	(37,441)	989	(44,925)
Proceeds from insurance	-	68,498	-	68,498
Gain on disposal of assets	1,270	-	-	1,270
Total nonoperating revenues	<u>(35,646)</u>	<u>31,057</u>	<u>989</u>	<u>(3,600)</u>
Income (loss) before transfers	275,949	(370,232)	2,943	(91,340)
Transfers out	<u>(500,000)</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net income (loss)	<u>(224,051)</u>	<u>(370,232)</u>	<u>2,943</u>	<u>(591,340)</u>
NET POSITION				
Beginning of year	<u>1,746,616</u>	<u>3,364,048</u>	<u>115,544</u>	<u>5,226,208</u>
End of year	<u>\$ 1,522,565</u>	<u>\$ 2,993,816</u>	<u>\$ 118,487</u>	<u>\$ 4,634,868</u>

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2021

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 2,790,567	\$ 1,686,382	\$ 199,756	\$ 4,676,705
Payments to suppliers	(1,863,939)	(2,235,794)	(215,829)	(4,315,562)
Payments to employees	(534,543)	-	-	(534,543)
Net cash provided (used) by operating activities	392,085	(549,412)	(16,073)	(173,400)
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers out	(500,000)	-	-	(500,000)
Operating grants	9,246	-	-	9,246
Decrease in due from other governments	1,911	-	-	1,911
Net cash used for noncapital and related financing activities	(488,843)	-	-	(488,843)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES				
Proceeds from insurance	-	68,498	-	68,498
Proceeds from sale of capital assets	1,270	-	-	1,270
Net cash provided by capital and related financing activities	1,270	68,498	-	69,768
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (loss)	(8,473)	(37,441)	989	(44,925)
Purchases of investments	162,396	678,634	15,084	856,114
Net cash provided by investing activities	153,923	641,193	16,073	811,189
Net increase in cash	58,435	160,279	-	218,714
CASH				
Beginning of period	90,664	277,050	-	367,714
End of period	<u>\$ 149,099</u>	<u>\$ 437,329</u>	<u>\$ -</u>	<u>\$ 586,428</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 311,595	\$ (401,289)	\$ 1,954	\$ (87,740)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	45,046	-	-	45,046
Change in deferred outflows, deferred inflows, net pension liability asset, and other post employment benefits	(37,877)	-	-	(37,877)
Change in operating assets and liabilities:				
Accounts receivable	7,067	(10,618)	(16,144)	(19,695)
Accounts payable and accrued liabilities	66,254	(137,505)	(1,883)	(73,134)
Net cash provided (used) by operating activities	<u>\$ 392,085</u>	<u>\$ (549,412)</u>	<u>\$ (16,073)</u>	<u>\$ (173,400)</u>
NONCASH CAPITAL FINANCING ACTIVITIES				
Contribution of capital assets to other funds	<u>\$ (37,689)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (37,689)</u>

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2021

ASCENSION PARISH GOVERNMENT

Agency Head: Clint Cointment, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 165,870
Benefits - retirement	12,440
Benefits - insurance	9,740
Conference travel	266
Registration fees	575
Meals	464
Total	<u>\$ 189,354</u>

ASCENSION PARISH LIBRARY

Agency Head: John Stelly, Library Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 115,367
Benefits - insurance	7,975
Benefits - retirement	3,461
Benefits - health savings account	1,500
Total	<u>\$ 128,303</u>

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2021

PARISH COURT FOR THE PARISH OF ASCENSION

Agency Head: Honorable Judge Erin Lanoux

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 163,170
Benefits - retirement	21,410
Car allowance	6,000
Conference travel	4,691
Continuing professional education fees	1,550
Per diem	826
Mileage reimbursements	984
Other reimbursements	375
Total	<u>\$ 199,006</u>

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

	<u>Amount</u>
State of Louisiana	\$ 96,918
Ascension Parish Council - Judicial Expense Fund	49,106
City of Gonzales	7,110
City of Donaldsonville	7,110
Town of Sorrento	2,927
Total	<u>\$ 163,170</u>

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

For the year ended December 31, 2021

<u>Primary Government</u>	<u>First Six Month Period Ending, June 30, 2021</u>	<u>Second Six Month Period Ending, December 31, 2021</u>
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Witness fees	158,651	134,862
Juror cost	28,521	24,266
TOTAL COLLECTIONS:	<u>187,173</u>	<u>159,128</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Ascension Parish - Primary Government, Collections	<u>187,173</u>	<u>159,128</u>
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	<u>\$ -</u>	<u>\$ -</u>
<u>Component Units (1)</u>	<u>First Six Month Period Ending, June 30, 2021</u>	<u>Second Six Month Period Ending, December 31, 2021</u>
BEGINNING BALANCE OF AMOUNTS COLLECTED	\$ -	\$ -
COLLECTIONS:		
Fines and forfeitures	173,441	183,005
Bond fees	72,572	88,501
Criminal court costs/fees	38,760	13,860
Interest earnings	-	2,337
Other	93,962	-
TOTAL COLLECTIONS:	<u>378,735</u>	<u>287,703</u>
AMOUNTS RETAINED BY COLLECTING AGENCY:		
Parish of Ascension - Component Units (1)	<u>378,735</u>	<u>287,703</u>
TOTAL ENDING BALANCE OF AMOUNTS COLLECTED AND NOT DISBURSED	<u>\$ -</u>	<u>\$ -</u>

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

ASCENSION PARISH GOVERNMENT
SECTION 8 PROGRAM - FINANCIAL DATA SCHEDULE

Donaldsonville, Louisiana

December 31, 2021

Account No.

BALANCE SHEET DATA

ASSETS

Current assets:			
111	Cash - unrestricted	\$ 87,450	
113	Cash - other restricted	381,752	
121	Accounts receivable - PHA projects	2,117	
150	Total current assets		<u>471,319</u>
190	Total assets		<u>\$ 471,319</u>

EQUITY - FUND BALANCE / NET POSITION

Equity:			
509.3	Restricted fund balance	\$ 383,869	
512.9	Unassigned fund balance	87,450	
513	Total equity - fund balance / net position		<u>471,319</u>
600	Total liabilities and equity - fund balance / net position		<u>\$ 471,319</u>

PROFIT AND LOSS DATA

REVENUES

70600	HUD PHA operating grants	\$ 822,809	
70700	Total fee revenue		<u>822,809</u>
71400	Fraud recovery	1,143	
71500	Other revenue	75,344	
72000	Investment income - restricted	145	
70000	Total revenue		<u>899,441</u>

EXPENSES

91300	Management fee	74,500	
91000	Total operating - administrative		<u>74,500</u>
97000	Excess revenue over operating expenses		<u>824,941</u>
97300	Housing assistance payments	715,829	
97350	HAP portability-in	75,344	
90000	Total expenses		<u>865,673</u>
10000	Excess of total revenue over total expenses		<u>\$ 33,768</u>

EQUITY DATA

11030	Beginning of year balance	\$ 437,551	
10000	Excess of total revenue over total expenses	33,768	
513	End of year		<u>\$ 471,319</u>





STATISTICAL SECTION

2021



PARISH OF ASCENSION

STATISTICAL SECTION (UNAUDITED)

December 31, 2021

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

INDEX	Exhibit	Page
<u>Financial Trends Information</u> - <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position By Component, Last Ten Fiscal Years.....	J-1	234
Changes in Net Position, Last Ten Fiscal Years.....	J-2	235
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years.....	J-3	237
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-4	238
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-5	239
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years.....	J-6	241
<u>Revenue Capacity Information</u> - <i>These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property taxes.</i>		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years.....	J-7	242
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years.....	J-8	244
Principal Property Taxpayers, Current Year and Nine Years Ago.....	J-9	246
Property Tax Levies and Collections, Last Ten Years.....	J-10	247
Sales Tax Revenues, Last Ten Years.....	J-11	248
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	249
<u>Debt Capacity Information</u> - <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years.....	J-13	250
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years.....	J-14	251
Computation of Direct and Overlapping Governmental Activities Debt.....	J-15	252
Legal Debt Margin Calculation, Last Ten Fiscal Years.....	J-16	253
Pledged Revenue Coverage, Last Ten Fiscal Years.....	J-17	254
<u>Demographic and Economic Information</u> - <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics, Last Ten Calendar Years.....	J-18	255
Principal Employers, Current Year and Ten Years Ago.....	J-19	256
<u>Operating Information</u> - <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent Parish Employees by Fund/Department, Last Ten Fiscal Years.....	J-20	257
Operating Indicators by Function/Program, Last Ten Fiscal Years.....	J-21	258
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years.....	J-22	259

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

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013	2012 (5)
Governmental activities										
Net investment in capital assets	\$ 190,567	\$ 183,012	\$ 143,593	\$ 131,996	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093	\$ 127,428	\$ 106,665
Restricted	206,057	189,386	189,354	186,414	180,474	119,928	110,142	144,766	135,228	133,349
Unrestricted	100,445	85,033	101,067	89,356	23,629	82,597	104,087	33,447	22,183	19,272
Total governmental activities net position	<u>497,069</u>	<u>457,431</u>	<u>434,014</u>	<u>407,766</u>	<u>387,962</u>	<u>364,860</u>	<u>343,288</u>	<u>313,306</u>	<u>284,839</u>	<u>259,286</u>
Business-type activities										
Net investment in capital assets	37,625	39,897	38,084	34,508	29,745	25,740	11,290	11,769	10,893	11,275
Restricted	496	290	179	455	283	283	-	-	-	-
Unrestricted	15,615	16,354	17,738	16,479	14,767	11,747	14,366	10,583	7,540	7,163
Total business-type activities net position	<u>53,736</u>	<u>56,541</u>	<u>56,001</u>	<u>51,442</u>	<u>44,795</u>	<u>37,770</u>	<u>25,656</u>	<u>22,352</u>	<u>18,433</u>	<u>18,438</u>
Primary government										
Net investment in capital assets	228,192	222,909	181,677	166,504	213,604	188,075	140,349	146,862	138,321	117,940
Restricted	206,553	189,676	189,533	186,869	180,757	120,211	110,142	144,766	135,228	133,349
Unrestricted	116,060	101,387	118,805	105,835	38,396	94,344	118,453	44,030	29,723	26,435
Total primary government net position	<u>\$ 550,805</u>	<u>\$ 513,972</u>	<u>\$ 490,015</u>	<u>\$ 459,208</u>	<u>\$ 432,757</u>	<u>\$ 402,630</u>	<u>\$ 368,944</u>	<u>\$ 335,658</u>	<u>\$ 303,272</u>	<u>\$ 277,724</u>

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

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

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

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

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

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2021	2020	2019 (1)	2018 (2)	2017 (3)	2016	2015	2014 (4)	2013	2012 (5)
Expenses										
Governmental activities										
General government	\$ 30,700	\$ 20,602	\$ 19,089	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936	\$ 17,439
Public safety	14,797	13,559	14,459	13,019	12,740	10,280	10,131	9,428	9,548	10,141
Public works	26,411	28,045	30,831	25,949	21,115	18,370	15,888	16,477	14,206	14,204
Health and welfare	8,615	8,868	8,151	8,044	6,765	6,575	5,821	5,949	5,709	5,481
Culture and recreation	11,919	9,815	10,646	14,553	8,849	8,209	8,261	7,830	7,695	7,849
Transportation and development	11,501	13,068	13,367	13,439	11,820	11,822	10,442	10,965	10,558	11,239
Interest on long-term debt	4,202	4,303	4,410	4,432	4,318	2,967	2,867	3,967	3,645	4,214
Total governmental activities	<u>108,145</u>	<u>98,260</u>	<u>100,953</u>	<u>99,795</u>	<u>84,489</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>	<u>70,567</u>
Business-type activities										
Utility operations	7,709	8,352	8,140	7,028	4,232	2,344	2,150	2,336	1,945	1,521
Lamar Dixon Expo Center	4,977	3,865	3,534	3,793	3,926	3,262	2,687	2,455	2,262	2,184
Total business-type activities	<u>12,686</u>	<u>12,217</u>	<u>11,674</u>	<u>10,821</u>	<u>8,158</u>	<u>5,606</u>	<u>4,837</u>	<u>4,791</u>	<u>4,207</u>	<u>3,705</u>
Total primary government expenses	<u>\$ 120,831</u>	<u>\$ 110,477</u>	<u>\$ 112,627</u>	<u>\$ 110,616</u>	<u>\$ 92,647</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>	<u>\$ 74,272</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,558	\$ 4,523	\$ 4,202	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911	\$ 3,749
Public safety	1,737	1,720	2,056	1,991	435	444	418	473	553	81
Public works	151	151	152	153	153	90	259	-	-	-
Health and welfare	78	66	100	101	8	15	77	59	60	587
Culture and recreation	501	530	724	2,132	574	445	566	402	533	409
Transportation and development	861	-	5,200	-	-	-	-	-	-	-
Operating grants and contributions	14,893	7,785	8,204	4,592	3,159	16,840	6,215	6,604	4,984	8,272
Capital grants and contributions	18,147	8,612	9,919	13,137	13,909	7,937	6,879	7,877	6,646	4,702
Total governmental activities program revenues	<u>40,926</u>	<u>23,387</u>	<u>30,557</u>	<u>30,220</u>	<u>22,559</u>	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>	<u>16,687</u>	<u>17,800</u>
Business-type activities										
Charges for services:										
Utility operations	4,618	4,345	3,444	2,744	2,033	836	484	371	396	166
Lamar Dixon Expo Center	3,243	2,976	1,603	1,468	1,521	1,814	1,705	1,669	1,575	1,905
Operating grants and contributions	1,177	839	911	805	917	1,977	708	420	582	267
Capital grants and contributions	-	3,008	4,467	2,761	2,346	1,647	716	93	128	112
Total business-type activities program revenues	<u>9,038</u>	<u>11,168</u>	<u>10,425</u>	<u>7,778</u>	<u>6,817</u>	<u>6,274</u>	<u>3,613</u>	<u>2,553</u>	<u>2,681</u>	<u>2,450</u>
Total primary government total revenues	<u>\$ 49,964</u>	<u>\$ 34,555</u>	<u>\$ 40,982</u>	<u>\$ 37,998</u>	<u>\$ 29,376</u>	<u>\$ 36,449</u>	<u>\$ 22,131</u>	<u>\$ 21,762</u>	<u>\$ 19,368</u>	<u>\$ 20,250</u>

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

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2021	2020	2019	2018 (1)	2017 (2)	2016	2015	2014 (3)	2013	2012 (4)
Net (expense)/revenue:										
Governmental activities	\$ (67,219)	\$ (74,873)	\$ (70,396)	\$ (69,575)	\$ (61,930)	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)	\$ (52,767)
Business-type activities	(3,647)	(1,049)	(1,249)	(3,043)	(1,341)	1,211	1,437	(1,178)	(1,654)	(1,024)
Total primary government net revenue (expense)	<u>\$ (70,866)</u>	<u>\$ (75,922)</u>	<u>\$ (71,645)</u>	<u>\$ (72,618)</u>	<u>\$ (63,271)</u>	<u>\$ (53,645)</u>	<u>\$ (49,268)</u>	<u>\$ (53,412)</u>	<u>\$ (51,264)</u>	<u>\$ (53,791)</u>
General Revenues and Other Changes										
in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 40,273	\$ 40,040	\$ 38,345	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338	\$ 23,489
Sales	64,879	52,073	53,951	53,779	57,478	55,138	53,652	54,174	47,074	38,617
Franchise	1,321	1,398	1,434	1,488	1,526	1,578	1,593	1,927	1,831	1,352
Unrestricted grants and contributions	1,640	398	1,023	1,095	758	764	237	407	674	6,177
Investment earnings (loss)	(1,306)	4,324	6,248	3,565	1,030	668	301	240	437	299
Transfers of capital assets, net	-	7	44	(50)	(2,547)	(5,907)	-	-	-	-
Transfers from (to) other funds, net	50	50	(4,420)	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)	(1,191)	(1,000)
Total governmental activities general revenues	<u>106,857</u>	<u>98,290</u>	<u>96,625</u>	<u>88,821</u>	<u>84,965</u>	<u>76,428</u>	<u>80,687</u>	<u>80,702</u>	<u>75,163</u>	<u>68,934</u>
Business-type activities										
Ad valorem and franchise taxes	963	965	922	891	768	573	454	449	417	401
Unrestricted grants and contributions	18	381	34	-	-	13	-	-	-	-
Investment earnings (loss)	(89)	300	476	132	93	68	9	23	41	20
Transfers of capital assets, net	-	(7)	(44)	50	2,547	5,907	-	-	-	-
Transfers from (to) other funds, net	(50)	(50)	4,420	4,375	4,994	4,885	4,800	4,624	1,191	1,000
Total business-type activities general revenues	<u>842</u>	<u>1,589</u>	<u>5,808</u>	<u>5,448</u>	<u>8,402</u>	<u>11,446</u>	<u>5,263</u>	<u>5,096</u>	<u>1,649</u>	<u>1,421</u>
Total primary government general revenues	<u>\$ 107,699</u>	<u>\$ 99,879</u>	<u>\$ 102,433</u>	<u>\$ 94,269</u>	<u>\$ 93,367</u>	<u>\$ 87,874</u>	<u>\$ 85,950</u>	<u>\$ 85,798</u>	<u>\$ 76,812</u>	<u>\$ 70,355</u>
Change in Net Position										
Governmental activities	\$ 39,638	\$ 26,014	\$ 26,229	\$ 19,246	\$ 23,035	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553	\$ 16,167
Business-type activities	(2,805)	540	3,029	2,405	7,061	12,657	6,700	3,918	(5)	397
Total primary government net revenue (expense)	<u>\$ 36,833</u>	<u>\$ 26,554</u>	<u>\$ 29,258</u>	<u>\$ 21,651</u>	<u>\$ 30,096</u>	<u>\$ 34,229</u>	<u>\$ 36,682</u>	<u>\$ 32,386</u>	<u>\$ 25,548</u>	<u>\$ 16,564</u>

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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
2021	\$ 40,607	\$ 64,879	\$ 1,949	\$ 107,435
2020	40,040	52,073	1,398	93,511
2019	38,345	53,951	1,434	93,730
2018	33,319	53,779	1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458

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	
2021	\$ 191	\$ 5,351	\$ 4,162	\$ 24,321	\$ 34,025	\$ 105	\$ 199,993	\$ 55,599	\$ 255,697	
2020	5,752	6,728	5,809	25,556	43,845	161	186,506	42,558	229,225	
2019 (1)	6,063	6,867	9,127	21,980	44,037	129	183,608	56,126	239,863	
2018 (2)	3,748	7,094	8,024	24,481	43,347	119	181,038	43,759	224,916	
2017 (3)	3,044	5,376	-	30,653	39,073	100	177,723	38,212	216,035	
2016	2,401	4,402	-	26,329	33,132	94	117,526	41,967	159,587	
2015	1,966	4,849	-	29,402	36,217	94	108,176	42,825	151,095	
2014	1,376	5,990	-	25,265	32,631	44	97,038	45,923	143,005	
2013	123	6,181	-	16,776	23,080	44	86,468	42,923	129,435	
2012	123	5,096	-	13,959	19,178	-	86,048	42,292	128,340	

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

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

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See Note 20 to the 2019 Audited Financial Statements.

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2021	2020	(Restated) 2019	(Restated) 2018	(Restated) 2017
REVENUES					
Taxes	\$ 106,844	\$ 93,512	\$ 93,374	\$ 88,534	\$ 89,727
Intergovernmental	19,118	8,550	14,413	14,486	11,290
Licenses and permits	4,188	4,158	3,855	3,915	3,720
Fines and forfeitures	242	226	289	2,015	322
Charges for services	4,753	3,813	9,169	2,255	2,487
Investment earnings (loss) and other	(1,019)	4,441	7,041	3,456	1,254
Total revenues	<u>134,126</u>	<u>114,700</u>	<u>128,141</u>	<u>114,661</u>	<u>108,800</u>
EXPENDITURES					
Current function:					
General government	27,449	16,960	15,637	15,559	16,815
Public safety	15,568	11,456	12,046	10,880	11,244
Public works	23,817	25,487	27,875	21,478	19,276
Health and welfare	9,314	9,210	8,484	7,877	7,061
Culture and recreation	10,630	8,161	8,825	12,924	7,368
Debt service					
Principal	5,581	6,395	5,090	5,333	3,055
Interest	4,069	4,338	4,359	4,410	3,926
Bond issuance	169	36	193	-	-
Capital outlay	<u>22,213</u>	<u>44,003</u>	<u>31,398</u>	<u>19,425</u>	<u>27,730</u>
Total expenditures	<u>118,810</u>	<u>126,046</u>	<u>113,907</u>	<u>97,886</u>	<u>96,475</u>
Excess (deficiency) of revenues over expenditures	<u>15,316</u>	<u>(11,346)</u>	<u>14,234</u>	<u>16,775</u>	<u>12,325</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	29,802	31,645	29,267	58,591	42,327
Proceeds from sale of property	299	119	117	427	3
Proceeds from insurance	317	25	23	50	751
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	-	755	5,390	-	49,785
Issuance of refunding debt	4,695	-	-	-	-
Premium on debt issuance	190	-	308	-	2,344
Payment to refunded bond agent	(4,715)	(715)	-	-	-
Transfers out	<u>(29,252)</u>	<u>(31,595)</u>	<u>(33,487)</u>	<u>(62,591)</u>	<u>(45,146)</u>
Total other financing sources and uses	<u>1,336</u>	<u>234</u>	<u>1,618</u>	<u>(3,523)</u>	<u>50,064</u>
SPECIAL ITEM					
Proceeds from East Ascension Hospital Service District	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 16,652</u>	<u>\$ (11,112)</u>	<u>\$ 15,852</u>	<u>\$ 13,252</u>	<u>\$ 62,389</u>
Debt service as a percentage of noncapital expenditures	<u>10.0</u>	<u>13.1</u>	<u>11.5</u>	<u>12.4</u>	<u>10.2</u>

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

(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR				
	2016	2015	2014	2013	2012
REVENUES					
Taxes	\$ 84,873	\$ 84,949	\$ 84,680	\$ 75,244	\$ 63,458
Intergovernmental	8,689	9,850	7,255	6,043	8,243
Licenses and permits	3,578	3,434	3,111	3,190	2,829
Fines and forfeitures	335	346	402	434	449
Charges for services	2,227	2,252	2,071	591	631
Miscellaneous	902	834	887	1,670	2,572
Total revenues	<u>100,604</u>	<u>101,665</u>	<u>98,406</u>	<u>87,172</u>	<u>78,182</u>
EXPENDITURES					
Current function:					
General government	22,840	12,163	12,158	11,409	12,794
Public safety	9,783	8,797	8,410	8,152	8,820
Public works	18,796	16,897	18,104	16,115	16,325
Health and welfare	7,162	6,713	6,551	6,153	5,909
Culture and recreation	7,052	7,474	6,885	6,605	6,312
Debt service					
Principal	4,563	4,109	3,505	3,465	5,175
Interest and bond issuance cost	2,954	2,962	3,649	3,461	4,038
Bond issuance	-	-	-	-	-
Capital outlay	<u>18,617</u>	<u>27,430</u>	<u>13,229</u>	<u>25,830</u>	<u>17,280</u>
Total expenditures	<u>91,767</u>	<u>104,252</u>	<u>72,491</u>	<u>81,190</u>	<u>76,653</u>
Excess (deficiency) of revenues over expenditures	<u>8,837</u>	<u>(2,587)</u>	<u>25,915</u>	<u>5,982</u>	<u>1,529</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	24,955	32,829	20,053	19,934	32,274
Proceeds from sale of property	-	24	852	437	245
Proceeds from insurance	955	-	-	-	-
Proceeds from installment purchase agreement	-	156	-	-	-
Issuance of debt	-	16,405	1,500	-	-
Issuance of refunding debt	-	43,927	-	404	-
Premium on issuance	-	4,914	-	-	-
Payment to refunded bond agent	-	(47,512)	(1,672)	(635)	-
Transfers out	<u>(29,340)</u>	<u>(36,480)</u>	<u>(23,527)</u>	<u>(21,125)</u>	<u>(33,274)</u>
Total other financing sources and uses	<u>(3,430)</u>	<u>14,263</u>	<u>(2,794)</u>	<u>(985)</u>	<u>(755)</u>
SPECIAL ITEM					
Proceeds from East Ascension Hospital Service District	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,179</u>
Net change in fund balances	<u>\$ 5,407</u>	<u>\$ 11,676</u>	<u>\$ 23,121</u>	<u>\$ 4,997</u>	<u>\$ 5,953</u>
Debt service as a percentage of noncapital expenditures	<u>10.3</u>	<u>9.2</u>	<u>12.1</u>	<u>12.5</u>	<u>15.5</u>

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
2021	\$ 40,644	\$ 64,879	\$ 1,320	\$ 106,843
2020	40,041	52,073	1,398	93,512
2019	37,989	53,951	1,434	93,374
2018	33,267	53,779	1,488	88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458

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

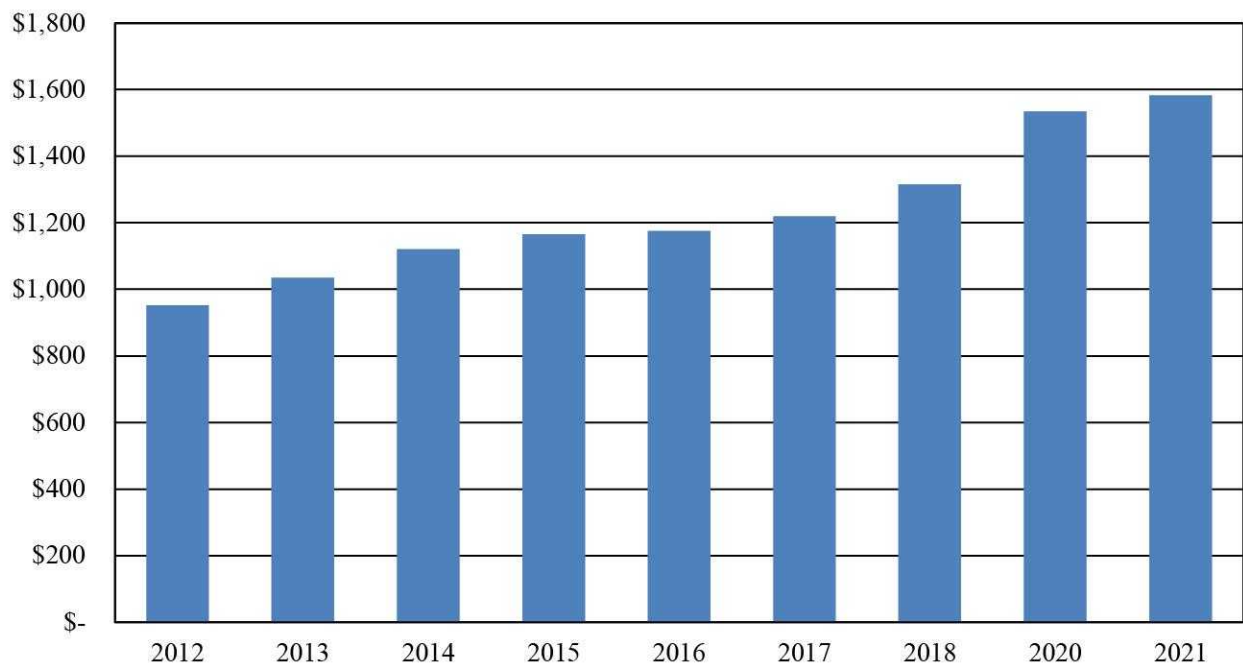
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2021	\$ 993,116,080	\$ 727,927,890	\$ 110,249,780	\$ 248,701,504	\$ 1,582,592,249	90.39	\$15,225,012,520	10%
2020	948,720,920	724,862,620	103,973,810	242,906,006	1,534,651,344	91.26	14,735,521,907	10%
2019	891,108,910	695,536,210	94,814,770	234,537,693	1,446,922,197	92.90	13,927,256,247	10%
2018	830,919,000	622,490,370	90,195,330	228,192,755	1,315,411,945	91.72	12,819,907,120	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	91.16	9,478,751,713	10%

Source: Ascension Parish Tax Assessor

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

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

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



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

PARISH DIRECT RATES

Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Protection District No. 3	Juvenile Detention
<u>TAX RATES (mills per dollar)</u>							
2021	2.74	14.89	29.57	5.48	5.60	20.00	0.99
2020	2.74	14.86	29.57	5.46	6.52	20.00	0.99
2019	2.77	15.03	30.70	5.50	6.59	20.00	1.00
2018	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2017	2.77	14.85	30.70	5.50	6.59	20.00	1.00
2016	2.77	14.85	30.63	5.33	6.59	18.70	0.97
2015	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2014	2.86	15.00	31.00	5.50	6.80	20.00	1.00
2013	2.86	15.00	31.00	5.50	6.80	20.00	-
2012	2.86	15.00	31.00	5.50	6.80	20.00	-

TAX LEVIES

2021	\$	3,893,554	\$	8,464,578	\$	1,278,546	\$	8,672,771	\$	8,862,517	\$	5,706,680	\$	1,566,793
2020		3,776,490		8,209,331		1,208,182		8,379,376		10,005,961		5,490,453		1,519,330
2019		3,802,756		7,843,108		1,139,611		7,958,212		9,535,237		5,204,604		1,446,922
2018		3,447,816		6,397,129		1,052,992		7,233,756		8,667,211		4,732,226		1,315,204
2017		3,189,184		6,377,583		965,373		6,706,300		8,035,229		4,428,211		1,219,304
2016		3,073,295		6,174,677		947,427		6,263,807		7,744,507		3,912,359		1,139,949
2015		3,150,296		6,298,334		909,635		6,412,340		7,927,835		4,032,678		1,165,858
2014		3,028,026		6,023,780		840,735		6,164,251		7,621,113		3,884,882		1,120,752
2013		2,792,655		5,558,816		747,559		5,695,507		4,349,212		3,529,684		-
2012		2,576,289		5,127,433		690,572		5,263,159		6,507,046		3,376,619		-

Source: Ascension Parish Tax Assessor

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

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

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

(1) Not included are the following:

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

PARISH DIRECT RATES			OVERLAPPING RATES														
Animal Control	ACUD#1	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	ROW and Subdivision Road Ditricts	Total									
TAX RATES (mills per dollar)																	
0.99	10.13	90.39	13.53	61.59	1.80	14.48	165.00	346.79									
0.99	10.13	91.26	15.34	61.59	1.80	14.48	120.00	304.47									
1.00	10.31	92.90	15.97	61.59	1.82	14.48	-	186.76									
-	10.31	91.72	15.88	62.31	1.82	14.48	-	186.21									
-	10.31	91.72	15.74	61.59	1.82	14.48	-	185.35									
-	10.31	90.15	15.70	61.59	1.82	14.48	-	183.74									
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08									
-	10.00	92.16	16.00	61.59	1.85	14.48	-	186.08									
-	10.00	91.16	16.00	61.59	1.85	14.48	-	185.08									
-	10.00	91.16	16.22	61.59	1.87	14.48	-	185.32									
TAX LEVIES																	
\$	1,566,793	\$	335,331	\$	40,347,562	\$	5,707,772	\$	97,472,102	\$	2,848,661	\$	22,915,932	\$	70,061	\$	169,362,090
	1,519,330		335,384		40,443,837		5,504,294		94,519,417		2,762,367		22,221,748		24,015		165,475,678
	1,446,922		322,035		38,699,407		5,674,689		89,116,258		2,633,410		20,951,429		-		157,075,193
	-		299,799		33,146,132		5,153,213		81,003,610		2,393,681		19,044,146		-		140,740,782
	-		299,558		31,220,741		4,761,252		75,097,201		2,219,142		17,655,517		-		130,953,854
	-		319,883		29,575,903		4,573,288		72,380,058		2,138,852		17,016,733		-		125,684,834
	-		308,436		30,205,412		4,568,410		71,805,311		2,156,874		16,881,615		-		125,617,622
	-		212,125		28,895,665		4,314,963		69,027,223		2,073,427		16,228,480		-		120,539,758
	-		194,040		22,867,473		4,040,418		61,778,178		1,915,757		14,994,424		-		105,596,250
	-		184,287		23,725,405		3,829,237		58,936,731		1,789,452		13,856,177		-		102,137,002

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

Taxpayer	Type of Business	2021			2012		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 109,334,960	1	6.91%	\$ 63,730,530	1	6.69%
BASF Corporation	Chemicals	84,516,120	2	5.34%	55,715,620	2	5.85%
CF Industries, Inc.	Chemicals	72,770,980	3	4.60%	32,811,560	3	3.45%
Honeywell International	Chemicals	38,548,960	4	2.44%	11,842,740	9	1.24%
Huntsman International	Chemicals	28,241,340	5	1.78%	29,132,510	4	3.06%
Occidental Chemical	Chemicals	27,393,510	6	1.73%	14,452,070	6	1.52%
Rubicon, LLC	Chemicals	21,098,820	7	1.33%	16,140,490	5	1.70%
PCS Nitrogen Fertilizer	Chemicals	17,823,870	8	1.13%	-	-	-
Westlake Vinyls Company	Chemicals	15,425,540	9	0.97%	-	-	-
Equilon Enterprises	Chemicals	13,177,110	10	0.83%	-	-	-
Exxon Mobil Corporation	Chemicals	-	-	-	13,750,430	8	1.44%
Lion Polymer, Geismar	Chemicals	-	-	-	14,022,030	7	1.47%
Praxair, Inc.	Chemicals	-	-	-	10,657,910	10	1.12%
		<u>\$ 428,331,210</u>		<u>27.07%</u>	<u>\$ 262,255,890</u>		<u>27.55%</u>
2021 Taxable Assessed Value of Parish		<u>\$ 1,582,592,249</u>					
2012 Taxable Assessed Value of Parish					<u>\$ 951,983,926</u>		

Source: Parish of Ascension

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
2021	\$ 40,639,005	\$ 39,924,884	97.59%	\$ -	\$ 39,924,884	98.24%
2020	40,682,086	36,735,371	90.30%	814,171	37,549,542	92.30%
2019	38,699,407	37,344,766	96.50%	-	37,344,766	96.50%
2018	33,666,775	32,911,499	97.76%	(16,016)	32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%

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

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

(a) Amount collected though March of subsequent year.

PARISH OF ASCENSION**SALES TAX REVENUES
LAST TEN FISCAL YEARS
(UNAUDITED)**

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance Construction and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2021	\$ 31,260,255	\$ 14,784,554	\$ 18,834,655	\$ 552,537	\$ 65,432,001
2020	24,107,206	12,196,570	15,769,756	680,667	52,754,199
2019	25,583,558	12,452,326	15,914,962	639,543	54,590,389
2018	25,500,352	12,419,449	15,859,545	581,983	54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2021.

	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				
	2021	2020	2019	2018	2017
Retail Trade	\$ 85,862,108	\$ 76,941,568	\$ 72,889,446	\$ 69,689,389	\$ 69,225,480
Chemical Plants	35,613,669	27,956,407	33,515,793	37,148,598	34,599,531
Industrial Supplies	32,927,728	27,061,976	31,635,867	29,029,388	28,031,664
Contractors	7,516,497	6,181,003	5,417,400	4,122,154	3,810,019
Transportation	<u>19,621,295</u>	<u>16,604,929</u>	<u>15,579,368</u>	<u>15,202,899</u>	<u>16,439,621</u>
Total	<u>\$ 181,541,297</u>	<u>\$ 154,745,883</u>	<u>\$ 159,037,873</u>	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2016	2015	2014	2013	2012
Retail Trade	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053	\$ 53,814,596
Chemical Plants	47,001,509	40,628,120	38,708,434	36,851,716	29,006,305
Industrial Supplies	28,180,070	33,580,656	34,548,328	29,130,779	20,552,701
Contractors	4,716,092	9,321,703	9,795,482	8,770,473	3,690,005
Transportation	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>	<u>11,084,716</u>
Total	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

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

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

Year	(1) General Obligation Bonds	Other Governmental Activities Debt		Business- type Debt	(2) Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
		Public Improvement Bonds	Other	Revenue Bonds			
2021	\$ 4,695	\$ 101,849	\$ -	\$ 3,194	\$ 109,738	2.39%	\$ 855
2020	5,110	107,139	-	3,441	115,690	2.38%	915
2019	6,495	112,391	-	3,687	122,573	2.94%	968
2018	6,880	111,680	-	3,928	122,488	3.12%	982
2017	8,255	115,901	13	4,164	128,333	3.50%	1,044
2016	8,620	66,685	66	4,398	79,769	2.24%	656
2015	8,980	71,083	118	4,576	84,757	2.46%	710
2014	9,100	68,720	-	4,767	82,587	2.50%	706
2013	9,220	72,917	-	4,943	87,080	2.70%	761
2012	8,455	76,205	-	5,136	89,796	2.88%	800

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

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

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

PARISH OF ASCENSION

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

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amount Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property</u>	<u>Debt per Capita</u>
2021	\$ 4,695	\$ 415	\$ 4,280	0.03%	\$ 33
2020	5,110	411	4,699	0.03%	37
2019	6,495	405	6,090	0.04%	48
2018	6,880	376	6,504	0.05%	52
2017	8,255	397	7,858	0.07%	64
2016	8,620	382	8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74
2013	9,220	233	8,987	0.09%	79
2012	8,455	318	8,137	0.09%	72

PARISH OF ASCENSION

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

December 31, 2021
(in thousands)

Jurisdiction	Net Governmental Activities Debt Outstanding	Percentage Applicable to Government (4)	Amount Applicable to Government
Direct:			
Public Improvement Bonds (1)	\$ 101,849	100%	\$ 101,849
Library (2)	<u>4,695</u>	100%	<u>4,695</u>
Total Direct	<u>\$ 106,544</u>		<u>\$ 106,544</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 328,881	100%	\$ 328,881
City of Donaldsonville (1)(3)	<u>4,350</u>	0.9%	<u>39</u>
Total Overlapping	<u>\$ 333,231</u>		<u>\$ 328,920</u>
Total Direct and Overlapping	<u>\$ 439,775</u>		<u>\$ 435,464</u>

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

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

(3) Source: 2021 Financial Statements for each respective entity.

(4) Estimated percentage applicable is the ad valorem taxable value of the jurisdiction as a percent of all ad valorem taxable value in tax year 2021.

PARISH OF ASCENSION
LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS
(UNAUDITED)

Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2021	\$ 1,831,293,753	\$ 183,129,375	\$ 640,952,814	\$ 45,450,000	\$ 595,502,814	92.91%
2020	1,777,557,350	177,755,735	622,145,073	48,725,000	573,420,073	92.17%
2019	1,681,459,890	168,145,989	588,510,962	52,845,000	535,665,962	91.02%
2018	1,543,396,510	154,339,651	540,188,779	55,845,000	484,343,779	89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445	88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364	87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788	86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564	86.03%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789	84.69%
2012	1,153,499,800	115,349,980	403,724,930	67,910,000	335,814,930	83.18%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)
- (2) Indebtedness for all purposes combined for debt secured by ad valorem taxes. Includes a public improvement bond for the East Ascension Drainage District secured by a pledge of both sales and ad valorem tax revenues.

PARISH OF ASCENSION
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)
(full accrual basis of accounting)

SCHEDULE A - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 1 (1%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2021	\$ 31,260,255	\$ 352,930	\$ 30,907,325	\$ 1,151,000	\$ 1,001,025	\$ 2,152,025	14.36
2020	24,107,206	272,085	23,835,121	1,115,000	1,040,581	2,155,581	11.06
2019	25,583,558	265,057	25,318,501	1,075,000	1,078,522	2,153,522	11.76
2018	25,500,352	229,833	25,270,519	915,000	1,033,391	1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	796,278	33.72
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26
2013	20,748,740	177,388	20,571,352	415,000	377,959	792,959	25.94
2012	17,689,457	163,049	17,526,408	400,000	392,959	792,959	22.10

SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 2 (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2021	\$ 14,784,554	\$ 149,949	\$ 14,634,605	\$ 950,000	\$ 825,743	\$ 1,775,743	8.24
2020	12,196,570	133,627	12,062,943	940,000	853,943	1,793,943	6.72
2019	12,452,326	130,250	12,322,076	910,000	881,244	1,791,244	6.88
2018	12,419,449	112,865	12,306,584	915,000	879,621	1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59
2013	11,572,888	87,028	11,485,860	1,245,000	213,825	1,458,825	7.87
2012	8,967,434	80,362	8,887,072	1,195,000	249,675	1,444,675	6.15

SCHEDULE C - PUBLIC IMPROVEMENT SALES TAX - DRAINAGE (1/2%)

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2021	\$ 18,834,655	\$ 512,477	\$ 18,322,178	\$ 2,860,000	\$ 1,895,100	\$ 4,755,100	3.85
2020	15,769,756	347,336	15,422,420	2,735,000	2,025,250	4,760,250	3.24
2019	15,914,962	374,069	15,540,893	2,615,000	2,149,500	4,764,500	3.26
2018	15,859,545	279,440	15,580,105	1,775,000	2,228,800	4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58
2013	14,752,827	92,846	14,659,981	1,360,000	2,734,225	4,094,225	3.58
2012	11,921,702	97,943	11,823,759	1,295,000	2,798,975	4,093,975	2.89

(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
2021	128,369	\$ 4,582,645	\$ 35,699	36.0	23,455	3.1	3.8
2020	126,500	4,851,528	38,352	35.4	23,537	5.3	7.2
2019	126,604	4,172,994	32,961	35.4	22,862	4.8	5.4
2018	124,672	3,929,661	31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997	30,094	35.0	22,536	3.3	3.4
2016	121,587	3,566,018	29,269	34.7	22,311	4.5	5.2
2015	119,455	3,444,365	28,834	34.4	22,595	4.0	4.4
2014	117,029	3,297,643	28,178	34.7	21,868	5.5	6.0
2013	114,393	3,221,307	28,160	34.0	21,520	4.2	4.7
2012	112,286	3,116,610	27,756	34.3	20,659	4.8	5.6

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

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

2021			2012		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (2)
Ascension Parish School Board	3,100	5.0%	Ascension Parish School Board	2,596	7.4%
BASF Corporation	1,198	1.9%	BASF Corporation	1,000	2.9%
Wal-Mart Stores	708	1.1%	Our Lady of the Lake Ascension	750	4.0%
Shell Chemical Company	660	1.0%	Shell Chemical Co.	600	2.0%
Smith Tank and Steel	450	0.9%	Volks Constructors	600	1.5%
Our Lady of the Lake Ascension	540	0.8%	Ascension Parish Government	535	1.0%
CF Industries	520	0.8%	Rubicon, LLC	478	1.8%
Ascension Parish Government	472	0.7%	Honeywell International, Inc.	400	1.0%
Huntsman Chemicals	470	0.7%	REV	400	1.6%
REV	390	0.7%	Oxychem	400	1.6%
	<u>8,508</u>	<u>13.6%</u>		<u>7,759</u>	<u>24.8%</u>

Source: Parish of Ascension

Percentages are based upon total employment per Ascension Economic Development Corporation

PARISH OF ASCENSION
FULL-TIME EQUIVALENT PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS
(UNAUDITED)

	Full-time Equivalent Employees Allotted in Annual Budget									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
GENERAL FUND:										
Adjudication	-	-	-	-	-	1	-	1	1	1
Building	16	17	19	15	16	15	13	13	15	16
Citizen Service Office	3	4	3	-	-	-	-	-	-	-
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	4	6	7	7	6	5	5	5	5	6
Engineering	-	-	-	-	-	23	25	19	18	21
Executive Administration	4	4	4	4	5	3	5	4	6	6
Finance/Purchasing	19	24	23	21	21	20	19	19	19	19
General Administration	10	8	9	7	7	6	6	6	5	5
Grants	3	4	4	4	4	4	4	4	4	5
Human Resources	9	9	8	8	8	6	6	5	6	6
IS/GIS	13	9	9	8	9	9	10	9	8	8
Judicial 23rd District	21	21	21	21	21	21	21	21	21	22
Judicial Parish Court	6	6	7	6	2	2	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	13	13	13	13	14	14	14	14
Planning and Development	17	8	8	13	13	7	7	15	7	7
Storm Water	-	-	-	-	-	-	-	-	3	8
Communications (Video Programming)	4	4	5	5	3	2	2	2	2	2
TOTAL GENERAL FUND	155	151	153	145	141	150	152	152	149	161
OTHER FUNDS:										
Criminal Court	16	15	15	17	14	16	16	18	18	18
East Ascension Major Drainage	113	124	89	89	78	71	70	69	76	80
FINS	5	5	5	5	5	5	4	4	4	4
Fire District No. 1	50	49	45	46	44	45	45	45	35	35
Fire District No. 3	55	47	49	46	37	36	36	30	24	21
Fleet Management	-	-	-	-	-	17	18	17	14	16
Health Unit	39	41	42	24	16	36	38	40	40	41
Jail	5	6	5	5	11	11	11	11	10	9
Lamar Dixon	21	22	21	28	21	20	21	19	16	13
Maintenance	47	35	33	31	31	30	27	26	18	22
Mental Health	19	19	19	17	18	21	21	21	18	18
Recreation	29	27	26	23	21	20	21	19	18	17
Road and Bridge	91	101	124	108	94	74	76	75	77	77
Tourist Center	-	-	-	-	-	-	-	-	-	4
Utilities	32	35	33	30	26	7	7	6	3	4
West Ascension Drainage	9	8	8	9	10	8	7	6	8	7
TOTAL OTHER FUNDS	531	534	514	478	426	417	418	406	379	386
TOTAL ALL FUNDS	686	685	667	623	567	567	570	558	528	547

Source: Parish of Ascension

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

Function:	FISCAL YEAR									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public Safety:										
Police:										
Physical arrests	3,246	2,969	5,586	4,355	4,160	3,972	4,124	4,243	4,342	4,157
Traffic violations	2,456	2,858	3,614	3,898	5,150	4,812	7,002	6,714	9,884	6,796
Service call responses	81,865	76,524	79,367	89,845	79,174	79,992	75,809	73,752	75,992	74,715
Fire:										
Number of responses	2,450	2,017	1,924	1,771	1,973	1,570	1,299	756	429	560
Number of emergency responses	9,891	7,102	7,251	7,257	6,342	6,042	5,356	5,551	5,184	4,002
Public Works:										
Building Permits:										
Residential (new)	815	964	984	846	1,009	753	770	776	811	817
Commercial	58	64	154	169	154	132	194	215	139	129
Transportation:										
Parish street maintenance program:										
Number of miles maintained	538	533	529	526	524	515	512	510	507	492
Rehab streets and roads (miles)	5	2	8	11	32	22	26	4	14	2
Sanitation:										
Wastewater:										
Number of users *	2,788	2,503	1,956	1,333	494	549	478	484	505	474
Drainage:										
Miles of drainage ditches maintained	2,070	2,070	2,070	2,060	2,060	2,059	2,059	2,058	2,057	2,055
Culture-Recreation:										
Libraries:										
Total registered borrowers**	81,243	45,178	32,901	32,251	28,865	28,931	30,566	32,651	37,572	37,005
Total items circulated	431,844	352,287	473,235	566,567	410,846	428,142	405,297	400,184	416,341	459,688
Total reference questions answered	61,464	58,552	72,138	71,097	53,144	69,472	76,797	122,182	135,304	70,928

Source: Ascension Parish Government

*Number of users per 2020 Parish GIS Department

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

Major Programs	FISCAL YEAR									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
Number of general government buildings (1)	23	21	20	21	24	24	24	22	23	22
Public Safety:										
Number of fire stations	19	18	17	18	19	19	19	19	19	18
Fire trucks	57	63	60	58	54	53	53	52	56	55
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	538	533	529	526	524	515	512	510	507	492
Number of bridges	83	83	83	82	82	89	136	136	136	136
Sanitation:										
Miles of sanitary sewers	51	44	35	25	18	17	14	14	14	14
Culture and Recreation:										
Number of parks	22	22	22	23	23	24	24	27	27	27
Number of library branches	4	4	4	4	4	4	4	4	4	4
Number of community centers	4	4	4	5	4	5	6	5	5	5
Health and Welfare:										
Number of health and welfare buildings	10	10	10	10	10	9	9	9	9	9

(1) Includes substations and police stations annexed to courthouses

Source: Ascension Parish Government



PARISH OF ASCENSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

PARISH OF ASCENSION

Donaldsonville, Louisiana

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
U. S. Federal Emergency Management Agency/				
State of Louisiana/Office of Homeland Security and Emergency Preparedness				
Muddy Creek Drainage Improvements - Phase II	97.039	HMPG 1786-005-0003	\$ 274,293	\$ -
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 1786-022-0002	1,647	-
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	FMA-PJ-06-LA-2018-001	74	-
Hazard Mitigation Grant Program - Statewide Generator Project	97.039	HMPG 4080-005-0003	33	-
	Subtotal CFDA #97.039		276,047	-
Flood Mitigation Assistance - EMP Grant	97.042	FMA-PJ-06-LA-2018-001	16,224	-
* 2018 Emergency Management Performance Grant - SRL Elevation Program	97.029	EMT-2008-EP-00003-S01	414,499	-
* 2019 Emergency Management Performance Grant - SRL Elevation Program	97.029	FMA-PJ-05-LA-2019-010	110	-
	Subtotal CFDA #97.029		414,609	-
2020 State Homeland Security Program	97.067	EMW-2020-SS-00011-S01	44,206	
2019 State Homeland Security Program	97.067	EMW-2018-SS-00016-S01	24,987	-
2018 State Homeland Security Program	97.067	EMW-2017-SS-00058-S01	8,810	-
	Subtotal CFDA #97.067		78,003	-
U.S. Department of Health and Human Services				
State of Louisiana/Department of Health/Office of Public Health				
COVID19: Public Health Emergency Response	93.354	unavailable	198,815	-
U.S. Department of Justice				
COVID-19: Emergency Supplemental Funding Program	21.019	unavailable	28,343	-
U.S. Department of Housing and Urban Development/				
State of Louisiana/Office of Community Development				
Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	1,144,615	-
Department of Housing and Community Affairs				
* Section 8 Housing	14.871	LA009	865,673	-
Total Federal Assistance			\$ 3,022,329	\$ -

* Major Program

PARISH OF ASCENSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

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, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies.

NOTE 2 - BASIS OF ACCOUNTING

The Parish's Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2021. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

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

NOTE 4 - RELATIONSHIP TO THE FEDERAL REPORTS

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

NOTE 5 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The Parish received PPE with an estimated fair value of \$198,815 under the COVID Public Health Emergency Response Program (CFDA No. 93.354).

(continued)

NOTE 6 - RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported on the SEFA were prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported on the SEFA and the financial statements may exist due to recognition requirements as established by program regulations. In the current fiscal year, the Parish recognized in its financial statements \$8,760,249 and \$906,889 in federal revenues related to Hurricane Ida and the May 19, 2021 flood, respectively, for expenditures paid during the fiscal year. However, with respect to Federal Emergency Management Agency (FEMA) assistance a non-Federal entity must record expenditures on the SEFA when: (1) FEMA has approved the non-Federal entity's project worksheet (PW), and (2) the non-Federal entity has incurred the eligible expenditures. The project worksheet was not approved and therefore these expenditures are not recorded in the SEFA.



OTHER INDEPENDENT AUDITORS' REPORT

2021



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Louisiana Audit Guide* and *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2021, 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, 2022. As described in our report on the **PARISH's** financial statements, this report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

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

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002.

Purpose of this Report

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

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

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2022

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

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

We have audited the financial statements of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2021, and have issued our report thereon dated June 30, 2022.

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

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

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

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

Management's Responsibility

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

Report on Compliance with Parish Transportation Act

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

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

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2022



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2021. 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, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Compliance Audit

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the **PARISH's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the **PARISH's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, the *Louisiana Governmental Audit Guide*, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the **PARISH's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the **PARISH's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the **PARISH's** internal control over compliance. Accordingly, no such opinion is expressed.

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

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

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

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

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 30, 2022

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2021

1) Summary of Auditors' Results:

A) The type of report issued on the financial statements: **Unmodified opinion.**

B) Significant deficiencies in internal control that were disclosed by the audit of financial statements: **None.**

Material weaknesses: **None.**

C) Noncompliance which is material to the financial statements: **2021-001 and 2021-002.**

D) Significant deficiencies in internal control over major programs: **None.**

Material weaknesses: **None.**

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

F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **None.**

G) Identification of Major Programs:

U.S. Federal Emergency Management Agency

State of Louisiana / Office of Homeland Security and Emergency Preparedness

1) SRL Elevation Program C.F.D.A. 97.029

U.S. Department of Housing and Urban Development

Department of Housing and Community Affairs

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

H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**

I) Auditee qualified as a low-risk auditee: **No.**

2) Findings relating to the financial statements reported in accordance with *Government Auditing*

A) *Standards*: **2021-001 and 2021-002.**

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

PARISH OF ASCENSION

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2021

4) FINDINGS – NONCOMPLIANCE

2021-001 Local Government Budget Act

Fiscal Year Finding Originated: 2021

Criteria: In accordance with Louisiana R.S. 39:1311, *Louisiana Governmental Budget Act* (LGBA), political subdivisions are required to monitor the adopted budget and duly authorize adopted amendments to the budgets for all legally adopted budgets.

Additionally, management of the political subdivision is required to advise the governing authority to adopt a budget amendment, in writing, for all legally adopted budgets when the following conditions exist:

- Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.
- Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
- Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Condition: The Parish adopted budget amendments in November 2021 for all funds with legally adopted budgets to prevent noncompliance with the requirements established by the LGBA, although some amendments were not sufficient to satisfy the requirements of the LGBA in several funds. Fourteen of the fifteen funds with unfavorable variances are considered to be nonmajor funds of the Parish.

Cause: Due to unfavorable market fluctuations related to investments and accelerated capital outlay spending, various funds incurred unfavorable variances in actual revenues and other sources, or expenditures and other uses exceeded budgeted amounts above the thresholds noted above.

Effect: The Parish may not be compliant with the LGBA.

Recommendation: We recommend that the Parish monitor legally adopted budgets to ensure budget amendments are duly authorized for anticipated changes in revenues and expenditures that will result in unfavorable variances of greater than five percent of actual revenue and other sources to total budgeted revenues and other sources, actual expenditures and other uses to total budgeted expenditures and other uses, or actual beginning fund balance failing to meet the estimated beginning fund balance.

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

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2021-002 Public Lease Law

Fiscal Year Finding Originated: 2021

Criteria: In accordance with Louisiana R.S. 41:1214, *Public Lease Law*, public entities seeking to lease unused land and property must first advertise through its official journal and award the lease through sealed bidding.

Condition: The Parish did not properly advertise the and obtain bids for public land that was leased during the fiscal year.

Cause: A lease agreement was executed by the Parish and private entity to utilize unused public land. A proposal to bid on the land up for lease was not advertised nor were bids received prior to the execution of the lease.

Effect: The Parish may not be compliant with the Louisiana R.S. 41:1214, *Public Lease Law*.

Recommendation: The Parish should notify the tenant of the requirements under Louisiana R.S. 41:1214, *Public Lease Law*, and related circumstances. Additionally, the Parish should consider allowing for a reasonable period for the tenant to explore other lease options. As a result, any current agreement should be honored until the process under Louisiana R.S. 41:1214, *Public Lease Law*, have been concluded or other allowable arrangements under Louisiana Revised Statutes have been agreed upon.

Finally, we recommend that the Parish adhere to the criteria established by Louisiana R.S. 41:1214, *Public Lease Law*, or other allowable arrangements under Louisiana Revised Statutes, through consultation with its legal counsel, the legal department of the Louisiana Legislative Auditor, or through an opinion of the Louisiana Attorney General's Office.

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

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2021

2020-001 Internal Control Over Sewer Billings and Collections

This matter is considered resolved.

2020-002 Compliance with Louisiana Code of Ethics

This matter is considered resolved.

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF INSURANCE

December 31, 2021
(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	March 1, 2022
	Automobile liability	Machinery and vehicles	\$ 100,000	March 1, 2022
	Public officials' errors and omissions liability	Public officials' errors and omissions	\$ 50,000	March 1, 2022
	Workers compensation	Eligible employees	Statutory	March 1, 2022

PARISH OF ASCENSION

ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1

SCHEDULE OF BOARD MEMBERS

December 31, 2021
(Without Audit)

Name	Term Years	Term Period
Clinton Swan	4 Year Term	8/18/21-8/18/2025
Thammy Bailey	3 Year Term	11/3/2020-11/3/2023
Patrice Smith	3 Year Term	6/19/2020-6/19/2023
Eric Robinson Sr.	2 Year Term	2/7/2020-2/7/2022
Mike Landry	2 Year Term	2/7/2020-2/7/2022

SPECIAL ACKNOWLEDGEMENTS

Patrick Goldsmith
Chief Financial Officer

Amanda Berot
Assistant Treasurer - Compliance

Dawn Caballero
Assistant Treasurer - Management

Laurie Lemoine
Chief Accountant

Ashley Barnes
Accounting Manager



CLINT COINTMENT
PARISH PRESIDENT

Parish of Ascension

Department of Finance

PATRICK W. GOLDSMITH
CHIEF FINANCIAL OFFICER/TREASURER

CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2021

2021-001 Local Government Budget Act

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

We prepare budget amendments throughout the year as necessary and as part of the annual budget process. During the annual process we analyze the current budget and propose budget amendments to the Parish Council in November of each year based on the best information possible at that time.

Parish Finance staff will continue the process of analyzing the existing budget and proposing amendments in November, but will also put an emphasis on market investment fluctuations and accelerated capital outlay spending to better predict the last two months of the year. This new analysis will be incorporated into the November amendments.

Contact person: Patrick W. Goldsmith, CFO/Treasurer

2021-002 Public Lease Law

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

The Parish is in the process of establishing policies and procedures to ensure that all future leases of land are in accordance with R.S. 41:1214.

The Parish intends to have policies and procedures in final draft for Parish Council approval by December 31, 2022.

Contact person: Patrick W. Goldsmith, CFO/Treasurer



Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures

PARISH OF ASCENSION

Donaldsonville, Louisiana

For the year ended December 31, 2021

**INDEPENDENT AUDITOR'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Chairman and Members
of the Ascension Parish Council, and
the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The Parish's management is responsible for those C/C areas identified in the SAUPs.

The Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and schedule of exceptions are as follows:

Written Policies and Procedures:

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:
 - a. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c. ***Disbursements***, including processing, reviewing, and approving.
 - d. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
 - e. ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

- f. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g. **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h. **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
- j. **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l. **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board (or Finance Committee, if applicable):

- 2. Obtain and inspect the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a. Observe whether the managing board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.
 - b. For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds.
 - c. For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

Bank Reconciliations:

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts. Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:
 - a. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections:

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a. Employees that are responsible for cash collections do not share cash drawers/registers.
 - b. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
 - a. Observe that receipts are sequentially pre-numbered.
 - b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c. Trace the deposit slip total to the actual deposit per the bank statement.
 - d. Observe 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).
 - e. Trace the actual deposit per the bank statement to the general ledger.

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

8. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b. At least two employees are involved in processing and approving payments to vendors.
 - c. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, obtain the entity’s non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management’s representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a. Observe that the disbursement matched the related original invoice/billing statement.

- b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

Credit Cards/Debit Cards/Fuel Cards/P-Cards:

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a. Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.))]
 - b. Observe that finance charges and late fees were not assessed on the selected statements.
- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

Travel and Travel-Related Expense Reimbursement (excluding card transactions):

- 14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a. If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts:

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.
 - d. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel:

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
 - a. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b. Observe that supervisors approved the attendance and leave of the selected employees/officials.
 - c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - d. Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee and officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.

Ethics:

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
 - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

Debt Service (excluding nonprofits):

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice:

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity:

25. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**
- a. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
 - b. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - c. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Sexual Harassment:

26. Using the 5 randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
28. Obtain the entity’s annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- a. Number and percentage of public servants in the agency who have completed the training requirements;
 - b. Number of sexual harassment complaints received by the agency;
 - c. Number of complaints which resulted in a finding that sexual harassment occurred;
 - d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e. Amount of time it took to resolve each complaint.

PARISH OF ASCENSION
Donaldsonville, Louisiana

SCHEDULE OF EXCEPTIONS

For the year ended December 31, 2021

Exceptions:

No exceptions were found as a result of applying the procedures listed above, except as follows:

Collections:

5 (a) One of the five deposit sites tested had employees who share cash drawers.

7 (d) For one of the five deposit sites tested, five of the total checks deposited on the selected days of May 10th and May 25th of 2021, totaling \$7,064 were deposited after one business day. Lag times of the dates checks were received, relative to deposit dates, range from five to seven days.

Management of the Parish concurs with the exceptions identified are in the process of addressing these matters.

We were engaged by **PARISH OF ASCENSION** 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 **PARISH OF ASCENSION** 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, 2022