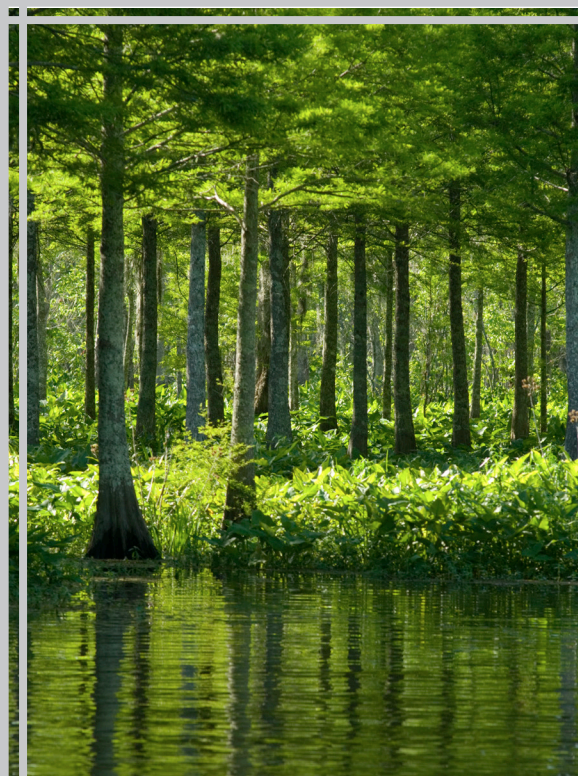




# 2013 COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended  
December 31, 2013





# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**PARISH OF ASCENSION**

**DONALDSONVILLE, LOUISIANA**

For the fiscal year ended December 31, 2013



Prepared by

Finance Department  
Gwen LeBlanc, Chief Financial Officer



# PARISH OF ASCENSION

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# Parish of Ascension

## *Department of Finance*

**TOMMY MARTINEZ**  
PARISH PRESIDENT

**GWEN B. LEBLANC**  
CHIEF FINANCIAL OFFICER/TREASURER

May 29, 2014

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

Dear Citizens, President, and Council Members:

Pursuant to Louisiana State Statutes, I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Parish of Ascension (the Parish) for the year ended December 31, 2013. 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 auditor concluded, based upon the audit that there was a reasonable basis for rendering an unqualified opinion that the Parish's 2013 financial statements are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

P. O. Box 2392, 208 E. Railroad Ave., Gonzales, Louisiana 70707  
Telephone 225-450-1004 – Telefax 225-450-1114 [www.ascensionparish.net](http://www.ascensionparish.net)

The Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit including the Schedule of Expenditures of Federal Awards, findings and questioned costs, and the auditors' reports on internal control and compliance with applicable laws and regulations, 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 report of the independent auditors.

## **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 114,393 as of March 2014, which represents a 7% growth since the U.S. Census as of 2010 of 107,215. This reflects a growth of over 40% from the census of 2000, and as such, makes Ascension Parish one of the fastest growing parishes in Louisiana during that time period.

The Parish adopted the provisions of the Ascension Parish Home Rule Charter, which was effective in 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 health and social, mental health, planning and zoning, economic development, recreation, libraries, general administrative, and road lighting.

A determination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB), Statement No. 14. 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 - This is the Parish (all funds under the auspices of the President and the Parish Council).



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

The financial statements included in this CAFR are as follows:

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

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. The comparison for the General Fund and East Ascension Drainage Special Revenue Fund are presented in Exhibits B through B-1. For governmental special revenue, debt service and capital project funds, the annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits D through D-24, E through E-7 and F through F-14.

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.

### **Cash Management**

Cash balances are invested on a daily basis at the best interest rates available within legal constraints imposed by state law, and the Parish's cash and investment policy. The primary objectives of the Parish investment activities are safety, liquidity, yield and legality. To maximize interest earnings, cash balances of all funds are pooled, except where separate cash and investment accounts are mandated by legal requirements.

### **Risk Management**

The Parish is partially self-insured for general liability, automobile, and workers' compensation. As part of this comprehensive plan, resources are in an internal service fund to support potential losses. In addition, various risk control techniques including a drug free workplace program, employee drug screening, and employee safety programs have been implemented to minimize accident-related losses.

## **FACTORS AFFECTING FINANCIAL CONDITION**

### **Economic Condition and Outlook**

The Parish is located in the Baton Rouge Metropolitan Statistical Area (MSA). The City of Baton Rouge is the state capital and the closest large MSA to New Orleans. As a result of the regional effort to economically align the Baton Rouge and New Orleans MSAs, Ascension Parish is at the hub of a burgeoning region which has a population base of over 2 million people and a resident labor force approaching 950,000. As a result, traffic counts, sales and property tax collections, school enrollment and other factors indicate that the region's population has grown significantly, contributing to the Parish's ranking as one of the fastest growing parishes in the State.

The Parish is located on the Mississippi River in the southeast region of the state and is a major center for commerce and industry. The largest taxpayers in the Parish are primarily companies involved in the petrochemical sector. Products range from refined chemical compounds, herbicides, household goods, and plastic materials. The local industry provides a majority of the jobs within the Parish. The taxes paid by local industry are significant to the Parish's tax base and local economy. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Additionally, this sector has experienced favorable natural gas prices which has contributed to significant ongoing and planned expansion. Other important industries include government, construction, banking and financial, insurance, real estate and wholesale and retail trade. Furthermore, the population growth in this area is expected to attract retail and consumer service enterprises as they seek new markets in which to expand.

The 2014 Parish budget was prepared with a cautiously optimistic mind set. 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 \$81.2 million in outstanding debt, which is significantly below the State imposed limit of \$362 million, or 35% of the total assessed value of taxable property.

Ascension Parish led the population growth (114,393) in the Baton Rouge Metropolitan area in 2013 resulting in a median price of new housing sales at \$198,000. The Parish unemployment rate is currently 4.2%.

The Ascension Economic Development Corporation (AEDC) recently announced that for the third straight calendar year, new and expanding enterprises in Ascension Parish announced above \$1 billion in capital investments. These nine projects will create capital investments and approximately 250 new direct jobs and generate approximately \$16 million in new annual payroll in the Parish. Other promising projects AEDC is actively pursuing represent a combined investment of \$4 billion.

Mike Eades, President and CEO of AEDC, stated "2013 has been a year of reinvestment and diversification for Ascension Parish. We are proud that our existing industries chose to invest heavily in our parish. Their investment is a testament to the pro-business atmosphere that we have created in Ascension."

## Major Initiatives in 2014

The priorities of the 2014 Budget are consistent with the priorities of prior years. As with the 2013 fiscal year, the 2014 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.

### Long-Term Financial Planning

The following outlines the Parish's Capital Budget of \$38,038,000 for 2014:

East Ascension Drainage Construction	\$ 9,760,000
<ul style="list-style-type: none"><li>• Improvements to pumping stations and completion of the Henderson Bayou Pumping Station, channel improvements, levee extension and restoration and basin improvements</li></ul>	
Road Construction	\$ 10,532,000
<ul style="list-style-type: none"><li>• Road widening projects, intersection improvements, constructing roundabouts for better flow of traffic, overlay projects and joint projects with State on major highways in the Parish</li></ul>	
Community Development Block Grant Construction	\$ 8,880,000
<ul style="list-style-type: none"><li>• Lamar-Dixon Expo Center improvements</li><li>• Completion of construction projects for Donaldsonville and Sorrento</li><li>• Housing Rehabilitation program</li><li>• Funding to begin a Parish Sewer Construction Project in northern Ascension Parish</li></ul>	
Office Building Construction	\$ 6,350,000
<ul style="list-style-type: none"><li>• New Administration Building</li><li>• New Department of Public Works Building</li><li>• Completion of addition to Mental Health Building</li></ul>	
Fire District No. 2 and No. 3	\$ 340,000
<ul style="list-style-type: none"><li>• Construction of a fire station for District No. 2</li><li>• Completion of construction of a fire station for District No. 3</li></ul>	
Recreation	\$ 573,500
<ul style="list-style-type: none"><li>• Renovation to the Oak Grove Community Center</li><li>• Water park at Fairgrounds</li><li>• Repair/replace lights at ball parks</li></ul>	
Lighting District No. 6	\$ 900,000
<ul style="list-style-type: none"><li>• Installation of lights</li></ul>	
Hazard Mitigation Grant	\$ 702,500
<ul style="list-style-type: none"><li>• Emergency generators at Lamar-Dixon Expo Center</li></ul>	

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 high priority of the Parish. As noted, Ascension Parish is one of the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$17.4 million has been committed for the parish transportation system in the Road Maintenance Fund and the Road Construction Fund for 2014. Louisiana Highway 73 and Louisiana Highway 42 projects will continue into 2014. As revenues are realized, the Parish will commit funds for overlays, reconstruction, and turn lanes to offset traffic congestion. Additionally, feasibility studies are underway to evaluate the possibility of connecting St. Landry Road to Louisiana Highway 44 as well as a parkway to connect Ascension and Livingston Parishes, which will require the construction of a bridge over the Amite River. In addition, the Parish is working with other parishes in evaluating alternatives to improve the connection between Baton Rouge and New Orleans.

### **Master Plan:**

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

### **Fire Protection:**

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2014, the Parish has planned for the construction of two fire stations, the acquisitions of equipment and land, and major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

### **Drainage:**

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$26.9 million committed to the maintenance and capital project funds in 2014 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$873,000 committed in the maintenance fund for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

### **Comprehensive Sewer Plan:**

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 addition, the Louisiana Department of Environmental Quality has awarded the Parish a \$60 million State Revolving Loan. These funds will be used to build a consolidated east bank sewer system. In 2014, a sewer system will be installed in conjunction with the State Highway 73 Road Construction Project as well as the State Highway 42 Road Construction Project, with the intention of using this system as a regional collection plant for residents as part of the parish-wide system.

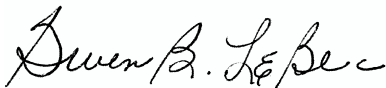
### **AWARDS AND ACKNOWLEDGMENTS**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Comprehensive Annual Financial Report each year for the five years through 2012. 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.

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

Respectfully submitted,



Gwen B. LeBlanc  
Chief Financial Officer







Government Finance Officers Association

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

Presented to

**Parish of Ascension  
Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO

**PARISH OF ASCENSION  
PRINCIPAL OFFICIALS**

**DECEMBER 31, 2013**

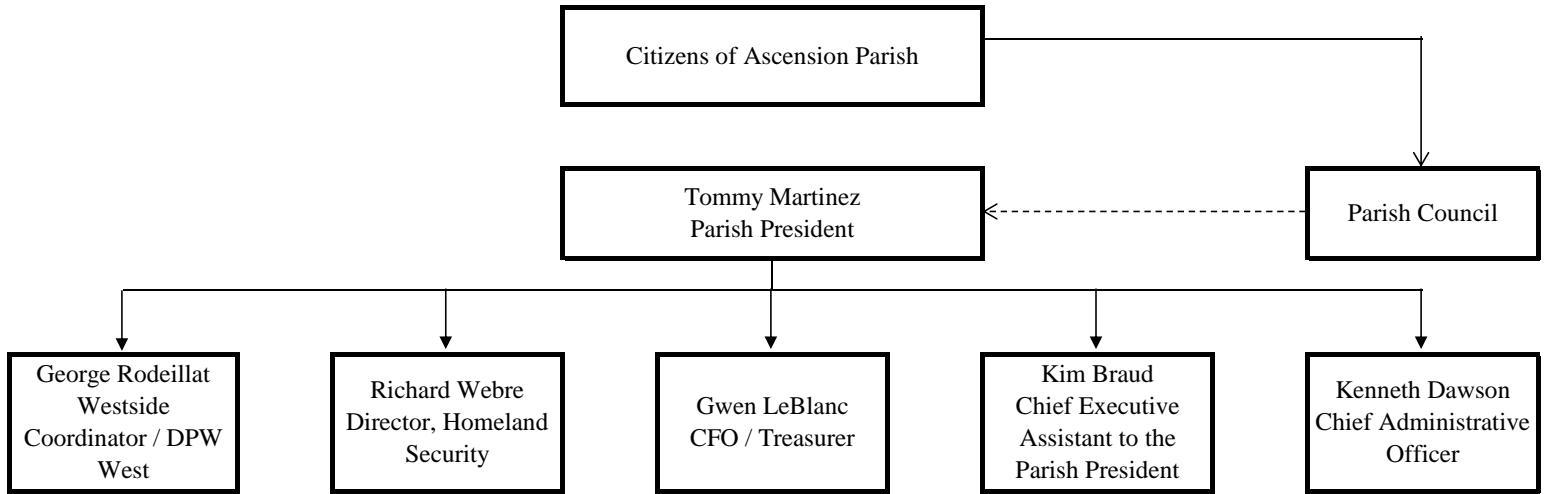
**TERM: JANUARY 1, 2012 – DECEMBER 31, 2015**

**PRESIDENT – TOMMY MARTINEZ**

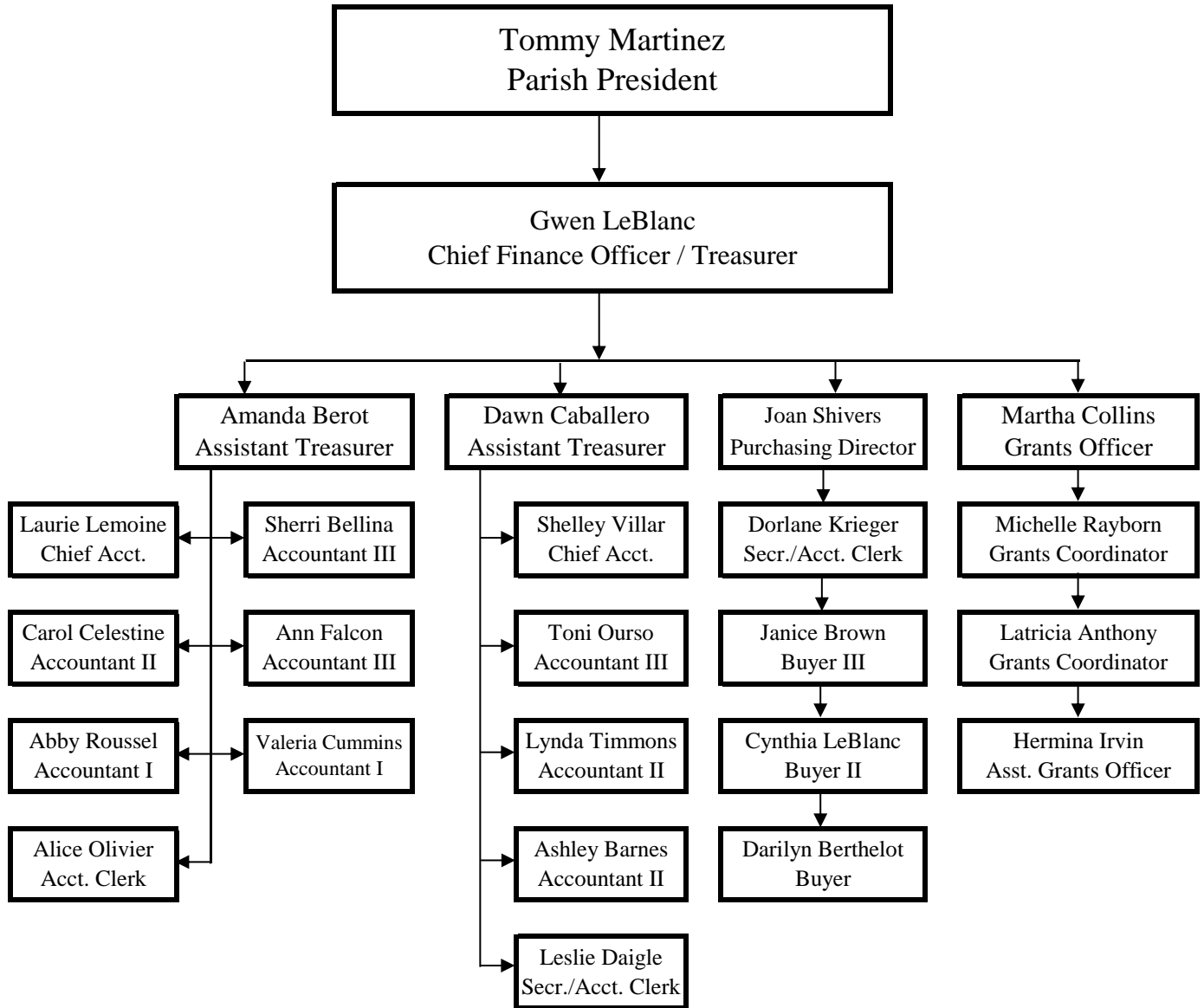
**COUNCIL MEMBERS**

District 1	Oliver Joseph
District 2	Kent Schexnaydre
District 3	Travis Turner
District 4	Daniel "Doc" Satterlee
District 5	Dempsey Lambert
District 6	Randy Clouatre
District 7	Christopher Loar
District 8	Teri Casso
District 9	Todd Lambert
District 10	Bryan Melancon
District 11	Benny Johnson

**PARISH OF ASCENSION  
ORGANIZATIONAL CHART  
PRIMARY GOVERNMENT**

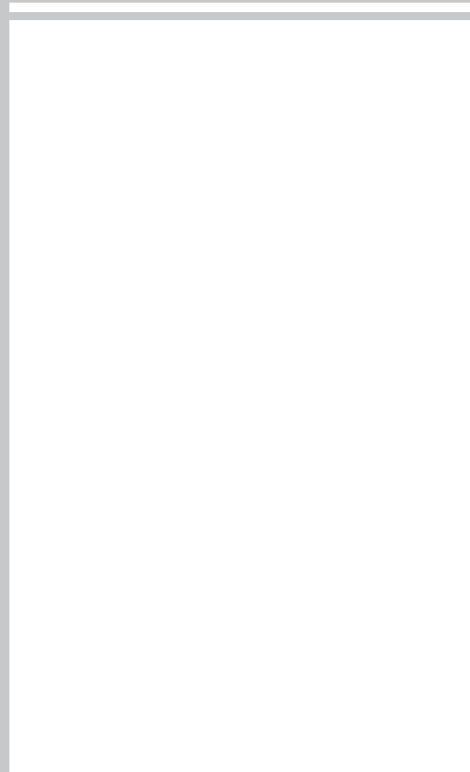
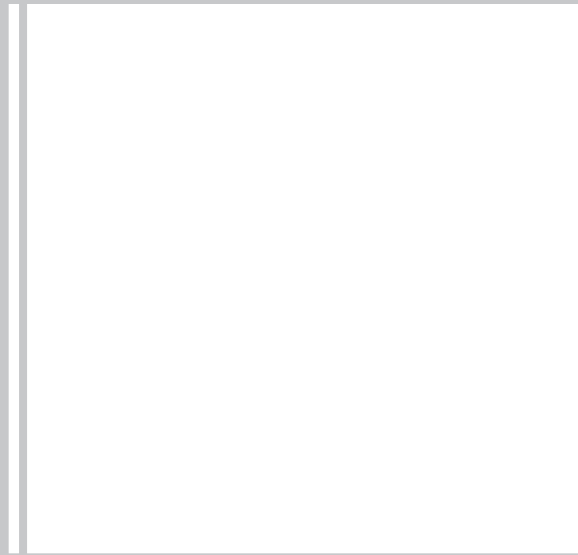
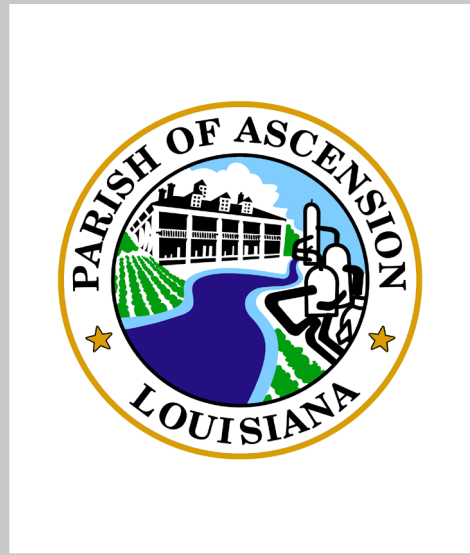
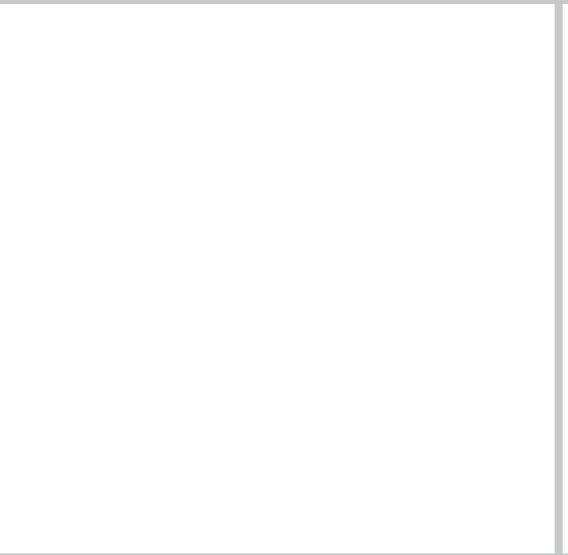
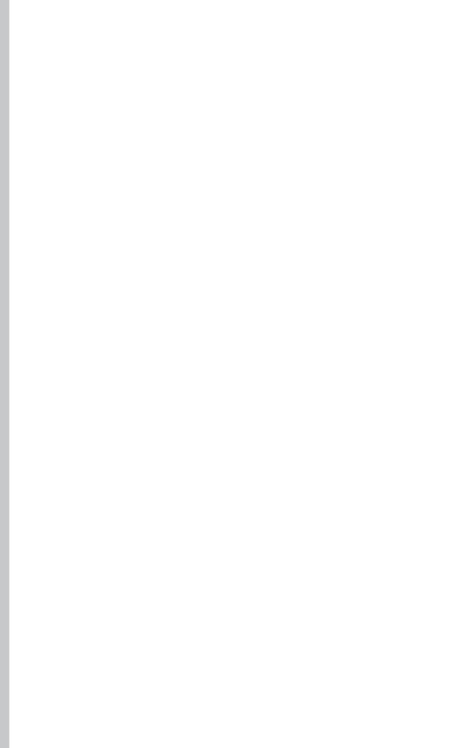


**PARISH OF ASCENSION  
ORGANIZATIONAL CHART  
FINANCE DEPARTMENT**















## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents. We did not audit, review or compile the financial statements of the following discretely presented component units: District Attorney of the Twenty-Third Judicial District, Ascension Parish Sheriff, Ascension Parish Clerk of Court, Ascension Economic Development Corporation, Ascension Parish Court, Twenty-Third Judicial District Public Defender Office, Twenty-Third Judicial District Judicial Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, and Galvez-Lake Volunteer Fire Department.

Those statements represent 85% of the assets and 92% of the revenues of the aggregate discretely presented component units. The financial statements of those entities were audited by other auditors 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. We did not audit the financial statements of the Ascension Parish Library or the Library Construction Fund, blended component units, whose statements reflect approximately \$13,161,000 and \$7,493,000 of assets and revenues, respectively, as of and for the year ended December 31, 2013. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library and Library Construction Fund, is based solely on the report of the other auditor.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH** as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

As described in Note 1 to the financial statements, in 2013, the **PARISH** adopted new accounting guidance, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, postemployment healthcare plan schedule of funding progress, and budgetary comparison information on pages 5 through 20 and 87 through 92 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **PARISH**'s basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, 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 the purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated May 29, 2014 on our consideration of the **PARISH**'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* in considering the **PARISH**'s internal control over financial reporting and compliance.



Certified Public Accountants

Baton Rouge, Louisiana  
May 29, 2014





**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 2013. Please read it in conjunction with the Parish's financial statements, which begin on page 21. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. This MD&A should be read in conjunction with the financial statements which begin with Exhibit A.

**FINANCIAL HIGHLIGHTS**

In 2013 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 2013 are as follows:

- Assets of the Parish's primary government exceeded its liabilities at the close of the year by \$303.3 million (net position). Of this amount, \$29.7 million (unrestricted net position) may be used without restrictions to meet the Parish's ongoing obligations to citizens and creditors.
- The primary government's total net position increased by \$25.5 million during 2013.

Governmental activities' net position increased by \$25.6 million, which in comparison to prior year, is an increase of \$8.9 million. The increase is primarily the result of an increase of \$2.8 million in ad valorem tax revenues and \$8.5 million in sales tax revenues during 2013, combined with a decrease of \$1.9 million in intergovernmental revenues.

Business-type total net position of the Parish decreased by \$5,000 in 2013. The decrease was primarily the result of a decrease in intergovernmental revenues of \$200,000 when compared to the prior year.

- As of the end of the year, the primary government's governmental funds reported combined fund balances of \$152.5 million, an increase of \$5 million. The most significant decreases in the governmental fund balances were attributable to capital outlay expenditures for road and drainage projects. Most of the fund balances are restricted or committed to capital projects (\$55 million), debt service (\$2.1 million) and various other purposes (\$78.6 million).
- The Parish's unassigned fund balance was \$16.8 million at December 31, 2013 all of which is reported in the General Fund.

Significant aspects of the Parish's financial well being for 2013 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.

These two statements report the Parish's net position and related changes. 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 property (ad valorem) and sales tax base 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 two kinds of activities are presented.

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

**Business-type activities** - The Parish charges a fee to customers for services it provides. The Parish operates Ascension Consolidated Utilities District No. 2 (ACUD No. 2), which includes four wastewater treatment systems, one water distribution system, and is in the process of constructing two wastewater treatment facilities. Additionally, the Parish owns and operates the Lamar Dixon Expo Center, which is also reported under the Parish's business-type activities.

At December 31, 2013, the Parish's net position was \$303.3 million for governmental and business-type activities, of which \$29.7 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 that net position for day-to-day operations.

The analysis of the primary government focuses on the net position and change in net position of the Parish's governmental activities and is as follows:

(Continued)

Parish of Ascension  
Statement of Net Position  
December 31, 2013 and 2012  
(in thousands)

	Governmental Activities		Business-type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$ 173,975	\$ 167,511	\$ 8,189	\$ 7,735	\$ 182,164	\$ 175,246
Capital assets	<u>209,565</u>	<u>192,850</u>	<u>10,893</u>	<u>11,275</u>	<u>220,458</u>	<u>204,125</u>
Total assets	<u>383,540</u>	<u>360,361</u>	<u>19,082</u>	<u>19,010</u>	<u>402,622</u>	<u>379,371</u>
Deferred outflows of resources	<u>294</u>	<u>311</u>	<u>-</u>	<u>-</u>	<u>294</u>	<u>311</u>
Total assets and deferred outflows of resources	<u>\$ 383,834</u>	<u>\$ 360,672</u>	<u>\$ 19,082</u>	<u>\$ 19,010</u>	<u>\$ 402,916</u>	<u>\$ 379,682</u>
Current and other liabilities	\$ 17,752	\$ 16,330	\$ 630	\$ 557	\$ 18,382	\$ 16,887
Long-term liabilities	<u>80,613</u>	<u>84,408</u>	<u>-</u>	<u>-</u>	<u>80,613</u>	<u>84,408</u>
Total liabilities	<u>98,365</u>	<u>100,738</u>	<u>630</u>	<u>557</u>	<u>98,995</u>	<u>101,295</u>
Deferred inflows of resources	<u>630</u>	<u>648</u>	<u>19</u>	<u>15</u>	<u>649</u>	<u>663</u>
Net position:						
Net investment in capital assets	127,428	106,665	10,893	11,275	138,321	117,940
Restricted	135,228	133,349	-	-	135,228	133,349
Unrestricted	<u>22,183</u>	<u>19,272</u>	<u>7,540</u>	<u>7,163</u>	<u>29,723</u>	<u>26,435</u>
Total net position	<u>284,839</u>	<u>259,286</u>	<u>18,433</u>	<u>18,438</u>	<u>303,272</u>	<u>277,724</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 383,834</u>	<u>\$ 360,672</u>	<u>\$ 19,082</u>	<u>\$ 19,010</u>	<u>\$ 402,916</u>	<u>\$ 379,682</u>

Total net position of the Parish's governmental activities increased by 9.9% or \$25.6 million during 2013. The increase compared to the prior year in the governmental net position was due to (1) increase in ad valorem taxes by \$2.8 million and (2) increases in sales taxes by \$8.5 million. Additionally, unrestricted net position in governmental activities increased by \$2.9 million. 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 increased by \$16.3 million. The changes in capital assets is discussed later in this analysis.

The net position of the Parish's business-type activities decreased by \$5,000 during 2013. The Parish provides water services and operates four wastewater treatment systems, one water distribution system, and the Lamar Dixon Expo Center.

The results of this year's operations 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, 2013 and 2012 (in thousands)						
	Governmental Activities		Business-Type Activities		Total	
Revenues:	2013	2012	2013	2012	2013	2012
Program revenues:						
Charges for services	\$ 5,057	\$ 4,826	\$ 2,040	\$ 1,971	\$ 7,097	\$ 6,797
Operating grants and contributions	4,984	8,272	420	582	5,404	8,854
Capital grants and contributions	6,646	4,702	93	128	6,739	4,830
General revenues:						
Ad valorem	26,338	23,489	-	-	26,338	23,489
Sales taxes	47,074	38,617	-	-	47,074	38,617
Other	3,341	7,828	458	421	3,799	8,249
Total revenues	<u>93,440</u>	<u>87,734</u>	<u>3,011</u>	<u>3,102</u>	<u>96,451</u>	<u>90,836</u>
Functions/Program Expenses:						
General government	14,936	17,439	-	-	14,936	17,439
Public safety	9,548	10,141	-	-	9,548	10,141
Public works	14,605	14,204	-	-	14,605	14,204
Health and welfare	5,709	5,481	-	-	5,709	5,481
Culture and recreation	7,695	7,849	2,262	2,184	9,957	10,033
Transportation and development	10,558	11,239	-	-	10,558	11,239
Wastewater services	-	-	1,694	1,298	1,694	1,298
Waterworks services	-	-	251	223	251	223
Interest	3,645	4,214	-	-	3,645	4,214
Total expenses	<u>66,696</u>	<u>70,567</u>	<u>4,207</u>	<u>3,705</u>	<u>70,903</u>	<u>74,272</u>
Increase (decrease) in net position before transfers	26,744	17,167	(1,196)	(603)	25,548	16,564
Transfers	<u>(1,191)</u>	<u>(1,000)</u>	<u>1,191</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Change in net position	25,553	16,167	(5)	397	25,548	16,564
Beginning net position, restated	<u>259,286</u>	<u>243,119</u>	<u>18,438</u>	<u>18,041</u>	<u>277,724</u>	<u>261,160</u>
Ending net position	<u>\$ 284,839</u>	<u>\$ 259,286</u>	<u>\$ 18,433</u>	<u>\$ 18,438</u>	<u>\$ 303,272</u>	<u>\$ 277,724</u>

(Continued)

**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  
Mental Health Center  
Fire Protection Districts No.1, No. 2, and No. 3  
Ascension Parish Library  
Ascension Parish Library Construction Fund

**Discrete Component Units**

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Parish Court for the Parish of Ascension Judicial Expense Fund  
Galvez-Lake Volunteer Fire Department  
Prairieville Volunteer Fire Department  
Twenty-Third Judicial District Public Defender Office  
Twenty-Third Judicial District Criminal Court Fund  
Ascension Parish Communication District  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Council on Aging, Inc.  
Ascension Economic Development Corporation  
Ascension Parish Tourist Commission  
West Ascension Hospital Service District  
Ascension Consolidated Utilities District No. 1

**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 most significant 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 converted readily 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, fleet management 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 elsewhere in this report.

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

**Other information** - In addition to the basic financial statements and accompanying notes, the Comprehensive Annual Financial Report (CAFR) also presents certain required supplementary information concerning original and final budgetary comparisons to actual results for the year for the Parish's major funds, as well as a schedule of funding progress for the Parish's other post-employment benefits obligation.

Certain supplementary financial information can be found in Exhibits C through G-2. These schedules and the statistical section (Pages 171 through 199) are included for additional information and analysis and do not constitute a part of the basic financial statements.

Also included in the CAFR are the Office of Management and Budget A-133 Single Audit independent auditors' reports, schedule of findings and questioned costs, and independent auditors' reports on compliance and internal control 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 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 2013 by fund type:

	2013 (in thousands)					(restated) 2012
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & transfers	\$ 32,824	\$ 53,015	\$ 7,487	\$ 14,621	\$ 107,947	\$ 119,921
Special item	-	-	-	-	-	5,179
Expenditures & transfers	<u>28,922</u>	<u>41,375</u>	<u>7,562</u>	<u>25,091</u>	<u>102,950</u>	<u>119,147</u>
Surplus (deficit)	3,902	11,640	(75)	(10,470)	4,997	5,953
Beginning fund balance	<u>19,178</u>	<u>60,656</u>	<u>2,212</u>	<u>65,472</u>	<u>147,518</u>	<u>141,565</u>
Ending fund balance	<u>\$ 23,080</u>	<u>\$ 72,296</u>	<u>\$ 2,137</u>	<u>\$ 55,002</u>	<u>\$ 152,515</u>	<u>\$ 147,518</u>

The Parish's governmental funds showed a surplus of \$5 million during 2013 that primarily related to an increase in revenues for ad valorem and sales taxes (\$11.3 million), and a decrease in intergovernmental revenues (\$2.2 million) and transfers in (\$12.4 million). Additionally, transfers out to other funds decreased by \$12.2 million in 2013, while capital outlay expenditures increased by \$8.5 million.



At year end, fund balances were \$152.5 million. Unrestricted fund balances were \$16.8 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 2014 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 \$23.1 million compared to the fund balance of \$19.2 million at the end of 2012. This increase in fund balance resulted from an increase in property taxes of \$1.2 million, and an increase in sales and use taxes of \$3.1 million.

The Parish's other major funds are the East Ascension Drainage Fund, a special revenue fund, and the Road Project Fund and East Ascension Drainage Project Fund, capital project funds. The East Ascension Drainage Fund's fund balance increased by \$7.2 million during 2013 to \$34.4 million. The East Ascension Drainage Fund received \$19.9 million in revenues during 2013, an increase of \$2.6 million as compared to 2012. Primarily, this increase related to an increase in sales tax revenues. Expenditures of \$7.4 million for 2013 related primarily to personnel and ongoing drainage system maintenance, which represents a \$523,000 increase from 2012 expenditures.

The fund balances of the Road Project Fund and East Ascension Drainage Fund capital project funds decreased by \$11.4 million collectively during 2013. These fund balance reductions resulted from planned capital outlay spending in 2013. Expenditures for capital outlay during 2013 for these two major capital project funds were \$20.4 million, whereas, 2012 capital outlay expenditures were \$14.6 million. For 2014, the Parish has appropriated the expenditure of fund balances of \$10.5 million for its road capital projects and \$9.8 million for drainage projects.

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

<u>Source of Revenue</u>	<u>2013</u>		<u>2012</u>	
	<u>Revenue</u>	<u>Percent</u>	<u>Revenue</u>	<u>Percent</u>
Taxes	\$ 75,244	86	\$ 63,458	81
Intergovernmental	6,043	7	8,243	11
Licenses and permits	3,190	4	2,829	4
Other	<u>2,695</u>	<u>3</u>	<u>3,652</u>	<u>4</u>
Total	<u>\$ 87,172</u>	<u>100</u>	<u>\$ 78,182</u>	<u>100</u>

Revenues of the primary government for general governmental fund types for 2013 increased by \$9 million or 11.5%. The increase in revenue is primarily due to increases in ad valorem and sales tax revenues.

Of the \$87.2 million of governmental revenues in 2013, \$56.8 million was for dedicated purposes. The remaining \$30.4 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 administrative functions, the Parish Jail system, Parish recreation 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 86% and 81% of total governmental resources in 2013 and 2012, respectively.

Expenditures of the primary government increased by \$4.5 million in 2013. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	<u>2013</u>		<u>2012</u>	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 11,409	14	\$ 12,794	17
Public safety	8,152	10	8,820	12
Public works	16,053	20	15,752	21
Health and welfare	6,153	7	5,909	7
Culture and recreation	6,605	8	6,312	8
Transportation and development	61	1	573	1
Debt service	6,927	8	9,213	12
Capital outlay	<u>25,830</u>	<u>32</u>	<u>17,280</u>	<u>22</u>
Total	<u>\$ 81,190</u>	<u>100</u>	<u>\$ 76,653</u>	<u>100</u>

The largest increase in spending occurred in capital outlay, which represented an increase of \$8.5 million, or 49%, from 2012.

(Continued)

## **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 change that occurs throughout the year. The most significant adjustments during 2013 were as follows:

### **Revenues:**

- An increase for sales and use taxes and ad valorem taxes of \$3 million and \$1.8 million, respectively;
- An increase in franchise fees of \$296,000;
- An increase in licenses and permits of \$106,000.

### **Expenditures:**

- An increase in general government appropriations of \$683,000, primarily related to judicial court expenses, financial and administration personnel and occupancy costs, and professional services;
- An increase in public safety appropriations of \$229,000, primarily related to grants and appropriations; and

With these adjustments the charges to appropriations (expenditures) were \$2.1 million less than the related final budget appropriations of \$21.3 million. The most significant variance occurred in general government, which was under budget by \$1 million, primarily related to personnel and professional services within the executive and grants departments.

Resources available for appropriation were \$30.4 million with expenditures and transfers to other funds of \$28.9 million. Additionally, there were transfers into the General Fund of \$2.2 million. The operating surplus in the General Fund for 2013 was \$3.9 million and the related fund balance was \$23.1 million at year end.

(Continued)

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2013, the Parish had \$220.5 million invested in a broad range of capital assets, including heavy equipment for road and drainage maintenance, vehicles, fire equipment, computer equipment, office furniture, land, buildings, park facilities, roads, bridges, and sewer treatment systems. This amount represents a net increase of \$16.3 million, or 8%, over 2012. This increase is attributable to construction in progress.

Capital assets were as follows:

	Governmental Activities		Business-type Activities		Totals	
	2013	2012	2013	2012	2013	2012
Land	\$ 17,313	\$ 16,585	\$ 670	\$ 670	\$ 17,983	\$ 17,255
Construction in progress	55,787	32,839	271	98	56,058	32,937
Buildings	41,802	45,722	-	-	41,802	45,722
Vehicles	4,175	4,345	-	-	4,175	4,345
Equipment	2,677	2,754	-	-	2,677	2,754
Furniture and fixtures	482	532				
Library materials	967	1,108	-	-	967	1,108
Infrastructure	86,362	88,965	9,952	10,507	96,314	99,472
Total assets, net of depreciation	<u>\$ 209,565</u>	<u>\$ 192,850</u>	<u>\$ 10,893</u>	<u>\$ 11,275</u>	<u>\$ 219,976</u>	<u>\$ 203,593</u>

The \$16.3 million increase in major capital assets in 2013 related to the construction of buildings and various road projects. The Parish is responsible for the maintenance of approximately 1,425 roads in Ascension Parish consisting of concrete, asphalt and gravel roads. Other roads 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 roads include 136 bridges which are supported by wood or concrete structures. Most bridges range between 20 and 100 feet in length. The cost of bridges was determined at estimated historical cost for capital outlay constructed prior to 2003.

Drainage funds expended \$18.1 million during 2013 in the East Ascension Drainage Fund and East Ascension Drainage Project Fund. The Parish maintains various natural waterways throughout Ascension Parish. The majority of drainage work is associated with dredging existing natural waterways to provide adequate water flow to alleviate flooding in the Parish. Additionally, the Parish maintains pumping stations to manage the impact of flooding, if any. Man-made structures, such as the pumping stations, are capitalized and depreciated in the government-wide financial statements, while maintenance items, such as dredging, are expensed.

The major additions to the Parish's property in 2013 were for construction in progress. Specifically, additions for improvements to Henderson Bayou Flood Gate and Pumping Station, enhancement to the Marvin Braud Pumping Station, major road construction projects, and the construction of a new Parish administration building.

The Parish's 2014 capital budget provides for expenditures of \$38 million for capital projects, primarily for the parish-wide sewer project, completion of its ongoing road and drainage projects, and the construction of a new Parish administration building. More detailed information about the Parish's capital assets is presented in Note 6 to the financial statements.

### **Debt**

At the end of 2013, the Parish had \$84.9 million in debt outstanding compared to \$88 million at the end of 2012, a decrease of \$3 million, as shown below:

	(Restated) Balance Beginning of Year	Additions	Reductions	Balance End of Year
Public improvement	\$ 75,245,000	\$ -	\$ 3,255,000	\$ 71,990,000
General obligation	9,220,000	-	-	9,220,000
Bond premium	959,687	-	33,075	926,612
Accrued vacation leave	2,103,022	1,078,648	875,524	2,306,146
Net other post employment benefit obligations	428,990	102,146	26,325	504,811
	<u>\$ 87,956,699</u>	<u>\$ 1,180,794</u>	<u>\$ 4,189,924</u>	<u>\$ 84,947,569</u>

(Continued)

In 2012, the Parish Library issued refunding bonds of \$9,220,000 to defease its 2005 General Obligation Bonds. The proceeds were deposited in an escrow account to provide for future debt service on the 2005 series bonds until they are called on April 1, 2015. The Parish did not issue debt during 2013. The Parish retired \$3.3 million in bonds during 2013 through scheduled debt payments. The Parish continues to carry a favorable Standard & Poor credit rating of AA-. 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 \$335 million state-imposed limit. Other obligations include accrued compensated absences and other post employment benefits. More detailed information about the Parish's long-term liabilities is presented in Notes 7, 8, and 12 to the financial statements.

### **ECONOMIC FACTORS AND THE 2014 FISCAL YEAR'S BUDGETS**

The 2014 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 impacted positively by the investments made by this major industry in the Parish.

Another major factor affecting the 2014 budget is the Parish ad valorem and sales tax collections that approximate 65% of budgeted revenue. The 2014 operating budget expenditures provide for increases in personnel expenses, grants and appropriations, and equipment acquisitions.

For 2014, operating revenues are budgeted at \$80.6 million while operating expenditures are expected to be \$73.1 million. Additionally, transfers from operating funds to fund capital projects are estimated to decrease fund balances by \$7.3 million. If these estimates are realized, the Parish's budgetary fund balances are expected to increase by the close of 2014 by \$200,000 cumulatively in the Parish's operating funds.

The Parish's capital projects budget for 2014 total \$38 million. The Parish will undertake major capital initiatives such as:

- The Parish Road System - \$10.5 million committed road widening projects, intersection improvements, construction of roundabouts and overlay projects throughout the Parish.
- East Ascension Drainage System - \$9.8 million committed completion of the Henderson Bayou Pumping Station, enhancement of the Marvin Braud Pumping Station, and improvements throughout the drainage system's infrastructure.

- Community Development Block Grant Construction - \$6.9 million provides for improvements to the Lamar-Dixon Expo Center, a Public Works Building, and the Parish Sewer Construction Project, with another \$2 million in pass-through grant funding for capital projects in Donaldsonville and Sorrento.
- Office Building Construction - \$6.4 million provides for the construction of a administrative building for Parish government, a Department of Public Works building, and improvements to the Mental Health facilities.
- Fire District Nos. 2 and 3 Construction - \$340,000 committed through ad valorem tax proceeds for construction of a fire station.
- Oak Grove Park Construction - \$574,000 committed to improvements to the Oak Grove Community Center and a water park at the Ascension Parish Fairgrounds.
- Lighting District No. 6 Construction - \$900,000 committed to installation of new street lights.
- Hazard Mitigation Grant - \$703,000 provides for the installation of emergency generators at Lamar Dixon Expo Center.

The Parish has engaged in economic development for new business development and business retention to provide a more diversified economy. The Parish will continue these efforts in the future.

Future plans of the Parish include:

- Upgrades to the comprehensive zoning plan for orderly growth,
- Offering additional electronic services,
- Implementing the community master plan,
- To utilize the Revenue Estimating Committee to develop multi-year budgeting,
- To continue to enhance and develop the comprehensive sewer program.

These plans were considered when adopting the General Fund budget for 2014. Appropriations of the General Fund budget are \$20.6 million, an increase of 6.7% percent over 2013 actual expenditures of \$19.3 million. Property taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

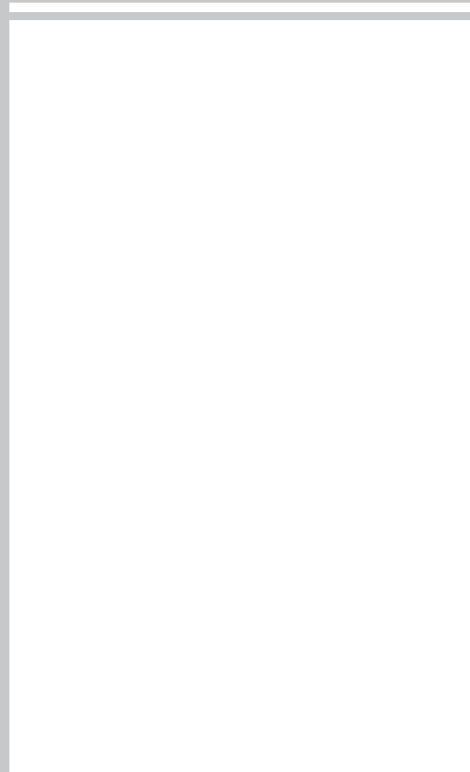
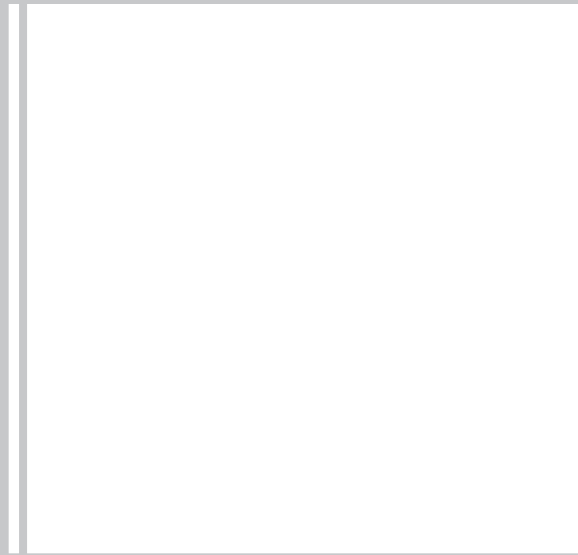
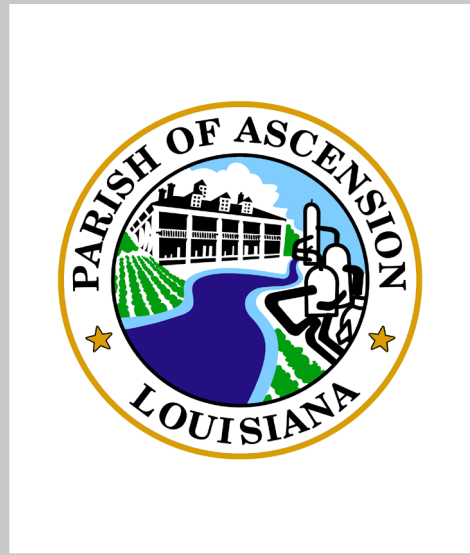
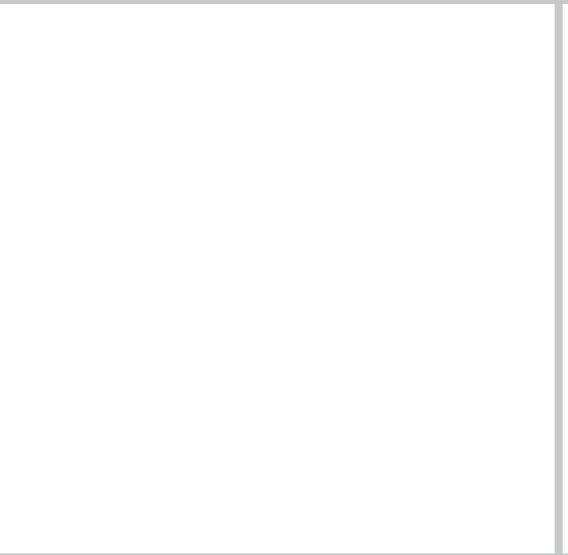
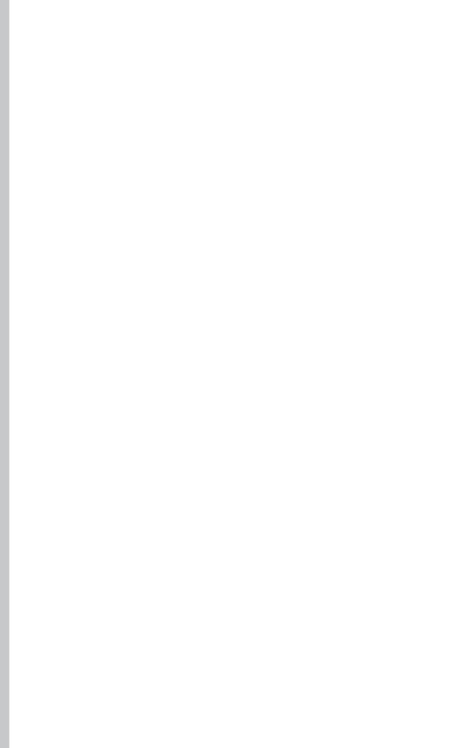
### **Contacting the Parish's Financial Management**

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

Gwen LeBlanc, Chief Financial Officer  
Parish of Ascension  
208 East Railroad Avenue  
Gonzales, Louisiana 70737

Phone: (225) 450-1004  
Fax: (225) 621-8593  
Email: [gleblanc@apgov.us](mailto:gleblanc@apgov.us)  
Website: [ascensionparish.net](http://ascensionparish.net)







# PARISH OF ASCENSION

## STATEMENT OF NET POSITION

December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
<b>ASSETS</b>					
Cash and cash equivalents	\$ 42,404,828	\$ 3,686,409	\$ 46,091,237	\$ 30,169,983	\$ 457,571
Investments	93,691,087	4,127,466	97,818,553	4,943,491	9,681,370
Accounts receivable, net	31,751,994	211,156	31,963,150	3,767,692	1,153,256
Due from other governments	5,021,470	104,475	5,125,945	1,125,619	-
Internal balances	5	(5)	-	-	-
Prepaid assets	1,008,407	281	1,008,688	173,484	-
Inventory	-	22,147	22,147	-	240,233
Restricted assets	-	36,464	36,464	709,316	548,502
Other assets	97,173	-	97,173	6,681	116,241
Capital assets:					
Nondepreciable	73,100,022	941,205	74,041,227	1,945,991	110,902
Depreciable, net	136,464,488	9,952,083	146,416,571	11,921,812	11,753,708
Total assets	383,539,474	19,081,681	402,621,155	54,764,069	24,061,783
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred loss on refunding bonds, net	294,404	-	294,404	-	-
Total assets and deferred outflows of resources	\$ 383,833,878	\$ 19,081,681	\$ 402,915,559	\$ 54,764,069	\$ 24,061,783
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 3,198,900	\$ 565,558	\$ 3,764,458	\$ 3,210,186	\$ 352,605
Contracts payable	3,980,044	-	3,980,044	-	-
Due to other governments	269,707	-	269,707	1,136,146	-
Accrued payroll	540,668	28,220	568,888	-	-
Customer deposits	-	36,464	36,464	-	43,501
Sales tax rebate reserve	4,524,981	-	4,524,981	-	-
Claims reserve:					
Due within one year	235,409	-	235,409	-	-
Due in more than one year	667,416	-	667,416	-	-
Long-term payables:					
Due within one year	4,335,000	-	4,335,000	551,031	176,485
Due in more than one year	80,612,569	-	80,612,569	6,694,058	4,766,994
Total liabilities	98,364,694	630,242	98,994,936	11,591,421	5,339,585
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Grant advances	629,856	-	629,856	-	-
Unearned revenue	-	18,770	18,770	-	-
Total deferred inflows of resources	629,856	18,770	648,626	-	-
<b>NET POSITION</b>					
Net investment in capital assets	127,427,898	10,893,288	138,321,186	12,884,726	6,921,131
Restricted for:					
Capital projects	55,001,484	-	55,001,484	-	-
External legal constraints	77,707,027	-	77,707,027	-	-
Debt service	2,519,611	-	2,519,611	-	505,001
Other purposes	-	-	-	2,627,035	-
Unrestricted	22,183,308	7,539,381	29,722,689	27,660,887	11,296,066
Total net position	284,839,328	18,432,669	303,271,997	43,172,648	18,722,198
Total liabilities, deferred inflows of resources, and net position	\$ 383,833,878	\$ 19,081,681	\$ 402,915,559	\$ 54,764,069	\$ 24,061,783

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

# PARISH OF ASCENSION

## STATEMENT OF ACTIVITIES

For the year ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 14,935,768	\$ 3,911,600	\$ 256,912	\$ 633,123
Public safety	9,548,259	552,709	1,041,074	-
Public works	14,605,186	-	1,566,915	-
Health and welfare	5,709,382	59,619	1,684,346	-
Culture and recreation	7,695,027	533,345	435,102	443,112
Transportation and development	10,557,421	-	-	5,569,290
Interest on long-term debt	3,644,962	-	-	-
Total governmental activities	<u>66,696,005</u>	<u>5,057,273</u>	<u>4,984,349</u>	<u>6,645,525</u>
Business-type activities:				
Waste disposal facilities	1,694,248	154,083	737	881
Waterworks services	250,905	217,437	-	-
Lamar Dixon Expo Center	2,261,537	1,669,187	419,063	91,592
Total business-type activities	<u>4,206,690</u>	<u>2,040,707</u>	<u>419,800</u>	<u>92,473</u>
Total primary government	<u>\$ 70,902,695</u>	<u>\$ 7,097,980</u>	<u>\$ 5,404,149</u>	<u>\$ 6,737,998</u>
<b>Component units:</b>				
Governmental activities	\$ 50,001,134	\$ 17,673,716	\$ 3,785,208	\$ -
Business-type activities	7,713,127	6,229,842	-	-
Total component units	<u>\$ 57,714,261</u>	<u>\$ 23,903,558</u>	<u>\$ 3,785,208</u>	<u>\$ -</u>

### General revenues:

#### Taxes:

Ad valorem

Sales

Franchise and other

Grants and contributions not restricted to specific programs

Investment earnings (loss)

Gain on sale of capital assets

#### Transfers

Total general revenues and transfers

Increase (decrease) in net position

Net position - beginning of year

Net position - end of year

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



**Net (Expenses) Revenue and  
Changes in Net Position**

<b>Primary Government</b>			<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>
\$ (10,134,133)	\$ -	\$ (10,134,133)	\$ -	\$ -
(7,954,476)	-	(7,954,476)	-	-
(13,038,271)	-	(13,038,271)	-	-
(3,965,417)	-	(3,965,417)	-	-
(6,283,468)	-	(6,283,468)	-	-
(4,988,131)	-	(4,988,131)	-	-
(3,644,962)	-	(3,644,962)	-	-
<u>(50,008,858)</u>	<u>-</u>	<u>(50,008,858)</u>	<u>-</u>	<u>-</u>
-	(1,538,547)	(1,538,547)	-	-
-	(33,468)	(33,468)	-	-
-	(81,695)	(81,695)	-	-
<u>-</u>	<u>(1,653,710)</u>	<u>(1,653,710)</u>	<u>-</u>	<u>-</u>
<u>(50,008,858)</u>	<u>(1,653,710)</u>	<u>(51,662,568)</u>	<u>-</u>	<u>-</u>
-	-	-	(28,542,210)	-
-	-	-	-	(1,483,285)
-	-	-	<u>(28,542,210)</u>	<u>(1,483,285)</u>
26,337,905	-	26,337,905	17,194,323	189,710
47,074,455	-	47,074,455	10,213,682	1,273,033
1,831,140	417,113	2,248,253	387,957	-
673,943	-	673,943	2,183,790	905,000
436,804	36,169	472,973	8,589	(667,680)
398,588	4,575	403,163	-	-
<u>(1,191,000)</u>	<u>1,191,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>75,561,835</u>	<u>1,648,857</u>	<u>77,210,692</u>	<u>29,988,341</u>	<u>1,700,063</u>
25,552,977	(4,853)	25,548,124	1,446,131	216,778
<u>259,286,351</u>	<u>18,437,522</u>	<u>277,723,873</u>	<u>41,726,517</u>	<u>18,505,420</u>
<u>\$ 284,839,328</u>	<u>\$ 18,432,669</u>	<u>\$ 303,271,997</u>	<u>\$ 43,172,648</u>	<u>\$ 18,722,198</u>

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

# PARISH OF ASCENSION BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2013

	General	East Ascension Drainage	Road Project	East Ascension Drainage Project	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,650,256	\$ 10,698,675	\$ 6,271,012	\$ 2,126,894	\$ 13,491,929	\$ 40,238,766
Investments	13,771,194	17,691,739	10,430,652	27,003,583	20,307,033	89,204,201
Accounts receivable, net:						
Ad valorem taxes	3,836,435	4,813,187	-	-	17,811,843	26,461,465
Sales and use taxes	2,542,387	1,100,217	-	-	-	3,642,604
Other	729,071	30,829	18,152	53,285	796,566	1,627,903
Due from other governments:						
LA - State revenue sharing	85,184	148,662	-	-	705,377	939,223
LA - Severance	26,535	-	-	-	-	26,535
LA - Beer and Parish Transportation	17,600	-	-	-	227,167	244,767
Grants	1,333,304	652,123	-	-	1,809,555	3,794,982
Due from other funds	3,010	117,437	430,455	-	592,540	1,143,442
Prepaid assets	-	-	-	-	43,968	43,968
Other assets	54,900	42,273	-	-	-	97,173
Total assets	<u>\$ 30,049,876</u>	<u>\$ 35,295,142</u>	<u>\$ 17,150,271</u>	<u>\$ 29,183,762</u>	<u>\$ 55,785,978</u>	<u>\$ 167,465,029</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable and accrued liabilities	\$ 797,442	\$ 295,446	\$ -	\$ -	\$ 642,993	\$ 1,735,881
Contracts payable	22,470	48,195	614,028	2,388,718	906,633	3,980,044
Accrued payroll	216,728	76,127	-	-	209,360	502,215
Deductions from ad valorem taxes:						
Contribution to retirement system	121,316	159,071	-	-	591,388	871,775
Due to other funds	1,140,432	-	-	-	3,005	1,143,437
Due to other governments	-	269,707	-	-	-	269,707
Sales tax rebate reserve	4,524,981	-	-	-	-	4,524,981
Total liabilities	<u>6,823,369</u>	<u>848,546</u>	<u>614,028</u>	<u>2,388,718</u>	<u>2,353,379</u>	<u>13,028,040</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Grant advances	133,325	-	-	-	496,532	629,857
Unavailable revenues	13,067	50,978	-	-	1,228,120	1,292,165
Total deferred inflows of resources	<u>146,392</u>	<u>50,978</u>	<u>-</u>	<u>-</u>	<u>1,724,652</u>	<u>1,922,022</u>
<b>FUND BALANCE</b>						
Nonspendable	-	-	-	-	43,968	43,968
Restricted for:						
Construction of capital assets	-	-	-	26,795,044	4,741,219	31,536,263
Debt service	-	-	-	-	2,137,091	2,137,091
Fire protection	-	-	-	-	13,884,329	13,884,329
Drainage maintenance	-	29,815,753	-	-	1,594,035	31,409,788
Health and mental health services	-	-	-	-	2,351,372	2,351,372
Law enforcement	-	-	-	-	130,182	130,182
Road lighting	-	-	-	-	2,830,126	2,830,126
Other purposes	122,986	-	-	-	2,188,641	2,311,627
Committed to:						
Construction of capital assets	-	-	16,536,243	-	6,928,978	23,465,221
Culture and recreation	4,942,471	-	-	-	-	4,942,471
Drainage maintenance	-	4,579,865	-	-	117,353	4,697,218
Health and mental health services	-	-	-	-	4,767,334	4,767,334
Law enforcement	341,132	-	-	-	-	341,132
Road lighting	-	-	-	-	440,244	440,244
Other purposes	897,400	-	-	-	9,553,075	10,450,475
Unassigned	16,776,126	-	-	-	-	16,776,126
Fund balance	<u>23,080,115</u>	<u>34,395,618</u>	<u>16,536,243</u>	<u>26,795,044</u>	<u>51,707,947</u>	<u>152,514,967</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 30,049,876</u>	<u>\$ 35,295,142</u>	<u>\$ 17,150,271</u>	<u>\$ 29,183,762</u>	<u>\$ 55,785,978</u>	<u>\$ 167,465,029</u>

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

# PARISH OF ASCENSION

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

December 31, 2013

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

Total fund balances - governmental funds (Exhibit A-2)	\$	152,514,967	
Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation			209,419,170
Assets and deferred outflows of used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds.			
Prepaid bond insurance	\$	964,439	
Deferred loss on refunding bonds, net		<u>294,404</u>	1,258,843
Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures			1,292,166
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.			
Net other post employment benefit obligation	\$	(504,811)	
Accrued interest payable		(382,520)	
Bonds payable		(82,136,612)	
Compensated absences payable		<u>(2,306,146)</u>	(85,330,089)
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>5,684,271</u>
Net position of governmental activities (Exhibit A)	\$		<u><u>284,839,328</u></u>

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

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

For the year ended December 31, 2013

	General	East Ascension Drainage	Road Project	East Ascension Drainage Project	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$ 3,822,054	\$ 4,776,193	\$ -	\$ -	\$ 17,739,658	\$ 26,337,905
Sales	20,748,740	14,752,827	7,715,250	-	3,857,638	47,074,455
Franchise	1,409,165	-	-	-	421,975	1,831,140
Intergovernmental	751,731	247,536	-	-	5,044,092	6,043,359
Licenses and permits	3,189,897	-	-	-	-	3,189,897
Fines and forfeitures	75,146	-	-	-	358,544	433,690
Charges for services	89,794	-	-	-	501,477	591,271
Miscellaneous	276,696	168,942	141,271	63,948	1,019,082	1,669,939
Total revenues	30,363,223	19,945,498	7,856,521	63,948	28,942,466	87,171,656
<b>EXPENDITURES</b>						
Current function:						
General government	11,301,938	-	-	-	107,018	11,408,956
Public safety	4,068,408	-	-	-	4,083,896	8,152,304
Public works	1,370,836	7,003,904	-	719	7,677,936	16,053,395
Health and welfare	-	-	-	-	6,152,547	6,152,547
Culture and recreation	1,737,381	-	-	-	4,867,883	6,605,264
Transportation and development	-	-	61,362	-	-	61,362
Debt service	-	-	-	-	6,926,414	6,926,414
Capital outlay	803,115	417,299	9,759,701	10,680,788	4,168,945	25,829,848
Total expenditures	19,281,678	7,421,203	9,821,063	10,681,507	33,984,639	81,190,090
Excess (deficiency) of revenues over expenditures	11,081,545	12,524,295	(1,964,542)	(10,617,559)	(5,042,173)	5,981,566
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of property	234,200	135,499	-	-	67,621	437,320
Proceeds from escrow agent	-	-	-	-	404,069	404,069
Transfers in	2,226,600	79	2,638,000	-	15,069,226	19,933,905
Payment to refunded bond agent	-	-	-	-	(635,123)	(635,123)
Transfers out	(9,640,000)	(5,503,558)	(1,460,496)	-	(4,520,851)	(21,124,905)
Total other financing sources (uses)	(7,179,200)	(5,367,980)	1,177,504	-	10,384,942	(984,734)
Net change in fund balance	3,902,345	7,156,315	(787,038)	(10,617,559)	5,342,769	4,996,832
<b>FUND BALANCE</b>						
Beginning of year	19,177,770	27,239,303	17,323,281	37,412,603	46,365,178	147,518,135
End of year	\$ 23,080,115	\$ 34,395,618	\$ 16,536,243	\$ 26,795,044	\$ 51,707,947	\$ 152,514,967

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



# PARISH OF ASCENSION

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

For the year ended December 31, 2013

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)	\$	4,996,832
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	\$	25,829,848
Depreciation expense		<u>(14,643,534)</u>
		11,186,314
The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		5,530,558
Because some revenues will not be collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.		
Grant revenues		(144,576)
The liability and expense for compensated absences are not reported in governmental funds. Payments for compensated absences are reported as salaries when they occur. The payment consumes current financial resources, and it would take a catastrophic event for this liability to become a current liability.		(203,124)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.		
Principal payments on debt		3,255,000
Amortization of bond premium		33,075
Amortization of deferred loss on refunding bonds		(17,318)
Amortization of prepaid bond insurance		<u>(37,057)</u>
		3,233,700
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		278,806
Net change in other post employment benefits obligation		<u>(75,821)</u>
		202,985
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.		<u>750,288</u>
Change in net position of governmental activities (Exhibit A-1)	\$	<u><u>25,552,977</u></u>

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

**PARISH OF ASCENSION**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**

December 31, 2013

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 2,281,294	\$ 1,405,115	\$ 3,686,409	\$ 2,166,062
Investments	4,127,466	-	4,127,466	4,486,886
Accounts receivable, net	154,168	56,988	211,156	20,022
Due from other governments	10,712	93,763	104,475	15,963
Prepaid assets	281	-	281	-
Inventory	-	22,147	22,147	-
Restricted assets	36,464	-	36,464	-
Total current assets	6,610,385	1,578,013	8,188,398	6,688,933
Noncurrent assets:				
Capital assets:				
Nondepreciable	210,216	730,989	941,205	-
Depreciable, net	4,188,643	5,763,440	9,952,083	145,340
Total noncurrent assets	4,398,859	6,494,429	10,893,288	145,340
Total assets	\$ 11,009,244	\$ 8,072,442	\$ 19,081,686	\$ 6,834,273
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 489,730	\$ 75,828	\$ 565,558	\$ 208,724
Due to other funds	-	5	5	-
Accrued payroll	6,831	21,389	28,220	38,453
Meter deposits	36,464	-	36,464	-
Total current liabilities	533,025	97,222	630,247	247,177
Noncurrent liabilities:				
Claims reserve				
Due within one year	-	-	-	235,409
Due in more than one year	-	-	-	667,416
Total noncurrent liabilities	-	-	-	902,825
Total liabilities	533,025	97,222	630,247	1,150,002
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned revenue	-	18,770	18,770	-
<b>NET POSITION</b>				
Net investment in capital assets	4,398,859	6,494,429	10,893,288	145,340
Unrestricted	6,077,360	1,462,021	7,539,381	5,538,931
Total net position	10,476,219	7,956,450	18,432,669	5,684,271
Total liabilities, deferred inflows of resources, and net position	\$ 11,009,244	\$ 8,072,442	\$ 19,081,686	\$ 6,834,273

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

**PARISH OF ASCENSION**

**STATEMENT OF REVENUES, EXPENSES, AND**

**CHANGES IN NET POSITION**

**PROPRIETARY FUNDS**

For the year ended December 31, 2013

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
<b>OPERATING REVENUES</b>				
Charges for services:				
Sewer	\$ 154,083	\$ -	\$ 154,083	\$ -
Water	217,437	-	217,437	-
Rents	-	1,669,187	1,669,187	-
Other	-	-	-	5,682,271
Franchise fees	417,113	-	417,113	-
	<u>788,633</u>	<u>1,669,187</u>	<u>2,457,820</u>	<u>5,682,271</u>
Total operating revenues				
	<u>788,633</u>	<u>1,669,187</u>	<u>2,457,820</u>	<u>5,682,271</u>
<b>OPERATING EXPENSES</b>				
Personnel, general and administrative	296,588	621,422	918,010	1,668,983
Cost of water	168,539	-	168,539	-
Depreciation	318,272	344,102	662,374	21,996
Maintenance and supplies	66,960	436,538	503,498	2,066,323
Rent and utilities	68,378	492,176	560,554	81,934
Professional services	590,078	11,464	601,542	75,374
Insurance premiums	73,850	150,034	223,884	743,255
Insurance claims	-	-	-	296,453
Miscellaneous	7,488	205,801	213,289	-
	<u>1,590,153</u>	<u>2,261,537</u>	<u>3,851,690</u>	<u>4,954,318</u>
Total operating expenses				
	<u>1,590,153</u>	<u>2,261,537</u>	<u>3,851,690</u>	<u>4,954,318</u>
Operating income (loss)	<u>(801,520)</u>	<u>(592,350)</u>	<u>(1,393,870)</u>	<u>727,953</u>
<b>NONOPERATING REVENUES</b>				
Grants and contributions	737	419,063	419,800	-
Investment earnings	21,892	14,277	36,169	22,335
Gain on sale of capital assets	-	4,575	4,575	-
	<u>22,629</u>	<u>437,915</u>	<u>460,544</u>	<u>22,335</u>
Total nonoperating revenues				
	<u>22,629</u>	<u>437,915</u>	<u>460,544</u>	<u>22,335</u>
Income (loss) before capital grants, contributions and transfers	(778,891)	(154,435)	(933,326)	750,288
Capital grants and contributions	881	91,592	92,473	-
Transfers in	1,191,000	-	1,191,000	-
Grant to Ascension Consolidated Utilities District No. 1	(355,000)	-	(355,000)	-
	<u>57,990</u>	<u>(62,843)</u>	<u>(4,853)</u>	<u>750,288</u>
Net income (loss)				
	<u>57,990</u>	<u>(62,843)</u>	<u>(4,853)</u>	<u>750,288</u>
<b>NET POSITION</b>				
Beginning of year	10,418,229	8,019,293	18,437,522	4,933,983
	<u>10,418,229</u>	<u>8,019,293</u>	<u>18,437,522</u>	<u>4,933,983</u>
End of year	\$ 10,476,219	\$ 7,956,450	\$ 18,432,669	\$ 5,684,271
	<u>\$ 10,476,219</u>	<u>\$ 7,956,450</u>	<u>\$ 18,432,669</u>	<u>\$ 5,684,271</u>

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

**PARISH OF ASCENSION**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**

For the year ended December 31, 2013

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 792,539	\$ 1,646,722	\$ 2,439,261	\$ 5,717,423
Payments to suppliers	(973,295)	(1,361,207)	(2,334,502)	(4,074,337)
Payments to employees	(246,029)	(545,840)	(791,869)	(854,665)
Net cash provided by (used for) operating activities	(426,785)	(260,325)	(687,110)	788,421
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in from other funds	1,191,000	-	1,191,000	-
Operating grants	737	419,063	419,800	-
Increase in due from other governments	-	(24,425)	(24,425)	-
Grant to Ascension Consolidated Utilities District No. 1	(355,000)	-	(355,000)	-
Change in customer deposits and restricted cash	30,078	-	30,078	-
Net cash provided by noncapital and related financing activities	866,815	394,638	1,261,453	-
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>				
Capital asset additions	(122,285)	(158,934)	(281,219)	(19,453)
Capital grants and contributions	881	91,592	92,473	-
Proceeds from sale of capital assets	-	4,575	4,575	-
Net cash used for capital and related financing activities	(121,404)	(62,767)	(184,171)	(19,453)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	21,892	14,277	36,169	22,335
Net change in investments	301,557	115,336	416,893	354,905
Net cash provided by investing activities	323,449	129,613	453,062	377,240
Net increase in cash	642,075	201,159	843,234	1,146,208
<b>CASH</b>				
Beginning of period	1,639,219	1,203,956	2,843,175	1,019,854
End of period	\$ 2,281,294	\$ 1,405,115	\$ 3,686,409	\$ 2,166,062
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED FOR OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ (801,520)	\$ (592,350)	\$ (1,393,870)	\$ 727,953
Adjustments to reconcile operating loss to net cash used for operating activities:				
Depreciation	318,272	344,102	662,374	21,996
Change in operating assets and liabilities:				
Accounts receivable	3,906	(26,510)	(22,604)	35,152
Inventory	-	(9,755)	(9,755)	-
Accounts payable and accrued liabilities	52,557	24,188	76,745	3,320
Net cash provided by (used for) operating activities	\$ (426,785)	\$ (260,325)	\$ (687,110)	\$ 788,421

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



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

December 31, 2013

	<b>District Attorney (1)</b>	<b>Sheriff (3)</b>	<b>Clerk of Court (3)</b>	<b>Assessor (1)</b>	<b>Parish Court (3)</b>	<b>(Compiled) Galvez-Lake VFD (1)</b>	<b>(Reviewed) Prairieville VFD (1)</b>	<b>Public Defender Office (3)</b>
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,981,372	\$ 18,573,758	\$ 5,061,537	\$ 590,709	\$ 120,646	\$ 170,239	\$ 359,172	\$ 36,656
Investments	-	-	1,968,234	-	-	-	80,764	204,956
Accounts receivable, net	49,500	1,600,605	97,454	1,772,348	22,965	-	-	-
Due from other governments	55,420	737,914	-	68,990	-	-	31,319	65,328
Prepaid items	41,868	-	-	9,830	4,159	-	-	-
Restricted assets	-	480,461	-	-	103,454	-	-	-
Other assets	-	-	-	-	-	-	-	-
Capital assets:								
Non-depreciable	-	1,945,991	-	-	-	-	-	-
Depreciable, net	112,819	8,927,884	240,314	41,980	21,203	278,482	72,910	8,560
Total assets	<u>\$ 2,240,979</u>	<u>\$ 32,266,613</u>	<u>\$ 7,367,539</u>	<u>\$ 2,483,857</u>	<u>\$ 272,427</u>	<u>\$ 448,721</u>	<u>\$ 544,165</u>	<u>\$ 315,500</u>
<b>LIABILITIES</b>								
Accounts payable and accrued liabilities	\$ 50,676	\$ 1,810,677	\$ 90,928	\$ 766,173	\$ 2,979	\$ -	\$ 16,210	\$ 12,246
Due to other governments	-	-	20,253	-	-	-	-	-
Long-term payables:								
Due within one year	-	440,802	2,430	-	-	-	-	-
Due in more than one year	-	5,061,209	696,244	-	32,000	-	-	-
Total liabilities	<u>50,676</u>	<u>7,312,688</u>	<u>809,855</u>	<u>766,173</u>	<u>34,979</u>	<u>-</u>	<u>16,210</u>	<u>12,246</u>
<b>NET POSITION</b>								
Net investment in capital assets	112,819	10,873,875	240,314	41,980	21,203	278,482	72,910	8,560
Restricted	115,229	212,472	-	-	-	-	-	-
Unrestricted	<u>1,962,255</u>	<u>13,867,578</u>	<u>6,317,370</u>	<u>1,675,704</u>	<u>216,245</u>	<u>170,239</u>	<u>455,045</u>	<u>294,694</u>
Total net position	<u>2,190,303</u>	<u>24,953,925</u>	<u>6,557,684</u>	<u>1,717,684</u>	<u>237,448</u>	<u>448,721</u>	<u>527,955</u>	<u>303,254</u>
Total liabilities and net position	<u>\$ 2,240,979</u>	<u>\$ 32,266,613</u>	<u>\$ 7,367,539</u>	<u>\$ 2,483,857</u>	<u>\$ 272,427</u>	<u>\$ 448,721</u>	<u>\$ 544,165</u>	<u>\$ 315,500</u>

(1) For the year ended December 31, 2012

(2) For the year ended June 30, 2012

(3) For the year ended June 30, 2013

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

(Continued)

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

December 31, 2013

	<b>Criminal Court</b>	<b>Communication District (1)</b>	<b>Judicial Expense (1)</b>	<b>Ascension Council on Aging, Inc. (2)</b>	<b>(Reviewed) Ascension Economic Development Corporation (1)</b>	<b>(Reviewed) Ascension Parish Tourist Commission (1)</b>	<b>Total</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ 1,381,281	\$ 1,367,399	\$ 181,066	\$ 106,653	\$ 239,495	\$ 30,169,983
Investments	173,010	-	-	2,205,842	60,685	250,000	4,943,491
Accounts receivable, net	-	224,436	342	-	-	42	3,767,692
Due from other governments	119,493	-	37,363	9,792	-	-	1,125,619
Prepaid items	-	44,343	-	73,284	-	-	173,484
Restricted assets	-	-	-	-	125,401	-	709,316
Other assets	-	-	-	6,681	-	-	6,681
Capital assets:							
Non-depreciable	-	-	-	-	-	-	1,945,991
Depreciable, net	106,957	1,839,857	58,696	191,138	5,751	15,261	11,921,812
<b>Total assets</b>	<b>\$ 399,460</b>	<b>\$ 3,489,917</b>	<b>\$ 1,463,800</b>	<b>\$ 2,667,803</b>	<b>\$ 298,490</b>	<b>\$ 504,798</b>	<b>\$ 54,764,069</b>
<b>LIABILITIES</b>							
Accounts payable and accrued liabilities	\$ 80,731	\$ 186,641	\$ 82,789	\$ 109,398	\$ 738	\$ -	\$ 3,210,186
Due to other governments	1,108,031	-	7,862	-	-	-	1,136,146
Long-term payables:							
Due within one year	-	107,799	-	-	-	-	551,031
Due in more than one year	-	875,278	-	29,327	-	-	6,694,058
<b>Total liabilities</b>	<b>1,188,762</b>	<b>1,169,718</b>	<b>90,651</b>	<b>138,725</b>	<b>738</b>	<b>-</b>	<b>11,591,421</b>
<b>NET POSITION (DEFICIT)</b>							
Net investment in capital assets	106,957	856,780	58,696	191,138	5,751	15,261	12,884,726
Restricted	-	-	606,575	1,692,759	-	-	2,627,035
Unrestricted	(896,259)	1,463,419	707,878	645,181	292,001	489,537	27,660,887
<b>Total net position (deficit)</b>	<b>(789,302)</b>	<b>2,320,199</b>	<b>1,373,149</b>	<b>2,529,078</b>	<b>297,752</b>	<b>504,798</b>	<b>43,172,648</b>
<b>Total liabilities and net position (deficit)</b>	<b>\$ 399,460</b>	<b>\$ 3,489,917</b>	<b>\$ 1,463,800</b>	<b>\$ 2,667,803</b>	<b>\$ 298,490</b>	<b>\$ 504,798</b>	<b>\$ 54,764,069</b>

(1) For the year ended December 31, 2012

(2) For the year ended June 30, 2012

(3) For the year ended June 30, 2013

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

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

For the year ended December 31, 2013

	<b>District Attorney (1)</b>	<b>Sheriff (3)</b>	<b>Clerk of Court (3)</b>	<b>Assessor (1)</b>	<b>Parish Court (3)</b>	<b>(Compiled) Galvez-Lake VFD (1)</b>	<b>(Compiled) Prairieville VFD (1)</b>	<b>Public Defender Office (3)</b>
<b>EXPENSES</b>	\$ 3,737,582	\$ 31,095,431	\$ 3,964,862	\$ 2,006,829	\$ 389,402	\$ 115,054	\$ 444,383	\$ 1,214,486
<b>PROGRAM REVENUES:</b>								
Charges for services	1,792,246	7,257,305	4,140,254	9,263	316,112	58,889	493,597	773,105
Operating grants and contributions	1,782,746	447,952	-	-	-	-	-	41,806
Net program revenues (expenses)	(162,590)	(23,390,174)	175,392	(1,997,566)	(73,290)	(56,165)	49,214	(399,575)
<b>GENERAL REVENUES:</b>								
Taxes:								
Property	-	14,140,935	-	1,776,946	-	-	-	-
Sales	-	10,213,682	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-
Grants and contributions not restricted to specific programs	9,343	1,413,264	176,143	103,653	-	39,645	-	367,022
Investment earnings (loss)	1,996	9,060	(32,701)	5,326	240	-	183	855
Total general revenues and transfers	11,339	25,776,941	143,442	1,885,925	240	39,645	183	367,877
Changes in net position	(151,251)	2,386,767	318,834	(111,641)	(73,050)	(16,520)	49,397	(31,698)
Net position - beginning of year	2,341,554	22,567,158	6,238,850	1,829,325	310,498	465,241	478,558	334,952
Net position - end of year	<u>\$ 2,190,303</u>	<u>\$ 24,953,925</u>	<u>\$ 6,557,684</u>	<u>\$ 1,717,684</u>	<u>\$ 237,448</u>	<u>\$ 448,721</u>	<u>\$ 527,955</u>	<u>\$ 303,254</u>

(1) For the year ended December 31, 2012

(2) For the year ended June 30, 2012

(3) For the year ended June 30, 2013

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

(Continued)



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

For the year ended December 31, 2013

	<b>Criminal Court</b>	<b>Communication District (1)</b>	<b>Judicial Expense (1)</b>	<b>Ascension Council on Aging, Inc. (2)</b>	<b>(Reviewed) Ascension Economic Development Corporation (1)</b>	<b>(Reviewed) Ascension Parish Tourist Commission (1)</b>	<b>Total</b>
<b>EXPENSES</b>	\$ 2,790,681	\$ 1,391,226	\$ 369,089	\$ 1,787,343	\$ 397,221	\$ 297,545	\$ 50,001,134
<b>PROGRAM REVENUES:</b>							
Charges for services	1,159,526	1,221,659	434,540	-	17,220	-	17,673,716
Operating grants and contributions	575,000	-	42,945	484,459	410,300	-	3,785,208
Net program revenues (expenses)	(1,056,155)	(169,567)	108,396	(1,302,884)	30,299	(297,545)	(28,542,210)
<b>GENERAL REVENUES:</b>							
Taxes:							
Property	-	-	-	1,276,442	-	-	17,194,323
Sales	-	-	-	-	-	-	10,213,682
Occupancy	-	-	-	-	-	387,957	387,957
Grants and contributions not restricted to specific programs	6,324	11,163	-	48,130	-	9,103	2,183,790
Investment earnings (loss)	(20)	8,728	2,848	11,276	798	-	8,589
Total general revenues and transfers	6,304	19,891	2,848	1,335,848	798	397,060	29,988,341
Changes in net position	(1,049,851)	(149,676)	111,244	32,964	31,097	99,515	1,446,131
Net position - beginning of year	260,549	2,469,875	1,261,905	2,496,114	266,655	405,283	41,726,517
Net position - end of year	<u>\$ (789,302)</u>	<u>\$ 2,320,199</u>	<u>\$ 1,373,149</u>	<u>\$ 2,529,078</u>	<u>\$ 297,752</u>	<u>\$ 504,798</u>	<u>\$ 43,172,648</u>

(1) For the year ended December 31, 2012

(2) For the year ended June 30, 2012

(3) For the year ended June 30, 2013

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

**PARISH OF ASCENSION**  
**COMBINING STATEMENT OF NET POSITION**  
**ALL DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNITS**

December 31, 2013

	<b>West Ascension Hospital (1)</b>	<b>Ascension Consolidated Utilities District No. 1</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 457,571	\$ -	\$ 457,571
Investments	9,669,636	11,734	9,681,370
Accounts receivable, net	904,562	248,694	1,153,256
Inventory	240,233	-	240,233
Restricted assets	-	548,502	548,502
Other assets	114,519	1,722	116,241
Capital assets:			
Non-depreciable	105,902	5,000	110,902
Depreciable, net	3,947,209	7,806,499	11,753,708
	<hr/>	<hr/>	<hr/>
Total assets	\$ 15,439,632	\$ 8,622,151	\$ 24,061,783
	<hr/>	<hr/>	<hr/>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 279,277	\$ 73,328	\$ 352,605
Customer deposits	-	43,501	43,501
Long-term payables:			
Due within one year	-	176,485	176,485
Due in more than one year	-	4,766,994	4,766,994
	<hr/>	<hr/>	<hr/>
Total liabilities	279,277	5,060,308	5,339,585
	<hr/>	<hr/>	<hr/>
<b>NET POSITION</b>			
Net investment in capital assets	4,053,111	2,868,020	6,921,131
Restricted for debt service	-	505,001	505,001
Unrestricted	11,107,244	188,822	11,296,066
	<hr/>	<hr/>	<hr/>
Total net position	15,160,355	3,561,843	18,722,198
	<hr/>	<hr/>	<hr/>
Total liabilities and net position	\$ 15,439,632	\$ 8,622,151	\$ 24,061,783
	<hr/>	<hr/>	<hr/>

(1) For the year ended August 31, 2013

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

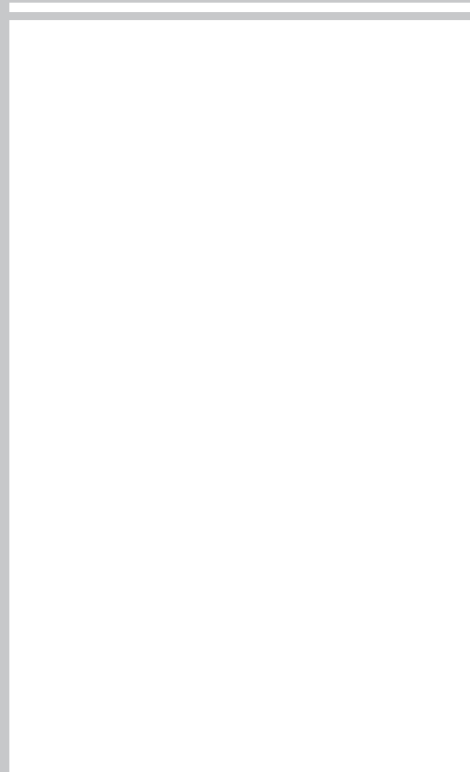
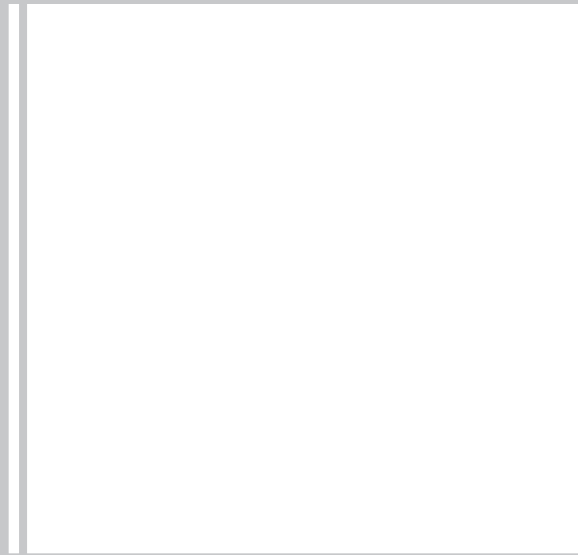
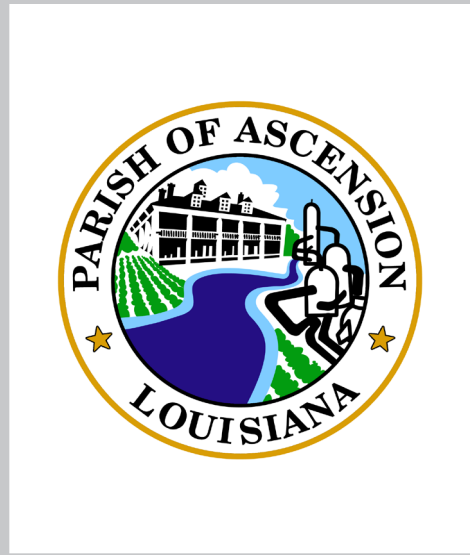
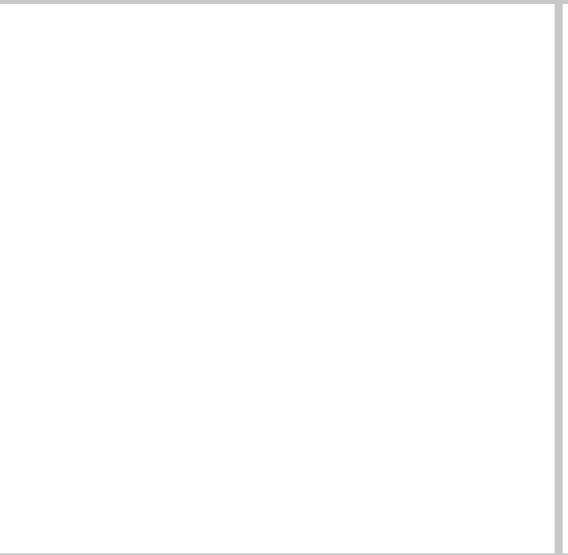
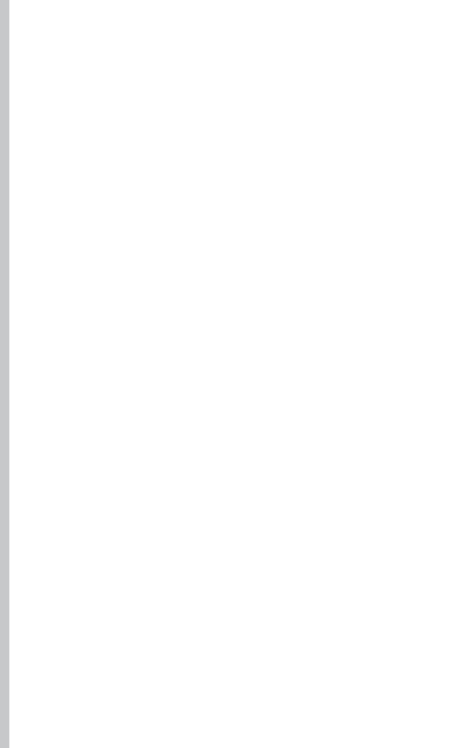
**PARISH OF ASCENSION**  
**COMBINING STATEMENT OF ACTIVITIES**  
**ALL DISCRETELY PRESENTED BUSINESS - TYPE COMPONENT UNITS**

For the year ended December 31, 2013

	<b>West Ascension Hospital (1)</b>	<b>Ascension Consolidated Utilities District No. 1</b>	<b>Total</b>
<b>EXPENSES</b>	\$ 6,883,758	\$ 829,369	\$ 7,713,127
<b>PROGRAM REVENUES:</b>			
Charges for services	5,276,243	521,667	5,797,910
Operating grants and contributions	-	905,000	905,000
	<u>(1,607,515)</u>	<u>597,298</u>	<u>(1,010,217)</u>
<b>GENERAL REVENUES AND TRANSFERS:</b>			
Taxes:			
Property	-	189,710	189,710
Sales	1,273,033	-	1,273,033
Non-operating grant	431,932	-	431,932
Investment earnings (loss)	(667,880)	200	(667,680)
	<u>1,037,085</u>	<u>189,910</u>	<u>1,226,995</u>
Total general revenues and transfers	<u>1,037,085</u>	<u>189,910</u>	<u>1,226,995</u>
Change in net position	(570,430)	787,208	216,778
Net position - beginning of year	<u>15,730,785</u>	<u>2,774,635</u>	<u>18,505,420</u>
Net position - end of year	<u>\$ 15,160,355</u>	<u>\$ 3,561,843</u>	<u>\$ 18,722,198</u>

(1) For the year ended August 31, 2013









## PARISH OF ASCENSION

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### STATEMENT PRESENTATION

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

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.

The financial statements comply with GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments* (GASB 34) and include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Council's overall financial position and results of operations;
- Financial statements prepared using the accrual basis of accounting for all of the Council's activities including infrastructure (roads, bridges, etc.); and
- Fund financial statements to focus on the major funds.

In 2013, the Parish adopted GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*.

GASB Statement No. 65 introduced and defined the elements included in financial statements, including deferred outflows of resources and deferred inflows of resources. It also amends the financial statement element classification of certain items previously reported as assets and liabilities. Implementation of GASB Statement No. 65 required the Parish to restate the net position of its governmental activities. This restatement resulted in a decrease in the net position in the Parish's governmental activities of \$2,215,300. See Note 20.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****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 (the Council and/or Parish President) 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:

**Blended Component Units**

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.

**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.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****REPORTING ENTITY (continued)****Blended Component Units (continued)****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.

**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 sales and use taxes which are allocated among the service units. The Fire Protection Districts collect all public resources relating to fire protection activities in the Parish. Additionally, the Fire Protection Districts make disbursements for the majority of the operating and capital expenditures of the volunteer fire departments listed above. All property utilized by the volunteer fire departments is owned and reported in the financial statements of the Parish.

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

**Ascension Parish Library**

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (continued)**

**Blended Component Units (continued)**

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 of control as the Ascension Parish Library Fund, and is treated as a blended component unit.

**Discrete Component Units**

Funding for the following state constitutionally defined parish officials is included in the Parish General Fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish's financial statements.

**Discrete Component Units – Governmental Activities**

District Attorney of the Twenty-Third Judicial District

The District Attorney has charge of every criminal prosecution by the State of Louisiana in the District represented. Even though the District Attorney is an independently elected official and is legally separate from the Parish, the District Attorney is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Twenty-Third Judicial District Public Defender Board

The Public Defender Board is a part of the operation of the district court system which is fiscally dependent on the Parish and exclusion from these financial statements would be misleading or incomplete.

Ascension Parish Sheriff

The Sheriff, an elected official as defined in the Louisiana state constitution, is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Jail). Although the Sheriff is independently elected and legally separate, the Sheriff is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Ascension Parish Clerk of Court

The Ascension Parish Clerk of Court is a legally separate parish entity established by the state constitution. The Council is required by statute to fund certain equipment, facilities, and binding of permanent records in the office of the Clerk of Court. The Clerk's office provides its own operating budget funds from fees and charges. Although the Clerk is independently elected and legally separate, the Clerk is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (continued)**

**Discrete Component Units – Governmental Activities (continued)**

Ascension Parish Assessor

The Parish Assessor, an elected official as defined in the Louisiana state constitution, is a legally separate entity that levies its own property tax. Although the Assessor is independently elected and legally separate, the Assessor is fiscally dependent on the Parish and exclusion would create misleading or incomplete financial statements of the Parish.

Ascension Parish Communication District

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

Parish Court for the Parish of Ascension Judicial Expense Fund

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

Twenty-Third Judicial District Judicial 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

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

Ascension Council on Aging, Inc.

The Ascension Council on Aging, Inc. is a legally separate tax-exempt entity 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****REPORTING ENTITY (continued)****Discrete Component Units – Governmental Activities (continued)****Ascension Economic Development Corporation**

The Ascension Economic Development Corporation 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. The Parish appoints and can remove a majority of the members to the Board. As such, the Parish can impose its will on the Corporation.

**Ascension Parish Tourist Commission**

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

**Galvez-Lake Volunteer Fire Department**

The Galvez-Lake Volunteer Fire Department, a legally separate tax-exempt entity, offers maintenance and operations of a fire protection system for constituents of the Parish. The Department exists exclusively to provide a service to the Parish. Most of the Department's revenue comes from a 2% insurance rebate from the state. The Galvez-Lake Volunteer Fire Department's financial statements are presented in this report and exclusion would create misleading or incomplete financial statements of the Parish.

**Prairieville Volunteer Fire Department**

The Prairieville Volunteer Fire Department, a legally separate tax-exempt entity, offers maintenance and operations of a fire protection system for constituents of the Parish. The Department exists exclusively to provide a service to the Parish. Most of the Department's revenue comes from a 2% insurance rebate from the state. The Prairieville Volunteer Fire Department's financial statements are presented in this report and exclusion would create misleading or incomplete financial statements of the Parish.

**Discrete Component Units – Business-Type Activities**

The following entities were established pursuant to state statutes for various public purposes within the Parish. The Parish appoints and removes the Board members of each respective agency. Each agency 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 these agencies. The component units are listed below along with their fiscal year end.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (continued)**

**Discrete Component Units – Business-Type Activities (continued)**

West Ascension Hospital Service District  
Ascension Consolidated Utilities District No. 1

August 31, 2013  
December 31, 2013

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

District Attorney  
P. O. Box 279  
Napoleonville, LA 70390

Twenty-Third Judicial District Public Defender Board  
12320 Louisiana Highway 44, Building 4, Suite B  
Gonzales, LA 70737

Ascension Parish Sheriff  
P. O. Box 268  
Donaldsonville, LA 70346

Ascension Parish Clerk of Court  
P. O. 192  
Donaldsonville, LA 70346

Ascension Parish Assessor  
P. O. Box 544  
Donaldsonville, LA 70346

Ascension Parish Communication District  
P. O. Box 268  
Donaldsonville, LA 70346

Parish Court for the Parish of Ascension Judicial Expense Fund  
828 South Irma Blvd., Bldg. 2  
Gonzales, LA 70737

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

Ascension Council on Aging, Inc.  
536 South Irma Blvd.  
Gonzales, LA 70737

Ascension Economic Development Corporation  
6967 Hwy 22  
Sorrento, LA 70778

Ascension Parish Tourist Commission  
6967 Highway 22  
Sorrento, Louisiana 70778

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (continued)**

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

Prairieville Volunteer Fire Department  
14517 Highway 73  
Prairieville, LA 70769

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

Ascension Consolidated Utilities District No. 1  
208 East Railroad Avenue  
Gonzales, LA 70737

Twenty-Third Judicial District Criminal Court  
208 East Railroad Avenue  
Gonzales, LA 70737

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

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

**BASIS OF PRESENTATION**

**Government-wide Financial Statements**

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. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 generally are followed in both the government-wide financial statements and the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****BASIS OF PRESENTATION (continued)**

The government-wide financial statements include the statement of net position and the statement of activities for the primary government and the total for its component units. Internal service fund activity is eliminated to avoid “doubling up” revenues and expenses. The government-wide presentation focuses primarily on the sustainability of the government as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. These statements distinguish between the governmental and business-type activities of the government.

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

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

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****BASIS OF PRESENTATION (continued)****Governmental Fund Types**

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, liabilities, 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, liabilities, revenues, or expenditures/expense of that individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

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

Governmental 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 financial position, 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 (other than major capital projects) such as property and sales taxes that are legally restricted to expenditures for specified purposes. The special revenue fund considered a major fund is the East Ascension Drainage Fund, which accounts for ongoing drainage maintenance activities. 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 the East Ascension Drainage 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 initially funded by a restricted bond issuance. The East Ascension Drainage Project Fund's only current resource is income from investments.



**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. 2 (ACUD No. 2) and the Lamar Dixon Expo Center Fund major funds. ACUD No. 2 is used to account for the maintenance and operation of the Country Ridge, Hope Villa, Darrow, and Hillaryville sewer systems which provide waste water disposal for the participating residents as well the operations of Waterworks District No. 2. 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 or agency to other departments or agencies 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 four 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;
- Maintenance Fund - maintenance and preservation of Parish property; and
- Fleet Management Fund - management of vehicles and heavy machinery of the Parish.

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)****Government-wide Financial Statements**

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

**Fund Financial Statements**

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

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. 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. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year. Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time, subject to the availability criteria. Federal and state aid and grants are recorded as revenue when the Parish is entitled to the funds, generally corresponding to when grant related costs are incurred by the Parish, subject to the availability criteria.

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

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

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

### **BUDGET POLICY AND BUDGETARY ACCOUNTING**

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

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

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

Budgets for the capital project funds do not necessarily follow the time schedule for other funds, since capital projects may be started and completed at any time during the year. However, the capital project budget must be submitted to the Council for adequate public hearing and adoption on a project-length basis. Annual operating budgets are adopted for all of the following governmental fund types: general, special revenue, debt service and capital projects, with the exception of the Library Bond Fund. This fund, which is a debt service fund, does not have a formally adopted budget and therefore no budgetary comparison schedule has been presented in this report.

The portion of unreserved fund balance of individual funds designated for subsequent year's expenditures 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, Sales and Use Tax District No. 2, Lamar Dixon Expo Center, Community Development Block Grants, Oak Grove Construction, FEMA Repetitive Loss Reduction, Industrial Development Board and each individual fund's share of the consolidated cash account.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)**

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 was 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.

Investments are stated at fair market value. Time certificates of deposits are stated at cost. Unrealized gains and losses on investments recorded at fair value are included in investment income; such amounts, if any, are immaterial.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)****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's governmental fund types, inventories of supplies are recorded as expenditures at the time of purchase, which are considered immaterial. For the Lamar Dixon Expo Center, which is a proprietary fund, inventories of supplies are capitalized at the time of purchase and expensed upon consumption. Information concerning inventory 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.

**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 governmental capital assets are valued at historical cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair market value at the date of donation and primarily relate to subdivision roads 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 \$1,000.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**CAPITAL ASSETS AND DEPRECIATION (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, in years, for depreciable assets are as follows:

Buildings and improvements	20 - 40 years
Equipment	5 - 20 years
Vehicles	5 - 15 years
Furniture and fixtures	7 years
Infrastructure	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, 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 obligations.

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 expenditures. The accounting for proprietary fund debt is the same in the fund statements as it is in the government-wide statements. 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 less any debt that remains outstanding that was used to finance those 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 (both federal and state), and by other contributors.
- Unrestricted – all remaining net position is reported in this category.

### **GOVERNMENTAL FUND BALANCES**

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

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

### **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 liabilities.

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

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, 2013, 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.
3. Compensatory leave, based on the employee's current rate of pay, is recorded in the financial statements.



**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 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 and the Ascension Parish Library, a blended component unit, can be found in the separately issued financial reports of each component unit.

**INSURANCE**

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$100,000 per occurrence, not to exceed \$500,000 annually. However, the insured benefit is a maximum of \$2,000,000 annually for all aggregated claims. The Parish is responsible for claims in excess of the annual insurance cap. The Parish is also partially self-insured for all worker's compensation claims on the first \$400,000. Reinsurance for losses in excess of self-insured amounts is carried by the Parish. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish utilizes an internal service fund to account for the transactions related to these self-insurance programs.

**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), depreciation, allowance for doubtful accounts, prepaid insurance, deferred revenue, claims payable, and sales tax rebates payable.

## NOTE 2 - DEPOSITS AND INVESTMENTS

### Deposits

At December 31, 2013, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$47,033,661 and the bank balance was \$47,910,236. 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 \$906,661 are classified on the combined balance sheet as Investments.

The discretely presented component units have a carrying amount of \$30,627,554 in deposits and the bank balance was \$34,641,828. These deposits are secured by federal deposit insurance (\$4,791,976) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$29,849,852).

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's investments are U.S. Treasury Bills and Treasury Notes as well as obligations of U.S. government agencies. At December 31, 2013, the fair value/carrying value of investments in U.S. Treasury and agency obligations totaled \$96,911,892 with all securities maturing between 1 and 5 years. 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, 2013, the discretely presented component units have \$15,173,363 in investments that consist of certificates of deposit (\$596,405) and U.S. government securities (\$14,576,958).

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 combined balance sheet.

Cash and cash equivalents:	
Deposits	\$ 46,127,001
Cash on hand	<u>700</u>
Total cash and cash equivalents	<u>46,127,701</u>
Investments:	
Certificates of deposit	906,661
Investments (U.S. Treasury Notes, Bonds and Bills)	<u>96,911,892</u>
Total investments	<u>97,818,553</u>
Total	<u><u>\$ 143,946,254</u></u>

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

Federal deposit insurance (FDIC)	\$ 1,153,601
Pledged securites in the Parish's name	46,756,635
Investments not subject to categorization:	
Investments in U.S. securities	<u>96,911,892</u>
Total bank balances	<u><u>\$ 144,822,128</u></u>

(Continued)

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS**

Accounts receivable at December 31, 2013 were as follows:

<b>Primary Government</b>	<u>Amount</u>
Ad valorem taxes	\$ 26,461,465
Sales and use taxes	3,642,604
Parcel fees	422,766
Franchise fees	348,776
Interest	155,228
Other	<u>932,311</u>
Total primary government	<u>31,963,150</u>
<b>Component Units</b>	
Ad valorem taxes	1,958,242
Sales and use tax	1,000,165
Patient accounts receivable, net	724,169
Fees, charges and commissions	571,260
Water fees, net	53,616
Other	<u>613,496</u>
Total component units	<u>4,920,948</u>
Total	<u><u>\$ 36,884,098</u></u>

Due from other governments at December 31, 2013, consisted of the following:

<b>Primary Government</b>	<u>Amount</u>
Grants	\$ 3,915,420
State revenue sharing	939,223
Parish transportation	227,167
Beer tax	17,600
Severance tax	<u>26,535</u>
Total primary government	<u>5,125,945</u>
<b>Component Units</b>	
Grants	803,126
Fines and forfeitures	119,028
State revenue sharing	68,990
Other	<u>134,475</u>
Total component units	<u>1,125,619</u>
Total	<u><u>\$ 6,251,564</u></u>

#### NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2013, taxes of \$26,824,106 were levied on property by the primary government with assessed valuations totaling \$1,242,196,540 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	1.43
East Ascension Drainage	5.00
West Ascension Drainage	10.00
Lighting Districts	1.00 – 5.00
Health Unit	2.00
Mental Health Unit	2.00
Library Maintenance	6.80
Council on Aging	1.50
Fire District No. 3	20.00
Juvenile Detention	1.00

Taxes of \$194,040 were levied on property by Ascension Consolidated Utilities District No. 1 (a discretely presented component unit) with assessed valuations totaling \$24,040,680.

Additional information concerning ad valorem taxes for the Parish's other discretely presented component units can be found in the separately issued financial statements of each component unit.

The 1974 Louisiana Constitution (Article 7, Section 18) provides that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15% of fair market value; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (La.R.S. 47:1957). The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. As of December 31, 2013, amounts held in escrow for protested taxes were \$35,347, consisting of \$29,951 of taxes paid under protest, plus interest earned of \$5,396 on the investment of these funds.

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

The 2013 property tax calendar is as follows:

Millage rates adopted	June 6, 2013
Levy date	June 6, 2013
Due date	November 15, 2013
Lien date	January 1, 2014
Collection dates	December 1, 2013 to February 28, 2014

**NOTE 4 - AD VALOREM TAXES (CONTINUED)**

Property taxes become delinquent January 1 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 property taxes are recorded in governmental funds as explained in Note 1. Revenues in governmental funds are recognized in the accounting period in which they become available and measurable. Property 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. However, no allowance for uncollectible taxes was recorded at December 31, 2013.

All of the taxes receivable at the end of the year are considered available. 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, property taxes are considered available because they are substantially collected by the tax collector 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.

**NOTE 5 - RESTRICTED ASSETS**

Restricted assets at December 31, 2013, were as follows:

	<u>Amount</u>
<b>Primary Government</b>	
Cash and cash equivalents - proprietary funds	\$ 36,464
<b>Component Units</b>	
Cash and cash equivalents - special revenue funds	709,316
Cash and cash equivalents - proprietary funds	<u>548,502</u>
Component units total	<u>1,257,818</u>
Total	<u><u>\$ 1,294,282</u></u>

(Continued)

## NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2013, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
<b>Capital assets, non-depreciable:</b>				
Land	\$ 16,585	\$ 728	\$ -	\$ 17,313
Construction in progress	32,839	23,212	(264)	55,787
Total capital assets, non-depreciable	49,424	23,940	(264)	73,100
<b>Capital assets, depreciable:</b>				
Buildings	62,442	256	-	62,698
Vehicles	13,147	544	(529)	13,162
Equipment	12,549	840	(1,303)	12,086
Furniture and fixtures	1,100	32	(5)	1,127
Library materials	2,882	417	(507)	2,792
Infrastructure	210,670	5,615	-	216,285
Total capital assets, depreciable	302,790	7,704	(2,344)	308,150
Less accumulated depreciation for:				
Buildings	(19,199)	(1,697)	-	(20,896)
Vehicles	(8,800)	(697)	510	(8,987)
Equipment	(9,796)	(935)	1,322	(9,409)
Furniture and fixtures	(568)	(82)	5	(645)
Library materials	(1,774)	(558)	507	(1,825)
Infrastructure	(119,227)	(10,696)	-	(129,923)
Total accumulated depreciation	(159,364)	(14,665)	2,344	(171,685)
Total capital assets, depreciable, net	143,426	(6,961)	-	136,465
Governmental activities capital assets, net	<u>\$ 192,850</u>	<u>\$ 16,979</u>	<u>\$ (264)</u>	<u>\$ 209,565</u>
<b>Business-Type activities:</b>				
<b>Capital assets, non-depreciable:</b>				
Land	\$ 670	\$ -	\$ -	\$ 670
Construction in progress	98	173	-	271
Total capital assets, non-depreciable	768	173	-	941
<b>Capital assets, depreciable:</b>				
Sewer systems	5,911	-	-	5,911
Water systems	766	9	-	775
Lamar Dixon Expo Center	7,127	171	-	7,298
Total capital assets, depreciable	13,804	180	-	13,984
Less accumulated depreciation for:				
Sewer systems	(1,793)	(302)	-	(2,095)
Water systems	(386)	(16)	-	(402)
Lamar Dixon Expo Center	(1,118)	(417)	-	(1,535)
Total accumulated depreciation	(3,297)	(735)	-	(4,032)
Total capital assets, depreciable, net	10,507	(555)	-	9,952
Business-Type activities capital assets, net	<u>\$ 11,275</u>	<u>\$ (382)</u>	<u>\$ -</u>	<u>\$ 10,893</u>

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

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

Governmental activities:	
General government	\$ 434,043
Public safety	1,580,260
Public works	740,922
Health and welfare	105,589
Culture and recreation	1,308,657
Transportation and development	<u>10,496,059</u>
Total depreciation expense - governmental activities	<u><u>\$ 14,665,530</u></u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
District Attorney				
Equipment and furniture	\$ 302,329	\$ 17,806	\$ (29,252)	\$ 290,883
Automobiles	<u>115,467</u>	<u>-</u>	<u>-</u>	<u>115,467</u>
Total	417,796	17,806	(29,252)	406,350
Less: accumulated depreciation	<u>(273,921)</u>	<u>(46,688)</u>	<u>27,078</u>	<u>(293,531)</u>
Total	<u><u>143,875</u></u>	<u><u>(28,882)</u></u>	<u><u>(2,174)</u></u>	<u><u>112,819</u></u>
Ascension Parish Sheriff				
Land	1,280,000	-	-	1,280,000
Construction in progress	18,000	647,991	-	665,991
Building and equipment	<u>15,220,568</u>	<u>2,016,912</u>	<u>(610,873)</u>	<u>16,626,607</u>
Total	16,518,568	2,664,903	(610,873)	18,572,598
Less: accumulated depreciation	<u>(6,828,216)</u>	<u>(1,472,939)</u>	<u>602,432</u>	<u>(7,698,723)</u>
Total	<u><u>9,690,352</u></u>	<u><u>1,191,964</u></u>	<u><u>(8,441)</u></u>	<u><u>10,873,875</u></u>
Ascension Parish Clerk of Court				
Construction in Progress	-	20,373	-	20,373
Vehicles	36,220	-	-	36,220
Equipment	<u>1,087,680</u>	<u>64,664</u>	<u>(51,709)</u>	<u>1,100,635</u>
Total	1,123,900	85,037	(51,709)	1,157,228
Less: accumulated depreciation	<u>(880,412)</u>	<u>(87,374)</u>	<u>50,872</u>	<u>(916,914)</u>
Total	<u><u>243,488</u></u>	<u><u>(2,337)</u></u>	<u><u>(837)</u></u>	<u><u>240,314</u></u>
Ascension Parish Assessor				
Vehicles	58,414	-	-	58,414
Office equipment	<u>307,611</u>	<u>-</u>	<u>-</u>	<u>307,611</u>
Total	366,025	-	-	366,025
Less: accumulated depreciation	<u>(298,545)</u>	<u>(25,500)</u>	<u>-</u>	<u>(324,045)</u>
Total	<u><u>67,480</u></u>	<u><u>(25,500)</u></u>	<u><u>-</u></u>	<u><u>41,980</u></u>
Ascension Parish Court				
Equipment, furniture and fixtures	185,092	20,650	-	205,742
Less: accumulated depreciation	<u>(177,040)</u>	<u>(7,499)</u>	<u>-</u>	<u>(184,539)</u>
Total	<u><u>8,052</u></u>	<u><u>13,151</u></u>	<u><u>-</u></u>	<u><u>21,203</u></u>



**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

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

	Beginning Balance	Increases	Decreases	Ending Balance
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	233,827	44,655	-	278,482
Less: accumulated depreciation	-	-	-	-
Total	<u>233,827</u>	<u>44,655</u>	<u>-</u>	<u>278,482</u>
Prairieville Volunteer Fire Department				
Equipment and furniture	80,848	38,475	-	119,323
Less: accumulated depreciation	(28,445)	(17,968)	-	(46,413)
Total	<u>52,403</u>	<u>20,507</u>	<u>-</u>	<u>72,910</u>
Public Defenders Board				
Equipment and furniture	49,440	2,923	-	52,363
Less: accumulated depreciation	(40,091)	(3,712)	-	(43,803)
Total	<u>9,349</u>	<u>(789)</u>	<u>-</u>	<u>8,560</u>
Criminal Court				
Equipment and furniture	574,344	52,825	-	627,169
Less: accumulated depreciation	(479,497)	(40,715)	-	(520,212)
Total	<u>94,847</u>	<u>12,110</u>	<u>-</u>	<u>106,957</u>
Ascension Parish Communication District				
Building Improvements	45,040	-	-	45,040
Equipment	4,360,922	18,407	-	4,379,329
Total	4,405,962	18,407	-	4,424,369
Less: accumulated depreciation	(2,210,841)	(373,671)	-	(2,584,512)
Total	<u>2,195,121</u>	<u>(355,264)</u>	<u>-</u>	<u>1,839,857</u>
Ascension Parish Judicial Expense Fund				
Building Improvements	6,681	-	-	6,681
Equipment	166,306	30,660	-	196,966
Total	172,987	30,660	-	203,647
Less: accumulated depreciation	(132,324)	(12,627)	-	(144,951)
Total	<u>40,663</u>	<u>18,033</u>	<u>-</u>	<u>58,696</u>
Ascension Council on Aging, Inc.				
Equipment and furniture	375,477	51,535	-	427,012
Less: accumulated depreciation	(200,427)	(35,447)	-	(235,874)
Total	<u>175,050</u>	<u>16,088</u>	<u>-</u>	<u>191,138</u>
Ascension Economic Development Corp.				
Equipment and furniture	23,785	-	-	23,785
Less: accumulated depreciation	(15,519)	(2,515)	-	(18,034)
Total	<u>8,266</u>	<u>(2,515)</u>	<u>-</u>	<u>5,751</u>
Ascension Parish Tourist Commission				
Equipment and furniture	71,994	10,366	-	82,360
Less: accumulated depreciation	(65,505)	(1,594)	-	(67,099)
Total	<u>6,489</u>	<u>8,772</u>	<u>-</u>	<u>15,261</u>

**NOTE 6 - CAPITAL ASSETS (CONTINUED)**

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

	Beginning Balance	Increases	Decreases	Ending Balance
West Ascension Hospital Service District				
Land	105,902	-	-	105,902
CIP	602,958	18,090	(621,048)	-
Buildings and improvements	3,614,872	-	-	3,614,872
Equipment	3,435,676	708,255	-	4,143,931
Total	7,759,408	726,345	(621,048)	7,864,705
Less: accumulated depreciation	(3,550,811)	(260,783)	-	(3,811,594)
Total	4,208,597	465,562	(621,048)	4,053,111
Ascension Consolidated Utilities District No. 1				
Land	5,000	-	-	5,000
CIP & Capitalized Interest	475,169	-	(475,169)	-
Water System	8,727,319	153,692	-	8,881,011
Computer software	3,346	4,949	-	8,295
Total	9,210,834	158,641	(475,169)	8,894,306
Less: accumulated depreciation	(858,936)	(223,871)	-	(1,082,807)
Total	8,351,898	(65,230)	(475,169)	7,811,499
Total component unit capital assets	41,570,287	3,923,228	(1,788,051)	43,705,464
Less: total accumulated depreciation	(16,040,530)	(2,612,903)	680,382	(17,973,051)
Total component units capital assets, net	\$ 25,529,757	\$ 1,310,325	\$ (1,107,669)	\$ 25,732,413

**NOTE 7 - LONG-TERM DEBT**

**DEBT OUTSTANDING – GOVERNMENTAL ACTIVITIES**

The following is a summary of long-term debt transactions for the primary government for governmental activities for the year ended December 31, 2013:

	(Restated) Outstanding January 1, 2012	Additions	Reductions	Outstanding December 31, 2013	Due Within One Year
Public improvement	\$ 75,245,000	\$ -	\$ 3,255,000	\$ 71,990,000	\$ 3,385,000
General obligation bond	9,220,000	-	-	9,220,000	120,000
Bond premium	959,687	-	33,075	926,612	-
Accrued vacation leave	2,103,022	1,078,648	875,524	2,306,146	830,000
Net other post employment benefits obligation	428,990	102,146	26,325	504,811	-
	<u>\$ 87,956,699</u>	<u>\$ 1,180,794</u>	<u>\$ 4,189,924</u>	<u>\$ 84,947,569</u>	<u>\$ 4,335,000</u>

(Continued)

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING – GOVERNMENTAL ACTIVITIES (CONTINUED)**

Long-term debt obligations for the primary government for governmental activities at December 31, 2013, are comprised of the following individual issues:

***Public Improvement Revenue Bonds***

***East Ascension Major Drainage Sales and Use Tax***

\$65,165,000 Drainage public improvement and refunding bonds dated September 1, 2007; due in annual installments of \$680,000 - \$3,600,000 through December 2047; interest at 4.0% - 5%. See Note 8. \$ 57,330,000

***Jail***

\$10,290,000 Capital improvement revenue bonds dated November 20, 2007; due in annual installments of \$335,000 – \$600,000 with a final payment of \$3,440,000 in December 2027; interest at 3.50% - 4.85%. 8,025,000

***Sales Tax District No. 2***

\$8,800,000 Public improvement and refunding revenue bonds dated October 1, 2009; due in annual installments of \$1,130,000 - \$1,420,000 through November 2016; interest at 2% - 4.5%. 4,065,000

***Fire District #1 – Series 2005***

\$1,725,000 Sales tax revenue bonds dated August 30, 2005; due in annual installments of \$30,000 - \$110,000 through December 2035; interest at 4.5% - 5.3%. 1,465,000

***Fire District #1 – Series 2011***

\$1,500,000 Revenue bonds dated April 7, 2011; due in annual installments of \$195,000 - \$235,000 through August 2018; interest at 2.98%. 1,105,000

Total public improvement bonds 71,990,000

***General Obligation Bonds***

***Library***

\$9,220,000 Capital improvement and refunding bonds dated October 1, 2012; due in annual installments of \$120,000 – \$570,000 through April 2035; interest at 2.00% - 3.25%. 9,220,000

***Bond Premium, net of accumulated amortization*** 926,612

***Accrued Vacation Leave*** 2,306,146

***Net other post employment benefits obligation*** 504,811

Total long-term debt – governmental activities \$ 84,947,569

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING – GOVERNMENTAL ACTIVITIES (CONTINUED)**

**Debt Service Requirements to Maturity**

The annual debt service requirements to amortize outstanding long-term debt of the primary government's governmental-type activities at December 31, 2013 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 3,385,000	\$ 3,312,826	\$ 120,000	\$ 238,006	\$ 3,505,000	\$ 3,550,832
2015	3,550,000	3,165,116	120,000	235,606	3,670,000	3,400,722
2016	3,705,000	3,003,434	360,000	233,206	4,065,000	3,236,640
2017	2,395,000	2,834,377	365,000	226,006	2,760,000	3,060,383
2018	2,490,000	2,731,691	375,000	218,706	2,865,000	2,950,397
2019-2023	17,035,000	11,660,078	1,980,000	977,530	19,015,000	12,637,608
2024-2028	17,350,000	7,456,098	2,230,000	738,296	19,580,000	8,194,394
2029-2033	4,340,000	4,969,765	2,545,000	419,680	6,885,000	5,389,445
2034-2038	5,155,000	3,809,085	1,125,000	55,086	6,280,000	3,864,171
2039-2043	6,320,000	2,424,875	-	-	6,320,000	2,424,875
2044-2047	6,265,000	728,200	-	-	6,265,000	728,200
Totals	<u>\$71,990,000</u>	<u>\$46,095,545</u>	<u>\$ 9,220,000</u>	<u>\$ 3,342,122</u>	<u>\$81,210,000</u>	<u>\$49,437,667</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 until retirement through 2047. The debt was issued for the purpose of providing funds for capital improvements related to drainage, fire protection, and jail facilities. Excess sales tax revenues over debt service requirements are available for use as stipulated by the tax dedication and determined by the Parish. During 2013, the Parish received \$47.1 million and \$26.3 million in sales and use tax, and ad valorem tax proceeds, respectively, with \$3.5 million used to fund current debt service. Furthermore, the 2005 Fire District No. 1, 2005 Fire District No. 3, 2011 Fire District No. 1, 2007, East Ascension Drainage, and 2007 Jail bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2035 with an annual revenue commitment equal to annual debt service requirements of \$635,000. The Library collected \$7 million in ad valorem revenues during 2013.

**NOTE 7 - LONG-TERM DEBT (CONTINUED)****DEBT OUTSTANDING – GOVERNMENTAL ACTIVITIES (CONTINUED)****Bond Restrictions****Parish Sales Tax Bonds**

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds – Series 1995 and 1996, proceeds of the 1.5% Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

***Public Improvement Sales Tax Bond - Series 2001 - 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.

**Drainage Sales Tax Bonds**

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 2007, proceeds of the one-half percent drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

***Public Improvement and Refunding Bonds - Series ST 2007 - 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 Districts – Series 2005**

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds – Series 2005, proceeds of the one half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

***Sales Tax Revenue Bond - Series ST 2005 - 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.

***Sales Tax Revenue Bond – Series ST 2005 - Reserve Fund*** to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Funds, as to which there would otherwise be default. The sum of \$116,000 for Series ST 2005 has been deposited therein for this requirement.

**Parish Sales Tax Bonds – Fire Protection Districts – Series 2011**

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds – Series 2011, proceeds of the one half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING – GOVERNMENTAL ACTIVITIES (CONTINUED)**

*Sales Tax Revenue Bond - Series 2011 - 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.

**Community Development Authority Revenue Bonds - Library**

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

*Community Development Authority Revenue and Refunding Bonds - Series ST 2012 - Sinking Fund* to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

**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.

**DEBT OUTSTANDING – COMPONENT UNITS**

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

Compensated absences:	
Ascension Parish Sherriff	\$ 2,087,349
Ascension Parish Clerk of Court	76,642
Ascension Council on Aging, Inc.	29,327
Other post-employment benefits obligation:	
Ascension Parish Sheriff	3,414,662
Clerk of Court	622,032
Ascension Parish Court	32,000
Capital lease obligations:	
Ascension Parish Communication District	983,077
Revenue bonds:	
Ascension Consolidated Utilities District No. 1 (ACUD No. 1)	4,946,056
Less: ACUD bond discounts	(21,457)
Loans payable:	
Ascension Consolidated Utilities District No. 1 (ACUD No. 1)	<u>18,880</u>
	<u>\$ 12,188,568</u>

## NOTE 7 - LONG-TERM DEBT (CONTINUED)

### DEBT OUTSTANDING – COMPONENT UNITS (CONTINUED)

ACUD No. 1 has three water revenue bonds outstanding, as follows:

- \$402,500 water revenue bond secured by a pledge and dedication of water revenue due in monthly installments of \$1,847 through June 14, 2044, interest at 4.5% with \$366,056 outstanding at December 31, 2013,
- \$3,035,000 of serial bonds and \$1,420,000 of term bonds secured by water revenues for construction of phase III of the water distribution system. The serial bonds carry interest rates from 4% to 5% and mature between December 1, 2010 and December 1, 2027. The term bonds carry an interest rate of 5.5% and mature between December 1, 2028 and December 1, 2032. The total serial and term bonds outstanding as of December 31, 2013 are \$3,965,000. All term bonds are subject to mandatory redemption in prescribed amounts before the maturity dates.
- \$1,000,000 of revenue bonds secured by water revenues for construction and acquisition of improvements to the water distribution system. The bond issue consisted of \$300,000 of Series 2010A and \$700,000 of Series 2010B. The Series 2010A consisted of funds derived under the American Recovery and Reinvestment Act of 2009 and were deemed forgiven. The Series 2010B bonds have interest rates of 2.95% and mature between December 1, 2011 and December 1, 2030. As of December 31, 2013, the total outstanding of the 2010 revenue bonds was \$615,000.

In addition to the three revenue bonds outstanding, ACUD No. 1 also has an unsecured note outstanding due to the Community Resource Group in monthly installments of \$533 through February 2017, bearing interest of 5.9%, with \$18,880 outstanding at December 31, 2013.

### Legal Debt Margin

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

Ad Valorem taxes – assessed valuation, 2013 tax rolls	\$ 1,035,526,840
Debt limit: 10% of assessed valuation (for any one purpose)	\$ 103,552,684
Debt limit: 35% of assessed valuation (aggregate, all purposes)	\$ 362,434,394

## NOTE 8 - DEFEASED DEBT

### Prior Year Defeasance

During the year ended December 31, 2008, the Parish used internal resources of \$6,257,000 to purchase U.S. government securities to defease ST-2005 public improvement sales tax bonds. The Parish did not issue new debt in this advance refunding. These securities were deposited in an irrevocable trust to provide for all future debt service on the 2005 series bonds until they are called on December 1, 2015. As a result, that portion of the 2005 series bonds are considered defeased, and the Parish has removed the liability from its accounts.

As of December 31, 2013, the amount of defeased debt outstanding but removed from the government-wide financial statements related to the ST-2005 public improvement sales tax bonds is \$3,360,000.

## **NOTE 8 - DEFEASED DEBT (CONTINUED)**

### **Prior Year Defeasance (Continued)**

During the year ended December 31, 2012, the Parish Library issued refunding bonds of \$9,220,000 to defease its 2005 General Obligation Bonds. The proceeds were deposited in an escrow account to provide for all future debt service on the 2005 series bonds until they are called on April 1, 2015. As a result, the 2005 series bonds are considered defeased, and the Parish Library has removed the liability from its accounts. During 2013, the Parish Library remitted payments to the refunded bond agent in excess of amounts received from the escrow agent for current year debt service. These amounts are shown as other financing sources and uses in the financial statements.

As of December 31, 2013, the amount of defeased debt outstanding but removed from the government-wide financial statements related to the Parish Library 2005 General Obligation Bonds is \$8,245,000.

The advance refunding decreased total future debt service payments by approximately \$1,906,000, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of approximately \$1,845,000.

## **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 dedicated by the Parish for 2013, as follows:

1. Sales Tax #1 Bond Sinking Fund, Families in Need of Services (FINS), and 10 percent of net sales tax collections to be used for recreational operations and facilities,
2. Amounts appropriated through the budget process required by the General Fund and Road and Bridge Fund for basic services,
3. To the extent that the resulting revenues exceed expenditures and transfers after an adequate fund balance is maintained, such excess will be transferred 25 percent to the recreation department, 25 percent to ACUD No. 2, and 50 percent to the Road Construction Fund.

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series ST 2001. 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 (Drainage) Bonds - Series ST 2005 and 2007. See Note 7.



**NOTE 9 - DEDICATED REVENUE (CONTINUED)**

**Restricted Sales Tax**

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 - 2005. 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**

**Parochial Employees' Retirement System of Louisiana**

*Plan Description* – Substantially all employees of the Parish are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Parish are members of Plan B only. All permanent employees working at least 28 hours per week who are paid wholly or in part from Parish funds are eligible to participate in the System. Under Plan B, employees who retire at or after age 65 with at least 7 years of creditable service, at age 60 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final average salary for each year of creditable service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Under Plan B, members are required by state statute to contribute 3 percent of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 10 percent of annual covered payroll. The System also receives revenue sharing funds each year as appropriated by the Louisiana legislature. These tax and revenue sharing dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute. As provided by La.R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parish's actual contributions to the system under Plan B for the years ended December 31, 2013, 2012, and 2011 were \$1,989,000, \$1,549,000, and \$1,497,000 respectively, which were required under plan provisions.

**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, 2013, assets totaling \$3,806,400 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS****Plan Description and Contribution Rates**

Upon retirement employees of the Parish may voluntarily participate in the Parish's health and dental insurance postemployment benefit, a single-employer defined benefit plan over which the Council has authority to establish and amend benefit plan provisions. The Parish pays 50% of the premium cost for the retired employee only; the retired employee pays the remaining 50% and 100% of the cost to insure any dependents. The Parish ceases to pay any cost once retired employees reach age 65 and become eligible for medical benefits from Medicare.

**Contribution Rates**

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

**Funding Policy**

As of January 1, 2008, the Parish recognized the cost of providing post-employment medical benefits (Ascension Parish Government'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. Effective as of January 1, 2008, the Parish implemented Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

## NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Funding Policy (Continued)

The other postemployment benefits liability is typically liquidated through the General Fund. During 2013, the Parish's portion of health care funding cost for retired employees totaled \$26,000. These amounts were applied toward the net other postemployment benefit obligation (OPEB).

### Annual Required Contribution

The Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the normal cost plus the contribution to amortize the actuarial accrued liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the postemployment benefits. The total ARC for 2013 is \$108,000 for medical and dental, as set forth below:

	<u>Medical and Dental</u>
Normal cost	\$ 51,819
Amortization of 30-year unfunded actuarial liability	<u>56,624</u>
Annual required contribution (ARC)	<u><u>\$ 108,443</u></u>

### Net Postemployment Benefit Obligation

The table below presents the Parish's net other postemployment benefit (OPEB) obligation for 2013:

	<u>Medical and Dental</u>
Annual required contribution	\$ 108,443
Interest on net OPEB obligation	14,127
Adjustment to catch up on 30-yr amortization	(20,424)
Current year retiree premiums paid	<u>(26,325)</u>
Net increase in OPEB obligation	75,821
Beginning net OPEB obligation	<u>428,990</u>
Ending net OPEB obligation	<u><u>\$ 504,811</u></u>

The following table presents the Parish's annual OPEB cost, percentage of the cost contributed, and the net unfunded OPEB liability for the three recent fiscal years:

Fiscal Year Ended	Annual OPEB Cost	Actual Contribution Made	Percentage of Annual Cost Contributed	Net OPEB Obligation
2011	\$ 110,872	\$ 15,844	14%	\$ 353,169
2012	102,146	26,325	26%	428,990
2013	102,146	26,325	26%	504,811

## NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Funded Status and Funding Progress

During 2013, the Parish made no contributions to its postemployment benefits plan. The plan was not funded, has no assets, and hence has a funded ratio of zero. As of January 1, 2012, the most recent actuarial valuation, the actuarial accrued liability (AAL) was \$979,000, which is defined as that portion, as determined by a particular actuarial cost method (the Parish uses the projected unit credit cost method), of the actuarial present value of postemployment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded since inception, the entire actuarial accrued liability of \$979,000 was considered unfunded. Exhibit B-2 is the Schedule of Funding Progress, which presents information about the actuarial value of plan assets and the actuarial accrued liability for benefits.

	Medical and Dental
Actuarial accrued liability (AAL)	\$ 979,111
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 979,111
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered payroll	\$ 16,720,152
UAAL as a percentage of covered payroll	5.9%

### Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Parish and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Parish and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

## NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Actuarial Cost Method

The ARC is determined using the Projected Unit Credit Cost Method. 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 and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

### Actuarial Value of Plan Assets

Since this is the first actuarial valuation, there are no assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB 45 will ensue.

### Turnover Rate

An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 10%. The rates for each age are below:

Age	Percent Turnover
18 - 25	20%
26 - 40	14%
41 - 54	9%
55+	6%

### Postemployment Benefit Plan Eligibility Requirements

Based on past experience, it has been assumed that entitlement to benefits will commence three years after eligibility to enter the Deferred Retirement Option Plan (D.R.O.P.), as described above under "Plan Description". Medical benefits are provided to employees upon actual retirement. Most employees are covered by 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, 2008, 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.

### Investment Return Assumption (Discount Rate)

GASB 45 states that the investment return assumption should be the estimated long-term yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)****Health Care Cost Trend Rate**

The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in *National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013*, released in January, 2004 by the Health Care Financing Administration ([www.cms.hhs.gov](http://www.cms.hhs.gov)).

"State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

**Mortality Rate**

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a capital blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans.

**Inflation Rate**

Included in both the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.5% annually.

**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 the retirees only (not dependents) and only until age 65. The rates provided applicable before age 65 are "blended" rates. Since GASB 45 mandates that "unblended" rates be used, the Parish has estimated the "unblended" rates for two broad groups: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate.

**NOTE 13 - INTERFUND TRANSACTIONS**

**Interfund Receivable and Payable Balances**

Interfund receivable and payable balances represent short-term borrowing between funds. The interfund balances of the primary government at December 31, 2013 were as follows:

Individual Fund	Receivable	Payable
<b>Primary Government:</b>		
<b>Governmental-type activities:</b>		
<b>General Fund:</b>		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road Project		430,455
Lamar Dixon Expo Center	5	-
Nonmajor governmental funds	3,005	592,540
<b>Total General Fund</b>	3,010	1,140,432
<b>East Ascension Drainage Fund:</b>		
General Fund	117,437	-
<b>Road Project Fund:</b>		
General Fund	430,455	-
<b>Nonmajor Governmental Funds:</b>		
General Fund	592,540	3,005
<b>Total governmental-type activities</b>	1,143,442	1,143,437
<b>Business-type activities:</b>		
<b>Lamar Dixon Expo Center</b>		
General Fund	-	5
<b>Total primary government</b>	<u>\$ 1,143,442</u>	<u>\$ 1,143,442</u>

(Continued)

**NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)**

**Interfund Transfers**

The interfund transfers of the primary government at December 31, 2013 were as follows:

Individual Fund	Transfer In	Transfer Out
<b>Primary Government:</b>		
<b>Governmental-type activities:</b>		
<b>General Fund:</b>		
East Ascension Drainage Fund	\$ 1,269,000	\$ -
Road Project Fund	-	2,500,000
Nonmajor governmental funds	957,600	5,949,000
Utilities Fund	-	1,191,000
<b>Total General Fund</b>	<u>2,226,600</u>	<u>9,640,000</u>
<b>East Ascension Drainage Fund:</b>		
General Fund	-	1,269,000
Road Project Fund	-	138,000
Nonmajor governmental funds	79	4,096,558
<b>Total East Ascension Drainage Fund</b>	<u>79</u>	<u>5,503,558</u>
<b>Road Project Fund:</b>		
General Fund	2,500,000	-
East Ascension Drainage Fund	138,000	-
Nonmajor governmental funds	-	1,460,496
<b>Total Road Project</b>	<u>2,638,000</u>	<u>1,460,496</u>
<b>Nonmajor Governmental Funds:</b>		
General Fund	5,949,000	957,600
East Ascension Drainage Fund	4,096,558	79
Road Project Fund	1,460,496	-
Nonmajor governmental funds	3,563,172	3,563,172
<b>Total Nonmajor Governmental Funds:</b>	<u>15,069,226</u>	<u>4,520,851</u>
<b>Total governmental-type activities</b>	19,933,905	21,124,905
<b>Business-Type activities:</b>		
<b>Utilities Fund:</b>		
General Fund	1,191,000	-
<b>Total primary government</b>	<u>\$ 21,124,905</u>	<u>\$ 21,124,905</u>

(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 2013, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
<b>Primary Government:</b>		
<i>Governmental Activities:</i>		
<b>General Fund:</b>		
Criminal Court	\$ -	\$ 375,000
Ascension Consolidated Utilities District No. 1	31,500	550,000
<b>Law Officers' Court Fund:</b>		
Criminal Court	-	200,000
<b>FINS Fund:</b>		
Criminal Court	83,500	-
<i>Business-type Activities:</i>		
<b>Ascension Consolidated Utilities District No. 2</b>		
Ascension Consolidated Utilities District No. 1	-	355,000
Total primary government	<u>115,000</u>	<u>1,480,000</u>
<b>Component Units:</b>		
<i>Governmental Activities:</i>		
<b>Criminal Court:</b>		
General Fund	375,000	-
Law Officers' Court Fund	200,000	-
FINS Fund	-	83,500
<i>Business-type Activities:</i>		
<b>Ascension Consolidated Utilities District No. 1</b>		
General Fund	550,000	31,500
Ascension Consolidated Utilities District No. 2	355,000	-
Total component units	<u>1,480,000</u>	<u>115,000</u>
Total	<u>\$ 1,595,000</u>	<u>\$ 1,595,000</u>

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 program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish is self-insured with excess coverage in these areas: (a) worker's compensation liability with a one year period retention of \$400,000 per occurrence, and (b) general liability (including automobile, general liability, products and property) with a \$100,000 per occurrence not to exceed \$500,000 annually. However, the insured benefit is a maximum of \$2 million annually for all aggregated worker's compensation claims and \$2 million annually for all aggregated general liability claims. The Parish is responsible for claims in excess of the annual insurance cap.

All funds of the Parish participate in the 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 2013, it was actuarially determined that the undiscounted loss liability was \$902,825, including non-incremental claims adjustments. This liability represents reported losses of \$114,687 and includes claims incurred but not yet reported of \$788,138.

Changes in the reserve amount in fiscal year 2011 to 2013 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current Year Expense	Claim Payments	Balance at End of Fiscal Year
2013	\$ 924,278	\$ 162,548	\$ (184,001)	\$ 902,825
2012	999,754	95,530	(171,006)	924,278
2011	941,828	522,772	(464,846)	999,754

As of December 31, 2013, the future estimated claim payments are as follows:

Fiscal Year	Workers		Total
	Compensation	Liability	
2014	\$ 108,881	\$ 126,528	\$ 235,409
2015	73,946	122,705	196,651
2016	50,948	102,178	153,126
2017	33,634	75,067	108,701
2018	23,481	51,941	75,422
2019-2022	52,549	80,967	133,516
Total	<u>\$ 343,439</u>	<u>\$ 559,386</u>	<u>\$ 902,825</u>

**NOTE 15 - RESTRICTED NET POSITION**

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

	<u>Governmental Activities</u>
Net assets restricted for:	
Capital projects:	
Dedicated sales tax for construction	<u>\$ 55,001,484</u>
External legal constraints:	
Dedicated ad valorem tax authorized by the electorate to specific special revenue funds	30,327,838
Dedicated sales tax authorized by the electorate to specific special revenue funds	40,943,807
Recreation districts	4,942,471
Jail operations	341,132
Federal and state operating grants	440,594
Other purposes	<u>711,185</u>
Total net position restricted for external legal constraints	<u>77,707,027</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,044,501
Fire protection districts	281,344
Drainage public improvement	901,059
Library revenue bonds	<u>292,707</u>
Total net position restricted for debt service	<u>2,519,611</u>
Total restricted net position	<u><u>\$ 135,228,122</u></u>

**NOTE 16 - COMMITMENTS AND CONTINGENCIES**

**Construction Contracts**

At December 31, 2013, the Parish had outstanding commitments resulting from construction contracts in progress of \$7,197,000 and engineering contracts in progress of \$1,208,000.

**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.

### **Environmental Contingencies**

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

### **Grants**

The Parish of Ascension 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. In 2009, an audit was conducted which resulted in the Parish being obligated to return \$270,000 to the granting agency. As of the date which this report was available, the funds have not been returned, however a liability has been recorded as a due to other governments in the East Ascension Drainage Fund.

### **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 2013. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

### **Leases**

The Parish has entered into multiple operating lease agreements for vehicles and equipment. During 2013, rental expense was \$1.6 million. The approximate minimum future lease commitments, at December 31, 2013, are \$1.6 million for 2014.

### **Sales Tax Rebates**

In an effort to promote economic development, the Parish has entered into several cooperative endeavor agreements with various companies to provide sales tax rebates for creating jobs within the Parish. The terms of the agreements vary and rebates are not paid until the requirements of the agreements have been satisfied. The Parish escrows sales tax revenues on a monthly basis to account for the expected future rebate payments. At December 31, 2013, the Parish has recorded a liability for \$4.5 million.

**NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Criminal Court Liability**

During 2013, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court Fund which should have been remitted to the Parish Court Component Unit's General Fund. These remittances had been made since 2006 and amount to \$1,173,720. As a result, the Criminal Court has recorded a liability for this amount. Additionally, the Sheriff's Office began remitting fines to the proper recipient in July 2013. Discussions are in process between the parties involved regarding the terms of repayment to the Parish Court.

**NOTE 17 - STEWARDSHIP COMPLIANCE AND ACCOUNTABILITY**

Excess of expenditures over appropriations in individual funds or departments within the funds occurred as follows:

	<u>Revised Budget</u>	<u>Actual (GAAP Basis)</u>	<u>Variance</u>
General Fund			
Public safety	\$ 3,843,000	\$ 4,068,408	\$ (225,408)

**Fund Deficit**

The Criminal Court Fund, a discrete component unit of the Parish, had a fund deficit of \$854,991 as of December 31, 2013. See Note 16.

**NOTE 18 - STATUS OF IMPLEMENTATION OF WIRELESS E911 SERVICE**

According to the Ascension Parish Communications District's December 31, 2012 financial statements, there are seven companies that provide wireless telephone service to 101,000 customers within the Parish. The Ascension Parish Communications District, a component unit of the Parish, had completed both phases of implementation with all seven companies as of December 31, 2013.

(Continued)

**NOTE 19 - COUNCIL MEMBER COMPENSATION**

During the year ended December 31, 2013, Council members and the Parish President received compensation, including per diem payments, as follows:

	Amount
Parish President - Thomas Martinez	\$ 137,586
Councilman, District 1 - Oliver Joseph	19,693
Councilman, District 2 - Kent Schexnaydre	20,275
Councilman, District 3 - Travis Turner	12,739
Councilman, District 4 - Daniel "Doc" Satterlee	20,045
Councilman, District 5 - Dempsey Lambert	19,950
Councilman, District 6 - Randy Clouatre	19,953
Councilman, District 7 - Christopher Loar	19,915
Councilman, District 8 - Teri Casso	19,915
Councilman, District 9 - Todd Lambert	20,015
Councilman, District 10 - Bryan Melancon	9,474
Councilman, District 11 - Benny Johnson	19,430
Total	<u>\$ 338,990</u>

**NOTE 20 - RESTATEMENT OF NET POSITION**

During 2013, the Parish discovered an error in recording of transactions related to the advance refunding of long-term debt in October 2012. This error had no effect on fund balance as long-term debt balances are only recorded in the government-wide Statement of Net Position. The effect of this refunding was to increase long-term debt, prepaid bond insurance, and deferred loss on refunding bonds. Additionally, as discussed in Note 1, GASB No. 65 was implemented in the current year, which required the Parish to retroactively expense bond issuance costs. A summary of adjustments affecting beginning net position of governmental activities is as follows:

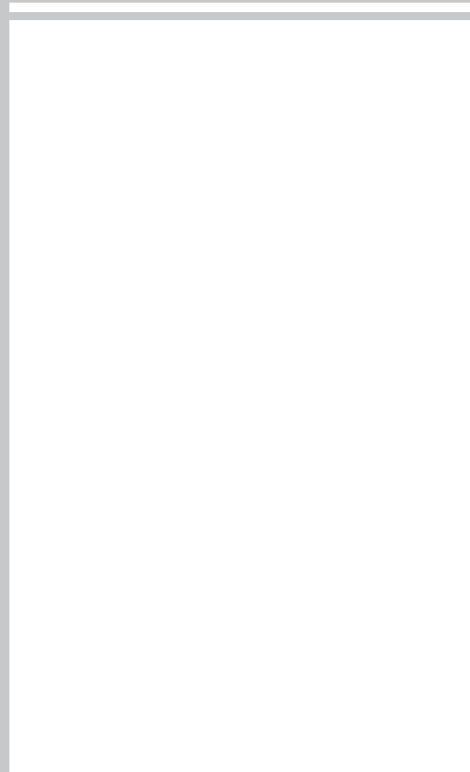
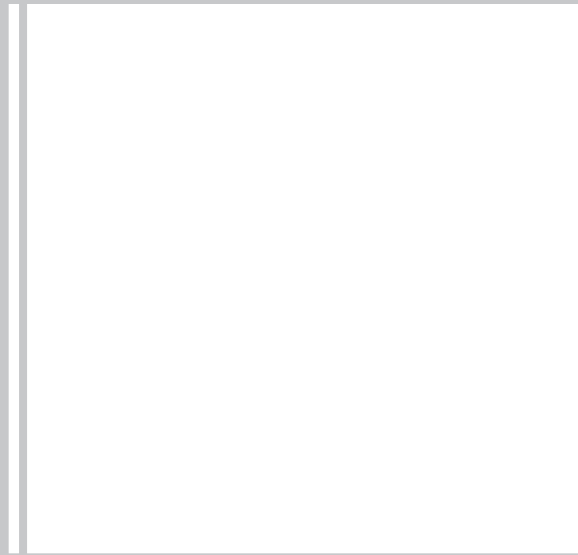
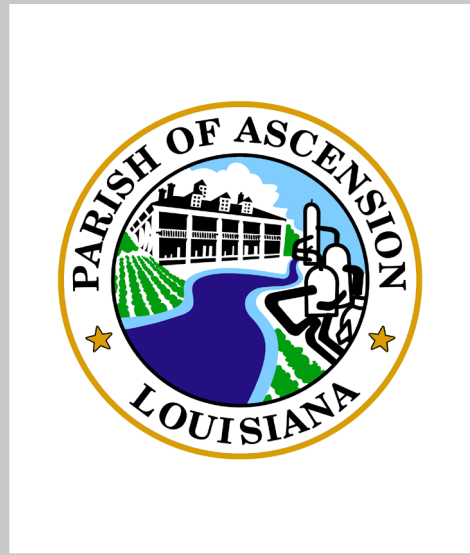
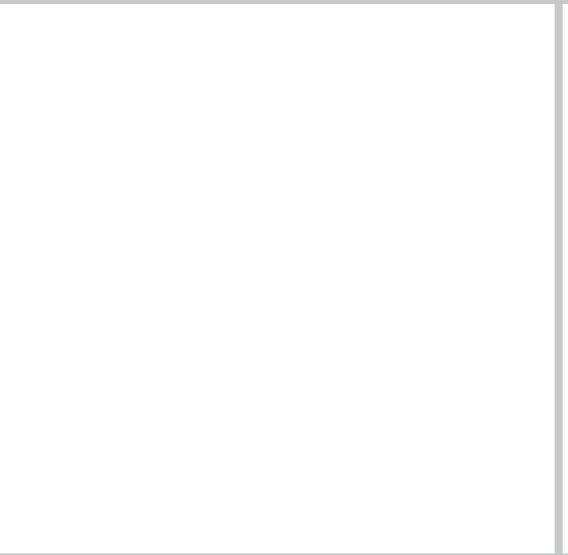
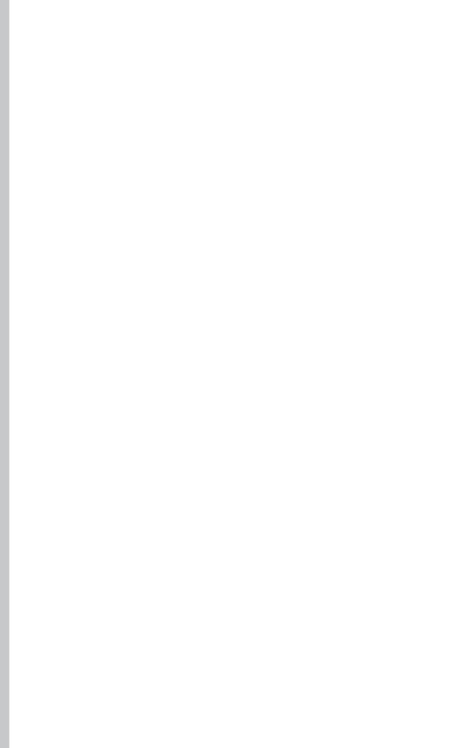
	Amount
Ending net position of governmental activities, 2012	\$ 261,896,084
Implementation of GASB 65	(2,215,300)
Increase in long-term debt due to 2012 refunding	(765,000)
Increase in deferred loss due to debt refunding	311,722
Increase in prepaid bond insurance due to debt refunding	58,845
Beginning net position of governmental activities, 2013	<u>\$ 259,286,351</u>

**NOTE 21 - SUBSEQUENT EVENTS**

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through the date of the independent auditors' report, which was the date the financial statements were available to be issued.

In May 2014, The Parish signed a \$2.4 million engineering contract for the design of a regional sewer system for the east side of the Parish.









# PARISH OF ASCENSION GENERAL FUND

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the ended year December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 2,483,000	\$ 3,517,000	\$ 3,822,054	\$ 305,054
Sales and use	16,000,000	19,000,000	20,838,551	1,838,551
Refunds	(50,000)	(92,000)	(89,811)	2,189
Franchise	1,071,000	1,371,000	1,409,165	38,165
Intergovernmental				
Severance	89,000	75,000	81,031	6,031
State revenue sharing	140,000	140,000	136,192	(3,808)
Civil defense	66,500	66,500	66,700	200
Grants	412,500	224,000	226,783	2,783
Other	125,000	170,000	241,025	71,025
Licenses and permits				
Occupational	1,650,000	1,700,000	1,954,174	254,174
Alcoholic beverages	18,000	17,500	18,633	1,133
Building	700,000	750,000	849,933	99,933
Mobile home	15,000	16,500	22,000	5,500
Planning fees	50,000	50,000	65,314	15,314
Other	74,000	212,500	279,843	67,343
Fines	85,000	80,000	75,146	(4,854)
Charges for services	74,000	58,000	89,794	31,794
Miscellaneous	252,000	214,000	276,696	62,696
	<u>23,255,000</u>	<u>27,570,000</u>	<u>30,363,223</u>	<u>2,730,527</u>
<b>EXPENDITURES</b>				
Current function				
General government	11,629,580	12,312,900	11,301,938	1,010,962
Public safety	4,114,450	4,343,000	4,068,408	274,592
Public works	1,707,500	1,615,500	1,370,836	244,664
Culture and recreation	2,087,350	2,126,500	1,737,381	389,119
Capital outlay	812,850	940,500	803,115	137,385
	<u>20,351,730</u>	<u>21,338,400</u>	<u>19,281,678</u>	<u>2,056,722</u>
Excess of revenues over expenditures	<u>\$ 2,903,270</u>	<u>\$ 6,231,600</u>	<u>\$ 11,081,545</u>	<u>\$ 4,849,945</u>

## PARISH OF ASCENSION GENERAL FUND

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the ended year December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of property	\$ 2,500	\$ 165,000	\$ 234,200	\$ 69,200
Transfers in	3,184,100	2,226,600	2,226,600	-
Transfers out	<u>(6,489,000)</u>	<u>(7,465,500)</u>	<u>(9,640,000)</u>	<u>(2,174,500)</u>
 Total other financing sources (uses)	 <u>(3,302,400)</u>	 <u>(5,073,900)</u>	 <u>(7,179,200)</u>	 <u>(2,105,300)</u>
 Net change in fund balance	 <u><u>\$ (399,130)</u></u>	 <u><u>\$ 1,157,700</u></u>	 3,902,345	 <u><u>\$ 2,744,645</u></u>
<b>FUND BALANCE</b>				
Beginning of year			<u>19,177,770</u>	
End of year			<u><u>\$ 23,080,115</u></u>	

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 4,238,500	\$ 4,414,500	\$ 4,776,193	\$ 361,693
Sales and use	10,453,000	12,749,000	14,752,827	2,003,827
Intergovernmental				
State revenue sharing	245,000	245,000	237,686	(7,314)
Grants	-	81,300	9,850	(71,450)
Miscellaneous				
Interest	119,000	45,000	100,347	55,347
Other	-	20,500	68,595	48,095
Total revenues	<u>15,055,500</u>	<u>17,555,300</u>	<u>19,945,498</u>	<u>2,390,198</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	4,400,500	4,159,000	3,756,773	402,227
Contribution to retirement system	124,000	147,000	159,071	(12,071)
Equipment rental	975,000	975,000	918,749	56,251
Repairs and maintenance	1,012,700	667,700	681,135	(13,435)
Other charges and services	17,500	12,500	550,531	(538,031)
Insurance	241,000	241,000	241,000	-
Materials and supplies	443,750	397,000	205,712	191,288
Tax collector	300,000	190,000	187,861	2,139
Small equipment	50,000	382,500	172,652	209,848
Weed control	100,000	100,000	83,834	16,166
Utilities	49,000	46,500	30,455	16,045
Engineer	250,000	175,000	16,131	158,869
Capital outlay	<u>1,282,000</u>	<u>1,352,000</u>	<u>417,299</u>	<u>934,701</u>
Total expenditures	<u>9,245,450</u>	<u>8,845,200</u>	<u>7,421,203</u>	<u>1,423,997</u>
Excess of revenues over expenditures	<u>\$ 5,810,050</u>	<u>\$ 8,710,100</u>	<u>\$ 12,524,295</u>	<u>\$ 3,814,195</u>

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of property	\$ 10,000	\$ 128,500	\$ 135,499	\$ 6,999
Transfers in	1,119,500	-	79	79
Transfers out	<u>(5,369,000)</u>	<u>(5,507,000)</u>	<u>(5,503,558)</u>	<u>(3,442)</u>
Total financing sources (uses)	<u>(4,239,500)</u>	<u>(5,378,500)</u>	<u>(5,367,980)</u>	<u>3,636</u>
Net change in fund balance	<u>\$ 1,570,550</u>	<u>\$ 3,331,600</u>	7,156,315	<u>\$ 3,817,831</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>27,239,303</u>	
End of year			<u>\$ 34,395,618</u>	

**PARISH OF ASCENSION**

**SCHEDULE OF FUNDING PROGRESS**

**OTHER POSTEMPLOYMENT BENEFIT PLAN**

For the year ended December 31, 2013

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (UAAL) (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percentage of Covered Payroll [(b-a)/c]</b>
1/1/2008	\$ -	\$ 802,247	\$ 802,247	0.0%	\$ 15,490,311	5.0%
1/1/2010	-	1,016,787	1,016,787	0.0%	15,269,813	6.7%
1/1/2012	-	979,111	979,111	0.0%	16,720,152	5.9%

**PARISH OF ASCENSION****NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

For the year ended December 31, 2013

**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.

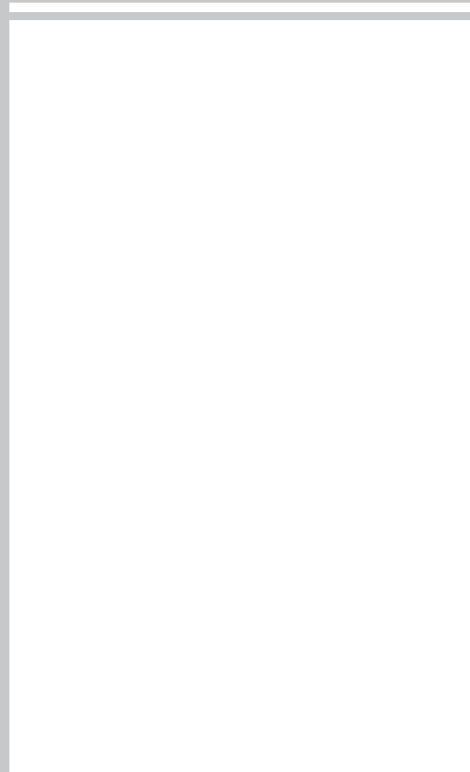
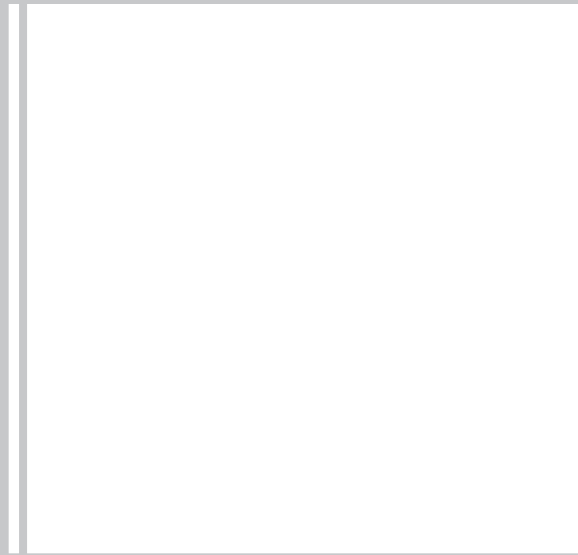
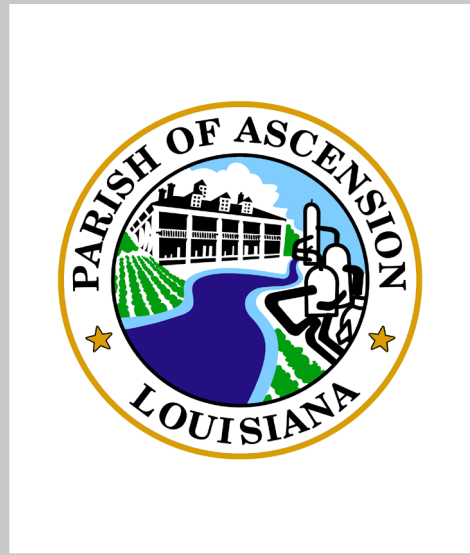
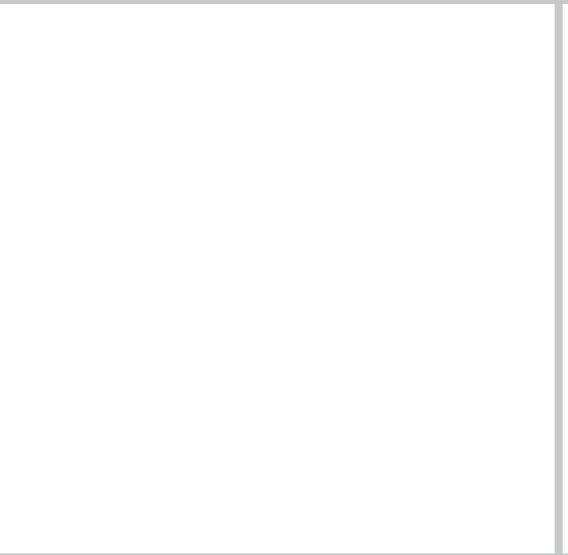
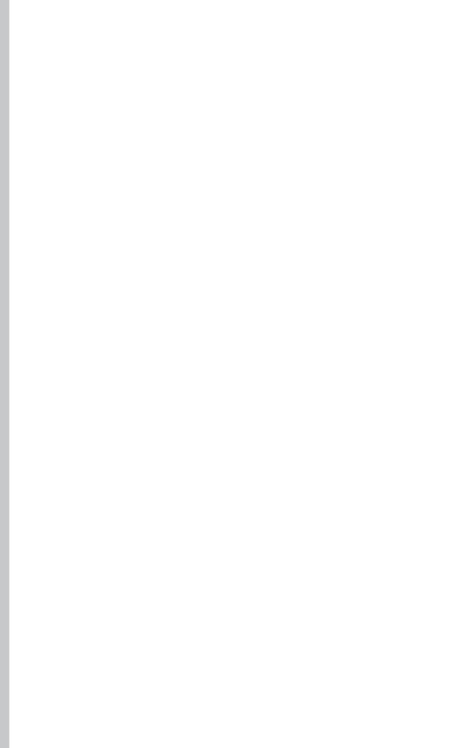
The annual operating budget, prepared on the modified accrual basis, covers the General Fund, special revenue, debt service, capital projects and enterprise funds (full accrual basis). At the end of the fiscal year unexpended appropriations automatically lapse. Budget amendments are approved by the Council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

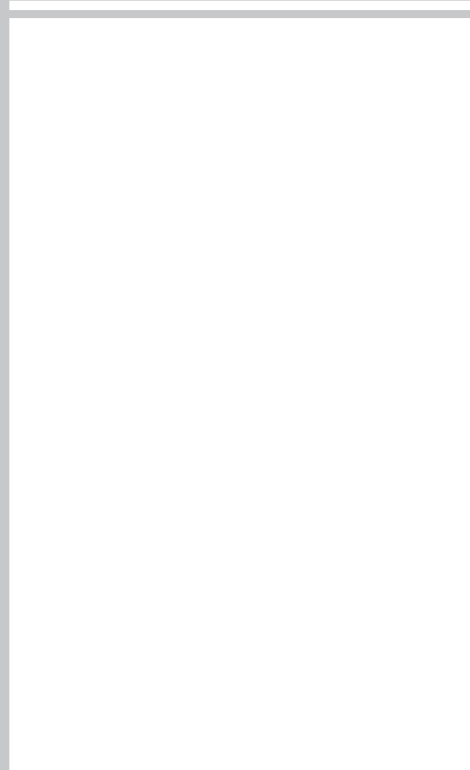
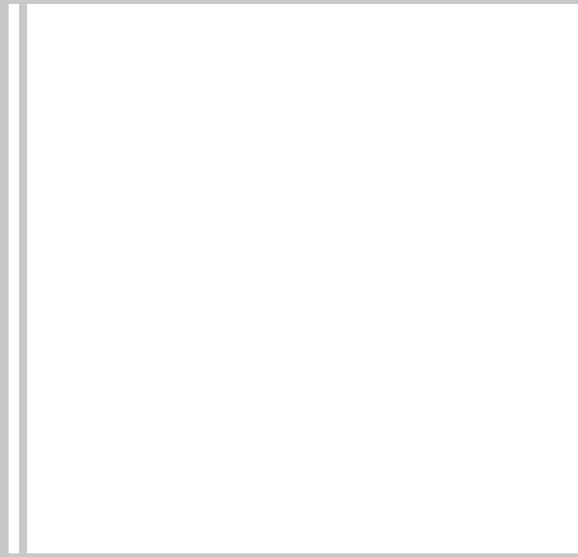
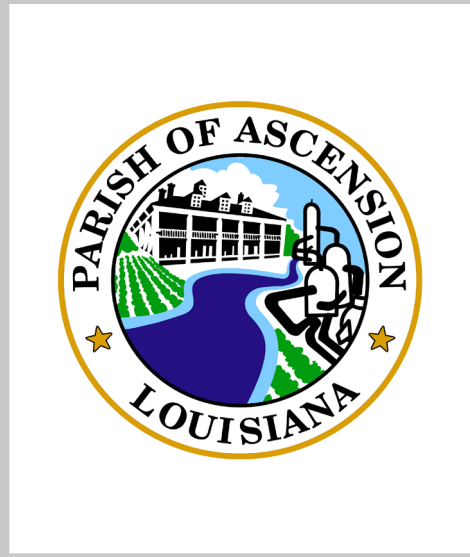
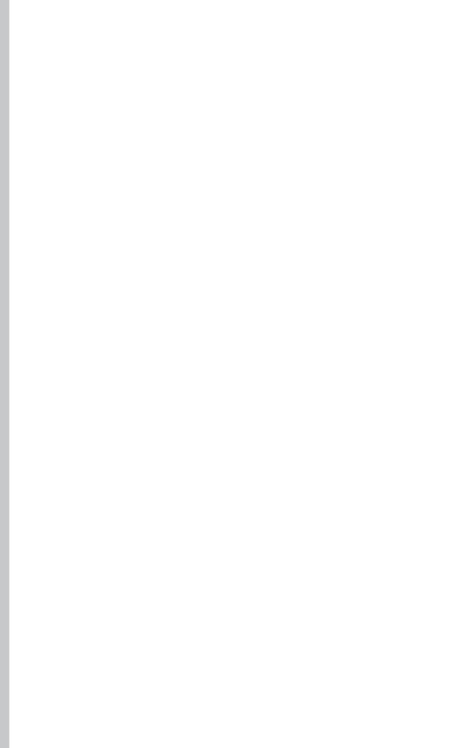
All of the Parish's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2013. The Parish's basis of budgetary accounting follows generally accepted accounting principles.













## **PARISH OF ASCENSION**

## **SUPPLEMENTARY INFORMATION**

## **PARISH OF ASCENSION**

### **NONMAJOR GOVERNMENTAL FUNDS**

#### **Special Revenue Funds**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific programs.

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

#### **ROAD LIGHTING DISTRICT MAINTENANCE FUNDS**

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



**PARISH OF ASCENSION**  
**NONMAJOR GOVERNMENTAL FUNDS**

**Special Revenue Funds (Continued)**

**LAW OFFICERS' COURT FUND**

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

**COUNCIL ON AGING FUND**

The Council on Aging Fund accounts for collection of ad valorem taxes designated for the elderly citizens of the Ascension 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 transfers from the Criminal Court Fund and 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, and films.

**FEMA – REPETITIVE LOSS REDUCTION FUND**

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

**HOMELAND SECURITY FUND**

The Homeland Security Fund accounts for special grant funds received to purchase equipment and supplies to increase the capabilities of first responders throughout the Parish to respond to a terrorist event.

**SECTION 8 FUND**

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

**PARISH OF ASCENSION**  
**NONMAJOR GOVERNMENTAL FUNDS**

**Debt Service Funds**

Debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**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 \$1.8 million refunding bonds issued in 1996 and the \$10.3 million capital improvement revenue bonds issued in 2007. 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.

**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 \$16,000,000 bond issued in 2001 to fund road construction, maintenance and fire protection. The bond issues are financed through a dedication of Parish sales taxes. The debt service reserve requirement is maintained through reserve fund insurance.

**FIRE DISTRICT NO. 1 SINKING AND RESERVE FUNDS**

The Fire District No. 1 Reserve and Sinking Debt Service Funds are used to accumulate monies for payment of the \$1,725,000 sales tax revenue bonds issued in 2005. 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 2005 and 2012 bond issuances of \$9,595,000 and \$9,220,000, respectively, for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish.

**BAYOU TERRACE BOND**

The Bayou Terrace Bond Fund is used to accumulate funds for the payment of the \$606,960 debt issued in 1997 to fund road improvements.

**PARISH OF ASCENSION**  
**NONMAJOR GOVERNMENTAL FUNDS**

**Capital Projects Funds**

Capital projects funds are used to account for expenditures of resources for capital outlay projects.

**FIRE DISTRICT NO. 1 AND NO. 3 CONSTRUCTION FUNDS**

The Fire District No. 1 and No. 3 Construction Funds are used to account for the construction of Fire Department 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 acquiring sites and erecting buildings, including furniture, fixtures, and equipment, for prison facilities in the Parish.

**COMMUNITY DEVELOPMENT BLOCK GRANT AND CDBG CONSTRUCTION FUNDS**

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

**OAK GROVE CONSTRUCTION FUND**

The Oak Grove Construction Fund is used to account for the construction of a recreational facility.

**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 #6.

**HAZARD MITIGATION GRANT FUND**

The Hazard Mitigation Grant Fund is used to account for the installation of generators at the Lamar Dixon Expo Center.

**PARISH OF ASCENSION**  
**MAJOR GOVERNMENTAL FUNDS**

**Capital Projects Funds (Continued)**

**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.

**EAST ASCENSION DRAINAGE PROJECT FUND**

The East Ascension Drainage Project Fund is used to account for the proceeds of several bond issues for the purpose of constructing and/or acquiring drainage facilities and infrastructure in the Parish. Such expenditures are to be funded with the proceeds of public improvement bonds.





**PARISH OF ASCENSION**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

December 31, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,730,903	\$ -	\$ 5,761,026	\$ 13,491,929
Investments	11,705,940	1,938,658	6,662,435	20,307,033
Accounts receivable, net				
Ad valorem taxes	17,811,843	-	-	17,811,843
Other	713,804	76,725	6,037	796,566
Due from other governments				
LA - State revenue sharing	705,377	-	-	705,377
LA - Beer and Parish Transportation	227,167	-	-	227,167
Grants	1,616,393	-	193,162	1,809,555
Due from other funds	470,832	121,708	-	592,540
Prepaid assets	43,968	-	-	43,968
Total assets	<u>\$ 41,026,227</u>	<u>\$ 2,137,091</u>	<u>\$ 12,622,660</u>	<u>\$ 55,785,978</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 642,993	\$ -	\$ -	\$ 642,993
Contracts payable	30,825	-	875,808	906,633
Accrued payroll	209,360	-	-	209,360
Deductions from ad valorem taxes:				
Contribution to retirement system	591,388	-	-	591,388
Due to other funds	3,000	-	5	3,005
Total liabilities	<u>1,477,566</u>	<u>-</u>	<u>875,813</u>	<u>2,353,379</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Grant advances	496,501	-	31	496,532
Unavailable revenues	1,151,501	-	76,619	1,228,120
Total deferred inflows of resources	<u>1,648,002</u>	<u>-</u>	<u>76,650</u>	<u>1,724,652</u>
<b>FUND BALANCE</b>				
Nonspendable	43,968	-	-	43,968
Restricted for:				
Construction of capital assets	-	-	4,741,219	4,741,219
Debt service	-	2,137,091	-	2,137,091
Fire protection	13,884,329	-	-	13,884,329
Drainage maintenance	1,594,035	-	-	1,594,035
Health and mental health services	2,351,372	-	-	2,351,372
Law enforcement	130,182	-	-	130,182
Road lighting	2,830,126	-	-	2,830,126
Other purposes	2,188,641	-	-	2,188,641
Committed to:				
Construction of capital assets	-	-	6,928,978	6,928,978
Drainage maintenance	117,353	-	-	117,353
Health and mental health services	4,767,334	-	-	4,767,334
Road lighting	440,244	-	-	440,244
Other purposes	9,553,075	-	-	9,553,075
Fund balance	<u>37,900,659</u>	<u>2,137,091</u>	<u>11,670,197</u>	<u>51,707,947</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>41,026,227</u>	<u>2,137,091</u>	<u>12,622,660</u>	<u>55,785,978</u>

# PARISH OF ASCENSION

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

For the year ending December 31, 2013

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes				
Property	\$ 17,739,658	\$ -	\$ -	\$ 17,739,658
Sales	3,857,638	-	-	3,857,638
Franchise	421,975	-	-	421,975
Intergovernmental	4,155,672	-	888,420	5,044,092
Fines and forfeitures	358,544	-	-	358,544
Charges for services	23,914	477,563	-	501,477
Miscellaneous	983,492	6,822	28,768	1,019,082
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Total revenues	27,540,893	484,385	917,188	28,942,466
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Current function:				
General government	107,018	-	-	107,018
Public safety	4,042,785	-	41,111	4,083,896
Public works	7,601,215	-	76,721	7,677,936
Health and welfare	6,152,547	-	-	6,152,547
Culture and recreation	4,813,846	-	54,037	4,867,883
Debt service	-	6,926,414	-	6,926,414
Capital outlay	1,211,879	-	2,957,066	4,168,945
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	23,929,290	6,926,414	3,128,935	33,984,639
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	3,611,603	(6,442,029)	(2,211,747)	(5,042,173)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of property	67,621	-	-	67,621
Proceeds from escrow agent	-	404,069	-	404,069
Transfers in	5,325,017	6,598,615	3,145,594	15,069,226
Payment to refunded bond agent	-	(635,123)	-	(635,123)
Transfers out	(4,520,756)	(95)	-	(4,520,851)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	871,882	6,367,466	3,145,594	10,384,942
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	4,483,485	(74,563)	933,847	5,342,769
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>				
Beginning of year	33,417,174	2,211,654	10,736,350	46,365,178
	<hr/>	<hr/>	<hr/>	<hr/>
End of year	\$ 37,900,659	\$ 2,137,091	\$ 11,670,197	\$ 51,707,947
	<hr/>	<hr/>	<hr/>	<hr/>

**PARISH OF ASCENSION  
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>GENERAL GOVERNMENT</b>				
Legislative - Councilmen				
Personnel	\$ 444,500	\$ 444,500	\$ 400,797	\$ 43,703
Official publications and supplies	43,000	40,000	36,131	3,869
Dues and subscriptions	20,000	20,500	19,960	540
Travel and mileage	53,500	50,500	28,298	22,202
Other charges and services	41,500	15,000	17,648	(2,648)
Judicial - Parish Court				
Personnel	72,500	72,500	71,201	1,299
Other charges and services	-	125,000	-	125,000
Judicial - District Attorney				
Personnel	96,500	96,000	94,487	1,513
Juror and witnesses	100,000	100,000	44,774	55,226
Prosecutorial	50,000	50,000	45,515	4,485
District Attorney appropriations	325,000	325,000	333,954	(8,954)
Judicial - Clerk of Court				
Court attendance	25,000	25,000	22,089	2,911
Judicial - Coroner				
Personnel	124,000	124,000	124,000	-
Professional	95,000	114,000	119,411	(5,411)
Other charges and services	9,000	11,000	6,130	4,870
Judicial - Justice of Peace				
Personnel	170,500	175,000	163,080	11,920
Other charges and services	4,000	4,000	2,139	1,861
Elections - Registrar of Voters				
Personnel	109,500	110,000	108,797	1,203
Office supplies	8,000	8,000	6,714	1,286
Elections	71,000	71,000	3,480	67,520
Other charges and services	18,430	19,000	15,956	3,044
Financial and Administration				
Personnel	2,161,000	2,240,500	2,037,890	202,610
Workers compensation	2,000	2,000	2,000	-
Building and equipment rent	45,500	48,000	48,126	(126)
Utilities	600,000	630,000	659,855	(29,855)
Telephone	60,000	44,000	34,265	9,735
Office supplies	92,150	76,000	65,414	10,586
Insurance	219,000	219,000	219,000	-
Maintenance	15,300	40,500	37,478	3,022
Professional services	487,250	537,000	574,228	(37,228)
Dues and subscriptions	9,000	31,000	19,890	11,110
Advertising	10,400	12,500	6,128	6,372
Travel and mileage	32,500	25,000	18,141	6,859
Appropriations and grants	322,800	322,800	322,800	-
Consolidated parish collection service	175,000	175,000	177,388	(2,388)
Other charges and services	1,233,250	1,677,500	1,426,277	251,223

**PARISH OF ASCENSION  
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
Building Department				
Personnel	\$ 932,500	\$ 914,500	\$ 900,727	\$ 13,773
Contract labor	60,000	50,000	34,343	15,657
Telephone	17,000	19,000	14,549	4,451
Office supplies	73,000	73,000	74,174	(1,174)
Travel and mileage	15,000	25,000	18,841	6,159
Other charges and services	51,000	47,500	46,277	1,223
Planning Commission				
Personnel	513,500	516,000	501,270	14,730
Professional	18,500	7,000	7,478	(478)
Other charges and services	85,000	80,000	71,760	8,240
Executive Department				
Personnel	513,500	514,500	483,360	31,140
Professional	71,000	58,500	13,836	44,664
Telephone	20,000	10,000	6,449	3,551
Maintenance and supplies	15,000	10,000	4,847	5,153
Other charges and services	43,500	39,500	27,351	12,149
Grants Department				
Personnel	255,500	255,500	241,017	14,483
Professional	69,000	66,500	24,684	41,816
Telephone	10,000	5,000	3,184	1,816
Maintenance and supplies	11,500	9,500	6,506	2,994
Other charges and services	25,500	25,500	19,258	6,242
Graphic Information Systems Department				
Personnel	542,500	546,000	561,636	(15,636)
Professional	150,000	168,000	183,889	(15,889)
Office supplies	50,500	50,500	45,717	4,783
Repair and maintenance	11,000	10,000	10,000	-
Other charges and services	74,000	73,000	77,588	(4,588)
Grants and Appropriations				
Other appropriations	455,000	455,100	441,266	13,834
Video Programming				
Personnel	154,500	159,500	132,873	26,627
Professional	-	4,000	850	3,150
Office supplies	17,000	16,500	15,176	1,324
Repair and maintenance	7,000	2,000	2,000	-
Other charges and services	22,000	21,000	17,591	3,409
Total general government	11,629,580	12,312,900	11,301,938	1,010,962

**PARISH OF ASCENSION  
GENERAL FUND**

**SCHEDULE OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>PUBLIC SAFETY</b>				
Jail				
Personnel	\$ 633,500	\$ 641,500	\$ 619,196	\$ 22,304
Prisoners	620,000	595,000	583,183	11,817
Utilities	330,000	330,000	325,317	4,683
Telephone	25,000	11,500	11,226	274
Maintenance	255,500	151,500	94,580	56,920
Supplies	395,000	392,000	399,298	(7,298)
Major repairs - building	-	-	-	-
Insurance	121,000	121,000	121,000	-
Other charges and services	193,000	196,000	151,026	44,974
Sheriff				
Juvenile	470,000	530,000	521,848	8,152
Court attendance	20,000	20,000	18,750	1,250
Other charges and services	-	-	1,400	(1,400)
Civil defense				
Personnel	374,000	340,500	309,223	31,277
Other grants	318,000	632,500	633,634	(1,134)
Other charges and services	272,950	283,500	180,817	102,683
Fire pay rebate	86,500	98,000	97,910	90
Total public safety	4,114,450	4,343,000	4,068,408	274,592
<b>PUBLIC WORKS</b>				
Personnel	1,423,500	1,417,000	1,201,244	215,756
Maintenance fees	73,000	73,000	73,000	-
Telephone	12,500	12,500	7,669	4,831
Office supplies	47,500	47,500	31,636	15,864
Other charges and services	151,000	65,500	57,287	8,213
Total public works	1,707,500	1,615,500	1,370,836	244,664
<b>CULTURE AND RECREATION</b>				
Personnel	1,074,000	1,092,000	1,002,313	89,687
Programs	154,000	178,500	111,001	67,499
Maintenance	64,400	64,500	26,293	38,207
Other charges and services	794,950	791,500	597,774	193,726
Total culture and recreation	2,087,350	2,126,500	1,737,381	389,119
<b>CAPITAL OUTLAY</b>	812,850	940,500	803,115	137,385
Total expenditures	\$ 20,351,730	\$ 21,338,400	\$ 19,281,678	\$ 2,056,722



**PARISH OF ASCENSION**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2013

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
<b>ASSETS</b>					
Cash and cash equivalents	\$ 30,825	\$ -	\$ 200	\$ 759,901	\$ 1,897,579
Investments	14,864	964,282	937,756	1,262,121	3,151,507
Accounts receivable, net					
Ad valorem taxes	-	762,364	2,077,747	2,077,747	-
Other	76,674	-	144,109	3,915	37,624
Due from other governments					
LA - State revenue sharing	-	19,924	63,450	63,450	-
LA - Beer and Parish Transportation	227,167	-	-	-	-
Grants	255,967	9,717	14,617	2,420	7,388
Due from other funds	189,333	-	-	-	179,453
Prepaid assets	-	-	-	-	-
Total assets	<u>\$ 794,830</u>	<u>\$ 1,756,287</u>	<u>\$ 3,237,879</u>	<u>\$ 4,169,554</u>	<u>\$ 5,273,551</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 112,387	\$ 11,621	\$ 34,537	\$ 47,831	\$ 41,414
Contracts payable	30,825	-	-	-	-
Accrued payroll	87,500	8,066	38,063	30,954	7,121
Deductions from ad valorem taxes					
Contribution to retirement system	-	25,212	68,671	68,671	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>230,712</u>	<u>44,899</u>	<u>141,271</u>	<u>147,456</u>	<u>48,535</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Grant advances	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>					
Restricted for:					
Fire protection	-	-	-	-	5,225,016
Drainage maintenance	-	1,594,035	-	-	-
Health and mental health services	-	-	126,641	2,224,731	-
Law enforcement	-	-	-	-	-
Road lighting	-	-	-	-	-
Other purposes	205,642	-	-	-	-
Committed to:					
Drainage maintenance	-	117,353	-	-	-
Health and mental health services	-	-	2,969,967	1,797,367	-
Road lighting	-	-	-	-	-
Other purposes	358,476	-	-	-	-
Fund balance	<u>564,118</u>	<u>1,711,388</u>	<u>3,096,608</u>	<u>4,022,098</u>	<u>5,225,016</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 794,830</u>	<u>\$ 1,756,287</u>	<u>\$ 3,237,879</u>	<u>\$ 4,169,554</u>	<u>\$ 5,273,551</u>



**PARISH OF ASCENSION**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2013

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Law Officers' Court	Council on Aging
<b>ASSETS</b>					
Cash and cash equivalents	\$ 453,196	\$ 1,281,905	\$ 755,928	\$ -	\$ -
Investments	754,499	2,129,401	1,894,321	120,782	35,491
Accounts receivable, net					
Ad valorem taxes	-	3,529,684	764,296	-	1,558,421
Other	-	406,127	22,538	20,952	-
Due from other governments					
LA - State revenue sharing	-	276,068	24,117	-	-
LA - Beer and Parish Transportation	-	-	-	-	-
Grants	-	45	-	-	-
Due from other funds	35,891	60,738	-	-	-
Prepaid assets	-	-	-	-	-
Total assets	<u>\$ 1,243,586</u>	<u>\$ 7,683,968</u>	<u>\$ 3,461,200</u>	<u>\$ 141,734</u>	<u>\$ 1,593,912</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 47,560	\$ 68,402	\$ 166,020	\$ 11,552	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll	-	33,243	-	-	-
Deductions from ad valorem taxes					
Contribution to retirement system	-	119,036	24,810	-	51,507
Due to other funds	-	-	-	-	-
Total liabilities	<u>47,560</u>	<u>220,681</u>	<u>190,830</u>	<u>11,552</u>	<u>51,507</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Grant advances	-	-	-	-	-
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>					
Restricted for:					
Fire protection	1,196,026	7,463,287	-	-	-
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	-
Law enforcement	-	-	-	130,182	-
Road lighting	-	-	2,830,126	-	-
Other purposes	-	-	-	-	1,542,405
Committed to:	-	-	-	-	-
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	-
Road lighting	-	-	440,244	-	-
Other purposes	-	-	-	-	-
Fund balance	<u>1,196,026</u>	<u>7,463,287</u>	<u>3,270,370</u>	<u>130,182</u>	<u>1,542,405</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,243,586</u>	<u>\$ 7,683,968</u>	<u>\$ 3,461,200</u>	<u>\$ 141,734</u>	<u>\$ 1,593,912</u>

**PARISH OF ASCENSION**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET**

December 31, 2013

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Homeland Security	Section 8	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ 2,151,204	\$ 27,322	\$ -	\$ 372,843	\$ 7,730,903
Investments	17,719	-	119,465	239,291	64,441	11,705,940
Accounts receivable, net						
Ad valorem taxes	-	7,041,584	-	-	-	17,811,843
Other	-	-	-	-	1,865	713,804
Due from other governments						
LA - State revenue sharing	-	258,368	-	-	-	705,377
LA - Beer and Parish Transportation	-	-	-	-	-	227,167
Grants	-	-	1,300,612	25,627	-	1,616,393
Due from other funds	5,417	-	-	-	-	470,832
Prepaid assets	-	43,968	-	-	-	43,968
Total assets	<u>\$ 23,136</u>	<u>\$ 9,495,124</u>	<u>\$ 1,447,399</u>	<u>\$ 264,918</u>	<u>\$ 439,149</u>	<u>\$ 41,026,227</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 1,838	\$ 39,961	\$ 42,633	\$ 17,237	\$ -	\$ 642,993
Contracts payable	-	-	-	-	-	30,825
Accrued payroll	4,413	-	-	-	-	209,360
Deductions from ad valorem taxes						
Contribution to retirement system	-	233,481	-	-	-	591,388
Due to other funds	-	-	-	-	3,000	3,000
Total liabilities	<u>6,251</u>	<u>273,442</u>	<u>42,633</u>	<u>17,237</u>	<u>3,000</u>	<u>1,477,566</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Grant advances	-	-	60,352	-	436,149	496,501
Unavailable revenue	-	-	1,125,874	25,627	-	1,151,501
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,186,226</u>	<u>25,627</u>	<u>436,149</u>	<u>1,648,002</u>
<b>FUND BALANCE</b>						
Nonspendable	-	43,968	-	-	-	43,968
Restricted for:						
Fire protection	-	-	-	-	-	13,884,329
Drainage maintenance	-	-	-	-	-	1,594,035
Health and mental health services	-	-	-	-	-	2,351,372
Law enforcement	-	-	-	-	-	130,182
Road lighting	-	-	-	-	-	2,830,126
Other purposes	-	-	218,540	222,054	-	2,188,641
Committed to:						
Drainage maintenance	-	-	-	-	-	117,353
Health and mental health services	-	-	-	-	-	4,767,334
Road lighting	-	-	-	-	-	440,244
Other purposes	16,885	9,177,714	-	-	-	9,553,075
Fund balance	<u>16,885</u>	<u>9,221,682</u>	<u>218,540</u>	<u>222,054</u>	<u>-</u>	<u>37,900,659</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 23,136</u>	<u>\$ 9,495,124</u>	<u>\$ 1,447,399</u>	<u>\$ 264,918</u>	<u>\$ 439,149</u>	<u>\$ 41,026,227</u>



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

**COMBINING BALANCE SHEET**

December 31, 2013

	<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>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	298,427	66,313	119,236	49,496
Accounts receivable, net				
Ad valorem taxes	26,436	46,680	34,418	15,118
Other	-	-	-	20,350
Due from other governments				
LA - State revenue sharing	<u>2,900</u>	<u>198</u>	<u>2,190</u>	<u>1,039</u>
Total assets	<u>\$ 327,763</u>	<u>\$ 113,191</u>	<u>\$ 155,844</u>	<u>\$ 86,003</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 2,312	\$ 2,737	\$ 2,054	\$ -
Deductions from ad valorem taxes				
Contribution to retirement system	<u>917</u>	<u>1,524</u>	<u>1,163</u>	<u>512</u>
Total liabilities	<u>3,229</u>	<u>4,261</u>	<u>3,217</u>	<u>512</u>
<b>FUND BALANCE</b>				
Restricted	185,311	61,282	117,991	73,444
Committed	<u>139,223</u>	<u>47,648</u>	<u>34,636</u>	<u>12,047</u>
Fund balance	<u>324,534</u>	<u>108,930</u>	<u>152,627</u>	<u>85,491</u>
Total liabilities and fund balance	<u>\$ 327,763</u>	<u>\$ 113,191</u>	<u>\$ 155,844</u>	<u>\$ 86,003</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>
\$ -	\$ 755,928	\$ -	\$ 755,928
70,865	1,255,689	34,295	1,894,321
33,436	595,495	12,713	764,296
-	2,188	-	22,538
<u>1,782</u>	<u>15,674</u>	<u>334</u>	<u>24,117</u>
<u>\$ 106,083</u>	<u>\$ 2,624,974</u>	<u>\$ 47,342</u>	<u>\$ 3,461,200</u>
\$ 1,798	\$ 157,119	\$ -	\$ 166,020
<u>1,123</u>	<u>19,151</u>	<u>420</u>	<u>24,810</u>
<u>2,921</u>	<u>176,270</u>	<u>420</u>	<u>190,830</u>
70,368	2,277,617	44,113	2,830,126
<u>32,794</u>	<u>171,087</u>	<u>2,809</u>	<u>440,244</u>
<u>103,162</u>	<u>2,448,704</u>	<u>46,922</u>	<u>3,270,370</u>
<u>\$ 106,083</u>	<u>\$ 2,624,974</u>	<u>\$ 47,342</u>	<u>\$ 3,461,200</u>

**PARISH OF ASCENSION**

**NONMAJOR SPECIAL REVENUE FUNDS**

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

For the year ended December 31, 2013

	<b>Road and Bridge</b>	<b>West Ascension Drainage</b>	<b>Health Unit</b>	<b>Mental Health Center</b>	<b>Fire Protection District No. 1</b>
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -	\$ 766,584	\$ 2,063,627	\$ 2,063,627	\$ -
Sales	-	-	-	-	2,507,459
Franchise	-	-	-	-	-
Intergovernmental	955,973	31,850	528,394	109,879	215,011
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Miscellaneous	315,728	6,249	238,551	116,096	258,786
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	1,271,701	804,683	2,830,572	2,289,602	2,981,256
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,335,847
Public works	5,716,464	674,295	-	-	-
Health and welfare	-	-	2,246,392	1,622,995	-
Culture and recreation	-	-	-	-	-
Capital outlay	46,725	39,632	52,005	2,292	75,402
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Total expenditures	5,763,189	713,927	2,298,397	1,625,287	1,411,249
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(4,491,488)	90,756	532,175	664,315	1,570,007
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of property	45,596	22,025	-	-	-
Transfers in	5,259,996	-	-	-	17
Transfers out	(448,400)	(30,700)	(97,500)	(133,000)	(661,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	4,857,192	(8,675)	(97,500)	(133,000)	(660,983)
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Net change in fund balance	365,704	82,081	434,675	531,315	909,024
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>					
Beginning of year	198,414	1,629,307	2,661,933	3,490,783	4,315,992
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End of year	\$ 564,118	\$ 1,711,388	\$ 3,096,608	\$ 4,022,098	\$ 5,225,016
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(Continued)

**PARISH OF ASCENSION**

**NONMAJOR SPECIAL REVENUE FUNDS**

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

For the year ended December 31, 2013

	<b>Fire Protection District No. 2</b>	<b>Fire Protection District No. 3</b>	<b>Road Lighting District Nos. 1-7</b>	<b>Law Officers' Court</b>	<b>Council on Aging</b>
<b>REVENUES</b>					
Taxes					
Ad valorem	\$ -	\$ 3,519,530	\$ 751,227	\$ -	\$ 1,547,831
Sales	501,501	848,678	-	-	-
Franchise	-	400,886	21,089	-	-
Intergovernmental	10,891	467,740	38,559	-	-
Fines and forfeitures	-	-	-	317,035	-
Charges for services	-	-	-	-	-
Miscellaneous	3,562	19,473	10,341	642	763
	<u>515,954</u>	<u>5,256,307</u>	<u>821,216</u>	<u>317,677</u>	<u>1,548,594</u>
Total revenues					
<b>EXPENDITURES</b>					
Current function:					
General government	-	-	-	107,018	-
Public safety	264,430	2,142,268	-	200,000	-
Public works	-	-	400,792	-	-
Health and welfare	-	-	-	-	1,438,319
Culture and recreation	-	-	-	-	-
Capital outlay	-	414,865	38,479	-	-
	<u>264,430</u>	<u>2,557,133</u>	<u>439,271</u>	<u>307,018</u>	<u>1,438,319</u>
Total expenditures					
Excess (deficiency) of revenues over expenditures	<u>251,524</u>	<u>2,699,174</u>	<u>381,945</u>	<u>10,659</u>	<u>110,275</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from sale of property	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(13,500)	(1,526,500)	(78,800)	-	(1,201)
	<u>(13,500)</u>	<u>(1,526,500)</u>	<u>(78,800)</u>	<u>-</u>	<u>(1,201)</u>
Total other financing sources (uses)					
Net change in fund balance	238,024	1,172,674	303,145	10,659	109,074
<b>FUND BALANCE</b>					
Beginning of year	<u>958,002</u>	<u>6,290,613</u>	<u>2,967,225</u>	<u>119,523</u>	<u>1,433,331</u>
End of year	<u>\$ 1,196,026</u>	<u>\$ 7,463,287</u>	<u>\$ 3,270,370</u>	<u>\$ 130,182</u>	<u>\$ 1,542,405</u>

(Continued)

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

For the year ended December 31, 2013

	<b>Judicial District Families in Need of Services</b>	<b>Library</b>	<b>FEMA - Repetitive Loss Reduction</b>	<b>Homeland Security</b>	<b>Section 8</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ -	\$ 7,027,232	\$ -	\$ -	\$ -	\$ 17,739,658
Sales	-	-	-	-	-	3,857,638
Franchise	-	-	-	-	-	421,975
Intergovernmental	83,500	387,552	462,126	177,396	686,801	4,155,672
Fines and forfeitures	-	41,509	-	-	-	358,544
Charges for services	-	23,914	-	-	-	23,914
Miscellaneous	255	9,655	-	-	3,391	983,492
Total revenues	83,755	7,489,862	462,126	177,396	690,192	27,540,893
<b>EXPENDITURES</b>						
Current function:						
General government	-	-	-	-	-	107,018
Public safety	-	-	-	100,240	-	4,042,785
Public works	-	-	809,664	-	-	7,601,215
Health and welfare	154,649	-	-	-	690,192	6,152,547
Culture and recreation	-	4,813,846	-	-	-	4,813,846
Capital outlay	-	469,134	-	73,345	-	1,211,879
Total expenditures	154,649	5,282,980	809,664	173,585	690,192	23,929,290
Excess (deficiency) of revenues over expenditures	(70,894)	2,206,882	(347,538)	3,811	-	3,611,603
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from sale of property	-	-	-	-	-	67,621
Transfers in	65,004	-	-	-	-	5,325,017
Transfers out	-	(1,530,155)	-	-	-	(4,520,756)
Total other financing sources (uses)	65,004	(1,530,155)	-	-	-	871,882
Net change in fund balance	(5,890)	676,727	(347,538)	3,811	-	4,483,485
<b>FUND BALANCE</b>						
Beginning of year	22,775	8,544,955	566,078	218,243	-	33,417,174
End of year	\$ 16,885	\$ 9,221,682	\$ 218,540	\$ 222,054	\$ -	\$ 37,900,659





# 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, 2013

	<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>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 26,114	\$ 46,907	\$ 33,625	\$ 15,085
Franchise	-	-	-	21,089
Intergovernmental	4,638	315	3,502	1,660
Miscellaneous	<u>1,001</u>	<u>258</u>	<u>420</u>	<u>186</u>
 Total revenues	 <u>31,753</u>	 <u>47,480</u>	 <u>37,547</u>	 <u>38,020</u>
<b>EXPENDITURES</b>				
Current function:				
Public works	29,921	30,934	27,211	17,245
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total expenditures	 <u>29,921</u>	 <u>30,934</u>	 <u>27,211</u>	 <u>17,245</u>
 Excess of revenues over expenditures	 1,832	 16,546	 10,336	 20,775
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(1,400)</u>	<u>(1,600)</u>	<u>(1,500)</u>	<u>(1,300)</u>
 Net change in fund balance	 432	 14,946	 8,836	 19,475
<b>FUND BALANCE</b>				
Beginning of year	<u>324,102</u>	<u>93,984</u>	<u>143,791</u>	<u>66,016</u>
 End of year	 <u>\$ 324,534</u>	 <u>\$ 108,930</u>	 <u>\$ 152,627</u>	 <u>\$ 85,491</u>

<b>Road Lighting District No. 5</b>	<b>Road Lighting District No. 6</b>	<b>Road Lighting District No. 7</b>	<b>Total Road Lighting Districts</b>
\$ 31,157	\$ 585,722	\$ 12,617	\$ 751,227
-	-	-	21,089
2,850	25,060	534	38,559
<u>258</u>	<u>8,096</u>	<u>122</u>	<u>10,341</u>
<u>34,265</u>	<u>618,878</u>	<u>13,273</u>	<u>821,216</u>
23,079	265,063	7,339	400,792
<u>-</u>	<u>38,479</u>	<u>-</u>	<u>38,479</u>
<u>23,079</u>	<u>303,542</u>	<u>7,339</u>	<u>439,271</u>
11,186	315,336	5,934	381,945
<u>(1,200)</u>	<u>(71,300)</u>	<u>(500)</u>	<u>(78,800)</u>
9,986	244,036	5,434	303,145
<u>93,176</u>	<u>2,204,668</u>	<u>41,488</u>	<u>2,967,225</u>
<u>\$ 103,162</u>	<u>\$ 2,448,704</u>	<u>\$ 46,922</u>	<u>\$ 3,270,370</u>

# PARISH OF ASCENSION ROAD AND BRIDGE FUND

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2013

	Final Budget	Actual	Variance - positive (negative)
<b>REVENUES</b>			
Intergovernmental			
Parish Transportation Fund	\$ 750,000	\$ 955,973	\$ 205,973
Miscellaneous			
Other	327,500	315,728	(11,772)
	<u>1,077,500</u>	<u>1,271,701</u>	<u>194,201</u>
<b>EXPENDITURES</b>			
Current function:			
Public works			
Personnel	4,058,500	3,844,618	213,882
Materials and supplies	274,500	202,915	71,585
Insurance	138,000	138,000	-
Equipment and road maintenance	90,500	7,030	83,470
Telephone	26,000	19,178	6,822
Other charges and services	1,761,500	1,504,723	256,777
Capital outlay	90,000	46,725	43,275
	<u>6,439,000</u>	<u>5,763,189</u>	<u>675,811</u>
Deficiency of revenues over expenditures	<u>(5,361,500)</u>	<u>(4,491,488)</u>	<u>870,012</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	14,500	45,596	31,096
Transfers in	6,100,000	5,259,996	(840,004)
Transfers out	(448,400)	(448,400)	-
	<u>5,666,100</u>	<u>4,857,192</u>	<u>(808,908)</u>
Net change in fund balance	<u>\$ 304,600</u>	<u>365,704</u>	<u>\$ 61,104</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>198,414</u>	
End of year		<u>\$ 564,118</u>	

**PARISH OF ASCENSION  
WEST ASCENSION DRAINAGE FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 685,500	\$ 766,584	\$ 81,084
Intergovernmental			
State revenue sharing	35,000	31,850	(3,150)
Miscellaneous			
Interest	1,500	4,136	2,636
Other	2,000	2,113	113
	<hr/>	<hr/>	<hr/>
Total revenues	724,000	804,683	80,683
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Public works			
Personnel	358,000	334,731	23,269
Contribution to retirement system	27,500	25,212	2,288
Grants	2,000	2,000	-
Materials and supplies	40,500	3,869	36,631
Insurance	15,000	15,000	-
Equipment maintenance	5,000	846	4,154
Weed control	2,000	-	2,000
Other charges and services	294,000	292,637	1,363
Capital outlay	40,000	39,632	368
	<hr/>	<hr/>	<hr/>
Total expenditures	784,000	713,927	70,073
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(60,000)	90,756	150,756
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	22,000	22,025	25
Transfers out	(30,700)	(30,700)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(8,700)	(8,675)	25
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (68,700)	82,081	\$ 150,781
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>FUND BALANCE</b>			
Beginning of year		1,629,307	
		<hr/>	
End of year		\$ 1,711,388	
		<hr/> <hr/>	

**PARISH OF ASCENSION  
HEALTH UNIT FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 1,903,500	\$ 2,063,627	\$ 160,127
Intergovernmental			
State revenue sharing	110,000	101,446	(8,554)
Other	350,000	426,948	76,948
Miscellaneous			
Interest	2,000	5,553	3,553
Other	163,000	232,998	69,998
	<hr/>	<hr/>	<hr/>
Total revenues	2,528,500	2,830,572	302,072
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare			
Personnel	1,680,500	1,523,155	157,345
Contribution to retirement system	60,000	68,671	(8,671)
Health unit operations	523,500	446,193	77,307
Animal and mosquito control	243,000	177,349	65,651
Lease payments	30,000	31,024	(1,024)
Capital outlay	37,500	52,005	(14,505)
	<hr/>	<hr/>	<hr/>
Total expenditures	2,574,500	2,298,397	276,103
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(46,000)	532,175	578,175
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING USES</b>			
Transfers out	(97,500)	(97,500)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (143,500)	434,675	\$ 578,175
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year		2,661,933	
		<hr/>	
End of year		\$ 3,096,608	
		<hr/>	

**PARISH OF ASCENSION  
MENTAL HEALTH CENTER FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 1,903,500	\$ 2,063,627	\$ 160,127
Intergovernmental			
State revenue sharing	110,000	101,446	(8,554)
Other	42,500	8,433	(34,067)
Miscellaneous			-
Interest	4,000	9,621	5,621
Other	90,500	106,475	15,975
	<hr/>	<hr/>	<hr/>
Total revenues	2,150,500	2,289,602	139,102
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare			
Personnel	1,126,500	986,248	140,252
Contribution to retirement system	59,000	68,671	(9,671)
Telephone	15,000	12,289	2,711
Maintenance	142,000	140,562	1,438
Other charges and services	423,500	415,225	8,275
Capital outlay	41,500	2,292	39,208
	<hr/>	<hr/>	<hr/>
Total expenditures	1,807,500	1,625,287	182,213
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	343,000	664,315	321,315
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING USES</b>			
Transfers out	(133,000)	(133,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 210,000	531,315	\$ 321,315
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year		3,490,783	
		<hr/>	
End of year		\$ 4,022,098	
		<hr/>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Sales tax	\$ 2,103,500	\$ 2,507,459	\$ 403,959
Intergovernmental			
Fire insurance rebate	215,000	215,011	11
Miscellaneous			
Interest	7,500	18,207	10,707
Other	41,000	240,579	199,579
	<hr/>	<hr/>	<hr/>
Total revenues	2,367,000	2,981,256	614,256
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Personnel	520,500	360,241	160,259
Maintenance	215,500	153,827	61,673
Fire protection and service	220,000	121,793	98,207
Insurance	164,000	161,277	2,723
Professional	6,000	27,786	(21,786)
Intergovernmental payments	335,000	335,011	(11)
Other charges and services	168,000	175,912	(7,912)
Capital outlay	131,500	75,402	56,098
	<hr/>	<hr/>	<hr/>
Total expenditures	1,760,500	1,411,249	349,251
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	606,500	1,570,007	963,507
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	17	17
Transfers out	(661,000)	(661,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(661,000)	(660,983)	17
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (54,500)	909,024	\$ 963,524
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year		4,315,992	
		<hr/>	
End of year		\$ 5,225,016	
		<hr/>	



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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Sales tax	\$ 420,500	\$ 501,501	\$ 81,001
Intergovernmental			
Fire insurance rebate	10,500	10,891	391
Miscellaneous			
Interest	1,000	3,562	2,562
	<u>432,000</u>	<u>515,954</u>	<u>83,954</u>
Total revenues			
	<u>432,000</u>	<u>515,954</u>	<u>83,954</u>
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Distribution to fire service unit	17,000	11,466	5,534
Repairs	27,500	26,425	1,075
Fire protection and service	25,000	24,904	96
Insurance	188,000	187,694	306
Professional	-	3,771	(3,771)
Intergovernmental grants	22,500	10,170	12,330
	<u>285,000</u>	<u>264,430</u>	<u>20,570</u>
Total expenditures			
	<u>285,000</u>	<u>264,430</u>	<u>20,570</u>
Excess of revenues over expenditures	147,000	251,524	104,524
<b>OTHER FINANCING USES</b>			
Transfers out	(13,500)	(13,500)	-
	<u>(13,500)</u>	<u>(13,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ 133,500</u>	238,024	<u>\$ 104,524</u>
<b>FUND BALANCE</b>			
Beginning of year		958,002	
End of year		<u>\$ 1,196,026</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 3,340,000	\$ 3,519,530	\$ 179,530
Sales	711,500	848,678	137,178
Franchise	386,500	400,886	14,386
Intergovernmental			
State revenue sharing	170,000	339,679	169,679
Fire insurance rebate	127,500	128,061	561
Miscellaneous			
Interest	6,000	19,473	13,473
Total revenues	<u>4,741,500</u>	<u>5,256,307</u>	<u>514,807</u>
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Personnel	1,214,500	1,165,972	48,528
Contribution to retirement system	112,000	119,036	(7,036)
Contract labor	428,000	412,186	15,814
Maintenance	123,000	109,254	13,746
Dues and subscriptions	500	669	(169)
Insurance	54,000	53,690	310
Operating supplies	155,500	118,189	37,311
Fuel	42,000	35,209	6,791
Other	128,000	128,063	(63)
Capital outlay	459,000	414,865	44,135
Total expenditures	<u>2,716,500</u>	<u>2,557,133</u>	<u>159,367</u>
Excess of revenues over expenditures	2,025,000	2,699,174	674,174
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(1,526,500)</u>	<u>(1,526,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ 498,500</u>	1,172,674	<u>\$ 674,174</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>6,290,613</u>	
End of year		<u>\$ 7,463,287</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 28,500	\$ 26,114	\$ (2,386)
Intergovernmental			
State revenue sharing	5,000	4,638	(362)
Miscellaneous			
Interest	500	1,001	501
	<u>34,000</u>	<u>31,753</u>	<u>(2,247)</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	1,000	917	83
Utilities	29,500	29,004	496
	<u>30,500</u>	<u>29,921</u>	<u>579</u>
Total expenditures			
Excess of revenues over expenditures	3,500	1,832	(1,668)
<b>OTHER FINANCING USES</b>			
Transfers out	(1,400)	(1,400)	-
	<u>2,100</u>	432	<u>(1,668)</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		324,102	
End of year		<u>\$ 324,534</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 39,500	\$ 46,907	\$ 7,407
Intergovernmental			
State revenue sharing	500	315	(185)
Miscellaneous			
Interest	-	258	258
	<u>40,000</u>	<u>47,480</u>	<u>7,480</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	1,500	1,524	(24)
Utilities	33,500	30,934	2,566
	<u>35,000</u>	<u>32,458</u>	<u>2,542</u>
Total expenditures			
Excess of revenues over expenditures	5,000	15,022	10,022
<b>OTHER FINANCING USES</b>			
Transfers out	(1,600)	(1,600)	-
	<u>\$ 3,400</u>	<u>13,422</u>	<u>\$ 10,022</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		<u>93,984</u>	
End of year		<u>\$ 107,406</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 33,000	\$ 33,625	\$ 625
Intergovernmental			
State revenue sharing	4,000	3,502	(498)
Miscellaneous			
Interest	-	420	420
	<u>37,000</u>	<u>37,547</u>	<u>547</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	1,000	1,163	(163)
Utilities	28,000	26,048	1,952
	<u>29,000</u>	<u>27,211</u>	<u>1,789</u>
Total expenditures			
Excess of revenues over expenditures	8,000	10,336	2,336
<b>OTHER FINANCING USES</b>			
Transfers out	(1,500)	(1,500)	-
	<u>\$ 6,500</u>	<u>8,836</u>	<u>\$ 2,336</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		<u>143,791</u>	
End of year		<u>\$ 152,627</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 13,500	\$ 15,085	\$ 1,585
Franchise fee	19,500	21,089	1,589
Intergovernmental			
State revenue sharing	1,500	1,660	160
Miscellaneous			
Interest	-	186	186
	<u>34,500</u>	<u>38,020</u>	<u>3,520</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	500	512	(12)
Utilities	19,000	16,733	2,267
	<u>19,500</u>	<u>17,245</u>	<u>2,255</u>
Total expenditures			
Excess of revenues over expenditures	15,000	20,775	5,775
<b>OTHER FINANCING USES</b>			
Transfers out	(1,300)	(1,300)	-
	<u>\$ 13,700</u>	<u>19,475</u>	<u>\$ 5,775</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		<u>66,016</u>	
End of year		<u>\$ 85,491</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 37,000	\$ 31,157	\$ (5,843)
Intergovernmental			
State revenue sharing	2,500	2,850	350
Miscellaneous			
Interest	-	258	258
	<u>39,500</u>	<u>34,265</u>	<u>(5,235)</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	1,000	1,123	(123)
Utilities	26,500	21,956	4,544
	<u>27,500</u>	<u>23,079</u>	<u>4,421</u>
Total expenditures			
Excess of revenues over expenditures	12,000	11,186	(814)
<b>OTHER FINANCING USES</b>			
Transfers out	(1,200)	(1,200)	-
	<u>\$ 10,800</u>	<u>9,986</u>	<u>\$ (814)</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		<u>93,176</u>	
End of year		<u>\$ 103,162</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 514,000	\$ 585,722	\$ 71,722
Intergovernmental			
State revenue sharing	26,500	25,060	(1,440)
Miscellaneous			
Interest	3,000	8,096	5,096
	<u>543,500</u>	<u>618,878</u>	<u>75,378</u>
Total revenues			
	<u>543,500</u>	<u>618,878</u>	<u>75,378</u>
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	16,500	19,151	(2,651)
Utilities	300,000	245,912	54,088
Capital outlay	50,000	38,479	11,521
	<u>366,500</u>	<u>303,542</u>	<u>62,958</u>
Total expenditures			
	<u>366,500</u>	<u>303,542</u>	<u>62,958</u>
Excess of revenues over expenditures	177,000	315,336	138,336
<b>OTHER FINANCING USES</b>			
Transfers out	(71,300)	(71,300)	-
	<u>(71,300)</u>	<u>(71,300)</u>	<u>-</u>
Net change in fund balance	<u>\$ 105,700</u>	244,036	<u>\$ 138,336</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>2,204,668</u>	
End of year		<u>\$ 2,448,704</u>	



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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 12,000	\$ 12,617	\$ 617
Intergovernmental			
State revenue sharing	500	534	34
Miscellaneous			
Interest	-	122	122
	<u>12,500</u>	<u>13,273</u>	<u>773</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works			
Contribution to retirement system	500	420	80
Utilities	8,500	6,919	1,581
	<u>9,000</u>	<u>7,339</u>	<u>1,661</u>
Total expenditures			
Excess of revenues over expenditures	3,500	5,934	2,434
<b>OTHER FINANCING USES</b>			
Transfers out	(500)	(500)	-
	<u>\$ 3,000</u>	<u>5,434</u>	<u>\$ 2,434</u>
Net change in fund balance			
<b>FUND BALANCE</b>			
Beginning of year		<u>41,488</u>	
End of year		<u>\$ 46,922</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Fines and forfeitures	\$ 300,000	\$ 317,035	\$ 17,035
Miscellaneous	-	642	642
	<u>300,000</u>	<u>317,677</u>	<u>17,677</u>
Total revenues	<u>300,000</u>	<u>317,677</u>	<u>17,677</u>
<b>EXPENDITURES</b>			
Current function:			
General government			
Juror and witnesses fees	160,000	107,018	52,982
Public safety			
Criminal Court - appropriation	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total expenditures	<u>360,000</u>	<u>307,018</u>	<u>52,982</u>
Net change in fund balance	<u>\$ (60,000)</u>	<u>10,659</u>	<u>\$ 70,659</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>119,523</u>	
End of year		<u>\$ 130,182</u>	

**PARISH OF ASCENSION  
COUNCIL ON AGING FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 1,428,000	\$ 1,547,831	\$ 119,831
Miscellaneous			
Interest	-	763	763
	<u>1,428,000</u>	<u>1,548,594</u>	<u>120,594</u>
Total revenues			
	<u>1,428,000</u>	<u>1,548,594</u>	<u>120,594</u>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare			
Contribution to retirement system	41,000	51,507	(10,507)
Appropriations and grants	1,380,000	1,386,812	(6,812)
	<u>1,421,000</u>	<u>1,438,319</u>	<u>(17,319)</u>
Total expenditures			
	<u>1,421,000</u>	<u>1,438,319</u>	<u>(17,319)</u>
Excess of revenues over expenditures	7,000	110,275	103,275
<b>OTHER FINANCING USES</b>			
Transfers out	(1,200)	(1,201)	1
	<u>(1,200)</u>	<u>(1,201)</u>	<u>1</u>
Net change in fund balance	<u>\$ 5,800</u>	109,074	<u>\$ 103,274</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>1,433,331</u>	
End of year		<u>\$ 1,542,405</u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental			
Criminal court	\$ 83,500	\$ 83,500	\$ -
Miscellaneous			
Interest	-	255	255
	<u>-</u>	<u>255</u>	<u>255</u>
Total revenues	83,500	83,755	255
<b>EXPENDITURES</b>			
Current function:			
Health and welfare			
Personnel	156,500	154,649	1,851
	<u>156,500</u>	<u>154,649</u>	<u>1,851</u>
Deficiency of revenues over expenditures	(73,000)	(70,894)	2,106
<b>OTHER FINANCING SOURCES</b>			
Transfers in	65,000	65,004	4
	<u>65,000</u>	<u>65,004</u>	<u>4</u>
Net change in fund balance	<u>\$ (8,000)</u>	<u>(5,890)</u>	<u>\$ 2,106</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>22,775</u>	
End of year		<u>\$ 16,885</u>	

**PARISH OF ASCENSION  
ASCENSION PARISH LIBRARY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes			
Ad valorem	\$ 6,476,585	\$ 7,027,232	\$ 550,647
Intergovernmental			
State revenue sharing	370,000	387,552	17,552
Fines and forfeitures	30,000	41,509	11,509
Charges for services	22,000	23,914	1,914
Miscellaneous			
Use of money and property	7,000	5,364	(1,636)
Other	-	4,291	4,291
	<hr/>	<hr/>	<hr/>
Total revenues	6,905,585	7,489,862	584,277
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Culture and recreation			
Library administration	3,878,000	3,460,119	417,881
Materials and supplies	1,157,070	1,013,191	143,879
Operating services	117,125	93,831	23,294
Travel and mileage	21,000	6,045	14,955
Miscellaneous	955,000	240,660	714,340
Capital outlay	753,750	469,134	284,616
	<hr/>	<hr/>	<hr/>
Total expenditures	6,881,945	5,282,980	1,598,965
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	23,640	2,206,882	2,183,242
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING USES</b>			
Transfers out	-	(1,530,155)	(1,530,155)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 23,640	676,727	\$ 653,087
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year		8,544,955	
		<hr/>	
End of year		\$ 9,221,682	
		<hr/>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental			
Grant - Flood mitigation	\$ 1,268,500	\$ 462,126	\$ (806,374)
<b>EXPENDITURES</b>			
Current function:			
Public works			
Appropriations and grants	<u>969,500</u>	<u>809,664</u>	<u>159,836</u>
Net change in fund balance	<u><u>\$ 299,000</u></u>	<u><u>(347,538)</u></u>	<u><u>\$ (646,538)</u></u>
<b>FUND DEFICIT</b>			
Beginning of year		<u>566,078</u>	
End of year		<u><u>\$ 218,540</u></u>	

**PARISH OF ASCENSION  
HOMELAND SECURITY FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental Grant	\$ 198,000	\$ 177,396	\$ (20,604)
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Appropriations and grants	182,000	100,240	81,760
Capital outlay	50,000	73,345	(23,345)
Total expenditures	232,000	173,585	58,415
Net change in fund balance	\$ (34,000)	3,811	\$ 37,811
<b>FUND BALANCE</b>			
Beginning of year		218,243	
End of year		\$ 222,054	

**PARISH OF ASCENSION  
SECTION 8 FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Intergovernmental			
Grant - HUD	\$ 703,000	\$ 686,801	\$ (16,199)
Miscellaneous			
Interest	1,000	3,391	2,391
	<u>704,000</u>	<u>690,192</u>	<u>(13,808)</u>
Total revenue			
	<u>704,000</u>	<u>690,192</u>	<u>(13,808)</u>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare			
Housing and utility assistance	642,000	630,426	11,574
Consultant and administration	59,000	56,766	2,234
Professional services	3,000	3,000	-
	<u>704,000</u>	<u>690,192</u>	<u>13,808</u>
Total expenditures			
	<u>704,000</u>	<u>690,192</u>	<u>13,808</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ -</u>	





**PARISH OF ASCENSION  
NONMAJOR DEBT SERVICE FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2013

	<b>Public Improvement Bonds</b>			
	<b>Sales &amp; Use Tax No. 1 Sinking</b>	<b>East Ascension Drainage Sinking</b>	<b>Sales &amp; Use Tax No. 2 Sinking</b>	<b>Fire Protection District No. 1 Sinking</b>
<b>ASSETS</b>				
Investments	\$ 450,107	\$ 681,917	\$ 283,353	\$ 151,782
Accounts receivable, net				
Other	74,649	-	-	-
Due from other funds	<u>-</u>	<u>-</u>	<u>121,708</u>	<u>-</u>
 Total assets	 <u>\$ 524,756</u>	 <u>\$ 681,917</u>	 <u>\$ 405,061</u>	 <u>\$ 151,782</u>
 <b>FUND BALANCE</b>				
Restricted for:				
Debt service	<u>524,756</u>	<u>681,917</u>	<u>405,061</u>	<u>151,782</u>
 Total liabilities and fund balance	 <u>\$ 524,756</u>	 <u>\$ 681,917</u>	 <u>\$ 405,061</u>	 <u>\$ 151,782</u>

<b>Public Improvement Bonds</b>	<b>General Obligation Debt</b>	<b>Special Assessment Debt</b>	
<b>Fire Protection District No. 1 Reserve</b>	<b>Library Bond</b>	<b>Bayou Terrace Bond</b>	<b>Total Nonmajor Debt Service Funds</b>
\$ 115,960	\$ 233,205	\$ 22,334	\$ 1,938,658
-	-	2,076	76,725
-	-	-	121,708
<u>\$ 115,960</u>	<u>\$ 233,205</u>	<u>\$ 24,410</u>	<u>\$ 2,137,091</u>
115,960	233,205	24,410	2,137,091
<u>\$ 115,960</u>	<u>\$ 233,205</u>	<u>\$ 24,410</u>	<u>\$ 2,137,091</u>

**PARISH OF ASCENSION  
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2013

	<b>Public Improvement Bonds</b>			
	<b>Sales &amp; Use Tax No. 1 Sinking</b>	<b>East Ascension Drainage Sinking</b>	<b>Sales &amp; Use Tax No. 2 Sinking</b>	<b>Fire Protection District No. 1 Sinking</b>
<b>REVENUES</b>				
Charges for services	\$ 477,563	\$ -	\$ -	\$ -
Miscellaneous	-	79	-	4
Total revenues	<u>477,563</u>	<u>79</u>	<u>-</u>	<u>4</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	415,000	1,360,000	1,245,000	235,000
Interest and bank charges	<u>380,462</u>	<u>2,735,613</u>	<u>214,575</u>	<u>117,303</u>
Total expenditures	<u>795,462</u>	<u>4,095,613</u>	<u>1,459,575</u>	<u>352,303</u>
Excess (deficiency) of revenues over expenditures	<u>(317,899)</u>	<u>(4,095,534)</u>	<u>(1,459,575)</u>	<u>(352,299)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from escrow agent	-	-	-	-
Transfers in	324,000	4,096,558	1,460,496	354,500
Payment to refunded bond agent	-	-	-	-
Transfers out	<u>-</u>	<u>(78)</u>	<u>-</u>	<u>(4)</u>
Total other financing sources (uses)	<u>324,000</u>	<u>4,096,480</u>	<u>1,460,496</u>	<u>354,496</u>
Net change in fund balance	6,101	946	921	2,197
<b>FUND BALANCE</b>				
Beginning of year	<u>518,655</u>	<u>680,971</u>	<u>404,140</u>	<u>149,585</u>
End of year	<u>\$ 524,756</u>	<u>\$ 681,917</u>	<u>\$ 405,061</u>	<u>\$ 151,782</u>

<b>Public Improvement Bonds</b>	<b>General Obligation Debt</b>	<b>Special Assessment Debt</b>	
<b>Fire Protection District No. 1 Reserve</b>	<b>Library Bond</b>	<b>Bayou Terrace Bond</b>	<b>Nonmajor Debt Service Funds</b>
\$ -	\$ -	\$ -	\$ 477,563
13	6,653	73	6,822
13	6,653	73	484,385
-	-	-	3,255,000
-	223,461	-	3,671,414
-	223,461	-	6,926,414
13	(216,808)	73	(6,442,029)
-	404,069		404,069
-	363,061	-	6,598,615
-	(635,123)	-	(635,123)
(13)	-	-	(95)
(13)	132,007	-	6,367,466
-	(84,801)	73	(74,563)
115,960	318,006	24,337	2,211,654
<u>\$ 115,960</u>	<u>\$ 233,205</u>	<u>\$ 24,410</u>	<u>\$ 2,137,091</u>

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Charges for services	\$ 500,000	\$ 477,563	\$ (22,437)
<b>EXPENDITURES</b>			
Debt service			
Principal retirement	415,000	415,000	-
Interest and bank charges	380,500	380,462	38
Total expenditures	795,500	795,462	38
Deficiency of revenues over expenditures	(295,500)	(317,899)	(22,399)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	324,000	324,000	-
Net change in fund balance	\$ 28,500	6,101	\$ 22,399
<b>FUND BALANCE</b>			
Beginning of year		518,655	
End of year		\$ 524,756	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 79	\$ 79
<b>EXPENDITURES</b>			
Debt service			
Principal retirement	1,360,000	1,360,000	-
Intrest and bank charges	2,737,500	2,735,613	1,887
Total expenditures	4,097,500	4,095,613	1,887
Deficiency of revenues over expenditures	(4,097,500)	(4,095,534)	1,966
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	4,100,000	4,096,558	(3,442)
Transfers out	-	(78)	(78)
Total other financing sources (uses)	4,100,000	4,096,480	(3,520)
Net change in fund balance	\$ 2,500	946	\$ (1,554)
<b>FUND BALANCE</b>			
Beginning of year		680,971	
End of year		\$ 681,917	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>EXPENDITURES</b>			
Debt service			
Principal retirement	\$ 1,245,000	\$ 1,245,000	\$ -
Interest and bank charges	215,000	214,575	425
	<hr/>	<hr/>	<hr/>
Total expenditures	1,460,000	1,459,575	425
 <b>OTHER FINANCING SOURCES</b>			
Transfers in	1,460,500	1,460,496	(4)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ 500</u>	921	<u>\$ 421</u>
 <b>FUND BALANCE</b>			
Beginning of year		<hr/> 404,140	
End of year		<u>\$ 405,061</u>	



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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 4	\$ 4
<b>EXPENDITURES</b>			
Debt service			
Principal retirement	235,000	235,000	-
Interest and bank charges	117,500	117,303	197
Total expenditures	352,500	352,303	197
Deficiency of revenues over expenditures	(352,500)	(352,299)	201
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	354,500	354,500	-
Transfers out	-	(4)	(4)
Total other financing sources (uses)	354,500	354,496	(4)
Net change in fund balance	\$ 2,000	2,197	\$ 197
<b>FUND BALANCE</b>			
Beginning of year		149,585	
End of year		\$ 151,782	

**PARISH OF ASCENSION**  
**FIRE PROTECTION DISTRICT NO. 1 RESERVE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 13	\$ 13
<b>OTHER FINANCING USES</b>			
Transfers out	-	(13)	(13)
Net change in fund balance	<u>\$ -</u>	-	<u>\$ -</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>115,960</u>	
End of year		<u>\$ 115,960</u>	

**PARISH OF ASCENSION  
BAYOU TERRACE BOND FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 73	\$ 73
Net change in fund balance	<u>\$ -</u>	73	<u>\$ 73</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>24,337</u>	
End of year		<u>\$ 24,410</u>	

**PARISH OF ASCENSION  
NONMAJOR CAPITAL PROJECTS FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2013

	<b>Fire Projection District No. 1 Construction</b>	<b>Fire Protection District No. 3 Construction</b>	<b>Office Building Construction</b>	<b>Library Construction</b>	<b>Jail Construction</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ -	\$ 2,085,606	\$ 3,666,006	\$ -
Investments	288,021	749,745	3,442,747	-	1,370,043
Accounts receivable, net					
Other	-	-	6,037	-	-
Due from other government					
Grants	-	-	-	-	-
Total assets	<u>\$ 288,021</u>	<u>\$ 749,745</u>	<u>\$ 5,534,390</u>	<u>\$ 3,666,006</u>	<u>\$ 1,370,043</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Contracts payable	\$ 80,046	\$ 350,095	\$ 191,438	\$ -	\$ -
Due to other funds	-	-	-	-	-
Total liabilities	<u>80,046</u>	<u>350,095</u>	<u>191,438</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Grant advances	-	-	-	-	31
Unavailable revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>
<b>FUND BALANCE</b>					
Restricted	207,975	399,650	-	3,666,006	-
Committed	-	-	5,342,952	-	1,370,012
Fund balance	<u>207,975</u>	<u>399,650</u>	<u>5,342,952</u>	<u>3,666,006</u>	<u>1,370,012</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 288,021</u>	<u>\$ 749,745</u>	<u>\$ 5,534,390</u>	<u>\$ 3,666,006</u>	<u>\$ 1,370,043</u>

Community Development Block Grant	Community Development Block Grant Construction	Oak Grove Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Total Nonmajor Capital Project Funds
\$ 8	\$ -	\$ -	\$ 9,406	\$ -	\$ -	\$ 5,761,026
363,103	88,672	48,922	108,620	50,015	152,547	6,662,435
-	-	-	-	-	-	6,037
18,416	108,280	19,014	-	-	47,452	193,162
<u>\$ 381,527</u>	<u>\$ 196,952</u>	<u>\$ 67,936</u>	<u>\$ 118,026</u>	<u>\$ 50,015</u>	<u>\$ 199,999</u>	<u>\$ 12,622,660</u>
\$ 403	\$ 163,879	\$ 949	\$ -	\$ -	\$ 88,998	\$ 875,808
5	-	-	-	-	-	5
408	163,879	949	-	-	88,998	875,813
-	-	-	-	-	-	31
2,122	8,030	19,014	-	-	47,453	76,619
2,122	8,030	19,014	-	-	47,453	76,650
378,997	25,043	-	-	-	63,548	4,741,219
-	-	47,973	118,026	50,015	-	6,928,978
378,997	25,043	47,973	118,026	50,015	63,548	11,670,197
<u>\$ 381,527</u>	<u>\$ 196,952</u>	<u>\$ 67,936</u>	<u>\$ 118,026</u>	<u>\$ 50,015</u>	<u>\$ 199,999</u>	<u>\$ 12,622,660</u>

**PARISH OF ASCENSION  
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2013

	<b>Fire Protection District No. 1 Construction</b>	<b>Fire Protection District No. 3 Construction</b>	<b>Office Building Construction</b>	<b>Library Construction</b>	<b>Jail Construction</b>
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	138	23,112	2,744	2,603
Total revenues	-	138	23,112	2,744	2,603
<b>EXPENDITURES</b>					
Current function:					
Public safety	-	-	-	-	38,730
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Capital outlay	246,500	1,202,367	417,198	458,829	20,868
Total expenditures	246,500	1,202,367	417,198	458,829	59,598
Excess (deficiency) of revenues over expenditures	(246,500)	(1,202,229)	(394,086)	(456,085)	(56,995)
<b>OTHER FINANCING SOURCES</b>					
Transfers in	233,000	1,345,500	50,000	1,167,094	-
Net change in fund balance	(13,500)	143,271	(344,086)	711,009	(56,995)
<b>FUND BALANCE</b>					
Beginning of year	221,475	256,379	5,687,038	2,954,997	1,427,007
End of year	\$ 207,975	\$ 399,650	\$ 5,342,952	\$ 3,666,006	\$ 1,370,012

<b>Community Development Block Grant</b>	<b>Community Development Block Grant Construction</b>	<b>Oak Grove Construction</b>	<b>Park Construction</b>	<b>Lighting District Construction</b>	<b>Hazard Mitigation Grant</b>	<b>Total Nonmajor Capital Project Funds</b>
\$ 443,112	\$ 445,308	\$ -	\$ -	\$ -	\$ -	\$ 888,420
-	-	67	89	15	-	28,768
443,112	445,308	67	89	15	-	917,188
2,381	-	-	-	-	-	41,111
49,298	27,423	-	-	-	-	76,721
44,365	4,284	5,388	-	-	-	54,037
-	450,238	24,614	-	-	136,452	2,957,066
96,044	481,945	30,002	-	-	136,452	3,128,935
347,068	(36,637)	(29,935)	89	15	(136,452)	(2,211,747)
-	-	-	100,000	50,000	200,000	3,145,594
347,068	(36,637)	(29,935)	100,089	50,015	63,548	933,847
31,929	61,680	77,908	17,937	-	-	10,736,350
\$ 378,997	\$ 25,043	\$ 47,973	\$ 118,026	\$ 50,015	\$ 63,548	\$ 11,670,197

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>EXPENDITURES</b>			
Capital outlay	\$ 258,000	\$ 246,500	\$ 11,500
Miscellaneous	5,000	-	5,000
	<hr/>	<hr/>	<hr/>
Total expenditures	263,000	246,500	16,500
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	233,000	233,000	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (30,000)</u>	(13,500)	<u>\$ 16,500</u>
<b>FUND BALANCE</b>			
Beginning of year		<hr/> 221,475	
End of year		<hr/> \$ 207,975	



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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance - positive (negative)</b></u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ 500	\$ 138	\$ (362)
<b>EXPENDITURES</b>			
Capital outlay	<u>1,345,500</u>	<u>1,202,367</u>	<u>143,133</u>
Deficiency of revenues over expenditures	(1,345,000)	(1,202,229)	142,771
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>1,345,500</u>	<u>1,345,500</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 500</u></u>	<u>143,271</u>	<u><u>\$ 142,771</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>256,379</u>	
End of year		<u><u>\$ 399,650</u></u>	

**PARISH OF ASCENSION  
OFFICE BUILDING CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ -	\$ 23,112	\$ 23,112
<b>EXPENDITURES</b>			
Capital outlay	<u>610,000</u>	<u>417,198</u>	<u>192,802</u>
Deficiency of revenues over expenditures	(610,000)	(394,086)	215,914
<b>OTHER FINANCING USES</b>			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ (560,000)</u></u>	<u><u>(344,086)</u></u>	<u><u>\$ 215,914</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>5,687,038</u>	
End of year		<u><u>\$ 5,342,952</u></u>	

**PARISH OF ASCENSION  
LIBRARY CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ 1,000	\$ 2,744	\$ 1,744
<b>EXPENDITURES</b>			
Capital outlay	<u>825,000</u>	<u>458,829</u>	<u>366,171</u>
Deficiency of revenues over expenditures	(824,000)	(456,085)	367,915
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>-</u>	<u>1,167,094</u>	<u>1,167,094</u>
Net change in fund balance	<u>\$ 825,000</u>	<u>711,009</u>	<u>\$ 369,659</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>2,954,997</u>	
End of year		<u>\$ 3,666,006</u>	

**PARISH OF ASCENSION  
JAIL CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ 1,000	\$ 2,603	\$ 1,603
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Professional services	21,000	38,730	(17,730)
Capital outlay	75,000	20,868	54,132
Total expenditures	96,000	59,598	36,402
Net change in fund balance	\$ (95,000)	(56,995)	\$ 38,005
<b>FUND BALANCE</b>			
Beginning of year		1,427,007	
End of year		\$ 1,370,012	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental	\$ 443,500	\$ 443,112	\$ (388)
<b>EXPENDITURES</b>			
Current function:			
Public safety			
Grants and appropriations	2,500	2,381	119
Public works			
Grants and appropriations	107,000	49,298	57,702
Culture and recreation			
Grants and appropriations	48,000	44,365	3,635
Total expenditures	157,500	96,044	61,456
Net change in fund balance	\$ 286,000	347,068	\$ 61,068
<b>FUND BALANCE</b>			
Beginning of year		31,929	
End of year		\$ 378,997	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental Grant	\$ 337,000	\$ 445,308	\$ 108,308
<b>EXPENDITURES</b>			
Current function:			
Public works			
Professional services	-	27,423	(27,423)
Culture and recreation			
Professional services	-	4,284	(4,284)
Capital outlay	594,000	450,238	143,762
Total expenditures	594,000	481,945	112,055
Deficiency of revenues over expenditures	(257,000)	(36,637)	220,363
<b>OTHER FINANCING SOURCES</b>			
Transfers in	250,000	-	(250,000)
Net change in fund balance	\$ (7,000)	(36,637)	\$ (29,637)
<b>FUND BALANCE</b>			
Beginning of year		61,680	
End of year		\$ 25,043	

**PARISH OF ASCENSION  
OAK GROVE CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ -	\$ 67	\$ 67
<b>EXPENDITURES</b>			
Culture and recreation			
Professional services	-	5,388	(5,388)
Capital outlay	306,000	24,614	281,386
Total expenditures	306,000	30,002	275,998
Deficiency of revenues over expenditures	(306,000)	(29,935)	276,065
<b>OTHER FINANCING SOURCES</b>			
Transfers in	232,000	-	(232,000)
Net change in fund balance	\$ (74,000)	(29,935)	\$ 44,065
<b>FUND BALANCE</b>			
Beginning of year		77,908	
End of year		\$ 47,973	

**PARISH OF ASCENSION  
PARK CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ -	\$ 89	\$ 89
<b>EXPENDITURES</b>			
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues over expenditures	(100,000)	89	100,089
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>100,089</u>	<u>\$ 100,089</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>17,937</u>	
End of year		<u>\$ 118,026</u>	



**PARISH OF ASCENSION  
LIGHTING DISTRICT CONSTRUCTION FUND**

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance - positive (negative)</b></u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ -	\$ 15	\$ 15
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 50,000</u></u>	<u>50,015</u>	<u><u>\$ 15</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u><u>\$ 50,015</u></u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance - positive (negative)</b></u>
<b>EXPENDITURES</b>			
Capital outlay	\$ 394,500	\$ 136,452	\$ 258,048
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>394,500</u>	<u>200,000</u>	<u>(194,500)</u>
Net change in fund balance	<u><u>\$ -</u></u>	<u><u>63,548</u></u>	<u><u>\$ 63,548</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u><u>\$ 63,548</u></u>	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

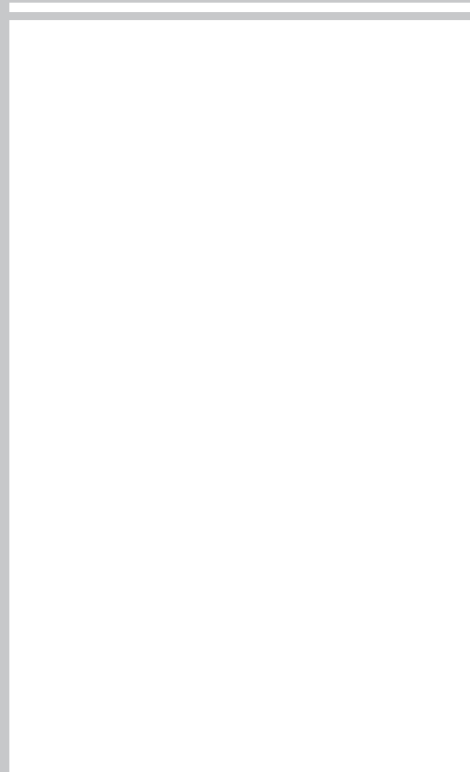
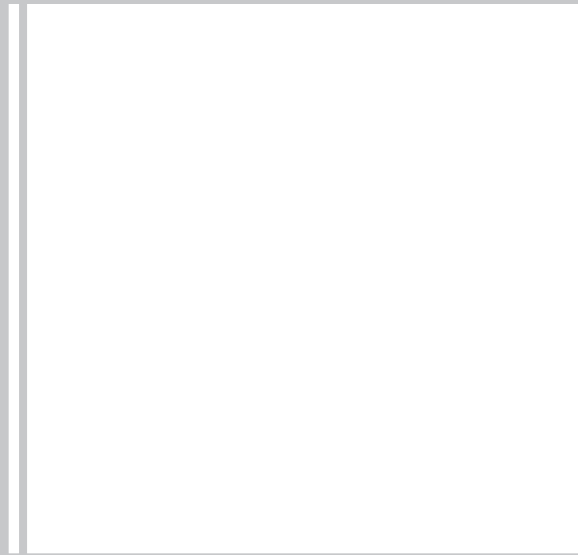
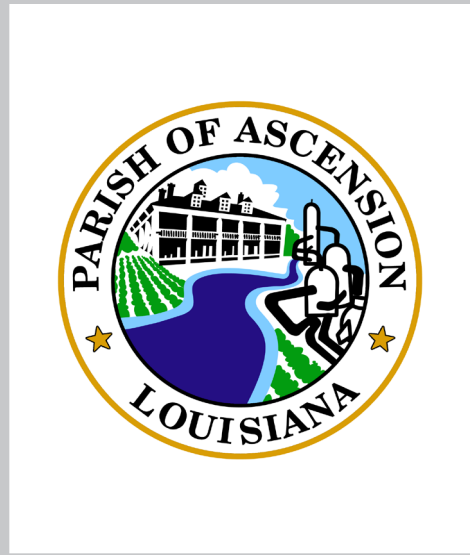
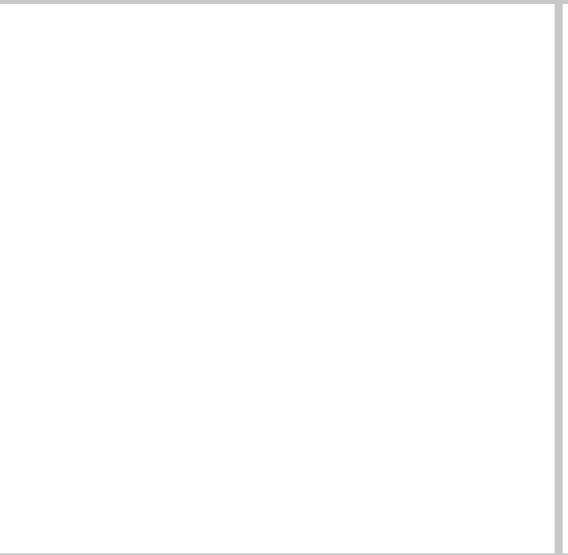
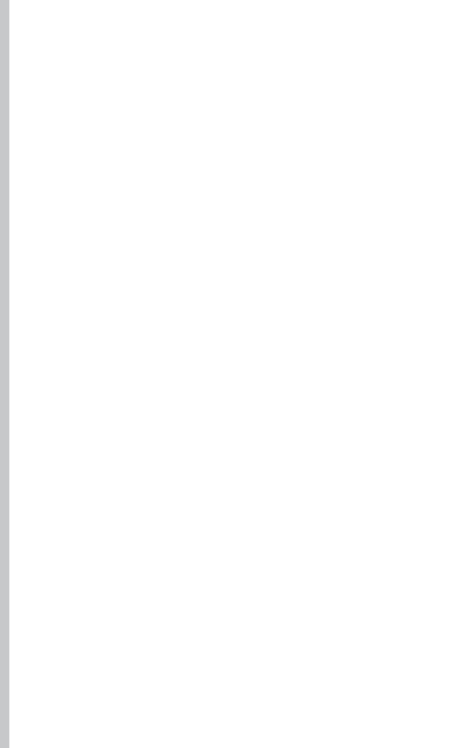
	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Sales tax	\$ 5,012,000	\$ 7,715,250	\$ 2,703,250
Miscellaneous			
Interest and other	108,500	141,271	32,771
Total revenue	5,120,500	7,856,521	2,736,021
<b>EXPENDITURES</b>			
Current function:			
Transportation and development	817,000	61,362	755,638
Capital outlay	11,500,000	9,759,701	1,740,299
Total expenditures	12,317,000	9,821,063	2,495,937
Deficiency of revenues over expenditures	(7,196,500)	(1,964,542)	5,231,958
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	138,000	2,638,000	2,500,000
Transfers out	(1,460,500)	(1,460,496)	4
Total other financing sources	(1,322,500)	1,177,504	2,500,004
Net change in fund balance	\$ (8,519,000)	(787,038)	\$ 7,731,962
<b>FUND BALANCE</b>			
Beginning of year		17,323,281	
End of year		\$ 16,536,243	

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

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2013

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ 90,000	\$ 63,948	\$ (26,052)
<b>EXPENDITURES</b>			
Current function:			
Public works	3,365,500	719	3,364,781
Capital outlay	16,750,000	10,680,788	6,069,212
Total expenditures	20,115,500	10,681,507	9,433,993
Net change in fund balance	\$ (20,025,500)	(10,617,559)	\$ 9,407,941
<b>FUND BALANCE</b>			
Beginning of year		37,412,603	
End of year		\$ 26,795,044	







## **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.

#### **ASCENSION PARISH 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.

#### **FLEET MANAGEMENT FUND**

The Fleet Management Fund is used to account for the purchase, lease, and maintenance of vehicles and equipment for the Parish governmental units from which funding is provided.

## PARISH OF ASCENSION

COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS

December 31, 2013

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Internal Service Funds Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 416,493	\$ 1,749,569	\$ -	\$ -	\$ 2,166,062
Investments	692,249	2,906,249	100,499	787,889	4,486,886
Accounts receivable, net	-	7,163	12,859	-	20,022
Due from other governments	<u>8,158</u>	<u>-</u>	<u>-</u>	<u>7,805</u>	<u>15,963</u>
Total current assets	1,116,900	4,662,981	113,358	795,694	6,688,933
Noncurrent assets:					
Capital assets:					
Depreciable, net	<u>133,089</u>	<u>-</u>	<u>-</u>	<u>12,251</u>	<u>145,340</u>
Total assets	<u>\$ 1,249,989</u>	<u>\$ 4,662,981</u>	<u>\$ 113,358</u>	<u>\$ 807,945</u>	<u>\$ 6,834,273</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 48,015	\$ 54,460	\$ 3,272	\$ 102,977	\$ 208,724
Accrued payroll	<u>21,493</u>	<u>-</u>	<u>-</u>	<u>16,960</u>	<u>38,453</u>
Total current liabilities	<u>69,508</u>	<u>54,460</u>	<u>3,272</u>	<u>119,937</u>	<u>247,177</u>
Noncurrent liabilities:					
Claims reserve					
Due within one year	-	235,409	-	-	235,409
Due in more than one year	<u>-</u>	<u>667,416</u>	<u>-</u>	<u>-</u>	<u>667,416</u>
Total noncurrent liabilities	<u>-</u>	<u>902,825</u>	<u>-</u>	<u>-</u>	<u>902,825</u>
Total liabilities	<u>69,508</u>	<u>957,285</u>	<u>3,272</u>	<u>119,937</u>	<u>1,150,002</u>
<b>NET POSITION</b>					
Invested in capital assets	133,089	-	-	12,251	145,340
Unrestricted	<u>1,047,392</u>	<u>3,705,696</u>	<u>110,086</u>	<u>675,757</u>	<u>5,538,931</u>
Total net position	<u>1,180,481</u>	<u>3,705,696</u>	<u>110,086</u>	<u>688,008</u>	<u>5,684,271</u>
Total liabilities and net position	<u>\$ 1,249,989</u>	<u>\$ 4,662,981</u>	<u>\$ 113,358</u>	<u>\$ 807,945</u>	<u>\$ 6,834,273</u>



**PARISH OF ASCENSION**

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND NET POSITION**

**INTERNAL SERVICE FUNDS**

For the year ended December 31, 2013

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Internal Service Funds Total</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,841,000	\$ 1,377,747	\$ 175,700	\$ 2,287,824	\$ 5,682,271
<b>OPERATING EXPENSES</b>					
Maintenance and supplies	582,038	-	-	1,484,285	2,066,323
Personnel, general and administrative	936,395	-	-	732,588	1,668,983
Insurance premiums	-	743,255	-	-	743,255
Insurance claims	-	162,549	133,904	-	296,453
Rent and utilities	66,604	-	-	15,330	81,934
Professional services	613	57,686	16,173	902	75,374
Depreciation	19,864	-	-	2,132	21,996
Total operating expenses	1,605,514	963,490	150,077	2,235,237	4,954,318
Operating income	235,486	414,257	25,623	52,587	727,953
<b>NONOPERATING REVENUES</b>					
Investment earnings	3,305	16,203	252	2,575	22,335
Net income	238,791	430,460	25,875	55,162	750,288
<b>NET POSITION</b>					
Beginning of year	941,690	3,275,236	84,211	632,846	4,933,983
End of year	\$ 1,180,481	\$ 3,705,696	\$ 110,086	\$ 688,008	\$ 5,684,271

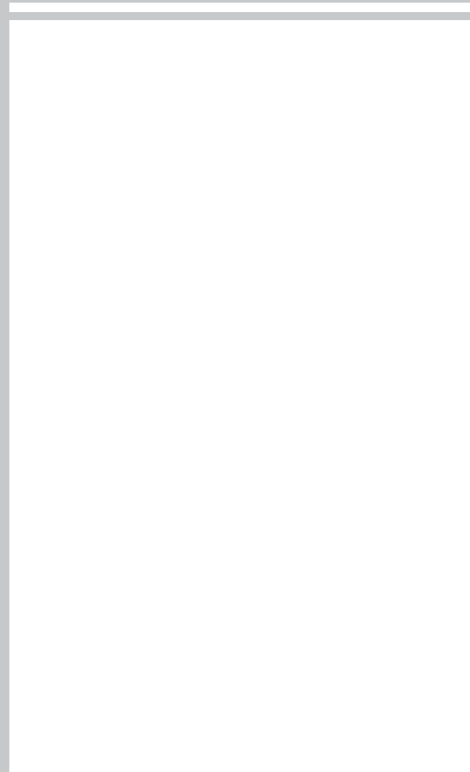
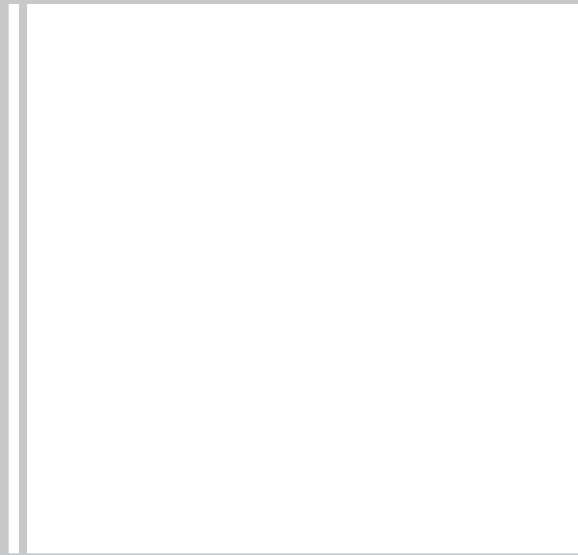
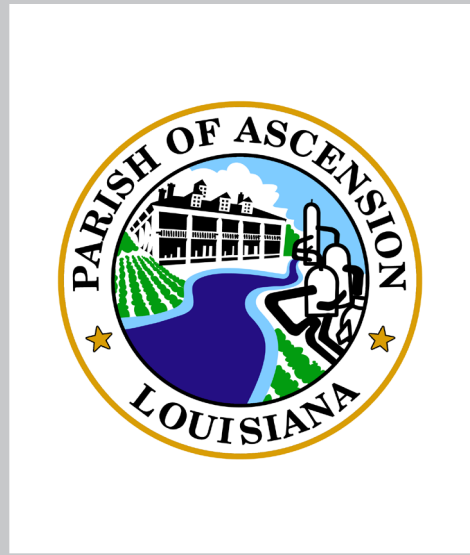
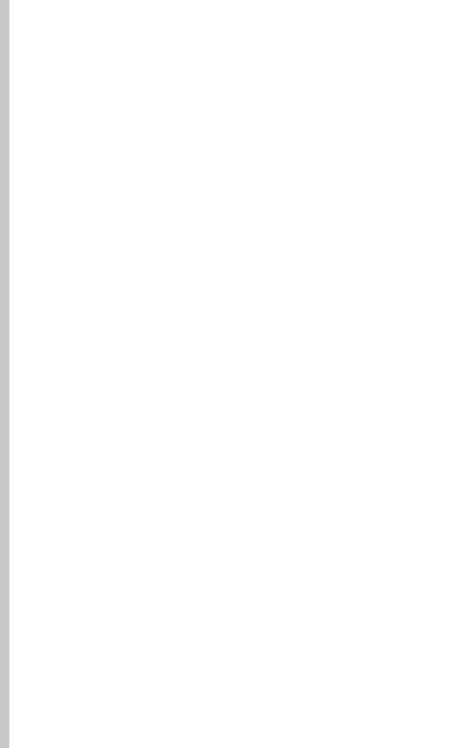
**PARISH OF ASCENSION**

**COMBINING STATEMENT OF CASH FLOWS**

**INTERNAL SERVICE FUNDS**

For the year ended December 31, 2013

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Internal Service Funds Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 1,841,243	\$ 1,384,868	\$ 203,310	\$ 2,288,002	\$ 5,717,423
Payments to suppliers	(1,257,083)	(976,547)	(162,633)	(1,678,074)	(4,074,337)
Payments to employees	(333,754)	-	-	(520,911)	(854,665)
Net cash provided by operating activities	<u>250,406</u>	<u>408,321</u>	<u>40,677</u>	<u>89,017</u>	<u>788,421</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>					
Capital asset additions	(13,646)	-	-	(5,807)	(19,453)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	3,305	16,203	252	2,575	22,335
Net change in investments	<u>176,428</u>	<u>305,191</u>	<u>(40,929)</u>	<u>(85,785)</u>	<u>354,905</u>
Net cash provided by (used for) investing activities	<u>179,733</u>	<u>321,394</u>	<u>(40,677)</u>	<u>(83,210)</u>	<u>377,240</u>
Net increase in cash	416,493	729,715	-	-	1,146,208
<b>CASH</b>					
Beginning of period	-	1,019,854	-	-	1,019,854
End of period	<u>\$ 416,493</u>	<u>\$ 1,749,569</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,166,062</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>					
Operating income	\$ 235,486	\$ 414,257	\$ 25,623	\$ 52,587	\$ 727,953
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	19,864	-	-	2,132	21,996
Change in operating assets and liabilities:					
Accounts receivable	243	7,121	27,610	178	35,152
Accounts payable and accrued liabilities	(5,187)	(13,057)	(12,556)	34,120	3,320
Net cash provided by operating activities	<u>\$ 250,406</u>	<u>\$ 408,321</u>	<u>\$ 40,677</u>	<u>\$ 89,017</u>	<u>\$ 788,421</u>







# PARISH OF ASCENSION

## STATISTICAL SECTION

December 31, 2013

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

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**Financial Trends Information** - *These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.*

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**Operating Information** - *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.*

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**PARISH OF ASCENSION**  
**NET POSITION BY COMPONENT**  
**LAST TEN FISCAL YEARS**

(accrual basis of accounting)  
(in thousands)

		(restated)								
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental activities										
Net investment in capital assets	\$ 127,428	\$ 106,665	\$ 98,364	\$ 91,952	\$ 82,190	\$ 72,708	\$ 32,570	\$ 88,520	\$ 61,733	\$ 71,674
Restricted	135,228	133,349	127,567	128,832	132,541	138,853	157,532	82,455	75,197	60,058
Unrestricted	<u>22,183</u>	<u>19,272</u>	<u>19,403</u>	<u>18,125</u>	<u>21,114</u>	<u>10,837</u>	<u>9,896</u>	<u>9,553</u>	<u>8,171</u>	<u>5,819</u>
Total governmental activities net position	<u>284,839</u>	<u>259,286</u>	<u>245,334</u>	<u>238,909</u>	<u>235,845</u>	<u>222,398</u>	<u>199,998</u>	<u>180,528</u>	<u>145,101</u>	<u>137,551</u>
Business-type activities										
Net investment in capital assets	10,893	11,275	11,279	11,807	5,756	4,870	4,351	2,961	2,708	1,481
Unrestricted	<u>7,540</u>	<u>7,163</u>	<u>6,204</u>	<u>5,046</u>	<u>3,633</u>	<u>3,596</u>	<u>1,604</u>	<u>1,189</u>	<u>1,576</u>	<u>225</u>
Total business-type activities net position	<u>18,433</u>	<u>18,438</u>	<u>17,483</u>	<u>16,853</u>	<u>9,389</u>	<u>8,466</u>	<u>5,955</u>	<u>4,150</u>	<u>4,284</u>	<u>1,706</u>
Primary government										
Net investment in capital assets	138,321	117,940	109,643	103,759	87,946	152,289	36,921	91,481	64,441	73,155
Restricted	135,228	133,349	127,567	128,832	68,235	138,853	157,532	82,455	75,197	60,058
Unrestricted	<u>29,723</u>	<u>26,435</u>	<u>25,607</u>	<u>23,171</u>	<u>24,735</u>	<u>14,086</u>	<u>11,500</u>	<u>10,742</u>	<u>9,747</u>	<u>6,044</u>
Total primary government net position	<u>\$ 303,272</u>	<u>\$ 277,724</u>	<u>\$ 262,817</u>	<u>\$ 255,762</u>	<u>\$ 180,916</u>	<u>\$ 305,228</u>	<u>\$ 205,953</u>	<u>\$ 184,678</u>	<u>\$ 149,385</u>	<u>\$ 139,257</u>



## PARISH OF ASCENSION

CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

	FISCAL YEAR									
	(restated)									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Expenses</b>										
Governmental activities										
General government	\$ 14,936	\$ 17,439	\$ 15,702	\$ 14,796	\$ 11,388	\$ 14,383	\$ 11,366	\$ 9,835	\$ 8,769	\$ 8,272
Public safety	9,548	10,141	8,406	6,030	9,117	4,377	4,787	2,928	4,829	3,568
Public works	14,605	14,204	13,472	9,922	13,876	14,506	10,166	9,731	9,391	9,218
Health and welfare	5,709	5,481	5,383	5,325	5,586	5,407	4,900	4,400	4,024	3,610
Culture and recreation	7,695	7,849	7,409	5,787	6,630	4,175	5,187	4,656	4,517	3,074
Intergovernmental	-	-	-	-	-	202	210	146	125	114
Transportation and development	10,558	11,239	10,639	17,575	10,104	17,113	11,727	9,200	8,973	13,606
Interest on long-term debt	3,645	4,214	4,278	4,283	4,837	5,150	2,829	1,893	1,809	1,415
Total governmental activities	66,696	70,567	65,289	63,718	61,538	65,313	51,172	42,789	42,437	42,877
Business-type activities										
Waste disposal facilities	1,694	1,298	814	868	1,064	429	296	227	183	128
Waterworks services	251	223	-	-	-	-	-	-	-	-
Lamar Dixon Expo Center	2,262	2,184	2,287	2,316	2,276	2,184	2,041	1,903	979	-
Total business-type activities	4,207	3,705	3,101	3,184	3,340	2,613	2,337	2,130	1,162	128
Total primary government expenses	\$ 70,903	\$ 74,272	\$ 68,390	\$ 66,902	\$ 64,878	\$ 67,926	\$ 53,509	\$ 44,919	\$ 43,599	\$ 43,005
<b>Program Revenues</b>										
Governmental activities										
Charges for services:										
General government	\$ 3,911	\$ 3,749	\$ 3,928	\$ 3,739	\$ 3,336	\$ 3,145	\$ 3,351	\$ 3,684	\$ 2,960	\$ 2,458
Public safety	553	81	87	89	91	77	97	107	88	23
Health and welfare	60	587	588	581	383	33	37	45	42	37
Culture and recreation	533	409	259	373	266	202	215	224	191	122
Operating grants and contributions	4,984	8,272	6,121	4,891	6,841	11,555	4,560	4,032	4,502	3,016
Capital grants and contributions	6,646	4,702	1,778	8,667	9,588	15,740	11,045	24,503	5,325	2,117
Total governmental activities program revenues	16,687	17,800	12,762	18,340	20,505	30,752	19,305	32,595	13,108	7,773
Business-type activities										
Charges for Services										
Waste disposal facilities	154	168	166	150	138	146	143	123	107	89
Waterworks services	217	228	-	-	-	-	-	-	-	-
Lamar Dixon Expo Center	1,669	1,575	1,905	3,452	1,480	1,506	1,277	963	940	-
Operating grants and contributions	420	582	267	335	67	2	-	-	-	-
Capital grants and contributions	93	128	112	682	1,045	110	873	-	1,000	78
Total business-type activities program revenues	2,553	2,681	2,450	4,619	2,730	1,764	2,293	1,086	2,047	167
Total primary government total revenues	\$ 19,240	\$ 20,481	\$ 15,212	\$ 22,959	\$ 23,235	\$ 32,516	\$ 21,598	\$ 33,681	\$ 15,155	\$ 7,940



**CHANGE IN NET POSITION  
LAST TEN FISCAL YEARS**

(accrual basis of accounting)  
(in thousands)

	FISCAL YEAR									
	(restated)									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Net (expense)/revenue:										
Governmental activities	\$ (50,009)	\$ (52,767)	\$ (52,527)	\$ (45,378)	\$ (41,033)	\$ (34,561)	\$ (31,867)	\$ (10,194)	\$ (29,329)	\$ (35,104)
Business-type activities	(1,654)	(1,024)	(651)	1,435	(610)	(849)	(44)	(1,044)	885	39
Total primary government net revenue (expense)	<u>\$ (51,663)</u>	<u>\$ (53,791)</u>	<u>\$ (53,178)</u>	<u>\$ (43,943)</u>	<u>\$ (41,643)</u>	<u>\$ (35,410)</u>	<u>\$ (31,911)</u>	<u>\$ (11,238)</u>	<u>\$ (28,444)</u>	<u>\$ (35,065)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities										
Taxes:										
Property	\$ 26,338	\$ 23,489	\$ 21,638	\$ 18,566	\$ 19,179	\$ 17,741	\$ 15,090	\$ 13,528	\$ 12,078	\$ 10,256
Sales	47,074	38,617	34,998	33,047	32,996	35,563	31,144	28,157	23,505	19,969
Franchise	1,831	1,352	2,043	1,948	1,831	1,554	1,329	1,139	853	304
Unrestricted grants and contributions	674	998	795	816	906	591	665	579	760	745
Investment earnings	437	299	684	613	645	4,789	4,851	3,229	1,674	529
Gain on sale of capital assets	399	-	-	-	136	-	-	-	321	34
Proceeds from East Ascension Hospital	-	5,179	-	-	-	-	-	-	-	-
Transfers to other funds	(1,191)	(1,000)	(1,206)	(5,901)	(1,513)	(3,276)	(1,742)	(1,011)	(2,028)	(191)
Total governmental activities general revenues	<u>75,562</u>	<u>68,934</u>	<u>58,952</u>	<u>49,089</u>	<u>54,180</u>	<u>56,962</u>	<u>51,337</u>	<u>45,621</u>	<u>37,163</u>	<u>31,646</u>
Business-type activities										
Franchise and other taxes	417	401	-	-	-	-	-	-	-	-
Unrestricted grants and contributions	-	-	32	94	-	-	-	50	50	-
Investment earnings	41	20	43	34	20	91	12	5	1	-
Transfers from other funds	1,191	1,000	1,206	5,901	1,513	3,276	1,861	854	1,642	46
Total business-type activities general revenues	<u>1,649</u>	<u>1,421</u>	<u>1,281</u>	<u>6,029</u>	<u>1,533</u>	<u>3,367</u>	<u>1,873</u>	<u>909</u>	<u>1,693</u>	<u>46</u>
Total primary government general revenues	<u>\$ 77,211</u>	<u>\$ 70,355</u>	<u>\$ 60,233</u>	<u>\$ 55,118</u>	<u>\$ 55,713</u>	<u>\$ 60,329</u>	<u>\$ 53,210</u>	<u>\$ 46,530</u>	<u>\$ 38,856</u>	<u>\$ 31,692</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 25,553	\$ 16,167	\$ 6,425	\$ 3,711	\$ 13,147	\$ 22,401	\$ 19,470	\$ 35,427	\$ 7,834	\$ (3,458)
Business-type activities	(5)	397	630	7,464	923	2,518	1,829	(135)	2,578	85
Total primary government net revenue (expense)	<u>\$ 25,548</u>	<u>\$ 16,564</u>	<u>\$ 7,055</u>	<u>\$ 11,175</u>	<u>\$ 14,070</u>	<u>\$ 24,919</u>	<u>\$ 21,299</u>	<u>\$ 35,292</u>	<u>\$ 10,412</u>	<u>\$ (3,373)</u>

**PARISH OF ASCENSION**  
**GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE**  
**LAST TEN FISCAL YEARS**

(accrual basis of accounting)  
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2013	\$ 26,338	\$ 47,074	\$ 1,831	\$ 75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561
2009	19,179	33,121	1,831	54,131
2008	17,741	35,563	1,554	54,858
2007	15,090	31,144	1,329	47,563
2006	13,528	28,157	1,139	42,824
2005	12,078	23,505	853	36,436
2004	10,256	19,969	304	30,529

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

(modified accrual basis of accounting)  
(in thousands)

GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS				
	Restricted	Committed	Unassigned	Total	Non-spendable	Restricted*	Committed	Total all other Governmental Funds	
2013	\$ 123	\$ 6,181	\$ 16,776	\$ 23,080	\$ 44	\$ 86,468	\$ 42,923	\$ 129,435	
2012	123	5,096	13,959	19,178	-	86,048	42,292	128,340	
2011	127	3,017	14,455	17,599	-	90,737	33,229	123,966	
	Reserved	Unreserved	Total		Reserved*	Unreserved Reported in Special Revenue Funds	Unreserved Reported in Capital Project Funds	Total all other Governmental Funds	
2010	99	1,997	2,096		2,488	62,749	73,300	138,537	
2009	36	253	289		2,826	58,753	85,260	146,839	
2008	-	758	758		3,447	48,123	95,449	147,019	
2007	141	695	836		3,649	49,361	111,656	164,666	
2006	151	628	779		5,317	35,995	47,015	88,327	
2005	290	142	432		6,233	32,736	41,826	80,795	
2004	247	69	316		7,351	25,323	31,729	64,403	

\*Includes Special Revenue, Capital Projects and Debt Service Funds.

All fund balances in Debt Service Funds are reserved to pay future debt service.

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

(modified accrual basis of accounting)  
(in thousands)

	FISCAL YEAR			
	2013	2012	2011	2010
<b>REVENUES</b>				
Taxes	\$ 75,244	\$ 63,458	\$ 58,678	\$ 53,561
Intergovernmental	6,043	8,243	7,144	10,304
Licenses and permits	3,190	2,829	2,737	2,690
Fines and forfeitures	434	449	495	492
Charges for services	591	631	635	763
Miscellaneous revenues	1,670	2,572	2,345	2,298
	<u>87,172</u>	<u>78,182</u>	<u>72,034</u>	<u>70,108</u>
<b>EXPENDITURES</b>				
Current function:				
General government	11,409	12,794	10,461	11,093
Public safety	8,152	8,820	7,055	7,246
Public works	16,054	15,752	14,472	14,292
Health and welfare	6,153	5,909	5,769	5,744
Culture and recreation	6,605	6,312	6,314	6,128
Intergovernmental	-	-	-	-
Transportation and development	61	573	7	283
Debt service				
Principal retirement	3,465	5,175	3,185	3,180
Interest and bank charges	3,461	4,038	4,278	4,265
Miscellaneous	-	-	-	-
Capital outlay	<u>25,830</u>	<u>17,280</u>	<u>19,976</u>	<u>18,535</u>
Total expenditures	<u>81,190</u>	<u>76,653</u>	<u>71,517</u>	<u>70,766</u>
Excess (deficiency) of revenues over expenditures	<u>5,982</u>	<u>1,529</u>	<u>517</u>	<u>(658)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of property	437	245	121	63
Long-term debt proceeds	-	-	1,500	-
Proceeds of refunding debt	404	-	-	-
Transfers in	19,934	32,274	19,868	31,151
Transfers out	(21,125)	(33,274)	(21,074)	(37,051)
Payment to refunded bond agent	(635)	-	-	-
Total other financing sources and uses	<u>(985)</u>	<u>(755)</u>	<u>415</u>	<u>(5,837)</u>
<b>SPECIAL ITEM</b>				
Proceeds from East Ascension				
Hospital Service District	<u>-</u>	<u>5,179</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 4,997</u>	<u>\$ 5,953</u>	<u>\$ 932</u>	<u>\$ (6,495)</u>
Debt service as a percentage of noncapital expenditures	<u>12.5</u>	<u>15.5</u>	<u>14.5</u>	<u>14.3</u>

## FISCAL YEAR

2009	2008	2007	2006	2005	2004
\$ 54,006	\$ 54,587	\$ 47,276	\$ 42,824	\$ 36,436	\$ 30,529
7,716	13,184	4,415	4,865	5,341	3,928
3,271	2,444	2,758	2,813	2,316	2,022
91	430	529	418	235	115
478	79	77	93	104	53
1,204	5,632	5,619	3,818	2,664	1,157
66,766	76,356	60,674	54,831	47,096	37,804
9,465	9,885	8,116	7,819	6,630	6,238
7,780	3,266	3,671	3,787	3,983	3,719
13,538	14,213	14,642	9,989	9,225	8,615
5,542	5,294	4,848	4,454	4,063	3,263
6,595	5,160	4,905	4,459	3,899	3,918
-	202	210	146	125	114
2,703	6,616	2,027	832	2,061	1,304
2,830	3,195	2,930	2,815	2,425	2,535
4,697	4,920	2,067	1,772	1,405	1,370
332	27	-	12	1,329	-
12,482	31,342	11,001	8,976	7,856	7,078
65,964	84,120	54,417	45,061	43,001	38,154
802	(7,764)	6,257	9,770	4,095	(350)
623	-	10	20	208	101
504	-	72,832	-	14,625	-
8,800	-	3,226	-	6,115	-
29,184	37,744	31,275	24,413	21,501	17,697
(32,201)	(41,113)	(33,977)	(26,324)	(24,265)	(18,783)
(9,009)	(6,257)	(3,226)	-	(5,770)	-
(2,099)	(9,626)	70,140	(1,891)	12,414	(985)
-	-	-	-	-	-
\$ (1,297)	\$ (17,390)	\$ 76,397	\$ 7,879	\$ 16,509	\$ (1,335)
14.7	15.4	11.5	12.7	14.7	12.6

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

(modified accrual basis of accounting)  
(in thousands)

	Property Taxes	Sales Taxes	Franchise and Other Taxes	Total
2013	\$ 26,338	\$ 47,074	\$ 1,831	\$ 75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561
2009	19,179	33,121	1,831	54,131
2008	17,741	35,563	1,554	54,858
2007	15,090	31,144	1,329	47,563
2006	13,528	28,157	1,139	42,824
2005	12,078	23,505	853	36,436
2004	10,256	19,969	304	30,529



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

Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2013	\$ 625,025,250	\$ 544,012,540	\$ 73,158,750	\$ 206,669,700	\$ 1,035,526,840	84.02	\$10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	84.02	9,478,751,713	10%
2011	562,831,510	443,327,360	65,350,080	196,396,390	875,112,560	84.02	8,845,231,153	10%
2010	548,565,650	394,699,490	60,481,460	190,169,730	813,576,870	74.02	8,358,912,273	10%
2009	524,979,780	405,443,640	81,376,580	184,660,360	825,292,820	74.02	8,278,261,720	10%
2008	503,353,710	375,024,640	78,421,700	178,983,840	777,849,320	74.02	7,847,388,167	10%
2007	434,281,910	349,676,450	72,454,880	169,306,150	685,983,670	74.02	6,963,814,953	10%
2006	363,574,730	344,281,050	62,023,740	157,850,180	609,007,960	74.03	6,179,049,260	10%
2005	299,045,460	301,314,400	60,196,670	146,939,850	513,616,950	74.03	5,240,003,947	10%
2004	270,301,420	288,485,650	56,763,920	132,825,530	478,075,100	64.03	4,853,307,547	10%
2003	245,550,240	279,717,100	56,468,330	129,581,108	452,154,562	64.03	4,546,156,387	10%
2001	195,782,090	301,207,990	53,737,930	111,623,560	439,104,450	64.03	\$2,993,678,420	15%
2000	179,868,770	260,981,100	49,193,990	105,154,410	384,889,450	55.30	\$2,620,445,760	15%

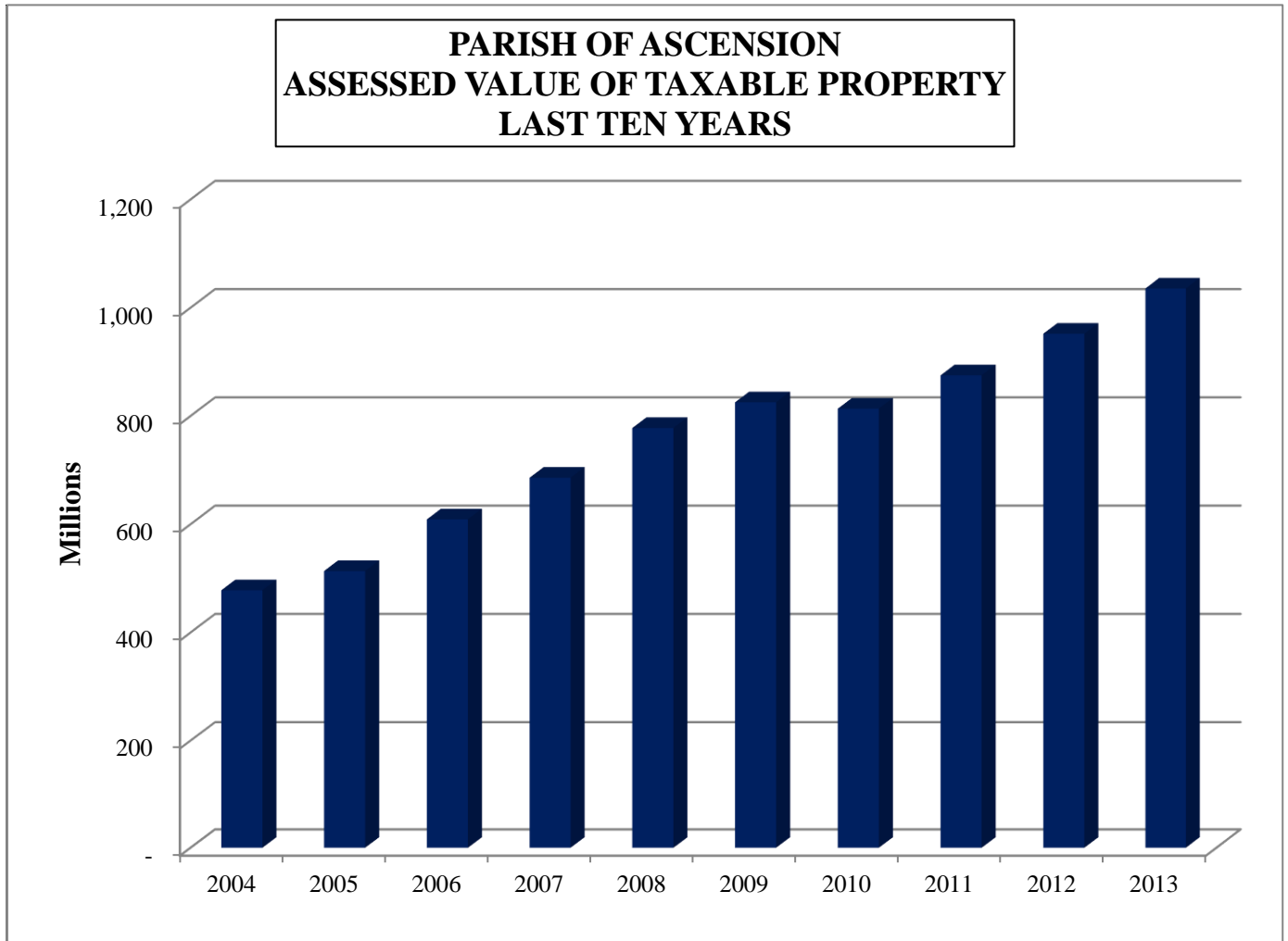
Source: Ascension Parish Tax Assessor

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

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



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



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

PARISH DIRECT RATES

Year	Operating	Drainage Districts	Lighting Districts	Health & Welfare	Library Maintenance	Fire Districts
<u>TAX RATES (mills per dollar)</u>						
2013	2.86	15.00	31.00	5.50	6.80	20.00
2012	2.86	15.00	31.00	5.50	6.80	20.00
2011	2.86	15.00	31.00	5.50	6.80	20.00
2010	2.86	15.00	31.00	5.50	6.80	10.00
2009	2.86	15.00	31.00	5.50	6.80	10.00
2008	2.86	15.00	31.00	5.50	6.80	10.00
2007	2.86	15.00	31.00	5.50	6.80	10.00
2006	2.86	15.00	31.01	5.50	6.80	10.00
2005	2.86	15.00	31.01	5.50	6.80	10.00
2004	2.86	15.00	31.01	5.50	6.80	-

TAX LEVIES

2013	\$	2,792,655	\$	5,558,816	\$	747,559	\$	5,695,507	\$	4,349,212	\$	3,529,684
2012		2,576,289		5,127,433		690,572		5,263,159		6,507,046		3,376,619
2011		2,357,422		4,744,009		651,179		4,813,226		5,950,766		3,135,438
2010		2,181,932		4,443,509		639,227		4,474,778		5,532,324		1,547,475
2009		2,215,662		4,541,864		636,338		4,539,213		5,611,993		1,472,864
2008		2,083,800		4,184,683		564,956		4,278,089		5,289,151		1,394,101
2007		1,840,846		3,639,456		502,031		3,779,185		4,672,331		1,149,520
2006		1,635,699		3,225,737		448,377		3,349,617		4,141,254		999,429
2005		1,376,345		2,740,412		336,218		2,824,960		3,492,595		737,345
2004		1,275,569		2,562,644		296,993		2,629,474		3,250,909		-

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.

OVERLAPPING RATES					
Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Total
<u>TAX RATES (mills per dollar)</u>					
81.16	16.00	61.59	1.85	14.48	175.08
81.16	16.22	61.59	1.87	14.48	175.32
81.16	16.22	61.59	1.87	14.48	175.32
71.16	16.22	61.59	1.87	14.48	165.32
71.16	15.79	61.59	1.87	14.48	164.89
71.16	15.79	61.59	1.87	14.48	164.89
71.16	16.76	58.59	1.87	14.48	162.86
71.17	16.81	53.59	1.87	14.48	157.92
71.17	16.87	53.59	1.87	14.48	157.98
61.17	16.87	52.91	1.81	14.48	147.24
<u>TAX LEVIES</u>					
\$ 22,673,433	\$ 4,040,418	\$ 61,778,178	\$ 1,915,757	\$ 14,994,424	105,402,210
23,541,118	3,829,237	58,936,731	1,789,452	13,856,177	101,952,715
21,652,040	3,508,726	53,898,298	1,636,473	12,671,626	93,367,163
18,819,245	3,276,546	50,108,314	1,521,400	11,780,590	85,506,095
19,017,935	3,325,696	50,829,899	1,543,311	11,950,238	86,667,079
17,794,780	3,136,173	47,905,812	1,454,528	11,262,777	81,554,070
15,583,369	2,875,484	40,257,685	1,284,897	9,949,310	69,950,745
13,800,113	2,588,824	32,636,816	1,138,850	8,818,434	58,983,037
11,507,875	2,126,903	27,524,806	960,469	7,437,174	49,557,227
10,015,589	1,957,009	25,295,038	865,320	6,922,528	45,055,484

(1) Not included are the following: Ascension Consolidated Utilities District No. 1, 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.

# ASCENSION PARISH ASSESSOR'S OFFICE

## PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Type of Business	2013			2004		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 90,464,860	1	8.74%	\$ 42,619,050	2	8.91%
BASF Corporation	Chemicals	66,576,690	2	6.43%	50,022,810	1	10.46%
CF Industries, Inc.	Chemicals	39,087,820	3	3.77%	16,130,560	4	3.37%
Occidental Chemical Corp	Chemicals	30,588,770	4	2.95%	-		0.00%
Honeywell International	Chemicals	20,742,710	5	2.00%	-		0.00%
Lion Copolymer	Pipelines	16,843,030	6	1.63%	-		0.00%
PCS Nitrogen	Chemicals	16,684,310	7	1.61%	-		0.00%
Rubicon, LLC	Chemicals	15,834,210	8	1.53%	9,221,840	8	1.93%
Exxon Mobil Corp	Chemicals	14,506,970	9	1.40%	8,737,610	9	1.83%
Huntsman International	Chemicals	13,883,550	10	1.34%	9,723,140	7	2.03%
Uniroyal Chemical Company	Chemicals	-		0.00%	21,457,910	3	4.49%
EATEL	Telephone	-		0.00%	12,933,320	5	2.71%
Vulcan Materials	Chemicals	-		0.00%	10,950,350	6	2.29%
Ormet Primary Aluminum	Chemicals	-		0.00%	7,370,750	10	1.54%
		<u>\$ 325,212,920</u>		<u>31.41%</u>	<u>\$ 189,167,340</u>		<u>39.57%</u>
2013 Taxable Assessed Value of Parish		<u>\$1,035,526,840</u>					
2004 Taxable Assessed Value of Parish		<u>\$ 478,075,100</u>					

**PARISH OF ASCENSION**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN YEARS**

<u>Year</u>	<u>(1) Total Tax Levy</u>	<u>(2) Collections</u>	<u>Percent of Levy Collected</u>	<u>(2) Collections in Subsequent Yrs.</u>	<u>(2) Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
2013	\$ 26,824,106	\$ 26,222,524 (a)	97.76%	\$ 417	\$ 26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%
2011	22,027,614	21,447,905	97.37%	21,105	21,469,010	97.46%
2010	19,181,685	19,074,253	99.44%	11,458	19,085,711	99.50%
2009	19,366,471	19,038,889	98.31%	13,592	19,052,481	98.38%
2008	18,132,860	17,986,405	99.19%	142,516	18,128,920	99.98%
2007	15,904,655	15,833,115	99.55%	26,508	15,859,623	99.72%
2006	14,190,561	14,073,276	99.17%	16,833	14,090,109	99.29%
2005	12,107,147	11,744,868	97.01%	38,297	11,783,165	97.32%
2004	10,323,491	10,012,655	96.99%	19,567	10,032,222	97.18%

(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) This reflects collections as of March 2014. Final collection amounts for 2013 will not be available until 2014 year end.

# PARISH OF ASCENSION

## SALES TAX REVENUES LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance Construction and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2013	\$ 20,748,740	\$ 11,572,888	\$ 14,752,827	\$ 452,478	\$ 47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842
2011	16,173,683	7,779,291	10,778,426	266,239	34,997,639
2010	15,251,104	7,318,620	10,153,658	259,992	32,983,374
2009	15,637,392	7,498,479	10,191,354	245,099	33,572,323
2008	16,383,136	7,862,355	10,877,466	266,239	35,389,197
2007	15,251,103	7,318,619	10,216,902	259,992	33,046,616
2006	15,037,390	7,498,479	10,214,852	245,099	32,995,820
2005	16,322,784	7,832,180	10,890,353	247,388	35,292,705
2004	14,243,845	6,810,960	9,580,022	222,475	30,857,302

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2013.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.0%	2.0%	2.0%	2.0%	2.0%
City of Gonzales	2.0%	-	-	-	-
City of Donaldsonville	-	-	2.5%	-	-
Town of Sorrento	-	2.0%	-	-	-
East Ascension Drainage District	0.5%	0.5%	-	0.5%	-
West Ascension Hospital District	-	-	0.5%	-	0.5%
Parish of Ascension	-	-	-	1.0%	1.0%
Ascension Sales Tax District No. 2	-	-	-	0.5%	0.5%
Ascension Parish Sheriff	-	-	-	0.5%	0.5%
Local Rate	4.5%	4.5%	5.0%	4.5%	4.5%
State Rate	4.0%	4.0%	4.0%	4.0%	4.0%
Total Rate	8.5%	8.5%	9%	8.5%	8.5%

Source: Louisiana Department of Revenue

## PARISH OF ASCENSION

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

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Retail Trade	\$ 58,000,053	\$ 53,814,596	\$ 50,336,560	\$ 48,284,134	\$ 48,619,521	\$ 47,898,844	\$ 41,904,076	\$ 40,100,985	\$ 33,206,004	\$ 28,063,622
Chemical Plants	36,851,716	29,006,305	24,736,469	24,774,286	23,808,774	25,078,317	17,989,052	15,646,084	15,184,608	13,557,245
Industrial Supplies	29,130,779	20,552,701	18,627,991	15,892,178	17,784,179	21,414,726	20,317,784	19,268,903	15,674,819	12,185,129
Contractors	8,770,473	3,690,005	2,078,190	2,057,820	3,208,605	2,498,032	2,443,294	1,917,443	1,720,366	1,677,233
Transportation	<u>12,716,785</u>	<u>11,084,716</u>	<u>9,916,699</u>	<u>8,883,626</u>	<u>8,893,854</u>	<u>10,114,873</u>	<u>11,417,426</u>	<u>11,588,410</u>	<u>8,516,890</u>	<u>7,893,685</u>
Total	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>	<u>\$ 105,695,910</u>	<u>\$ 99,892,045</u>	<u>\$ 102,314,933</u>	<u>\$ 107,004,792</u>	<u>\$ 94,071,632</u>	<u>\$ 88,521,825</u>	<u>\$ 74,302,687</u>	<u>\$ 63,376,914</u>

Source: Collector of Ascension Parish Sales and Use Taxes.

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

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

Year	(1) General Obligation Bonds	Other Governmental Activities Debt			Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
		Certificate of Indebtedness	Public Improvement Bonds	Capital Leases			
2013	\$ 8,245	-	\$ 72,917	\$ -	\$ 81,162	2.52%	\$ 710
2012	8,455	-	76,205	-	84,660	2.63%	740
2011	8,655	-	81,213	-	89,868	3.19%	817
2010	8,855	-	82,831	-	91,686	3.19%	855
2009	9,055	-	85,853	-	94,908	3.42%	906
2008	9,255	-	94,438	-	103,693	3.80%	1,012
2007	9,420	-	97,648	-	107,068	4.20%	1,074
2006	9,595	-	27,485	-	37,080	1.64%	381
2005	9,595	-	30,300	-	39,895	2.02%	444
2004	-	-	27,975	-	27,975	1.18%	325

- (1) Ascension Parish Financial Reports. Includes the Library bonds only.  
(2) Amounts include bond premium, net of accumulated amortization.  
(3) Demographic and economic statistics (Exhibit I-18)



## PARISH OF ASCENSION

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

Year	(1) General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2013	\$ 8,245	\$ 233	\$ 8,012	0.08%	\$ 70
2012	8,455	318	8,137	0.09%	74
2011	8,655	259	8,396	0.10%	78
2010	8,855	261	8,594	0.10%	82
2009	9,055	263	8,792	0.11%	86
2008	9,255	267	8,988	0.13%	90
2007	9,420	258	9,162	0.15%	94
2006	9,595	254	9,341	0.18%	104
2005	9,595	23	9,572	0.20%	111
2004	-	-	-	0.00%	-

(1) Ascension Parish Financial Reports. Includes the Library bonds only.

# PARISH OF ASCENSION

## COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT GOVERNMENTAL ACTIVITIES

December 31, 2013  
(in thousands)

<u>Jurisdiction</u>	<u>Net Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct:			
Public Improvement Bonds (1)	\$ 72,917	100%	\$ 72,917
Library (2)	<u>9,220</u>	100%	<u>9,220</u>
Total Direct	<u>\$ 82,137</u>		<u>\$ 82,137</u>
Overlapping:			
Ascension Parish School Board (3)	<u>\$ 151,164</u>	100%	<u>\$ 151,164</u>
Total Overlapping	<u>\$ 151,164</u>		<u>\$ 151,164</u>
Total Direct and Overlapping	<u>\$ 233,301</u>		<u>\$ 233,301</u>

(1) Includes bond premium, net of accumulated amortization.

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

(3) Source: Ascension Parish School Board 2012 General Purpose financial statement

**PARISH OF ASCENSION**  
**LEGAL DEBT MARGIN CALCULATION**  
**LAST TEN YEARS**

<b>PARISH OF ASCENSION</b>						
<b>Year</b>	<b>Assessed Value</b>	<b>Any One Purpose (1)</b>	<b>Aggregate All Purposes (1)</b>	<b>Debt Outstanding (2)</b>	<b>Legal Debt Margin</b>	<b>Legal Debt Margin to Aggregate Debt Limit</b>
2013	\$1,035,526,840	\$103,552,684	\$ 362,434,394	\$ 65,575,000	\$ 296,859,394	81.91%
2012	951,983,926	95,198,393	333,194,374	67,145,000	266,049,374	79.85%
2011	875,112,560	87,511,256	306,289,396	68,640,000	237,649,396	77.59%
2010	813,576,870	81,357,687	284,751,905	70,075,000	214,676,905	75.39%
2009	825,292,820	82,529,282	288,852,487	71,470,000	217,382,487	75.26%
2008	777,816,210	77,781,621	272,235,674	72,820,000	199,415,674	73.25%
2007	687,107,090	68,710,709	240,487,482	74,585,000	165,902,482	68.99%
2006	612,029,340	61,202,934	214,210,269	9,595,000	204,615,269	95.52%
2005	513,616,680	51,361,668	179,765,838	9,595,000	170,170,838	94.66%
2004	482,725,460	48,272,546	168,953,911	-	168,953,911	100.00%

Source: Ascension Parish Tax Assessor

- (1) Legal debt limit is 35% of the total assessed value of taxable property (10% of the assessed value of taxable property for any one purpose)
- (2) Indebtedness for all purposes combined for debt secured by ad valorem taxes. Includes a public improvement bond for the East Ascension Drainage District secured by a pledge of both sales and ad valorem tax revenues.

**PARISH OF ASCENSION**  
**PLEDGED REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**  
(full accrual basis of accounting)

**SCHEDULE A - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 1 (1%)**

Year	Gross Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	\$ 20,799,752	\$ 177,388	\$ 20,622,364	\$ 415,000	\$ 377,959	\$ 792,959	26.01
2012	18,526,396	163,049	18,363,347	400,000	392,959	792,959	23.16
2011	16,173,683	166,660	16,007,023	203,506	591,011	794,517	20.15
2010	15,251,104	167,688	15,083,416	370,000	422,836	792,836	19.02
2009	15,637,392	167,748	15,469,644	360,000	433,111	793,111	19.51
2008	16,383,136	129,954	16,253,183	335,000	458,429	793,429	20.48
2007	14,243,845	126,891	14,116,954	135,000	7,290	142,290	99.21
2006	12,821,742	109,333	12,712,409	120,000	14,251	134,251	94.69
2005	10,716,396	113,171	10,603,225	115,000	20,231	135,231	78.41
2004	9,118,929	128,556	8,990,373	230,000	31,962	261,962	34.32

**SCHEDULE B - PUBLIC IMPROVEMENT SALES TAX - DISTRICT NO. 2 (1/2%)**

Year	Gross Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	11,573,603	87,028	11,486,575	1,245,000	213,825	1,458,825	7.87
2012	8,944,817	80,362	8,864,455	1,195,000	249,675	1,444,675	6.14
2011	7,759,292	86,461	7,672,831	1,165,000	273,725	1,438,725	5.33
2010	7,318,620	82,380	7,236,240	1,130,000	294,683	1,424,683	5.08
2009	7,498,479	82,406	7,416,073	1,470,000	425,105	1,895,105	3.91
2008	7,862,355	63,800	7,798,556	995,000	464,905	1,459,905	5.34
2007	6,810,960	62,172	6,748,788	945,000	502,705	1,447,705	4.66
2006	6,090,812	53,337	6,037,475	900,000	538,705	1,438,705	4.20
2005	5,020,066	55,387	4,964,679	860,000	569,235	1,429,235	3.47
2004	4,244,150	62,816	4,181,334	815,000	599,390	1,414,390	2.96

**SCHEDULE C - PUBLIC IMPROVEMENT SALES TAX - DRAINAGE (1/2%)**

Year	Gross Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2013	14,852,814	92,846	14,759,968	1,360,000	2,734,225	4,094,225	3.61
2012	11,901,158	97,943	11,803,215	1,295,000	2,798,975	4,093,975	2.88
2011	10,754,684	109,619	10,645,065	1,235,000	2,860,725	4,095,725	2.60
2010	10,153,658	106,059	10,047,599	1,195,000	2,911,525	4,106,525	2.45
2009	10,191,354	99,865	10,091,489	1,150,000	2,954,525	4,104,525	2.46
2008	10,877,466	82,839	10,794,627	1,600,000	3,127,805	4,727,805	2.28
2007	9,580,022	80,009	9,500,013	1,420,000	1,209,337	2,629,337	3.61
2006	9,013,330	70,033	8,943,297	1,535,000	531,309	2,066,309	4.33
2005	7,592,451	74,315	7,518,136	1,450,000	572,781	2,022,781	3.72
2004	6,473,020	80,339	6,392,681	1,380,000	735,093	2,115,093	3.02

1 Total sales tax revenues plus interest earnings on sales tax revenues

2 Total sales tax collection costs

**PARISH OF ASCENSION**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN CALENDAR YEARS**

<u>Year</u>	<u>Population</u>	<u>(1) Personal Income</u>	<u>(1) Per Capita Personal Income</u>	<u>(1) Median Age</u>	<u>(2) Public School Enrollment</u>	<u>Ascension Parish Unemployment Rate</u>	<u>Labor Market Area Unemployment Rate</u>
2013	114,393	\$3,221,306,880	\$ 28,160	34.0	21,500	4.2	4.7
2012	112,286	3,116,610,216	27,756	34.3	21,167	4.8	5.6
2011	109,985	2,820,895,280	25,648	32.9	20,659	5.8	6.6
2010	107,215	2,873,790,860	26,804	33.0	20,163	6.4	7.1
2009	104,822	2,772,227,434	26,447	34.7	19,658	6.6	6.8
2008	102,461	2,729,253,657	26,637	32.5	19,303	4.5	4.9
2007	99,702	2,548,383,120	25,560	31.9	18,807	3.4	3.6
2006	97,335	2,260,410,705	23,223	32.7	18,408	3.4	3.6
2005	89,855	1,970,250,585	21,927	33.0	18,709	4.9	5.5
2004	86,085	2,374,052,130	27,578	32.5	16,511	5.0	5.1

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

**PARISH OF ASCENSION**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO (2)**

Employer	2013 (1)	
	Number of Employees	Percent of Total
Ascension Parish School Board	2,800	30.26%
BASF Corporation	1,000	10.81%
Huntsman Chemical Co, LLC	795	8.11%
St. Elizabeth Hospitals & Physicians	750	8.04%
Parish of Ascension	744	7.60%
Kellogg Company	703	8.59%
Wal-Mart Stores	700	7.57%
Shell Chemical	610	6.59%
Volks Constructors	600	6.49%
Field Hospitality Group	550	5.94%
	<u>9,252</u>	<u>100.00%</u>

(1) Source: Ascension Economic Development Corp

(2) Data for 2004, or nine years ago, was not available.

**PARISH OF ASCENSION**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES**  
**BY FUND/DEPARTMENT**  
**LAST NINE FISCAL YEARS**

	Full-time Equivalent Employees Allotted in Annual Budget									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b><u>GENERAL FUND:</u></b>										
Ajudication	1	1	1	-	-	-	-	-	-	-
Building	15	16	16	16	16	17	16	13	13	13
Economic Development	-	-	-	-	-	-	-	2	4	4
Election	7	7	7	7	7	6	6	6	6	6
Emergency Management	5	6	5	6	6	6	5	5	4	4
Engineering	18	21	18	-	-	-	-	-	-	-
Executive Administration	6	6	4	5	5	7	4	5	4	5
Finance/Purchasing	19	19	19	17	17	15	17	16	16	15
General Administration	5	5	5	5	6	6	2	2	1	4
Grants	4	5	4	3	3	2	2	2	2	3
Human Resources	6	6	6	5	5	5	5	5	7	7
IS/GIS	8	8	8	8	8	11	10	10	7	6
Judicial 23rd District	21	22	22	22	22	21	21	22	20	19
Judicial Parish Court	2	2	2	2	2	2	2	2	2	2
Justice of the Peace and Constables	6	6	6	6	6	6	6	6	6	6
Legislative	14	14	14	13	13	13	13	13	13	14
Planning and Development	7	7	8	9	11	8	7	6	10	8
Social Services	-	-	-	-	-	-	-	-	-	5
Storm Water	3	8	-	-	-	-	-	-	-	-
Video Programming	2	2	2	2	2	-	-	-	-	-
TOTAL GENERAL FUND	149	161	147	126	128	124	116	115	115	121
<b><u>SPECIAL FUNDS:</u></b>										
Criminal Court	18	18	15	16	17	18	19	17	20	17
East Ascension Drainage	-	-	-	-	-	-	25	22	24	29
East Ascension Major Drainage	76	80	89	107	106	92	87	74	79	74
FINS	4	4	4	4	4	4	4	4	4	4
Fire District No. 1	35	35	35	40	27	17	3	3	2	4
Fire District No. 3	24	21	21	18	15	12	8	-	-	-
Fleet Management	14	16	15	15	-	-	-	-	-	-
Health Unit	40	41	35	36	36	35	38	34	33	30
Jail	10	9	9	8	8	6	2	-	-	-
Lamar Dixon	16	13	10	9	-	-	-	-	-	-
Maintenance	18	22	22	21	20	17	21	21	21	28
Mental Health	18	18	17	18	19	17	17	19	17	17
Recreation	18	17	17	14	14	13	14	24	20	18
Road and Bridge	77	77	82	81	88	71	46	46	47	74
Tourist Center	-	4	4	4	7	8	9	15	11	13
Utilities	3	4	5	5	4	-	-	-	-	-
West Ascension Drainage	8	7	7	5	6	6	6	5	7	7
TOTAL SPECIAL FUNDS	379	386	387	402	371	316	299	284	285	315
TOTAL ALL FUNDS	528	547	535	528	499	440	415	399	400	436

Source: Parish of Ascension Adopted budgets.

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

	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>Function:</b>										
Public Safety:										
Police:										
Physical arrests	4,342	4,157	4,450	4,598	4,746	3,601	3,268	3,343	2,561	2,939
Traffic violations	9,884	6,796	6,484	5,884	8,776	8,249	9,024	9,131	7,597	4,839
Service call responses	75,992	74,715	77,379	76,838	74,943	72,329	71,280	67,234	66,317	61,133
Fire:										
Number of responses	429	560	677	629	2,353	1,726	30	385	351	322
Number of emergency responses	5,184	4,002	3,585	3,176	3,545	3,171	379	969	1,078	1,879
Public Works:										
Building Permits:										
Residential (new)	811	817	603	657	745	538	878	1,706	1,521	1,167
Commercial	139	129	99	132	116	124	152	217	111	120
Transportation:										
Parish street maintenance program:										
Number of miles maintained	507	492	469	468	466	460	450	443	410	405
Rehab streets and roads (miles)	13.92	1.60	9.21	6.06	8.00	39.00	33.00	14.00	7.00	0.00
Sanitation:										
Wastewater:										
Number of users	505	474	514	504	487	401	362	348	343	339
Drainage:										
Miles of drainage ditches maintained	2,057	2,055	2,047	2,047	2,040	2,020	2,000	1,980	1,920	1,910
Culture-Recreation:										
Parks:										
Number of parks maintained	27	27	19	18	17	16	15	14	14	14
Libraries:										
Total registered borrowers	37,572	37,005	34,201	33,659	30,982	30,131	31,125	30,188	28,604	35,803
Total items circulated	416,341	459,688	402,964	410,737	365,153	359,224	340,395	341,911	310,481	321,803
Total reference questions answered	135,304	70,928	92,612	59,644	61,672	58,564	43,878	45,906	47,372	58,525

Source: Ascension Parish Government



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

Major Programs	FISCAL YEAR									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Number of general government buildings (1)	23	22	21	21	21	20	19	18	18	17
Public Safety										
Number of fire stations	19	18	18	17	17	17	8	8	7	7
Fire trucks	56	55	57	54	54	52	50	50	49	49
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	507	492	469	468	466	460	450	443	410	405
Number of bridges	136	136	136	136	136	136	136	134	134	134
Sanitation:										
Miles of sanitary sewers	14.3	14.3	14.3	14.3	11	11	9	9	9	9
Culture and Recreation										
Number of parks	27	27	19	18	17	16	15	14	14	14
Number of library branches	4	4	4	4	3	3	3	3	3	3
Number of community centers	5	5	5	4	5	4	4	4	4	4
Health and Welfare										
Number of health and welfare buildings	9	9	9	9	9	7	7	7	7	7

(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, 2013

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Number	Grant Amount	(Restated) Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<b>U. S. Federal Emergency Management Agency</b>							
State of Louisiana/Louisiana State Police/ Office of Homeland Security and Emergency Preparedness/ 2011 State Homeland Security Program	97.067	EMW-2011-SS-0124-SO1	\$ 110,411	\$ 2,720	\$ 104,329	\$ 101,609	\$ -
2012 State Homeland Security Program	97.067	EMW-2012-SS-00075-S01	42,804	-	9,177	34,804	25,627
2010 Urban Area Security Initiative - Regional II	97.067	2010-SS-T0-0043	299,698	65,883	65,883	-	-
Subtotal CFDA #97.067				68,603	179,389	136,413	25,627
2012 Emergency Management Performance	97.042	EMW-2012-EP-00062-S01	66,700	-	66,700	66,700	-
* Hazard Mitigation Grant Program - Acquisition Project	97.039	1786-005-0001	517,776	-	-	-	-
* Hazard Mitigation Grant Program - Acquisition Project	97.039	1603-005-0002	1,411,434	14,648	-	12,182	26,830
* Hazard Mitigation Grant Program - Elevation Project	97.039	1603-005-0001	865,509	389,858	-	228,725	618,583
* Hazard Mitigation Grant Program - Elevation Project	97.039	1786-005-0003	60,500	-	-	60,420	60,420
* Hazard Mitigation Grant Program - Elevation Project	97.039	1607-005-002	404,201	(2,851)	-	-	(2,851)
* Hazard Mitigation Grant Program - Elevation Project	97.039	1607-005-001	602,970	2,128	72,703	166,624	96,049
* Hazard Mitigation Grant Program - Elevation Project	97.039	1603-005-004	597,000	10,021	9,477	45,107	45,651
* Hazard Mitigation Grant Program - Elevation Project	97.039	1603-005-003	506,945	169,120	133,361	157,984	193,743
* Lamar Dixon Retrofit/Safe Room	97.039	CFMS #684902	194,935	-	-	47,453	47,453
Subtotal CFDA #97.039				582,924	215,541	718,495	1,085,878
Public Assistance Grant - Hurricane Katrina	97.036	unavailable	-	10,105	-	-	10,105
Public Assistance Grant - Hurricane Isaac	97.036	unavailable	-	1,421,129	91,017	3,710	1,333,822
Public Assistance Grant - Hurricane Gustav	97.036	unavailable	-	845,506	-	-	845,506
Subtotal CFDA #97.036				2,276,740	91,017	3,710	2,189,433
Disaster housing Assistance Grant - Katrina	97.109	unavailable	-	(186,963)	-	-	(186,963)
Disaster housing Assistance Grant - Gustav	97.109	unavailable	-	(148,376)	-	56,626	(91,750)
Subtotal CFDA #97.109				(335,339)	-	56,626	(278,713)
<b>U.S. Department of Housing and Urban Development</b>							
State of Louisiana/Office of Community Development							
* Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	10,643,022	445,072	426,817	462,950	481,205
LA Emergency Solutions Grants Program	14.231	CFMS #714969	92,700	6,412	71,573	86,287	21,126
Department of Housing and Community Affairs							
* Section 8 Housing	14.871	unavailable	-	(118,328)	672,674	633,566	(157,436)
<b>U.S. Department of Health and Human Services</b>							
Substance Abuse and Mental Health Services Administration/ State of Louisiana/Capital Area Human Services District/ 2012-2013 Substance Abuse Treatment Grant	93.959	CFMS #716746	66,600	1,991	10,424	8,433	-
Total Federal Assistance				\$ 2,928,075	\$ 1,734,135	\$ 2,173,180	\$ 3,367,120

## **PARISH OF ASCENSION**

### **NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 2013

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **General**

The Parish's Schedule of Expenditures of Federal Awards presents the activity of the federal financial assistance programs of the Parish. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed-through other government agencies are included on the schedule.

##### **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, 2013.





**PARISH OF ASCENSION**

**SPECIAL INDEPENDENT AUDITORS' REPORTS**



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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated May 29, 2014.

We did not audit, review or compile the financial statements of the following discretely presented component units: District Attorney of the Twenty-Third Judicial District, Ascension Parish Sheriff, Ascension Parish Clerk of Court, Ascension Economic Development Corporation, Ascension Parish Court, Twenty-Third Judicial District Public Defender Board, Twenty-Third Judicial District Judicial Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, and Galvez-Lake Volunteer Fire Department. Additionally, we did not audit the financial statements of the Ascension Parish Library Fund and Library Construction Fund, which are blended component units.

These financial statements were audited by other auditors 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.

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

**Internal Control Over Financial Reporting**

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2013-1, that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the **PARISH**'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2013-2.

### **The Parish's Response to Findings**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an 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.

(Continued)

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

A handwritten signature in black ink that reads "Faulk & Winkler, LLC". The script is cursive and fluid, with the company name written in all caps.

Certified Public Accountants

Baton Rouge, Louisiana  
May 29, 2014



## **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, 2013, and have issued our report thereon dated May 29, 2014.

We did not audit, review or compile the financial statements of the following discretely presented component units: District Attorney of the Twenty-Third Judicial District, Ascension Parish Sheriff, Ascension Parish Clerk of Court, Ascension Economic Development Corporation, Ascension Parish Court, Twenty-Third Judicial District Public Defender Board, Twenty-Third Judicial District Judicial Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, and Galvez-Lake Volunteer Fire Department. Additionally, we did not audit the financial statements of the Ascension Parish Library Fund and Library Construction Fund, which are blended component units.

These financial statements were audited by other auditors 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.

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

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

(Continued)

## **Management's Responsibility**

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

## **Report on Compliance with Parish Transportation Act**

The results of our tests disclosed an instance of noncompliance with the provisions of the Parish Transportation Act which is described in the accompanying schedule of findings and questioned costs as item 2013-3.

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.



Certified Public Accountants

Baton Rouge, Louisiana  
May 29, 2014



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

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

**Report on Compliance for Each Major Federal Program**

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the **PARISH's** major federal programs for the year ended December 31, 2013. The **PARISH's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the **PARISH's** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

We did not audit, review or compile the financial statements of the following discretely presented component units: District Attorney of the Twenty-Third Judicial District, Ascension Parish Sheriff, Ascension Parish Clerk of Court, Ascension Economic Development Corporation, Ascension Parish Court, Twenty-Third Judicial District Public Defender Board, Twenty-Third Judicial District Judicial Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, and Galvez-Lake Volunteer Fire Department. Additionally, we did not audit the financial statements of the Ascension

Parish Library Fund and Library Construction Fund, which are blended component units.

These financial statements were audited by other auditors 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.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above, was evaluated by other auditors 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 under separate engagements.

#### ***Basis for Qualified Opinion on Housing and Urban Development – Section 8 Program***

As described in the accompanying schedule of findings and questioned costs as item 2013-4, the **PARISH** did not comply with reporting requirements that are applicable to its Housing and Urban Development – Section 8 Program. Compliance with such requirements is necessary, in our opinion, for the **PARISH** to comply with the requirements applicable to that program.

#### ***Qualified Opinion on Housing and Urban Development – Section 8 Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Housing and Urban Development – Section 8 program for the year ended December 31, 2013.

#### ***Unmodified Opinion on Each of the Other Major Federal Programs***

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 other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2013.

#### ***The Parish's Response to Findings***

The **PARISH's** response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The **PARISH's** response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

#### ***Report on Internal Control Over Compliance***

Management of the **PARISH** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the **PARISH's** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal



control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **PARISH**'s internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Item 2013-4 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-1 to be a significant deficiency.

The **PARISH**'s responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The **PARISH**'s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 OMB Circular A-133. 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.



Certified Public Accountants

Baton Rouge, Louisiana  
May 29, 2014



# PARISH OF ASCENSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2013

### 1) Summary of Auditor's Results:

- A) The type of report issued on the financial statements: **Unqualified opinion.**
- B) Significant deficiencies in internal control were disclosed by the audit of financial statements: **2013-1.**  
Material weaknesses: **None.**
- C) Noncompliance which is material to the financial statements: **2013-2, 2013-3, and 2013-4.**
- D) Significant deficiencies in internal control over major programs: **2013-1.**  
Material weaknesses: **2013-4.**
- E) The type of report issued on compliance for major programs: **Qualified opinion.**
- F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **2013-4.**

#### G) Major programs:

##### **U.S. Department of Housing and Urban Development**

Department of Housing and Community Affairs

- 1) Section 8 Housing C.F.D.A. 14.871
- 2) Community Development Block Grant –  
Disaster Recovery Program C.F.D.A. 14.228

##### **Federal Emergency Management Agency**

State of Louisiana/Office of Homeland Security and Emergency Preparedness

- 1) Hazard Mitigation Grant Program C.F.D.A. 97.039

H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000.**

I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No.**

- 2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2013-1, 2013-2 and 2013-3.**
- 3) Findings and questioned cost relating to federal awards: **2013-1 and 2013-4.**

## **PARISH OF ASCENSION**

### **SUMMARY OF FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2013

#### **4) FINDINGS – FINANCIAL STATEMENT AUDIT**

##### **2013-1 Preparation of Financial Statements**

**Criteria:** The Parish does not maintain a system of internal controls over reporting to ensure that external financial statement presentation and footnote disclosures are in conformity with generally accepted accounting principles.

**Observation:** The Parish relies on its auditors to assist in the preparation of external financial statements and related disclosures. Under U.S. generally accepted auditing standards, the auditors cannot be considered part of the Parish's internal control structure; however, design of the internal control structure does not otherwise include procedures to prepare external financial statements and related disclosures in conformity with U.S. generally accepted accounting principles.

**Recommendation:** Since, the Parish is satisfied with using its auditing firm to prepare the external financial statements, no change is recommended. However, this matter will continue to be reported.

**Management's corrective action plan:** Management understands that this deficiency results from professional standards that have been adopted by the accounting profession. The Parish generates the appropriate financial information to effectively manage and plan operations in a timely manner and does not consider their current situation to be deficient. However, management will review the resources necessary to prepare financial statements in accordance with generally accepted accounting principles, with full footnote disclosures, to determine if it would represent responsible financial stewardship.

#### **5) FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS**

##### **2013-2 Fund Balance Deficit**

**Criteria:** Louisiana Revised Statute 39:1305 requires that expenditures not exceed estimated funds available for the ensuing fiscal year.

**Observation:** During 2013, it was discovered that the Ascension Parish Sheriff's Office remitted certain fines collected to the Criminal Court Fund (a component unit of the Parish) in error; however, these amounts should have been remitted to the Parish Court Fund (a component unit of the Parish). These erroneous payments began in 2006 and amount to \$1,173,720. The Parish has recorded an expenditure and related liability for the amounts due to the Parish Court Fund, which resulted in a deficit fund balance in the Criminal Court Fund as of December 31, 2013. Additionally, this expenditure was not reflected in the 2013 amended budget since it was discovered by a third party after the Parish's budget had been adopted by the Parish Council.

Additionally, the Parish finance office is an intermediary between the Criminal Court Fund, the Parish Court Fund, and the Ascension Parish Sheriff's Office, and relies on external parties for the proper remittance of funds to the Criminal Court as oversight of details regarding fines collected are the responsibility of the Ascension Parish Sheriff's Office.

Currently, the Sheriff's Office is remitting fine revenues to the external parties and discussions are in process to resolve this matter.

**Recommendation:** The Parish, who accounts for the funds of the Criminal Court Fund, should continue to work with its legal counsel and the other parties involved to reach an amicable agreement regarding the terms of repayment of amounts due to the Parish Court.

**Management's corrective action plan:** Management concurs with the recommendation above and will implement corrective action in 2014.

### **2013-3 Compliance with the Louisiana Parish Transportation Act**

**Criteria:** Revised Statute 48:755 requires that the Parish maintain a list of anticipated road maintenance and capital outlay projects for the next three years (three-year plan), which must be approved by Parish governing officials prior to the beginning of the first year of the three year plan.

**Observation:** The Parish did not approve a list of anticipated road maintenance and capital outlay projects for the three year period ending December 31, 2016 prior to the beginning of 2014.

**Recommendation:** The Parish should maintain and approve a list of anticipated road maintenance and capital outlay projects for a three year period and obtain approval of the project from Parish Council prior to the beginning of the first year of the three year plan. The three-year plan should be updated and approved annually by the Parish governing officials, regardless of whether the parish governing officials anticipate any maintenance or capital outlay project in the first year of the plan.

**Management's corrective action plan:** Management has met with the Department of Public Works director and chief engineer so that appropriate actions to ensure future compliance with the Louisiana Parish Transportation Act occur. Additionally, the Parish Council approved the plan in 2014.

## **6) FINDINGS – FEDERAL AWARD PROGRAMS**

### **2013-4 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program**

**Criteria:** The Uniform Financial Reporting Standards require public housing authorities (PHAs) to submit timely GAAP-based audited financial information electronically to HUD no later than 9 months after the PHAs fiscal year end.

**Observation:** The Parish, which serves as the PHA for the Parish of Ascension, did not submit its 2012 audited financial information to HUD within 9 months of its fiscal year end.

**Recommendation:** The Parish should follow HUD reporting requirements and timely submit all required reports to HUD.

**Management's corrective action plan:** Management has met with its third party grant administrator who has indicated that procedures have been put in place to ensure compliance with HUD reporting requirements for PHAs for 2013 and in the future.

# **PARISH OF ASCENSION**

## **SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2013

### **2012-1 Preparation of Financial Statements**

This finding has been reclassified as 2013-1.

### **2012-2 Unauthorized Access to Payroll System (Resolved)**

This finding is considered resolved.

### **2012-3 Debt Compliance (Ascension Consolidated Utilities District No. 1) (Resolved)**

This finding is considered resolved.

### **2012-4 Compliance with Federal Procurement, Suspension, and Debarment Requirements (C.F.D.A. 81.128 and 97.036) (Resolved)**

This finding is considered resolved.

# **SPECIAL ACKNOWLEDGEMENTS**

**Gwen LeBlanc**  
Chief Financial Officer

**Amanda Berot**  
Assistant Treasurer

**Dawn Caballero**  
Assistant Treasurer

**Shelley Villar**  
Chief Accountant

**Laurie Lemoine**  
Chief Accountant