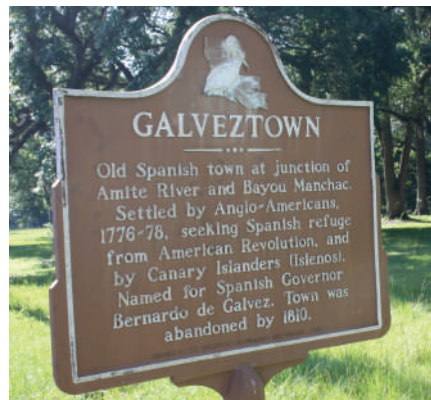




PARISH OF ASCENSION LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2016





COMPREHENSIVE ANNUAL FINANCIAL REPORT

PARISH OF ASCENSION

DONALDSONVILLE, LOUISIANA

For the fiscal year ended December 31, 2016



Prepared by

Finance Department
Gwen LeBlanc, Chief Financial Officer

PARISH OF ASCENSION

COMPREHENSIVE ANNUAL FINANCIAL STATEMENTS

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INTRODUCTORY SECTION







Parish of Ascension

Department of Finance

KENNY MATASSA
PARISH PRESIDENT

GWEN B. LEBLANC
CHIEF FINANCIAL OFFICER/TREASURER

June 21, 2017

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, 2016. The Parish Finance Department prepared this report in accordance with Generally Accepted Accounting Principles (GAAP). We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Parish as measured by the financial activities of its various funds and the government-wide presentation; and that disclosures necessary to enable readers to gain an understanding of Parish financial affairs have been included. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the local government.

The Parish financial statements have been audited by Faulk & Winkler, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Parish's 2016 financial statements are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

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

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

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

Profile of the Government

The Parish is located southeast of the City of Baton Rouge, which is the state capital of Louisiana. The Parish is divided by the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St. James. The Parish currently occupies a land area of 292 square miles and serves an estimated population of 121,800 as of June 2017, which represents a 13.6% growth since the 2010 U.S. Census of 107,215. This census reflects a growth of over 58% 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 Ascension Parish Home Rule Charter as of January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for the Parish and as a political subdivision of the State of Louisiana. Policy-making and legislative authority are vested in a governing council consisting of 11 Council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget and appointing committees. The Parish President is the chief executive officer of the Parish. The Council members and Parish President are elected for four-year terms. The Council members are elected by district while the Parish President is elected parish-wide.

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

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

The Parish financial reporting entity consists of the following:

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

The financial statements included in this CAFR are as follows:

<u>Name of Organization</u>	<u>Type of Unit</u>
The Parish of Ascension	Primary Government
East and West Ascension Drainage Districts	Blended Component Units
Health Unit	Blended Component Unit
Mental Health Center	Blended Component Unit
Fire Protection Districts No. 1, No. 2, & No. 3	Blended Component Units
Ascension Parish Library and Library Construction Funds	Blended Component Unit
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
Ascension Parish Tourist Commission	Discrete Component Unit
Galvez-Lake Volunteer Fire Department	Discrete Component Unit
Prairieville Volunteer Fire Department	Discrete Component Unit
West Ascension Hospital Service District	Discrete Component Unit
Ascension Consolidated Utilities District No. 1	Discrete Component Unit

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

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

Budget-to-actual comparisons are provided in this report for each individual governmental fund that has a legally adopted budget. The comparison for the General Fund and East Ascension Drainage Special Revenue Fund are presented in Exhibits B through B-1. For governmental special revenue, debt service and capital project funds, the balance sheets, statements of revenue, expenditures, and changes in fund balance, and annual budget comparisons are presented in the Combining and Individual Fund Statements and Schedules, Exhibits D through D-23, E through E-9 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.

FACTORS AFFECTING FINANCIAL CONDITION

Economic Condition and Outlook

The Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2005, The Parish has recorded over \$6.2 billion in capital investment by new and expanding enterprises accompanied by the creation of over 2,500 direct new jobs. The Parish consistently ranks in the top ten parish/counties in the U.S. for annual per capita business investment. The combination of excellent job opportunities and a high quality public school system has made the Parish one of the fastest growing parishes/counties in the U.S. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

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

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

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

- **Employment:** For the month of December 2016, total employment in the Parish was 58,340; an increase of 495 jobs from the previous December. The December 2016 unemployment rate for the Parish was 4.5%, Louisiana's rate was 5.2%, and nation's rate was 4.5%. Growth in the Parish labor force continues to outpace the Region and the State with a 31% increase from August 2006 to August 2016. Household medium income is \$70,201, which outpaced the Baton Rouge Metropolitan Area.

- Industrial Sites: Promotion of the 17,000-acre River Plex Mega Park site is still a major focus of business attraction for the Parish. In addition to this site, the Parish has ten (10) development-ready certified sites within the Parish.
- Future Development: The ADEC staff is working on a number of projects in the pipeline which have the potential to create another 2,000 jobs and represent \$17 billion in potential new investment.

The 2016 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 \$80.1 million in outstanding debt, which is significantly below the State imposed limit of \$482 million, or 35% of the total assessed value of taxable property.

Major Initiatives in 2017

The priorities of the 2017 Budget are consistent with the priorities of prior years. As with the 2016 fiscal year, the 2017 operating budget provides for the Parish to maintain vital services to the public by fiscal conservatism and to continue capital and infrastructure improvements needed for our growing Parish.

Construction Projects

The outline of the Parish's Capital Budget of \$39,133,000 for 2017 is as follows:

East Ascension Drainage Construction	\$ 18,475,000
• Channel improvements, levee extension and restoration and basin improvements	
Road Construction	\$ 13,665,000
• Road widening projects, intersection improvements, overlay projects and joint projects with State on major highways in the Parish	
Dedicated Special Project Fund	\$ 5,183,000
• Steamboat Museum Project	
Office Building Construction	\$ 643,000
• Roof replacements on several Parish buildings	
Community Development Block Grant Construction	\$ 510,500
• Parish Sewer Construction Project	
Recreation	\$ 366,500
• Lamar-Dixon Expo Center Gym	
Fire District No. 2	\$ 290,000
• Construction of a fire station for District No. 2	

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

Transportation System:

Parish transportation is high priority of the Parish. As noted, the Parish is one of the fastest growing parishes in the State, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$25 million has been committed for the Parish transportation system in the Road Maintenance Fund and the Road Construction Fund for 2017. St. Landry Road/Edenborne extension project will provide an I-10 service road and will be completed to ease traffic congestion along State Highway 30. The implementation of Traffic Impact Fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

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

Master Plan:

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

Recreation:

The Parish will complete a multi-purpose center at Lamar Dixon and renovations to the Lamar Dixon Gym.

Fire Protection:

The Parish, through a dedicated ad valorem and sales tax, has committed funding for the improvements to fire protection services. During 2017, the Parish has planned construction of new fire stations in the Prairieville and Modeste areas along with the acquisitions of equipment and land, and major repairs to fire stations. With the anticipated population growth, the Parish will continue to enhance fire protection services to the citizens of the Parish.

Drainage:

During 2007, the East Ascension Drainage District issued bonds for \$62 million for major drainage improvements on the east side of the Parish. The East Ascension Drainage District has \$31.3 million committed to the maintenance and capital project funds in 2017 for infrastructure improvements throughout the drainage system. Two levee projects which will be started in 2017 are the Ring Levee project at Astroland Subdivision and the levee project at Laurel Ridge. West Ascension Drainage District has \$1,468,000 committed in the maintenance fund for infrastructure improvements. As drainage has always been a major initiative for the Parish, progress continues on the implementation of the master drainage plan.

Comprehensive Sewer Plan and Water System Plan:

A portion of the funds received from the Community Development Block Grant will be used to develop a comprehensive waste water system on the east side of the Parish. In addition, the Louisiana Department of Environmental Quality has awarded the Parish a \$60 million State Revolving Loan. These funds will be used to construct a consolidated east bank sewer system. In 2017, the Parish plans to upgrade and connect to waste water treatment facilities in Darrow and Hillaryville areas and construct of a waste water discharge line into the Mississippi River. The acquisition of an existing water company located in Donaldsonville was completed in 2016 and the Parish will move forward with consolidating water services in west Ascension Parish.

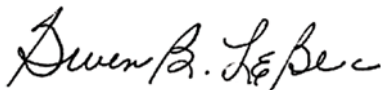
AWARDS AND ACKNOWLEDGMENTS

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 eight years through 2015. 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,

A handwritten signature in black ink, reading "Gwen B. LeBlanc". The signature is written in a cursive, flowing style.

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, 2015

Executive Director/CEO

**PARISH OF ASCENSION
PRINCIPAL OFFICIALS**

DECEMBER 31, 2016

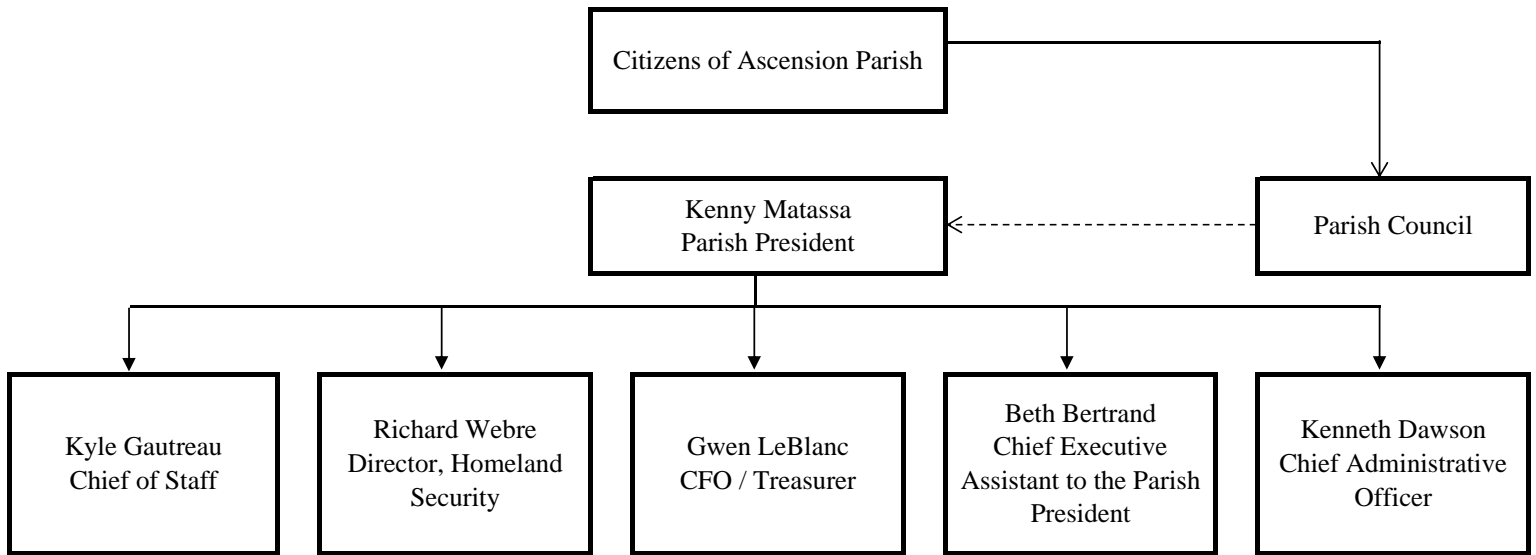
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PRESIDENT – KENNY MATASSA

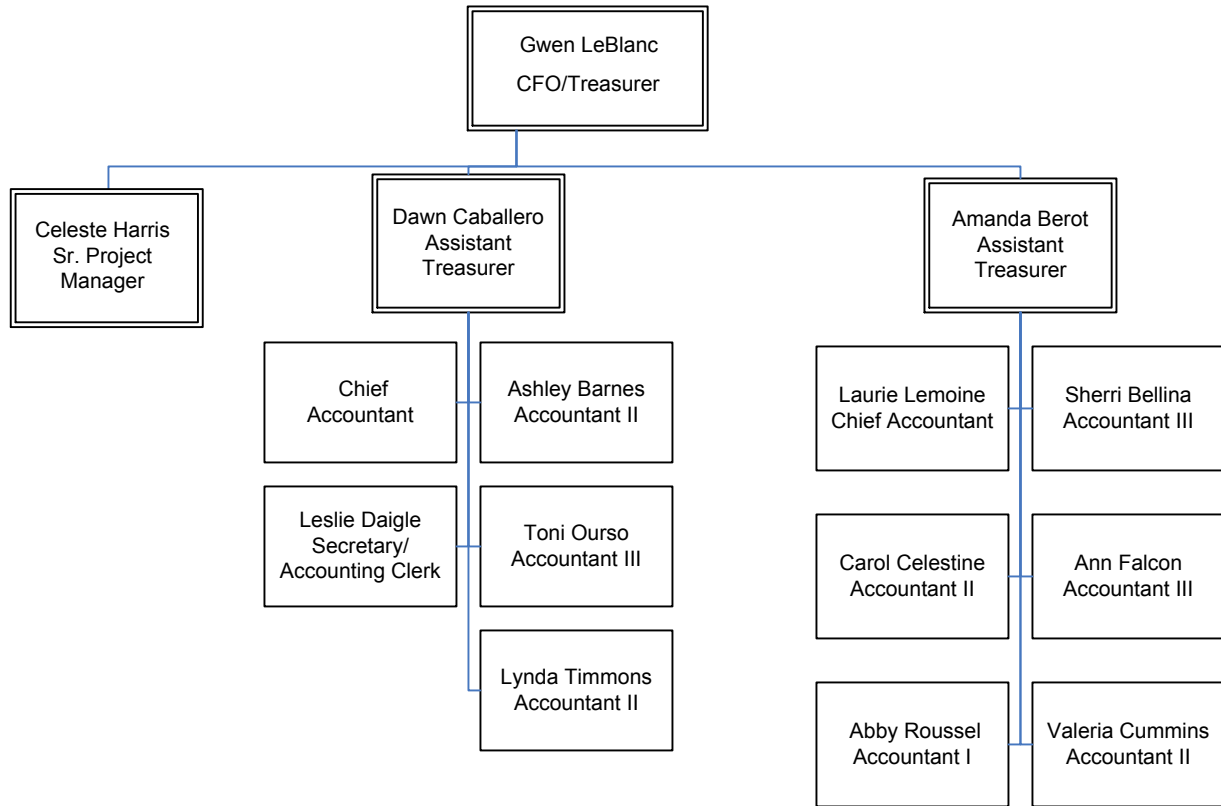
COUNCIL MEMBERS

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

PARISH OF ASCENSION
ORGANIZATIONAL CHART
PRIMARY GOVERNMENT



PARISH OF ASCENSION
ORGANIZATIONAL CHART
FINANCE DEPARTMENT





FINANCIAL SECTION







INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **PARISH OF ASCENSION, LOUISIANA (PARISH)** as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this 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 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 Judicial Expense Fund, Twenty-Third Judicial District Public Defender Office, 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 86% of the assets and deferred outflows of resources and 91% of the revenues of the aggregate discretely presented component units. The financial statements of those entities were audited, reviewed, or compiled by other auditors and accountants whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors and accountants. We did not audit the financial statements of the Ascension Parish Library or the Library Construction Fund, blended component units, whose statements reflect approximately \$17.9 million and \$8.1 million of assets and deferred outflows of resources and revenues (fund basis), respectively, as of and for the year ended December 31, 2016. 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. 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, 2016, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of contributions and funding progress of other postemployment benefit plan, schedule of proportionate share of net pension liability, and schedule of pension contributions on pages 5 through 19 and 101 through 109 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.

(continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the **PARISH**'s basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, 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 June 21, 2017 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.

Faulk & Winkler, LLC
Certified Public Accountants

Baton Rouge, Louisiana
June 21, 2017



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 2016. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. Please read it in conjunction with the Parish's financial statements, which begin on page 21.

FINANCIAL HIGHLIGHTS

In 2016, 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 2016 are as follows:

- Assets and deferred outflows of resources of the Parish's primary government exceeded its liabilities and deferred inflows at the close of the year by \$401 million (net position). Of this amount, \$118.5 million (unrestricted net position) may be used without restrictions to meet the Parish's ongoing obligations to citizens and creditors.
- The primary government's net position increased by \$32.1 million during 2016.

Governmental activities' net position increased by \$21.6 million, which in comparison to the prior year, is a decrease of approximately \$8.4 million. The decrease is primarily the result of aid and recovery expenses provided by the Parish during the historic floods that impacted the Parish in August 2016 and the transfer of capital assets to business-type activities.

Business-type net position of the Parish increased by \$10.5 million in 2016. The increase was primarily the result of capital assets transferred from governmental activities of \$5.9 million and the purchase of a water system on the west side of the Parish, which was funded through transfers of unrestricted sales tax collections.

- At year end, the primary government's governmental funds reported combined fund balances of \$193 million, an increase of \$5.4 million. The most significant increases in the governmental fund balances were attributable decreases in capital outlay expenditures of \$8.8 million and in bond issuance costs of \$1.2 million when compared to the prior year. Most of the fund balances are restricted or committed to capital projects (\$63 million), drainage maintenance (\$44.7 million), debt service (\$2.2 million) and various other purposes (\$58 million).
- The Parish's unassigned fund balance was \$26.3 million at December 31, 2016.

Significant aspects of the Parish's financial well-being for 2016 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 ad valorem (property) and sales tax bases, and the condition of the Parish's roads and buildings, need to be considered to assess the overall health of the Parish.

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

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

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

Primary government - At December 31, 2016, the net position was \$401 million for governmental and business-type activities, of which \$118.5 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish's ability to use the net position for day-to-day operations.

(Continued)

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

Parish of Ascension Statement of Net Position December 31, 2016 and 2015 (in thousands)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 231,041	\$ 209,160	\$ 12,934	\$ 15,152	\$ 243,975	\$ 224,312
Capital assets	<u>225,881</u>	<u>227,315</u>	<u>24,131</u>	<u>11,290</u>	<u>250,012</u>	<u>238,605</u>
Total assets	456,922	436,475	37,065	26,442	493,987	462,917
Deferred outflows of resources	<u>13,961</u>	<u>10,342</u>	<u>342</u>	<u>75</u>	<u>14,303</u>	<u>10,417</u>
Total assets and deferred outflows of resources	<u>\$ 470,883</u>	<u>\$ 446,817</u>	<u>\$ 37,407</u>	<u>\$ 26,517</u>	<u>\$ 508,290</u>	<u>\$ 473,334</u>
Current and other liabilities	\$ 22,179	\$ 21,435	\$ 1,006	\$ 844	\$ 23,185	\$ 22,279
Long-term liabilities	<u>82,858</u>	<u>81,229</u>	<u>200</u>	<u>2</u>	<u>83,058</u>	<u>81,231</u>
Total liabilities	<u>105,037</u>	<u>102,664</u>	<u>1,206</u>	<u>846</u>	<u>106,243</u>	<u>103,510</u>
Deferred inflows of resources	<u>986</u>	<u>865</u>	<u>40</u>	<u>15</u>	<u>1,026</u>	<u>880</u>
Net position:						
Net investment in capital assets	138,182	129,059	24,131	11,290	162,313	140,349
Restricted	119,928	110,142	283	-	120,211	110,142
Unrestricted	<u>106,750</u>	<u>104,087</u>	<u>11,747</u>	<u>14,366</u>	<u>118,497</u>	<u>118,453</u>
Total net position	<u>364,860</u>	<u>343,288</u>	<u>36,161</u>	<u>25,656</u>	<u>401,021</u>	<u>368,944</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 470,883</u>	<u>\$ 446,817</u>	<u>\$ 37,407</u>	<u>\$ 26,517</u>	<u>\$ 508,290</u>	<u>\$ 473,334</u>

Total net position of the Parish's governmental activities increased by 6% or \$21.6 million during 2016, primarily related to the increase in capital assets and investments. Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements and may be used at the Parish's discretion. Finally, the net book value of the Parish's capital assets of the governmental activities decreased by \$1.4 million. The changes in capital assets is discussed later in this analysis.

The net position of the Parish's business-type activities increased by \$10.5 million during 2016. The Parish's business-type activities includes four wastewater treatment systems, two water distribution system, and the Lamar Dixon Expo Center.

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

<p style="text-align: center;">Parish of Ascension Changes in Net Position For the years ended December 31, 2016 and 2015 (in thousands)</p>						
	Governmental Activities		Business-Type Activities		Total	
Revenues:	2016	2015	2016	2015	2016	2015
Program revenues:						
Charges for services	\$ 5,398	\$ 5,424	\$ 2,650	\$ 2,001	\$ 8,048	\$ 7,425
Operating grants and contributions	16,840	6,215	1,977	817	18,817	7,032
Capital grants and contributions	7,937	6,879	-	60	7,937	6,939
General revenues:						
Ad valorem	29,072	29,704	-	-	29,072	29,704
Sales taxes	55,138	53,652	-	-	55,138	53,652
Other	3,010	2,131	654	463	3,664	2,594
Total revenues	<u>117,395</u>	<u>104,005</u>	<u>5,281</u>	<u>3,341</u>	<u>122,676</u>	<u>107,346</u>
Functions/Program Expenses:						
General government	26,808	15,813	-	-	26,808	15,813
Public safety	10,280	10,131	-	-	10,280	10,131
Public works	18,370	15,888	-	-	18,370	15,888
Health and welfare	6,575	5,821	-	-	6,575	5,821
Culture and recreation	8,209	8,261	3,262	2,687	11,471	10,948
Transportation and development	11,822	10,442	-	-	11,822	10,442
Waste disposal facilities	-	-	1,580	1,860	1,580	1,860
Waterworks facilities	-	-	726	290	726	290
Interest	2,967	2,867	-	-	2,967	2,867
Total expenses	<u>85,031</u>	<u>69,223</u>	<u>5,568</u>	<u>4,837</u>	<u>90,599</u>	<u>74,060</u>
Increase (decrease) in net position before transfers	32,364	34,782	(287)	(1,496)	32,077	33,286
Transfers, net	<u>(10,792)</u>	<u>(4,800)</u>	<u>10,792</u>	<u>4,800</u>	<u>-</u>	<u>-</u>
Change in net position	21,572	29,982	10,505	3,304	32,077	33,286
Net position - beginning	<u>343,288</u>	<u>313,306</u>	<u>25,656</u>	<u>22,352</u>	<u>368,944</u>	<u>335,658</u>
Net position - ending	<u>\$ 364,860</u>	<u>\$ 343,288</u>	<u>\$ 36,161</u>	<u>\$ 25,656</u>	<u>\$ 401,021</u>	<u>\$ 368,944</u>

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

Blended Component Units

East and West Ascension Drainage Districts
Health Unit
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
Twenty-Third Judicial District Public Defender Office
Ascension Parish Sheriff
Ascension Parish Clerk of Court
Ascension Parish Assessor
Ascension Parish Communication District
Parish Court for the Parish of Ascension Judicial Expense Fund
Twenty-Third Judicial District Judicial Expense Fund
Twenty-Third Judicial District Criminal Court Fund
Ascension Parish Council on Aging, Inc.
Ascension Economic Development Corporation
Ascension Parish Tourist Commission
Galvez-Lake Volunteer Fire Department
Prairieville Volunteer Fire Department
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 major funds and not the Parish as a whole. Some funds are required to be established by State law or by bond covenants. However, the Parish Council establishes other funds to control and manage financial resources for particular purposes or to meet legal responsibilities for using certain taxes, grants, and other assets. The Parish's two kinds of funds, governmental and proprietary, use different accounting bases.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Most of the Parish's basic services are reported in governmental funds. These funds are reported using the modified accrual basis of accounting which measures cash and all other financial assets that can be 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 which can be found in Exhibits G through G-2.

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

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

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

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

Financial Analysis of the Government's Funds

The general governmental fund operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The focus of these funds, as noted earlier, is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Parish's financing requirements. The following is a summary of general governmental operations for 2016 by fund type:

(in thousands)						
2016					2015	
General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total	
Revenues & other sources	\$ 42,337	\$ 57,104	\$ 7,263	\$ 19,812	\$ 126,516	\$ 199,920
Expenditures & other uses	<u>45,422</u>	<u>51,502</u>	<u>7,544</u>	<u>16,641</u>	<u>121,109</u>	<u>188,244</u>
Net change in fund balance	(3,085)	5,602	(281)	3,171	5,407	11,676
Beginning Fund balance	<u>36,217</u>	<u>88,748</u>	<u>2,528</u>	<u>59,819</u>	<u>187,312</u>	<u>175,636</u>
Ending Fund balance	<u>\$ 33,132</u>	<u>\$ 94,350</u>	<u>\$ 2,247</u>	<u>\$ 62,990</u>	<u>\$ 192,719</u>	<u>\$ 187,312</u>

At year end, fund balances were \$192.7 million. Unassigned fund balances were \$26.3 million, which is available for utilization at the Parish's discretion. The remainder of the fund balances have been restricted or committed for (1) payment of debt service, (2) legal appropriations in the 2017 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 \$33.1 million compared to the fund balance of \$36.2 million at the end of 2015. In comparing the increase in fund balance of \$3.6 million in 2015 to the decrease in fund balance of \$3.1 million in 2016, the primary causes of change are due to recovery efforts and aid provided by the Parish during the historic August floods in 2016. These expenditures are reimbursable through governmental grants; however, these monies have not been received within 60 days of year end and are available therefore, these grant revenues are not recognized on the governmental fund statements as of December 31, 2016, as provided by governmental accounting principles.

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 \$2.2 million during 2016 to \$43.1 million. The East Ascension Drainage Fund received \$20.3 million in revenues during 2016, remaining consistent in comparison to 2015. Expenditures of \$10.6 million for 2016 related primarily to personnel and ongoing drainage system maintenance and improvements. Total expenditures also remained comparable to 2015, however transfers to other funds decreased approximately \$3.3 million.

The fund balances of the Road Project Fund and East Ascension Drainage Project Fund capital project funds increased by \$3.4 million collectively during 2016, compared to an increase of \$4.1 million in 2015. The primary increase in fund balance relates to \$2.2 million of funds transfers in to the East Ascension Drainage Project Fund. Expenditures for capital outlay during 2016 for these two major capital project funds were \$6.3 million, whereas, 2015 capital outlay expenditures were \$9.2 million. For 2017, the Parish has appropriated the expenditure of fund balances of \$16.6 million for its road capital projects.

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

<u>Source of Revenue</u>	(in thousands)			
	2016		2015	
	<u>Revenue</u>	<u>Percent</u>	<u>Revenue</u>	<u>Percent</u>
Taxes	\$ 84,873	84	\$ 84,949	84
Intergovernmental	8,689	9	9,850	10
Licenses and permits	3,578	4	3,434	3
Charges for service	2,227	2	2,252	2
Fines and miscellaneous	1,237	1	1,180	1
Total	<u>\$ 100,604</u>	<u>100</u>	<u>\$ 101,665</u>	<u>100</u>

Of the \$100.6 million of governmental revenues in 2016, \$61.6 million was for restricted purposes. The remaining \$39 million, generated in the General Fund was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish Jail system, Parish recreation programs and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner.

As noted on the previous page, the Parish's activities are significantly supported by tax revenues, which represent 84% of total governmental resources in 2016 and 2015. Expenditures of the primary government decreased by \$12.5 million in 2016. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2016		2015	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 22,840	25	\$ 12,163	12
Public safety	9,783	11	8,797	8
Public works	18,796	20	16,897	16
Health and welfare	7,162	8	6,713	6
Culture and recreation	7,052	8	7,474	7
Debt service	7,517	8	24,778	24
Capital outlay	18,617	20	27,430	28
Total	<u>\$ 91,767</u>	<u>100</u>	<u>\$ 104,252</u>	<u>100</u>

The largest decreases in expenditures was related to a planned decrease in capital outlay and debt service spending of \$8.8 million and \$17.3 million, respectively. The decrease in debt service expenditures was related to payments from internal sources related to debt refunding activity of \$17.7 million in 2015. Additionally, general government expenditures increased by approximately \$10.7 million, which is a result of the Parish's providing aid and recovery efforts as a result of the 2016 August floods.

(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 changes that occur throughout the year. The most significant adjustments during 2016 were as follows:

Revenues:

- An increase for sales and use taxes of \$2.3 million, or 10%;
- A increase in ad valorem taxes of \$115,000, or 3%;
- An increase in license and permits of \$75,000, or 2%,
- A decrease in intergovernmental grant revenues of \$444,500, or 40%.

Expenditures:

- An increase in general governmental expenditures of \$11.5 million, related to emergency supplies and aid related to recovery efforts from the August floods;
- An increase in capital outlay expenditures of \$493,700, or 63%;

Collectively, adjustments to appropriations (expenditures) increased \$10 million and resulted in a final budget appropriation of \$35.6 million.

Resources available for appropriation (revenues and other financing sources) were \$42.3 million with expenditures and transfers to other funds totaling \$45.4 million. The operating deficit in the General Fund for 2016 was \$3.1 million and the ending fund balance was \$33.1 million at December 31, 2016.

(Continued)

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2016, the Parish had \$250 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 \$11.4 million, or 5%, over 2015. Capital assets were as follows:

	(in thousands)					
	Governmental Activities		Business-type Activities		Totals	
	2016	2015	2016	2015	2016	2015
Land	\$ 17,801	\$ 17,327	\$ 743	\$ 670	\$ 18,544	\$ 17,997
Construction in progress	27,334	28,789	2,353	985	29,687	29,774
Buildings	83,037	86,438	-	-	83,037	86,438
Vehicles	5,710	5,108	-	-	5,710	5,108
Equipment	5,919	4,488	142	157	6,061	4,645
Furniture and fixtures	596	720	-	-	596	720
Library materials	918	930	-	-	918	930
Infrastructure	84,566	83,515	20,893	9,478	105,459	92,993
Capital assets, net of depreciation	<u>\$ 225,881</u>	<u>\$ 227,315</u>	<u>\$ 24,131</u>	<u>\$ 11,290</u>	<u>\$ 250,012</u>	<u>\$ 238,605</u>

The \$11.4 million increase is attributable to current year depreciation expense. The Parish is responsible for the maintenance of approximately 1,440 roads that cover 515 miles in Ascension Parish consisting of concrete, asphalt and gravel surfaces. Various 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 operations expended \$12.5 million during 2016 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 maintenance of waterways to provide adequate water flow to alleviate flooding in the Parish. Additionally, the Parish maintains pumping stations to manage the impact of flooding. Man-made structures, such as the pumping stations, are capitalized and depreciated in the government-wide financial statements, while maintenance items are expensed.

The major additions to the Parish's property in 2016 were the Parish's major road construction projects and roads accepted into the Parish maintenance system that were donated by subdivision developers.

The Parish's 2017 capital budget provides for expenditures of \$39.1 million for capital projects, primarily for the Laurel Ridge Levee Extension project, completion of its ongoing road and drainage projects, and construction of a Steamboat Museum along the Mississippi River. More detailed information about the Parish's capital assets is presented in Note 6 to the financial statements.

Debt

At the end of 2016, the Parish had \$86.4 million in debt outstanding compared to \$86.8 million at the end of 2015, a decrease of \$389,000, as shown below:

	Outstanding January 1, 2016	Increase	Decrease	Outstanding December 31, 2016
Public improvement	\$ 66,271,000	\$ -	\$ 4,151,000	\$ 62,120,000
General obligation	8,980,000	-	360,000	8,620,000
Installment purchase agreements	118,031	-	51,774	66,257
Bond premium	4,811,783	-	246,376	4,565,407
Accrued vacation leave	2,575,785	1,379,698	1,497,413	2,458,070
Net pension liability	3,361,822	6,415,053	1,929,607	7,847,268
Net other post employment benefits obligation	659,115	52,387	-	711,502
	<u>\$ 86,777,536</u>	<u>\$ 7,847,138</u>	<u>\$ 8,236,170</u>	<u>\$ 86,388,504</u>

The Parish retired \$4.5 million in bonds during 2016 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 \$487 million state-imposed limit. Other obligations include accrued compensated absences and other post employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 8, 10, and 12 to the financial statements.

ECONOMIC FACTORS AND THE 2017 BUDGET

The 2017 Parish budget was prepared with a cautiously optimistic mindset. Many companies engaged in petrochemical processing are located in the industrial corridor along the Mississippi River in and around the Parish. These industries are major employers of the Parish's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade.

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

Another major factor affecting the 2017 budget is the Parish ad valorem and sales tax collections that approximate 67% of budgeted revenue. The 2017 operating budget expenditures provide for increases in personnel expenses and capital outlay expenditures.

For 2017, operating revenues are budgeted at \$114.6 million while operating expenditures are projected to be \$127.1 million. Additionally, transfers from operating funds to fund capital projects are estimated to decrease fund balances by \$8.2 million. If these estimates are realized, the Parish's fund balances are expected to decrease by the end of 2017 by \$12.5 million.

The Parish's capital projects budget for 2017 totals \$39.1 million. The Parish will undertake major capital initiatives such as:

East Ascension Drainage Construction	\$ 18,475,000
• Channel improvements, levee extension and restoration and basin improvements	
Road Construction	\$ 13,665,000
• Road widening projects, intersection improvements, overlay projects and joint projects with the State on major highways in the Parish	
Dedicated Special Project Fund	\$ 5,183,000
• Steamboat Museum Project	
Office Building Construction	\$ 643,000
• Roof replacements on several Parish buildings	
Community Development Block Grant Construction	\$ 510,500
• Parish Sewer Construction Project	
Recreation	\$ 366,500
• Lamar-Dixon Expo Center Gym	
Fire District No. 2	\$ 290,000
• Construction of a fire station for District No. 2	

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, as follows:

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

These plans were considered when adopting the General Fund budget for 2017. Appropriations of the General Fund budget are \$24.2 million, a decrease of 22% percent over 2016 actual expenditures of \$30.9 million. Ad valorem taxes, licensing fees, grant revenue and funding from the Parish 1% sales tax are expected to fund the budgeted expenditures.

Contacting the Parish's Financial Management

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

Gwen LeBlanc, Chief Financial Officer
Parish of Ascension
615 E. Worthey Road
Gonzales, Louisiana 70737

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



BASIC FINANCIAL STATEMENTS





PARISH OF ASCENSION

STATEMENT OF NET POSITION

December 31, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
ASSETS					
Cash and cash equivalents	\$ 49,452,792	\$ 4,436,000	\$ 53,888,792	\$ 36,960,587	\$ 2,293,133
Investments	128,995,504	7,658,391	136,653,895	6,360,883	17,414,605
Accounts receivable, net	35,388,560	511,436	35,899,996	6,632,486	1,323,312
Due from other governments	15,651,604	144,189	15,795,793	2,151,324	1,320
Prepaid and other assets	244,565	281	244,846	318,931	165,574
Inventory	-	28,841	28,841	-	229,475
Restricted assets	1,308,428	155,077	1,463,505	342,745	183,103
Capital assets:					
Nondepreciable	45,135,055	3,096,160	48,231,215	4,809,019	218,035
Depreciable, net	180,745,634	21,034,789	201,780,423	12,074,369	10,609,870
Total assets	456,922,142	37,065,164	493,987,306	69,650,344	32,438,427
DEFERRED OUTFLOWS OF RESOURCES					
Pension liability	7,729,889	341,376	8,071,265	6,053,708	65,537
Deferred loss on debt refunding	6,230,970	-	6,230,970	-	261,830
Total deferred outflows of resources	13,960,859	341,376	14,302,235	6,053,708	327,367
Total assets and deferred outflows of resources	\$ 470,883,001	\$ 37,406,540	\$ 508,289,541	\$ 75,704,052	\$ 32,765,794
LIABILITIES					
Accounts payable and accrued liabilities	\$ 10,473,092	\$ 775,535	\$ 11,248,627	\$ 2,576,718	\$ 713,041
Contracts payable	213,669	-	213,669	-	-
Due to other governments	278,636	-	278,636	852,946	23,222
Accrued payroll	853,971	74,975	928,946	8,385	10,304
Sales tax rebate reserve	4,759,700	-	4,759,700	-	-
Unearned revenue	965,328	-	965,328	-	1,320
Customer deposits	-	155,077	155,077	-	48,837
Claims reserve:					
Due within one year	387,932	-	387,932	-	-
Due in more than one year	915,964	-	915,964	-	-
Long-term payables:					
Due within one year	4,246,867	-	4,246,867	633,655	213,655
Due in more than one year	73,582,867	-	73,582,867	8,321,895	4,184,339
Other post-employment benefits	711,502	-	711,502	2,544,158	-
Net pension liability	7,647,078	200,190	7,847,268	18,600,832	38,432
Total liabilities	105,036,606	1,205,777	106,242,383	33,538,589	5,233,150
DEFERRED INFLOWS OF RESOURCES					
Pension liability	986,347	39,855	1,026,202	3,876,217	7,651
NET POSITION					
Net investment in capital assets	138,182,325	24,130,949	162,313,274	15,627,894	6,429,911
Restricted for:					
Capital projects	42,534,554	282,910	42,817,464	-	-
Public works	39,989,165	-	39,989,165	-	-
Public safety	29,311,428	-	29,311,428	111,917	-
Health and welfare	5,845,716	-	5,845,716	3,337,665	-
Debt service	2,247,166	-	2,247,166	-	134,266
Unrestricted	106,749,694	11,747,049	118,496,743	19,211,770	20,960,816
Total net position	364,860,048	36,160,908	401,020,956	38,289,246	27,524,993
Total liabilities, deferred inflows of resources, and net position	\$ 470,883,001	\$ 37,406,540	\$ 508,289,541	\$ 75,704,052	\$ 32,765,794

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

PARISH OF ASCENSION

STATEMENT OF ACTIVITIES

For the year ended December 31, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	\$ 26,808,414	\$ 4,403,615	\$ 13,673,434	\$ -
Public safety	10,280,272	444,422	696,983	2,429,384
Public works	18,369,692	89,995	925,441	2,981
Health and welfare	6,574,871	14,656	1,385,996	-
Culture and recreation	8,208,743	445,211	35,153	1,054,186
Transportation and development	11,821,655	-	123,199	4,450,840
Interest on long-term debt	2,967,148	-	-	-
Total governmental activities	<u>85,030,795</u>	<u>5,397,899</u>	<u>16,840,206</u>	<u>7,937,391</u>
Business-type activities:				
Waste disposal facilities	1,579,988	218,942	10,812	-
Waterworks services	726,533	617,091	-	-
Lamar Dixon Expo Center	3,261,736	1,813,870	1,966,189	-
Total business-type activities	<u>5,568,257</u>	<u>2,649,903</u>	<u>1,977,001</u>	<u>-</u>
Total primary government	<u>\$ 90,599,052</u>	<u>\$ 8,047,802</u>	<u>\$ 18,817,207</u>	<u>\$ 7,937,391</u>
Component units:				
Governmental activities	\$ 57,136,401	\$ 19,360,418	\$ 5,321,868	\$ 50,000
Business-type activities	8,189,824	6,474,087	-	-
Total component units	<u>\$ 65,326,225</u>	<u>\$ 25,834,505</u>	<u>\$ 5,321,868</u>	<u>\$ 50,000</u>

General revenues:

- Taxes:
 - Ad valorem
 - Sales
 - Franchise
 - Occupancy
- Grants and contributions not restricted to specific programs and miscellaneous revenues
- Investment earnings
- Transfers
 - Total general revenues and transfers
- Increase 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				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities
\$ (8,731,365)	\$ -	\$ (8,731,365)	\$ -	\$ -
(6,709,483)	-	(6,709,483)	-	-
(17,351,275)	-	(17,351,275)	-	-
(5,174,219)	-	(5,174,219)	-	-
(6,674,193)	-	(6,674,193)	-	-
(7,247,616)	-	(7,247,616)	-	-
(2,967,148)	-	(2,967,148)	-	-
(54,855,299)	-	(54,855,299)	-	-
-	(1,350,234)	(1,350,234)	-	-
-	(109,442)	(109,442)	-	-
-	518,323	518,323	-	-
-	(941,353)	(941,353)	-	-
(54,855,299)	(941,353)	(55,796,652)	-	-
\$ -	\$ -	\$ -	\$ (32,404,115)	\$ -
-	-	-	-	(1,715,737)
\$ -	\$ -	\$ -	\$ (32,404,115)	\$ (1,715,737)
29,071,815	-	29,071,815	36,512,312	297,562
55,138,390	-	55,138,390	-	3,547,610
1,577,894	573,048	2,150,942	-	-
-	-	-	562,408	-
763,380	13,433	776,813	3,599,315	635,029
667,886	67,604	735,490	103,247	1,011,111
(10,792,264)	10,792,264	-	-	-
76,427,101	11,446,349	87,873,450	40,777,282	5,491,312
21,571,802	10,504,996	32,076,798	8,373,167	3,775,575
343,288,246	25,655,912	368,944,158	29,916,079	23,749,418
\$ 364,860,048	\$ 36,160,908	\$ 401,020,956	\$ 38,289,246	\$ 27,524,993

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

PARISH OF ASCENSION BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2016

	General	East Ascension Drainage	Road Project	East Ascension Drainage Project	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 6,380,678	\$ 6,742,859	\$ 3,999,340	\$ 14,617,711	\$ 16,515,374	\$ 48,255,962
Investments	30,191,257	30,455,478	18,463,226	12,889,342	31,460,928	123,460,231
Accounts receivable, net:						
Ad valorem taxes	4,221,377	5,209,090	-	-	19,885,562	29,316,029
Sales and use taxes	3,366,790	1,363,033	-	-	-	4,729,823
Other	566,238	89,582	63,931	37,913	404,361	1,162,025
Due from other governments:						
Grants	7,750,130	3,985,975	10,359	-	2,512,960	14,259,424
LA - State revenue sharing	96,206	167,374	-	-	787,578	1,051,158
LA - Severance	30,984	-	-	-	-	30,984
LA - Beer and Parish Transportation	18,700	-	-	-	145,079	163,779
LA - Other	23,222	-	-	-	-	23,222
Due from other funds	72,663	117,437	631,359	-	857,514	1,678,973
Restricted assets	-	-	1,308,428	-	-	1,308,428
Prepaid and other assets	500	-	-	-	94,036	94,536
Total assets	<u>\$ 52,718,745</u>	<u>\$ 48,130,828</u>	<u>\$ 24,476,643</u>	<u>\$ 27,544,966</u>	<u>\$ 72,663,392</u>	<u>\$ 225,534,574</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 4,989,985	\$ 332,751	\$ 679,118	\$ 364,643	\$ 2,448,333	\$ 8,814,830
Contracts payable	40,170	145,864	-	-	27,635	213,669
Accrued payroll	325,153	115,172	-	-	356,459	796,784
Deductions from ad valorem taxes:						
Contribution to retirement system	138,681	170,990	-	-	655,069	964,740
Due to other funds	1,606,310	-	-	-	5	1,606,315
Due to other governments	2,500	269,707	-	-	6,429	278,636
Sales tax rebate escrow	4,759,700	-	-	-	-	4,759,700
Unearned revenue	-	-	-	-	464,166	464,166
Total liabilities	<u>11,862,499</u>	<u>1,034,484</u>	<u>679,118</u>	<u>364,643</u>	<u>3,958,096</u>	<u>17,898,840</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	<u>7,723,975</u>	<u>3,990,982</u>	<u>1,341,290</u>	<u>-</u>	<u>1,860,287</u>	<u>14,916,534</u>
FUND BALANCE						
Nonspendable	500	-	-	-	94,036	94,536
Restricted for:						
Construction of capital assets	-	-	5,836,296	27,180,323	9,517,935	42,534,554
Debt service	-	-	-	-	2,247,166	2,247,166
Fire protection	-	-	-	-	23,173,412	23,173,412
Drainage maintenance	-	38,301,957	-	-	1,517,112	39,819,069
Health and mental health services	-	-	-	-	5,845,717	5,845,717
Law enforcement	28,515	-	-	-	44,174	72,689
Road lighting	-	-	-	-	2,485,409	2,485,409
Juvenile detention	2,250,291	-	-	-	-	2,250,291
Hazard mitigation	-	-	-	-	1,274,108	1,274,108
General government	123,374	-	-	-	-	123,374
Road maintenance	-	-	-	-	102,240	102,240
Committed for:						
Construction of capital assets	-	-	16,619,939	-	3,834,618	20,454,557
Culture and recreation	3,845,518	-	-	-	-	3,845,518
Drainage maintenance	-	4,803,405	-	-	108,856	4,912,261
Health and mental health services	-	-	-	-	5,333,079	5,333,079
Law enforcement	555,592	-	-	-	-	555,592
Road lighting	-	-	-	-	415,116	415,116
Culture and recreation	-	-	-	-	10,504,878	10,504,878
Road maintenance	-	-	-	-	347,153	347,153
Unassigned	<u>26,328,481</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,328,481</u>
Fund balance	<u>33,132,271</u>	<u>43,105,362</u>	<u>22,456,235</u>	<u>27,180,323</u>	<u>66,845,009</u>	<u>192,719,200</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 52,718,745</u>	<u>\$ 48,130,828</u>	<u>\$ 24,476,643</u>	<u>\$ 27,544,966</u>	<u>\$ 72,663,392</u>	<u>\$ 225,534,574</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

For the year ended December 31, 2016

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

Total fund balances - governmental funds (Exhibit A-2)	\$	192,719,200
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Capital assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds, net of accumulated depreciation, excluding amounts included in the internal service funds referenced below.		225,509,929
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Assets and deferred outflows used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds.

Prepaid bond insurance	\$	150,029	
Deferred loss on refunding bonds		<u>6,230,970</u>	6,380,999

Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures.		14,415,372
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Long-term liabilities (e.g. bonds, leases), are not due and payable in the current period and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.

Deferred outflows related to pension liability	7,395,333	
Long-term debt payable	(75,371,664)	
Net pension liability	(7,450,868)	
Compensated absences payable	(2,458,070)	
Deferred inflows related to pension liability	(947,288)	
Net other post employment benefit obligation	(711,502)	
Accrued interest payable	<u>(340,345)</u>	(79,884,404)

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.

Net position of governmental activities (Exhibit A)	\$	<u><u>364,860,048</u></u>
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PARISH OF ASCENSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the year ended December 31, 2016

	General	East Ascension Drainage	Road Project	East Ascension Drainage Project	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem	\$ 4,033,781	\$ 4,979,554	\$ -	\$ -	\$ 19,143,315	\$ 28,156,650
Sales	27,077,827	14,855,401	8,803,442	-	4,401,720	55,138,390
Franchise	1,562,409	-	-	-	15,485	1,577,894
Intergovernmental	674,550	253,650	46,600	59,057	7,777,886	8,811,743
Licenses and permits	3,578,307	-	-	-	-	3,578,307
Fines and forfeitures	83,348	-	-	-	251,741	335,089
Charges for services	1,839,088	-	-	-	388,238	2,227,326
Miscellaneous	193,297	175,599	81,123	34,749	294,342	779,110
Total revenues	39,042,607	20,264,204	8,931,165	93,806	32,272,727	100,604,509
EXPENDITURES						
Current function:						
General government	22,773,866	-	-	-	66,226	22,840,092
Public safety	3,829,276	-	-	-	5,953,377	9,782,653
Public works	1,594,717	9,302,625	221,413	114,330	7,563,073	18,796,158
Health and welfare	-	-	-	-	7,162,522	7,162,522
Culture and recreation	2,017,687	-	-	-	5,033,893	7,051,580
Debt service:						
Principal	-	-	-	-	4,562,774	4,562,774
Interest	-	-	-	-	2,954,083	2,954,083
Capital outlay	750,002	1,341,204	4,565,792	1,731,325	10,229,126	18,617,449
Total expenditures	30,965,548	10,643,829	4,787,205	1,845,655	43,525,074	91,767,311
Excess (deficiency) of revenues over expenditures	8,077,059	9,620,375	4,143,960	(1,751,849)	(11,252,347)	8,837,198
OTHER FINANCING SOURCES (USES)						
Transfers in	3,293,692	1,117	22,664	2,180,000	19,457,453	24,954,926
Proceeds from insurance	-	-	-	-	955,180	955,180
Transfers out	(14,455,760)	(7,453,500)	(1,238,000)	-	(6,192,666)	(29,339,926)
Total other financing sources (uses)	(11,162,068)	(7,452,383)	(1,215,336)	2,180,000	14,219,967	(3,429,820)
Net change in fund balance	(3,085,009)	2,167,992	2,928,624	428,151	2,967,620	5,407,378
FUND BALANCE						
Beginning of year	36,217,280	40,937,370	19,527,611	26,752,172	63,877,389	187,311,822
End of year	\$ 33,132,271	\$ 43,105,362	\$ 22,456,235	\$ 27,180,323	\$ 66,845,009	\$ 192,719,200

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, 2016

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)		\$	5,407,378
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	\$	18,617,449	
Depreciation expense, excluding internal service funds		<u>(17,148,216)</u>	1,469,233
The net effect of various transactions involving capital assets, trade-ins, and donations, is to decrease net position.			(2,908,439)
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		11,748,117	
Ad valorem taxes		<u>915,165</u>	12,663,282
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.			
			117,715
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.			
Scheduled principal payments on debt		4,562,774	
Amortization of deferred loss on refunding bonds		(275,481)	
Amortization of prepaid bond insurance		(7,212)	
Amortization of bond premium		<u>246,376</u>	4,526,457
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		23,252	
Net change in other post employment benefits obligation		<u>(52,387)</u>	(29,135)
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.			
			794,686
Change in net pension obligations are reported only in the Statement of Activities			<u>(469,375)</u>
Change in net position of governmental activities (Exhibit A-1)		\$	<u>21,571,802</u>

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

PARISH OF ASCENSION
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2016

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 1,635,551	\$ 2,800,199	\$ 250	\$ 4,436,000	\$ 1,196,830
Investments	7,640,529	749	17,113	7,658,391	5,535,273
Accounts receivable, net	210,856	174,270	126,310	511,436	180,683
Due from other governments	16,321	127,868	-	144,189	123,037
Prepaid assets	281	-	-	281	-
Inventory	-	28,841	-	28,841	-
Restricted assets	40,174	-	114,903	155,077	-
Total current assets	<u>9,543,712</u>	<u>3,131,927</u>	<u>258,576</u>	<u>12,934,215</u>	<u>7,035,823</u>
Long-term assets:					
Capital assets:					
Nondepreciable	2,353,160	670,000	73,000	3,096,160	-
Depreciable, net	3,327,811	11,938,338	5,768,640	21,034,789	370,760
Total long-term assets	<u>5,680,971</u>	<u>12,608,338</u>	<u>5,841,640</u>	<u>24,130,949</u>	<u>370,760</u>
Total assets	15,224,683	15,740,265	6,100,216	37,065,164	7,406,583
DEFERRED OUTFLOWS OF RESOURCES					
Pension liability	70,315	119,313	151,748	341,376	334,556
Total assets and deferred outflows of resources	<u>\$ 15,294,998</u>	<u>\$ 15,859,578</u>	<u>\$ 6,251,964</u>	<u>\$ 37,406,540</u>	<u>\$ 7,741,139</u>
LIABILITIES					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 516,852	\$ 121,658	\$ 137,025	\$ 775,535	\$ 353,177
Due to other funds	-	-	-	-	72,658
Accrued payroll	12,775	34,757	27,443	74,975	57,187
Meter deposits	40,174	-	114,903	155,077	-
Total current liabilities	<u>569,801</u>	<u>156,415</u>	<u>279,371</u>	<u>1,005,587</u>	<u>483,022</u>
Long-term liabilities:					
Claims reserve:					
Due within one year	-	-	-	-	387,932
Due in more than one year	-	-	-	-	915,964
Net pension liability	41,234	69,968	88,988	200,190	196,210
Total long-term liabilities	<u>41,234</u>	<u>69,968</u>	<u>88,988</u>	<u>200,190</u>	<u>1,500,106</u>
Total liabilities	<u>611,035</u>	<u>226,383</u>	<u>368,359</u>	<u>1,205,777</u>	<u>1,983,128</u>
DEFERRED INFLOWS OF RESOURCES					
Pension liability	8,209	13,930	17,716	39,855	39,059
NET POSITION					
Net investment in capital assets	5,680,971	12,608,338	5,841,640	24,130,949	370,760
Restricted for capital projects	-	282,910	-	282,910	-
Unrestricted	8,994,783	2,728,017	24,249	11,747,049	5,348,192
Total net position	<u>14,675,754</u>	<u>15,619,265</u>	<u>5,865,889</u>	<u>36,160,908</u>	<u>5,718,952</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 15,294,998</u>	<u>\$ 15,859,578</u>	<u>\$ 6,251,964</u>	<u>\$ 37,406,540</u>	<u>\$ 7,741,139</u>

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

PARISH OF ASCENSION

STATEMENT OF REVENUES, EXPENSES, AND

CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the year ended December 31, 2016

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Total Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES					
Charges for services:					
Sewer	\$ 218,942	\$ -	\$ -	\$ 218,942	\$ -
Water	221,522	-	395,569	617,091	-
Rent and ancillary services	-	1,813,870	-	1,813,870	-
Other	-	-	-	-	6,842,935
Franchise fees	573,048	-	-	573,048	-
	<u>1,013,512</u>	<u>1,813,870</u>	<u>395,569</u>	<u>3,222,951</u>	<u>6,842,935</u>
Total operating revenues					
	<u>1,013,512</u>	<u>1,813,870</u>	<u>395,569</u>	<u>3,222,951</u>	<u>6,842,935</u>
OPERATING EXPENSES					
Personnel, general and administrative	442,327	1,036,748	167,619	1,646,694	2,157,056
Depreciation	334,385	739,163	58,360	1,131,908	74,744
Maintenance and supplies	65,863	697,078	3,228	766,169	1,934,760
Professional services	609,244	47,012	75,055	731,311	92,796
Rent and utilities	109,123	529,565	17,022	655,710	115,351
Cost of water	214,568	-	97,468	312,036	-
Insurance premiums	89,765	172,590	9,500	271,855	825,144
Insurance claims	-	-	-	-	497,680
Miscellaneous	5,595	39,580	7,399	52,574	-
	<u>1,870,870</u>	<u>3,261,736</u>	<u>435,651</u>	<u>5,568,257</u>	<u>5,697,531</u>
Total operating expenses					
	<u>1,870,870</u>	<u>3,261,736</u>	<u>435,651</u>	<u>5,568,257</u>	<u>5,697,531</u>
Operating income (loss)	(857,358)	(1,447,866)	(40,082)	(2,345,306)	1,145,404
NONOPERATING REVENUES					
Grants and contributions	13,579	1,970,884	5,971	1,990,434	123,199
Investment earnings	67,604	-	-	67,604	26,083
	<u>81,183</u>	<u>1,970,884</u>	<u>5,971</u>	<u>2,058,038</u>	<u>149,282</u>
Total nonoperating revenues					
	<u>81,183</u>	<u>1,970,884</u>	<u>5,971</u>	<u>2,058,038</u>	<u>149,282</u>
Income (loss) before capital grants, contributions and transfers	(776,175)	523,018	(34,111)	(287,268)	1,294,686
Capital grants and contributions	-	5,907,264	-	5,907,264	-
Transfers in	4,885,000	-	5,900,000	10,785,000	-
Transfers out	(5,900,000)	-	-	(5,900,000)	(500,000)
	<u>(1,791,175)</u>	<u>6,430,282</u>	<u>5,865,889</u>	<u>10,504,996</u>	<u>794,686</u>
Net income (loss)					
	<u>(1,791,175)</u>	<u>6,430,282</u>	<u>5,865,889</u>	<u>10,504,996</u>	<u>794,686</u>
NET POSITION					
Beginning of year	16,466,929	9,188,983	-	25,655,912	4,924,266
	<u>16,466,929</u>	<u>9,188,983</u>	<u>-</u>	<u>25,655,912</u>	<u>4,924,266</u>
End of year	\$ 14,675,754	\$ 15,619,265	\$ 5,865,889	\$ 36,160,908	\$ 5,718,952
	<u>\$ 14,675,754</u>	<u>\$ 15,619,265</u>	<u>\$ 5,865,889</u>	<u>\$ 36,160,908</u>	<u>\$ 5,718,952</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, 2016

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 1,008,666	\$ 1,648,988	\$ 269,259	\$ 2,926,913	\$ 6,675,041
Payments to suppliers	(923,818)	(1,637,904)	(134,447)	(2,696,169)	(4,384,152)
Payments to employees	(409,203)	(918,106)	(123,420)	(1,450,729)	(1,057,299)
Net cash provided (used) by operating activities	(324,355)	(907,022)	11,392	(1,219,985)	1,233,590
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers in from other funds	4,885,000	-	5,900,000	10,785,000	-
Transfers out to other funds	(5,900,000)	-	-	(5,900,000)	(500,000)
Operating grants	13,579	1,970,884	5,971	1,990,434	123,199
Decrease (increase) in due from other governments	(10,753)	(82,192)	-	(92,945)	(109,372)
Decrease in due to other funds	-	(5)	-	-	72,658
Net cash provided (used) by noncapital and related financing activities	(1,012,174)	1,888,687	5,905,971	6,782,489	(413,515)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Capital asset additions	(2,124,579)	(40,991)	(5,900,000)	(8,065,570)	(79,476)
Net cash used by capital and related financing activities	(2,124,579)	(40,991)	(5,900,000)	(8,065,570)	(79,476)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	67,604	-	-	67,604	26,083
Net change in investments	2,921,437	(749)	(17,113)	2,903,575	(562,959)
Net cash provided (used) by investing activities	2,989,041	(749)	(17,113)	2,971,179	(536,876)
Net increase (decrease) in cash	(472,067)	939,925	250	468,113	203,723
CASH					
Beginning of period	2,107,618	1,860,274	-	3,967,892	993,107
End of period	\$ 1,635,551	\$ 2,800,199	\$ 250	\$ 4,436,000	\$ 1,196,830
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:					
Operating income (loss)	\$ (857,358)	\$ (1,447,866)	\$ (40,082)	\$ (2,345,306)	\$ 1,145,404
Adjustments to reconcile operating loss to net cash used for operating activities:					
Depreciation	334,385	739,163	58,360	1,131,908	74,744
Change in deferred outflows, deferred inflows, and net pension liability	8,255	(6,611)	(45,044)	(43,400)	45,017
Change in operating assets and liabilities:					
Accounts receivable	(4,846)	(122,518)	(126,310)	(253,674)	(167,894)
Prepaid and other assets	250,000	-	-	250,000	-
Inventory	-	(2,906)	-	(2,906)	-
Accounts payable and accrued liabilities	(54,791)	(66,284)	164,468	43,393	136,319
Net cash provided by (used for) operating activities	\$ (324,355)	\$ (907,022)	\$ 11,392	\$ (1,219,985)	\$ 1,233,590
Supplemental Schedule of Noncash Capital Financing Activities:					
Contributions of capital assets	\$ -	\$ 5,907,264	\$ -	\$ 5,907,264	\$ -

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



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

December 31, 2016

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)
ASSETS			
Cash and cash equivalents	\$ 1,574,895	\$ 25,300,332	\$ 4,725,794
Investments	-	-	3,000,915
Accounts receivable, net	35,962	4,015,673	112,768
Due from other governments	73,502	804,048	10,128
Prepaid items	41,926	-	-
Restricted assets	-	65,181	-
Capital assets:			
Non-depreciable	-	4,201,059	-
Depreciable, net	145,066	9,767,543	250,053
 Total assets	 <u>1,871,351</u>	 <u>44,153,836</u>	 <u>8,099,658</u>
 DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension liability	<u>83,637</u>	<u>4,196,252</u>	<u>734,848</u>
 Total assets and deferred outflows of resources	 <u>\$ 1,954,988</u>	 <u>\$ 48,350,088</u>	 <u>\$ 8,834,506</u>
 LIABILITIES			
Accounts payable and accrued liabilities	\$ 111,530	\$ 1,952,163	\$ 31,547
Due to other governments	-	-	-
Long-term payables:			
Due within one year	-	511,104	2,304
Due in more than one year	-	7,681,566	74,480
Other post-employment benefits	-	-	1,129,088
Net pension liability	<u>39,773</u>	<u>13,618,188</u>	<u>3,301,834</u>
 Total liabilities	 <u>151,303</u>	 <u>23,763,021</u>	 <u>4,539,253</u>
 DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension liability	<u>115,439</u>	<u>3,206,481</u>	<u>296,132</u>
 NET POSITION			
Net investment in capital assets	145,066	13,968,602	250,053
Restricted	111,917	-	-
Unrestricted	<u>1,431,263</u>	<u>7,411,984</u>	<u>3,749,068</u>
 Total net position	 <u>1,688,246</u>	 <u>21,380,586</u>	 <u>3,999,121</u>
 Total liabilities, deferred inflows of resources, and net position	 <u>\$ 1,954,988</u>	 <u>\$ 48,350,088</u>	 <u>\$ 8,834,506</u>

(1) For the year ended December 31, 2015

(2) For the year ended June 30, 2015

(3) For the year ended June 30, 2016

(4) For the eighteen months ended December 31, 2016

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

Assessor (1)	Parish Court (4)	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)	Public Defender Office (3)
\$ 689,700	\$ -	\$ 199,280	\$ 389,131	\$ 83,139
-	163,750	-	70,438	-
2,167,343	21,960	-	-	-
61,776	839,665	-	34,250	53,045
39,370	-	-	-	-
-	-	-	-	-
-	-	-	-	-
268,806	24,474	70,956	150,925	3,137
3,226,995	1,049,849	270,236	644,744	139,321
701,129	105,494	-	-	-
<u>\$ 3,928,124</u>	<u>\$ 1,155,343</u>	<u>\$ 270,236</u>	<u>\$ 644,744</u>	<u>\$ 139,321</u>
\$ 20,963	\$ 5,599	\$ -	\$ 6,130	\$ 5,155
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,415,070	-	-	-	-
1,272,828	231,955	-	-	-
2,708,861	237,554	-	6,130	5,155
211,830	19,209	-	-	-
268,806	24,474	70,956	150,925	3,137
-	-	-	-	-
738,627	874,106	199,280	487,689	131,029
1,007,433	898,580	270,236	638,614	134,166
<u>\$ 3,928,124</u>	<u>\$ 1,155,343</u>	<u>\$ 270,236</u>	<u>\$ 644,744</u>	<u>\$ 139,321</u>

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

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

December 31, 2016

	Criminal Court	Communication District (1)	Judicial Expense (1)
ASSETS			
Cash and cash equivalents	\$ -	\$ 1,435,621	\$ 1,662,608
Investments	816,525	-	-
Accounts receivable, net	-	278,430	342
Due from other governments	140,594	-	42,823
Prepaid items	-	58,695	-
Restricted assets	-	-	-
Capital assets:			
Non-depreciable	-	-	-
Depreciable, net	55,467	1,081,785	107,355
Total assets	<u>1,012,586</u>	<u>2,854,531</u>	<u>1,813,128</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension liability	<u>232,348</u>	<u>-</u>	<u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 1,244,934</u></u>	<u><u>\$ 2,854,531</u></u>	<u><u>\$ 1,813,128</u></u>
LIABILITIES			
Accounts payable and accrued liabilities	\$ 53,557	\$ 245,952	\$ 71,889
Due to other governments	836,650	-	16,296
Long-term payables:			
Due within one year	-	120,247	-
Due in more than one year	-	527,287	-
Other post-employment benefits	-	-	-
Net pension liability	<u>136,254</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,026,461</u>	<u>893,486</u>	<u>88,185</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension liability	<u>27,126</u>	<u>-</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	55,467	434,251	107,355
Restricted	-	-	967,156
Unrestricted	<u>135,880</u>	<u>1,526,794</u>	<u>650,432</u>
Total net position	<u>191,347</u>	<u>1,961,045</u>	<u>1,724,943</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 1,244,934</u></u>	<u><u>\$ 2,854,531</u></u>	<u><u>\$ 1,813,128</u></u>

(1) For the year ended December 31, 2015

(2) For the year ended June 30, 2015

(3) For the year ended June 30, 2016

(4) For the eighteen months ended December 31, 2016

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

Exhibit A-9
(Continued)

Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)	Total
\$ 77,522	\$ 172,306	\$ 650,259	\$ 36,960,587
2,258,501	-	50,754	6,360,883
-	-	8	6,632,486
8,970	-	82,523	2,151,324
178,940	-	-	318,931
-	277,564	-	342,745
607,960	-	-	4,809,019
81,123	7,647	60,032	12,074,369
<u>3,213,016</u>	<u>457,517</u>	<u>843,576</u>	<u>69,650,344</u>
-	-	-	6,053,708
<u>\$ 3,213,016</u>	<u>\$ 457,517</u>	<u>\$ 843,576</u>	<u>\$ 75,704,052</u>
\$ 66,053	\$ 14,565	\$ -	\$ 2,585,103
-	-	-	852,946
-	-	-	633,655
38,562	-	-	8,321,895
-	-	-	2,544,158
-	-	-	18,600,832
<u>104,615</u>	<u>14,565</u>	<u>-</u>	<u>33,538,589</u>
-	-	-	3,876,217
81,123	7,647	60,032	15,627,894
2,370,509	-	-	3,449,582
656,769	435,305	783,544	19,211,770
<u>3,108,401</u>	<u>442,952</u>	<u>843,576</u>	<u>38,289,246</u>
<u>\$ 3,213,016</u>	<u>\$ 457,517</u>	<u>\$ 843,576</u>	<u>\$ 75,704,052</u>

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

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

For the year ended December 31, 2016

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)
EXPENSES	\$ 4,607,465	\$ 37,053,132	\$ 4,052,566
PROGRAM REVENUES:			
Charges for services	1,983,820	8,241,079	4,255,093
Operating grants and contributions	2,595,310	383,873	-
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>(28,335)</u>	<u>(28,428,180)</u>	<u>202,527</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	32,760,923	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	13,302	2,550,242	-
Miscellaneous	-	-	285,511
Investment earnings	<u>986</u>	<u>37,829</u>	<u>50,167</u>
Total general revenues and transfers	<u>14,288</u>	<u>35,348,994</u>	<u>335,678</u>
Changes in net position	(14,047)	6,920,814	538,205
Net position - beginning of year, restated	<u>1,702,293</u>	<u>14,459,772</u>	<u>3,460,916</u>
Net position - end of year	<u><u>\$ 1,688,246</u></u>	<u><u>\$ 21,380,586</u></u>	<u><u>\$ 3,999,121</u></u>

(1) For the year ended December 31, 2015

(2) For the year ended June 30, 2015

(3) For the year ended June 30, 2016

(4) For the eighteen months ended December 31, 2016

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

Assessor (1)	Parish Court (4)	(Compiled) Galvez-Lake VFD (1)	Prairieville VFD (1)	Public Defender Office (3)
\$ 2,420,072	\$ 888,890	\$ 107,316	\$ 597,027	\$ 987,837
9,492	542,203	3,770	663,941	677,541
-	-	-	-	19,712
-	-	-	-	-
(2,410,580)	(346,687)	(103,546)	66,914	(290,584)
2,139,735	-	-	-	-
	-	-	-	-
97,835	4,943	123,299	-	251,388
8,222	-	-	-	26,164
5,921	789	-	228	403
2,251,713	5,732	123,299	228	277,955
(158,867)	(340,955)	19,753	67,142	(12,629)
1,166,300	1,239,535	250,483	571,472	146,795
\$ 1,007,433	\$ 898,580	\$ 270,236	\$ 638,614	\$ 134,166

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

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

For the year ended December 31, 2016

	Criminal Court	Communication District (1)	Judicial Expense (1)
EXPENSES	\$ 1,512,933	\$ 1,573,031	\$ 476,994
PROGRAM REVENUES:			
Charges for services	1,052,538	1,441,472	488,649
Operating grants and contributions	1,317,000	-	61,805
Capital grants and contributions	-	-	-
Net program revenues (expenses)	<u>856,605</u>	<u>(131,559)</u>	<u>73,460</u>
GENERAL REVENUES:			
Taxes:			
Ad valorem	-	-	-
Occupancy	-	-	-
Grants and contributions not restricted to specific programs	9,143	-	-
Miscellaneous	-	41,309	-
Investment earnings	<u>93</u>	<u>868</u>	<u>1,974</u>
Total general revenues and transfers	<u>9,236</u>	<u>42,177</u>	<u>1,974</u>
Changes in net position	865,841	(89,382)	75,434
Net position - beginning of year, restated	<u>(674,494)</u>	<u>2,050,427</u>	<u>1,649,509</u>
Net position - end of year	<u><u>\$ 191,347</u></u>	<u><u>\$ 1,961,045</u></u>	<u><u>\$ 1,724,943</u></u>

(1) For the year ended December 31, 2015

(2) For the year ended June 30, 2015

(3) For the year ended June 30, 2016

(4) For the eighteen months ended December 31, 2016

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

Exhibit A-10
(Continued)

Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)	Ascension Parish Tourist Commission (1)	Total
\$ 1,911,515	\$ 434,570	\$ 513,053	\$ 57,136,401
-	-	820	19,360,418
436,171	507,997	-	5,321,868
50,000	-	-	50,000
(1,425,344)	73,427	(512,233)	(32,404,115)
1,611,654	-	-	36,512,312
-	-	562,408	562,408
169,998	-	17,959	3,238,109
-	-	-	361,206
3,112	877	-	103,247
1,784,764	877	580,367	40,777,282
359,420	74,304	68,134	8,373,167
2,748,981	368,648	775,442	29,916,079
<u>\$ 3,108,401</u>	<u>\$ 442,952</u>	<u>\$ 843,576</u>	<u>\$ 38,289,246</u>

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

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

December 31, 2016

	West Ascension Hospital (1)	Ascension Consolidated Utilities District No. 1	Total
ASSETS			
Cash and cash equivalents	\$ 2,292,299	\$ 834	\$ 2,293,133
Investments	17,304,024	110,581	17,414,605
Accounts receivable, net	959,416	363,896	1,323,312
Due from other governments	-	1,320	1,320
Prepaid and other assets	146,162	19,412	165,574
Inventory	229,475	-	229,475
Restricted assets	-	183,103	183,103
Capital assets:			
Non-depreciable	105,902	112,133	218,035
Depreciable, net	3,360,980	7,248,890	10,609,870
Total assets	24,398,258	8,040,169	32,438,427
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension liability	-	65,537	65,537
Deferred loss on debt refunding	-	261,830	261,830
Total deferred outflows of resources	-	327,367	327,367
Total assets and deferred outflows of resources	\$ 24,398,258	\$ 8,367,536	\$ 32,765,794
LIABILITIES			
Accounts payable and accrued liabilities	\$ 587,912	\$ 135,433	\$ 723,345
Due to other governments	-	23,222	23,222
Unearned revenue	-	1,320	1,320
Customer deposits	-	48,837	48,837
Long-term payables:			
Due within one year	-	213,655	213,655
Due in more than one year	-	4,184,339	4,184,339
Net pension liability	-	38,432	38,432
Total liabilities	587,912	4,645,238	5,233,150
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pension liability	-	7,651	7,651
NET POSITION			
Net investment in capital assets	3,466,882	2,963,029	6,429,911
Restricted	-	134,266	134,266
Unrestricted	20,343,464	617,352	20,960,816
Total net position	23,810,346	3,714,647	27,524,993
Total liabilities, deferred inflows of resources, and net position	\$ 24,398,258	\$ 8,367,536	\$ 32,765,794

(1) For the year ended August 31, 2016

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

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

For the year ended December 31, 2016

	West Ascension Hospital (1)	Ascension Consolidated Utilities District No. 1	Total
EXPENSES	\$ 6,751,243	\$ 1,438,581	\$ 8,189,824
PROGRAM REVENUES:			
Charges for services	5,863,360	610,727	6,474,087
Net program revenues (expenses)	(887,883)	(827,854)	(1,715,737)
GENERAL REVENUES AND TRANSFERS:			
Taxes:			
Ad valorem	-	297,562	297,562
Sales	3,547,610	-	3,547,610
Grants and contributions not restricted to specific programs	147,356	487,673	635,029
Investment earnings	1,007,398	3,713	1,011,111
Total general revenues and transfers	4,702,364	788,948	5,491,312
Change in net position	3,814,481	(38,906)	3,775,575
Net position - beginning of year	19,995,865	3,753,553	23,749,418
Net position - end of year	\$ 23,810,346	\$ 3,714,647	\$ 27,524,993

(1) For the year ended August 31, 2016

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



NOTES TO FINANCIAL STATEMENTS





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

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

STATEMENT PRESENTATION

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

REPORTING ENTITY

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

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

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

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

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (CONTINUED)

Blended Component Units

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

East and West Ascension Drainage Districts

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

Health Unit

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Blended Component Units (continued)

Fire Protection Districts No. 1, No. 2, and No. 3 (Continued)

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

Ascension Parish Library

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

Ascension Parish Library Construction Fund

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

Discrete Component Units

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities (continued)

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 entity established by 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.

Ascension Parish Assessor

The Parish Assessor, an elected official as defined in the Louisiana state constitution, is a legally separate entity that levies ad valorem (property) taxes within the Parish. The Parish provides funding for the Assessor's facilities. 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 Council can appoint and remove all members to the District's Board of Commissioners. As such, the Parish can impose its will on the District.

Parish Court for the Parish of Ascension Judicial Expense Fund

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

Twenty-Third Judicial District 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

Discrete Component Units - Governmental Activities (continued)

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

Ascension Economic Development Corporation

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

Ascension Parish Tourist Commission

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

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 appropriations from Fire District No. 3 and 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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.

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

August 31, 2016
December 31, 2016

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

District Attorney of the Twenty-Third Judicial District
828 S Irma Blvd.
Gonzales, LA 70737

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

Ascension Parish Sheriff
828 S Irma Blvd.
Gonzales, LA 70737

Ascension Parish Clerk of Court
815 E. Worthey
Gonzales, LA 70737

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REPORTING ENTITY (continued)

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

Ascension Economic Development Corporation
6967 Hwy 22
Sorrento, LA 70778

Ascension Parish Tourist Commission
6967 Highway 22
Sorrento, Louisiana 70778

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

Prairieville Volunteer Fire Department
14517 Highway 73
Prairieville, LA 70769

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

Ascension Consolidated Utilities District No. 1
P.O. Box 1659
Gonzales, LA 70707

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION

The Parish's basic financial statements consist of the government-wide statements of the primary government and its component units and the fund financial statements (individual major funds and combined nonmajor funds). The Parish's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. These financial statements are presented in accordance with GASB Statement No. 34, *Basic Financial Statements - And Management's Discussion and Analysis - For State and Local Governments*. GASB Statement No. 34 establishes standards for financial reporting, with presentation requirements including a statement of net assets (balance sheet), a statement of activities, and a statement of cash flows. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

The Parish adopted Government Accounting Standards Board (GASB) Statement No. 72 - *Fair Value Measurement and Application* and GASB Statement No. 77 - *Tax Abatement Disclosures*. The provisions of GASB Statement No. 72 and GASB Statement No. 77 have been implemented, the Parish's financial statements and note disclosures reflect any required changes.

Government-wide Financial Statements

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Fund Financial Statements

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

The daily operations of the Parish continue to be organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, 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. The Parish does not operate any fiduciary funds.

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

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

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

Governmental Fund Types

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Governmental Fund Types (continued)

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The special revenue fund 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 Project capital project funds are considered major funds and account for road and drainage capital outlay projects, respectively. The primary source of funding for the Road Project Fund is sales and use taxes, whereas the East Ascension Drainage Project Fund was initially funded by bond issuances restricted for the construction and maintenance of the drainage system on the east side of the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments.

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), Parish Utilities of Ascension, 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 as the operations of Waterworks District No. 2. The Parish Utilities of Ascension Fund is used to account for the maintenance and operation of a water system located in the City of Donaldsonville. The Lamar Dixon Expo Center Fund is used to account for the operations of the Lamar Dixon Expo Center which is a multi-use event facility used to provide entertainment and recreation to the community.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION (continued)

Proprietary Fund Types (continued)

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

The Parish has 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.

Government-wide Financial Statements

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

Fund Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements (continued)

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

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

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

BUDGET POLICY AND BUDGETARY ACCOUNTING

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGET POLICY AND BUDGETARY ACCOUNTING (continued)

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

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

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

CASH, CASH EQUIVALENTS, AND INVESTMENTS

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH, CASH EQUIVALENTS, AND INVESTMENTS (continued)

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

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

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

INTERFUND RECEIVABLES/PAYABLES

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

INVENTORIES

In the primary government'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. An allowance for doubtful accounts of \$11,500 was recorded at December 31, 2016 for the primary government's business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CAPITAL ASSETS AND DEPRECIATION

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

Government-wide Statements

In the government-wide financial statements, long-term assets are accounted for as capital assets, which include land and land improvements, buildings, equipment, furniture and infrastructure assets (streets, roads, bridges, sewer and drainage systems). All capital assets are valued at historical cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated 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 \$5,000.

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

Estimated useful lives for depreciable assets are as follows:

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LONG-TERM DEBT (continued)

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

GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION

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

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

GOVERNMENTAL FUND BALANCES

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

USE OF RESTRICTED RESOURCES

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

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

Fund balance represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

INTERFUND TRANSFERS

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

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

COMPENSATED ABSENCES

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

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

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES (continued)

The Parish has recorded the following liabilities as of December 31, 2016, for certain salary-related benefits associated with the payment of compensated absences:

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

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

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

INSURANCE

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

ESTIMATES

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits

At December 31, 2016, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$58,258,008 and the bank balance was \$59,432,774. 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 \$2,906,661 are classified on the combined balance sheet as Investments.

The discretely presented component units have a carrying amount of \$39,779,568 in deposits and a bank balance of \$44,414,895. These deposits are secured by federal deposit insurance (\$4,100,030) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$40,314,865).

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

Investments

The Parish has U.S. Securities of \$133,747,234 maturing between 1 and 5 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2016. The Parish has no Level 2 or Level 3 inputs as of December 31, 2016. 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, 2016, the discretely presented component units have \$23,775,488 in investments that consist of certificates of deposit (\$121,192) and U.S. government securities (\$23,654,296).

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.

Deposits	\$ 55,351,347
Cash on hand	<u>950</u>
Total cash and cash equivalents	<u>55,352,297</u>
Investments:	
Certificates of deposit	2,906,661
Investments in U.S. Securities (Level 1 Inputs)	<u>133,747,234</u>
Total investments	<u>136,653,895</u>
Total	<u><u>\$ 192,006,192</u></u>

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

Federal deposit insurance (FDIC)	\$ 1,056,661
Pledged securites in the Parish's name	58,376,113
Investments not subject to categorization:	
Investments in U.S. securities	<u>133,747,234</u>
Total bank balances	<u><u>\$ 193,180,008</u></u>

(Continued)

NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS

Accounts receivable at December 31, 2016, consisted of the following:

Primary Government	<u>Amount</u>
Ad valorem taxes	\$ 29,316,029
Sales and use taxes	4,729,823
Charges for services	489,227
Franchise fees	466,714
Interest	378,984
Parcel fees	20,775
Other	<u>498,444</u>
Total primary government	<u>35,899,996</u>
Component Units	
Ad valorem taxes	2,476,757
Sales and use taxes	3,770,632
Fees, charges, and commissions	574,674
Patient accounts receivable, net	376,928
Sewer and water fees, net	42,073
Interest	4,312
Other	<u>710,422</u>
Total component units	<u>7,955,798</u>

Due from other governments at December 31, 2016, consisted of the following

Primary Government	<u>Amount</u>
Grants	\$ 14,526,650
State revenue sharing	1,051,158
Parish transportation	145,079
Severance tax	30,984
Beer tax	18,700
Other	<u>23,222</u>
Total primary government	<u>15,795,793</u>
Component Units	
Grants	886,520
Fines and forfeitures	103,904
State revenue sharing	61,776
Other	<u>1,100,444</u>
Total component units	<u>2,152,644</u>
Total	<u><u>\$ 17,948,437</u></u>

NOTE 4 - AD VALOREM TAXES

For the year ended December 31, 2016, taxes of \$29,276,796 were levied on property by the primary government with assessed valuations totaling \$1,391,789,610 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	2.77
Inside municipal limits	1.38
East Ascension Drainage	4.82
West Ascension Drainage	5.36
Lighting Districts	30.63
Health Unit	1.94
Mental Health Unit	1.94
Library Maintenance	6.59
Council on Aging	1.45
Fire District No. 3	18.70
Juvenile Detention	0.97

Taxes of \$319,883 were levied on property by Ascension Consolidated Utilities District No. 1 (a discretely presented component unit) with assessed valuations totaling \$35,771,080.

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, 2016, amounts held in escrow for protested taxes were \$35,369, consisting of \$29,951 of taxes paid under protest, plus interest earned of \$5,418 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 ad valorem taxes levied by the Parish and Parish special districts.

The 2016 ad valorem tax calendar is as follows:

Millage rates adopted	July 1, 2016
Levy date	July 1, 2016
Due date	November 15, 2016
Lien date	January 31, 2017
Collection dates	December 5, 2016 to May 31, 2017

NOTE 4 - AD VALOREM TAXES (CONTINUED)

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

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

Ad valorem taxes of \$915,164 were not considered available as of December 31, 2016. Available is defined as due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. In the fund financial statements, ad valorem taxes are considered available when they are substantially collected within 60 days subsequent to year-end and therefore available to liquidate liabilities of the current period. Virtually all collections are made within this time frame with the exception of amounts noted above.

NOTE 5 - RESTRICTED ASSETS

Restricted assets at December 31, 2016, were as follows:

	<u>Amount</u>
Primary Government	
Cash and cash equivalents - transportation impact fees	\$ 1,308,428
Cash and cash equivalents - meter deposits	<u>155,077</u>
Primary government total	<u>1,463,505</u>
Component Units	
Cash and cash equivalents - strategic initiative	277,564
Cash and cash equivalents - debt service	134,266
Cash and cash equivalents - insurance fund	65,181
Cash and cash equivalents - meter deposits	<u>48,837</u>
Component units total	<u>525,848</u>
Total	<u><u>\$ 1,989,353</u></u>

(Continued)

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2016, is as follows:

	(in thousands)			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Land	\$ 17,327	\$ 474	\$ -	\$ 17,801
Construction in progress	28,789	12,993	(14,448)	27,334
Non-depreciable capital assets	46,116	13,467	(14,448)	45,135
Capital assets, depreciable:				
Buildings and improvements	113,357	419	(22)	113,754
Vehicles	14,645	1,519	(444)	15,720
Equipment	15,427	2,660	(1,373)	16,714
Furniture and fixtures	1,527	4	(25)	1,506
Library materials	2,392	455	(518)	2,329
Infrastructure	231,418	11,734	(4,301)	238,851
Depreciable capital assets	378,766	16,791	(6,683)	388,874
Less accumulated depreciation for:				
Buildings and improvements	(26,920)	(3,819)	22	(30,717)
Vehicles	(9,537)	(913)	440	(10,010)
Equipment	(10,938)	(1,225)	1,368	(10,795)
Furniture and fixtures	(806)	(129)	25	(910)
Library materials	(1,463)	(466)	518	(1,411)
Infrastructure	(147,903)	(10,671)	4,289	(154,285)
Total accumulated depreciation	(197,567)	(17,223)	6,662	(208,128)
Depreciable capital assets, net	181,199	(432)	(21)	180,746
Governmental activities capital assets, net	\$ 227,315	\$ 13,035	\$ (14,469)	\$ 225,881
Business-Type activities:				
Land	\$ 670	\$ 73	\$ -	\$ 743
Construction in progress	985	2,106	(738)	2,353
Non-depreciable capital assets	1,655	2,179	(738)	3,096
Capital assets, depreciable:				
Sewer systems	5,779	-	-	5,779
Water systems	765	5,827	(2)	6,590
Machinery & equipment	249	18	(3)	264
Lamar Dixon Expo Center	8,337	6,688	(24)	15,001
Depreciable capital assets	15,130	12,533	(29)	27,634
Less accumulated depreciation for:				
Sewer systems	(2,631)	(290)	-	(2,921)
Water systems	(426)	(70)	3	(493)
Machinery & equipment	(92)	(33)	3	(122)
Lamar Dixon Expo Center	(2,346)	(739)	22	(3,063)
Total accumulated depreciation	(5,495)	(1,132)	28	(6,599)
Depreciable capital assets, net	9,635	11,401	(1)	21,035
Business-Type activities capital assets, net	\$ 11,290	\$ 13,580	\$ (739)	\$ 24,131

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

Governmental activities:	
General government	\$ 888,455
Public safety	1,476,838
Public works	2,955,718
Health and welfare	123,986
Culture and recreation	1,361,722
Transportation and development	<u>10,416,241</u>
Total depreciation expense - governmental activities	<u>\$ 17,222,960</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	\$ 276,686	\$ 57,160	\$ (19,298)	\$ 314,548
Automobiles	<u>158,157</u>	<u>25,834</u>	<u>(38,500)</u>	<u>145,491</u>
Total	434,843	82,994	(57,798)	460,039
Less: accumulated depreciation	<u>(334,169)</u>	<u>(38,602)</u>	<u>57,798</u>	<u>(314,973)</u>
Total	<u>100,674</u>	<u>44,392</u>	<u>-</u>	<u>145,066</u>
Ascension Parish Sheriff				
Land	1,751,800	-	-	1,751,800
Construction in progress	1,716,960	1,042,807	(310,508)	2,449,259
Building and equipment	<u>19,415,208</u>	<u>1,936,691</u>	<u>(1,575,889)</u>	<u>19,776,010</u>
Total	22,883,968	2,979,498	(1,886,397)	23,977,069
Less: accumulated depreciation	<u>(9,514,917)</u>	<u>(1,990,127)</u>	<u>1,496,577</u>	<u>(10,008,467)</u>
Total	<u>13,369,051</u>	<u>989,371</u>	<u>(389,820)</u>	<u>13,968,602</u>
Ascension Parish Clerk of Court				
Vehicles	36,220	41,080	(36,220)	41,080
Equipment	<u>1,042,937</u>	<u>130,019</u>	<u>(72,515)</u>	<u>1,100,441</u>
Total	1,079,157	171,099	(108,735)	1,141,521
Less: accumulated depreciation	<u>(929,621)</u>	<u>(63,646)</u>	<u>101,799</u>	<u>(891,468)</u>
Total	<u>149,536</u>	<u>107,453</u>	<u>(6,936)</u>	<u>250,053</u>
Ascension Parish Assessor				
Vehicles	52,036	-	-	52,036
Software	405,426	-	-	405,426
Furniture and equipment	<u>229,867</u>	<u>2,483</u>	<u>-</u>	<u>232,350</u>
Total	687,329	2,483	-	689,812
Less: accumulated depreciation	<u>(263,899)</u>	<u>(157,107)</u>	<u>-</u>	<u>(421,006)</u>
Total	<u>423,430</u>	<u>(154,624)</u>	<u>-</u>	<u>268,806</u>

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Parish Court				
Equipment, furniture and fixtures	\$ 222,584	\$ -	\$ -	\$ 222,584
Less: accumulated depreciation	(197,363)	(747)	-	(198,110)
Total	25,221	(747)	-	24,474
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	119,385	10,695	-	130,080
Less: accumulated depreciation	(32,839)	(26,285)	-	(59,124)
Total	86,546	(15,590)	-	70,956
Prairieville Volunteer Fire Department				
Equipment and furniture	232,781	48,375	-	281,156
Less: accumulated depreciation	(101,877)	(28,354)	-	(130,231)
Total	130,904	20,021	-	150,925
Public Defenders Office				
Equipment and furniture	52,363	-	-	52,363
Less: accumulated depreciation	(47,576)	(1,650)	-	(49,226)
Total	4,787	(1,650)	-	3,137
Criminal Court				
Equipment and furniture	587,291	9,186	(61,423)	535,054
Less: accumulated depreciation	(519,703)	(21,307)	61,423	(479,587)
Total	67,588	(12,121)	-	55,467
Ascension Parish Communication District				
Building improvements	45,040	-	-	45,040
Equipment	4,655,664	9,562	-	4,665,226
Total	4,700,704	9,562	-	4,710,266
Less: accumulated depreciation	(3,317,221)	(311,260)	-	(3,628,481)
Total	1,383,483	(301,698)	-	1,081,785
Ascension Parish Judicial Expense Fund				
Leasehold improvements	6,681	-	-	6,681
Furniture and fixtures	58,122	44,642	-	102,764
Equipment	173,033	24,066	-	197,099
Total	237,836	68,708	-	306,544
Less: accumulated depreciation	(177,678)	(21,511)	-	(199,189)
Total	60,158	47,197	-	107,355

NOTE 6 - CAPITAL ASSETS (CONTINUED)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Ascension Council on Aging, Inc.				
Construction in progress	\$ 31,734	\$ 576,226	\$ -	\$ 607,960
Equipment and furniture	73,631	6,218	-	79,849
Building improvements	53,678	-	-	53,678
Vehicles	330,026	-	-	330,026
Total	489,069	582,444	-	1,071,513
Less: accumulated depreciation	(323,268)	(59,162)	-	(382,430)
Total	165,801	523,282	-	689,083
Ascension Economic Development Corporation				
Furniture and fixtures	25,527	-	-	25,527
Leashold improvements	6,764	-	-	6,764
Total	32,291	-	-	32,291
Less: accumulated depreciation	(22,492)	(2,152)	-	(24,644)
Total	9,799	(2,152)	-	7,647
Ascension Parish Tourist Commission				
Equipment and furniture	105,741	10,886	(39,904)	76,723
Less: accumulated depreciation	(46,717)	(9,184)	39,210	(16,691)
Total	59,024	1,702	(694)	60,032
West Ascension Hospital Service District				
Land	105,902	-	-	105,902
Buildings and improvements	3,614,872	-	-	3,614,872
Equipment	4,550,812	161,512	(299,717)	4,412,607
Total	8,271,586	161,512	(299,717)	8,133,381
Less: accumulated depreciation	(4,564,239)	(401,977)	299,717	(4,666,499)
Total	3,707,347	(240,465)	-	3,466,882
Ascension Consolidated Utilities District No. 1				
Land	5,000	-	-	5,000
Construction in progress	-	107,133	-	107,133
Water system	8,881,011	-	(760)	8,880,251
Equipment	138,766	-	-	138,766
Computer software	40,051	-	(8,295)	31,756
Total	9,064,828	107,133	(9,055)	9,162,906
Less: accumulated depreciation	(1,556,872)	(254,066)	9,055	(1,801,883)
Total	7,507,956	(146,933)	-	7,361,023
Total component units capital assets	49,201,756	4,244,575	(2,463,029)	50,983,302
Less: total accumulated depreciation	(21,950,451)	(3,387,137)	2,065,579	(23,272,009)
Total component units capital assets, net	\$ 27,251,305	\$ 857,438	\$ (397,450)	\$ 27,711,293

NOTE 7 - LONG-TERM DEBT

DEBT OUTSTANDING - PRIMARY GOVERNMENT

The following is a summary of long-term debt transactions for the primary government for governmental activities for the year ended December 31, 2016:

	Outstanding January 1, 2016	Increases	Decreases	Outstanding December 31, 2016	Due Within One Year
Public improvement bonds	\$ 66,271,000	\$ -	\$ 4,151,000	\$ 62,120,000	\$ 2,637,000
General obligation bonds	8,980,000	-	360,000	8,620,000	365,000
Installment purchase agreement	118,031	-	51,774	66,257	52,867
Bond premium	4,811,783	-	246,376	4,565,407	-
Accrued vacation leave	2,575,785	1,379,698	1,497,413	2,458,070	1,192,000
Net pension liability	3,361,822	6,415,053	1,929,607	7,847,268	-
Net other post employment benefits obligation	659,115	52,387	-	711,502	-
	<u>\$ 86,777,536</u>	<u>\$ 7,847,138</u>	<u>\$ 8,236,170</u>	<u>\$ 86,388,504</u>	<u>\$ 4,246,867</u>

Long-term debt obligations for the primary government for governmental activities at December 31, 2016, are comprised of the following individual issues:

Public Improvement Revenue Bonds

East Ascension Drainage

\$36,810,000 Drainage revenue refunding bonds dated April 30, 2015; due in annual installments of \$400,000 - \$3,380,000 through December 2043; interest at 3.0% - 5.0%. See Note 8. \$ 36,810,000

\$15,955,000 Drainage revenue bonds dated November 1, 2015; due in annual installments of \$300,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 15,655,000

West Ascension Drainage

\$450,000 Drainage revenue bonds dated May 28, 2015; due in annual installments of \$35,000 - \$50,000 through March 2025; interest at 2.63%. 415,000

Jail

\$7,117,000 Capital improvement revenue refunding bonds dated April 28, 2015; due in annual installments of \$96,000 - \$752,000 through December 2027; interest at 2.45%. See Note 8. 6,860,000

\$10,290,000 Capital improvement revenue bonds dated November 20, 2007; due in annual installments of \$465,000 - \$485,000 through December 2017; interest at 4.0% - 4.125%. See Note 8. 485,000

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

Fire District # 1

\$1,500,000 Revenue refunding bonds dated November 19, 2014;
due in annual installments of \$15,000 - \$100,000 through
August 2035; interest at 1.5% - 4.25%. See Note 8. 1,430,000

\$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%. 465,000

Total public improvement bonds 62,120,000

General Obligation Bonds

Library

\$9,220,000 Capital improvement refunding bonds dated
October 1, 2012; due in annual installments of \$120,000 -
\$570,000 through April 2035; interest at 2.00% - 3.25%.
See Note 8. 8,620,000

Installment Purchase Agreement

\$156,158 of proceeds for the purchase of equipment, due in
monthly installments of \$4,479 through March 2018,
interest at 2.09%. 66,257

Bond Premium, net of accumulated amortization 4,565,407

Accrued vacation leave 2,458,070

Net pension liability 7,847,268

Net other post employment benefits obligation 711,502

Total long-term debt - governmental activities \$ 86,388,504

(Continued)

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (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, 2016 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Installment Purchase Agreement		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 2,637,000	\$ 2,821,562	\$ 365,000	\$ 226,006	\$ 52,867	\$ 880	\$ 3,054,867	\$ 3,048,448
2018	2,720,000	2,451,006	375,000	218,706	13,390	47	3,108,390	2,669,759
2019	3,340,000	2,347,498	385,000	211,206	-	-	3,725,000	2,558,704
2020	3,475,000	2,205,672	385,000	203,506	-	-	3,860,000	2,409,178
2021	3,616,000	2,057,207	395,000	195,806	-	-	4,011,000	2,253,013
2022-2026	20,620,000	7,751,253	2,120,000	843,486	-	-	22,740,000	8,594,739
2027-2031	8,637,000	4,100,562	2,410,000	558,198	-	-	11,047,000	4,658,760
2032-2036	5,750,000	3,031,075	2,185,000	178,390	-	-	7,935,000	3,209,465
2037-2041	6,565,000	1,797,925	-	-	-	-	6,565,000	1,797,925
2042-2045	4,760,000	419,988	-	-	-	-	4,760,000	419,988
Totals	<u>\$62,120,000</u>	<u>\$28,983,748</u>	<u>\$ 8,620,000</u>	<u>\$ 2,635,304</u>	<u>\$ 66,257</u>	<u>\$ 927</u>	<u>\$70,806,257</u>	<u>\$31,619,979</u>

Pledged Revenues

The public improvement bonds described above are secured by a pledge of sales tax revenues equal to the annual debt service of such debt. The bonds were issued for providing funds for capital improvements related to 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 2016, the Parish received \$55.1 million and \$29.1 million in sales and use and ad valorem tax proceeds, respectively, with \$4.2 million used to fund current principal retirement. Furthermore, the 2005 Fire District No. 1, 2011 Fire District No. 1, 2014 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 principal retirement requirements ranging from \$360,000 to \$570,000. The Library collected \$7.7 million in ad valorem revenues during 2016.

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

Bond Restrictions

Drainage Sales Tax Bonds

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

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

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

Parish Sales Tax Bonds - Fire Protection Districts - Series 2011 and 2014

Under the terms of the indenture authorizing the issuance of Sales Tax Revenue Bonds - Series 2011 and Sales Tax Revenue Bonds - Series 2014, proceeds of the one-half percent Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond fund:

Sales Tax Revenue Bond - Series 2011 and 2014 - Sinking Fund to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

Parish Sales Tax Bonds - Jail Improvements

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

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

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:

NOTE 7 - LONG-TERM DEBT (CONTINUED)

DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)

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

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 Sheriff	\$ 2,428,625
Ascension Parish Clerk of Court	76,784
Ascension Council on Aging, Inc.	38,562
Other post-employment benefits obligation:	
Ascension Parish Sheriff	5,764,045
Ascension Parish Clerk of Court	1,129,088
Ascension Parish Assessor	1,415,070
Net pension liability:	
Ascension Parish District Attorney	39,773
Ascension Parish Sheriff	13,618,188
Ascension Parish Clerk of Court	3,301,834
Ascension Parish Assessor	1,272,828
Ascension Parish Court	231,955
Ascension Parish Criminal Court	136,254
Ascension Consolidated Utilities District No. 1 (ACUD No.1)	38,432
Capital lease obligations:	
Ascension Parish Communication District	647,534
Revenue bonds:	
Ascension Consolidated Utilities District No. 1 (ACUD No.1)	4,166,793
Plus: ACUD bond premiums	<u>231,201</u>
Total	<u><u>\$ 34,536,966</u></u>

(Continued)

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 \$347,793 outstanding at December 31, 2016.
- \$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, 2016, the total outstanding of the 2010 revenue bonds was \$524,000.
- \$2,510,000 of serial bonds and \$785,000 of term bonds for the purpose of advance refunding the Series 2007 bonds. The serial bonds carry interest rates from 2% to 4% and mature between December 1, 2017 and December 1, 2032. The term bonds carry an interest rate of 2% and mature between December 1, 2022 and December 1, 2025 with \$3,295,000 outstanding at December 31, 2016.

Legal Debt Margin

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

Ad valorem taxes - assessed valuation, 2016 tax rolls	\$ 1,391,789,610
Debt limit: 10% of assessed valuation (for any one purpose)	139,178,961
Debt limit: 35% of assessed valuation (aggregate, all purposes)	487,126,363

NOTE 8 - DEFEASED DEBT

CURRENT YEAR DEFESANCE - COMPONENT UNITS

During 2016, ACUD #1 issued refunding bonds of \$3,295,000 to defease its Series 2007 - Sales Tax Revenue Bonds. The proceeds were deposited in an escrow account to provide future deb service on the 2007 revenue bonds until they are called on December 1, 2017. As a result, the 2007 revenue bonds are considered defeased, and ACUD #1 has removed the related liability from its accounts.

As of December 31, 2016, the amount of defeased debt outstanding but removed from the statement of net position related to the Series 2007 - Sales Tax Revenue Bonds is \$3,545,000.

The advanced refunding decreased total future debt service payments by approximately \$1,001,000, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of approximately \$842,000.

NOTE 8 - DEFEASED DEBT (CONTINUED)

PRIOR YEAR DEFEASANCES

East Ascension Drainage Bonds

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

As of December 31, 2016, the defeased debt outstanding but removed from the government-wide financial statements is \$52,860,000.

Jail Bonds (Parish Sales Tax)

In 2015, the Parish issued refunding bonds of \$7,117,000 to partially defease its 2007 public improvement sales tax bonds. The proceeds were deposited in an escrow account to provide for all future debt service on the 2007 series bonds, until they are eligible for early redemption on December 1, 2017. As a result, a portion of the 2007 series bonds are considered defeased, and the Parish has removed the liability from its accounts.

As of December 31, 2016, the defeased debt outstanding but removed from the government-wide financial statements is \$6,195,000.

NOTE 9 - DEDICATED REVENUE

Parish Sales Tax - Primary Government

The Parish levied a one percent sales and use tax for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish. The proceeds of the tax, after paying reasonable and necessary expenses of administration, were committed by the Parish for 2016, as follows:

1. Sales Tax No. 1 Bond Sinking Fund, Families in Need of Services (FINS), and 10 percent of net sales tax collections to be used for recreational operations and facilities,
2. Amounts appropriated through the budget process required by the General Fund and Road and Bridge 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 ACUD No. 2 and 75 percent to the General 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 2001 and Jail Revenue Refunding Bonds, Series 2015. See Note 7.

NOTE 9 - DEDICATED REVENUE (CONTINUED)

Restricted Sales Tax

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

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

NOTE 10 - PENSION PLAN

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

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

LASERS:

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

PERS:

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

FRS:

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

ROVERS:

P.O. Box 57
Jennings, LA 70546
(800) 510-8515
www.larovers.com

DARS:

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

NOTE 10 - PENSION PLAN (CONTINUED)

Plan Descriptions:

Louisiana State Employees' Retirement System (LASERS)

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

Parochial Employees' Retirement System of Louisiana (PERS)

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

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

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

Firefighters' Retirement System (FRS)

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

Registrar of Voters Employees' Retirement System (ROVERS)

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

District Attorneys' Retirement System (DARS)

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

NOTE 10 - PENSION PLAN (CONTINUED)

Funding Policy

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

Employer contribution rates to the plans are required and actuarially determined for PERS, FRS, ROVERS, and DARS. Employer contribution rate to the plan LASERS is established annually under La. R.S. 11:101-11:104 by the PRSAC. The contribution rates in effect for the year ended December 31, 2016, for the Parish and covered employees were as follows:

<u>Plan</u>	<u>Parish</u>	<u>Employees</u>
LASERS		
Judges hired before January 1, 2011	38.00%	11.50%
Judges hired on or after January 1, 2011	36.70%	13.00%
Judges hired on or after July 1, 2015	36.70%	13.00%
PERS (Plan B)	8.00%	3.00%
FRS		
Members above poverty line	25.25%	10.00%
Members below poverty line	27.25%	8.00%
ROVERS	20.00%	7.00%
DARS	0.00%	8.00%

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

<u>Plan</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
LASERS	\$ 11,000	\$ 2,800	\$ 2,800
PERS (Plan B)	1,483,200	1,503,000	1,463,000
FRS	428,500	363,000	322,100
ROVERS	18,900	20,800	-
DARS	<u>1,800</u>	<u>4,400</u>	<u>7,100</u>
	<u>\$ 1,943,400</u>	<u>\$ 1,894,000</u>	<u>\$ 1,795,000</u>

NOTE 10 - PENSION PLAN (CONTINUED)

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability and associated amounts as of December 31, 2016 in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at the measurement date of each plan, along with the change compared prior year rates. The Parish's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at December 31, 2016	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ 3,365,610	20.1023%	20.2484%	-0.1461%
FRS	4,271,106	0.6530%	0.5771%	0.0759%
ROVERS	183,775	0.6477%	0.6521%	-0.0045%
DARS	<u>26,777</u>	0.1399%	0.1445%	-0.0046%
	7,847,268	Total - primary government		
PERS (Plan B) (1)	213,547			
LASERS (1)	193,094			
	<u>18,232,623</u>	Amounts reported in component units audited by other auditors		
	<u>\$ 26,293,438</u>	Total		

(1) Amounts reported in component units under council administration

The following schedule lists each pension plan's recognized pension expense (benefit) for the primary government and council-administered component units of the Parish for the year ended December 31, 2016. Details regarding pension expense for component units audited by other auditors can be found in the separately issued financial statements of each respective component unit.

	Total
Louisiana State Employees Retirement System	\$ 165,340
Parochial Employees' Retirement System of Louisiana (Plan B)	408,246
Firefighters' Retirement System	434,992
Registrar of Voters Employees' Retirement System	9,494
District Attorneys' Retirement System	<u>11,106</u>
	<u>\$ 1,029,180</u>

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Parochial Employees' Retirement Systems (Plan B)	\$ 5,733,152	\$ 667,133
Firefighters' Retirement System	2,243,139	302,549
Registrar of Voters Employees' Retirement System	65,671	35,229
District Attorney Retirement System	29,304	21,291
Total - primary government	8,071,265	1,026,202
Amounts reported in component units under council administration:		
Parochial Employees' Retirement Systems (Plan B)	364,153	42,514
Louisiana State Employees Retirement System	39,225	11,472
Amounts reported in component units audited by other auditors	5,715,866	3,829,882
Total	<u>\$ 14,190,510</u>	<u>\$ 4,910,070</u>

At December 31, 2016, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 112	\$ 875,749
Changes of assumptions	515,247	14,020
Net difference between projected and actual earnings on pension plan investments	4,957,007	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,092,527	7,373
Differences between allocated and actual contributions	-	183,046
Employer contributions subsequent to the measurement date	1,909,751	-
Subtotal	8,474,644	1,080,188
Amounts reported in component units audited by other auditors	5,715,866	3,829,882
Total	<u>\$ 14,190,510</u>	<u>\$ 4,910,070</u>

NOTE 10 - PENSION PLAN (CONTINUED)

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

The Parish's primary government and council-administered component units reported a total of \$1,909,751 as deferred outflow of resources related to pension contributions made subsequent to the measurement period based on the measurement data, which will be recognized as a reduction in net pension liability of the Parish in the year ended December 31, 2016. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Louisiana State Employees Retirement System	\$ 8,517
Parochial Employees' Retirement Systems (Plan B)	1,681,398
Firefighters' Retirement System	210,939
Registrar of Voters Employees' Retirement System	8,897
District Attorney Retirement System	-
	<u>\$ 1,909,751</u>

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

Year	LASERS	PERS	FRS	ROVERS	DARS	Total
2017	566	885,038	312,400	(2,638)	(2,057)	1,193,309
2018	3,588	915,781	444,692	5,973	(41)	1,369,993
2019	9,346	1,089,201	509,168	11,080	7,412	1,626,207
2020	5,737	816,239	366,311	7,130	3,706	1,199,123
2021	-	-	49,021	-	(504)	48,517
2022	-	-	48,059	-	(503)	47,556
	<u>\$ 19,237</u>	<u>\$3,706,259</u>	<u>\$1,729,651</u>	<u>\$ 21,545</u>	<u>\$ 8,013</u>	<u>\$ 5,484,705</u>

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2016:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2016	3 years	7.75% net of investment expenses
PERS (Plan B)	December 31, 2015	4 years	7.00% net of investment expenses
FRS	June 30, 2016	7 years	7.50% net of fees
ROVERS	June 30, 2016	5 years	7.00% net of investment expenses
DARS	June 30, 2016	7 Years	7.00% net of investment expenses

Mortality:

LASERS

Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.

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

PERS (Plan B)

RP-2000 Employee Sex Distinct Tables were selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

(Continued)

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Mortality (Continued):

FRS

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set-back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

ROVERS

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

DARS

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

Salary Increases:

LASERS

Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase range applicable to the Parish's employees has a lower range of 3.0% and upper range of 5.5%.

PERS (Plan B)

Plan B - 5.25% (2.75% Merit; 2.50% Inflation).

FRS

Vary from 15.0% in the first two years of service to 4.75% after 25 years.

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Salary Increases (Continued):

ROVERS

6.0% (2.50% Inflation; 3.50% Merit).

DARS

5.50% (2.50% Inflation; 3.00% Merit).

Cost of Living Adjustments:

LASERS

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

PERS (Plan B)

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

FRS

Only those previously granted.

ROVERS

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

DARS

Only those previously granted.

NOTE 10 - PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

The following table provides a summary of the best estimates of arithmetic geometric real rates of return for each major asset class included in each of the Systems' target asset allocations as of December 31, 2016:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	57.00%	51.00%	58.00%	55.00%	57.70%
Fixed Income	14.00%	34.00%	24.00%	30.00%	33.00%
Alternative	22.00%	12.00%	8.00%	5.00%	4.80%
Other	7.00%	3.00%	10.00%	10.00%	4.50%
Totals	100.00%	100.00%	100.00%	100.00%	100.00%

Asset Class	Expected Portfolio Real Rate of Return				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	9.79%	3.56%	6.77%	4.28%	3.56%
Fixed Income	4.10%	1.06%	1.85%	0.85%	2.26%
Alternative	7.42%	0.74%	6.67%	0.29%	0.50%
Other	2.68%	0.19%	4.30%	0.45%	0.02%
Totals	5.30%	5.55%	5.34%	5.87%	6.34%
Inflation	3.00%	2.30%	3.00%	2.50%	2.70%
Expected Nominal Return	8.30%	7.85%	8.34%	8.37%	9.04%

Discount Rate

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

NOTE 10 - PENSION PLAN (CONTINUED)

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

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
LASERS			
Discount Rates	6.75%	7.75%	8.75%
Share of Net Pension Liability	\$ 237,234	\$ 193,094	\$ 155,589
PERS			
Discount Rates	6.00%	7.00%	8.00%
Share of Net Pension Liability	\$ 10,570,485	\$ 3,579,157	\$ (2,317,223)
FRS			
Discount Rates	6.50%	7.50%	8.50%
Share of Net Pension Liability	\$ 5,819,037	\$ 4,271,106	\$ 2,969,325
ROVERS			
Discount Rates	6.00%	7.00%	8.00%
Share of Net Pension Liability	\$ 255,500	\$ 183,775	\$ 121,984
DARS			
Discount Rates	6.00%	7.00%	8.00%
Share of Net Pension Liability	\$ 101,042	\$ 26,777	\$ (18,057)

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, 2016, assets totaling \$4,039,000 are held by Nationwide under agreement with the Parish. The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement, governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description

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. Employees of the Parish include the employees of the primary government as well as the Criminal Court and Parish Court, which are discretely presented component units.

Contribution Rates

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

Funding Policy

The Parish recognizes the cost of providing post-employment medical benefits (Parish's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. The other postemployment benefits liability is typically liquidated through the General Fund. During 2016, the Parish's portion of health care funding cost for retired employees totaled \$43,000. These amounts were applied toward the net other postemployment benefit obligation (OPEB).

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Annual Required Contribution

The Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the normal cost plus the contribution to amortize the unfunded actuarial accrued liability (UAAL). A level dollar, open amortization period of 30 years, the maximum amortization period allowed by GASB Codification Section P50, has been used for the postemployment benefits. The total ARC for 2016 is \$107,000 for medical and dental, as set forth below:

	<u>Medical and Dental</u>
Normal Cost	\$ 47,926
Amortization of 30-year unfunded actuarial liability	<u>59,236</u>
Annual required contribution	<u><u>\$ 107,162</u></u>

Net Postemployment Benefit Obligation

The table below presents the Parish's net OPEB obligation as of December 31, 2016:

	<u>Medical and Dental</u>
Beginning net OPEB obligation	\$ 659,115
Annual required contribution	107,162
Interest on net OPEB obligation	26,365
Adjustment to catch up on 30-yr amortization	<u>(38,117)</u>
Annual OPEB cost	95,410
Current year retiree premiums paid	<u>(43,023)</u>
Net increase in OPEB obligation	<u>52,387</u>
Ending net OPEB obligation	<u><u>\$ 711,502</u></u>

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

Fiscal Year	Annual OPEB Cost	Contribution Made	Annual Cost Contributed	Net OPEB Obligation
2014	\$ 117,839	\$ 40,902	35%	\$ 581,748
2015	121,541	44,174	37%	659,115
2016	95,410	43,023	45%	711,502

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Funded Status and Funding Progress

During 2016, the Parish did not make 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, 2016, the most recent actuarial valuation, the actuarial accrued liability (AAL) was \$1,065,347, which is defined as that portion, as determined by a particular actuarial cost method (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 has not been funded since inception, the actuarial accrued liability of \$1,065,347 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)	\$ 1,065,347
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 1,065,347
Funded Ratio (Act. Val. Assets/AAL)	0%
Covered payroll	\$ 21,148,033
UAAL as a percentage of covered payroll	5.04%

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. The actuarial valuation for postemployment 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.

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.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Actuarial Value of Plan Assets

There are no plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50 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%. Based on past experience, the actuarial expectation is that 50% of retirees decline medical and dental coverage upon retirement. 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, 2007, retirement eligibility (D.R.O.P. entry) provisions are as follows: age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service. For the few employees not covered by that system, the same retirement eligibility has been assumed. Firefighters are not covered for retiree medical and dental benefits.

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

Investment Return Assumption (Discount Rate)

GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment 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.

Health Care Cost Trend Rate

The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, reducing to an ultimate annual rate of 5% for ten years and beyond.

NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Mortality Rate

The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rates and 50% of the unloaded female mortality rates, is used. A recently published mortality table has been used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since this table contains sufficiently conservative margin for the population involved in this valuation.

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) until age 65. The rates provided applicable before age 65 are "blended" rates. Since GASB Codification Section P50 mandates that "unblended" rates be used, the estimate "unblended" rates for two broad groups have been used: active and retired before Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate.

Inflation Rate

Included in the Investment Return Assumption and the Healthcare Cost Trend rates above is an implicit inflation assumption of 2.50% annually.

Projected Salary Increases

This assumption is not applicable since neither the benefit structure nor the valuation methodology involves salary.

Post-Retirement Benefit Increases

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

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS

Interfund Receivable and Payable Balances

Interfund receivable and payable balances generally represents short-term borrowing between funds and pooled cash activity across funds. The General Fund payable to the East Ascension Drainage Fund represents prior advances that will be reimbursed to East Ascension Drainage Fund when grant funds are received. The remaining General Fund payables relate to sales and use taxes receivable that will be remitted to other funds when received.

Individual Fund	Receivable	Payable
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road Project	-	631,359
Nonmajor governmental funds	5	857,514
Internal service funds	72,658	-
Total General Fund	72,663	1,606,310
East Ascension Drainage Fund:		
General Fund	117,437	-
Road Project Fund:		
General Fund	631,359	-
Nonmajor Governmental Funds:		
General Fund	857,514	5
Internal Service Funds:		
General Fund	-	72,658
Total governmental-type activities	<u>\$ 1,678,973</u>	<u>\$ 1,678,973</u>

(Continued)

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers

The interfund transfers of the primary government at December 31, 2016 were as follows:

Individual Fund	Transfer In	Transfer Out
Governmental-type activities:		
General Fund:		
East Ascension Drainage Fund	\$ 825,500	\$ -
Nonmajor governmental funds	2,468,192	9,570,760
Utilities Fund	-	4,885,000
Total General Fund	3,293,692	14,455,760
East Ascension Drainage Fund:		
General Fund	-	825,500
East Ascension Drainage Project Fund	-	2,180,000
Nonmajor governmental funds	1,117	4,448,000
Total East Ascension Drainage Fund	1,117	7,453,500
Road Project Fund:		
Nonmajor governmental funds	22,664	1,238,000
East Ascension Drainage Project Fund:		
East Ascension Drainage Fund	2,180,000	-
Nonmajor Governmental Funds:		
General Fund	9,570,760	2,468,192
East Ascension Drainage Fund	4,448,000	1,117
Road Project Fund	1,238,000	22,664
Nonmajor governmental funds	3,700,693	3,700,693
Internal service funds	500,000	-
Total Nonmajor Governmental Funds:	19,457,453	6,192,666
Internal Service Funds:		
Nonmajor governmental funds	-	500,000
Total governmental-type activities	24,954,926	29,839,926
Business-Type activities:		
Utilities Fund:		
General Fund	4,885,000	-
Total primary government	\$ 29,839,926	\$ 29,839,926

NOTE 13 - INTERFUND TRANSACTIONS (CONTINUED)

Interfund Transfers (continued)

The following exchange of funds between the primary government and its discretely presented component units during 2016, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Primary Government:		
<i>Governmental Activities:</i>		
General Fund:		
Criminal Court	\$ -	\$ 1,161,000
Ascension Consolidated Utilities District No. 1	50,000	430,000
Law Officers' Court Fund:		
Criminal Court	-	156,000
FINS Fund:		
Parish Court	30,000	-
Criminal Court	54,000	-
Total primary government	<u>134,000</u>	<u>1,747,000</u>
Component Units:		
<i>Governmental Activities:</i>		
Criminal Court:		
General Fund	1,161,000	-
Law Officers' Court Fund	156,000	-
FINS Fund	-	54,000
Parish Court:		
FINS Fund	-	30,000
<i>Business-type Activities:</i>		
Ascension Consolidated Utilities District No. 1		
General Fund	<u>430,000</u>	<u>50,000</u>
Total component units	<u>1,747,000</u>	<u>134,000</u>
Total	<u>\$ 1,881,000</u>	<u>\$ 1,881,000</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 (SIR) within the internal service fund for potential liabilities. The Parish is self-insured in most property and casualty lines. For general liability and automobile liability, the Parish maintains a self-insured retention of \$100,000 per claim subject to a \$1 million per occurrence aggregate limit and a \$3 million per year aggregate limit. For workers' compensation, the self-insured per claim SIR is \$575,000. The excess coverage is statutory limits subject to a \$2 million per year aggregate limit. The Parish maintains a \$100,000 certificate of deposit with the Office of Workers' Compensation to secure their self-insured status for workers' compensation. Per claim estimated reserves are set by the Parish's claims administrator and are adjusted annually by the Parish's contracted actuary. Funds are maintained to cover all estimated losses. Losses are recorded on a policy year basis which runs from March 1 through the end of the subsequent February in each year.

All funds of the Parish participate in the self-insurance program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance liability, including claims incurred but not yet reported. As of the end of 2016, it was actuarially determined that the undiscounted loss liability was \$1,303,896, including non-incremental claims adjustments. This liability represents reported losses of \$474,827 and includes claims incurred but not yet reported of \$829,069.

Changes in the reserve amount in each fiscal year from 2014 to 2016 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current Year Expense	Claim Payments	Balance at End of Fiscal Year
2016	\$ 1,258,534	\$ 304,504	\$ (259,142)	\$ 1,303,896
2015	1,153,255	345,272	(239,993)	1,258,534
2014	902,825	464,348	(213,918)	1,153,255

As of December 31, 2016, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2017	\$ 175,718	\$ 212,214	\$ 387,932
2018	110,659	181,716	292,375
2019	71,756	139,123	210,879
2020	48,897	99,118	148,015
2021	35,960	67,529	103,489
2022-2025	68,430	92,776	161,206
Total	<u>\$ 511,420</u>	<u>\$ 792,476</u>	<u>\$ 1,303,896</u>

NOTE 15 - RESTRICTED NET POSITION

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

	<u>Governmental Activities</u>
Net assets restricted for:	
Capital projects:	
Dedicated sales tax for construction	\$ 42,534,554
External legal constraints:	
Dedicated ad valorem tax authorized by the electorate to specific special revenue funds	23,033,518
Dedicated sales tax authorized by the electorate to specific special revenue funds	50,663,753
Federal and state operating grants	1,274,108
Public safety and road maintenance	174,929
Total net position restricted for external legal constraints	<u>75,146,308</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,077,381
Fire protection districts	147,804
Drainage public improvement	639,772
Library revenue bonds	382,209
Total net position restricted for debt service	<u>2,247,166</u>
Total restricted net position - governmental activities	<u>\$ 119,928,028</u>

NOTE 16 - COMMITMENTS AND CONTINGENCIES

Construction Contracts

At December 31, 2016, the Parish had outstanding commitments from construction contracts in progress of \$4,743,759 and engineering contracts in progress of \$1,704,958.

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.

On March 10, 2017, Parish President Kenny Matassa was indicted on various state charges. President Matassa pled innocent to these charges in 23rd Judicial District Court. It is the opinion of Parish management that the results of these proceedings, and the events leading to the indictment, did not have an effect on the financial activities of the Parish or the information included in the financial statements.

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 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.

Additionally, the following reimbursements requested from granting agencies are uncollected at December 31, 2016:

	Amount
FEMA - 2016 Flood	\$ 12,001,670
Hazard Mitigation	1,315,287
FEMA - Isaac	497,460
LRA - Disaster Recovery	214,809
FEMA - Gustav	183,311
Others	46,887
Total primary government	\$ 14,259,424

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 2016. There were no amounts exceeding insurance coverage in the last three years except as described in Note 14.

NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

Leases

The Parish has entered into multiple operating lease agreements for vehicles and equipment. During 2016, rental expense was approximately \$900,000. The estimated minimum future lease commitments, at December 31, 2016, are \$700,000 for 2017.

Criminal Court Liability

During 2014, 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. As of December 31, 2016, the liability was \$836,650, which has been recorded in the Criminal Court Fund.

NOTE 17 - STATUS OF IMPLEMENTATION OF WIRELESS E911 SERVICE

Ascension Parish Communications District, a component unit of the Parish, had completed both phases of implementation with all seven companies as of December 31, 2016.

NOTE 18 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2016, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Oliver Joseph	\$ 19,444
Councilman, District #2 - Bill Dawson	20,410
Councilman, District #3 - Travis Turner	18,432
Councilman, District #4 - Daniel "Doc" Satterlee	19,980
Councilman, District #5 - Dempsey Lambert	19,865
Councilman, District #6 - Randy Clouatre	19,942
Councilman, District #7 - Aaron Lawler	19,695
Councilman, District #8 - Teri Casso	19,915
Councilman, District #9 - Todd Lambert	19,865
Councilman, District #10 - John Cagnolatti	19,695
Councilman, District #11 - Benny Johnson	19,670
	<hr/>
Total	\$ 216,913
	<hr/>

NOTE 19 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (Program) (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2016, \$17,887,629 in Parish ad valorem tax revenues were abated by the State of Louisiana through the Program.

NOTE 19 - TAX REVENUES ABATED (CONTINUED)

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2016:

Fund:	<u>Amount</u>
General - operations	\$ 1,937,688
General - juvenile detention	678,653
Library	4,610,644
East Ascension Drainage	2,607,336
West Ascension Drainage	1,591,776
Health Unit	1,357,307
Lighting District No. 1	783,985
Lighting District No. 2	160,288
Lighting District No. 6	1,788,042
Mental Health Unit	1,357,307
Council on Aging	1,014,482
Fire District No. 3	<u>121</u>
Total	<u><u>\$ 17,887,629</u></u>

NOTE 20 - SUBSEQUENT EVENTS

Subsequent to year-end, the Parish Council passed resolutions authorizing and approving the following:

- The issuance of revenue bonds, in one or more series, for the purpose of funding the costs of constructing, maintaining, and improving roads; not to exceed \$25,000,000.
- To proceed with financing through the Louisiana Local Government Environmental Facilities and Community Development Authority to construct, equip, and furnish a building to serve as the Ascension Parish Courthouse and to renovate and convert any existing courthouse buildings; not to exceed \$26,000,000.

REQUIRED SUPPLEMENTARY INFORMATION





PARISH OF ASCENSION GENERAL FUND

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

For the ended year December 31, 2016

	Original Budget	Final Budget	Actual	Variance - positive (negative)
REVENUES				
Taxes:				
Ad valorem	\$ 3,563,000	\$ 3,678,000	\$ 4,033,781	\$ 355,781
Sales and use	23,600,000	25,860,000	27,077,827	1,217,827
Franchise	1,471,000	1,468,000	1,562,409	94,409
Intergovernmental:				
State revenue sharing	225,500	227,500	285,589	58,089
Civil defense	128,000	31,000	31,083	83
Grants	493,000	113,000	162,554	49,554
Other	124,000	162,500	195,324	32,824
Licenses and permits:				
Occupational	2,000,000	2,000,000	2,157,075	157,075
Alcoholic beverages	18,000	18,000	18,687	687
Building	900,000	950,000	1,011,358	61,358
Mobile home	18,000	18,000	18,600	600
Planning fees	200,000	225,000	309,550	84,550
Other	30,500	30,500	63,037	32,537
Fines	82,500	79,000	83,348	4,348
Charges for services - rent and other	1,837,500	1,765,500	1,839,088	73,588
Miscellaneous	93,500	88,000	193,297	105,297
	<u>34,784,500</u>	<u>36,714,000</u>	<u>39,042,607</u>	<u>2,328,607</u>
EXPENDITURES				
Current function:				
General government	14,217,400	25,563,800	22,773,866	2,789,934
Public safety	4,214,200	4,010,000	3,829,276	180,724
Public works	1,971,200	1,962,500	1,594,717	367,783
Culture and recreation	2,166,000	2,263,000	2,017,687	245,313
Capital outlay	787,800	1,281,500	750,002	531,498
	<u>23,356,600</u>	<u>35,080,800</u>	<u>30,965,548</u>	<u>4,115,252</u>
Excess of revenues over expenditures	<u>\$ 11,427,900</u>	<u>\$ 1,633,200</u>	<u>\$ 8,077,059</u>	<u>\$ 6,443,859</u>

PARISH OF ASCENSION GENERAL FUND

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

For the ended year December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 4,961,500	\$ 3,251,000	\$ 3,293,692	\$ 42,692
Proceeds from sale of property	2,500	1,500	-	(1,500)
Transfers out	<u>(10,808,500)</u>	<u>(13,223,000)</u>	<u>(14,455,760)</u>	<u>(1,232,760)</u>
 Total other financing sources (uses)	<u>(5,844,500)</u>	<u>(9,970,500)</u>	<u>(11,162,068)</u>	<u>(1,191,568)</u>
 Net change in fund balance	<u>\$ 5,583,400</u>	<u>\$ (8,337,300)</u>	<u>(3,085,009)</u>	<u>\$ 5,252,291</u>
 FUND BALANCE				
Beginning of year			<u>36,217,280</u>	
 End of year			<u>\$ 33,132,271</u>	

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND**

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

For the ended year December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES				
Taxes:				
Ad valorem	\$ 5,160,500	\$ 5,324,500	\$ 4,979,554	\$ (344,946)
Sales and use	13,720,000	12,920,000	14,855,401	1,935,401
Intergovernmental:				
State revenue sharing	254,500	240,000	250,669	10,669
Grants	58,500	48,500	2,981	(45,519)
Miscellaneous:				
Interest	50,000	70,000	175,133	105,133
Other	-	500	466	(34)
Total revenues	<u>19,243,500</u>	<u>18,603,500</u>	<u>20,264,204</u>	<u>1,660,704</u>
EXPENDITURES				
Public works:				
Personnel	4,154,500	4,266,000	4,412,696	(146,696)
Contribution to retirement system	172,000	177,500	170,990	6,510
Equipment rental	1,111,500	1,111,500	1,047,501	63,999
Repairs and maintenance	231,700	248,500	228,212	20,288
Other charges and services	792,500	792,000	1,097,922	(305,922)
Insurance	248,500	248,500	248,500	-
Materials and supplies	559,900	871,000	537,655	333,345
Tax collector	703,900	884,000	395,528	488,472
Small equipment	187,500	1,660,500	1,019,438	641,062
Weed control	107,500	107,500	65,884	41,616
Utilities	50,000	35,000	30,124	4,876
Engineer	350,000	350,000	48,175	301,825
Capital outlay	<u>2,948,200</u>	<u>3,359,500</u>	<u>1,341,204</u>	<u>2,018,296</u>
Total expenditures	<u>11,617,700</u>	<u>14,111,500</u>	<u>10,643,829</u>	<u>3,467,671</u>
Excess of revenues over expenditures	<u>\$ 7,625,800</u>	<u>\$ 4,492,000</u>	<u>\$ 9,620,375</u>	<u>\$ 5,128,375</u>

**PARISH OF ASCENSION
EAST ASCENSION DRAINAGE FUND**

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

For the ended year December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ -	\$ -	\$ 1,117	\$ 1,117
Proceeds from sale of property	10,000	2,500	-	(2,500)
Transfers out	<u>(4,862,000)</u>	<u>(7,453,500)</u>	<u>(7,453,500)</u>	<u>-</u>
Total financing sources (uses)	<u>(4,852,000)</u>	<u>(7,451,000)</u>	<u>(7,452,383)</u>	<u>(2,500)</u>
Net change in fund balance	<u>\$ 2,773,800</u>	<u>\$ (2,959,000)</u>	2,167,992	<u>\$ 5,125,875</u>
FUND BALANCE				
Beginning of year			<u>40,937,370</u>	
End of year			<u>\$ 43,105,362</u>	

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

For the year ended December 31, 2016

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, 2016. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

PARISH OF ASCENSION
OTHER POST EMPLOYMENT BENEFITS PLAN

For the year ended December 31, 2016

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
1/1/2012	\$ -	\$ 979,111	\$ 979,111	0.0%	\$ 16,720,152	5.9%
1/1/2014	-	1,277,906	1,277,906	0.0%	16,636,964	7.7%
1/1/2016	-	1,065,347	1,065,347	0.0%	21,148,033	5.0%

This schedule represents the three most recent actuarial valuations.

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Fiscal Year	Annual OPEB Cost	Contribution Made	Annual Cost Contributed	Net OPEB Obligation
2014	\$ 117,839	\$ 40,902	35%	\$ 581,748
2015	121,541	44,174	36%	659,115
2016	95,410	43,023	45%	711,502

This schedule represents the three most recent fiscal years.

PARISH OF ASCENSION

SCHEDULE OF PROPORTIONATE SHARE OF
NET PENSION LIABILITY (1)

LAST TEN FISCAL YEARS (2)

	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability	0.0025%	17.6302%	0.6530%	0.6477%	0.1399%
Employers proportionate share of net pension liability	\$ 193,094	\$ 3,138,983	\$ 4,271,106	\$ 183,775	\$ 26,777
Employer's covered-employee payroll	\$ 45,248	\$ 15,819,023	\$ 1,466,892	\$ 88,966	\$ 82,892
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	426.75%	19.84%	291.17%	206.57%	32.30%
Plan fiduciary net position as a percentage of the total pension liability	57.70%	93.48%	68.16%	73.98%	95.09%

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

(1) Amounts are for council-administered funds only, excludes Ascension Parish Library and includes the following component units: Criminal Court, Parish Court, and ACUD #1

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

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

PARISH OF ASCENSION

SCHEDULE OF PENSION CONTRIBUTIONS (1)

LAST TEN FISCAL YEARS (2)

	2016				
	<u>LASERS (3)</u>	<u>PERS</u>	<u>FRS</u>	<u>ROVERS</u>	<u>DARS</u>
Contractually required contribution	\$ 17,589	\$ 1,529,633	\$ 401,830	\$ 20,133	\$ 2,974
Contributions in relation to contractually Required contribution	<u>11,028</u>	<u>1,483,198</u>	<u>428,472</u>	<u>18,905</u>	<u>1,763</u>
Contribution (excess) deficiency	<u>\$ 6,561</u>	<u>\$ 46,435</u>	<u>\$ (26,642)</u>	<u>\$ 1,228</u>	<u>\$ 1,211</u>
Employer's covered employee payroll	\$ 46,287	\$ 17,590,442	\$ 1,633,688	\$ 88,966	\$ 83,956
Contributions as a percentage of covered employee payroll	38.00%	8.70%	24.60%	22.63%	3.54%
	2015				
	<u>LASERS (3)</u>	<u>PERS</u>	<u>FRS</u>	<u>ROVERS</u>	<u>DARS</u>
Contractually required contribution	\$ 2,702	\$ 1,487,067	\$ 359,264	\$ 21,559	\$ 5,939
Contributions in relation to contractually Required contribution	<u>2,832</u>	<u>1,502,489</u>	<u>362,970</u>	<u>20,796</u>	<u>4,385</u>
Contribution (excess) deficiency	<u>\$ (130)</u>	<u>\$ (15,422)</u>	<u>\$ (3,706)</u>	<u>\$ 763</u>	<u>\$ 1,554</u>
Employer's covered employee payroll	\$ 7,110	\$ 15,819,023	\$ 1,292,445	\$ 88,966	\$ 81,225
Contributions as a percentage of covered employee payroll	38.00%	9.40%	27.80%	24.23%	7.31%

(1) Amounts are for council-administered funds only, excludes Ascension Parish Library and includes the following component units: Criminal Court, Parish Court, and ACUD #1

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

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

PARISH OF ASCENSION

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

For the year ended December 31, 2016

NOTE 1 - NET PENSION LIABILITY

Changes of Benefit Terms

Louisiana State Employees Retirement System
No changes.

Parochial Employees Retirement System of Louisiana
No changes.

Firefighters Retirement System
No changes.

Registrar of Voters Employees' Retirement System
No changes.

District Attorney Retirement System
No changes.

Changes of Assumptions

Louisiana State Employees Retirement System
No changes.

Parochial Employees Retirement System of Louisiana
The discount rate decreased by .25% to 7.00% for the plan year ending December 31, 2015.

Firefighters Retirement System
No changes.

Registrar of Voters Employees' Retirement System
No changes.

District Attorney Retirement System
The expected remaining service life increased by 1 year to 7 years for the plan year ending June 30, 2016.



INDIVIDUAL FUND STATEMENTS





PARISH OF ASCENSION

SUPPLEMENTARY INFORMATION

PARISH OF ASCENSION

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

ROAD AND BRIDGE FUND

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

WEST ASCENSION DRAINAGE FUND

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

HEALTH UNIT FUND

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

MENTAL HEALTH CENTER FUND

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

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

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

ROAD LIGHTING DISTRICT MAINTENANCE FUNDS

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Continued)

LAW OFFICERS' COURT FUND

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

COUNCIL ON AGING FUND

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

JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND

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

LIBRARY FUND

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

FEMA – REPETITIVE LOSS REDUCTION FUND

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

SECTION 8 FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

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

SALES AND USE TAX DISTRICT NO. 1 SINKING FUND

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

EAST ASCENSION DRAINAGE SINKING FUND

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

WEST ASCENSION DRAINAGE SINKING FUND

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

SALES AND USE TAX DISTRICT NO. 2 SINKING FUND

The Sales and Use Tax District No. 2 Sinking Debt Service Fund is used to accumulate monies for payment of the \$8,800,000 bond issued in 2009 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 FUND

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

EQUIPMENT INSTALLMENT PURCHASE DEBT SERVICE FUND

The Equipment Installment Purchase Debt Service Fund is used to accumulate monies for the payment of equipment purchases for various departments of the Parish.

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Continued)

LIBRARY BOND FUND

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

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.

Capital Projects Funds

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

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

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

OFFICE BUILDING CONSTRUCTION FUND

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

LIBRARY CONSTRUCTION FUND

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

PARISH OF ASCENSION
NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds (Continued)

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND CDBG CONSTRUCTION FUNDS

The Community Development Block Grant Fund accounts for grant funds received to purchase property and perform construction activities that are funded through CDBG Louisiana Recovery Authority 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 retrofit renovations and safe room additions at the Lamar Dixon Expo Center.

MAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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 issuances for the purpose of constructing and/or acquiring drainage facilities and infrastructure in the Parish.



PARISH OF ASCENSION
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,053,069	\$ 500,128	\$ 7,962,177	\$ 16,515,374
Investments	23,920,361	1,587,854	5,952,713	31,460,928
Accounts receivable, net:				
Ad valorem taxes	19,885,562	-	-	19,885,562
Other	315,630	56,017	32,714	404,361
Due from other governments:				
LA - State revenue sharing	787,578	-	-	787,578
LA - Beer and Parish Transportation	145,079	-	-	145,079
Grants	1,057,261	-	1,455,699	2,512,960
Due from other funds	754,347	103,167	-	857,514
Prepaid assets	94,036	-	-	94,036
Total assets	<u>\$ 55,012,923</u>	<u>\$ 2,247,166</u>	<u>\$ 15,403,303</u>	<u>\$ 72,663,392</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 760,469	\$ -	\$ 1,687,864	\$ 2,448,333
Contracts payable	27,635	-	-	27,635
Accrued payroll	356,459	-	-	356,459
Deductions from ad valorem taxes:				
Contribution to retirement system	655,069	-	-	655,069
Due to other funds	-	-	5	5
Due to other governments	6,429	-	-	6,429
Unearned revenue	464,166	-	-	464,166
Total liabilities	<u>2,270,227</u>	<u>-</u>	<u>1,687,869</u>	<u>3,958,096</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	<u>1,497,406</u>	<u>-</u>	<u>362,881</u>	<u>1,860,287</u>
FUND BALANCE				
Nonspendable	94,036	-	-	94,036
Restricted for:				
Construction of capital assets	-	-	9,517,935	9,517,935
Debt service	-	2,247,166	-	2,247,166
Fire protection	23,173,412	-	-	23,173,412
Drainage maintenance	1,517,112	-	-	1,517,112
Health and mental health services	5,845,717	-	-	5,845,717
Law enforcement	44,174	-	-	44,174
Road lighting	2,485,409	-	-	2,485,409
Hazard mitigation	1,274,108	-	-	1,274,108
Road maintenance	102,240	-	-	102,240
Committed for:				
Construction of capital assets	-	-	3,834,618	3,834,618
Drainage maintenance	108,856	-	-	108,856
Health and mental health services	5,333,079	-	-	5,333,079
Road lighting	415,116	-	-	415,116
Culture and recreation	10,504,878	-	-	10,504,878
Road maintenance	347,153	-	-	347,153
Fund balance	<u>51,245,290</u>	<u>2,247,166</u>	<u>13,352,553</u>	<u>66,845,009</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 55,012,923</u>	<u>\$ 2,247,166</u>	<u>\$ 15,403,303</u>	<u>\$ 72,663,392</u>

PARISH OF ASCENSION

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

For the year ended December 31, 2016

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes:				
Ad valorem	\$ 19,143,315	\$ -	\$ -	\$ 19,143,315
Sales	4,401,720	-	-	4,401,720
Franchise	15,485	-	-	15,485
Intergovernmental	4,246,849	-	3,531,037	7,777,886
Fines and forfeitures	251,741	-	-	251,741
Charges for services	27,164	361,074	-	388,238
Miscellaneous	258,076	3,429	32,837	294,342
Total revenues	28,344,350	364,503	3,563,874	32,272,727
EXPENDITURES				
Current function:				
General government	63,150	3,076	-	66,226
Public safety	5,922,175	-	31,202	5,953,377
Public works	7,468,011	-	95,062	7,563,073
Health and welfare	7,162,522	-	-	7,162,522
Culture and recreation	4,999,722	-	34,171	5,033,893
Debt Service:				
Principal	-	4,562,774	-	4,562,774
Interest	-	2,954,083	-	2,954,083
Capital outlay	3,262,385	-	6,966,741	10,229,126
Total expenditures	28,877,965	7,519,933	7,127,176	43,525,074
Excess (deficiency) of revenues over expenditures	(533,615)	(7,155,430)	(3,563,302)	(11,252,347)
OTHER FINANCING SOURCES (USES)				
Transfers in	7,607,334	6,898,598	4,951,521	19,457,453
Proceeds from insurance	887,371	-	67,809	955,180
Transfers out	(4,526,193)	(24,149)	(1,642,324)	(6,192,666)
Total other financing sources	3,968,512	6,874,449	3,377,006	14,219,967
Net change in fund balance	3,434,897	(280,981)	(186,296)	2,967,620
FUND BALANCE				
Beginning of year	47,810,393	2,528,147	13,538,849	63,877,389
End of year	\$ 51,245,290	\$ 2,247,166	\$ 13,352,553	\$ 66,845,009

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

For the ended year December 31, 2016

	Original Budget	Final Budget	Actual	Variance - positive (negative)
GENERAL GOVERNMENT				
Legislative - Councilmen				
Personnel	\$ 409,500	\$ 417,000	\$ 410,330	\$ 6,670
Official publications and supplies	53,000	53,000	38,941	14,059
Travel and mileage	50,500	58,500	51,636	6,864
Other charges and services	38,500	40,000	41,079	(1,079)
Judicial - Parish Court				
Personnel	80,000	40,500	39,055	1,445
Judicial - District Attorney				
Personnel	90,000	97,000	93,672	3,328
Juror and witnesses	50,000	50,000	42,195	7,805
Prosecutorial	50,000	50,000	44,844	5,156
District Attorney appropriations	643,500	643,500	625,524	17,976
Judicial - Clerk of Court				
Court attendance	25,000	25,000	17,483	7,517
Judicial - Coroner				
Personnel	124,000	124,000	124,000	-
Professional	120,000	125,000	112,603	12,397
Other charges and services	23,000	23,000	20,045	2,955
Judicial - Justice of Peace				
Personnel	166,500	157,500	144,465	13,035
Other charges and services	4,000	4,000	2,580	1,420
Elections - Registrar of Voters				
Personnel	120,500	120,500	116,006	4,494
Office supplies	10,000	20,000	5,292	14,708
Other charges and services	95,500	92,500	30,034	62,466
Financial and Administration				
Personnel	2,447,000	2,137,500	2,057,305	80,195
Occupancy	785,000	633,000	527,948	105,052
Telephone	34,000	36,000	30,964	5,036
Office supplies	102,000	121,500	79,818	41,682
Insurance	267,000	267,000	267,000	-
Maintenance	1,893,500	1,893,500	1,889,189	4,311
Professional services	669,500	759,000	539,018	219,982
Travel and mileage	29,500	27,000	19,552	7,448
Appropriations and grants	322,800	322,800	275,445	47,355
Consolidated parish collection service	205,000	230,000	224,870	5,130
Flood recovery	50,000	9,500,000	8,011,079	1,488,921
Other charges and services	473,500	473,500	438,366	35,134

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

For the ended year December 31, 2016

	Original Budget	Final Budget	Actual	Variance - positive (negative)
Purchasing Department				
Personnel	\$ -	\$ 333,000	\$ 364,052	\$ (31,052)
Contract labor	-	7,000	6,000	1,000
Telephone	-	500	3,509	(3,009)
Maintenance	-	6,000	3,098	2,902
Office supplies	-	12,000	8,328	3,672
Travel and mileage	-	14,000	2,060	11,940
Building Department				
Personnel	897,000	960,000	927,531	32,469
Contract labor	80,000	80,000	45,943	34,057
Telephone	10,500	11,000	10,875	125
Office supplies	42,000	42,000	38,282	3,718
Travel and mileage	30,000	30,000	19,447	10,553
Other charges and services	49,500	50,500	63,784	(13,284)
Planning Commission				
Personnel	547,000	728,500	723,651	4,849
Professional	30,000	385,000	232,014	152,986
Maintenance	15,000	15,000	15,000	-
Other charges and services	66,500	130,500	63,196	67,304
Executive Department				
Personnel	443,500	739,500	751,017	(11,517)
Professional	12,500	12,500	10,955	1,545
Telephone	4,500	9,500	9,147	353
Maintenance and supplies	22,000	30,000	29,875	125
Other charges and services	77,500	80,500	77,553	2,947
Grants Department				
Personnel	294,500	294,500	288,136	6,364
Professional	66,500	66,500	54,834	11,666
Telephone	5,000	5,000	4,235	765
Maintenance and supplies	9,500	6,500	5,604	896
Other charges and services	16,500	16,500	8,825	7,675
Graphic Information Systems Department				
Personnel	628,500	670,500	668,028	2,472
Professional	158,900	158,000	139,774	18,226
Office supplies	147,700	187,500	176,151	11,349
Repair and maintenance	9,000	9,000	9,000	-
Other charges and services	23,000	23,000	12,762	10,238
Grants and Appropriations				
Other appropriations	874,500	1,640,500	1,436,703	203,797

(Continued)

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

For the ended year December 31, 2016

	Original Budget	Final Budget	Actual	Variance - positive (negative)
Video Programming				
Personnel	165,500	205,000	208,165	(3,165)
Professional	14,000	14,000	3,553	10,447
Office supplies	26,500	32,000	21,772	10,228
Repair and maintenance	5,500	5,500	5,500	-
Other charges and services	12,500	11,000	5,169	5,831
Total general government	14,217,400	25,563,800	22,773,866	2,789,934
PUBLIC SAFETY				
Jail				
Personnel	\$ 743,500	\$ 760,500	\$ 741,385	\$ 19,115
Prisoners	590,000	580,000	554,318	25,682
Occupancy	400,000	415,000	380,597	34,403
Telephone	25,000	25,000	10,588	14,412
Maintenance	175,400	168,000	113,528	54,472
Supplies	410,300	426,000	457,534	(31,534)
Insurance	117,000	117,000	117,000	-
Other charges and services	102,000	127,000	167,607	(40,607)
Sheriff				
Juvenile	550,000	550,000	500,237	49,763
Court attendance	21,500	21,500	17,900	3,600
Civil defense				
Personnel	361,500	397,500	420,170	(22,670)
Other grants	290,500	91,500	68,946	22,554
Maintenance	172,500	83,500	82,758	742
Other charges and services	141,000	145,000	94,232	50,768
Fire pay rebate	114,000	102,500	102,476	24
Total public safety	4,214,200	4,010,000	3,829,276	180,724
PUBLIC WORKS				
Personnel	1,769,000	1,799,000	1,441,116	357,884
Maintenance fees	78,000	78,500	78,068	432
Telephone	10,000	12,000	13,045	(1,045)
Office supplies	45,500	23,000	13,213	9,787
Other charges and services	68,700	50,000	49,275	725
Total public works	1,971,200	1,962,500	1,594,717	367,783
CULTURE AND RECREATION				
Personnel	1,167,000	1,200,000	1,125,995	74,005
Programs	204,500	212,500	113,014	99,486
Maintenance	152,500	192,500	131,942	60,558
Professional services	1,000	6,000	9,123	(3,123)
Other charges and services	641,000	652,000	637,613	14,387
Total culture and recreation	2,166,000	2,263,000	2,017,687	245,313
CAPITAL OUTLAY	787,800	1,281,500	750,002	531,498
Total expenditures	\$ 23,356,600	\$ 35,080,800	\$ 30,965,548	\$ 4,115,252

PARISH OF ASCENSION
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

December 31, 2016

	Road and Bridge	West Ascension Drainage	Health Unit	Mental Health Center	Fire Protection District No. 1
ASSETS					
Cash and cash equivalents	\$ 27,635	\$ -	\$ 286,560	\$ 633,535	\$ 1,852,973
Investments	99	703,253	1,322,000	2,924,299	8,552,668
Accounts receivable, net:					
Ad valorem taxes	-	982,320	2,286,569	2,286,569	-
Other	14,419	-	68,024	12,243	34,064
Due from other governments:					
LA - State revenue sharing	-	22,268	71,674	71,674	-
LA - Beer and Parish Transportation	145,079	-	-	-	-
LA - Other	-	-	-	-	-
Grants	730,327	27,644	170,083	9,447	45,441
Due from other funds	381,667	-	-	-	238,721
Prepaid assets	-	-	-	-	-
Total assets	<u>\$ 1,299,226</u>	<u>\$ 1,735,485</u>	<u>\$ 4,204,910</u>	<u>\$ 5,937,767</u>	<u>\$ 10,723,867</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 124,519	\$ 10,982	\$ 28,311	\$ 41,960	\$ 150,410
Contracts payable	27,635	-	-	-	-
Accrued payroll	134,167	14,673	55,412	44,318	13,671
Deductions from ad valorem taxes:					
Contribution to retirement system	-	32,186	75,047	75,047	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	6,429
Unearned revenue	-	-	-	-	-
Total liabilities	<u>286,321</u>	<u>57,841</u>	<u>158,770</u>	<u>161,325</u>	<u>170,510</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>563,512</u>	<u>51,676</u>	<u>239,273</u>	<u>90,784</u>	<u>45,337</u>
FUND BALANCE					
Restricted for:					
Fire protection	-	-	-	-	10,508,020
Drainage maintenance	-	1,517,112	-	-	-
Health and mental health services	-	-	530,329	3,685,901	-
Law enforcement	-	-	-	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	102,240	-	-	-	-
Committed for:					
Drainage maintenance	-	108,856	-	-	-
Health and mental health services	-	-	3,276,538	1,999,757	-
Road lighting	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Road maintenance	347,153	-	-	-	-
Fund balance	<u>449,393</u>	<u>1,625,968</u>	<u>3,806,867</u>	<u>5,685,658</u>	<u>10,508,020</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,299,226</u>	<u>\$ 1,735,485</u>	<u>\$ 4,204,910</u>	<u>\$ 5,937,767</u>	<u>\$ 10,723,867</u>

(Continued)

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2016

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Law Officers' Court	Council on Aging
ASSETS					
Cash and cash equivalents	\$ 308,831	\$ 1,293,190	\$ 226,320	\$ -	\$ -
Investments	1,425,741	5,970,102	1,903,661	39,720	50,086
Accounts receivable, net:					
Ad valorem taxes	-	3,912,359	964,161	-	1,709,077
Other	4,194	17,561	23,848	17,358	-
Due from other governments:					
LA - State revenue sharing	-	228,568	28,182	-	-
LA - Beer and Parish Transportation	-	-	-	-	-
Grants	-	-	-	-	-
Due from other funds	47,744	80,798	-	-	-
Prepaid assets	-	-	-	-	-
Total assets	<u>\$ 1,786,510</u>	<u>\$ 11,502,578</u>	<u>\$ 3,146,172</u>	<u>\$ 57,078</u>	<u>\$ 1,759,163</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 56,108	\$ 93,668	\$ 162,497	\$ 12,904	\$ -
Contracts payable	-	-	-	-	-
Accrued payroll	-	85,732	-	-	-
Deductions from ad valorem taxes:					
Contribution to retirement system	-	130,608	31,160	-	56,093
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>56,108</u>	<u>310,008</u>	<u>193,657</u>	<u>12,904</u>	<u>56,093</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>-</u>	<u>257,580</u>	<u>51,990</u>	<u>-</u>	<u>62,583</u>
FUND BALANCE					
Restricted for:					
Fire protection	1,730,402	10,934,990	-	-	-
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	1,629,487
Law enforcement	-	-	-	44,174	-
Road lighting	-	-	2,485,409	-	-
Hazard mitigation	-	-	-	-	-
Road maintenance	-	-	-	-	-
Committed for:					
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	11,000
Road lighting	-	-	415,116	-	-
Culture and recreation	-	-	-	-	-
Road maintenance	-	-	-	-	-
Fund balance	<u>1,730,402</u>	<u>10,934,990</u>	<u>2,900,525</u>	<u>44,174</u>	<u>1,640,487</u>
Total liabilities, deferred inflows of resources, and fund balance	<u><u>\$ 1,786,510</u></u>	<u><u>\$ 11,502,578</u></u>	<u><u>\$ 3,146,172</u></u>	<u><u>\$ 57,078</u></u>	<u><u>\$ 1,759,163</u></u>

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2016

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
ASSETS					
Cash and cash equivalents	\$ -	\$ 2,721,819	\$ 236,314	\$ 465,892	\$ 8,053,069
Investments	53,231	-	975,501	-	23,920,361
Accounts receivable, net:					
Ad valorem taxes	-	7,744,507	-	-	19,885,562
Other	-	-	122,645	1,274	315,630
Due from other governments:					
LA - State revenue sharing	-	365,212	-	-	787,578
LA - Beer and Parish Transportation	-	-	-	-	145,079
Grants	-	-	74,319	-	1,057,261
Due from other funds	5,417	-	-	-	754,347
Prepaid assets	-	94,036	-	-	94,036
Total assets	<u>\$ 58,648</u>	<u>\$ 10,925,574</u>	<u>\$ 1,408,779</u>	<u>\$ 467,166</u>	<u>\$ 55,012,923</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 4,378	\$ 71,732	\$ -	\$ 3,000	\$ 760,469
Contracts payable	-	-	-	-	27,635
Accrued payroll	8,486	-	-	-	356,459
Deductions from ad valorem taxes:					
Contribution to retirement system	-	254,928	-	-	655,069
Due to other governments	-	-	-	-	6,429
Unearned revenue	-	-	-	464,166	464,166
Total liabilities	<u>12,864</u>	<u>326,660</u>	<u>-</u>	<u>467,166</u>	<u>2,270,227</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	134,671	-	1,497,406
FUND BALANCE					
Nonspendable	-	94,036	-	-	94,036
Restricted for:					
Fire protection	-	-	-	-	23,173,412
Drainage maintenance	-	-	-	-	1,517,112
Health and mental health services	-	-	-	-	5,845,717
Law enforcement	-	-	-	-	44,174
Road lighting	-	-	-	-	2,485,409
Hazard mitigation	-	-	1,274,108	-	1,274,108
Road maintenance	-	-	-	-	102,240
Committed for:					
Drainage maintenance	-	-	-	-	108,856
Health and mental health services	45,784	-	-	-	5,333,079
Road lighting	-	-	-	-	415,116
Culture and recreation	-	10,504,878	-	-	10,504,878
Road maintenance	-	-	-	-	347,153
Fund balance	<u>45,784</u>	<u>10,598,914</u>	<u>1,274,108</u>	<u>-</u>	<u>51,245,290</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 58,648</u>	<u>\$ 10,925,574</u>	<u>\$ 1,408,779</u>	<u>\$ 467,166</u>	<u>\$ 55,012,923</u>

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

COMBINING BALANCE SHEET

December 31, 2016

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
ASSETS				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	326,824	142,277	138,112	98,116
Accounts receivable, net:				
Ad valorem taxes	49,486	66,434	56,582	15,343
Other	-	-	-	20,775
Due from other governments:				
LA - State revenue sharing	<u>3,200</u>	<u>224</u>	<u>2,418</u>	<u>1,102</u>
Total assets	<u>\$ 379,510</u>	<u>\$ 208,935</u>	<u>\$ 197,112</u>	<u>\$ 135,336</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 1,763	\$ 1,421	\$ 1,408	\$ 1,060
Deductions from ad valorem taxes:				
Contribution to retirement system	<u>1,657</u>	<u>2,155</u>	<u>1,874</u>	<u>516</u>
Total liabilities	3,420	3,576	3,282	1,576
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	212	527	2,557	6,177
FUND BALANCE				
Restricted	232,117	155,792	158,801	120,364
Committed	<u>143,761</u>	<u>49,040</u>	<u>32,472</u>	<u>7,219</u>
Fund balance	<u>375,878</u>	<u>204,832</u>	<u>191,273</u>	<u>127,583</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 379,510</u>	<u>\$ 208,935</u>	<u>\$ 197,112</u>	<u>\$ 135,336</u>

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
\$ -	\$ 226,320	\$ -	\$ 226,320
103,042	1,044,824	50,466	1,903,661
29,850	732,892	13,574	964,161
-	3,073	-	23,848
<u>1,906</u>	<u>18,968</u>	<u>364</u>	<u>28,182</u>
<u>\$ 134,798</u>	<u>\$ 2,026,077</u>	<u>\$ 64,404</u>	<u>\$ 3,146,172</u>
\$ 2,804	\$ 153,148	\$ 893	\$ 162,497
<u>999</u>	<u>23,513</u>	<u>446</u>	<u>31,160</u>
3,803	176,661	1,339	193,657
1,732	40,461	324	51,990
96,697	1,662,099	59,539	2,485,409
<u>32,566</u>	<u>146,856</u>	<u>3,202</u>	<u>415,116</u>
<u>129,263</u>	<u>1,808,955</u>	<u>62,741</u>	<u>2,900,525</u>
<u>\$ 134,798</u>	<u>\$ 2,026,077</u>	<u>\$ 64,404</u>	<u>\$ 3,146,172</u>



PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2016

	<u>Road and Bridge</u>	<u>West Ascension Drainage</u>	<u>Health Unit</u>	<u>Mental Health Center</u>	<u>Fire Protection District No. 1</u>
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 927,195	\$ 2,183,440	\$ 2,183,422	\$ -
Sales	-	-	-	-	2,861,118
Franchise	-	-	-	-	-
Intergovernmental	995,304	33,404	522,497	109,853	418,813
Fines and forfeitures	-	-	-	-	-
Charges for services	-	-	-	-	-
Miscellaneous	<u>7,560</u>	<u>7,760</u>	<u>31,466</u>	<u>105,810</u>	<u>33,176</u>
Total revenues	<u>1,002,864</u>	<u>968,359</u>	<u>2,737,403</u>	<u>2,399,085</u>	<u>3,313,107</u>
EXPENDITURES					
Current function:					
General government	-	-	-	-	-
Public safety	-	-	-	-	1,782,341
Public works	6,172,201	848,934	-	-	-
Health and welfare	-	-	2,645,071	1,842,602	-
Culture and recreation	-	-	-	-	-
Capital outlay	<u>1,658,294</u>	<u>103,398</u>	<u>174,599</u>	<u>-</u>	<u>56,291</u>
Total expenditures	<u>7,830,495</u>	<u>952,332</u>	<u>2,819,670</u>	<u>1,842,602</u>	<u>1,838,632</u>
Excess (deficiency) of revenues over expenditures	<u>(6,827,631)</u>	<u>16,027</u>	<u>(82,267)</u>	<u>556,483</u>	<u>1,474,475</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	7,542,334	-	-	-	-
Proceeds from insurance	-	-	-	-	887,371
Transfers out	<u>(1,129,247)</u>	<u>(55,000)</u>	<u>-</u>	<u>-</u>	<u>(351,052)</u>
Total other financing sources (uses)	<u>6,413,087</u>	<u>(55,000)</u>	<u>-</u>	<u>-</u>	<u>536,319</u>
Net change in fund balance	(414,544)	(38,973)	(82,267)	556,483	2,010,794
FUND BALANCE					
Beginning of year	<u>863,937</u>	<u>1,664,941</u>	<u>3,889,134</u>	<u>5,129,175</u>	<u>8,497,226</u>
End of year	<u>\$ 449,393</u>	<u>\$ 1,625,968</u>	<u>\$ 3,806,867</u>	<u>\$ 5,685,658</u>	<u>\$ 10,508,020</u>

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2016

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Law Officers' Court	Council on Aging
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 3,605,101	\$ 910,948	\$ -	\$ 1,631,936
Sales	572,224	968,378	-	-	-
Franchise	-	-	15,485	-	-
Intergovernmental	11,387	476,902	42,270	-	-
Fines and forfeitures	-	-	-	223,070	-
Charges for services	-	-	-	-	-
Miscellaneous	7,383	37,653	8,309	800	1,984
Total revenues	590,994	5,088,034	977,012	223,870	1,633,920
EXPENDITURES					
Current function:					
General government	-	-	-	63,150	-
Public safety	302,545	3,681,289	-	156,000	-
Public works	-	-	446,876	-	-
Health and welfare	-	-	-	-	1,748,140
Culture and recreation	-	-	-	-	-
Capital outlay	-	311,720	25,508	-	-
Total expenditures	302,545	3,993,009	472,384	219,150	1,748,140
Excess (deficiency) of revenues over expenditures	288,449	1,095,025	504,628	4,720	(114,220)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-
Transfers out	-	-	(200,000)	-	-
Total other financing sources (uses)	-	-	(200,000)	-	-
Net change in fund balance	288,449	1,095,025	304,628	4,720	(114,220)
FUND BALANCE					
Beginning of year	1,441,953	9,839,965	2,595,897	39,454	1,754,707
End of year	\$ 1,730,402	\$ 10,934,990	\$ 2,900,525	\$ 44,174	\$ 1,640,487

PARISH OF ASCENSION

NONMAJOR SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2016

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes:					
Ad valorem	\$ -	\$ 7,701,273	\$ -	\$ -	\$ 19,143,315
Sales	-	-	-	-	4,401,720
Franchise	-	-	-	-	15,485
Intergovernmental	176,500	350,722	399,376	709,821	4,246,849
Fines and forfeitures	-	28,671	-	-	251,741
Charges for services	-	27,164	-	-	27,164
Miscellaneous	171	7,873	5,858	2,273	258,076
Total revenues	176,671	8,115,703	405,234	712,094	28,344,350
EXPENDITURES					
Current function:					
General government	-	-	-	-	63,150
Public safety	-	-	-	-	5,922,175
Public works	-	-	-	-	7,468,011
Health and welfare	214,615	-	-	712,094	7,162,522
Culture and recreation	-	4,999,722	-	-	4,999,722
Capital outlay	-	458,956	473,619	-	3,262,385
Total expenditures	214,615	5,458,678	473,619	712,094	28,877,965
Excess (deficiency) of revenues over expenditures	(37,944)	2,657,025	(68,385)	-	(533,615)
OTHER FINANCING SOURCES (USES)					
Transfers in	65,000	-	-	-	7,607,334
Proceeds from insurance	-	-	-	-	887,371
Transfers out	-	(2,790,894)	-	-	(4,526,193)
Total other financing sources (uses)	65,000	(2,790,894)	-	-	3,968,512
Net change in fund balance	27,056	(133,869)	(68,385)	-	3,434,897
FUND BALANCE					
Beginning of year	18,728	10,732,783	1,342,493	-	47,810,393
End of year	\$ 45,784	\$ 10,598,914	\$ 1,274,108	\$ -	\$ 51,245,290

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, 2016

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
REVENUES				
Taxes:				
Ad valorem	\$ 49,250	\$ 63,957	\$ 53,984	\$ 13,863
Franchise	-	-	-	15,485
Intergovernmental	4,799	337	3,627	1,653
Miscellaneous	<u>2,267</u>	<u>1,039</u>	<u>1,126</u>	<u>705</u>
 Total revenues	 <u>56,316</u>	 <u>65,333</u>	 <u>58,737</u>	 <u>31,706</u>
EXPENDITURES				
Current function:				
Public works	31,092	30,232	29,794	20,693
Capital outlay	<u>-</u>	<u>-</u>	<u>25,508</u>	<u>-</u>
 Total expenditures	 <u>31,092</u>	 <u>30,232</u>	 <u>55,302</u>	 <u>20,693</u>
 Excess (deficiency) of revenues over expenditures	 25,224	 35,101	 3,435	 11,013
OTHER FINANCING USES				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net change in fund balance	 25,224	 35,101	 3,435	 11,013
FUND BALANCE				
Beginning of year	<u>350,654</u>	<u>169,731</u>	<u>187,838</u>	<u>116,570</u>
 End of year	 <u><u>\$ 375,878</u></u>	 <u><u>\$ 204,832</u></u>	 <u><u>\$ 191,273</u></u>	 <u><u>\$ 127,583</u></u>

Road Lighting District No. 5	Road Lighting District No. 6	Road Lighting District No. 7	Total Road Lighting Districts
\$ 27,271	\$ 689,396	\$ 13,227	\$ 910,948
-	-	-	15,485
2,858	28,451	545	42,270
<u>750</u>	<u>2,063</u>	<u>359</u>	<u>8,309</u>
<u>30,879</u>	<u>719,910</u>	<u>14,131</u>	<u>977,012</u>
24,492	302,602	7,971	446,876
<u>-</u>	<u>-</u>	<u>-</u>	<u>25,508</u>
<u>24,492</u>	<u>302,602</u>	<u>7,971</u>	<u>472,384</u>
6,387	417,308	6,160	504,628
<u>-</u>	<u>(200,000)</u>	<u>-</u>	<u>(200,000)</u>
6,387	217,308	6,160	304,628
<u>122,876</u>	<u>1,591,647</u>	<u>56,581</u>	<u>2,595,897</u>
<u>\$ 129,263</u>	<u>\$ 1,808,955</u>	<u>\$ 62,741</u>	<u>\$ 2,900,525</u>

PARISH OF ASCENSION ROAD AND BRIDGE FUND

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Parish Transportation Fund	\$ 992,500	\$ 992,266	\$ (234)
FEMA reimbursement	-	3,038	3,038
Miscellaneous:			
Other	3,000	7,560	4,560
	<u>995,500</u>	<u>1,002,864</u>	<u>7,364</u>
EXPENDITURES			
Current function:			
Public works:			
Personnel	4,369,000	4,122,119	246,881
Materials and supplies	363,500	294,077	69,423
Insurance	142,000	142,000	-
Equipment and road maintenance	1,144,000	1,087,577	56,423
Telephone	15,000	12,469	2,531
Other charges and services	588,000	513,959	74,041
Capital outlay	1,694,500	1,658,294	36,206
	<u>8,316,000</u>	<u>7,830,495</u>	<u>485,505</u>
Excess (deficiency) of revenues over expenditures	<u>(7,320,500)</u>	<u>(6,827,631)</u>	<u>492,869</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	8,000,000	7,542,334	(457,666)
Proceeds from sale of property	2,500	-	(2,500)
Transfers out	(1,130,000)	(1,129,247)	(753)
	<u>6,872,500</u>	<u>6,413,087</u>	<u>(460,919)</u>
Net change in fund balance	<u>\$ (448,000)</u>	<u>(414,544)</u>	<u>\$ 31,950</u>
FUND BALANCE			
Beginning of year		<u>863,937</u>	
End of year		<u>\$ 449,393</u>	

**PARISH OF ASCENSION
WEST ASCENSION DRAINAGE FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 937,500	\$ 927,195	\$ (10,305)
Intergovernmental:			
State revenue sharing	30,500	33,404	2,904
Miscellaneous:			
Interest	3,000	7,760	4,760
	<hr/>	<hr/>	<hr/>
Total revenues	971,000	968,359	(2,641)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Public works:			
Personnel	475,000	387,179	87,821
Contribution to retirement system	31,000	32,186	(1,186)
Materials and supplies	50,000	24,271	25,729
Insurance	17,000	17,000	-
Equipment maintenance	198,000	194,314	3,686
Other charges and services	207,000	193,984	13,016
Capital outlay	168,500	103,398	65,102
	<hr/>	<hr/>	<hr/>
Total expenditures	1,146,500	952,332	194,168
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(175,500)	16,027	191,527
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers out	(55,000)	(55,000)	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (230,500)	(38,973)	\$ 191,527
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		1,664,941	
		<hr/>	
End of year		\$ 1,625,968	
		<hr/>	

PARISH OF ASCENSION HEALTH UNIT FUND

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 2,317,000	\$ 2,183,440	\$ (133,560)
Intergovernmental:			
State revenue sharing	157,500	157,724	224
Other	340,000	364,773	24,773
Miscellaneous:			
Interest	4,000	13,633	9,633
Other	20,000	17,833	(2,167)
	<u>2,838,500</u>	<u>2,737,403</u>	<u>(101,097)</u>
Total revenues			
	<u>2,838,500</u>	<u>2,737,403</u>	<u>(101,097)</u>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,862,500	1,708,959	153,541
Contribution to retirement system	77,500	75,047	2,453
Health unit operations	674,000	629,866	44,134
Animal and mosquito control	261,500	211,062	50,438
Operating lease payments	20,500	20,137	363
Capital outlay	242,500	174,599	67,901
	<u>3,138,500</u>	<u>2,819,670</u>	<u>318,830</u>
Total expenditures			
	<u>3,138,500</u>	<u>2,819,670</u>	<u>318,830</u>
Net change in fund balance	<u>\$ (300,000)</u>	<u>(82,267)</u>	<u>\$ 217,733</u>
FUND BALANCE			
Beginning of year		<u>3,889,134</u>	
End of year		<u>\$ 3,806,867</u>	

**PARISH OF ASCENSION
MENTAL HEALTH CENTER FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 2,317,500	\$ 2,183,422	\$ (134,078)
Intergovernmental:			
State revenue sharing	104,000	109,853	5,853
Miscellaneous:			
Interest	7,500	17,197	9,697
Other	65,000	88,613	23,613
	<hr/>	<hr/>	<hr/>
Total revenues	2,494,000	2,399,085	(94,915)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	1,321,000	1,085,652	235,348
Contribution to retirement system	77,500	75,047	2,453
Telephone	16,000	13,257	2,743
Maintenance	127,500	125,547	1,953
Professional and medical services	345,500	308,171	37,329
Other charges and services	264,000	234,928	29,072
	<hr/>	<hr/>	<hr/>
Total expenditures	2,151,500	1,842,602	308,898
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 342,500	556,483	\$ 213,983
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		5,129,175	
		<hr/>	
End of year		\$ 5,685,658	
		<hr/>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Sales tax	\$ 2,776,500	\$ 2,861,118	\$ 84,618
Intergovernmental:			
Fire insurance rebate	225,000	225,242	242
Grants	-	193,571	193,571
Miscellaneous:			
Interest	11,500	32,054	20,554
Other	1,500	1,122	(378)
Total revenues	<u>3,014,500</u>	<u>3,313,107</u>	<u>298,607</u>
EXPENDITURES			
Current function:			
Public safety:			
Personnel	414,500	389,427	25,073
Maintenance	286,500	213,754	72,746
Fire protection and service	238,000	234,242	3,758
Insurance	200,500	201,499	(999)
Professional	25,000	45,354	(20,354)
Intergovernmental payments	540,000	533,201	6,799
Other charges and services	198,500	164,864	33,636
Capital outlay	<u>300,000</u>	<u>56,291</u>	<u>243,709</u>
Total expenditures	<u>2,203,000</u>	<u>1,838,632</u>	<u>364,368</u>
Excess (deficiency) of revenues over expenditures	811,500	1,474,475	662,975
OTHER FINANCING SOURCES (USES)			
Proceeds from insurance	-	887,371	887,371
Transfers out	<u>(351,000)</u>	<u>(351,052)</u>	<u>(52)</u>
Total other financing sources (uses)	<u>(351,000)</u>	<u>536,319</u>	<u>887,319</u>
Net change in fund balance	<u>\$ 460,500</u>	2,010,794	<u>\$ 1,550,294</u>
FUND BALANCE			
Beginning of year		<u>8,497,226</u>	
End of year		<u>\$ 10,508,020</u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Sales tax	\$ 555,000	\$ 572,224	\$ 17,224
Intergovernmental:			
Fire insurance rebate	11,000	11,387	387
Miscellaneous:			
Interest	3,000	7,383	4,383
	<hr/>	<hr/>	<hr/>
Total revenues	569,000	590,994	21,994
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Public safety:			
Distribution to fire service unit	199,500	199,182	318
Insurance	27,000	25,408	1,592
Repairs and maintenance	25,500	23,335	2,165
Professional	-	4,792	(4,792)
Fire protection and service	17,000	15,524	1,476
Other charges and services	43,000	34,304	8,696
	<hr/>	<hr/>	<hr/>
Total expenditures	312,000	302,545	9,455
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 257,000	288,449	\$ 31,449
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
FUND BALANCE			
Beginning of year		1,441,953	
		<hr/>	
End of year		\$ 1,730,402	
		<hr/> <hr/>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 3,990,000	\$ 3,605,101	\$ (384,899)
Sales	939,500	968,378	28,878
Intergovernmental:			
State revenue sharing	324,500	342,852	18,352
Fire insurance rebate	134,000	134,050	50
Miscellaneous:			
Interest	16,000	37,653	21,653
Total revenues	<u>5,404,000</u>	<u>5,088,034</u>	<u>(315,966)</u>
EXPENDITURES			
Current function:			
Public safety			
Personnel	2,986,500	2,407,934	578,566
Contribution to retirement system	135,500	130,608	4,892
Contract labor	450,000	408,527	41,473
Maintenance	143,500	135,959	7,541
Insurance	75,500	65,485	10,015
Operating supplies	469,500	376,406	93,094
Fuel	43,000	22,056	20,944
Other	135,000	134,314	686
Capital outlay	750,000	311,720	438,280
Total expenditures	<u>5,188,500</u>	<u>3,993,009</u>	<u>1,195,491</u>
Net change in fund balance	<u>\$ 215,500</u>	<u>1,095,025</u>	<u>\$ 879,525</u>
FUND BALANCE			
Beginning of year		<u>9,839,965</u>	
End of year		<u>\$ 10,934,990</u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 46,000	\$ 49,250	\$ 3,250
Intergovernmental:			
State revenue sharing	4,500	4,799	299
Miscellaneous:			
Interest	500	2,267	1,767
	<u>51,000</u>	<u>56,316</u>	<u>5,316</u>
Total revenues	<u>51,000</u>	<u>56,316</u>	<u>5,316</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,657	343
Utilities	33,500	27,934	5,566
Other	1,500	1,501	(1)
	<u>37,000</u>	<u>31,092</u>	<u>5,908</u>
Total expenditures	<u>37,000</u>	<u>31,092</u>	<u>5,908</u>
Net change in fund balance	<u>14,000</u>	<u>25,224</u>	<u>11,224</u>
FUND BALANCE			
Beginning of year		<u>350,654</u>	
End of year		<u><u>\$ 375,878</u></u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 63,500	\$ 63,957	\$ 457
Intergovernmental:			
State revenue sharing	-	337	337
Miscellaneous:			
Interest	-	1,039	1,039
	<u>63,500</u>	<u>65,333</u>	<u>1,833</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,500	2,155	345
Utilities	29,500	25,576	3,924
Other	2,500	2,501	(1)
	<u>34,500</u>	<u>30,232</u>	<u>4,268</u>
Total expenditures			
Net change in fund balance	<u>\$ 29,000</u>	<u>35,101</u>	<u>\$ 6,101</u>
FUND BALANCE			
Beginning of year		<u>169,731</u>	
End of year		<u>\$ 204,832</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 49,500	\$ 53,984	\$ 4,484
Intergovernmental:			
State revenue sharing	2,500	3,627	1,127
Miscellaneous:			
Interest	-	1,126	1,126
	<u>52,000</u>	<u>58,737</u>	<u>6,737</u>
Total revenues			
	<u>52,000</u>	<u>58,737</u>	<u>6,737</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	2,000	1,874	126
Utilities	32,500	26,420	6,080
Other	1,500	1,500	-
Capital outlay	<u>30,000</u>	<u>25,508</u>	<u>4,492</u>
	<u>66,000</u>	<u>55,302</u>	<u>10,698</u>
Total expenditures			
	<u>66,000</u>	<u>55,302</u>	<u>10,698</u>
Net change in fund balance	<u>\$ (14,000)</u>	<u>3,435</u>	<u>\$ 17,435</u>
FUND BALANCE			
Beginning of year		<u>187,838</u>	
End of year		<u>\$ 191,273</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 15,000	\$ 13,863	\$ (1,137)
Franchise	20,000	15,485	(4,515)
Intergovernmental:			
State revenue sharing	1,500	1,653	153
Miscellaneous:			
Interest	-	705	705
	<u>36,500</u>	<u>31,706</u>	<u>(4,794)</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,000	516	484
Utilities	22,500	18,677	3,823
Other	1,500	1,500	-
	<u>25,000</u>	<u>20,693</u>	<u>4,307</u>
Total expenditures			
Net change in fund balance	<u>\$ 11,500</u>	<u>11,013</u>	<u>\$ (487)</u>
FUND BALANCE			
Beginning of year		<u>116,570</u>	
End of year		<u>\$ 127,583</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 34,000	\$ 27,271	\$ (6,729)
Intergovernmental:			
State revenue sharing	2,500	2,858	358
Miscellaneous:			
Interest	-	750	750
	<u>36,500</u>	<u>30,879</u>	<u>(5,621)</u>
Total revenues			
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	1,500	999	501
Utilities	24,500	22,193	2,307
Other	1,300	1,300	-
	<u>27,300</u>	<u>24,492</u>	<u>2,808</u>
Total expenditures			
Net change in fund balance	<u>\$ 9,200</u>	<u>6,387</u>	<u>\$ (2,813)</u>
FUND BALANCE			
Beginning of year		<u>122,876</u>	
End of year		<u>\$ 129,263</u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 690,000	\$ 689,396	\$ (604)
Intergovernmental:			
State revenue sharing	26,000	28,451	2,451
Miscellaneous:			
Interest	7,500	2,063	(5,437)
Total revenues	<u>723,500</u>	<u>719,910</u>	<u>(3,590)</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	23,000	23,513	(513)
Utilities	400,000	251,089	148,911
Other	28,000	28,000	-
Total expenditures	<u>451,000</u>	<u>302,602</u>	<u>148,398</u>
Excess (deficiency) of revenues over expenditures	272,500	417,308	144,808
OTHER FINANCING USES			
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 72,500</u></u>	<u><u>217,308</u></u>	<u><u>\$ 144,808</u></u>
FUND BALANCE			
Beginning of year		<u>1,591,647</u>	
End of year		<u><u>\$ 1,808,955</u></u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Taxes:			
Ad valorem	\$ 13,000	\$ 13,227	\$ 227
Intergovernmental:			
State revenue sharing	500	545	45
Miscellaneous:			
Interest	-	359	359
	<u>13,500</u>	<u>14,131</u>	<u>631</u>
Total revenues			
	<u>13,500</u>	<u>14,131</u>	<u>631</u>
EXPENDITURES			
Current function:			
Public works:			
Contribution to retirement system	500	446	54
Utilities	10,000	7,025	2,975
Other	500	500	-
	<u>11,000</u>	<u>7,971</u>	<u>3,029</u>
Total expenditures			
	<u>11,000</u>	<u>7,971</u>	<u>3,029</u>
Net change in fund balance	<u>\$ 2,500</u>	<u>6,160</u>	<u>\$ 3,660</u>
FUND BALANCE			
Beginning of year		<u>56,581</u>	
End of year		<u>\$ 62,741</u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Fines and forfeitures	\$ 225,000	\$ 223,070	\$ (1,930)
Miscellaneous:			
Interest	-	800	800
	<u>225,000</u>	<u>223,870</u>	<u>(1,130)</u>
Total revenues	<u>225,000</u>	<u>223,870</u>	<u>(1,130)</u>
EXPENDITURES			
Current function:			
General government:			
Juror and witnesses fees	78,000	63,150	14,850
Public safety:			
Criminal Court - appropriation	<u>150,000</u>	<u>156,000</u>	<u>(6,000)</u>
Total expenditures	<u>228,000</u>	<u>219,150</u>	<u>8,850</u>
Net change in fund balance	<u>\$ (3,000)</u>	<u>4,720</u>	<u>\$ 7,720</u>
FUND BALANCE			
Beginning of year		<u>39,454</u>	
End of year		<u>\$ 44,174</u>	

**PARISH OF ASCENSION
COUNCIL ON AGING FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 1,738,000	\$ 1,631,936	\$ (106,064)
Miscellaneous:			
Interest	-	1,984	1,984
	<hr/>	<hr/>	<hr/>
Total revenues	1,738,000	1,633,920	(104,080)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Health and welfare:			
Contribution to retirement system	58,000	56,093	1,907
Appropriations and grants	1,691,000	1,690,847	153
Other	1,200	1,200	-
	<hr/>	<hr/>	<hr/>
Total expenditures	1,750,200	1,748,140	2,060
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ (12,200)</u>	<u>(114,220)</u>	<u>\$ (102,020)</u>
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		<hr/> 1,754,707	
End of year		<hr/> <u>\$ 1,640,487</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Criminal Court - appropriation	\$ 54,000	\$ 54,000	\$ -
Other appropriations	115,000	122,500	7,500
Miscellaneous:			
Interest	-	171	171
	<u>169,000</u>	<u>176,671</u>	<u>7,500</u>
Total revenues			
	169,000	176,671	7,500
EXPENDITURES			
Current function:			
Health and welfare:			
Personnel	<u>222,000</u>	<u>214,615</u>	<u>7,385</u>
Excess (deficiency) of revenues over expenditures	(53,000)	(37,944)	15,056
OTHER FINANCING SOURCES			
Transfers in	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 12,000</u></u>	<u><u>27,056</u></u>	<u><u>\$ 15,056</u></u>
FUND BALANCE			
Beginning of year		<u>18,728</u>	
End of year		<u><u>\$ 45,784</u></u>	

**PARISH OF ASCENSION
ASCENSION PARISH LIBRARY FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Taxes:			
Ad valorem	\$ 7,927,835	\$ 7,701,273	\$ (226,562)
Intergovernmental:			
State revenue sharing	344,000	350,722	6,722
Fines and forfeitures	26,000	28,671	2,671
Charges for services	28,000	27,164	(836)
Miscellaneous:			
Use of money and property	7,000	6,008	(992)
Other	-	1,865	1,865
	<hr/>	<hr/>	<hr/>
Total revenues	8,332,835	8,115,703	(217,132)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Culture and recreation:			
Library administration	4,268,500	3,652,284	616,216
Operating services	1,452,570	933,419	519,151
Materials and supplies	151,125	129,947	21,178
Travel and mileage	21,000	13,145	7,855
Miscellaneous	285,000	270,927	14,073
Capital outlay	647,750	458,956	188,794
	<hr/>	<hr/>	<hr/>
Total expenditures	6,825,945	5,458,678	1,367,267
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	1,506,890	2,657,025	1,150,135
	<hr/>	<hr/>	<hr/>
OTHER FINANCING USES			
Transfers out	(695,000)	(2,790,894)	(2,095,894)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 811,890	(133,869)	\$ (945,759)
	<hr/>	<hr/>	<hr/>
FUND BALANCE			
Beginning of year		10,732,783	
		<hr/>	
End of year		\$ 10,598,914	
		<hr/>	

PARISH OF ASCENSION
FEMA - REPETITIVE LOSS REDUCTION FUND

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant - Flood mitigation	\$ 307,500	\$ 399,376	\$ 91,876
Miscellaneous:			
Interest	-	5,858	5,858
	<u>307,500</u>	<u>405,234</u>	<u>97,734</u>
Total revenues	307,500	405,234	97,734
EXPENDITURES			
Capital outlay	<u>1,155,000</u>	<u>473,619</u>	<u>681,381</u>
	<u>1,155,000</u>	<u>473,619</u>	<u>681,381</u>
Net change in fund balance	<u>\$ (847,500)</u>	<u>(68,385)</u>	<u>\$ 779,115</u>
FUND BALANCE			
Beginning of year		<u>1,342,493</u>	
End of year		<u>\$ 1,274,108</u>	

**PARISH OF ASCENSION
SECTION 8 FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental:			
Grant - HUD	\$ 712,000	\$ 709,821	\$ (2,179)
Miscellaneous:			
Other	1,500	1,385	(115)
Interest	-	888	888
	<hr/>	<hr/>	<hr/>
Total revenue	713,500	712,094	(1,406)
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current function:			
Health and welfare:			
Housing and utility assistance	630,500	630,771	(271)
Consultant and administration	68,000	67,333	667
Professional services	15,000	13,990	1,010
	<hr/>	<hr/>	<hr/>
Total expenditures	713,500	712,094	1,406
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE			
Beginning of year		<hr/> -	
End of year		<u>\$ -</u>	

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

COMBINING BALANCE SHEET

December 31, 2016

Public Improvement Bonds

	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking	Fire Protection District No. 1 Sinking
ASSETS					
Cash and cash equivalents	\$ 76,768	\$ 423,354	\$ 6	\$ -	\$ -
Investments	782,696	158,219	58,193	58,724	147,804
Accounts receivable, net	56,017	-	-	-	-
Due from other funds	-	-	-	103,167	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,167</u>	<u>-</u>
Total assets	<u>\$ 915,481</u>	<u>\$ 581,573</u>	<u>\$ 58,199</u>	<u>\$ 161,891</u>	<u>\$ 147,804</u>
FUND BALANCE					
Restricted for debt service	<u>915,481</u>	<u>581,573</u>	<u>58,199</u>	<u>161,891</u>	<u>147,804</u>
Total liabilities and fund balance	<u>\$ 915,481</u>	<u>\$ 581,573</u>	<u>\$ 58,199</u>	<u>\$ 161,891</u>	<u>\$ 147,804</u>

General Obligation Debt		Special Assessment Debt	Total Nonmajor Debt Service Funds
Equipment Installment Purchase	Library Bond	Bayou Terrace Bond	
\$ -	\$ -	\$ -	\$ 500,128
9	382,209	-	1,587,854
-	-	-	56,017
-	-	-	103,167
<u>\$ 9</u>	<u>\$ 382,209</u>	<u>\$ -</u>	<u>\$ 2,247,166</u>
9	382,209	-	2,247,166
<u>\$ 9</u>	<u>\$ 382,209</u>	<u>\$ -</u>	<u>\$ 2,247,166</u>

**PARISH OF ASCENSION
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2016

	Public Improvement Bonds				
	Sales & Use Tax No. 1 Sinking	East Ascension Drainage Sinking	West Ascension Drainage Sinking	Sales & Use Tax No. 2 Sinking	Fire Protection District No. 1 Sinking
REVENUES					
Charges for services	\$ 361,074	\$ -	\$ -	\$ -	\$ -
Miscellaneous	297	1,117	-	71	-
Total revenues	361,371	1,117	-	71	-
EXPENDITURES					
General government	-	-	1,000	-	-
Debt service:					
Principal	561,000	1,860,000	35,000	1,420,000	275,000
Interest	214,278	2,357,016	14,432	63,900	72,878
Total expenditures	775,278	4,217,016	50,432	1,483,900	347,878
Excess (deficiency) of revenues over expenditures	(413,907)	(4,215,899)	(50,432)	(1,483,829)	(347,878)
OTHER FINANCING SOURCES (USES)					
Transfers in	411,426	4,198,000	55,000	1,238,000	351,052
Transfers out	(297)	(1,117)	-	(71)	-
Total other financing sources (uses)	411,129	4,196,883	55,000	1,237,929	351,052
Net change in fund balance	(2,778)	(19,016)	4,568	(245,900)	3,174
FUND BALANCE					
Beginning of year	918,259	600,589	53,631	407,791	144,630
End of year	\$ 915,481	\$ 581,573	\$ 58,199	\$ 161,891	\$ 147,804

General Obligation Debt		Special Assessment Debt	
Equipment Installment Purchase	Library Bond	Bayou Terrace Bond	Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ 361,074
7	1,784	153	3,429
7	1,784	153	364,503
-	-	2,076	3,076
51,774	360,000	-	4,562,774
1,973	229,606	-	2,954,083
53,747	589,606	2,076	7,519,933
(53,740)	(587,822)	(1,923)	(7,155,430)
53,747	591,373	-	6,898,598
-	-	(22,664)	(24,149)
53,747	591,373	(22,664)	6,874,449
7	3,551	(24,587)	(280,981)
2	378,658	24,587	2,528,147
\$ 9	\$ 382,209	\$ -	\$ 2,247,166

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Charges for services	\$ 350,000	\$ 361,074	\$ 11,074
Miscellaneous:			
Interest	-	297	297
Total revenues	350,000	361,371	11,371
EXPENDITURES			
Debt service:			
Principal	556,000	561,000	(5,000)
Interest	212,000	214,278	(2,278)
Total expenditures	768,000	775,278	(7,278)
Excess (deficiency) of revenues over expenditures	(418,000)	(413,907)	4,093
OTHER FINANCING SOURCES (USES)			
Transfers in	422,500	411,426	(11,074)
Transfers out	-	(297)	(297)
Total other financing sources (uses)	422,500	411,129	(11,371)
Net change in fund balance	\$ 4,500	(2,778)	\$ (7,278)
FUND BALANCE			
Beginning of year		918,259	
End of year		\$ 915,481	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest	\$ -	\$ 1,117	\$ 1,117
EXPENDITURES			
Debt service:			
Principal	1,860,000	1,860,000	-
Interest	2,354,000	2,357,016	(3,016)
Total expenditures	4,214,000	4,217,016	(3,016)
Excess (deficiency) of revenues over expenditures	(4,214,000)	(4,215,899)	(1,899)
OTHER FINANCING SOURCES (USES)			
Transfers in	4,198,000	4,198,000	-
Transfers out	-	(1,117)	(1,117)
Total other financing sources (uses)	4,198,000	4,196,883	(1,117)
Net change in fund balance	\$ (16,000)	(19,016)	\$ (3,016)
FUND BALANCE			
Beginning of year		600,589	
End of year		\$ 581,573	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
EXPENDITURES			
General government	\$ 1,000	\$ 1,000	\$ -
Debt service:			
Principal	35,000	35,000	-
Interest	14,500	14,432	68
	<u>50,500</u>	<u>50,432</u>	<u>68</u>
Total expenditures	<u>50,500</u>	<u>50,432</u>	<u>68</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 4,500</u></u>	<u>4,568</u>	<u><u>\$ 68</u></u>
FUND BALANCE			
Beginning of year		<u>53,631</u>	
End of year		<u><u>\$ 58,199</u></u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous			
Interest	\$ -	\$ 71	\$ 71
EXPENDITURES			
Debt service:			
Principal	\$ 1,420,000	\$ 1,420,000	\$ -
Interest	65,500	63,900	1,600
Total expenditures	1,485,500	1,483,900	1,600
Excess (deficiency) of revenues over expenditures	(1,485,500)	(1,483,829)	1,671
OTHER FINANCING SOURCES (USES)			
Transfers in	1,238,000	1,238,000	-
Transfers out	-	(71)	(71)
Total other financing sources (uses)	1,238,000	1,237,929	(71)
Net change in fund balance	\$ (247,500)	(245,900)	\$ 1,600
FUND BALANCE			
Beginning of year		407,791	
End of year		\$ 161,891	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
EXPENDITURES			
Debt service:			
Principal	\$ 275,000	\$ 275,000	\$ -
Interest	73,000	72,878	122
	<hr/>	<hr/>	<hr/>
Total expenditures	348,000	347,878	122
 OTHER FINANCING SOURCES (USES)			
Transfers in	351,000	351,052	52
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 3,000	3,174	\$ 174
	<hr/> <hr/>		<hr/> <hr/>
 FUND BALANCE			
Beginning of year		144,630	
		<hr/>	
End of year		\$ 147,804	
		<hr/> <hr/>	

PARISH OF ASCENSION
EQUIPMENT INSTALLMENT PURCHASE DEBT SERVICE FUND

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest	\$ -	\$ 7	\$ 7
EXPENDITURES			
Debt service:			
Principal	52,000	51,774	226
Interest	2,000	1,973	27
Total expenditures	54,000	53,747	253
Excess (deficiency) of revenues over expenditures	(54,000)	(53,740)	260
OTHER FINANCING SOURCES (USES)			
Transfers in	54,500	53,747	(753)
Net change in fund balance	\$ 500	7	\$ (493)
FUND BALANCE			
Beginning of year		2	
End of year		\$ 9	

**PARISH OF ASCENSION
LIBRARY BOND FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest	\$ 500	\$ 1,784	\$ 1,284
EXPENDITURES			
Debt service:			
Principal	360,000	360,000	-
Interest	232,500	229,606	2,894
Total expenditures	592,500	589,606	2,894
Excess (deficiency) of revenues over expenditures	(592,000)	(587,822)	4,178
OTHER FINANCING SOURCES (USES)			
Transfers in	594,000	591,373	(2,627)
Net change in fund balance	\$ 2,000	3,551	\$ 1,551
FUND BALANCE			
Beginning of year		378,658	
End of year		\$ 382,209	

**PARISH OF ASCENSION
BAYOU TERRACE BOND FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest	\$ -	\$ 153	\$ 153
EXPENDITURES			
General government			
Other	-	2,076	(2,076)
Excess (deficiency) of revenues and other financing sources over expenditures	-	(1,923)	(1,923)
OTHER FINANCING SOURCES			
Transfers out	(24,500)	(22,664)	1,836
Net change in fund balance	<u>\$ (24,500)</u>	(24,587)	<u>\$ 87</u>
FUND BALANCE			
Beginning of year		24,587	
End of year		<u>\$ -</u>	

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

COMBINING BALANCE SHEET

December 31, 2016

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 222,556	\$ 235,676	\$ 7,018,484
Investments	201,902	300,000	1,027,444	1,088,020	-
Accounts receivable, net	-	-	3,022	3,200	-
Due from other government Grants	-	-	-	-	-
Total assets	<u>\$ 201,902</u>	<u>\$ 300,000</u>	<u>\$ 1,253,022</u>	<u>\$ 1,326,896</u>	<u>\$ 7,018,484</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
LIABILITIES					
Accounts payable	\$ 10,000	\$ -	\$ 249,048	\$ 54,355	\$ 403,630
Due to other funds	-	-	-	-	-
Total liabilities	<u>10,000</u>	<u>-</u>	<u>249,048</u>	<u>54,355</u>	<u>403,630</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	-	-	-	-	-
FUND BALANCE					
Restricted for construction of capital assets	191,902	300,000	1,003,974	-	6,614,854
Committed for construction of capital assets	-	-	-	1,272,541	-
Fund balance	<u>191,902</u>	<u>300,000</u>	<u>1,003,974</u>	<u>1,272,541</u>	<u>6,614,854</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 201,902</u>	<u>\$ 300,000</u>	<u>\$ 1,253,022</u>	<u>\$ 1,326,896</u>	<u>\$ 7,018,484</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	\$ -	\$ -	\$ 485,453	\$ -	\$ -	\$ 7,962,177
321,197	483,847	-	2,241,127	288,241	935	5,952,713
19,900	-	-	6,592	-	-	32,714
68,001	214,875	-	-	-	1,172,823	1,455,699
<u>\$ 409,106</u>	<u>\$ 698,722</u>	<u>\$ -</u>	<u>\$ 2,733,172</u>	<u>\$ 288,241</u>	<u>\$ 1,173,758</u>	<u>\$ 15,403,303</u>
\$ 62,156	\$ 214,809	\$ -	\$ 495,724	\$ -	\$ 198,142	\$ 1,687,864
5	-	-	-	-	-	5
62,161	214,809	-	495,724	-	198,142	1,687,869
68,001	214,875	-	-	-	80,005	362,881
278,944	-	-	-	232,650	895,611	9,517,935
-	269,038	-	2,237,448	55,591	-	3,834,618
278,944	269,038	-	2,237,448	288,241	895,611	13,352,553
<u>\$ 409,106</u>	<u>\$ 698,722</u>	<u>\$ -</u>	<u>\$ 2,733,172</u>	<u>\$ 288,241</u>	<u>\$ 1,173,758</u>	<u>\$ 15,403,303</u>

**PARISH OF ASCENSION
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2016

	Fire Protection District No. 1 Construction	Fire Protection District No. 2 Construction	Fire Protection District No. 3 Construction	Office Building Construction	Library Construction
REVENUES					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	12,035	6,124	7,421
Total revenues	-	-	12,035	6,124	7,421
EXPENDITURES					
Current function:					
Public safety	10,000	-	21,202	-	-
Public works	-	-	-	-	-
Culture and recreation	-	-	-	-	34,171
Capital outlay	-	-	936,327	666,625	1,729,956
Total expenditures	10,000	-	957,529	666,625	1,764,127
Excess (deficiency) of revenues over expenditures	(10,000)	-	(945,494)	(660,501)	(1,756,706)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	1,000,000	2,199,521
Proceeds from insurance reimbursement	-	-	-	67,809	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,067,809	2,199,521
Net change in fund balance	(10,000)	-	(945,494)	407,308	442,815
FUND BALANCE					
Beginning of year	201,902	300,000	1,949,468	865,233	6,172,039
End of year	\$ 191,902	\$ 300,000	\$ 1,003,974	\$ 1,272,541	\$ 6,614,854

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
\$ 35,153	\$ 1,066,500	\$ -	\$ -	\$ -	\$ 2,429,384	\$ 3,531,037
-	-	240	5,512	1,505	-	32,837
35,153	1,066,500	240	5,512	1,505	2,429,384	3,563,874
-	-	-	-	-	-	31,202
90,754	4,308	-	-	-	-	95,062
-	-	-	-	-	-	34,171
-	54,530	-	857,866	254,702	2,466,735	6,966,741
90,754	58,838	-	857,866	254,702	2,466,735	7,127,176
(55,601)	1,007,662	240	(852,354)	(253,197)	(37,351)	(3,563,302)
-	-	-	897,000	200,000	655,000	4,951,521
-	-	-	-	-	-	67,809
-	(1,600,000)	(42,324)	-	-	-	(1,642,324)
-	(1,600,000)	(42,324)	897,000	200,000	655,000	3,377,006
(55,601)	(592,338)	(42,084)	44,646	(53,197)	617,649	(186,296)
334,545	861,376	42,084	2,192,802	341,438	277,962	13,538,849
\$ 278,944	\$ 269,038	\$ -	\$ 2,237,448	\$ 288,241	\$ 895,611	\$ 13,352,553

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
EXPENDITURES			
Current function:			
Public safety:			
Landscape and architectural	\$ 25,000	\$ 10,000	\$ 15,000
Net change in fund balance	<u>\$ (25,000)</u>	(10,000)	<u>\$ 15,000</u>
FUND BALANCE			
Beginning of year		<u>201,902</u>	
End of year		<u>\$ 191,902</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
EXPENDITURES			
Current function:			
Public safety:			
Landscape and architectural	\$ 10,000	\$ -	\$ 10,000
Net change in fund balance	<u>\$ (10,000)</u>	-	<u>\$ 10,000</u>
FUND BALANCE			
Beginning of year		<u>300,000</u>	
End of year		<u>\$ 300,000</u>	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Miscellaneous:			
Interest and other	\$ -	\$ 12,035	\$ 12,035
EXPENDITURES			
Current function:			
Public safety:			
Landscape and architectural	31,000	21,202	9,798
Capital outlay	<u>1,500,000</u>	<u>936,327</u>	<u>563,673</u>
Net change in fund balance	<u><u>\$ (1,531,000)</u></u>	<u><u>(945,494)</u></u>	<u><u>\$ 585,506</u></u>
FUND BALANCE			
Beginning of year		<u>1,949,468</u>	
End of year		<u><u>\$ 1,003,974</u></u>	

**PARISH OF ASCENSION
OFFICE BUILDING CONSTRUCTION FUND**

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Miscellaneous:			
Interest and other	\$ 500	\$ 6,124	\$ 5,624
EXPENDITURES			
Capital outlay	<u>1,412,000</u>	<u>666,625</u>	<u>745,375</u>
Excess (deficiency) of revenues over expenditures	<u>(1,411,500)</u>	<u>(660,501)</u>	<u>750,999</u>
OTHER FINANCING USES			
Transfers in	\$ 1,000,000	\$ 1,000,000	\$ -
Proceeds from insurance	<u>67,500</u>	<u>67,809</u>	<u>309</u>
Total other financing uses	<u>1,067,500</u>	<u>1,067,809</u>	<u>309</u>
Net change in fund balance	<u><u>\$ (344,000)</u></u>	<u>407,308</u>	<u><u>\$ 751,308</u></u>
FUND BALANCE			
Beginning of year		<u>865,233</u>	
End of year		<u><u>\$ 1,272,541</u></u>	

**PARISH OF ASCENSION
LIBRARY CONSTRUCTION FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest and other	\$ 6,000	\$ 7,421	\$ 1,421
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	475,000	34,171	440,829
Capital outlay	3,600,000	1,729,956	1,870,044
Total expenditures	4,075,000	1,764,127	2,310,873
Excess (deficiency) of revenues over expenditures	(4,069,000)	(1,756,706)	2,312,294
OTHER FINANCING SOURCES			
Transfers in	-	2,199,521	2,199,521
Net change in fund balance	\$ (4,069,000)	442,815	\$ 2,313,715
FUND BALANCE			
Beginning of year		6,172,039	
End of year		\$ 6,614,854	

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

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant	\$ 35,000	\$ 35,153	\$ 153
EXPENDITURES			
Current function:			
Public works:			
Grants and appropriations	<u>270,000</u>	<u>90,754</u>	<u>179,246</u>
Net change in fund balance	<u><u>\$ (235,000)</u></u>	<u>(55,601)</u>	<u><u>\$ 179,399</u></u>
FUND BALANCE			
Beginning of year		<u>334,545</u>	
End of year		<u><u>\$ 278,944</u></u>	

PARISH OF ASCENSION
COMMUNITY DEVELOPMENT BLOCK GRANT CONSTRUCTION FUND

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
Grant	\$ 1,066,000	\$ 1,066,500	\$ 500
EXPENDITURES			
Current function:			
Public works:			
Professional services	-	4,308	(4,308)
Capital outlay	288,000	54,530	233,470
Total expenditures	288,000	58,838	229,162
Excess (deficiency) of revenues over expenditures	778,000	1,007,662	229,662
OTHER FINANCING SOURCES (USES)			
Transfers out	(1,600,000)	(1,600,000)	-
Net change in fund balance	<u>\$ (822,000)</u>	<u>(592,338)</u>	<u>\$ 229,662</u>
FUND BALANCE			
Beginning of year		861,376	
End of year		<u>\$ 269,038</u>	

**PARISH OF ASCENSION
OAK GROVE CONSTRUCTION FUND**

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

For the year ended December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Miscellaneous:			
Interest and other	\$ -	\$ 240	\$ 240
OTHER FINANCING SOURCES (USES)			
Transfers out	(42,000)	(42,324)	(324)
Net change in fund balance	<u>\$ (42,000)</u>	(42,084)	<u>\$ (84)</u>
FUND BALANCE			
Beginning of year		42,084	
End of year		<u>\$ -</u>	

**PARISH OF ASCENSION
PARK CONSTRUCTION FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest and other	\$ -	\$ 5,512	\$ 5,512
EXPENDITURES			
Current function:			
Culture and recreation:			
Professional services	417,000	-	417,000
Capital outlay	2,251,500	857,866	1,393,634
Total expenditures	2,668,500	857,866	1,399,146
Excess (deficiency) of revenues over expenditures	(2,668,500)	(852,354)	1,816,146
OTHER FINANCING SOURCES			
Transfers in	897,000	897,000	-
Net change in fund balance	\$ (1,771,500)	44,646	\$ 1,399,146
FUND BALANCE			
Beginning of year		2,192,802	
End of year		\$ 2,237,448	

**PARISH OF ASCENSION
LIGHTING DISTRICT CONSTRUCTION FUND**

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Miscellaneous:			
Interest and other	\$ 1,000	\$ 1,505	\$ 505
EXPENDITURES			
Capital outlay	304,000	254,702	49,298
Excess (deficiency) of revenues over expenditures	(303,000)	(253,197)	49,803
OTHER FINANCING SOURCES			
Transfers in	200,000	200,000	-
Net change in fund balance	<u>\$ (103,000)</u>	<u>(53,197)</u>	<u>\$ 49,803</u>
FUND BALANCE			
Beginning of year		341,438	
End of year		<u>\$ 288,241</u>	

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

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

For the year ended December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Intergovernmental: Grants	\$ 1,336,500	\$ 2,429,384	\$ 1,092,884
EXPENDITURES			
Capital outlay	2,923,500	2,466,735	456,765
Excess (deficiency) of revenues over expenditures	(1,587,000)	(37,351)	1,549,649
OTHER FINANCING SOURCES (USES)			
Transfers in	1,587,000	655,000	(932,000)
Net change in fund balance	\$ -	617,649	\$ 617,649
FUND BALANCE			
Beginning of year		277,962	
End of year		\$ 895,611	

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

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

For the ended year December 31, 2016

	Final Budget	Actual	Variance - positive (negative)
REVENUES			
Sales tax	\$ 7,305,000	\$ 8,803,442	\$ 1,498,442
Intergovernmental:			
Grants	46,500	46,600	100
Miscellaneous:			
Interest and other	25,500	81,123	55,623
	<u>7,377,000</u>	<u>8,931,165</u>	<u>1,554,165</u>
Total revenue			
	<u>7,377,000</u>	<u>8,931,165</u>	<u>1,554,165</u>
EXPENDITURES			
Current function:			
Public works	-	221,413	(221,413)
Capital outlay	8,233,500	4,565,792	3,667,708
	<u>8,233,500</u>	<u>4,787,205</u>	<u>3,446,295</u>
Total expenditures			
	<u>8,233,500</u>	<u>4,787,205</u>	<u>3,446,295</u>
Excess (deficiency) of revenues over expenditures	<u>(856,500)</u>	<u>4,143,960</u>	<u>5,000,460</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	24,500	22,664	(1,836)
Transfers out	(1,238,000)	(1,238,000)	-
	<u>(1,213,500)</u>	<u>(1,215,336)</u>	<u>(1,836)</u>
Total other financing sources (uses)			
	<u>(1,213,500)</u>	<u>(1,215,336)</u>	<u>(1,836)</u>
Net change in fund balance	<u>\$ (2,070,000)</u>	<u>2,928,624</u>	<u>\$ 4,998,624</u>
FUND BALANCE			
Beginning of year		<u>19,527,611</u>	
End of year		<u>\$ 22,456,235</u>	

PARISH OF ASCENSION
EAST ASCENSION DRAINAGE PROJECT FUND - MAJOR FUND

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

For the ended year December 31, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
REVENUES			
Intergovernmental:			
FEMA reimbursement	\$ 59,000	\$ 59,057	\$ 57
Miscellaneous:			
Interest and other	-	34,749	34,749
	<u>59,000</u>	<u>93,806</u>	<u>34,806</u>
Total revenue			
EXPENDITURES			
Current function:			
Public works	3,934,500	114,330	3,820,170
Capital outlay	7,785,000	1,731,325	6,053,675
	<u>11,719,500</u>	<u>1,845,655</u>	<u>9,873,845</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	(11,660,500)	(1,751,849)	9,908,651
OTHER FINANCING SOURCES (USES)			
Transfers in	2,180,000	2,180,000	-
	<u>\$ (9,480,500)</u>	428,151	<u>\$ 9,908,651</u>
Net change in fund balance			
FUND BALANCE			
Beginning of year		<u>26,752,172</u>	
End of year		<u>\$ 27,180,323</u>	

PARISH OF ASCENSION

INTERNAL SERVICE FUNDS

MAINTENANCE FUND

The Maintenance Fund is used to account for general maintenance of real property for the Parish governmental units from which funding is provided.

INSURANCE FUND

The Ascension Parish Insurance Fund is a partially self-insured program for general liability, property insurance, auto liability and workers' compensation.

DENTAL INSURANCE FUND

The Dental Insurance Fund is a dental insurance program funded through payroll deductions, including a portion sponsored by the Parish, for its employees.

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

For the year ended December 31, 2016

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Total Internal Service Funds</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 196,329	\$ 683,831	\$ -	\$ 316,670	\$ 1,196,830
Investments	916,392	3,156,952	-	1,461,929	5,535,273
Accounts receivable	445	9,286	166,652	4,300	180,683
Due from other governments	<u>80,273</u>	<u>-</u>	<u>-</u>	<u>42,764</u>	<u>123,037</u>
Total current assets	1,193,439	3,850,069	166,652	1,825,663	7,035,823
Noncurrent assets:					
Capital assets:					
Depreciable, net	<u>220,596</u>	<u>-</u>	<u>-</u>	<u>150,164</u>	<u>370,760</u>
Total assets	1,414,035	3,850,069	166,652	1,975,827	7,406,583
DEFERRED OUTFLOWS OF RESOURCES					
Pension liability	<u>240,942</u>	<u>-</u>	<u>-</u>	<u>93,614</u>	<u>334,556</u>
Total assets and deferred outflows of resources	<u>\$ 1,654,977</u>	<u>\$ 3,850,069</u>	<u>\$ 166,652</u>	<u>\$ 2,069,441</u>	<u>\$ 7,741,139</u>
LIABILITIES					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 118,313	\$ 128,232	\$ 20,245	\$ 86,387	\$ 353,177
Due to other funds	-	-	72,658	-	72,658
Accrued payroll	<u>38,596</u>	<u>-</u>	<u>-</u>	<u>18,591</u>	<u>57,187</u>
Total current liabilities	<u>156,909</u>	<u>128,232</u>	<u>92,903</u>	<u>104,978</u>	<u>483,022</u>
Noncurrent liabilities:					
Claims reserve					
Due within one year	-	387,932	-	-	387,932
Due in more than one year	-	915,964	-	-	915,964
Net pension liability	<u>141,313</u>	<u>-</u>	<u>-</u>	<u>54,897</u>	<u>196,210</u>
Total noncurrent liabilities	<u>141,313</u>	<u>1,303,896</u>	<u>-</u>	<u>54,897</u>	<u>1,500,106</u>
Total liabilities	<u>298,222</u>	<u>1,432,128</u>	<u>92,903</u>	<u>159,875</u>	<u>1,983,128</u>
DEFERRED INFLOWS OF RESOURCES					
Pension liability	<u>28,130</u>	<u>-</u>	<u>-</u>	<u>10,929</u>	<u>39,059</u>
NET POSITION					
Investment in capital assets	220,596	-	-	150,164	370,760
Unrestricted	<u>1,108,029</u>	<u>2,417,941</u>	<u>73,749</u>	<u>1,748,473</u>	<u>5,348,192</u>
Total net position	<u>1,328,625</u>	<u>2,417,941</u>	<u>73,749</u>	<u>1,898,637</u>	<u>5,718,952</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,654,977</u>	<u>\$ 3,850,069</u>	<u>\$ 166,652</u>	<u>\$ 2,069,441</u>	<u>\$ 7,741,139</u>

PARISH OF ASCENSION

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

INTERNAL SERVICE FUNDS

For the year ended December 31, 2016

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES					
Charges for services	\$ 2,474,000	\$ 1,540,431	\$ 271,504	\$ 2,557,000	\$ 6,842,935
OPERATING EXPENSES					
Personnel, general and administrative	1,223,243	-	-	933,813	2,157,056
Maintenance and supplies	662,609	-	-	1,272,151	1,934,760
Insurance premiums	6,000	809,144	-	10,000	825,144
Insurance claims	-	304,504	193,176	-	497,680
Rent and utilities	90,610	-	-	24,741	115,351
Professional services	-	68,055	24,741	-	92,796
Depreciation	44,771	-	-	29,973	74,744
Total operating expenses	2,027,233	1,181,703	217,917	2,270,678	5,697,531
Operating income	446,767	358,728	53,587	286,322	1,145,404
NONOPERATING REVENUES					
Grants and contributions	83,755	-	-	39,444	123,199
Investment earnings	9,142	11,292	-	5,649	26,083
Total nonoperating revenues	92,897	11,292	-	45,093	149,282
Income before transfers	539,664	370,020	53,587	331,415	1,294,686
Transfers out	(500,000)	-	-	-	(500,000)
Net income (loss)	39,664	370,020	53,587	331,415	794,686
NET POSITION					
Beginning of year	1,288,961	2,047,921	20,162	1,567,222	4,924,266
End of year	\$ 1,328,625	\$ 2,417,941	\$ 73,749	\$ 1,898,637	\$ 5,718,952

PARISH OF ASCENSION
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the year ended December 31, 2016

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Fleet Management</u>	<u>Total Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 2,473,555	\$ 1,538,925	\$ 106,479	\$ 2,556,082	\$ 6,675,041
Payments to suppliers	(1,541,012)	(1,078,834)	(209,448)	(1,554,858)	(4,384,152)
Payments to employees	(406,511)	-	-	(650,788)	(1,057,299)
Net cash provided (used) by operating activities	<u>526,032</u>	<u>460,091</u>	<u>(102,969)</u>	<u>350,436</u>	<u>1,233,590</u>
CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES					
Transfers out	(500,000)	-	-	-	(500,000)
Operating grants	83,755	-	-	39,444	123,199
Increase in due from other governments	(73,612)	-	-	(35,760)	(109,372)
Increase in due to other funds	-	-	72,658	-	72,658
Net cash used by noncapital and related financing activities	<u>(489,857)</u>	<u>-</u>	<u>72,658</u>	<u>3,684</u>	<u>(413,515)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES					
Capital asset additions	<u>(33,325)</u>	<u>-</u>	<u>-</u>	<u>(46,151)</u>	<u>(79,476)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	9,142	11,292	-	5,649	26,083
Net change in investments	<u>1,128</u>	<u>(352,064)</u>	<u>30,311</u>	<u>(242,334)</u>	<u>(562,959)</u>
Net cash provided (used) by investing activities	<u>10,270</u>	<u>(340,772)</u>	<u>30,311</u>	<u>(236,685)</u>	<u>(536,876)</u>
Net increase in cash	13,120	119,319	-	71,284	203,723
CASH					
Beginning of period	<u>183,209</u>	<u>564,512</u>	<u>-</u>	<u>245,386</u>	<u>993,107</u>
End of period	<u>\$ 196,329</u>	<u>\$ 683,831</u>	<u>\$ -</u>	<u>\$ 316,670</u>	<u>\$ 1,196,830</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating income	\$ 446,767	\$ 358,728	\$ 53,587	\$ 286,322	\$ 1,145,404
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	44,771	-	-	29,973	74,744
Change in deferred outflows, deferred inflows, and net pension liability	16,659	-	-	28,358	45,017
Change in operating assets and liabilities:					
Accounts receivable	(445)	(1,506)	(165,025)	(918)	(167,894)
Accounts payable and accrued liabilities	<u>18,280</u>	<u>102,869</u>	<u>8,469</u>	<u>6,701</u>	<u>136,319</u>
Net cash provided (used) by operating activities	<u>\$ 526,032</u>	<u>\$ 460,091</u>	<u>\$ (102,969)</u>	<u>\$ 350,436</u>	<u>\$ 1,233,590</u>

PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2016

Agency Head: President Kenny Matassa

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 145,465
Benefits - retirement	11,637
Benefits - insurance	13,664
Conference travel	9,487
Registration fees	3,006
Special meals	2,389
Mobile phone allowance	545
Other	<u>70</u>
Total	<u><u>\$ 186,263</u></u>

PARISH COURT FOR THE PARISH OF ASCENSION

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the eighteen months ended December 31, 2016

Agency Head: Honorable Judge Marilyn Lambert

<u>Purpose</u>	<u>For the six months ended December 31, 2015</u>	<u>For the twelve months ended December 31, 2016</u>
Salary	\$ 66,410	\$ 140,495
Benefits - retirement	9,569	13,604
Car allowance	3,000	6,000
Conference travel	1,133	4,984
Mileage reimbursements	1,832	2,829
Benefits - insurance	-	3,541
Mobile phone allowance	372	1,748
Per diem	295	1,698
Continuing professional education fees	375	1,550
Reimbursements	-	588
Special meals	26	54
Registration fees	50	-
Total	<u>\$ 83,062</u>	<u>\$ 177,091</u>

Salary paid to the Judge by the following governmental units are included in the above amounts:

State of Louisiana	\$ 38,281	\$ 78,170
Ascension Parish Council - Judicial Expense Fund	22,104	46,287
City of Gonzales	3,146	6,292
City of Donaldsonville	1,415	6,819
Town of Sorrento	1,464	2,927
Total	<u>\$ 66,410</u>	<u>\$ 140,495</u>

STATISTICAL SECTION





PARISH OF ASCENSION

STATISTICAL SECTION

December 31, 2016

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

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PARISH OF ASCENSION
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2016	2015	2014 (1)	2013	2012 (2)	2011	2010	2009	2008	2007
Governmental activities										
Net investment in capital assets	\$ 138,182	\$ 129,059	\$ 135,093	\$ 127,428	\$ 106,665	\$ 98,364	\$ 91,952	\$ 82,190	\$ 72,708	\$ 32,570
Restricted	119,928	110,142	144,766	135,228	133,349	127,567	128,832	132,541	138,853	157,532
Unrestricted	106,750	104,087	33,447	22,183	19,272	19,403	18,125	21,114	10,837	9,896
Total governmental activities net position	364,860	343,288	313,306	284,839	259,286	245,334	238,909	235,845	222,398	199,998
Business-type activities										
Net investment in capital assets	24,131	11,290	11,769	10,893	11,275	11,279	11,807	5,756	4,870	4,351
Restricted	283	-	-	-	-	-	-	-	-	-
Unrestricted	11,747	14,366	10,583	7,540	7,163	6,204	5,046	3,633	3,596	1,604
Total business-type activities net position	36,161	25,656	22,352	18,433	18,438	17,483	16,853	9,389	8,466	5,955
Primary government										
Net investment in capital assets	162,313	140,349	146,862	138,321	117,940	109,643	103,759	87,946	152,289	36,921
Restricted	120,211	110,142	144,766	135,228	133,349	127,567	128,832	68,235	138,853	157,532
Unrestricted	118,497	118,453	44,030	29,723	26,435	25,607	23,171	24,735	14,086	11,500
Total primary government net position	\$ 401,021	\$ 368,944	\$ 335,658	\$ 303,272	\$ 277,724	\$ 262,817	\$ 255,762	\$ 180,916	\$ 305,228	\$ 205,953

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

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

PARISH OF ASCENSION

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2016	2015	2014 (1)	2013	2012 (2)	2011	2010	2009	2008	2007
Expenses										
Governmental activities										
General government	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936	\$ 17,439	\$ 15,702	\$ 14,796	\$ 11,388	\$ 14,383	\$ 11,366
Public safety	10,280	10,131	9,428	9,548	10,141	8,406	6,030	9,117	4,377	4,787
Public works	18,370	15,888	16,477	14,206	14,204	13,472	9,922	13,740	14,506	10,166
Health and welfare	6,575	5,821	5,949	5,709	5,481	5,383	5,325	5,586	5,407	4,900
Culture and recreation	8,209	8,261	7,830	7,695	7,849	7,409	5,787	6,630	4,175	5,187
Intergovernmental	-	-	-	-	-	-	-	-	202	210
Transportation and development	11,822	10,442	10,965	10,558	11,239	10,639	17,575	10,104	17,113	11,727
Interest on long-term debt	2,967	2,867	3,967	3,645	4,214	4,278	4,283	4,837	5,150	2,829
Total governmental activities	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>	<u>70,567</u>	<u>65,289</u>	<u>63,718</u>	<u>61,402</u>	<u>65,313</u>	<u>51,172</u>
Business-type activities										
Waste disposal facilities	1,580	1,860	2,036	1,694	1,298	814	868	1,064	429	296
Waterworks services	726	290	300	251	223	-	-	-	-	-
Lamar Dixon Expo Center	3,262	2,687	2,455	2,262	2,184	2,287	2,316	2,276	2,184	2,041
Total business-type activities	<u>5,568</u>	<u>4,837</u>	<u>4,791</u>	<u>4,207</u>	<u>3,705</u>	<u>3,101</u>	<u>3,184</u>	<u>3,340</u>	<u>2,613</u>	<u>2,337</u>
Total primary government expenses	<u>\$ 90,599</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>	<u>\$ 74,272</u>	<u>\$ 68,390</u>	<u>\$ 66,902</u>	<u>\$ 64,742</u>	<u>\$ 67,926</u>	<u>\$ 53,509</u>
Program Revenues										
Governmental activities										
Charges for services:										
General government	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911	\$ 3,749	\$ 3,928	\$ 3,739	\$ 3,336	\$ 3,145	\$ 3,351
Public safety	444	418	473	553	81	87	89	91	77	97
Public works	90	259	-	-	-	-	-	-	-	-
Health and welfare	15	77	59	60	587	588	581	383	33	37
Culture and recreation	445	566	402	533	409	259	373	266	202	215
Operating grants and contributions	16,840	6,215	6,604	4,984	8,272	6,121	4,891	6,841	11,555	4,560
Capital grants and contributions	7,937	6,879	7,877	6,646	4,702	1,778	8,667	9,588	15,740	11,045
Total governmental activities program revenues	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>	<u>16,687</u>	<u>17,800</u>	<u>12,762</u>	<u>18,340</u>	<u>20,505</u>	<u>30,752</u>	<u>19,305</u>
Business-type activities										
Charges for Services										
Waste disposal facilities	219	218	215	154	168	166	150	138	146	143
Waterworks services	617	245	269	217	228	-	-	-	-	-
Lamar Dixon Expo Center	1,814	1,538	1,705	1,669	1,575	1,905	3,452	1,480	1,506	1,277
Operating grants and contributions	1,977	817	708	420	582	267	335	67	2	-
Capital grants and contributions	-	60	716	93	128	112	682	1,045	110	873
Total business-type activities program revenues	<u>4,627</u>	<u>2,878</u>	<u>3,613</u>	<u>2,553</u>	<u>2,681</u>	<u>2,450</u>	<u>4,619</u>	<u>2,730</u>	<u>1,764</u>	<u>2,293</u>
Total primary government total revenues	<u>\$ 34,802</u>	<u>\$ 21,396</u>	<u>\$ 22,822</u>	<u>\$ 19,240</u>	<u>\$ 20,481</u>	<u>\$ 15,212</u>	<u>\$ 22,959</u>	<u>\$ 23,235</u>	<u>\$ 32,516</u>	<u>\$ 21,598</u>

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

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

PARISH OF ASCENSION
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

(accrual basis of accounting)
(in thousands)

	FISCAL YEAR									
	2016	2015	2014 (1)	2013	2012 (2)	2011	2010	2009	2008	2007
Net (expense)/revenue:										
Governmental activities	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)	\$ (52,767)	\$ (52,527)	\$ (45,378)	\$ (40,897)	\$ (34,561)	\$ (31,867)
Business-type activities	(941)	(1,959)	(1,178)	(1,654)	(1,024)	(651)	1,435	(610)	(849)	(44)
Total primary government net revenue (expense)	<u>\$ (55,797)</u>	<u>\$ (52,664)</u>	<u>\$ (53,412)</u>	<u>\$ (51,264)</u>	<u>\$ (53,791)</u>	<u>\$ (53,178)</u>	<u>\$ (43,943)</u>	<u>\$ (41,507)</u>	<u>\$ (35,410)</u>	<u>\$ (31,911)</u>
General Revenues and Other Changes										
in Net Position										
Governmental activities										
Taxes:										
Ad valorem	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338	\$ 23,489	\$ 21,638	\$ 18,566	\$ 19,179	\$ 17,741	\$ 15,090
Sales	55,138	53,652	54,174	47,074	38,617	34,998	33,047	32,996	35,563	31,144
Franchise	1,578	1,593	1,927	1,831	1,352	2,043	1,948	1,831	1,554	1,329
Unrestricted grants and contributions	764	237	407	674	998	795	816	906	591	665
Investment earnings	668	301	240	437	299	684	613	645	4,789	4,851
Proceeds from East Ascension Hospital	-	-	-	-	5,179	-	-	-	-	-
Transfers of capital assets	(5,907)									
Transfers to other funds	(4,885)	(4,800)	(4,624)	(1,191)	(1,000)	(1,206)	(5,901)	(1,513)	(3,276)	(1,742)
Total governmental activities general revenues	<u>76,428</u>	<u>80,687</u>	<u>80,702</u>	<u>75,163</u>	<u>68,934</u>	<u>58,952</u>	<u>49,089</u>	<u>54,044</u>	<u>56,962</u>	<u>51,337</u>
Business-type activities										
Franchise and other taxes	573	454	449	417	401	-	-	-	-	-
Unrestricted grants and contributions	13	-	-	-	-	32	94	-	-	-
Investment earnings	68	9	23	41	20	43	34	20	91	12
Transfers from other funds	4,885	4,800	4,624	1,191	1,000	1,206	5,901	1,513	3,276	1,861
Total business-type activities general revenues	<u>11,446</u>	<u>5,263</u>	<u>5,096</u>	<u>1,649</u>	<u>1,421</u>	<u>1,281</u>	<u>6,029</u>	<u>1,533</u>	<u>3,367</u>	<u>1,873</u>
Total primary government general revenues	<u>\$ 87,874</u>	<u>\$ 85,950</u>	<u>\$ 85,798</u>	<u>\$ 76,812</u>	<u>\$ 70,355</u>	<u>\$ 60,233</u>	<u>\$ 55,118</u>	<u>\$ 55,577</u>	<u>\$ 60,329</u>	<u>\$ 53,210</u>
Change in Net Position										
Governmental activities	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553	\$ 16,167	\$ 6,425	\$ 3,711	\$ 13,147	\$ 22,401	\$ 19,470
Business-type activities	10,505	3,304	3,918	(5)	397	630	7,464	923	2,518	1,829
Total primary government net revenue (expense)	<u>\$ 32,077</u>	<u>\$ 33,286</u>	<u>\$ 32,386</u>	<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>

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

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

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

(accrual basis of accounting)
(in thousands)

	Property Taxes	Sales Taxes	Franchise and Other Taxes	Total
2016	\$ 29,072	\$ 55,138	\$ 1,578	\$ 85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561
2009	19,179	33,121	1,831	54,131
2008	17,741	35,563	1,554	54,858
2006	13,528	28,157	1,139	42,824

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			
	<u>Restricted</u>	<u>Committed</u>	<u>Unassigned</u>	<u>Total</u>	<u>Non- spendable</u>	<u>Restricted*</u>	<u>Committed</u>	<u>Total</u>
2016	\$ 2,401	\$ 4,402	\$ 26,329	\$ 33,132	\$ 94	\$ 117,526	\$ 41,967	\$ 159,587
2015	1,966	4,849	29,402	36,217	94	108,176	42,825	151,095
2014	1,376	5,990	25,265	32,631	44	97,038	45,923	143,005
2013	123	6,181	16,776	23,080	44	86,468	42,923	129,435
2012	123	5,096	13,959	19,178	-	86,048	42,292	128,340
2011	127	3,017	14,455	17,599	-	90,737	33,229	123,966
	<u>Reserved</u>	<u>Unreserved</u>	<u>Total</u>		<u>Reserved*</u>	<u>Unreserved Reported in Special Revenue Funds</u>	<u>Unreserved Reported in Capital Project Funds</u>	<u>Total</u>
2010	\$ 99	\$ 1,997	\$ 2,096		\$ 2,488	\$ 62,749	\$ 73,300	\$ 138,537
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

*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				
	2016	2015	2014	2013	2012
REVENUES					
Taxes	\$ 84,873	\$ 84,949	\$ 84,680	\$ 75,244	\$ 63,458
Intergovernmental	8,689	9,850	7,255	6,043	8,243
Licenses and permits	3,578	3,434	3,111	3,190	2,829
Fines and forfeitures	335	346	402	434	449
Charges for services	2,227	2,252	2,071	591	631
Miscellaneous	902	834	887	1,670	2,572
Total revenues	<u>100,604</u>	<u>101,665</u>	<u>98,406</u>	<u>87,172</u>	<u>78,182</u>
EXPENDITURES					
Current function:					
General government	22,840	12,163	12,158	11,409	12,794
Public safety	9,783	8,797	8,410	8,152	8,820
Public works	18,796	16,897	18,104	16,054	15,752
Health and welfare	7,162	6,713	6,551	6,153	5,909
Culture and recreation	7,052	7,474	6,885	6,605	6,312
Intergovernmental	-	-	-	-	-
Transportation and development	-	-	-	61	573
Debt service					
Principal	4,563	4,109	3,505	3,465	5,175
Interest and bond issuance cost	2,954	2,962	3,649	3,461	4,038
Payment to refunded bond agent	-	17,707	-	-	-
Miscellaneous	-	-	-	-	-
Capital outlay	<u>18,617</u>	<u>27,430</u>	<u>13,229</u>	<u>25,830</u>	<u>17,280</u>
Total expenditures	<u>91,767</u>	<u>104,252</u>	<u>72,491</u>	<u>81,190</u>	<u>76,653</u>
Excess (deficiency) of revenues over expenditures	<u>8,837</u>	<u>(2,587)</u>	<u>25,915</u>	<u>5,982</u>	<u>1,529</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	24,955	32,829	20,053	19,934	32,274
Proceeds from insurance	955	-	-	-	-
Proceeds from sale of property	-	24	852	437	245
Proceeds from installment purchase agreement	-	156	-	-	-
Issuance of debt	-	16,405	1,500	-	-
Issuance of refunding debt	-	43,927	-	404	-
Premium on issuance	-	4,914	-	-	-
Payment to refunded bond agent	-	(47,512)	(1,672)	(635)	-
Transfers out	<u>(29,340)</u>	<u>(36,480)</u>	<u>(23,527)</u>	<u>(21,125)</u>	<u>(33,274)</u>
Total other financing sources and uses	<u>(3,430)</u>	<u>14,263</u>	<u>(2,794)</u>	<u>(985)</u>	<u>(755)</u>
SPECIAL ITEM					
Proceeds from East Ascension Hospital Service District	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,179</u>
Net change in fund balances	<u>\$ 5,407</u>	<u>\$ 11,676</u>	<u>\$ 23,121</u>	<u>\$ 4,997</u>	<u>\$ 5,953</u>
Debt service as a percentage of noncapital expenditures	<u>10.3</u>	<u>32.3</u>	<u>12.1</u>	<u>12.5</u>	<u>15.5</u>

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

(modified accrual basis of accounting)

(in thousands)

	FISCAL YEAR				
	2011	2010	2009	2008	2007
REVENUES					
Taxes	\$ 58,678	\$ 53,561	\$ 54,006	\$ 54,587	\$ 47,276
Intergovernmental	7,144	10,304	7,716	13,184	4,415
Licenses and permits	2,737	2,690	3,271	2,444	2,758
Fines and forfeitures	495	492	91	430	529
Charges for services	635	763	478	79	77
Miscellaneous	2,345	2,298	1,204	5,632	5,619
Total revenues	<u>72,034</u>	<u>70,108</u>	<u>66,766</u>	<u>76,356</u>	<u>60,674</u>
EXPENDITURES					
Current function:					
General government	10,461	11,093	9,465	9,885	8,116
Public safety	7,055	7,246	7,780	3,266	3,671
Public works	14,472	14,292	13,538	14,213	14,642
Health and welfare	5,769	5,744	5,542	5,294	4,848
Culture and recreation	6,314	6,128	6,595	5,160	4,905
Intergovernmental	-	-	-	202	210
Transportation and development	7	283	2,703	6,616	2,027
Debt service					
Principal	3,185	3,180	2,830	3,195	2,930
Interest and bond issuance cost	4,278	4,265	4,697	4,920	2,067
Payment to refunded bond agent	-	-	-	-	-
Miscellaneous	-	-	332	27	-
Capital outlay	<u>19,976</u>	<u>18,535</u>	<u>12,482</u>	<u>31,342</u>	<u>11,001</u>
Total expenditures	<u>71,517</u>	<u>70,766</u>	<u>65,964</u>	<u>84,120</u>	<u>54,417</u>
Excess (deficiency) of revenues over expenditures	<u>517</u>	<u>(658)</u>	<u>802</u>	<u>(7,764)</u>	<u>6,257</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	19,868	31,151	29,184	37,744	31,275
Proceeds from insurance	-	-	-	-	-
Proceeds from sale of property	121	63	623	-	10
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	1,500	-	504	-	72,832
Issuance of refunding debt	-	-	8,800	-	3,226
Premium on issuance	-	-	-	-	-
Payment to refunded bond agent	-	-	(9,009)	(6,257)	(3,226)
Transfers out	<u>(21,074)</u>	<u>(37,051)</u>	<u>(32,201)</u>	<u>(41,113)</u>	<u>(33,977)</u>
Total other financing sources and uses	<u>415</u>	<u>(5,837)</u>	<u>(2,099)</u>	<u>(9,626)</u>	<u>70,140</u>
SPECIAL ITEM					
Proceeds from East Ascension Hospital Service District	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 932</u>	<u>\$ (6,495)</u>	<u>\$ (1,297)</u>	<u>\$ (17,390)</u>	<u>\$ 76,397</u>
Debt service as a percentage of noncapital expenditures	<u>14.5</u>	<u>14.3</u>	<u>14.7</u>	<u>15.4</u>	<u>11.5</u>

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
2016	\$ 28,157	\$ 55,138	\$ 1,578	\$ 84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
2011	21,638	34,998	2,043	58,679
2010	18,566	33,047	1,948	53,561
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

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

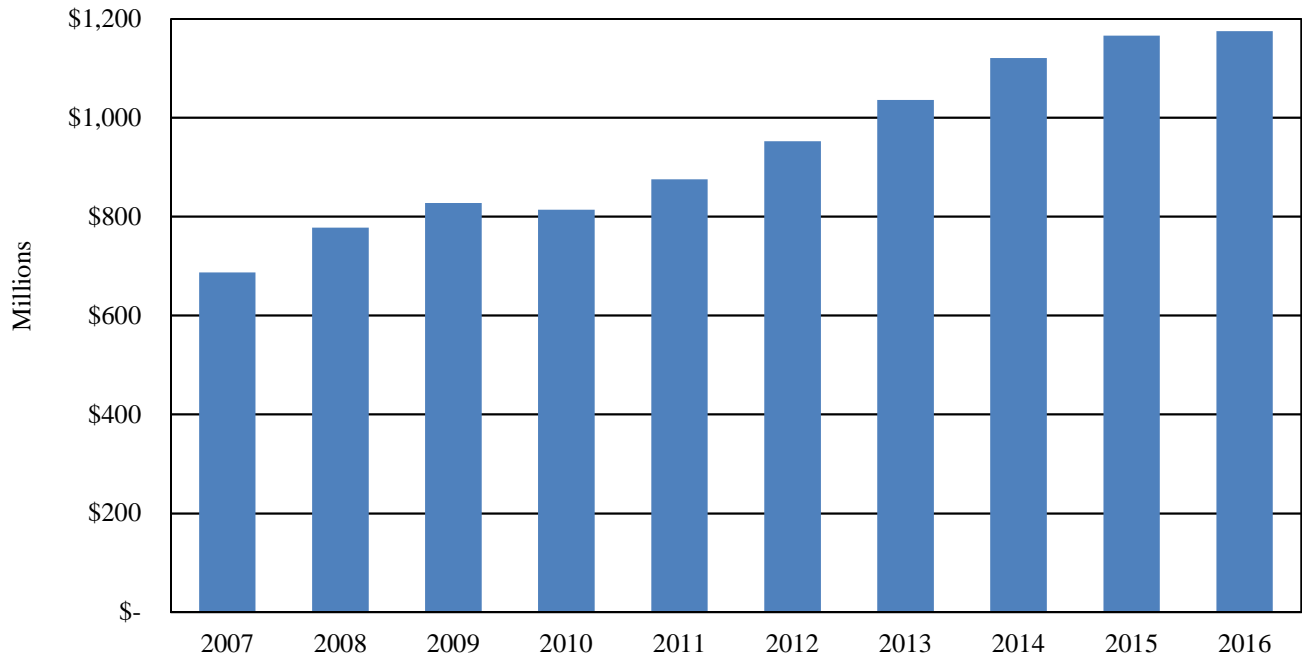
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2016	\$ 731,729,520	\$ 564,012,720	\$ 96,047,370	\$ 216,600,739	\$ 1,175,188,871	91.86	\$11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	91.16	9,478,751,713	10%
2011	562,831,510	443,327,360	65,350,080	196,396,390	875,112,560	91.16	8,845,231,153	10%
2010	548,565,650	394,699,490	60,481,460	190,169,730	813,576,870	81.16	8,358,912,273	10%
2009	524,979,780	405,443,640	81,376,580	184,660,360	827,139,640	81.16	8,278,261,720	10%
2008	503,353,710	375,024,640	78,421,700	178,983,840	777,816,210	81.16	7,847,388,167	10%
2007	434,281,910	349,676,450	72,454,880	169,306,150	687,107,090	81.16	6,963,814,953	10%

Source: Ascension Parish Tax Assessor

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

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

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



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

PARISH DIRECT RATES

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

TAX LEVIES

2016	\$	3,073,295	\$	6,174,677	\$	947,427	\$	6,263,807	\$	7,744,507	\$	3,912,359
2015		3,150,296		6,298,334		909,635		6,412,340		7,927,835		4,032,678
2014		3,028,026		6,023,780		840,735		6,164,251		7,621,113		3,884,882
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

Source: Ascension Parish Tax Assessor

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

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

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

(1) Not included are the following:

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

PARISH DIRECT RATES			OVERLAPPING RATES				
Juvenile Detention	ACUD#1	Total Direct	River & Levee Districts	School Districts	Assessment District	Law Enforcement District	Total
<u>TAX RATES (mills per dollar)</u>							
0.97	10.31	90.15	15.70	61.59	1.82	14.48	183.74
1.00	10.00	92.16	16.00	61.59	1.85	14.48	186.08
1.00	10.00	92.16	16.00	61.59	1.85	14.48	186.08
-	10.00	91.16	16.00	61.59	1.85	14.48	185.08
-	10.00	91.16	16.22	61.59	1.87	14.48	185.32
-	10.00	91.16	16.22	61.59	1.87	14.48	185.32
-	10.00	81.16	16.22	61.59	1.87	14.48	175.32
-	10.00	81.16	15.79	61.59	1.87	14.48	174.89
-	10.00	81.16	15.79	61.59	1.87	14.48	174.89
-	10.00	81.16	16.76	58.59	1.87	14.48	172.86
<u>TAX LEVIES</u>							
\$ 1,139,949	\$ 319,883	\$ 29,575,903	\$ 4,573,288	\$ 72,380,058	\$ 2,138,852	\$ 17,016,733	\$ 125,684,834
1,165,858	308,436	30,205,412	4,568,410	71,805,311	2,156,874	16,881,615	125,617,622
1,120,752	212,125	28,895,665	4,314,963	69,027,223	2,073,427	16,228,480	120,539,758
-	194,040	22,867,473	4,040,418	61,778,178	1,915,757	14,994,424	105,596,250
-	184,287	23,725,405	3,829,237	58,936,731	1,789,452	13,856,177	102,137,002
-	241,440	21,893,480	3,508,726	53,898,298	1,636,473	12,671,626	93,608,603
-	251,599	19,070,844	3,276,546	50,108,314	1,521,400	11,780,590	85,757,694
-	294,274	19,312,209	3,325,696	50,829,899	1,543,311	11,950,238	86,961,353
-	233,201	18,027,982	3,136,173	47,905,812	1,454,528	11,262,777	81,787,271
-	242,956	15,826,325	2,875,484	40,257,685	1,284,897	9,949,310	70,193,701

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

Taxpayer	Type of Business	2016			2007		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 75,274,310	1	5.41%	\$ 62,921,740	1	7.35%
BASF Corporation	Chemicals	66,969,130	2	4.81%	57,313,890	2	6.69%
CF Industries, Inc.	Chemicals	47,423,250	3	3.41%	18,549,240	4	2.17%
Occidental Chemical Corp	Chemicals	26,851,110	4	1.93%	12,341,520	6	0
Honeywell International	Chemicals	22,083,420	5	1.59%	9,743,500	9	0
EATEL	Telephone	19,784,610	6	1.42%	87,691,850	10	10.24%
Huntsman International	Chemicals	19,084,470	7	1.37%	12,074,780	7	1.41%
PCS Nitrogen	Chemicals	17,993,570	8	1.29%	-	-	-
Exxon Mobil Corporation	Chemicals	17,959,460	9	1.29%	10,827,010	8	1.26%
Rubicon, LLC	Chemicals	15,647,810	10	1.12%	12,706,090	5	1.48%
Uniroyal Chemical Company	Chemicals	-	-	-	23,873,870	3	2.79%
		<u>\$ 329,071,140</u>		<u>23.64%</u>	<u>\$ 308,043,490</u>		<u>35.97%</u>
2016 Taxable Assessed Value of Parish		<u>\$ 1,391,789,610</u>					
2007 Taxable Assessed Value of Parish					<u>\$ 856,413,240</u>		

Source: Parish of Ascension

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 (Refunds) in Subsequent Yrs.</u>	<u>(2) Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
2016	\$ 29,596,678	\$ 28,824,077	97.39%	\$ (5,590)	\$ 28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%
2011	22,027,614	21,447,905	97.37%	21,105	21,469,010	97.46%
2010	19,181,685	19,074,253	99.44%	11,458	19,085,711	99.50%
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%

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

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

PARISH OF ASCENSION

SALES TAX REVENUES LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Year	1% Parish General	1/2% Road Maintenance Construction and Fire Protection	1/2 % Drainage Improvement and Maintenance	Tourist Commission Hotel/Motel Tax	Total
2016	\$ 27,077,827	\$ 13,205,162	\$ 14,855,401	\$ 562,408	\$ 55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842
2011	16,173,683	7,779,291	10,778,426	266,239	34,997,639
2010	15,251,104	7,318,620	10,153,658	259,992	32,983,374
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

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2016.

	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%	9.0%	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				
	2016	2015	2014	2013	2012
Retail Trade	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330	\$ 58,000,053	\$ 53,814,596
Chemical Plants	47,001,509	40,628,120	38,708,434	36,851,716	29,006,305
Industrial Supplies	28,180,070	33,580,656	34,548,328	29,130,779	20,552,701
Contractors	4,716,092	9,321,703	9,795,482	8,770,473	3,690,005
Transportation	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>	<u>12,716,785</u>	<u>11,084,716</u>
Total	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2011	2010	2009	2008	2007
Retail Trade	\$ 50,336,560	\$ 48,284,134	\$ 48,619,521	\$ 47,898,844	\$ 41,904,076
Chemical Plants	24,736,469	24,774,286	23,808,774	25,078,317	17,989,052
Industrial Supplies	18,627,991	15,892,178	17,784,179	21,414,726	20,317,784
Contractors	2,078,190	2,057,820	3,208,605	2,498,032	2,443,294
Transportation	<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>
Total	<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>

Source: Collector of Ascension Parish Sales and Use Taxes.

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

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

Year	(1) General Obligation Bonds		Other Governmental Activities Debt		(2) Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
			Public Improvement Bonds	Other			
2016	\$	8,620	\$ 62,120	\$ 66	\$ 70,806	1.99%	\$ 581
2015		8,980	71,083	118	80,181	2.33%	671
2014		9,100	68,720	-	77,820	2.36%	665
2013		9,220	72,917	-	82,137	2.55%	718
2012		8,455	76,205	-	84,660	2.72%	770
2011		8,655	81,213	-	89,868	3.19%	838
2010		8,855	82,831	-	91,686	3.19%	875
2009		9,055	85,853	-	94,908	3.42%	926
2008		9,255	94,438	-	103,693	3.80%	1,040
2007		9,420	97,648	-	107,068	4.20%	1,100

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

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

(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)

<u>Year</u>	<u>(1) General Obligation Bonds</u>	<u>Less: Amount Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value of Property</u>	<u>Debt per Capita</u>
2016	\$ 8,620	\$ 382	\$ 8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74
2013	9,220	233	8,987	0.09%	79
2012	8,455	318	8,137	0.09%	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

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

PARISH OF ASCENSION

COMPUTATION OF DIRECT AND OVERLAPPING BOND DEBT GOVERNMENTAL ACTIVITIES

December 31, 2016
(in thousands)

<u>Jurisdiction</u>	<u>Net Governmental Activities Debt Outstanding</u>	<u>Percentage Applicable to Government (4)</u>	<u>Amount Applicable to Government</u>
Direct:			
Public Improvement Bonds (1)	\$ 62,120	100%	\$ 62,120
Library (2)	<u>8,620</u>	100%	<u>8,620</u>
Total Direct	<u>\$ 70,740</u>		<u>\$ 70,740</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 145,220	100%	\$ 145,220
Ascension Consolidated Utilities District No. 1	4,167	2.7%	110
City of Donaldsonville (1)(3)	4,697	1.5%	70
City of Gonzales (1)(3)	<u>2,638</u>	9.5%	<u>251</u>
Total Overlapping	<u>\$ 156,722</u>		<u>\$ 145,651</u>
Total Direct and Overlapping	<u>\$ 227,462</u>		<u>\$ 216,391</u>

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

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

(3) Source: 2016 Financial Statements for each respective entity

(4) Estimated percentage applicable is the ad valorem taxable value of the jurisdiction as a percent of all ad valorem taxable value in tax year 2016.

PARISH OF ASCENSION
LEGAL DEBT MARGIN CALCULATION
LAST TEN YEARS

PARISH OF ASCENSION						
Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin	Legal Debt Margin to Aggregate Debt Limit
2016	\$ 1,391,789,610	\$ 139,178,961	\$ 487,126,364	\$ 61,085,000	\$ 426,041,364	87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788	86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564	86.03%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789	84.69%
2012	1,153,499,800	115,349,980	403,724,930	67,910,000	335,814,930	83.18%
2011	1,071,508,950	107,150,895	375,028,133	68,640,000	306,388,133	81.70%
2010	1,003,746,600	100,374,660	351,311,310	70,075,000	281,236,310	80.05%
2009	1,011,800,000	101,180,000	354,130,000	71,470,000	282,660,000	79.82%
2008	956,800,050	95,680,005	334,880,018	72,820,000	262,060,018	78.25%
2007	856,413,240	85,641,324	299,744,634	74,585,000	225,159,634	75.12%

Source: Ascension Parish Tax Assessor

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

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

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

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$ 27,077,827	\$ 224,870	\$ 26,852,957	\$ 561,000	\$ 214,278	\$ 775,278	34.64
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26
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

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

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$ 13,205,162	\$ 110,566	\$ 13,094,596	\$ 1,420,000	\$ 63,900	\$ 1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59
2013	11,573,603	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

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

Year	Revenue (1)	Expenses (2)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	\$ 14,855,401	\$ 395,528	\$ 14,459,873	\$ 1,860,000	\$ 2,357,016	\$ 4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58
2013	14,852,814	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

(1) Amount is shown net of refunds

(2) Total sales tax collection costs

PARISH OF ASCENSION
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	Population	(1) Personal Income	(1) Per Capita Personal Income	(1) Median Age	(2) Public School Enrollment	Ascension Parish Unemployment Rate	Labor Market Area Unemployment Rate
2016	121,836	\$3,566,017,884	\$ 29,269	34.7	22,183	4.5	5.2
2015	119,455	3,444,365,470	28,834	34.4	21,866	4.0	4.4
2014	117,029	3,297,643,162	28,178	34.7	21,525	5.5	6.0
2013	114,393	3,221,306,880	28,160	34.0	21,096	4.2	4.7
2012	112,286	3,116,610,216	27,756	34.3	20,659	4.8	5.6
2011	109,985	2,820,895,280	25,648	32.9	20,163	5.8	6.6
2010	107,215	2,873,790,860	26,804	33.0	19,658	6.4	7.1
2009	104,822	2,772,227,434	26,447	34.7	19,303	6.6	6.8
2008	102,461	2,729,253,657	26,637	32.5	18,807	4.5	4.9
2007	99,702	2,548,383,120	25,560	31.9	18,403	3.4	3.6

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

PARISH OF ASCENSION
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2016			2007		
Employer	Number of Employees (1)	Percentage of Employees (3)	Employer	Number of Employees (2)	Percentage of Employees (2)
Ascension Parish School Board	2,887	5.1%	Ascension Parish School Board	2,409	6.3%
BASF Corporation	1,047	1.9%	BASF Corporation	1,200	3.1%
Parish of Ascension	745	1.3%	AKM, LLC	800	2.1%
Wal-Mart Stores	700	1.2%	Shell Chemical Company	670	1.8%
Shell Chemical Company	650	1.2%	Wal-Mart Stores	550	1.4%
Leblanc's Food Stores	600	1.1%	Parish of Ascension	425	1.1%
EATEL	530	0.9%	International Maintenance	400	1.0%
St. Elizabeth Hospital	489	0.9%	Rubicon Chemicals, Inc,	400	1.0%
CF Industries	475	0.8%	SIPCO Services	390	1.0%
Huntsman Chemicals	420	0.7%	St. Elizabeth Hospital	280	0.7%
	<u>8,543</u>	<u>15.23%</u>		<u>7,524</u>	<u>19.50%</u>

(1) Source: Parish of Ascension (La Dept. of Labor, Research, and Statistics)

(2) Source: Ascension Parish School Board Comprehensive Annual Financial Report

(3) Percentages are based upon total employment per Ascension Economic Development Corporation

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

	Full-time Equivalent Employees Allotted in Annual Budget									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<u>GENERAL FUND:</u>										
Ajudication	1	-	1	1	1	1	-	-	-	-
Building	15	13	13	15	16	16	16	16	17	16
Election	7	7	7	7	7	7	7	7	6	6
Emergency Management	5	5	5	5	6	5	6	6	6	5
Engineering	23	25	19	18	21	18	-	-	-	-
Executive Administration	3	5	4	6	6	4	5	5	7	4
Finance/Purchasing	20	19	19	19	19	19	17	17	15	17
General Administration	6	6	6	5	5	5	5	6	6	2
Grants	4	4	4	4	5	4	3	3	2	2
Human Resources	6	6	5	6	6	6	5	5	5	5
IS/GIS	9	10	9	8	8	8	8	8	11	10
Judicial 23rd District	21	21	21	21	22	22	22	22	21	21
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	13	14	14	14	14	14	13	13	13	13
Planning and Development	7	7	15	7	7	8	9	11	8	7
Storm Water	-	-	-	3	8	-	-	-	-	-
Video Programming	2	2	2	2	2	2	2	2	-	-
TOTAL GENERAL FUND	150	152	152	149	161	147	126	128	124	116
<u>OTHER FUNDS:</u>										
Criminal Court	16	16	18	18	18	15	16	17	18	19
East Ascension Major Drainage	71	70	69	76	80	89	107	106	92	112
FINS	5	4	4	4	4	4	4	4	4	4
Fire District No. 1	45	45	45	35	35	35	40	27	17	3
Fire District No. 3	36	36	30	24	21	21	18	15	12	8
Fleet Management	17	18	17	14	16	15	15	-	-	-
Health Unit	36	38	40	40	41	35	36	36	35	38
Jail	11	11	11	10	9	9	8	8	6	2
Lamar Dixon	20	21	19	16	13	10	9	-	-	-
Maintenance	30	27	26	18	22	22	21	20	17	21
Mental Health	21	21	21	18	18	17	18	19	17	17
Recreation	20	21	19	18	17	17	14	14	13	14
Road and Bridge	74	76	75	77	77	82	81	88	71	46
Tourist Center	-	-	-	-	4	4	4	7	8	9
Utilities	7	7	6	3	4	5	5	4	-	-
West Ascension Drainage	8	7	6	8	7	7	5	6	6	6
TOTAL OTHER FUNDS	417	418	406	379	386	387	402	371	316	299
TOTAL ALL FUNDS	567	570	558	528	547	535	528	499	440	415

Source: Parish of Ascension

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

	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Function:										
Public Safety:										
Police:										
Physical arrests	3,972	4,124	4,243	4,342	4,157	4,450	4,598	4,746	3,601	3,268
Traffic violations	4,812	7,002	6,714	9,884	6,796	6,484	5,884	8,776	8,249	9,024
Service call responses	79,992	75,809	73,752	75,992	74,715	77,379	76,838	74,943	72,329	71,280
Fire:										
Number of responses	1,570	1,299	756	429	560	677	629	2,353	1,726	30
Number of emergency responses	6,042	5,356	5,551	5,184	4,002	3,585	3,176	3,545	3,171	379
Public Works:										
Building Permits:										
Residential (new)	753	770	776	811	817	603	657	745	538	878
Commercial	132	194	215	139	129	99	132	116	124	152
Transportation:										
Parish street maintenance program:										
Number of miles maintained	515	512	510	507	492	469	468	466	460	450
Rehab streets and roads (miles)	22.00	25.68	3.67	13.92	1.60	9.21	6.06	8.00	39.00	33.00
Sanitation:										
Wastewater:										
Number of users	549	478	484	505	474	514	504	487	401	362
Drainage:										
Miles of drainage ditches maintained	2,059	2,059	2,058	2,057	2,055	2,047	2,047	2,040	2,020	2,000
Culture-Recreation:										
Libraries:										
Total registered borrowers	28,931	30,566	32,651	37,572	37,005	34,201	33,659	30,982	30,131	31,125
Total items circulated	428,142	405,297	400,184	416,341	459,688	402,964	410,737	365,153	359,224	340,395
Total reference questions answered	69,472	76,797	122,182	135,304	70,928	92,612	59,644	61,672	58,564	43,878

Source: Ascension Parish Government

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

Major Programs	FISCAL YEAR									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government:										
Number of general government buildings (1)	24	24	22	23	22	21	21	21	20	19
Public Safety:										
Number of fire stations	19	19	19	19	18	18	17	17	17	8
Fire trucks	53	53	52	56	55	57	54	54	52	50
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	515	512	510	507	492	469	468	466	460	450
Number of bridges	136	136	136	136	136	136	136	136	136	136
Sanitation:										
Miles of sanitary sewers	16.6	14.3	14.3	14.3	14.3	14.3	14.3	11	11	9
Culture and Recreation:										
Number of parks	24	24	27	27	27	19	18	17	16	15
Number of library branches	4	4	4	4	4	4	4	3	3	3
Number of community centers	5	6	5	5	5	5	4	5	4	4
Health and Welfare:										
Number of health and welfare buildings	9	9	9	9	9	9	9	9	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, 2016

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
U. S. Federal Emergency Management Agency/ Office of Homeland Security and Emergency Preparedness * Hazard Mitigation Grant Program - Acquisition Project * Hazard Mitigation Grant Program - Acquisition Project * Hazard Mitigation Grant Program - Elevation Project * Lamar Dixon Retrofit/Safe Room	97.039 97.039 97.039 97.039	1786-005-0001 1786-005-0003 1792-005-0001 CFMS #684902	517,776 60,500 750,195 194,935	7,523 48,717 270,527 326,767	7,523 51,314 399,375 1,445,792	- 3,755 473,619 2,348,091	- 1,158 74,244 1,172,826
Subtotal CFDA #97.039					1,904,004	2,825,465	1,248,228
Office of Homeland Security and Emergency Preparedness 2014 State Homeland Security Program	97.067	EMW-2014-SS-00045-S01	59,704	14,512	14,512	-	-
Office of Homeland Security and Emergency Preparedness 2015 Emergency Management Performance Grant	97.042	EMW-2015-EP-00009-S01	31,083	-	31,083	31,083	-
Office of Homeland Security and Emergency Preparedness Public Assistance Grant - August 2016 Flood Public Assistance Grant - March 2016 Flood Public Assistance Grant - Hurricane Katrina Public Assistance Grant - Hurricane Isaac Public Assistance Grant - Hurricane Gustav	97.036 97.036 97.036 97.036 97.036	unavailable unavailable unavailable unavailable unavailable	- - - - -	- - 9,614 740,776 709,065	- 9,835 9,614 214,692 524,721	11,435,646 814,749 - - - 184,344	11,435,646 804,914 - 526,084 184,344
Subtotal CFDA #97.036				1,459,455	758,862	12,250,395	12,950,988
Office of Homeland Security and Emergency Preparedness Disaster Housing Assistance Grant - Gustav	97.109	unavailable	-	(31,219)	336	31,555	-
Department of Transportation Intersection Improvement Grant Project	20.607	H007855	155,356	26,310	27,604	6,474	5,180
Department of Transportation Intersection Improvement Grant Project	20.608	H007855	155,356	26,310	27,604	6,474	5,180
United States Environmental Protection Agency Lake Pontchartrain Basin Restoration Program - Phase 2	66.125	BR-00F77001	105,000	-	52,157	53,710	1,553
U.S. Department of Housing and Urban Development/ State of Louisiana/Office of Community Development Community Development Block Grant Disaster Recovery Program 2014-2016 Emergency Solutions Grants Program Department of Housing and Community Affairs * Section 8 Housing Total Federal Assistance	14.228 14.231 14.871	CFMS #684902 unavailable unavailable	10,643,022 82,400 -	2,497,573 51,529 (216,463)	2,369,903 89,411 712,507	155,206 68,946 680,539	282,876 31,064 (248,431)
				\$ 4,154,774	\$ 5,987,983	\$ 16,109,847	\$ 14,276,638

* Major Program

PARISH OF ASCENSION

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2016

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, 2016.



SPECIAL INDEPENDENT AUDITORS' REPORTS





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, 2016, and the related notes to the financial statements, which collectively comprise the **PARISH's** basic financial statements and have issued our report thereon dated June 21, 2017.

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

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

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Item 2016-005 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the **PARISH**'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as 2016-001, 2016-002, 2016-003, and 2016-004.

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.

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 21, 2017



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, 2016, and have issued our report thereon dated June 21, 2017.

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

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

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

(Continued)

Management's Responsibility

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

Report on Compliance with Parish Transportation Act

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

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 21, 2017



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

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

Report on Compliance for Each Major Federal Program

We have audited the **PARISH OF ASCENSION, LOUISIANA's (PARISH)** compliance with the types of compliance requirements described in the *OMB 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, 2016. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH's** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

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

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 2016-001, 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, 2016.

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, 2016.

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 the Uniform Guidance, but not for the purpose of

expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the **PARISH**'s internal control over compliance.

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.

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 and 2016-001 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 did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies in accordance with the Uniform Guidance.

The **PARISH**'s response to the internal control over compliance finding 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Faulk & Winkler, LLC

Certified Public Accountants

Baton Rouge, Louisiana
June 21, 2017

PARISH OF ASCENSION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2016

1) Summary of Auditor's Results:

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

Material weaknesses: **2016-005.**

- C) Noncompliance which is material to the financial statements: **2016-001, 2016-002, 2016-003, and 2016-004.**

- D) Significant deficiencies in internal control over major programs: **None.**

Material weaknesses: **2016-001.**

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

- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **2016-001.**

- G) Identification of 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

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

- 2) Public Assistance Grant C.F.D.A. 97.036

State of Louisiana/Department of Health and Hospitals

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

- H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**

- I) Auditee qualified as a low-risk auditee: **No.**

- 2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2016-001, 2016-002, 2016-003, 2016-004, and 2016-005.**

PARISH OF ASCENSION

SUMMARY OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2016

3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2016-001 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program

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

Condition: The Parish, which serves as the local public housing authority (PHA) for Ascension Parish, did not comply with reporting requirements under HUD Section 8 Program regulations.

Cause: The Parish did not submit its 2013, 2014, or 2015 audited financial information to HUD within 9 months of its fiscal year end.

Effect: Noncompliance with grant regulations may result in defunding of the federal aid program.

Recommendation: The Parish should follow HUD reporting requirements and timely submit all required reports to HUD to avoid jeopardizing this federal program funding.

Management's corrective action plan: Management has met with its third party grant administrator and began procedures to comply with HUD reporting requirements for PHAs. The Parish began the process of moving toward compliance with this requirement in 2016 by submission of its 2012 report to HUD through the Real Estate Assessment Center system. Management intends to continue to move towards the resolution of this matter during 2017.

4) FINDINGS – NONCOMPLIANCE

2016-002 Public Bid Law

Criteria: For the purchases of construction, alteration, improvement, or repair of any public facility or immovable property (public works) owned, used, or leased by the Parish, the Parish should advertise and award the contract to the lowest bidder for any public works services in excess of \$152,550, as set forth by the Louisiana state public bid law.

Condition: During 2017, the Parish may have not complied with Revised Statute 38:2211, Public Bid Law, for the procurement of public works services for road construction.

Cause: During 2016, the Parish awarded a contract for the construction and repair (public works) of Bayou Terrace Lane without soliciting and advertising for bids as required by Louisiana state public bid law for public works services.

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2016-002 Public Bid Law (Continued)

- The public works project for Bayou Terrace Lane were originally awarded to a contractor in November 2014, as part of the 2013 Road Maintenance Project in accordance with Louisiana state public bid law.
- In May 2016, the contractor and the Parish agreed to remove Bayou Terrace Lane from the 2013 Road Maintenance Project and grant the public works services to the contractor who was awarded the 2015 Road Maintenance Project by adopting Bayou Terrace Lane into the 2015 Road Maintenance Project.
- The 2015 Road Maintenance Project was awarded to the contractor in July 2015 in accordance to Louisiana state public bid law. The adoption of Bayou Terrace Lane into the 2015 Road Maintenance Project was reflected as a \$737,413 change order to the contract in May 2016.
- Bayou Terrace Lane was not sent out for re-bid after the original contractor removed Bayou Terrace Lane from the 2013 Road Maintenance Project.

Effect: The Parish may have violated the Louisiana Revised Statute 38:2211, Public Bid Law.

Recommendation: The Parish should ensure that future change orders of public works project contracts should follow the rules and guidelines set forth by the Louisiana Revised Statute 38:2211, Public Bid Law.

Management's corrective action plan: Management believes this is an isolated occurrence. Historically, the Parish has complied with the Louisiana state public bid law procedures and does not believe the Parish was in violation of the public bid law. However, due to the progress of the 2013 Road Maintenance Project, the Parish felt it was beneficial to allow the contractor of the 2015 Road Maintenance Project to construct and repair Bayou Terrace Lane since the 2015 Road Maintenance Project included two roadways that ran perpendicular to Bayou Terrace Lane. By transferring Bayou Terrace Lane from the 2013 Road Maintenance Project to the 2015 Road Maintenance Project, management believes the Parish saved approximately \$372,000 in project costs as the per unit pricing for materials and labor for Bayou Terrace Lane was less under the 2015 Road Maintenance Project than the 2013 Road Maintenance Project. Lastly, management will ensure all future instances will be subject to the Louisiana state public bid law and will comply accordingly.

2016-003 Advance of Public Funds

Criteria: Louisiana Constitution, Article 7, Section 14 prohibits the advancement, loan, pledge or donation of public funds, credit, property or things of value of the Parish.

Condition: The Parish advanced funds to individuals who travel on behalf of the Parish through incurring credit card charges not related to Parish business and requiring reimbursement from these individuals at a later date.

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2016-003 Advance of Public Funds (Continued)

Cause: This appears to be common practice. For instance, in April 2016, an individual purchased airline tickets for both the Parish representative and their spouse using a Parish credit card. The airline ticket for the spouse was \$1,415 and the Parish was not reimbursed for these costs until November 2016. There are currently no amounts due to the Parish on this particular transaction.

Effect: The Parish did not comply with Louisiana Constitution, Article 7, Section 14.

Recommendation: The Parish should implement policies and procedures to ensure credit card expenditures are for Parish business only. Furthermore, the Parish should ensure no costs are incurred on the behalf of any Parish representative's family members or other individuals accompanying them in travel.

Management's corrective action plan: Management agrees with the above recommendation and will implement procedures to ensure no charges are made on Parish credit cards that are not related to Parish business.

2016-004 Noncompliance with Personnel Policies and Procedures

Criteria: The Parish has implemented employment policies and procedures to ensure employee compensation, personal information, citizenship status, and withholding elections are properly documented.

Condition: The Parish personnel policies and procedures manual outlines the necessary documentation required for new hires and changes in employment status. A sample of 24 Parish employees was made, with the results of the testing as follows:

- The Parish's personnel policies and procedures manual requires each employee to provide a W-4, L-4, direct deposit authorization form, substance abuse consent form, and two forms of identification, as required by the I-9 employment eligibility verification form.
 - The Parish was unable to provide documentation for the substance abuse consent form for two employees.
 - The Parish was unable to provide the required two forms of identification as required by the I-9 Form for three employees.
- The Parish allocates pay scales to employment positions held within the Parish, defining a minimum and maximum pay rate for each pay scale. The following items were noted:
 - One employee was compensated \$1.84 per hour in excess of the maximum allowed pay rate, however, this excess amount was caused by the accumulation of cost of living adjustments. The cost of living adjustment for 2016 was 4%, which was in excess of the cost of living increase calculated by the American Institute for Economic Research by 2.73%.

4) FINDINGS – NONCOMPLIANCE (CONTINUED)

2016-004 Noncompliance with Personnel Policies and Procedures (Continued)

- One employee, who is a relative of the Parish President, was compensated \$6.19 per hour in excess of the maximum allowed pay rate, as outlined in the Parish's personnel policies and procedures manual for the employee's allotted pay scale for the respective position.
- Additionally, subsequent to December 31, 2016, the Parish contracted with a third party consultant to analyze the Parish's current personnel pay policy. The results of the third party's testing revealed 116 Parish employees were being paid in excess of the maximum pay rate, as outlined in the Parish's personnel policies and procedures manual for the employee's allotted pay scale for their respective position.

Cause: The Parish's human resource department did not follow the policies and procedures provisions outlined in the personnel handbook.

Effect: The Parish is not in compliance with certain provisions of Parish personnel policies and procedures manual.

Recommendation: Management of the Parish's human resource department should implement controls to ensure pay rates are in accordance with pay scales set forth by Parish policy. Management should also ensure all new hires and employment status changes have the required documentation outlined in the Parish's personnel policy to ensure employment information is properly documented.

Management's corrective action plan: The Parish has hired a third-party consultant to analyze and propose remediation regarding these matters. Additionally, the Parish has ensured all new hires have sufficient documentation.

5) FINDINGS – INTERNAL CONTROLS

2016-005 Internal Controls at Lamar Dixon Expo Center

Criteria: Internal controls are necessary to ensure the revenue cycle is operating effectively and in accordance with Parish ordinance and policy.

Condition: Based on a review of 24 events occurring at Lamar Dixon Expo Center (the Center) during 2016, the following matters were noted in regards to charges for services in accordance with Parish ordinance and policy:

- The Center may have undercharged customers for the rental of venues by \$43,632 less than the amounts set forth by Parish ordinance. Sufficient documentation could not be provided by the Center's management to explain the variances found.
- The quoted charges for direct costs (clean up, event set up, security, etc.) in contracts appeared to be \$37,186 less than the amounts invoiced to customers. No sufficient documentation was provided by the Center's management to explain the variances found.

5) FINDINGS – INTERNAL CONTROLS (CONTINUED)

2016-005 Internal Controls at Lamar Dixon Expo Center (Continued)

Cause: The Center did not have effective internal control relevant to charging for services in accordance with Parish ordinance and maintaining adequate supporting documentation for amounts billed. Additionally, Parish ordinance is vague regarding the amounts to be charged for certain venues and types of events relative to authorized discounts.

Effect: The Center may experience a loss of revenues regarding amounts charged for certain venues and events.

Recommendation: The Center should implement controls relating to customer contracting and billing to ensure that the Center is charging customers appropriate amounts that are in compliance with the Parish ordinance. Additionally, the Parish should consider restructuring the Parish ordinance regarding the Center's venue rental rates to provide clear guidelines for amounts to be charged.

Management's corrective action plan: The Parish has begun implementing new processes and controls to ensure events held at the Center are charged in accordance with Parish ordinance.

PARISH OF ASCENSION

SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2016

2015-1 Fund Balance Deficit

This finding is considered resolved.

2015-002 Daily Deposits

This finding is considered resolved.

2015-3 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program

This finding has been reclassified as 2016-001.

2015-004 Segregation of Duties over Cash Receipts at Lamar Dixon Expo Center

This finding is considered resolved although other matters were noted during follow-up procedures. Other matters regarding the Lamar Dixon Expo Center are reported as 2016-005.

SPECIAL ACKNOWLEDGEMENTS

Gwen LeBlanc
Chief Financial Officer

Amanda Berot
Assistant Treasurer - Compliance

Dawn Caballero
Assistant Treasurer - Management

Shelley Villar
Chief Accountant

Laurie Lemoine
Chief Accountant