



# PARISH OF ASCENSION LOUISIANA



# 2018

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

## **PARISH OF ASCENSION**

### **DONALDSONVILLE, LOUISIANA**

For the fiscal year ended December 31, 2018



Prepared by

Finance Department  
Gwen LeBlanc, Chief Financial Officer

# PARISH OF ASCENSION

## COMPREHENSIVE ANNUAL FINANCIAL STATEMENTS

### TABLE OF CONTENTS

December 31, 2018

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

## TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
<b>Basic Financial Statements (Continued):</b>		
Discretely Presented Component Units:		
Governmental:		
Combining Statement of Net Position .....	A-9	34
Combining Statement of Activities.....	A-10	38
Business-Type:		
Combining Statement of Net Position .....	A-11	42
Combining Statement of Activities.....	A-12	43
Notes to Financial Statements .....	A-13	45
<b>Required Supplementary Information:</b>		
<b>Major Fund Budgetary Comparison Schedules:</b>		
General Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual .....	B	113
East Ascension Drainage Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual .....	B-1	115
Road and Bridge Fund:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual .....	B-2	116
Notes to Required Supplementary Information.....	B-3	117
Schedule of Changes in Net Other Post Employment Benefits Liability and Related Ratios .....	B-4	118
Schedule of Employer Contributions .....	B-5	119
Notes to Schedule of Changes in Net Other Post Employment Benefits Liability and Schedule of Employer Contributions .....	B-6	120
Schedule of Proportionate Share of Net Pension Liability (Asset) .....	B-7	121
Schedule of Pension Contributions .....	B-8	122
Notes to Proportionate Share of Net Pension Liability and Schedule of Pension Contributions.....	B-9	123
<b>Other Supplementary Information:</b>		
<b>Combining and Individual Fund Statements and Schedules:</b>		
<b>General Fund and Nonmajor Governmental Funds:</b>		
Combining Balance Sheet - Nonmajor Governmental Funds .....	C	131
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	C-1	132
General Fund:		
Schedule of Departmental Expenditures - Budget and Actual.....	C-2	133
<b>Nonmajor Special Revenue Funds:</b>		
Combining Balance Sheet - Nonmajor Special Revenue Funds .....	D	137
Combining Balance Sheet - Road Lighting Districts .....	D-1	140
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds .....	D-2	143

## TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
<b>Combining and Individual Fund Statements and Schedules (Continued):</b>		
<b>Nonmajor Special Revenue Funds (Continued):</b>		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Road Lighting Districts.....	D-3	146
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Fund .....	D-4	148
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Health Unit Fund.....	D-5	149
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Mental Health Center Fund .....	D-6	150
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 1 Fund.....	D-7	151
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 2 Fund.....	D-8	152
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 3 Fund .....	D-9	153
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 1 Fund .....	D-10	154
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 2 Fund .....	D-11	155
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 3 Fund .....	D-12	156
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 4 Fund .....	D-13	157
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 5 Fund .....	D-14	158
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 6 Fund .....	D-15	159
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Lighting District No. 7 Fund .....	D-16	160
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Law Officers' Court Fund .....	D-17	161

## TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
<b>Combining and Individual Fund Statements (continued):</b>		
<b>Nonmajor Special Revenue Funds (continued):</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Council on Aging Fund.....	D-18	162
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Judicial District Families in Need of Services (FINS) Fund .....	D-19	163
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Ascension Parish Library Fund.....	D-20	164
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - FEMA - Repetitive Loss Reduction Fund .....	D-21	165
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Section 8 Fund .....	D-22	166
<b>Nonmajor Debt Service Funds:</b>		
Combining Balance Sheet - Nonmajor Debt Service Funds .....	E	168
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds.....	E-1	170
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Sale & Use Tax No. 1 Sinking Fund .....	E-2	172
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - East Ascension Drainage Sinking Fund .....	E-3	173
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - West Ascension Drainage Sinking Fund.....	E-4	174
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Sale & Use Tax No. 2 Sinking Fund .....	E-5	175
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire Protection District No. 1 Sinking Fund.....	E-6	176
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Equipment Installment Purchase Debt Service Fund .....	E-7	177
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Bond Fund .....	E-8	178
<b>Nonmajor Capital Projects Funds:</b>		
Combining Balance Sheet - Nonmajor Capital Projects Funds.....	F	180
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds .....	F-1	182
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 1 Construction Fund.....	F-2	184
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 2 Construction Fund.....	F-3	185
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Fire District No. 3 Construction Fund .....	F-4	186
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Office Building Construction Fund .....	F-5	187

## TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
<b>Combining And Individual Fund Statements (continued):</b>		
<b>Nonmajor Capital Projects Funds (continued):</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Library Construction Fund .....	F-6	188
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Jail Construction Fund.....	F-7	189
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Community Development Block Grant Fund.....	F-8	190
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Community Development Block Grant (CDBG) Construction Fund .....	F-9	191
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual – Health Unit Construction Fund.....	F-10	192
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Park Construction Fund.....	F-11	193
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Lighting District Construction Fund.....	F-12	194
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hazard Mitigation Grant Program Fund.....	F-13	195
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Courthouse East Construction Fund.....	F-14	196
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Infrastructure Project Fund.....	F-15	197
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Dedicated Special Project Fund.....	F-16	198
<b>Major Capital Project Funds:</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - East Ascension Drainage Project Fund .....	F-17	199
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Road Project Fund .....	F-18	200
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Move Ascension Construction Fund .....	F-19	201
<b>Internal Service Funds:</b>		
Combining Statement of Net Position - Internal Service Funds.....	G	203
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds .....	G-1	204
Combining Statement of Cash Flows - Internal Service Funds.....	G-2	205
<b>Schedules of Compensation, Benefits, and Other Payments to Agency Heads:</b>		
Parish President Kenny Matassa and Library Director Angelle Deshautelles.....	H	206
Honorable Judge Marilyn Lambert.....	H-1	207
<b>Ascension Consolidated Utilities District No. 1:</b>		
Schedule of Insurance (Without Audit) .....	H-2	208
Schedule of Board Members (Without Audit) .....	H-3	209
Section 8 Program – Financial Data Schedule .....	I	210

## TABLE OF CONTENTS (Continued)

	<u>Exhibit</u>	<u>Page</u>
<b>STATISTICAL SECTION (UNAUDITED)</b>		
Net Position By Component, Last Ten Fiscal Years .....	J-1	212
Changes in Net Position, Last Ten Fiscal Years.....	J-2	213
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years .....	J-3	215
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-4	216
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-5	217
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years... ..	J-6	219
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years... ..	J-7	220
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years... ..	J-8	222
Principal Property Taxpayers, Current Year and Nine Years Ago.....	J-9	224
Property Tax Levies and Collections, Last Ten Years .....	J-10	225
Sales Tax Revenues, Last Ten Years.....	J-11	226
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	227
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years .....	J-13	228
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years .....	J-14	229
Computation of Direct and Overlapping Governmental Activities Debt .....	J-15	230
Legal Debt Margin Calculation, Last Ten Fiscal Years .....	J-16	231
Pledged Revenue Coverage, Last Ten Fiscal Years .....	J-17	232
Demographic and Economic Statistics, Last Ten Fiscal Years .....	J-18	233
Principal Employers, Current Year and Nine Years Ago.....	J-19	234
Full-Time Equivalent Parish Government Employees by Fund/Department, Last Ten Fiscal Years .....	J-20	235
Operating Indicators by Function/Program, Last Ten Fiscal Years .....	J-21	236
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years .....	J-22	237
 <b>SINGLE AUDIT SECTION</b>		
	<u>Schedule</u>	
<b>Schedule of Expenditures of Federal Awards.....</b>	<b>1</b>	<b>240</b>
<b>Note to Schedule of Expenditures of Federal Awards.....</b>		<b>241</b>
 <b>Other Independent Auditors' Reports:</b>		
Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....		243
Independent Auditors' Report on Parish System of Road Transportation.....		246
Independent Auditors' Report on Compliance for Each Major Program and Internal Control over Compliance Required by the Uniform Guidance .....		248
Schedule of Findings and Questioned Costs .....		251
Summary of Findings and Questioned Costs .....		252

## TABLE OF CONTENTS (Continued)

Exhibit   Page

### **Other Independent Auditors' Reports (continued):**

Summary of Prior Year Findings and Questioned Costs.....	255
Special Acknowledgements.....	256
Management's Corrective Action Plan .....	257



## INTRODUCTORY SECTION

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018





# Parish of Ascension

*Department of Finance*

**KENNY MATASSA**  
PARISH PRESIDENT

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

June 28, 2019

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, 2018. 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 2018 financial statements are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first document of the financial section of this report.

The Parish is required to undergo an annual single audit in conformance with the provisions of the Single Audit Act of 1996 and 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 124,672 as of June 2019, which represents a 16.3% growth since the 2010 U.S. Census of 107,215. This growth makes Ascension Parish one of the fastest growing parishes in Louisiana during that time period.

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

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

A determination of the financial reporting entity to be included in this 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 and Health Unit Construction Funds	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
5 <sup>th</sup> Ward Volunteer Fire Department	Discrete Component Unit
7 <sup>th</sup> District Volunteer Fire Department	Discrete Component Unit
Sorrento 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, East Ascension Drainage, and Road and Bridge Special Revenue Funds are presented in Exhibits B through B-2. 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-22, E through E-8, and F through F-16.

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

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

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

## **FACTORS AFFECTING FINANCIAL CONDITION**

### **Economic Condition and Outlook**

Ascension Parish has one of the Gulf South's most vibrant economies. The Gulf Coast chemical industry is expected to continue as a leading region for chemical manufacturing in the United States. Since 2006, Ascension Parish has recorded over \$7.7 billion in capital investment by new and expanding enterprises accompanied by the creation of over 2,632 direct new jobs. The Parish consistently ranks in the top ten parishes (counties) in the US for annual per capita business investment. The combination of excellent job opportunities and a high-quality public-school system has made Ascension one of the fastest growing parishes (counties) in the US. Additionally, the population growth has attracted retail and consumer enterprises as they seek new markets in which to expand.

Ascension Parish is strategically located in the middle of the Gulf South's "energy alley" on Interstate 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 international airport. Ascension is also home to a small commuter airport. Ascension is in proximity to three deep-water river ports (Baton Rouge, South Louisiana and New Orleans) and has three (3) Class A freight railways (Canadian National, Kansas City Southern and Union Pacific), as well as five exits on I-10.

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

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

- *Population:* 126,000
- *Employment:* For the month of December 2017, total employment in the Parish was 62,734; an increase of 4,394 jobs from the previous December. The February 2018 unemployment rate for the Parish was 3.5%, Louisiana's rate was 4.0%, and nation's rate was 4.1%.

The latest medium household income is \$76,040, which is 57% more than Louisiana and 28% more than the U.S. Growth in the Parish Labor Force continues to outpace the Region and the State with a 22.3% increase from December 2007 to December 2017. The Baton Rouge Region's rate was 13.6% and Louisiana's rate was 5.1%.

- *Industrial Sites:* Promotion of the 17,000 acre River Plex Mega Park site is still a major focus of business attraction for Ascension Parish. In addition to this site, Ascension has seven development-ready Certified Sites throughout the Parish.
- *Future Development:* The AEDC staff is working on a number of projects in the pipeline which have the potential to create another 1,756 jobs and represents \$9.7 billion, of which \$5.2 billion and 760 new jobs have the highest potential for new investment.

The Parish budget was prepared with a cautiously optimistic mindset. The Parish government recognizes the state of the nation, as well as the global economy, when setting budget projections. This conservative fiscal approach and the commitment to build and maintain financial reserves have resulted in a favorable Standard & Poor's credit rating of AA+. Additionally, the Parish currently has \$118.6 million in outstanding debt, which is significantly below the State imposed limit of \$540 million, or 35% of the total assessed value of taxable property.

### **Major Initiatives in 2019**

The priorities of the 2019 Budget are consistent with the priorities of prior years. As with the 2018 fiscal year, the 2019 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 \$111,046,000 for 2019 is as follows:

East Ascension Drainage Construction	\$ 39,657,000
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 30,861,000
• Various road transportation projects	
Courthouse Construction Fund	\$ 11,125,000
• New parish courthouse	
Fire District No. 1 Construction Fund	\$ 6,897,000
• Construction of new fire stations for District No. 1	
Road Construction	\$ 6,700,000
• Road overlay projects, subdivision ditch system improvement program	
Community Development Block Grant Construction Fund	\$ 6,990,000
• Parish sewer construction project	
Water/Wastewater Construction Fund	\$ 3,000,000
• Highway 42 Sewer Project at Oak Grove	
Infrastructure Projects Fund	\$ 1,300,000
• LA 3127 Highway extension project – Phase II	
Office Building Construction	\$ 1,215,500
• Roof replacement and fueling station at department of public works	

Fire District No. 3 Construction Fund	\$ 1,125,000
• Renovation/expansion admin building; new training tower	
Health Unit Construction Fund	\$ 825,000
• Senior Citizen Wellness Facility	
Jail Construction Fund	\$ 760,000
• Plumbing and electrical repairs to old jail	
Park Construction Fund	\$ 325,000
• Hillaryville Park Project	
Fire District No. 2 Construction Fund	\$ 265,500
• 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 a high priority of the Parish. As noted, the Parish is one of the fastest growing parishes in the State of Louisiana, which accelerates the need for transportation infrastructure improvements and maintenance. Accordingly, \$50.9 million has been committed for the parish transportation system in the Road Maintenance Fund, the Road Construction Fund, Move Ascension, and Infrastructure Projects Fund for 2019. The implementation of traffic impact fees on new developments will further help assist the Parish to invest in infrastructure projects at the places most needed.

As revenues are realized, the Parish will commit funds for overlays, reconstruction, and turn lanes to offset traffic congestion. Additionally, a feasibility study is underway to evaluate the possibility of adding a new interchange at I-10. Currently, the State is expanding I-10 from Highland Road in Baton Rouge to LA Highway 73 in Ascension Parish. 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.

Public open house meetings were held in the spring of 2019 to provide an opportunity for residents to view key recommendations from the Draft Master Land Use Plan and to discuss comments and questions with the planning team.

### **Recreation:**

During 2019, the Parish recreation department has plans to complete the Hillaryville Park project, Phase II of the Lamar Dixon Gym project and to continue maintaining the existing parks and facilities in the Parish.

## **Fire Protection:**

The Parish, through a dedicated property and sales tax, has committed funding for the improvements to fire protection services. During 2019, the Parish has planned for the construction of new fire stations in the Modeste, St. Amant and Sorrento 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 \$55.7 million committed to the maintenance and capital project funds in 2019 for infrastructure improvements throughout the drainage system. West Ascension Drainage District has \$1,010,500 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 2019, the Parish will have an upgrade to and connection of waste water treatment facilities in Darrow and Hillaryville areas.

The Parish has been awarded an USDA Rural Development Water Improvements Project for the West Bank in the amount of \$17.5 million of which \$9.7 million is a loan and \$7.8 million is a grant. This project consists of rehabilitations to the water distribution system, water meters, water treatment plant, and ground storage tanks.

## **AWARDS AND ACKNOWLEDGMENTS**

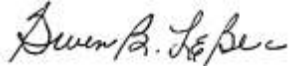
The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Finance Reporting to the Parish of Ascension for its Comprehensive Annual Financial Report each year for the ten years through 2017. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government accounting principles and applicable legal requirements.

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

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

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 dark ink, appearing to read "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, 2017**

*Christopher P. Morrill*

Executive Director/CEO

**PARISH OF ASCENSION  
PRINCIPAL OFFICIALS**

**DECEMBER 31, 2018**

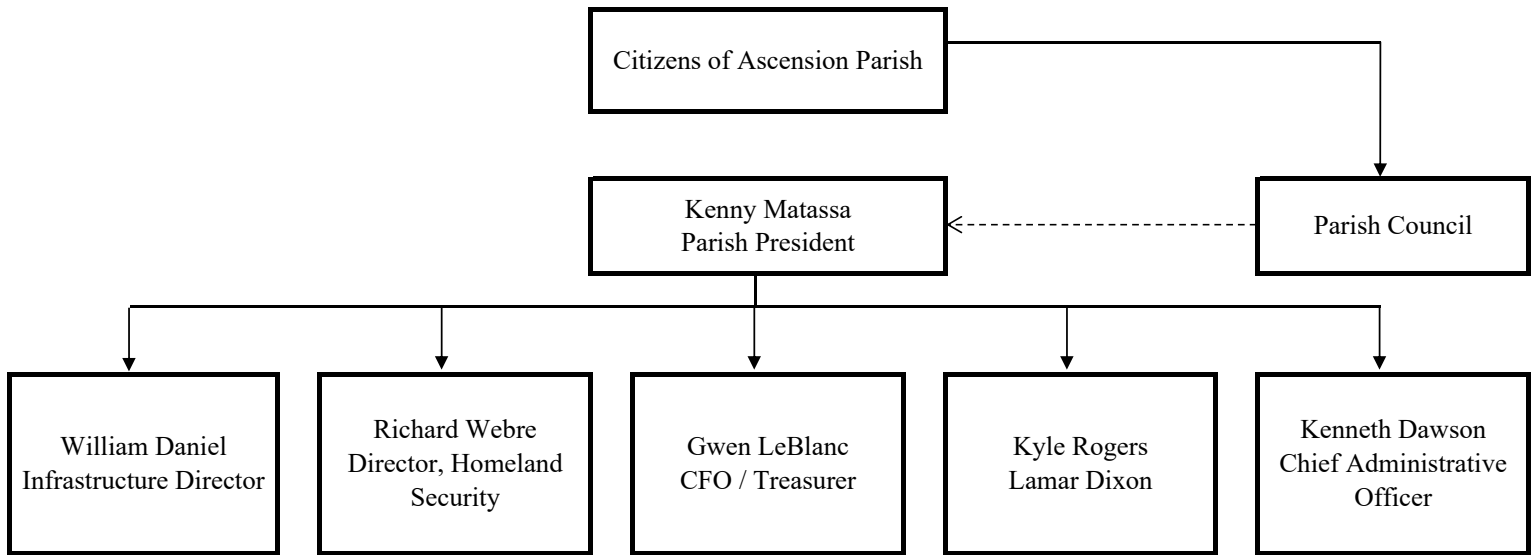
**TERM: JANUARY 1, 2016 – DECEMBER 31, 2019**

**PRESIDENT – KENNY MATASSA**

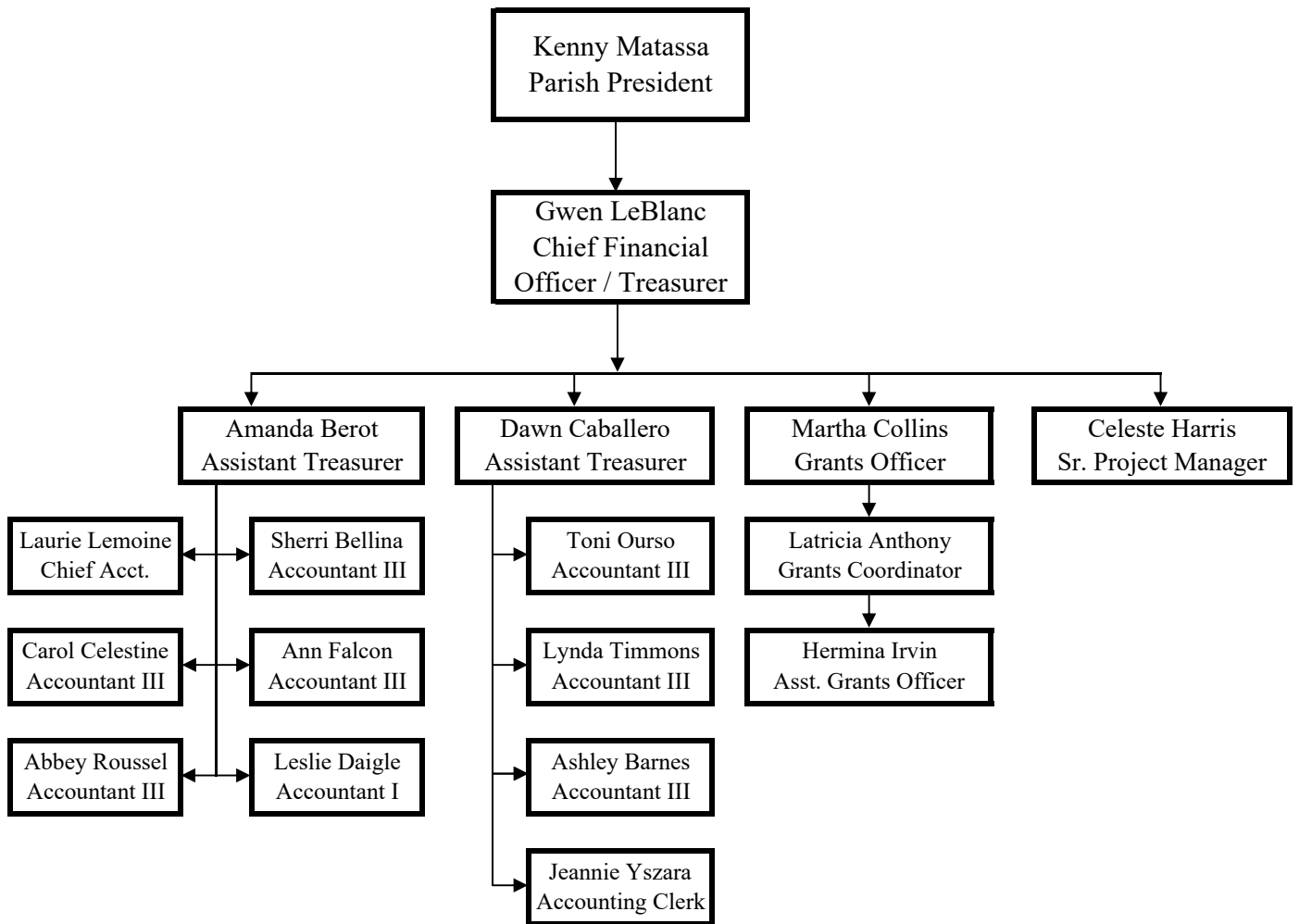
**COUNCIL MEMBERS**

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

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018





## 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, 2018, 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 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, Twenty-Third Judicial District Expense Fund, Twenty-Third Judicial District Public Defender Board, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Galvez-Lake Volunteer Fire Department, 5<sup>th</sup> Ward Volunteer Fire Department, and Sorrento Volunteer Fire Department. Those statements represent 87% 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 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 from 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 the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter - Change in Accounting Principle**

As described in Note 1 to the financial statements, in 2018, the Parish adopted new accounting guidance, GASB 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### **Emphasis of Matter - Prior Period Restatement**

As described in Note 20 to the financial statements, the 2018 financial statements have been restated to correct a material misstatement. Our opinion is not modified with respect to this matter.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 113 through 123 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

The combining and individual nonmajor fund financial statements, and accompanying budgetary schedules, schedules of compensation, benefits, and other payments to agency heads, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. 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, financial data schedule of the Section 8 Program, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, schedule of insurance and schedule of board members of Ascension Consolidated Utilities District No. 1, and statistical section 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 28, 2019 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 solely 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 28, 2019



**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 2018. 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 2018, 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 2018 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 \$461.5 million (net position). Of this amount, \$54.5 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 \$28.7 million during 2018.

Governmental activities' net position increased by \$25.7 million, which in comparison to the prior year, is an increase of approximately \$2.7 million. The increase is primarily the result of an increase ad valorem taxes, investment earnings, and operating grants and contributions. Governmental expenses of the primary government increased by \$15.4 million from 2017 due to increase in public works and culture and recreation expenditures.

Business-type net position of the Parish increased by \$3 million in 2018, which in comparison to the prior year, is a decrease of approximately \$4.1 million. The business-type expenses of the primary government increased by \$1.4 million related to the operations of newly acquired sewer systems and recognition of related depreciation.

- At year end, the primary government's governmental funds reported combined fund balances of \$267.6 million, an increase of \$12.6 million. The most significant increases in the governmental fund balances were attributable to increases in ad valorem and fines and forfeiture revenues. Most of the fund balances are restricted or committed to capital projects (\$142.1 million), drainage maintenance (\$30.4 million), debt service (\$3 million) and various other purposes (\$58.3 million).
- The Parish's unassigned fund balance was \$24.5 million at December 31, 2018.

Significant aspects of the Parish's financial well-being for 2018 are detailed throughout this analysis.

## **USING THIS ANNUAL REPORT**

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

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

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

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

### **Reporting the Parish as a Whole**

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

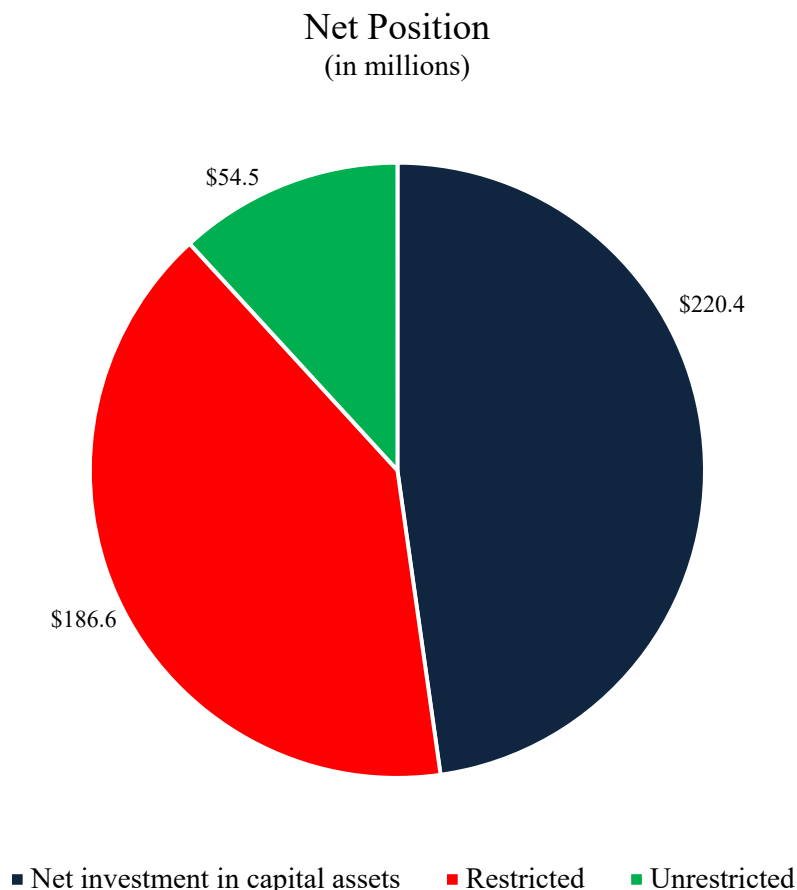
The Parish's net position, the difference between assets and liabilities, is one indicator used to measure the Parish's financial health or financial position. Increases or decreases in the Parish's net position over time are indicators of whether its financial health is improving or deteriorating. Other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

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

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

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

**Primary government** - At December 31, 2018, the net position was \$461.5 million for governmental and business-type activities, of which \$54.5 million was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limits the Parish's ability to use the net position for day-to-day operations.



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

Parish of Ascension Statement of Net Position December 31, 2018 and 2017 (in thousands)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2017 (1)	2018	2017 (1)	2018	2017 (1)
Current and other assets	\$ 296,608	\$ 281,457	\$ 18,955	\$ 16,556	\$ 315,563	\$ 298,013
Capital assets	<u>250,556</u>	<u>245,261</u>	<u>31,235</u>	<u>29,745</u>	<u>281,791</u>	<u>275,006</u>
Total assets	547,164	526,718	50,190	46,301	597,354	573,019
Deferred outflows of resources	<u>11,087</u>	<u>12,313</u>	<u>246</u>	<u>338</u>	<u>11,333</u>	<u>12,651</u>
Total assets and deferred outflows of resources	<u>\$ 558,251</u>	<u>\$ 539,031</u>	<u>\$ 50,436</u>	<u>\$ 46,639</u>	<u>\$ 608,687</u>	<u>\$ 585,670</u>
Current and other liabilities	\$ 17,867	\$ 19,056	\$ 2,121	\$ 1,442	\$ 19,988	\$ 20,498
Long-term liabilities	<u>122,155</u>	<u>130,972</u>	<u>80</u>	<u>279</u>	<u>122,235</u>	<u>131,251</u>
Total liabilities	<u>140,022</u>	<u>150,028</u>	<u>2,201</u>	<u>1,721</u>	<u>142,223</u>	<u>151,749</u>
Deferred inflows of resources	<u>4,669</u>	<u>1,108</u>	<u>344</u>	<u>56</u>	<u>5,013</u>	<u>1,164</u>
Net position:						
Net investment in capital assets	189,098	183,859	31,235	29,745	220,333	213,604
Restricted	186,414	180,474	198	283	186,612	180,757
Unrestricted	<u>38,048</u>	<u>23,562</u>	<u>16,458</u>	<u>14,834</u>	<u>54,506</u>	<u>38,396</u>
Total net position	<u>413,560</u>	<u>387,895</u>	<u>47,891</u>	<u>44,862</u>	<u>461,451</u>	<u>432,757</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 558,251</u>	<u>\$ 539,031</u>	<u>\$ 50,436</u>	<u>\$ 46,639</u>	<u>\$ 608,687</u>	<u>\$ 585,670</u>

(1) Restated. See Note 20 to 2018 Audited Financial Statements.

Total net position of the Parish's governmental activities increased by 6.6% or \$25.7 million during 2018, primarily related to an increase in operating grants and contributions, ad valorem taxes and investment earnings. Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements and may be used at the Parish's discretion. Finally, the net book value of the Parish's capital assets of the governmental activities increased by \$5.3 million during 2018. The changes in capital assets is discussed later in this analysis.

The net position of the Parish's business-type activities increased by \$3 million during 2018. The Parish's business-type activities includes wastewater treatment systems, two water distribution systems, and the Lamar Dixon Expo Center.

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

Parish of Ascension Changes in Net Position For the years ended December 31, 2018 and 2017 (in thousands)						
	Governmental Activities		Business-Type Activities		Total	
	2018	2017 (1)	2018	2017 (1)	2018	2017 (1)
Revenues:						
Program revenues:						
Charges for services	\$ 12,491	\$ 5,491	\$ 3,561	\$ 3,621	\$ 16,052	\$ 9,112
Operating grants and contributions	11,078	3,159	804	917	11,882	4,076
Capital grants and contributions	13,137	13,909	2,761	2,346	15,898	16,255
General revenues:						
Ad valorem	33,319	31,714	-	-	33,319	31,714
Sales taxes	53,779	57,478	-	-	53,779	57,478
Other	6,148	3,314	1,023	861	7,171	4,175
Total revenues	<u>129,952</u>	<u>115,065</u>	<u>8,149</u>	<u>7,745</u>	<u>138,101</u>	<u>122,810</u>
Functions/Program Expenses:						
General government	20,359	18,882	-	-	20,359	18,882
Public safety	13,086	12,740	-	-	13,086	12,740
Public works	25,949	21,115	-	-	25,949	21,115
Health and welfare	8,044	6,765	-	-	8,044	6,765
Culture and recreation	14,553	8,849	3,793	3,962	18,346	12,811
Transportation and development	13,439	11,820	-	-	13,439	11,820
Utility operations	-	-	5,752	4,232	5,752	4,232
Interest	4,432	4,318	-	-	4,432	4,318
Total expenses	<u>99,862</u>	<u>84,489</u>	<u>9,545</u>	<u>8,194</u>	<u>109,407</u>	<u>92,683</u>
Increase (decrease) in net position before transfers	30,090	30,576	(1,396)	(449)	28,694	30,127
Transfers, net	<u>(4,425)</u>	<u>(7,541)</u>	<u>4,425</u>	<u>7,541</u>	<u>-</u>	<u>-</u>
Change in net position	25,665	23,035	3,029	7,092	28,694	30,127
Net position - beginning	<u>387,895</u>	<u>364,860</u>	<u>44,862</u>	<u>37,770</u>	<u>432,757</u>	<u>402,630</u>
Net position - ending	<u>\$ 413,560</u>	<u>\$ 387,895</u>	<u>\$ 47,891</u>	<u>\$ 44,862</u>	<u>\$ 461,451</u>	<u>\$ 432,757</u>

(1) Restated. See Note 20 to the 2018 Audited Financial Statements.

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

**Blended Component Units**

East and West Ascension Drainage Districts  
Health Unit  
Health Unit Construction Fund  
Mental Health Center  
Fire Protection Districts No.1, No. 2, and No. 3  
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 Board  
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  
5<sup>th</sup> Ward Volunteer Fire Department  
7<sup>th</sup> District Volunteer Fire Department  
Sorrento 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 readily converted to cash. The governmental fund statements provide a detailed short-term view of the Parish's general government operations and the basic services it provides. Governmental fund information helps users determine whether there are more or fewer financial resources that can be spent in the near future to finance the Parish's programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation to the financial statements. The governmental major funds (Exhibits A-2 and A-4) presentation is presented using the modified accrual basis of accounting for the major funds of the Parish. Finally, combining financial statements of nonmajor funds can be found in the combining nonmajor fund statements that follow the basic financial statements.

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

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

**Notes to the financial statements** - The notes provide additional information that is essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements are a required part of the basic financial statements and can be found in Exhibit A-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 changes in net other postemployment benefits liability and schedule of employer contributions, schedule of proportionate share of net pension liability (asset), and schedule of pension contributions.

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

Also included in the 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.

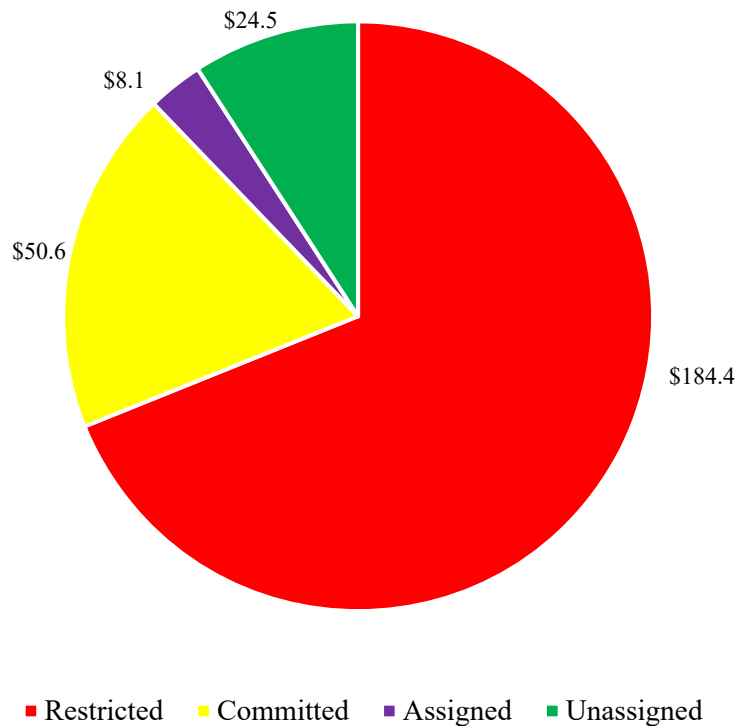
### **Financial Analysis of the Government's Funds**

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 2018 by fund type:

	(in thousands)					
	2018					2017 (1)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Total
Revenues & other sources	\$ 41,403	\$ 67,677	\$ 9,971	\$ 54,238	\$ 173,289	\$ 204,010
Expenditures & other uses	<u>37,277</u>	<u>87,760</u>	<u>9,969</u>	<u>25,686</u>	<u>160,692</u>	<u>141,688</u>
Net change in fund balance	4,126	(20,083)	2	28,552	12,597	62,322
Beginning fund balance	<u>39,006</u>	<u>99,489</u>	<u>3,010</u>	<u>113,536</u>	<u>255,041</u>	<u>192,719</u>
Ending fund balance	<u>\$ 43,132</u>	<u>\$ 79,406</u>	<u>\$ 3,012</u>	<u>\$ 142,088</u>	<u>\$ 267,638</u>	<u>\$ 255,041</u>

(1) Restated. See Note 20 to the 2018 Audited Financial Statements.

### Fund Balance by Classification (in millions)



At year end, fund balances were \$267.6 million. Unassigned fund balances were \$24.5 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 2019 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 \$43.1 million compared to the fund balance of \$39 million at the end of 2017. The General Fund had a net increase in fund balance of \$4.1 million compared to a net increase of \$5.9 million in 2017. Overall revenues for the General Fund declined \$9.1 related to the decrease in sales tax and intergovernmental revenues and a decrease in expenditures of \$1.4 million.

The Parish's other major funds are the East Ascension Drainage Fund, Road and Bridge Fund, East Ascension Drainage Project Fund, Road Project Fund, and the Move Ascension Fund. The East Ascension Drainage Fund's fund balance decreased by \$20.2 million during 2018 to \$29.1 million. The East Ascension Drainage Fund received \$25.3 million in revenues during 2018, an approximate \$3.8 million increase from 2017. Expenditures of \$10.3 million for 2018 related primarily to personnel and ongoing drainage system maintenance and improvements. Total expenditures decreased slightly from 2017 by approximately \$800,000. The large decrease in fund balance was related to a transfer of funds to the East Ascension Drainage Project Fund.

The Road and Bridge Fund's fund balance remained relatively flat with an increase of approximately \$38,000 from 2017. Comparatively, fund balance decreased by \$38,000 in the prior year.

The fund balances of the Road Project Fund, East Ascension Drainage Project Fund, and Move Ascension capital project funds increased by \$25.3 million collectively during 2018, compared to an increase of \$18.3 million in 2017. The primary increase in fund balance relates to a decrease in capital project expenditures during 2018. Expenditures for capital outlay during 2018 for these three major capital project funds were \$12.7 million, whereas, 2017 capital outlay expenditures were \$15.6 million. Additionally, net transfers from other funds increased by \$2.5 million.

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

Source of Revenue	(in thousands)			
	2018		2017	
	Revenue	Percent	Revenue	Percent
Taxes	\$ 88,534	78	\$ 89,727	82
Intergovernmental	14,046	12	11,290	10
Licenses and permits	3,915	3	3,720	4
Charges for services	2,255	2	2,487	2
Fines and forfeitures	2,015	2	322	1
Miscellaneous	3,456	3	1,254	1
Total	<u>\$ 114,221</u>	<u>100</u>	<u>\$ 108,800</u>	<u>100</u>

Of the \$114.2 million of governmental revenues in 2018, \$74.3 million was for restricted purposes. The remaining \$39.9 million, generated in the General Fund, was available to fund a number of Parish services. These undedicated revenues supported the Department of Public Works, Parish general government administrative functions, the Parish Jail system, Parish recreation programs and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner.

As noted above, the Parish's activities are significantly supported by tax revenues, which represent 78% and 83% of total governmental resources in 2018 and 2017, respectively.

(Continued)

Expenditures of the primary government increased by \$1.6 million in 2018. Expenditures for general governmental functions for each major function are summarized in the following table:

<u>Function</u>	(in thousands)			
	2018		2017	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 15,559	16	\$ 16,815	17
Public safety	11,095	11	11,311	12
Public works	21,478	22	19,277	20
Health and welfare	7,877	8	7,061	7
Culture and recreation	12,924	13	7,367	8
Debt service	9,743	10	6,981	7
Capital outlay	19,425	20	27,730	29
Total	<u>\$ 98,101</u>	<u>100</u>	<u>\$ 96,542</u>	<u>100</u>

The largest increase in expenditures was related to an increase in public works related to continued drainage and roadway infrastructure and maintenance, as well as an increase in culture and recreation expenditures related to the Great River Road Museum special project. Capital outlay decreased from 2017 by \$8.3 million.

### **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 2018 were as follows:

#### **Revenues:**

- A decrease in sales and use tax of \$2 million, or 8%;
- An increase in ad valorem taxes of \$266,500, or 6%;
- An increase in intergovernmental revenues of \$38,000, or 2%;

#### **Expenditures:**

- An increase in general operating expenditures of \$1,2 million, or 5%;
- A decrease in capital outlay expenditures of \$49,900 or 3%.

Resources available for appropriation (revenues and other financing sources) were \$41.4 million with expenditures and transfers to other funds totaling \$37.3 million. The operating surplus in the General Fund for 2018 was \$4.1 million and the ending fund balance was \$43.1 million at December 31, 2018.

(Continued)

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of 2018, the Parish had \$281.8 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 \$6.7 million, or 2.4%, over 2017. Capital assets were as follows:

	(in thousands)					
	Governmental		Business-type		Totals	
	Activities		Activities			
	2018	2017	2018	2017	2018	2017
Land	\$ 18,601	\$ 18,233	\$ 806	\$ 743	\$ 19,407	\$ 18,976
Construction in progress	25,205	32,712	1,037	1,460	26,242	34,172
Intangibles	-	-	492	-	492	-
Buildings	80,576	74,398	-	-	80,576	74,398
Vehicles	7,500	6,939	-	-	7,500	6,939
Equipment	7,601	8,076	131	102	7,732	8,178
Furniture and fixtures	585	376	-	-	585	376
Library materials	841	901	-	-	841	901
Infrastructure	109,647	103,702	28,769	27,440	138,416	131,142
Capital assets, net of depreciation	\$250,556	\$245,337	\$31,235	\$29,745	\$281,791	\$275,082

The \$6.7 million increase is attributable to additions within infrastructure and buildings. The Parish is responsible for the maintenance of approximately 1,440 roads and 82 bridges that cover 526 miles in Ascension Parish consisting of concrete, asphalt and gravel surfaces. Various other roads and bridges are located in Ascension Parish but are maintained by the Cities of Gonzales and Donaldsonville, the Town of Sorrento, or the State of Louisiana. Costs of roads constructed prior to 2003 were determined at estimated historical costs for capital outlay.

Easements consist of the sixty feet right-of-way for the roads maintained by the Parish. Additionally, the Parish has purchased easements along waterways for its ongoing drainage program to improve water flow and reduce flooding to its citizens. The acreage was determined through an estimation of right-of-way compared to the linear miles maintained by the Parish. Through this process the Parish estimated that 2,100 acres of land are maintained by the Parish. However, only those road and drainage easements on which the Parish expended funds are capitalized in these financial statements based on historical cost.

(Continued)

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

Drainage operations expended \$11.8 million during 2018 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 2018 were the Parish's major road construction projects and roads accepted into the Parish maintenance system that were donated by subdivision developers, as well as sewer systems that were donated to the Parish.

The Parish's 2019 capital budget provides for expenditures of \$111 million for capital projects, primarily for the East Ascension Major Drainage Construction Fund, Move Ascension Construction Fund, for various road projects, Courthouse East Construction Fund, the Community Development Block Grant Construction Fund, for the Parish sewer construction project, and Fire District No. 1 Construction Fund, for the construction of a new fire station. More detailed information about the Parish's capital assets is presented in Note 6 to the financial statements.

### **Debt**

At the end of 2018, the Parish had \$127.7 million in debt outstanding compared to \$135.3 million at the end of 2017, a decrease of \$7.5 million, as shown below:

	(Restated) Outstanding January 1, 2018	Increase	Decrease	Outstanding December 31, 2018
Public improvement	\$ 109,268,000	\$ -	\$ 3,945,000	\$ 105,323,000
General obligation	8,255,000	-	1,375,000	6,880,000
Installment purchase agreements	13,390	-	13,390	-
Bond premium	6,633,232	-	276,568	6,356,664
Accrued vacation leave	2,640,927	1,587,719	1,420,213	2,808,433
Net pension liability	7,127,697	199,697	2,165,906	5,161,488
Net other post employment benefits obligation	1,308,426	-	112,718	1,195,708
	<u>\$ 135,246,672</u>	<u>\$ 1,787,416</u>	<u>\$ 9,308,795</u>	<u>\$ 127,725,293</u>

(Continued)

The Parish retired \$5.3 million in bonds during 2018 through scheduled debt payments. The Parish's Standard & Poor's credit rating was upgraded from AA to 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 \$504.2 million state-imposed limit. Other obligations include accrued compensated absences, net pension liability, and other post-employment benefits. A more detailed analysis of the Parish's long-term liabilities is presented in Notes 7, 8, 10, and 12 to the financial statements.

## **ECONOMIC FACTORS AND THE 2019 BUDGET**

The 2019 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 2019 budget is the Parish ad valorem and sales tax collections that approximate 63% of budgeted revenue. The 2019 operating budget expenditures provide for increases in employee health insurance and an allowance for personnel costs.

For 2019, operating and capital revenues are budgeted at \$108.2, while operating and capital expenditures are projected to be \$210.6. If these estimates are realized, the Parish's fund balances are expected to decrease by \$102.4 million by the end of 2019.

The Parish's capital projects budget for 2019 totals \$111 million. Highlights from the Parish's major capital initiatives include:

East Ascension Drainage Construction	\$ 39,657,000
• Channel improvements, levee extension and restoration and basin improvement	
Move Ascension	\$ 30,861,000
• Various road transportation projects	
Courthouse Construction Fund	\$ 11,125,000
• New parish courthouse	
Fire District No. 1 Construction Fund	\$ 6,897,000
• Construction of new fire stations for District No. 1	

Road Construction	\$ 6,700,000
• Road overlay projects, subdivision ditch system improvement program	
Community Development Block Grant Construction Fund	\$ 6,990,000
• Parish sewer construction project	
Water/Wastewater Construction Fund	\$ 3,000,000
• Highway 42 Sewer Project at Oak Grove	
Infrastructure Projects Fund	\$ 1,300,000
• LA 3127 Highway extension project – Phase II	
Office Building Construction	\$ 1,215,500
• Roof replacement and fueling station at department of public works	
Fire District No. 3 Construction Fund	\$ 1,125,000
• Renovation/expansion admin building; new training tower	
Health Unit Construction Fund	\$ 825,000
• Senior Citizen Wellness Facility	
Jail Construction Fund	\$ 760,000
• Plumbing and electrical repairs to old jail	
Park Construction Fund	\$ 325,000
• Hillaryville Park Project	
Fire District No. 2 Construction Fund	\$ 265,500
• Construction of a fire station for District No. 2	

These plans were considered when adopting the operating and capital budgets for 2019. Appropriations of the General Fund budget are \$24.4 million, an increase of 12% percent over 2018 actual expenditures of \$21.8 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](mailto:gleblanc@apgov.us)  
Website: [www.ascensionparish.net](http://www.ascensionparish.net)





# BASIC FINANCIAL STATEMENTS

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



# PARISH OF ASCENSION

## STATEMENT OF NET POSITION

December 31, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities
<b>ASSETS</b>					
Cash and cash equivalents	\$ 89,601,820	\$ 3,602,329	\$ 93,204,149	\$ 37,562,577	\$ 2,172,127
Investments	154,430,938	14,261,567	168,692,505	4,803,087	18,171,257
Accounts receivable, net	39,380,451	719,952	40,100,403	4,196,070	1,483,044
Due from other governments	3,801,566	17,716	3,819,282	3,705,636	328,168
Internal balances	576,988	(576,988)	-	-	-
Prepaid and other assets	333,263	281	333,544	506,257	173,126
Inventories	-	-	-	3,043	246,048
Restricted assets	6,095,155	155,186	6,250,341	834,261	221,524
Net pension asset	2,387,885	198,217	2,586,102	131,990	35,375
Capital assets:					
Nondepreciable	43,806,000	1,959,485	45,765,485	1,842,800	246,725
Depreciable, net	206,749,888	29,275,549	236,025,437	20,109,204	10,968,289
Total assets	547,163,954	49,613,294	596,777,248	73,694,925	34,045,683
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension liability	5,406,568	245,544	5,652,112	8,547,823	43,823
Other post employment benefits	-	-	-	44,577	-
Deferred loss on debt refunding	5,680,008	-	5,680,008	-	230,094
Total deferred outflows of resources	11,086,576	245,544	11,332,120	8,592,400	273,917
Total assets and deferred outflows of resources	\$ 558,250,530	\$ 49,858,838	\$ 608,109,368	\$ 82,287,325	\$ 34,319,600
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 5,050,964	\$ 1,258,157	\$ 6,309,121	\$ 2,196,561	\$ 686,583
Contracts payable	4,210,709	-	4,210,709	-	-
Due to other governments	514,078	12,553	526,631	992,005	297,382
Accrued payroll	1,254,827	117,911	1,372,738	42,702	16,744
Unearned revenue	38,030	-	38,030	8,915	-
Customer deposits	-	155,186	155,186	-	55,737
Claims reserve:					
Due within one year	380,362	-	380,362	-	-
Due in more than one year	927,705	-	927,705	-	-
Long-term payables:					
Due within one year	6,425,000	-	6,425,000	836,954	220,323
Due in more than one year	114,943,097	-	114,943,097	1,966,131	3,707,678
Other post-employment benefits	1,115,378	80,330	1,195,708	22,657,388	1,833
Net pension liability	5,161,488	-	5,161,488	18,692,436	-
Total liabilities	140,021,638	1,624,137	141,645,775	47,393,092	4,986,280
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension liability	4,571,594	337,162	4,908,756	3,482,977	60,172
Other postemployment benefits	97,460	7,019	104,479	805,815	160
Total deferred inflows of resources	4,669,054	344,181	5,013,235	4,288,792	60,332
<b>NET POSITION</b>					
Net investment in capital assets	189,098,377	31,235,034	220,333,411	21,549,426	7,287,013
Restricted for:					
Capital projects	125,327,926	-	125,327,926	-	-
Public works	26,327,318	-	26,327,318	-	-
Public safety	21,462,663	-	21,462,663	623,135	-
Health and welfare	7,896,151	-	7,896,151	3,005,485	-
Debt service	3,011,730	-	3,011,730	-	148,680
Pension obligation	2,387,885	198,217	2,586,102	131,990	35,375
Unrestricted	38,047,788	16,457,269	54,505,057	5,295,405	21,801,920
Total net position	413,559,838	47,890,520	461,450,358	30,605,441	29,272,988
Total liabilities, deferred inflows of resources, and net position	\$ 558,250,530	\$ 49,858,838	\$ 608,109,368	\$ 82,287,325	\$ 34,319,600

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

# PARISH OF ASCENSION

## STATEMENT OF ACTIVITIES

For the year ended December 31, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 20,359,325	\$ 8,114,289	\$ 2,236,006	\$ 294,000
Public safety	13,085,869	1,990,878	1,807,500	79,040
Public works	25,948,924	153,150	5,109,112	-
Health and welfare	8,044,227	101,381	1,430,835	-
Culture and recreation	14,552,690	2,131,833	483,114	4,974,751
Transportation and development	13,439,315	-	11,473	7,789,001
Interest on long-term debt	4,431,993	-	-	-
Total governmental activities	<u>99,862,343</u>	<u>12,491,531</u>	<u>11,078,040</u>	<u>13,136,792</u>
Business-type activities:				
Utility operations	5,752,355	2,092,481	13,513	2,760,781
Lamar Dixon Expo Center	3,793,288	1,468,098	790,561	-
Total business-type activities	<u>9,545,643</u>	<u>3,560,579</u>	<u>804,074</u>	<u>2,760,781</u>
Total primary government	<u>\$ 109,407,986</u>	<u>\$ 16,052,110</u>	<u>\$ 11,882,114</u>	<u>\$ 15,897,573</u>
<b>Component units:</b>				
Governmental activities	\$ 61,471,900	\$ 19,998,697	\$ 4,468,072	\$ 46,680
Business-type activities	8,253,693	8,104,698	-	1,320
Total component units	<u>\$ 69,725,593</u>	<u>\$ 28,103,395</u>	<u>\$ 4,468,072</u>	<u>\$ 48,000</u>

General revenues:

    Taxes:

        Ad valorem

        Sales

        Franchise

        Occupancy

    Grants and contributions not restricted to specific programs and miscellaneous revenues

    Investment earnings (loss)

    Transfers of capital assets, net

    Transfers

        Total general revenues and transfers

    Increase in net position

Net position - beginning of year, as restated

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
\$ (9,715,030)	\$ -	\$ (9,715,030)	\$ -	\$ -
(9,208,451)	-	(9,208,451)	-	-
(20,686,662)	-	(20,686,662)	-	-
(6,512,011)	-	(6,512,011)	-	-
(6,962,992)	-	(6,962,992)	-	-
(5,638,841)	-	(5,638,841)	-	-
(4,431,993)	-	(4,431,993)	-	-
(63,155,980)	-	(63,155,980)	-	-
-	(885,580)	(885,580)	-	-
-	(1,534,629)	(1,534,629)	-	-
-	(2,420,209)	(2,420,209)	-	-
<u>\$ (63,155,980)</u>	<u>\$ (2,420,209)</u>	<u>\$ (65,576,189)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ (36,958,451)	\$ -
-	-	-	-	(147,675)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,958,451)</u>	<u>\$ (147,675)</u>
33,319,315	-	33,319,315	33,305,086	296,911
53,779,346	-	53,779,346	-	1,275,767
1,488,182	890,700	2,378,882	-	-
-	-	-	581,983	-
1,094,394	463	1,094,857	5,038,907	93,313
3,565,067	132,384	3,697,451	321,609	(232,999)
(50,380)	50,380	-	-	-
(4,375,000)	4,375,000	-	-	-
88,820,924	5,448,927	94,269,851	39,247,585	1,432,992
25,664,944	3,028,718	28,693,662	2,289,134	1,285,317
387,894,894	44,861,802	432,756,696	28,316,307	27,987,671
<u>\$ 413,559,838</u>	<u>\$ 47,890,520</u>	<u>\$ 461,450,358</u>	<u>\$ 30,605,441</u>	<u>\$ 29,272,988</u>

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

# PARISH OF ASCENSION BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2018

	General	East Ascension Drainage	Road and Bridge
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,710,855	\$ 2,882,411	\$ 27,635
Investments	32,320,670	20,567,383	-
Accounts receivable, net:			
Ad valorem taxes	4,770,232	5,837,643	-
Sales and use taxes	2,798,474	1,218,735	-
Other	637,510	104,380	76,790
Due from other governments:			
Grants	419,292	907,667	246,784
LA - State revenue sharing	98,196	171,168	-
LA - Severance	11,732	-	-
LA - Beer and Parish Transportation	15,516	-	76,017
LA - Other	495,582	-	-
Due from other funds	1,138,026	117,437	918,750
Restricted assets	-	-	-
Prepaid and other assets	500	-	-
Total assets	<u>\$ 47,416,585</u>	<u>\$ 31,806,824</u>	<u>\$ 1,345,976</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 1,247,180	\$ 846,585	\$ 323,156
Contracts payable	40,176	145,864	27,635
Accrued payroll	362,000	172,052	280,439
Deductions from ad valorem taxes:			
Contribution to retirement system	157,536	192,686	-
Due to other funds	1,954,623	-	164,738
Due to other governments	5,000	269,707	-
Unearned revenue	142,700	-	-
Total liabilities	<u>3,909,215</u>	<u>1,626,894</u>	<u>795,968</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	<u>375,195</u>	<u>1,053,441</u>	<u>79,969</u>
<b>FUND BALANCE</b>			
Nonspendable	500	-	-
Restricted for:			
Construction of capital assets	-	-	-
Debt service	-	-	-
Fire protection	-	-	-
Drainage maintenance	-	20,265,475	-
Health and mental health services	-	-	-
Law enforcement	96,267	-	-
Road lighting	-	-	-
Juvenile detention	3,651,340	-	-
Hazard mitigation	-	-	-
Road maintenance	-	-	470,039
Committed for:			
Construction of capital assets	-	-	-
Culture and recreation	6,692,498	-	-
Drainage maintenance	-	8,861,014	-
Health and mental health services	-	-	-
Law enforcement	186,444	-	-
Road lighting	-	-	-
Assigned for subsequent year's expenditures	8,024,300	-	-
Unassigned	<u>24,480,826</u>	<u>-</u>	<u>-</u>
Fund balance	<u>43,132,175</u>	<u>29,126,489</u>	<u>470,039</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 47,416,585</u>	<u>\$ 31,806,824</u>	<u>\$ 1,345,976</u>

East Ascension Drainage Project	Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ 14,948,119	\$ 1,774,634	\$ 22,714,557	\$ 41,796,675	\$ 88,854,886
33,287,074	13,337,821	8,415,208	40,793,362	148,721,518
-	-	-	22,812,476	33,420,351
-	-	-	-	4,017,209
167,616	145,647	42,348	738,602	1,912,893
-	-	-	654,643	2,228,386
-	-	-	693,950	963,314
-	-	-	-	11,732
-	-	-	-	91,533
-	-	-	-	495,582
-	248,279	-	670,157	3,092,649
-	6,095,155	-	-	6,095,155
-	-	-	118,658	119,158
<u>\$ 48,402,809</u>	<u>\$ 21,601,536</u>	<u>\$ 31,172,113</u>	<u>\$ 108,278,523</u>	<u>\$ 290,024,366</u>
\$ -	\$ -	\$ -	\$ 528,792	\$ 2,945,713
455,173	193,551	1,032,798	2,315,512	4,210,709
-	-	-	384,906	1,199,397
-	-	-	754,604	1,104,826
-	-	-	396,300	2,515,661
-	-	-	239,371	514,078
-	6,201,775	-	187,665	6,532,140
<u>455,173</u>	<u>6,395,326</u>	<u>1,032,798</u>	<u>4,807,150</u>	<u>19,022,524</u>
-	78,350	-	1,777,054	3,364,009
-	-	-	118,658	119,158
47,947,636	2,403,110	29,747,422	45,229,758	125,327,926
-	-	-	3,011,730	3,011,730
-	-	-	17,408,776	17,408,776
-	-	-	1,131,087	21,396,562
-	-	-	7,896,151	7,896,151
-	-	-	81,681	177,948
-	-	-	3,615,420	3,615,420
-	-	-	-	3,651,340
-	-	-	1,419,751	1,419,751
-	-	-	-	470,039
-	12,724,750	391,893	3,643,433	16,760,076
-	-	-	12,352,399	19,044,897
-	-	-	158,426	9,019,440
-	-	-	5,166,540	5,166,540
-	-	-	-	186,444
-	-	-	460,509	460,509
-	-	-	-	8,024,300
-	-	-	-	24,480,826
<u>47,947,636</u>	<u>15,127,860</u>	<u>30,139,315</u>	<u>101,694,319</u>	<u>267,637,833</u>
<u>\$ 48,402,809</u>	<u>\$ 21,601,536</u>	<u>\$ 31,172,113</u>	<u>\$ 108,278,523</u>	<u>\$ 290,024,366</u>

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

# PARISH OF ASCENSION

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

December 31, 2018

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

Total fund balances - governmental funds (Exhibit A-2)		\$	267,637,833
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.			250,253,219
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	\$	214,105	
Deferred loss on debt refunding		<u>5,680,008</u>	5,894,113
Some revenues were collected more than sixty days after year-end and, therefore are not available soon enough to pay for current period expenditures.			9,858,160
Long-term liabilities (e.g. bonds, leases), are not due and payable in the current period and, therefore, are not reported in the governmental funds, excluding internal service fund amounts.			
Accrued interest payable		(820,829)	
Long-term debt payable		(118,559,663)	
Compensated absences payable		<u>(2,808,434)</u>	
			(122,188,926)
Pension and net other post-employment benefits related obligations are not due and payable with current resources and, therefore, are not reported in governmental funds, excluding amounts included in the internal service funds referenced below.			
Net pension asset		2,274,208	
Net pension liability		(5,161,488)	
Deferred outflows related to pension liability		5,265,749	
Deferred inflows related to pension liability		(4,378,231)	
Net other post employment benefit obligation		(1,051,003)	
Deferred inflows related to other post employment benefits		<u>(91,835)</u>	
			(3,142,600)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The assets and liabilities of internal service funds are included in governmental activities in the statement of net position.			<u>5,248,039</u>
Net position of governmental activities (Exhibit A)		\$	<u><u>413,559,838</u></u>

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



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

For the year ended December 31, 2018

	<u>General</u>	<u>East Ascension Drainage</u>	<u>Road and Bridge</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 4,755,091	\$ 5,818,843	\$ -
Sales	25,500,352	15,859,545	-
Franchise and beer	1,468,472	-	-
Intergovernmental	1,485,132	2,644,858	1,382,689
Licenses and permits	3,914,623	-	-
Fines and forfeitures	72,252	-	-
Charges for services	2,073,553	-	153,150
Miscellaneous	653,919	948,166	18,945
	<hr/>	<hr/>	<hr/>
Total revenues	39,923,394	25,271,412	1,554,784
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
General government	14,643,092	-	-
Public safety	4,123,278	-	-
Public works	-	9,359,358	9,235,494
Health and welfare	-	-	-
Culture and recreation	2,571,165	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Capital outlay	446,378	916,693	1,417,733
	<hr/>	<hr/>	<hr/>
Total expenditures	21,783,913	10,276,051	10,653,227
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	18,139,481	14,995,361	(9,098,443)
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	1,352,172	-	9,501,670
Proceeds from sale of property	127,158	218,449	74,084
Proceeds from insurance	-	-	-
Transfers out	(15,492,674)	(35,438,500)	(438,420)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(14,013,344)	(35,220,051)	9,137,334
	<hr/>	<hr/>	<hr/>
Net change in fund balance	4,126,137	(20,224,690)	38,891
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year, restated	39,006,038	49,351,179	431,148
	<hr/>	<hr/>	<hr/>
End of year	\$ 43,132,175	\$ 29,126,489	\$ 470,039
	<hr/>	<hr/>	<hr/>

East Ascension Drainage Project	Road Project	Move Ascension	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 22,693,118	\$ 33,267,052
-	8,279,633	-	4,139,816	53,779,346
-	-	-	19,710	1,488,182
-	17,424	-	8,515,772	14,045,875
-	-	-	-	3,914,623
-	-	-	1,942,730	2,014,982
-	-	-	28,064	2,254,767
145,367	218,672	391,893	1,079,187	3,456,149
145,367	8,515,729	391,893	38,418,397	114,220,976
-	-	-	915,991	15,559,083
-	-	-	6,971,893	11,095,171
533,238	797,890	5,973	1,546,521	21,478,474
-	-	-	7,876,750	7,876,750
-	-	-	10,352,451	12,923,616
-	-	-	5,333,390	5,333,390
-	-	-	4,410,077	4,410,077
947,885	3,283,228	7,164,435	5,248,215	19,424,567
1,481,123	4,081,118	7,170,408	42,655,288	98,101,128
(1,335,756)	4,434,611	(6,778,515)	(4,236,891)	16,119,848
30,750,000	-	-	16,987,037	58,590,879
-	-	-	7,493	427,184
-	-	-	49,762	49,762
-	(1,812,829)	-	(9,408,456)	(62,590,879)
30,750,000	(1,812,829)	-	7,635,836	(3,523,054)
29,414,244	2,621,782	(6,778,515)	3,398,945	12,596,794
18,533,392	12,506,078	36,917,830	98,295,374	255,041,039
\$ 47,947,636	\$ 15,127,860	\$ 30,139,315	\$ 101,694,319	\$ 267,637,833

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, 2018

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)	\$	12,596,794
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	\$	19,424,567
Depreciation expense, excluding internal service funds	<u>(21,620,444)</u>	(2,195,877)
The net effect of various transactions involving capital assets, trade-ins, and donations, is to increase net position.		7,440,063
Because some revenues are not collected for sixty days after year end, they are not considered "available" revenues in the governmental funds.		
Grant revenues	2,368,483	
Ad valorem and state revenue sharing taxes	52,263	
Investment income	<u>305,736</u>	2,726,482
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.		
		(167,506)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, payment of principal is an expenditure in the governmental funds but reduces the liability in the statement of activities.		
Scheduled principal payments on debt	5,333,390	
Amortization of deferred loss on refunding bonds	(275,481)	
Amortization of prepaid bond insurance	(10,909)	
Amortization of bond premium	<u>276,569</u>	5,323,569
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		(12,095)
Change in other post employment benefits obligation are reported only in the Statement of Activities		7,242
Change in net pension obligations are reported only in the Statement of Activities		(261,752)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenues of internal service funds are included in governmental activities in the statement of net position.		
		<u>208,024</u>
Change in net position of governmental activities (Exhibit A-1)	<u>\$</u>	<u>25,664,944</u>

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

## PARISH OF ASCENSION

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

December 31, 2018

	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
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 1,850,140	\$ 1,751,939	\$ 250	\$ 3,602,329	\$ 746,934
Investments	13,995,202	-	266,365	14,261,567	5,709,420
Accounts receivable, net	309,822	279,729	130,401	719,952	30,098
Due from other governments	6,761	10,955	-	17,716	10,919
Restricted assets	47,459	-	107,727	155,186	-
Net pension asset	42,865	64,328	91,024	198,217	113,677
Prepaid assets	281	-	-	281	-
Total current assets	16,252,530	2,106,951	595,767	18,955,248	6,611,048
Long-term assets:					
Capital assets:					
Nondepreciable	1,216,485	670,000	73,000	1,959,485	-
Depreciable, net	10,756,152	13,136,352	5,383,045	29,275,549	302,669
Total long-term assets	11,972,637	13,806,352	5,456,045	31,235,034	302,669
Total assets	28,225,167	15,913,303	6,051,812	50,190,282	6,913,717
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Pension liability	53,099	79,687	112,758	245,544	140,819
Total assets and deferred outflows of resources	\$ 28,278,266	\$ 15,992,990	\$ 6,164,570	\$ 50,435,826	\$ 7,054,536
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 918,852	\$ 76,892	\$ 262,413	\$ 1,258,157	\$ 179,596
Due to other funds	-	576,988	-	576,988	-
Due to other governments	-	-	12,553	12,553	-
Accrued payroll	28,638	43,667	45,606	117,911	55,430
Unearned revenue	-	-	-	-	41
Meter deposits	47,459	-	107,727	155,186	-
Total current liabilities	994,949	697,547	428,299	2,120,795	235,067
Long-term liabilities:					
Claims reserve:					
Due within one year	-	-	-	-	380,362
Due in more than one year	-	-	-	-	927,705
Other post employment benefits	2,525	46,994	30,811	80,330	64,375
Total long-term liabilities	2,525	46,994	30,811	80,330	1,372,442
Total liabilities	997,474	744,541	459,110	2,201,125	1,607,509
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pension liability	72,912	109,420	154,830	337,162	193,363
Other post employment benefits	221	4,106	2,692	7,019	5,625
Total deferred inflows of resources	73,133	113,526	157,522	344,181	198,988
<b>NET POSITION</b>					
Investment in capital assets	11,972,637	13,806,352	5,456,045	31,235,034	302,669
Restricted for pension obligation	42,865	64,328	91,024	198,217	113,677
Unrestricted	15,192,157	1,264,243	869	16,457,269	4,831,693
Total net position	27,207,659	15,134,923	5,547,938	47,890,520	5,248,039
Total liabilities, deferred inflows of resources, and net position	\$ 28,278,266	\$ 15,992,990	\$ 6,164,570	\$ 50,435,826	\$ 7,054,536

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, 2018

	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
<b>OPERATING REVENUES</b>					
Charges for services:					
Sewer	\$ 308,228	\$ -	\$ -	\$ 308,228	\$ -
Water	230,014	-	1,554,239	1,784,253	-
Rent and ancillary services	-	1,468,098	-	1,468,098	1,952,174
Insurance premiums	-	-	-	-	2,327,500
Franchise fees	890,700	-	-	890,700	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating revenues	1,428,942	1,468,098	1,554,239	4,451,279	4,279,674
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>OPERATING EXPENSES</b>					
Personnel, general and administrative	545,900	1,204,809	1,059,695	2,810,404	1,301,034
Depreciation	760,053	886,349	247,995	1,894,397	74,649
Maintenance and supplies	612,264	960,442	233,193	1,805,899	835,251
Professional services	1,187,139	3,570	279,668	1,470,377	120,697
Rent and utilities	117,344	603,586	100,120	821,050	49,607
Cost of water	250,094	-	196,138	446,232	-
Insurance premiums	93,344	102,500	49,000	244,844	938,925
Insurance claims	-	-	-	-	483,132
Miscellaneous	14,564	32,032	5,844	52,440	2,335
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total operating expenses	3,580,702	3,793,288	2,171,653	9,545,643	3,805,630
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Operating income (loss)	(2,151,760)	(2,325,190)	(617,414)	(5,094,364)	474,044
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Grants and contributions	4,326	790,561	9,187	804,074	11,473
Investment earnings (loss)	134,414	(3,329)	1,299	132,384	96,804
Gain on disposal of capital assets	-	463	-	463	703
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total nonoperating revenues	138,740	787,695	10,486	936,921	108,980
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Income (loss) before capital grants, contributions and transfers	(2,013,020)	(1,537,495)	(606,928)	(4,157,443)	583,024
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Capital grants and contributions	2,760,781	-	-	2,760,781	-
Transfers in	4,025,000	-	350,000	4,375,000	-
Transfers out	-	-	-	-	(375,000)
Capital asset contributions from other funds	62,900	-	-	62,900	-
Capital asset contributions to other funds	(12,520)	-	-	(12,520)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income (loss)	4,823,141	(1,537,495)	(256,928)	3,028,718	208,024
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET POSITION</b>					
Beginning of year, restated	22,384,518	16,672,418	5,804,866	44,861,802	5,040,015
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
End of year	<u>\$ 27,207,659</u>	<u>\$ 15,134,923</u>	<u>\$ 5,547,938</u>	<u>\$ 47,890,520</u>	<u>\$ 5,248,039</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, 2018

	Ascension Consolidated Utilities District No. 2	Lamar Dixon Expo Center	Parish Utilities of Ascension	Business-type Activities - Enterprise Funds	Governmental Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 1,370,070	\$ 1,421,257	\$ 1,561,386	\$ 4,352,713	\$ 4,270,099
Payments to suppliers	(1,991,274)	(2,260,494)	(1,014,680)	(5,266,448)	(3,471,438)
Payments to employees	(558,672)	(905,170)	(849,447)	(2,313,289)	(376,992)
Net cash provided (used) by operating activities	(1,179,876)	(1,744,407)	(302,741)	(3,227,024)	421,669
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Transfers in from other funds	4,025,000	-	350,000	4,375,000	-
Transfers out to other funds	-	-	-	-	(375,000)
Operating grants	-	790,561	9,187	799,748	11,473
Decrease in due from other governments	9,561	116,913	-	126,474	69,354
Increase in due to other governments	-	-	12,553	-	-
Increase (decrease) in meter deposits	1,215	-	(407)	-	-
Decrease in due to other funds	-	576,988	-	-	-
Net cash provided (used) by noncapital and related financing activities	4,035,776	1,484,462	371,333	5,301,222	(294,173)
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>					
Capital asset additions	(3,310,271)	(28,058)	(46,397)	(3,384,726)	(125,229)
Capital grants and contributions	2,815,487	-	-	2,815,487	-
Proceeds from sale of capital assets	-	463	-	463	703
Net cash used by capital and related financing activities	(494,784)	(27,595)	(46,397)	(568,776)	(124,526)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest on investments	134,414	(3,329)	1,299	132,384	96,804
Net change in investments	(1,718,951)	989	(23,901)	(1,741,863)	137,097
Net cash provided (used) by investing activities	(1,584,537)	(2,340)	(22,602)	(1,609,479)	233,901
Net decrease in cash	776,579	(289,880)	(407)	(104,057)	236,871
<b>CASH</b>					
Beginning of period	1,121,020	2,041,819	108,384	3,271,223	510,063
End of period	\$ 1,897,599	\$ 1,751,939	\$ 107,977	\$ 3,757,515	\$ 746,934
<b>RECONCILIATION OF CASH AND RESTRICTED CASH</b>					
Cash and cash equivalents	1,850,140	1,751,939	250	3,602,329	746,934
Restricted cash and cash equivalents	47,459	-	107,727	155,186	-
Total cash	\$ 1,897,599	\$ 1,751,939	\$ 107,977	\$ 3,757,515	\$ 746,934
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$ (2,151,760)	\$ (2,325,190)	\$ (617,414)	\$ (5,094,364)	\$ 474,044
Adjustments to reconcile operating income (loss) to net cash used for operating activities:					
Depreciation	760,053	886,349	247,995	1,894,397	74,649
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment obligations	(2,182)	(2,899)	(11,461)	(16,542)	(11,104)
Change in operating assets and liabilities:					
Accounts receivable	(58,872)	(46,841)	7,147	(98,566)	(9,575)
Accounts payable and accrued liabilities	272,885	(255,826)	70,992	88,051	(106,345)
Net cash provided (used) by operating activities	\$ (1,179,876)	\$ (1,744,407)	\$ (302,741)	\$ (3,227,024)	\$ 421,669
<b>Supplemental schedule of noncash capital financing activities:</b>					
Contribution of capital assets from other funds	\$ 50,380	\$ -	\$ -	\$ 50,380	\$ -

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, 2018

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)	Assessor (1)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,305,070	\$ 21,630,296	\$ 8,278,485	\$ 735,359
Investments	-	-	1,470,245	-
Accounts receivable, net	34,233	1,487,286	142,769	2,230,692
Due from other governments	49,793	2,437,064	12,450	67,802
Prepaid items	51,331	-	46,120	24,877
Restricted assets	-	493,977	-	-
Net pension asset	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Non-depreciable	-	1,842,800	-	-
Depreciable, net	94,069	17,240,731	167,157	280,777
Total assets	1,534,496	45,132,154	10,117,226	3,339,507
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension liability	336,225	6,823,978	845,452	363,704
Other post employment benefit	-	31,159	13,418	-
Total deferred outflows of resources	336,225	6,855,137	858,870	363,704
Total assets and deferred outflows of resources	\$ 1,870,721	\$ 51,987,291	\$ 10,976,096	\$ 3,703,211
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 118,836	\$ 1,525,773	\$ 26,826	\$ 29,241
Due to other governments	-	-	-	-
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Long-term payables:				
Due within one year	-	705,145	2,474	-
Due in more than one year	-	1,572,297	79,983	-
Other post-employment benefits	-	17,011,746	3,686,533	1,903,868
Net pension liability	313,016	14,308,315	3,470,639	432,219
Total liabilities	431,852	35,123,276	7,266,455	2,365,328
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension liability	119,232	2,701,383	123,034	308,137
Other post employment benefit	-	800,989	-	-
Total deferred inflows of resources	119,232	3,502,372	123,034	308,137
<b>NET POSITION (DEFICIT)</b>				
Net investment in capital assets	94,069	19,083,531	167,157	280,777
Restricted	113,910	270,405	-	-
Pension obligation	-	-	-	-
Unrestricted	1,111,658	(5,992,293)	3,419,450	748,969
Total net position	1,319,637	13,361,643	3,586,607	1,029,746
Total liabilities, deferred inflows of resources, and net position	\$ 1,870,721	\$ 51,987,291	\$ 10,976,096	\$ 3,703,211

(1) December 31, 2017

(2) June 30, 2017

(3) June 30, 2018

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

<b>Parish Court</b>	<b>(Compiled) Galvez-Lake VFD (1)</b>	<b>Prairieville VFD (1)</b>	<b>Public Defender Office (3)</b>	<b>Criminal Court</b>
\$ -	\$ 233,840	\$ 532,096	\$ 237,864	\$ -
-	-	70,438	-	695,388
18,435	-	-	-	-
737,882	-	40,997	53,147	168,658
-	-	-	-	-
-	-	-	-	-
21,107	-	-	-	110,883
-	-	-	-	-
-	-	-	-	-
6,113	39,995	128,382	903	18,444
783,537	273,835	771,913	291,914	993,373
41,105	-	-	-	137,359
-	-	-	-	-
41,105	-	-	-	137,359
\$ 824,642	\$ 273,835	\$ 771,913	\$ 291,914	\$ 1,130,732
\$ 9,477	\$ -	\$ -	\$ -	\$ 40,613
198,200	-	-	-	731,859
-	-	5,357	12,460	14,847
-	-	-	-	8,915
-	-	-	-	-
-	-	-	-	-
12,719	-	-	-	42,522
168,247	-	-	-	-
388,643	-	5,357	12,460	838,756
42,582	-	-	-	188,609
1,111	-	-	-	3,715
43,693	-	-	-	192,324
6,113	39,995	128,382	903	18,444
155,727	-	-	-	83,093
21,107	-	-	-	110,883
209,359	233,840	638,174	278,551	(112,768)
392,306	273,835	766,556	279,454	99,652
\$ 824,642	\$ 273,835	\$ 771,913	\$ 291,914	\$ 1,130,732

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

Decemeber 31, 2018

	Communication District (1)	Judicial Expense (1)	Ascension Council on Aging, Inc. (2)	Ascension Economic Development Corporation (1)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,374,647	\$ 1,747,576	\$ 151,301	\$ 351,901
Investments	-	-	2,415,391	-
Accounts receivable, net	282,655	-	-	-
Due from other governments	-	40,076	18,089	-
Prepaid items	268,372	-	115,557	-
Restricted assets	-	-	-	340,284
Net pension asset	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Non-depreciable	-	-	-	-
Depreciable, net	1,089,171	87,308	894,685	6,037
Total assets	3,014,845	1,874,960	3,595,023	698,222
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension liability	-	-	-	-
Other post employment benefit	-	-	-	-
Total deferred outflows of resources	-	-	-	-
Total assets and deferred outflows of resources	\$ 3,014,845	\$ 1,874,960	\$ 3,595,023	\$ 698,222
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 416,233	\$ 2,072	\$ 18,196	\$ 9,044
Due to other governments	-	61,946	-	-
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Long-term payables:				
Due within one year	129,335	-	-	-
Due in more than one year	273,243	-	40,608	-
Other post-employment benefits	-	-	-	-
Net pension liability	-	-	-	-
Total liabilities	818,811	64,018	58,804	9,044
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension liability	-	-	-	-
Other post employment benefit	-	-	-	-
Total deferred inflows of resources	-	-	-	-
<b>NET POSITION (DEFICIT)</b>				
Net investment in capital assets	686,593	87,308	894,685	6,037
Restricted	-	1,034,932	1,970,553	-
Pension obligation	-	-	-	-
Unrestricted	1,509,441	688,702	670,981	683,141
Total net position	2,196,034	1,810,942	3,536,219	689,178
Total liabilities, deferred inflows of resources, and net position	\$ 3,014,845	\$ 1,874,960	\$ 3,595,023	\$ 698,222

(1) December 31, 2017

(2) June 30, 2017

(3) June 30, 2018

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

Exhibit A-9  
(Continued)

Ascension Parish Tourist Commission (1)	5th Ward VFD (1)	7th District VFD (1)	Sorrento VFD (1)	Total
\$ 594,045	\$ 46,447	\$ 163,166	\$ 180,484	\$ 37,562,577
151,625	-	-	-	4,803,087
-	-	-	-	4,196,070
79,678	-	-	-	3,705,636
-	-	-	-	506,257
-	-	-	-	834,261
-	-	-	-	131,990
-	-	-	3,043	3,043
-	-	-	-	1,842,800
55,432	-	-	-	20,109,204
880,780	46,447	163,166	183,527	73,694,925
-	-	-	-	8,547,823
-	-	-	-	44,577
-	-	-	-	8,592,400
\$ 880,780	\$ 46,447	\$ 163,166	\$ 183,527	\$ 82,287,325
\$ 250	\$ -	\$ -	\$ -	\$ 2,196,561
-	-	-	-	992,005
-	869	-	9,169	42,702
-	-	-	-	8,915
-	-	-	-	836,954
-	-	-	-	1,966,131
-	-	-	-	22,657,388
-	-	-	-	18,692,436
250	869	-	9,169	47,393,092
-	-	-	-	3,482,977
-	-	-	-	805,815
-	-	-	-	4,288,792
55,432	-	-	-	21,549,426
-	-	-	-	3,628,620
-	-	-	-	131,990
825,098	45,578	163,166	174,358	5,295,405
880,530	45,578	163,166	174,358	30,605,441
\$ 880,780	\$ 46,447	\$ 163,166	\$ 183,527	\$ 82,287,325

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

For the year ended December 31, 2018

	<b>District Attorney (1)</b>	<b>Sheriff (3)</b>	<b>Clerk of Court (3)</b>	<b>Assessor (1)</b>
<b>EXPENSES</b>	\$ 4,635,989	\$ 40,161,268	\$ 4,546,646	\$ 2,776,636
<b>PROGRAM REVENUES:</b>				
Charges for services	1,952,885	7,300,741	5,596,870	6,562
Operating grants and contributions	2,483,795	394,223	-	-
Capital grants and contributions	-	-	-	-
Net program revenues (expenses)	<u>(199,309)</u>	<u>(32,466,304)</u>	<u>1,050,224</u>	<u>(2,770,074)</u>
<b>GENERAL REVENUES:</b>				
Taxes:				
Ad valorem	-	29,460,512	-	2,212,487
Occupancy	-	-	-	-
Grants and contributions not restricted to specific programs	6,939	3,349,000	-	101,703
Miscellaneous	-	-	336,083	422,508
Investment earnings	8,376	222,016	73,368	4,484
Total general revenues and transfers	<u>15,315</u>	<u>33,031,528</u>	<u>409,451</u>	<u>2,741,182</u>
Changes in net position	(183,994)	565,224	1,459,675	(28,892)
Net position - beginning of year, restated	<u>1,503,631</u>	<u>12,796,419</u>	<u>2,126,932</u>	<u>1,058,638</u>
Net position - end of year	<u><u>\$ 1,319,637</u></u>	<u><u>\$ 13,361,643</u></u>	<u><u>\$ 3,586,607</u></u>	<u><u>\$ 1,029,746</u></u>

(1) For the year ended December 31, 2017

(2) For the year ended June 30, 2017

(3) For the year ended June 30, 2018

Exhibit A-10

<b>Parish Court</b>	<b>(Compiled) Galvez-Lake VFD (1)</b>	<b>Prairieville VFD (1)</b>	<b>Public Defender Office (3)</b>	<b>Criminal Court</b>
\$ 542,627	\$ 102,689	\$ 550,061	\$ 1,094,812	\$ 1,626,880
311,183	4,338	650,342	669,100	1,041,145
-	-	-	-	480,000
-	-	-	-	-
<u>(231,444)</u>	<u>(98,351)</u>	<u>100,281</u>	<u>(425,712)</u>	<u>(105,735)</u>
-	-	-	-	-
-	-	-	-	-
2,130	108,004	-	408,059	11,191
47	-	-	26,164	105,366
<u>(473)</u>	<u>-</u>	<u>188</u>	<u>454</u>	<u>5,737</u>
<u>1,704</u>	<u>108,004</u>	<u>188</u>	<u>434,677</u>	<u>122,294</u>
(229,740)	9,653	100,469	8,965	16,559
<u>622,046</u>	<u>264,182</u>	<u>666,087</u>	<u>270,489</u>	<u>83,093</u>
<u>\$ 392,306</u>	<u>\$ 273,835</u>	<u>\$ 766,556</u>	<u>\$ 279,454</u>	<u>\$ 99,652</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, 2018

	<u>Communication District (1)</u>	<u>Judicial Expense (1)</u>	<u>Ascension Council on Aging, Inc. (2)</u>	<u>Ascension Economic Development Corporation (1)</u>
<b>EXPENSES</b>	\$ 1,695,156	\$ 509,034	\$ 2,061,715	\$ 351,908
<b>PROGRAM REVENUES:</b>				
Charges for services	1,736,272	487,529	-	-
Operating grants and contributions	-	70,327	511,927	527,800
Capital grants and contributions	-	-	46,680	-
	<u>41,116</u>	<u>48,822</u>	<u>(1,503,108)</u>	<u>175,892</u>
Net program revenues (expenses)				
<b>GENERAL REVENUES:</b>				
Taxes:				
Ad valorem	-	-	1,632,087	-
Occupancy	-	-	-	-
Grants and contributions not restricted to specific programs	-	-	49,051	-
Miscellaneous	86,667	-	-	-
Investment earnings	2,001	2,529	1,279	1,406
	<u>88,668</u>	<u>2,529</u>	<u>1,682,417</u>	<u>1,406</u>
Total general revenues and transfers				
Changes in net position	129,784	51,351	179,309	177,298
Net position - beginning of year, restated	2,066,250	1,759,591	3,356,910	511,880
Net position - end of year	<u>\$ 2,196,034</u>	<u>\$ 1,810,942</u>	<u>\$ 3,536,219</u>	<u>\$ 689,178</u>

(1) For the year ended December 31, 2017

(2) For the year ended June 30, 2017

(3) For the year ended June 30, 2018

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

Exhibit A-10  
(Continued)

<b>Ascension Parish Tourist Commission (1)</b>	<b>5th Ward VFD (1)</b>	<b>7th District VFD (1)</b>	<b>Sorrento VFD (1)</b>	<b>Total</b>
\$ 667,855	\$ 32,555	\$ 42,214	\$ 73,855	\$ 61,471,900
1,231	28,534	56,293	155,672	19,998,697
-	-	-	-	4,468,072
-	-	-	-	46,680
(666,624)	(4,021)	14,079	81,817	(36,958,451)
-	-	-	-	33,305,086
581,983	-	-	-	581,983
25,995	-	-	-	4,062,072
-	-	-	-	976,835
-	3	-	241	321,609
607,978	3	-	241	39,247,585
(58,646)	(4,018)	14,079	82,058	2,289,134
939,176	49,596	149,087	92,300	28,316,307
<u>\$ 880,530</u>	<u>\$ 45,578</u>	<u>\$ 163,166</u>	<u>\$ 174,358</u>	<u>\$ 30,605,441</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, 2018

	<b>West Ascension Hospital (1)</b>	<b>Ascension Consolidated Utilities District No. 1</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,172,127	\$ -	\$ 2,172,127
Investments	18,089,732	81,525	18,171,257
Accounts receivable, net	1,126,196	356,848	1,483,044
Due from other governments	225,872	102,296	328,168
Prepaid and other assets	156,066	17,060	173,126
Inventories	246,048	-	246,048
Restricted assets	-	221,524	221,524
Net pension asset	-	35,375	35,375
Capital assets:			
Non-depreciable	241,725	5,000	246,725
Depreciable, net	3,772,548	7,195,741	10,968,289
Total assets	26,030,314	8,015,369	34,045,683
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension liability	-	43,823	43,823
Deferred loss on debt refunding	-	230,094	230,094
Total deferred outflows of resources	-	273,917	273,917
Total assets and deferred outflows of resources	\$ 26,030,314	\$ 8,289,286	\$ 34,319,600
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities	\$ 590,388	\$ 96,195	\$ 686,583
Due to other governments	-	297,382	297,382
Accrued payroll	-	16,744	16,744
Payable from restricted assets	-		
Customer deposits	-	55,737	55,737
Long-term payables:			
Due within one year	-	220,323	220,323
Due in more than one year	-	3,707,678	3,707,678
Other post-employment benefits	-	1,833	1,833
Total liabilities	590,388	4,395,892	4,986,280
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension liability	-	60,172	60,172
Other post employment benefit	-	160	160
Total deferred inflows of resources	-	60,332	60,332
<b>NET POSITION</b>			
Net investment in capital assets	4,014,273	3,272,740	7,287,013
Restricted	-	221,524	221,524
Pension obligation	-	35,375	35,375
Unrestricted	21,425,653	303,423	21,729,076
Total net position	25,439,926	3,833,062	29,272,988
Total liabilities, deferred inflows of resources, and net position	\$ 26,030,314	\$ 8,289,286	\$ 34,319,600

(1) As of August 31, 2018

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, 2018

	<b>West Ascension Hospital (1)</b>	<b>Ascension Consolidated Utilities District No. 1</b>	<b>Total</b>
<b>EXPENSES</b>	\$ 6,977,788	\$ 1,275,905	\$ 8,253,693
<b>PROGRAM REVENUES:</b>			
Charges for services	7,239,211	865,487	8,104,698
Capital grants	-	1,320	1,320
Net program expenses	261,423	(409,098)	(147,675)
<b>GENERAL REVENUES AND TRANSFERS:</b>			
Taxes:			
Ad valorem	-	296,911	296,911
Sales	1,275,767	-	1,275,767
Grants and contributions not restricted to specific programs	-	93,313	93,313
Investment earnings (loss)	(237,513)	4,514	(232,999)
Total general revenues and transfers	1,038,254	394,738	1,432,992
Change in net position	1,299,677	(14,360)	1,285,317
Net position - beginning of year, restated	24,140,249	3,847,422	27,987,671
Net position - end of year	\$ 25,439,926	\$ 3,833,062	\$ 29,272,988

(1) For the year ended August 31, 2018





# NOTES TO FINANCIAL STATEMENTS

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



## 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.

**Health Unit Construction Fund**

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

**Mental Health Center**

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

(Continued)

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

**REPORTING ENTITY (continued)**

**Blended Component Units (continued)**

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

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

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

**Ascension Parish Library**

The Ascension Parish Library is a public library established in 1960 for the purpose of making 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.

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

**REPORTING ENTITY (continued)**

**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.

**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.

(Continued)

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

**REPORTING ENTITY (continued)**

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

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 Expense Fund

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

Twenty-Third Judicial District Criminal Court

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

Ascension Council on Aging, Inc.

The Ascension Council on Aging, Inc., 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.

(Continued)

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

**REPORTING ENTITY (continued)**

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

Volunteer Fire Departments

Galvez-Lake Volunteer Fire Department  
Prairieville Volunteer Fire Department  
5<sup>th</sup> Ward Volunteer Fire Department  
7<sup>th</sup> District Volunteer Fire Department  
Sorrento Volunteer Fire Department

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

**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

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

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

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

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

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

**REPORTING ENTITY (continued)**

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

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

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

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

Sorrento Volunteer Fire Department  
8096 Main Street  
Sorrento, LA 70778

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

### REPORTING ENTITY (continued)

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

### BASIS OF PRESENTATION

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

### Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities for the primary government and 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.

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

### BASIS OF PRESENTATION (continued)

#### Government-wide Financial Statements (continued)

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

#### Fund Financial Statements

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

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

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

### BASIS OF PRESENTATION (continued)

#### Governmental Fund Types

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

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

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

**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 Move Ascension Project Fund is considered a major fund and is funded through a debt issuance to be used for major road and infrastructure projects throughout the Parish. The East Ascension Drainage Project Fund's only current resource is income from investments.

(Continued)

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

**BASIS OF PRESENTATION (continued)**

**Proprietary Fund Types**

**Enterprise Funds** - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Enterprise funds are presented in the business-type activities column in the government-wide financial statements. The Parish considers Ascension Consolidated Utilities District No. 2 (ACUD No. 2), 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 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.

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

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

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

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

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

### 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.

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.

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

### RECENT ACCOUNTING PRONOUNCEMENT

The GASB recently issued GASB Statement No. 75, *Accounting for Postemployment Benefits Other than Pensions*, supersedes accounting standards that currently exist regarding retiree benefits. Under the new standard, governments recognize a liability for the full amount of actuarially determined accrued benefits less amounts funded into a trust rather than recognizing the liability based upon the difference between funding recommendations and actual contributions, as was previously required. Additionally, the liability is now measured based on more prescriptive standards. The standard became effective for annual reporting periods beginning after June 15, 2017. The effect of the new standard on beginning net position for the year ended December 31, 2018 is discussed in Note 20 to the financial statements.

### BUDGET POLICY AND BUDGETARY ACCOUNTING

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

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

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

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

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.

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

**CASH, CASH EQUIVALENTS, AND INVESTMENTS**

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

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts is to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

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

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

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

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.

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

### **INTERFUND RECEIVABLES/PAYABLES**

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

### **INVENTORIES**

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

### **RECEIVABLES AND UNCOLLECTABLE ACCOUNTS**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as a reduction in the applicable revenue through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. An allowance for doubtful accounts of \$164,957 was recorded at December 31, 2018 for the primary government’s business-type activities.

### **CAPITAL ASSETS AND DEPRECIATION**

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

#### ***Government-wide Statements***

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

(Continued)

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

### CAPITAL ASSETS AND DEPRECIATION (continued)

#### *Government-wide Statements (continued)*

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

Estimated useful lives for depreciable assets are as follows:

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

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

#### *Fund Financial Statements*

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

### LONG-TERM DEBT

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

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

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

### **GOVERNMENT-WIDE AND PROPRIETARY FUND NET POSITION**

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

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

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

### **GOVERNMENTAL FUND BALANCES**

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

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

### **USE OF RESTRICTED RESOURCES**

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

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

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

### **INTERFUND TRANSFERS**

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

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

### INTERFUND TRANSFERS (continued)

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.

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

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

The Parish has recorded the following liabilities as of December 31, 2018, 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.

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

### **COMPENSATED ABSENCES (continued)**

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

### **INSURANCE**

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

### **ESTIMATES**

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

### **SUBSEQUENT EVENTS**

In preparing the financial statements, the Parish has evaluated subsequent events and transactions for potential recognition or disclosure through June 28, 2019, which was the date the financial statements were available to be issued.

## **NOTE 2 - DEPOSITS AND INVESTMENTS**

### **Deposits**

At December 31, 2018, the carrying amount of the primary government's deposits (including demand deposit accounts and certificates of deposit) was \$99,454,490 and the bank balance was \$100,671,209. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

## NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

### Deposits (continued)

Certificates of deposit with an original maturity of 90 days or more totaling \$406,661 are classified on the combined balance sheet as Investments.

The discretely presented component units have a carrying amount of \$40,624,702 in deposits and a bank balance of \$46,575,166. These deposits are secured by federal deposit insurance (\$3,308,434) and pledged securities held by the custodial bank in the name of the fiscal agent bank (\$39,929,607).

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 \$168,285,844 maturing between 1 and 3 years, which are valued using quoted market prices (Level 1 inputs) as of December 31, 2018. The Parish has no Level 2 or Level 3 inputs as of December 31, 2018. 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, 2018, the discretely presented component units have \$23,140,131 in investments that consist of certificates of deposit (\$222,063) and U.S. government securities (\$22,918,068). Of the U.S. government securities, \$165,787 is restricted for debt service.

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

### 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	\$ 99,453,540
Cash on hand	950
Total cash and cash equivalents, including restricted cash	<u>99,454,490</u>
Investments:	
Certificates of deposit	406,661
Investments in U.S. Securities (Level 1 Inputs)	<u>168,285,844</u>
Total investments	<u>168,692,505</u>
Total	<u><u>\$ 268,146,995</u></u>

**NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)**

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

Federal deposit insurance (FDIC)	\$ 806,661
Pledged securites in the Parish's name	99,864,548
Investments not subject to categorization:	
Investments in U.S. securities	<u>168,285,844</u>
Total bank balances	<u><u>\$ 268,957,053</u></u>

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

Accounts receivable at December 31, 2018, consisted of the following:

<b>Primary Government</b>	<u>Amount</u>
Ad valorem taxes	\$ 33,399,901
Sales and use taxes	4,017,209
Charges for services	520,071
Franchise fees	485,526
Interest	1,119,877
Parcel fees	20,450
Other	<u>567,467</u>
Total primary government	<u>40,130,501</u>
<b>Component Units</b>	
Ad valorem taxes	3,550,789
Patient accounts receivable, net	1,126,196
Fees, charges, and commissions	288,309
Sewer and water fees, net	54,095
Interest	8,935
Other	<u>650,790</u>
Total component units	<u>5,679,114</u>
Total	<u><u>\$ 45,809,615</u></u>

(Continued)

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS  
(CONTINUED)**

Due from other governments at December 31, 2018, consisted of the following:

<b>Primary Government</b>	<u>Amount</u>
Grants	\$ 2,267,940
State revenue sharing	963,314
Due from component unit	495,682
Parish transportation	76,017
Severance tax	11,732
Beer tax	<u>15,516</u>
Total primary government	<u>3,830,201</u>
<b>Component Units</b>	
Grants	2,594,689
Sales and use tax	225,872
Fines and forfeitures	104,174
State revenue sharing	67,802
Other	<u>1,041,267</u>
Total component units	<u>4,033,804</u>
Total	<u><u>\$ 7,864,005</u></u>

**NOTE 4 - AD VALOREM TAXES**

For the year ended December 31, 2018, taxes of \$33,366,977 were levied on property by the primary government with assessed valuations totaling \$1,543,396,510 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	10.03
Lighting Districts	30.70
Health Unit	2.00
Mental Health Unit	2.00
Library Maintenance	6.59
Council on Aging	1.50
Fire District No. 3	20.00
Juvenile Detention	1.00

Taxes of \$299,799 were levied on property by Ascension Consolidated Utilities District No. 1 (a discretely presented component unit) with assessed valuations totaling \$33,916,540.

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.

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

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, 2018, amounts held in escrow for protested taxes were \$35,487, consisting of \$29,951 of taxes paid under protest, plus interest earned of \$5,536 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 2018 ad valorem tax calendar is as follows:

Millage rates adopted	July 1, 2018
Levy date	July 1, 2018
Due date	November 15, 2018
Lien date	January 31, 2019
Collection dates	December 5, 2018 to May 31, 2019

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 unavailable revenue, with the corresponding receivable, on the government wide and fund financial statements, respectively.

Ad valorem taxes of \$1,043,890 were not considered available as of December 31, 2019. 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, 2018, were as follows:

	<u>Amount</u>
<b>Primary Government</b>	
Cash and cash equivalents - transportation impact fees	\$ 6,095,155
Cash and cash equivalents - meter deposits	<u>155,186</u>
Primary government total	<u>6,250,341</u>
<b>Component Units</b>	
Cash and cash equivalents - insurance fund	493,977
Cash and cash equivalents - strategic initiative	340,284
Investments - debt service	165,787
Cash and cash equivalents - meter deposits	<u>55,737</u>
Component unit totals	<u>1,055,785</u>
Total restricted assets	<u><u>\$ 7,306,126</u></u>

(Continued)

## NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the primary government for the year ended December 31, 2018, is as follows:

	(in thousands)			
	Beginning Balance (restated)	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Land	\$ 18,233	\$ 431	\$ (63)	\$ 18,601
Construction in progress	32,712	14,265	(21,772)	25,205
Non-depreciable capital assets	50,945	14,696	(21,835)	43,806
Capital assets, depreciable:				
Buildings and improvements	108,951	10,091	-	119,042
Vehicles	17,305	2,141	(722)	18,724
Equipment	20,043	1,544	(2,038)	19,549
Furniture and fixtures	1,569	353	-	1,922
Library materials	2,239	385	(417)	2,207
Infrastructure	266,556	19,796	(1,488)	284,864
Depreciable capital assets, gross	416,663	34,310	(4,665)	446,308
Less accumulated depreciation for:				
Buildings and improvements	(34,553)	(3,913)	-	(38,466)
Vehicles	(10,366)	(1,490)	632	(11,224)
Equipment	(11,967)	(1,971)	1,990	(11,948)
Furniture and fixtures	(1,193)	(144)	-	(1,337)
Library materials	(1,338)	(445)	417	(1,366)
Infrastructure	(162,854)	(13,732)	1,369	(175,217)
Total accumulated depreciation	(222,271)	(21,695)	4,408	(239,558)
Depreciable capital assets, net	194,392	12,615	(257)	206,750
Governmental activities capital assets, net	\$ 245,337	\$ 27,311	\$ (22,092)	\$ 250,556
<b>Business-type activities:</b>				
Land	\$ 743	\$ 63	\$ -	\$ 806
Intangibles	-	116	-	116
Construction in progress	1,460	65	(488)	1,037
Non-depreciable/amortizable capital assets	2,203	244	(488)	1,959
Capital assets, depreciable/amortizable:				
Sewer systems	11,365	2,761	-	14,126
Water systems	6,646	46	-	6,692
Machinery & equipment	259	82	-	341
Intangibles	-	380	-	380
Lamar Dixon Expo Center	17,602	359	(31)	17,930
Depreciable/amortizable capital assets, gross	35,872	3,628	(31)	39,469
Less accumulated depreciation/amortization for:				
Sewer systems	(3,496)	(706)	-	(4,202)
Water systems	(738)	(245)	-	(983)
Machinery & equipment	(157)	(53)	-	(210)
Intangibles	-	(4)	-	(4)
Lamar Dixon Expo Center	(3,939)	(886)	31	(4,794)
Total accumulated depreciation/amortization	(8,330)	(1,894)	31	(10,193)
Depreciable capital assets, net	27,542	1,734	-	29,276
Business-type activities capital assets, net	\$ 29,745	\$ 1,978	\$ (488)	\$ 31,235

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

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

Governmental activities:	
General government	\$ 1,155,163
Public safety	1,378,744
Public works	4,195,048
Health and welfare	182,899
Culture and recreation	1,642,482
Transportation and development	<u>13,140,757</u>
Total depreciation expense - governmental activities	<u><u>\$ 21,695,093</u></u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
District Attorney				
Equipment and furniture	\$ 248,039	\$ 7,534	\$ (6,567)	\$ 249,006
Automobiles	<u>145,491</u>	<u>-</u>	<u>-</u>	<u>145,491</u>
Total	393,530	7,534	(6,567)	394,497
Less: accumulated depreciation	<u>(271,893)</u>	<u>(35,102)</u>	<u>6,567</u>	<u>(300,428)</u>
Total	<u>121,637</u>	<u>(27,568)</u>	<u>-</u>	<u>94,069</u>
Ascension Parish Sheriff				
Land	1,751,800	91,000	-	1,842,800
Construction in progress	7,482,246	473,860	(7,956,106)	-
Building and equipment	<u>21,578,575</u>	<u>9,452,760</u>	<u>(457,763)</u>	<u>30,573,572</u>
Total	30,812,621	10,017,620	(8,413,869)	32,416,372
Less: accumulated depreciation	<u>(11,722,527)</u>	<u>(2,004,388)</u>	<u>394,074</u>	<u>(13,332,841)</u>
Total	<u>19,090,094</u>	<u>8,013,232</u>	<u>(8,019,795)</u>	<u>19,083,531</u>
Ascension Parish Clerk of Court				
Vehicles	41,080	-	-	41,080
Equipment	<u>1,138,305</u>	<u>15,259</u>	<u>(3,526)</u>	<u>1,150,038</u>
Total	1,179,385	15,259	(3,526)	1,191,118
Less: accumulated depreciation	<u>(932,981)</u>	<u>(94,108)</u>	<u>3,128</u>	<u>(1,023,961)</u>
Total	<u>246,404</u>	<u>(78,849)</u>	<u>(398)</u>	<u>167,157</u>
Ascension Parish Assessor				
Vehicles	97,818	21,277	(14,000)	105,095
Software	405,426	154,271	-	559,697
Furniture and equipment	<u>272,238</u>	<u>45,617</u>	<u>(10,339)</u>	<u>307,516</u>
Total	775,482	221,165	(24,339)	972,308
Less: accumulated depreciation	<u>(569,309)</u>	<u>(144,953)</u>	<u>22,731</u>	<u>(691,531)</u>
Total	<u>206,173</u>	<u>76,212</u>	<u>(1,608)</u>	<u>280,777</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	(213,981)	(2,490)	-	(216,471)
Total	8,603	(2,490)	-	6,113
Galvez-Lake Volunteer Fire Department				
Equipment and furniture	124,698	14,883		139,581
Less: accumulated depreciation	(82,495)	(17,091)	-	(99,586)
Total	42,203	(2,208)	-	39,995
Prairieville Volunteer Fire Department				
Equipment and furniture	284,686	43,271	-	327,957
Less: accumulated depreciation	(163,797)	(35,778)	-	(199,575)
Total	120,889	7,493	-	128,382
Public Defenders Office				
Equipment and furniture	52,363	-	-	52,363
Less: accumulated depreciation	(50,690)	(770)	-	(51,460)
Total	1,673	(770)	-	903
Criminal Court				
Equipment and furniture	513,891	-	-	513,891
Less: accumulated depreciation	(479,486)	(15,961)	-	(495,447)
Total	34,405	(15,961)	-	18,444
Ascension Parish Communication District				
Building improvements	422,849	-	-	422,849
Equipment	4,425,616	362,331	(1,662,721)	3,125,226
Total	4,848,465	362,331	(1,662,721)	3,548,075
Less: accumulated depreciation	(3,869,336)	(245,880)	1,656,312	(2,458,904)
Total	979,129	116,451	(6,409)	1,089,171
Ascension Parish Judicial Expense Fund				
Leasehold improvements	6,681	-	(6,681)	-
Furniture and fixtures	104,664	7,303	(27,915)	84,052
Equipment	213,324	14,898	(142,632)	85,590
Total	324,669	22,201	(177,228)	169,642
Less: accumulated depreciation	(225,439)	(27,014)	170,119	(82,334)
Total	99,230	(4,813)	(7,109)	87,308

## 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	\$ 724,958	\$ -	\$ (724,958)	-
Equipment and furniture	110,724	4,895	(3,429)	112,190
Building improvements	53,678	739,925	-	793,603
Vehicles	407,529	21,588	-	429,117
Total	1,296,889	766,408	(728,387)	1,334,910
Less: accumulated depreciation	(381,555)	(62,099)	3,429	(440,225)
Total	915,334	704,309	(724,958)	894,685
Ascension Economic Development Corporation				
Furniture and fixtures	12,067	2,527	-	14,594
Leashold improvements	6,764	-	-	6,764
Total	18,831	2,527	-	21,358
Less: accumulated depreciation	(12,529)	2,792	-	(15,321)
Total	6,302	5,319	-	6,037
Ascension Parish Tourist Commission				
Equipment and furniture	103,167	11,043	-	114,210
Less: accumulated depreciation	(48,614)	(10,164)	-	(58,778)
Total	54,553	879	-	55,432
West Ascension Hospital Service District				
Land	105,902	-	-	105,902
Construction in progress	613,830	178,108	(656,115)	135,823
Buildings and improvements	3,614,872	656,115	-	4,270,987
Equipment	4,228,161	422,065	-	4,650,226
Total	8,562,765	1,256,288	(656,115)	9,162,938
Less: accumulated depreciation	(4,723,124)	(425,541)	-	(5,148,665)
Total	3,839,641	830,747	(656,115)	4,014,273
Ascension Consolidated Utilities District No. 1				
Land	5,000	-	-	5,000
Construction in progress	145,746	-	(145,746)	-
Water and sewer system	8,880,251	420,550	-	9,300,801
Equipment	175,243	36,537	-	211,780
Computer software	31,756	-	-	31,756
Total	9,237,996	457,087	(145,746)	9,549,337
Less: accumulated depreciation	(2,085,105)	(263,491)	-	(2,348,596)
Total	7,152,891	193,596	(145,746)	7,200,741
Total component units capital assets	58,752,022	13,197,617	(11,818,498)	60,131,141
Less: total accumulated depreciation	(25,832,861)	(3,382,038)	2,256,360	(26,964,123)
Total component units capital assets, net	\$ 32,919,161	\$ 9,815,579	\$ (9,562,138)	\$ 33,167,018

**NOTE 7 - LONG-TERM DEBT**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT**

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2018:

	Outstanding January 1, 2018 (restated)	Increases	Decreases	Outstanding December 31, 2018	Due Within One Year
Public improvement bonds	\$ 109,268,000	\$ -	\$ 3,945,000	\$ 105,323,000	\$ 4,705,000
General obligation bonds	8,255,000	-	1,375,000	6,880,000	385,000
Installment purchase agreement	13,390	-	13,390	-	-
Bond premium	6,633,232	-	276,568	6,356,664	-
Accrued vacation leave	2,640,927	1,587,719	1,420,213	2,808,433	1,335,000
Net pension liability	7,127,697	199,697	2,165,906	5,161,488	-
Other post employment benefits obligation	1,308,426	-	112,718	1,195,708	-
	<u>\$ 135,246,672</u>	<u>\$ 1,787,416</u>	<u>\$ 9,308,795</u>	<u>\$ 127,725,293</u>	<u>\$ 6,425,000</u>

Long-term debt obligations for the primary government for at December 31, 2018, 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 \$2,290,000 - \$3,380,000 through December 2043; interest at 3.0% - 5.0%. See Note 8. \$ 33,930,000

\$15,955,000 drainage revenue bonds dated November 1, 2015; due in annual installments of \$325,000 - \$880,000 through November 2045; interest at 2.0% - 5.0%. 15,035,000

***West Ascension Drainage***

\$24,785,000 drainage revenue bonds dated May 28, 2015; due in annual installments of \$45,000 - \$50,000 through March 2025; interest at 2.63%. 330,000

***Ascension Parish Courthouse***

\$24,785,000 revenue bonds dated November 30, 2017; due in annual installments of \$455,000 - \$1,330,000 through November 2047; interest at 2.0%-5.0%. 24,475,000

***Jail***

\$7,117,000 capital improvement revenue refunding bonds dated April 28, 2015; due in annual installments of \$620,000 - \$752,000 through December 2027; interest at 2.45%. See Note 8. 6,158,000

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

**DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)**

***Move Ascension Construction***

\$25,000,000 Revenue bonds dated August 9, 2017; due in annual installments of \$910,000 - \$1,730,000 through August 2037; interest at 2.0% - 5.0%.	24,085,000
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***Fire District # 1***

\$1,500,000 Revenue refunding bonds dated November 19, 2014; due in annual installments of \$60,000 - \$100,000 through August 2035; interest at 1.5% - 4.25%.	1,310,000
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Total public improvement bonds	105,323,000
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***General Obligation Bonds***

***Library***

\$9,220,000 Capital improvement refunding bonds dated October 1, 2012; due in annual installments of \$385,000 - \$570,000 through April 2035; interest at 2.00% - 3.25%.	6,880,000
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<b><i>Bond Premium, net of accumulated amortization</i></b>	6,356,664
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<b><i>Accrued vacation leave</i></b>	2,808,433
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<b><i>Net pension liability - See Note 10.</i></b>	5,161,488
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<b><i>Other post-employment benefits obligation - See Note 12.</i></b>	1,195,708
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Total long-term debt – primary government	\$ 127,725,293
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(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, 2018 are as follows:

Maturity	Public Improvement Bonds		General Obligation Bond		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	4,705,000	4,146,892	385,000	174,856	5,090,000	4,321,748
2020	4,895,000	3,955,016	385,000	167,156	5,280,000	4,122,172
2021	5,066,000	3,754,351	395,000	159,356	5,461,000	3,913,707
2022	5,276,000	3,570,443	400,000	151,006	5,676,000	3,721,449
2023	5,473,000	3,360,926	415,000	141,678	5,888,000	3,502,604
2024-2028	27,163,000	13,073,317	2,230,000	547,446	29,393,000	13,620,763
2029-2033	16,135,000	8,587,458	2,220,000	224,474	18,355,000	8,811,932
2034-2038	17,210,000	5,390,361	450,000	14,788	17,660,000	5,405,149
2039-2043	12,605,000	2,644,519	-	-	12,605,000	2,644,519
2044-2048	6,795,000	539,070	-	-	6,795,000	539,070
Totals	<u>\$ 105,323,000</u>	<u>\$ 49,022,353</u>	<u>\$ 6,880,000</u>	<u>\$ 1,580,760</u>	<u>\$ 112,203,000</u>	<u>\$ 50,603,113</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 2018, the Parish received \$53.8 million and \$33.3 million in sales and use and ad valorem tax proceeds, respectively, with \$3.9 million used to fund current principal retirement. Furthermore, the 2014 Fire District No. 1, 2007 East Ascension Drainage, and 2007 Jail refunding bond issuances are secured by ad valorem taxes in addition to a sales tax pledge.

The Library bonds issued for the construction of library facilities are secured by ad valorem tax revenues received by the Library. The pledge of revenue expires in 2035 with an annual revenue commitment equal to annual principal retirement requirements ranging from \$385,000 to \$570,000. The Library collected \$8.7 million in ad valorem revenues during 2018.

**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 2014**

Under the terms of the indenture authorizing the issuance of 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 2014 - Sinking Fund* to be used for the payment of principal and interest on outstanding bonds as they are due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

**Parish Sales Tax Bonds - Jail Improvements**

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

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

**Parish Sales Tax Bonds - Road Improvements**

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

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

**DEBT OUTSTANDING - PRIMARY GOVERNMENT (continued)**

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

**Community Development Authority Revenue Bonds - Library**

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

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

**Community Development Authority Revenue Bonds – Courthouse Project**

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

**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.

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

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

### DEBT OUTSTANDING - COMPONENT UNITS

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

Compensated absences:	
Ascension Parish Sheriff	\$ 2,277,442
Ascension Parish Clerk of Court	82,457
Ascension Council on Aging, Inc.	40,608
Other post-employment benefits obligation:	
Ascension Parish Sheriff	17,011,746
Ascension Parish Court	12,719
Ascension Parish Criminal Court	42,522
Ascension Parish Clerk of Court	3,686,533
Ascension Parish Assessor	1,903,868
Ascension Consolidated Utilities District No. 1 (ACUD No.1)	1,833
Net pension liability:	
Ascension Parish District Attorney	313,016
Ascension Parish Sheriff	14,308,315
Ascension Parish Clerk of Court	3,470,639
Ascension Parish Assessor	432,219
Ascension Parish Court	168,247
Capital lease obligations:	
Ascension Parish Communication District	402,578
Revenue bonds:	
Ascension Consolidated Utilities District No. 1 (ACUD No.1)	3,738,220
Plus: ACUD bond premiums	189,781
Total	<u>\$ 48,082,743</u>

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 \$334,220 outstanding at December 31, 2018.
- \$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, 2018, the total outstanding of the 2010 revenue bonds was \$459,000.
- \$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 \$2,945,000 outstanding at December 31, 2018.

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

**DEBT OUTSTANDING - COMPONENT UNITS (CONTINUED)**

**Legal Debt Margin**

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

Ad valorem taxes - assessed valuation, 2018 tax rolls	\$ 1,543,396,510
Debt limit: 10% of assessed valuation (for any one purpose)	154,339,651
Debt limit: 35% of assessed valuation (aggregate, all purposes)	540,188,779

**NOTE 8 - DEFEASED DEBT**

**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, along with other acquired obligations were deposited in an escrow account to provide for all future debt service on the 2007 series bonds, until they 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, 2018, the defeased debt outstanding but removed from the government-wide financial statements is \$51,225,000.

**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, 2018. 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, 2018, the defeased debt outstanding but removed from the government-wide financial statements is \$5,690,000.

## 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 2018, 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, ACUD #1 Fund, and Parish Utilities of Ascension Fund for basic services.
3. To the extent that the resulting revenues exceed expenditures and transfers after an adequate fund balance is equal to 6 months of expenditures is maintained, such excess will be transferred 100 percent to ACUD No. 2.

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.

### 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%).

(Continued)

## NOTE 10 - PENSION PLAN

The Parish is a participating employer in several cost-sharing designed benefit pension plans. These plans are administered by eight public employee retirement systems, the Louisiana State Employees' Retirement System (LASERS), the Parochial Employees' Retirement System of Louisiana (PERS), the Firefighters' Retirement System (FRS), the District Attorneys' Retirement System (DARS), the Registrar of Voters Employees' Retirement System (ROVERS), the Louisiana Sheriffs' Pension and Relief Fund, the Louisiana Assessor's Retirement Fund, and the Louisiana Clerks' of Court Retirement and Relief Fund. 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 1959  
Gonzales, LA 70707  
(800) 510-8515  
www.larovers.com

**DARS:**

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

### Plan Descriptions:

#### Louisiana State Employees' Retirement System (LASERS)

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

#### Parochial Employees' Retirement System of Louisiana (PERS)

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

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

**NOTE 10 - PENSION PLAN (CONTINUED)**

**Parochial Employees' Retirement System of Louisiana (PERS) (continued)**

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

**Firefighters' Retirement System (FRS)**

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

**Registrar of Voters Employees' Retirement System (ROVERS)**

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

**District Attorneys' Retirement System (DARS)**

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

**Funding Policy**

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

(Continued)

**NOTE 10 - PENSION PLAN (CONTINUED)**

**Funding Policy (continued)**

Employer contribution rates to the plans are required and actuarially determined for PERS, FRS, ROVERS, and DARS. Employer contribution rate to 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, 2018, for the Parish and Parish-administered funds and covered employees were as follows:

Plan	Parish	Employees
LASERS		
Judges hired before January 1, 2011	40.10%	11.50%
Judges hired on or after January 1, 2011	39.60%	13.00%
Judges hired on or after July 1, 2015	39.60%	13.00%
PERS (Plan B)	8.00%	6.75%
FRS		
Members above poverty line	26.50%	10.00%
Members below poverty line	28.50%	8.00%
ROVERS	17.00%	7.00%
DARS	0.00%	8.00%

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

Plan	2018	2017	2016
LASERS	\$ 17,900	\$ 17,000	\$ 11,000
PERS (Plan B)	1,772,300	1,775,400	1,681,400
FRS	571,400	509,400	428,500
ROVERS	15,400	16,400	18,900
DARS	7,000	6,700	1,800
	<u>\$ 2,384,000</u>	<u>\$ 2,324,900</u>	<u>\$ 2,141,600</u>

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

The following schedule lists the Parish's primary government and component units' proportionate share of the net pension liability (asset) allocated by each of the pension plans for based on the measurement dates. The Parish uses this measurement to record its net pension liability (asset) and associated amounts as of December 31, 2018 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 (asset) was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at December 31, 2018	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
FRS	4,966,718	0.8635%	0.7629%	0.1006%
ROVERS	152,265	0.6451%	0.6496%	-0.0045%
DARS	<u>42,505</u>	0.1321%	0.1383%	-0.0062%
	5,161,488	Total net pension liability - primary government		
LASERS (1)	168,248			
	<u>18,524,188</u>	Amounts reported in component units audited by other auditors		
	<u>18,692,436</u>	Total net pension liability - component units		
	<u>\$ 23,853,924</u>	Total net pension liability		
	Net Pension Asset at December 31, 2018	Current Measurement Rate	Previous Measurement Rate	Increase (Decrease)
PERS (Plan B)	\$ (1,983,974)	21.8841%	21.1400%	0.7441%
PERS (Plan B) (1)	<u>(167,365)</u>			
	<u>\$ (2,151,339)</u>	Total net pension asset		

(1) Amounts reported in component units under council administration

**NOTE 10 - PENSION PLAN (CONTINUED)**

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, 2018. 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.

	<u>Total</u>
Louisiana State Employees Retirement System	\$ 11,700
Parochial Employees' Retirement System of Louisiana (Plan B)	93,759
Firefighters' Retirement System	624,712
Registrar of Voters Employees' Retirement System	16,079
District Attorneys' Retirement System	<u>(1,022)</u>
	<u>\$ 745,228</u>

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

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

Deferred Outflows of Resources:	<u>FRS</u>	<u>PERS</u>	<u>ROVERS</u>
Differences between expected and actual experience	\$ -	\$ -	\$ -
Changes of assumptions	346,478	1,521,590	24,942
Net difference between projected and actual earnings on pension plan investments	322,960	-	9,147
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,408,690	13,343	271
Differences between allocated and actual contributions	-	693	-
Employer contributions subsequent to the measurement date	<u>296,662</u>	<u>1,664,403</u>	<u>7,756</u>
Total	<u>\$ 2,374,790</u>	<u>\$ 3,200,029</u>	<u>\$ 42,116</u>

(Continued)

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

Deferred Outflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 228	\$ 228
Changes of assumptions	25,782	1,918,792
Net difference between projected and actual earnings on pension plan investments	3,559	335,666
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,861	1,424,165
Differences between allocated and actual contributions	-	693
Employer contributions subsequent to the measurement date	3,747	1,972,568
Total	<u>\$ 35,177</u>	<u>\$ 5,652,112</u>

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

Deferred Inflows of Resources:	FRS	PERS	ROVERS
Differences between expected and actual experience	\$ 378,023	\$ 1,346,803	\$ 23,233
Changes of assumptions	787	-	2,288
Net difference between projected and actual earnings on pension plan investments	-	3,043,725	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	5,293	2,007
Differences between allocated and actual contributions	80,913	-	4,484
Employer contributions subsequent to the measurement date	-	3,691	-
Total	<u>\$ 459,723</u>	<u>\$ 4,399,513</u>	<u>\$ 32,012</u>

Deferred Inflows of Resources:	DARS	Total
Differences between expected and actual experience	\$ 6,175	\$ 1,754,234
Changes of assumptions	2,803	5,878
Net difference between projected and actual earnings on pension plan investments	-	3,043,725
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,952	9,252
Differences between allocated and actual contributions	6,579	91,976
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 17,509</u>	<u>\$ 4,908,756</u>

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

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

Deferred Outflows of Resources:	<u>LASERS</u>	<u>PERS</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	1,712	98,473
Net difference between projected and actual earnings on pension plan investments	2,182	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,018	961
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	<u>9,047</u>	<u>107,894</u>
Total	<u><u>\$ 14,959</u></u>	<u><u>\$ 207,328</u></u>

Deferred Outflows of Resources (continued):	<u>Separately issued reports (1)</u>	<u>Total</u>
Differences between expected and actual experience	\$ 153,282	\$ 153,282
Changes of assumptions	3,079,652	3,179,837
Net difference between projected and actual earnings on pension plan investments	173,151	175,333
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,586,933	1,589,912
Differences between allocated and actual contributions	-	-
Employer contributions subsequent to the measurement date	<u>3,376,341</u>	<u>3,493,282</u>
Total	<u><u>\$ 8,369,359</u></u>	<u><u>\$ 8,591,646</u></u>

*(1) These plans are audited by other auditors and are not under council administration. Information for individual component units can be found in separately issued financial statements referenced in Note 1 to the financial statements.*

(Continued)

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

Deferred Inflows of Resources:	LASERS	PERS
Differences between expected and actual experience	\$ 1,887	\$ 87,162
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	196,982
Changes in proportion and differences between Employer contributions and proportionate share of contributions	140	271
Differences between allocated and actual contributions	4,651	270
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 6,678</u>	<u>\$ 284,684</u>
	Separately issued	
Deferred Inflows of Resources (continued):	reports (1)	Total
Differences between expected and actual experience	\$ 2,799,809	\$ 2,888,858
Changes of assumptions	36,940	36,940
Net difference between projected and actual earnings on pension plan investments	372,622	569,604
Changes in proportion and differences between Employer contributions and proportionate share of contributions	42,238	42,649
Differences between allocated and actual contributions	177	5,099
Employer contributions subsequent to the measurement date	-	-
Total	<u>\$ 3,251,786</u>	<u>\$ 3,543,149</u>

*(1) These plans are audited by other auditors and are not under council administration. Information for individual component units can be found in separately issued financial statements referenced in Note 1 to the financial statements.*

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

The Parish's primary government and council-administered component units reported a total of \$2,089,830 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, 2018. The following schedule lists the pension contributions made subsequent to the measurement period for each pension plan:

	Subsequent Contributions
Louisiana State Employees Retirement System	\$ 9,047
Parochial Employees' Retirement Systems (Plan B)	1,772,295
Firefighters' Retirement System	296,662
Registrar of Voters Employees' Retirement System	7,756
District Attorney Retirement System	3,747
	<u>\$ 2,089,507</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
2019	\$ 3,693	\$ (134,862)	\$ 626,088	\$ 4,282	\$ 7,138	\$ 506,340
2020	2,070	(392,574)	437,185	355	3,672	50,708
2021	(5,914)	(1,068,323)	65,232	(4,571)	(354)	(1,013,930)
2022	(616)	(1,118,702)	240,427	2,275	798	(875,818)
2023	-	-	171,055	7	3,512	174,574
2024	-	-	78,418	-	(844)	77,574
	<u>\$ (767)</u>	<u>\$ (2,714,461)</u>	<u>\$1,618,405</u>	<u>\$ 2,348</u>	<u>\$ 13,922</u>	<u>\$ (1,080,553)</u>

(Continued)

# NOTE 10 - PENSION PLAN (CONTINUED)

## Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for each pension plan as of December 31, 2018:

	Measurement/ Valuation Date	Expected Remaining Service Lives	Investment Rate of Return
LASERS	June 30, 2018	3 years	7.65% net of investment expenses
PERS (Plan B)	December 31, 2017	4 years	6.75% net of investment expenses
FRS	June 30, 2018	7 years	7.30% net of fees
ROVERS	June 30, 2018	5 years	6.50% net of investment expenses
DARS	June 30, 2018	6 Years	6.50% 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.

### 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. The RP-2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables projected to 2031 using Sale AA were selected for employee, annuitant, and beneficiary mortality.

**NOTE 10 - PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (continued)**

**FRS (continued)**

The RP-2000 Disabled Lives Morality Table set back five years for males and set back three years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate morality improvement.

**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 disabled annuitants.

***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 2.8% and upper range of 5.3% for judges.

**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.

**ROVERS**

6.0% (2.40% Inflation; 3.60% Merit).

**DARS**

5.50% (2.40% Inflation; 3.10% Merit).

(Continued)

**NOTE 10 - PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (continued)**

***Cost of Living Adjustments:***

**LASERS**

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

**PERS (Plan B)**

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

**FRS**

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

**ROVERS**

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

**DARS**

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

(Continued)

**NOTE 10 - PENSION PLAN (CONTINUED)**

**Actuarial Assumptions (continued)**

The following table provides a summary of the best estimates of arithmetic geometric real rates of return for each major asset class included in each of the Systems' target asset allocations as of December 31, 2018:

Asset Class	Target Allocation				
	LASERS	PERS	FRS	ROVERS	DARS
Equity	55.00%	52.00%	54.00%	65.66%	61.72%
Fixed Income	16.00%	35.00%	26.00%	25.42%	28.95%
Alternative	22.00%	11.00%	10.00%	0.40%	8.85%
Other	7.00%	2.00%	10.00%	8.52%	0.48%
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	9.57%	3.57%	6.14%	4.70%	10.82%
Fixed Income	3.72%	1.24%	1.76%	0.66%	6.36%
Alternative	7.67%	0.69%	4.38%	0.63%	10.50%
Other	4.96%	0.12%	4.31%	0.34%	0.50%
Expected Return	5.40%	5.62%	5.34%	6.33%	6.95%
Inflation	3.25%	2.00%	2.75%	2.50%	2.50%
Expected Nominal Return	8.65%	7.62%	8.09%	8.83%	9.45%

**Discount Rate**

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

**NOTE 10 - PENSION PLAN (CONTINUED)**

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

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

	1% Decrease	Current Rate	1% Increase
<b>LASERS</b>			
Discount Rates	6.65%	7.65%	8.65%
Share of Net Pension Liability	\$ 212,340	\$ 168,248	\$ 130,273
<b>PERS</b>			
Discount Rates	5.75%	6.75%	7.75%
Share of Net Pension Liability (Asset)	\$ 5,867,186	\$ (2,753,467)	\$ (10,025,294)
<b>FRS</b>			
Discount Rates	6.30%	7.30%	8.30%
Share of Net Pension Liability	\$ 7,247,616	\$ 4,966,718	\$ 3,049,979
<b>ROVERS</b>			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability	\$ 233,528	\$ 152,265	\$ 82,558
<b>DARS</b>			
Discount Rates	5.50%	6.50%	7.50%
Share of Net Pension Liability	\$ 114,441	\$ 42,505	\$ (18,694)

**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.

**NOTE 11 - DEFERRED COMPENSATION PLAN (CONTINUED)**

As of December 31, 2018, assets totaling \$5,190,000 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**

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

**Employees Covered by Benefit Terms**

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	8
Active employees	325
	<u>333</u>

Employees of the Parish include the employees of the primary government (\$1,195,708) as well as the Criminal Court (\$42,522), Parish Court (\$12,719), and Ascension Consolidated Utilities District No. 1 (\$1,833) 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.

(Continued)

## NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Funding Policy (continued)

Effective July 1, 2017, the Parish implemented Government Accounting Standards Board Statement No. 75, *Accounting for Post-employment Benefits* (GASB 75), which supersedes accounting standards that currently exist regarding retiree benefits. Under the new standard, governments recognize a liability for the full amount of actuarially determined accrued benefits less amounts funded into a trust rather than recognizing the liability based upon the difference between funding recommendations and actual contributions, as was previously required. Additionally, the liability is now measured based on more prescriptive standards. The standard became effective for annual reporting periods beginning after June 15, 2017. The effect of the new standard on beginning net position for the year ended June 30, 2018 is discussed in Note 20 to the financial statements.

### Actuarial Assumptions and Basis

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	3.44% annually (beginning of year to determine ADC)
	4.10% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

### Net Postemployment Benefit Obligation

The table below presents the Parish's net other post-employment benefit obligation for 2018:

	Amount
Beginning net OPEB obligation, restated	\$ 1,370,880
Service cost	21,366
Interest on total OPEB liability	45,986
Difference between expected/actual experience	(42,710)
Changes of assumption	(74,575)
Benefit payments	(68,165)
Ending net OPEB obligation	\$ 1,252,782

## NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

### Actuarial Cost Method

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

### Actuarial Value of Plan Assets

Since the OPEB obligation is not being funded, the actuarial value of assets is zero.

### 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, product an annual turnover of approximately 11%. The rates for each age are below:

Age	Percent Turnover
18-25	20%
26-40	15%
41-55	12%
56+	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 until age 65, but not for dependents, and used the unblended rates provided. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend assumption was used for dental insurance.

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Investment Return Assumption (Discount Rate)**

This plan is a defined benefit OPEB plan which did not meet the requirements of paragraph 4 of GASB Statement No. 75. Discount rates of 4.10%, which is the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2018, have been used as the measurement date at the end of the applicable measurement period. For the immediately preceding measurement period a rate of 3.44%, which was the value of the Bond Buyers' 20 Year General obligation municipal bond index as of December 31, 2017, was used.

**Health Care Cost Trend Rate**

The expected rate of increase in medical cost is based on a flat annual rate of 5.5%.

**Mortality Rate**

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend has been used.

**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 rates provided applicable before age 65 are "blended" rates. Since GASB 75 mandates that "unblended" rates be used, the "unblended" rates for two broad groups, active and retired before Medicare, have been used. It has been assumed that the unblended retiree rate before Medicare eligibility is 145% of the blended rate.

(Continued)

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**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.

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended December 31, 2018, the Parish recognized OPEB expense of \$59,533.

At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in primary government from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 38,047
Changes of assumptions	-	66,432
Total	<u>\$ -</u>	<u>\$ 104,479</u>

At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB in Parish administered component units from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 1,816
Changes of assumptions	-	3,171
Total	<u>\$ -</u>	<u>\$ 4,987</u>

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

Year ended June 30:	Amount
2019	\$ 7,819
2020	7,819
2021	7,819
2022	7,819
2023	7,819
2023 and thereafter	<u>70,371</u>
Total	<u>\$ 109,466</u>

**NOTE 12 - OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

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

The following presents the total OPEB liability of the Parish, calculated using the discount rate of 4.10%, as well as what the Assessor's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current rate.

	1% Decrease 3.10%	Discount Rate 4.10%	1% Increase 5.10%
Total OPEB liability	<u>\$ 1,366,863</u>	<u>\$ 1,252,782</u>	<u>\$ 1,151,370</u>

**Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates**

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

	1% Decrease 4.50%	Discount Rate 5.50%	1% Increase 6.50%
Total OPEB liability	<u>\$ 1,146,631</u>	<u>\$ 1,252,782</u>	<u>\$ 1,371,889</u>

(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 Lamar Dixon Expo Center Fund payable balance represents pooled cash activity that will be reimbursed to the General Fund from the Lamar Dixon Expo Center operating account. 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
<b>Governmental-type activities:</b>		
<b>General Fund:</b>		
East Ascension Drainage Fund	\$ -	\$ 117,437
Road and Bridge Fund	164,738	918,750
Road Project Fund	-	248,279
Nonmajor governmental funds	396,300	670,157
Lamar Dixon Expo Center Fund	576,988	-
<b>Total General Fund</b>	<b>1,138,026</b>	<b>1,954,623</b>
<b>East Ascension Drainage Fund:</b>		
General Fund	117,437	-
<b>Road and Bridge Fund:</b>		
General Fund	918,750	164,738
<b>Road Project Fund:</b>		
General Fund	248,279	-
<b>Nonmajor Governmental Funds:</b>		
General Fund	670,157	396,300
<b>Total governmental-type activities</b>	<b>3,092,649</b>	<b>2,515,661</b>
<b>Business-type activities:</b>		
<b>Lamar Dixon Expo Center Fund:</b>		
General Fund	-	576,988
<b>Total primary government</b>	<b>\$ 3,092,649</b>	<b>\$ 3,092,649</b>

(Continued)

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

**Interfund Transfers**

The interfund transfers of the primary government at December 31, 2018 were as follows:

Individual Fund	Transfer In	Transfer Out
<b>Governmental-type activities:</b>		
<b>General Fund:</b>		
Road and Bridge Fund	\$ -	\$ 9,501,670
Ascension Consolidated Utilities District No. 2 Fund	-	4,025,000
Parish Utilities of Ascension	-	350,000
Road Project Fund	10,829	-
Nonmajor governmental funds	1,341,343	1,616,004
<b>Total General Fund</b>	<u>1,352,172</u>	<u>15,492,674</u>
<b>East Ascension Drainage Fund:</b>		
East Ascension Major Construction	-	30,750,000
Nonmajor governmental funds	-	4,688,500
<b>Total East Ascension Drainage Fund</b>	<u>-</u>	<u>35,438,500</u>
<b>Road and Bridge Fund:</b>		
General Fund	9,501,670	-
Nonmajor governmental funds	-	438,420
<b>Total Road and Bridge Fund</b>	<u>9,501,670</u>	<u>438,420</u>
<b>East Ascension Major Project Fund:</b>		
East Ascension Drainage Fund	<u>30,750,000</u>	<u>-</u>
<b>Road Project Fund:</b>		
General Fund	-	10,829
Nonmajor governmental funds	-	1,802,000
<b>Total Road Project Fund</b>	<u>-</u>	<u>1,812,829</u>
<b>Nonmajor Governmental Funds:</b>		
General Fund	1,616,004	1,341,343
Road and Bridge Fund	438,420	-
East Ascension Drainage Fund	4,688,500	-
Road Project Fund	1,802,000	-
Nonmajor governmental funds	8,067,113	8,067,113
Internal service funds	375,000	-
<b>Total Nonmajor Governmental Funds:</b>	<u>16,987,037</u>	<u>9,408,456</u>

(Continued)

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

**Interfund Transfers (continued)**

Individual Fund	Transfer In	Transfer Out
<b>Governmental-type activities (continued):</b>		
<b>Internal Service Funds:</b>		
Nonmajor governmental funds	-	375,000
<b>Total Internal Service Funds</b>	-	375,000
<b>Total governmental-type activities</b>	58,590,879	62,965,879
<b>Business-Type activities:</b>		
<b>Ascension Consolidated Utilities District No. 2 Fund:</b>		
General Fund	4,025,000	-
<b>Total Ascension Consolidated Utilities District No. 2 Fund</b>	4,025,000	-
<b>Parish Utilities of Ascension:</b>		
General Fund	350,000	-
<b>Total business-type activities</b>	4,375,000	-
<b>Total primary government</b>	<u>\$ 62,965,879</u>	<u>\$ 62,965,879</u>

(Continued)

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

**Interfund Transfers (continued)**

The following exchange of funds between the primary government and its discretely presented component units during 2018, which are classified as external transactions on the government-wide Statement of Activities, are as follows:

	Transfer In	Transfer Out
<b>Primary Government:</b>		
<i>Governmental Activities:</i>		
<b>General Fund:</b>		
Criminal Court	\$ -	\$ 350,000
Ascension Consolidated Utilities District No. 1	50,000	-
<b>Law Officers' Court Fund:</b>		
Criminal Court	-	130,000
<b>FINS Fund:</b>		
Parish Court	30,000	-
Criminal Court	54,000	-
Total primary government	<u>134,000</u>	<u>480,000</u>
<b>Component Units:</b>		
<i>Governmental Activities:</i>		
<b>Criminal Court:</b>		
General Fund	350,000	-
Law Officers' Court Fund	130,000	-
FINS Fund	-	54,000
<b>Parish Court:</b>		
FINS Fund	-	30,000
<i>Business-type Activities:</i>		
<b>Ascension Consolidated Utilities District No. 1</b>		
General Fund	-	50,000
Total component units	<u>480,000</u>	<u>134,000</u>
Total	<u>\$ 614,000</u>	<u>\$ 614,000</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 public official, employment practices and employee benefits liability, the Parish maintains a self-insured retention of \$50,000 with a \$3 million per year aggregate limit. For workers' compensation, the self-insured per claim SIR is \$575,000. The excess coverage is statutory limits subject to a \$2 million per year aggregate limit. The Parish maintains a \$100,000 certificate of deposit with the Office of Workers' Compensation to secure their self-insured status for workers' compensation. Per claim estimated reserves are set by the Parish's claims administrator and are adjusted annually by the Parish's contracted actuary. Funds are maintained to cover all estimated losses. Losses are recorded on a policy year basis which runs from March 1 through the end of the subsequent February in each year.

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 2018, it was actuarially determined that the undiscounted loss liability was \$1,308,067, including non-incremental claims adjustments. This liability represents reported losses of \$467,421 and includes claims incurred but not yet reported of \$840,646.

Changes in the reserve amount in each fiscal year from 2016 to 2018 are as follows:

Fiscal Year	Balance at Beginning of Fiscal Year	Incurred Current Year Expense	Claim Payments	Balance at End of Fiscal Year
2018	\$ 1,322,959	\$ 303,683	\$ (318,575)	\$ 1,308,067
2017	1,303,896	227,909	(208,846)	1,322,959
2016	1,258,534	304,504	(259,142)	1,303,896

As of December 31, 2018, the future estimated claim payments are as follows:

Fiscal Year	Workers Compensation	Liability	Total
2019	\$ 147,826	\$ 232,536	\$ 380,362
2020	90,814	203,005	293,819
2021	57,576	161,876	219,452
2022	38,427	118,774	157,201
2023	28,782	78,294	107,076
2024-2027	50,671	99,486	150,157
Total	\$ 414,096	\$ 893,971	\$ 1,308,067

## 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:	
Sales tax for construction	\$ 125,327,926
External legal constraints:	
Ad valorem tax authorized by the electorate to specific special revenue funds	27,669,017
Sales tax authorized by the electorate to specific special revenue funds	26,419,416
Federal and state operating grants	1,419,751
Public safety	177,948
Total net position restricted for external legal constraints	<u>55,686,132</u>
Debt service:	
Parish sales tax revenue bonds:	
Public improvement	1,862,544
Fire protection districts	45,920
Drainage public improvement	727,125
Library revenue bonds	376,141
Total net position restricted for debt service	<u>3,011,730</u>
Pension obligation	<u>2,387,885</u>
Total restricted net position - governmental activities	<u>\$ 186,413,673</u>

## NOTE 16 - COMMITMENTS AND CONTINGENCIES

### Construction Contracts

At December 31, 2018, the Parish had outstanding commitments from construction contracts in progress of \$15,772,147 and engineering contracts in progress of \$1,066,812.

### Suits and Claims

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

## NOTE 16 - COMMITMENTS AND CONTINGENCIES (CONTINUED)

### Suits and Claims (continued)

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

### Environmental

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, 2018:

	Amount
FEMA - 2016 Flood	\$ 961,897
FEMA - Isaac	519,080
LA Steamboat Project	503,618
FEMA - Gustav	184,343
LRA - Disaster Recovery	33,493
Hazard Mitigation	29,850
State Homeland Security Program	18,364
Others	6,376
	<hr/>
Total primary government	\$ 2,257,021
	<hr/>

### 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 2018. 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 2018, rental expense was approximately \$334,000. The estimated minimum future lease commitments, at December 31, 2018, are \$43,000 for 2019.

### Criminal Court - Due to General Fund

During 2014, it was discovered that the Ascension Parish Sheriff's Office was remitting certain fines collected to the Criminal Court which should have been remitted to the Parish Court. As of December 31, 2018, the liability was \$731,859, which has been recorded in the Criminal Court.

## 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, 2018.

## NOTE 18 - COUNCIL MEMBER COMPENSATION

During the year ended December 31, 2018, Council members received compensation, including per diem payments, as follows:

	Amount
Councilman, District #1 - Oliver Joseph	\$ 19,785
Councilman, District #2 - Bill Dawson	20,435
Councilman, District #3 - Travis Turner	19,330
Councilman, District #4 - Daniel "Doc" Satterlee	19,850
Councilman, District #5 - Dempsey Lambert	19,800
Councilman, District #6 - Randy Clouatre	19,747
Councilman, District #7 - Aaron Lawler	19,785
Councilman, District #8 - Teri Casso	19,720
Councilman, District #9 - Todd Lambert	19,670
Councilman, District #10 - John Cagnolatti	19,785
Councilman, District #11 - Benny Johnson	19,475
	<hr/>
Total	\$ 217,382
	<hr/>

(Continued)

## NOTE 19 - TAX REVENUES ABATED

The Louisiana Industrial Ad Valorem Exemption Program (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Board of Commerce and Industry. The exemption may be renewed for an additional five years. For the fiscal year ending December 31, 2018, \$26,025,640 in Parish ad valorem tax revenues were abated by the State of Louisiana through the Louisiana Industrial Ad Valorem Exemption Program.

Additionally, the Restoration Tax Abatement (RTA) program provides up to ten years of abatement of property taxes on renovations and improvements of existing commercial structures and owner-occupied residences. Applications are approved by the Board of Commerce and Industry and can be renewed for five years. For the fiscal year ending December 31, 2018, \$20,035 in Parish ad valorem tax revenues were abated by the State of Louisiana through the RTA program.

The following schedule lists the ad valorem tax revenues abated in each respective fund of the Parish for December 31, 2018:

Fund:	<u>Amount</u>
General - operations	\$ 2,937,508
General - juvenile detention	1,061,965
Library	6,998,349
East Ascension Drainage	3,396,794
West Ascension Drainage	3,583,077
Health Unit	2,123,930
Lighting District No. 2	360,507
Lighting District No. 6	1,866,669
Mental Health	2,123,930
Council on Aging	<u>1,592,948</u>
Total	<u>\$ 26,045,675</u>

**NOTE 20 - RESTATEMENTS OF NET POSITION AND FUND BALANCES**

As previously described in Note 1, net position for governmental activities, business-type activities, governmental activities component units, and business-type activities component units were restated for the adoption of GASB Statement No. 75. The effect of the restatements on government-wide net position are as follows:

	Primary Government		
	Governmental Activities	Business Type Activities	Total
Total net position, December 31, 2017 as previously reported	\$ 389,061,074	\$ 44,949,704	\$ 434,010,778
Restatement of deferred state revenue sharing revenue	(709,456)	-	(709,456)
Restatement of OPEB liability related to implementation of GASB 75	(456,724)	(87,902)	(544,626)
Total net position, December 31, 2017, restated	<u>\$ 387,894,894</u>	<u>\$ 44,861,802</u>	<u>\$ 432,756,696</u>

The net position of the Parish's discretely presented component units as of December 31, 2017 was restated as follows:

	Component Units		
	Governmental Activities	Business Type Activities	Total
Total net position, December 31, 2017 as previously reported	\$ 41,043,678	\$ 27,989,677	\$ 69,033,355
Restatement of OPEB liability related to implementation of GASB 75	(13,018,354)	(2,006)	(13,020,360)
Beginning net position of newly presented component units	290,983	-	290,983
Total net position, December 31, 2017, restated	<u>\$ 28,316,307</u>	<u>\$ 27,987,671</u>	<u>\$ 56,303,978</u>

(Continued)

**NOTE 20 - RESTATEMENTS OF NET POSITION AND FUND BALANCES (CONTINUED)**

The fund balances for the General Fund, East Ascension Major Drainage, Library, West Ascension Drainage, Health Unit, Lighting District Nos. 1-7, Fire District #3, and Mental Health were restated to properly report deferred inflows of resources for earned revenues not collected in the availability period as of December 31, 2017. The effects of the restatement on the fund basis are as follows:

	General Fund	East Ascension Drainage Fund	Non-major Governmental Funds
Total fund balance, December 31, 2017 as previously reported	\$ 39,103,090	\$ 49,520,167	\$ 99,232,368
Restatement of deferred state revenue sharing revenue	(97,052)	(168,988)	(688,917)
Restatement of deferred ad valorem tax revenue	-	-	(248,077)
Total fund balance, December 31, 2017, restated	<u>\$ 39,006,038</u>	<u>\$ 49,351,179</u>	<u>\$ 98,295,374</u>

**NOTE 21 - SUBSEQUENT EVENTS**

In May 2019, Ascension Parish Clerk of Court has committed \$3.2 million for the new courthouse construction project to be used after the bond proceeds are exhausted.

In May 2019, the 23<sup>rd</sup> Judicial District Judicial Expense Fund committed \$175,000 and \$225,000 from the Judicial Expense Fund and Child Support funds; respectively, to assist in funding the new courthouse construction project.

**NOTE 22 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Expenditures Exceeding Appropriations**

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

	Final Budget	Actual (GAAP Basis)	Excess over Budget
<b>Governmental Fund:</b>			
General Fund:			
Culture and recreation	\$ 2,520,500	\$ 2,571,165	\$ (50,665)





## REQUIRED SUPPLEMENTARY INFORMATION

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



**PARISH OF ASCENSION  
GENERAL FUND**

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

For the ended year December 31, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 4,427,500	\$ 4,694,000	\$ 4,755,091	\$ 61,091
Sales and use	23,970,000	21,970,500	25,500,352	3,529,852
Franchise	1,470,000	1,468,000	1,468,472	472
Intergovernmental:				
Severance	90,000	90,000	62,400	(27,600)
State revenue sharing	144,000	144,000	147,293	3,293
Civil defense	30,000	65,500	137,224	71,724
Grants	115,000	143,000	958,138	815,138
FEMA reimbursement	10,000	10,000	63,364	53,364
Other	58,000	68,500	116,713	48,213
Licenses and permits:				
Occupational	2,192,000	2,192,000	2,354,627	162,627
Alcoholic beverages	18,000	17,500	19,583	2,083
Building	950,000	950,000	1,238,506	288,506
Mobile home	18,000	8,500	16,200	7,700
Planning fees	210,000	200,000	238,679	38,679
Other	40,500	40,500	47,028	6,528
Fines	65,000	60,000	72,252	12,252
Charges for services - rent and other	2,103,200	2,057,700	2,073,553	15,853
Miscellaneous	313,000	276,000	653,919	377,919
 Total revenues	 36,224,200	 34,455,700	 39,923,394	 5,467,694
<b>EXPENDITURES</b>				
Current function:				
General government	16,560,700	17,261,000	14,643,092	2,617,908
Public safety	3,883,550	4,259,000	4,123,278	135,722
Culture and recreation	2,427,700	2,520,500	2,571,165	(50,665)
Capital outlay	1,457,410	1,407,500	446,378	961,122
 Total expenditures	 24,329,360	 25,448,000	 21,783,913	 3,664,087
 Excess of revenues over expenditures	 \$ 11,894,840	 \$ 9,007,700	 \$ 18,139,481	 \$ 9,131,781

## PARISH OF ASCENSION GENERAL FUND

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

For the ended year December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	\$ 345,500	\$ 1,341,500	\$ 1,352,172	\$ 10,672
Proceeds from sale of property	2,500	2,500	127,158	124,658
Transfers out	<u>(14,666,500)</u>	<u>(16,591,000)</u>	<u>(15,492,674)</u>	<u>1,098,326</u>
Total other financing sources (uses)	<u>(14,318,500)</u>	<u>(15,247,000)</u>	<u>(14,013,344)</u>	<u>1,233,656</u>
Net change in fund balance	<u>\$ (2,423,660)</u>	<u>\$ (6,239,300)</u>	4,126,137	<u>\$ 10,365,437</u>
<b>FUND BALANCE</b>				
Beginning of year, restated			<u>39,006,038</u>	
End of year			<u>\$ 43,132,175</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, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 5,440,500	\$ 5,800,000	\$ 5,818,843	\$ 18,843
Sales and use	15,000,000	14,500,000	15,859,545	1,359,545
Intergovernmental:				
State revenue sharing	245,000	245,000	2,644,858	2,399,858
Grants	-	8,000	-	(8,000)
Miscellaneous:				
Interest	273,500	127,000	945,513	818,513
Other	500	2,500	2,653	153
Total revenues	<u>20,959,500</u>	<u>20,682,500</u>	<u>25,271,412</u>	<u>4,588,912</u>
<b>EXPENDITURES</b>				
Public works:				
Personnel	5,109,650	5,502,500	5,162,769	339,731
Contribution to retirement system	180,000	180,000	192,686	(12,686)
Equipment rental	98,500	40,000	41,850	(1,850)
Repairs and maintenance	983,900	1,387,500	901,576	485,924
Other charges and services	3,275,400	1,383,500	1,671,976	(288,476)
Insurance	331,500	331,500	331,500	-
Materials and supplies	1,047,500	1,055,000	630,825	424,175
Tax collector	551,000	551,000	279,440	271,560
Small equipment	107,500	110,500	53,760	56,740
Weed control	100,000	100,000	80,542	19,458
Utilities	7,000	7,000	10,049	(3,049)
Engineer	200,000	500	2,385	(1,885)
Capital outlay	<u>1,007,000</u>	<u>1,152,500</u>	<u>916,693</u>	<u>235,807</u>
Total expenditures	<u>12,998,950</u>	<u>11,801,500</u>	<u>10,276,051</u>	<u>1,525,449</u>
Excess of revenues over expenditures	<u>7,960,550</u>	<u>8,881,000</u>	<u>14,995,361</u>	<u>6,114,361</u>
<b>OTHER FINANCING USES</b>				
Proceeds from sale of property	-	-	218,449	218,449
Transfers out	<u>(35,288,500)</u>	<u>(35,292,500)</u>	<u>(35,438,500)</u>	<u>146,000</u>
Total financing sources (uses)	<u>(35,288,500)</u>	<u>(35,292,500)</u>	<u>(35,220,051)</u>	<u>364,449</u>
Net change in fund balance	<u>\$ (27,327,950)</u>	<u>\$ (26,411,500)</u>	<u>(20,224,690)</u>	<u>\$ 6,478,810</u>
<b>FUND BALANCE</b>				
Beginning of year, restated			<u>49,351,179</u>	
End of year			<u>\$ 29,126,489</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, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>				
Intergovernmental:				
Parish Transportation Fund	\$ 919,000	\$ 835,000	\$ 1,382,689	\$ 547,689
Charges for services:				
Grass cutting	152,000	152,000	153,150	1,150
Miscellaneous:				
Other	1,000	6,000	18,945	12,945
Total revenues	<u>1,072,000</u>	<u>993,000</u>	<u>1,554,784</u>	<u>561,784</u>
<b>EXPENDITURES</b>				
Current function:				
Public works:				
Personnel	7,008,500	6,796,000	6,649,471	146,529
Materials and supplies	1,293,668	1,665,000	1,270,899	394,101
Insurance	190,000	190,000	190,000	-
Equipment and road maintenance	802,700	922,000	774,428	147,572
Telephone	24,500	29,500	28,482	1,018
Other charges and services	374,000	361,500	322,214	39,286
Capital outlay	<u>2,007,882</u>	<u>1,987,000</u>	<u>1,417,733</u>	<u>569,267</u>
Total expenditures	<u>11,701,250</u>	<u>11,951,000</u>	<u>10,653,227</u>	<u>1,297,773</u>
Excess (deficiency) of revenues over expenditures	<u>(10,629,250)</u>	<u>(10,958,000)</u>	<u>(9,098,443)</u>	<u>1,859,557</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	10,625,000	11,025,000	9,501,670	(1,523,330)
Proceeds from sale of property	2,500	2,500	74,084	71,584
Transfers out	<u>(288,500)</u>	<u>(439,000)</u>	<u>(438,420)</u>	<u>(580)</u>
Total other financing sources	<u>10,339,000</u>	<u>10,588,500</u>	<u>9,137,334</u>	<u>(1,452,326)</u>
Net change in fund balance	<u>\$ (290,250)</u>	<u>\$ (369,500)</u>	<u>38,891</u>	<u>\$ 407,231</u>
<b>FUND BALANCE</b>				
Beginning of year			<u>431,148</u>	
End of year			<u>\$ 470,039</u>	

## PARISH OF ASCENSION

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

For the year ended December 31, 2018

#### NOTE 1 - BUDGETS

##### **Budget Policy and Budgetary Accounting**

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

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

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

##### **Basis of Accounting**

All of the Parish's governmental funds' budgets are prepared on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2018. The Parish's basis of budgetary accounting follows generally accepted accounting principles.

#### NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

##### **Expenditures Exceeding Appropriations**

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

	Final Budget	Actual (GAAP Basis)	Excess over Budget
<b>Governmental Fund:</b>			
General Fund:			
Culture and recreation	\$ 2,520,500	\$ 2,571,165	\$ (50,665)

## PARISH OF ASCENSION

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

**LAST TEN FISCAL YEARS (2)**

<b>Total OPEB Liability</b>	
Service cost	\$ 21,366
Interest cost at 3.44%	45,896
Differences between expected and actual experience	(42,710)
Changes of assumptions	(74,575)
Benefit payments	68,165
<b>Net change in total OPEB liability</b>	<u>(118,188)</u>
<b>Total OPEB liability - beginning</b>	<u>1,370,880</u>
<b>Total OPEB liability - ending</b>	<u><u>1,252,692</u></u>
Covered payroll	<u><u>\$ 15,930,968</u></u>
Net OPEB liability as a percentage of covered payroll	7.86%

*(1) Amounts are for council-administered funds only 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.*

## PARISH OF ASCENSION

## SCHEDULE OF EMPLOYER CONTRIBUTIONS (1)

## LAST TEN FISCAL YEARS (2)

<b>Actuarially determined contribution</b>	\$ 95,343
<b>Contributions in relation to the actuarially determined contribution</b>	
Employer-paid retiree premiums	(68,165)
<b>Contribution deficiency (excess)</b>	<u>\$ 27,178</u>
Covered annual payroll	<u>\$ 15,930,968</u>
Contributions as a percentage of covered payroll	0.43%

*(1) Amounts are for council-administered funds only 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.*

**PARISH OF ASCENSION**

**NOTES TO SCHEDULE OF CHANGES IN NET OTHER POST EMPLOYMENT  
BENEFITS LIABILITY AND SCHEDULE OF EMPLOYER CONTRIBUTIONS**

For the year ended December 31, 2018

**NOTE 1 - NET PENSION LIABILITY**

**Changes of Benefit Terms**

No changes.

**Changes of Assumptions**

The discount rate increased from 3.44% to 4.10% for the plan year ended December 31, 2018.

## PARISH OF ASCENSION

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

## LAST TEN FISCAL YEARS (2)\*

	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.8841%	0.8635%	0.6451%	0.1321%
Employers proportionate share of net pension liability (asset)	\$ 168,248	\$ (2,753,469)	\$ 4,966,718	\$ 152,265	\$ 42,505
Employer's covered payroll	\$ 45,123	\$ 20,936,336	\$ 2,057,671	\$ 89,496	\$ 82,116
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	372.87%	-13.15%	241.38%	170.14%	51.76%
Plan fiduciary net position as a percentage of the total pension liability (asset)	64.30%	104.02%	74.76%	80.57%	92.92%
	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	21.1400%	0.7629%	0.6496%	0.1383%
Employers proportionate share of net pension liability (asset)	\$ 179,068	\$ 2,746,239	\$ 4,372,692	\$ 142,590	\$ 37,300
Employer's covered payroll	\$ 44,826	\$ 17,590,442	\$ 1,781,203	\$ 88,966	\$ 84,031
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	399.47%	15.61%	245.49%	160.27%	44.39%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.50%	95.50%	73.55%	80.51%	93.57%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0025%	17.6302%	0.6530%	0.6477%	0.1399%
Employers proportionate share of net pension liability (asset)	\$ 193,094	\$ 3,138,983	\$ 4,271,106	\$ 183,775	\$ 26,777
Employer's covered payroll	\$ 45,248	\$ 15,819,023	\$ 1,466,892	\$ 88,966	\$ 82,892
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	426.75%	19.84%	291.17%	206.57%	32.30%
Plan fiduciary net position as a percentage of the total pension liability (asset)	57.70%	93.48%	68.16%	73.98%	95.09%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Employers proportion of the net pension liability (asset)	0.0004%	17.7225%	0.5771%	0.6521%	0.1445%
Employers proportionate share of net pension liability (asset)	\$ 26,118	\$ 49,220	\$ 3,114,695	\$ 159,708	\$ 7,785
Employer's covered payroll	\$ 7,110	\$ 15,042,342	\$ 1,226,344	\$ 88,461	\$ 80,999
Employer's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	367.34%	0.33%	253.98%	180.54%	9.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	62.70%	99.89%	72.45%	76.86%	98.56%

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

\* As of the pension plan measurement date.

## PARISH OF ASCENSION

## SCHEDULE OF PENSION CONTRIBUTIONS (1)

## LAST TEN FISCAL YEARS (2)

	2018				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,905	\$ 1,771,867	\$ 546,089	\$ 15,218	\$ 507
Contributions in relation to contractually required contribution	17,907	1,775,051	545,282	15,215	507
Contribution (excess) deficiency	<u>\$ (2)</u>	<u>\$ (3,184)</u>	<u>\$ 807</u>	<u>\$ 3</u>	<u>\$ -</u>
Employer's covered payroll	\$ 45,123	\$ 22,080,041	\$ 2,156,216	\$ 90,637	\$ 80,999
Contributions as a percentage of covered payroll	39.68%	8.04%	25.29%	16.79%	0.63%
	2017				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,090	\$ 1,480,788	\$ 509,363	\$ 16,459	\$ -
Contributions in relation to contractually required contribution	17,034	1,480,788	509,363	16,439	-
Contribution (excess) deficiency	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ -</u>
Employer's covered payroll	\$ 44,974	\$ 18,509,848	\$ 1,966,737	\$ 88,966	\$ 83,858
Contributions as a percentage of covered payroll	37.88%	8.00%	25.90%	18.48%	0.00%
	2016				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 17,589	\$ 1,529,633	\$ 401,830	\$ 20,133	\$ 1,469
Contributions in relation to contractually required contribution	11,028	1,483,198	428,472	18,905	1,763
Contribution (excess) deficiency	<u>\$ 6,561</u>	<u>\$ 46,435</u>	<u>\$ (26,642)</u>	<u>\$ 1,228</u>	<u>\$ (294)</u>
Employer's covered payroll	\$ 46,287	\$ 17,590,442	\$ 1,633,688	\$ 88,966	\$ 83,956
Contributions as a percentage of covered payroll	23.83%	8.43%	26.23%	21.25%	2.10%
	2015				
	LASERS (3)	PERS	FRS	ROVERS	DARS
Contractually required contribution	\$ 2,702	\$ 1,487,067	\$ 359,264	\$ 21,559	\$ 4,264
Contributions in relation to contractually required contribution	2,832	1,502,489	362,970	20,796	4,385
Contribution (excess) deficiency	<u>\$ (130)</u>	<u>\$ (15,422)</u>	<u>\$ (3,706)</u>	<u>\$ 763</u>	<u>\$ (121)</u>
Employer's covered payroll	\$ 7,110	\$ 15,819,023	\$ 1,292,445	\$ 88,966	\$ 81,225
Contributions as a percentage of covered payroll	39.83%	9.50%	28.08%	23.38%	5.40%

(1) Amounts are for council-administered funds only and includes the following component units: Criminal Court, 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, 2018

#### **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  
The investment rate of return decrease by 0.05% to 7.65%, and the inflation rate did not change, for the plan year ended June 30, 2018.

Parochial Employees Retirement System of Louisiana  
The investment rate of return, with inflation included, decreased by 0.25% to 6.75%, for the plan year ended December 31, 2017.

Firefighters Retirement System  
The investment rate of return decreased by 0.10% to 7.30%, and the inflation rate decreased by 0.075% to 2.700%, for the plan year ending June 30, 2018.

Registrar of Voters Employees' Retirement System  
The investment rate of return decreased by 0.25% to 6.50%, and the inflation rate decreased by 0.10% to 2.40% for the plan year ended June 30, 2018.

District Attorney Retirement System  
The investment rate of return decreased by 0.25% to 6.50% and the inflation rate decreased by 0.10% to 2.4% for the plan year ended June 30, 2018.





# INDIVIDUAL FUND STATEMENTS

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



**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.

#### **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 Nos. 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing.

#### **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.

## **PARISH OF ASCENSION**

### **NONMAJOR GOVERNMENTAL FUNDS**

#### **Special Revenue Funds (Continued)**

##### **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 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 \$25,000,000 bond issued in 2017 to fund the Move Ascension road construction projects. The bond issues are financed through a dedication of Parish sales taxes. The debt service reserve requirement is maintained through reserve fund insurance.

**FIRE DISTRICT NO. 1 SINKING FUND**

The Fire District No. 1 Sinking Debt Service Fund is used to accumulate monies for payment of the 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 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.

**Capital Projects Funds**

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

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

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

**JAIL CONSTRUCTION FUND**

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

**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.

**HEALTH UNIT CONSTRUCTION FUND**

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

**PARK CONSTRUCTION FUND**

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

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

**Capital Projects Funds (Continued)**

**LIGHTING DISTRICT CONSTRUCTION FUND**

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

**HAZARD MITIGATION GRANT FUND**

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

**COURTHOUSE EAST CONSTRUCTION FUND**

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

**INFRASTRUCTURE PROJECT FUND**

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

**DEDICATED SPECIAL PROJECT FUND**

The Dedicated Special Revenue Fund is used as a pass through grant for the Steamboat Museum project on the Mississippi River.

**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.

**MOVE ASCENSION CONSTRUCTION FUND**

The Move Ascension Construction Fund is used to account for infrastructure improvements to move traffic within Ascension parish. The infrastructure improvements include acquisition of right away, widening, intersection improvements, and roundabouts.

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

December 31, 2018

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,576,191	\$ 1,578,453	\$ 32,642,031	\$ 41,796,675
Investments	21,691,052	1,134,374	17,967,936	40,793,362
Accounts receivable, net:				
Ad valorem taxes	22,812,476	-	-	22,812,476
Other	415,737	136,235	186,630	738,602
Due from other governments:				
Grants	117,532	-	537,111	654,643
LA - State revenue sharing	693,950	-	-	693,950
Due from other funds	309,757	360,400	-	670,157
Prepaid assets	118,658	-	-	118,658
<b>Total assets</b>	<b>\$ 53,735,353</b>	<b>\$ 3,209,462</b>	<b>\$ 51,333,708</b>	<b>\$ 108,278,523</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 528,792	\$ -	\$ -	\$ 528,792
Contracts payable	-	-	2,315,512	2,315,512
Accrued payroll	384,906	-	-	384,906
Deductions from ad valorem taxes:				
Contribution to retirement system	754,604	-	-	754,604
Due to other funds	198,568	197,732	-	396,300
Due to other governments	239,371	-	-	239,371
Unearned revenue	187,665	-	-	187,665
<b>Total liabilities</b>	<b>2,293,906</b>	<b>197,732</b>	<b>2,315,512</b>	<b>4,807,150</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	1,632,049	-	145,005	1,777,054
<b>FUND BALANCE</b>				
Nonspendable	118,658	-	-	118,658
Restricted for:				
Construction of capital assets	-	-	45,229,758	45,229,758
Debt service	-	3,011,730	-	3,011,730
Fire protection	17,408,776	-	-	17,408,776
Drainage maintenance	1,131,087	-	-	1,131,087
Health and mental health services	7,896,151	-	-	7,896,151
Law enforcement	81,681	-	-	81,681
Road lighting	3,615,420	-	-	3,615,420
Hazard mitigation	1,419,751	-	-	1,419,751
Committed for:				
Construction of capital assets	-	-	3,643,433	3,643,433
Culture and recreation	12,352,399	-	-	12,352,399
Drainage maintenance	158,426	-	-	158,426
Health and mental health services	5,166,540	-	-	5,166,540
Road lighting	460,509	-	-	460,509
<b>Fund balance</b>	<b>49,809,398</b>	<b>3,011,730</b>	<b>48,873,191</b>	<b>101,694,319</b>
<b>Total liabilities, deferred inflows of resources, and fund balance</b>	<b>\$ 53,735,353</b>	<b>\$ 3,209,462</b>	<b>\$ 51,333,708</b>	<b>\$ 108,278,523</b>

# PARISH OF ASCENSION

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

For the year ended December 31, 2018

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 22,693,118	\$ -	\$ -	\$ 22,693,118
Sales	4,139,816	-	-	4,139,816
Franchise	19,710	-	-	19,710
Intergovernmental	3,114,407	-	5,401,365	8,515,772
Fines and forfeitures	229,355	1,713,375	-	1,942,730
Charges for services	28,064	-	-	28,064
Miscellaneous	709,811	46,120	323,256	1,079,187
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	30,934,281	1,759,495	5,724,621	38,418,397
	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>				
Current function:				
General government	44,253	1,000	870,738	915,991
Public safety	6,902,659	-	69,234	6,971,893
Public works	1,533,231	-	13,290	1,546,521
Health and welfare	7,876,750	-	-	7,876,750
Culture and recreation	5,487,960	-	4,864,491	10,352,451
Debt service:				
Principal	-	5,333,390	-	5,333,390
Interest	-	4,410,077	-	4,410,077
Capital outlay	1,266,756	-	3,981,459	5,248,215
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	23,111,609	9,744,467	9,799,212	42,655,288
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	7,822,672	(7,984,972)	(4,074,591)	(4,236,891)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	65,004	8,212,033	8,710,000	16,987,037
Proceeds from sale of property	7,493	-	-	7,493
Proceeds from insurance	49,762	-	-	49,762
Transfers out	(7,842,113)	(225,000)	(1,341,343)	(9,408,456)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(7,719,854)	7,987,033	7,368,657	7,635,836
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	102,818	2,061	3,294,066	3,398,945
	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>				
Beginning of year, restated	49,706,580	3,009,669	45,579,125	98,295,374
	<hr/>	<hr/>	<hr/>	<hr/>
End of year	\$ 49,809,398	\$ 3,011,730	\$ 48,873,191	\$ 101,694,319
	<hr/>	<hr/>	<hr/>	<hr/>

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

For the ended year December 31, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>GENERAL GOVERNMENT</b>				
Legislative - Councilmen				
Personnel	\$ 407,000	\$ 432,500	\$ 424,746	\$ 7,754
Official publications and supplies	41,500	41,500	38,135	3,365
Travel and mileage	55,500	55,500	42,283	13,217
Other charges and services	96,350	98,000	34,720	63,280
Judicial - District Attorney				
Personnel	92,500	93,500	86,732	6,768
Juror and witnesses	50,000	50,000	24,109	25,891
Prosecutorial	50,000	50,000	32,892	17,108
District Attorney appropriations	615,000	615,000	611,677	3,323
Judicial - Clerk of Court				
Court attendance	25,000	25,000	15,955	9,045
Judicial - Coroner				
Personnel	124,000	124,000	124,000	-
Professional	125,000	125,000	141,908	(16,908)
Other charges and services	23,000	26,000	23,638	2,362
Judicial - Justice of Peace				
Personnel	154,000	172,000	168,882	3,118
Other charges and services	4,000	4,000	2,401	1,599
Elections - Registrar of Voters				
Personnel	117,500	117,000	114,298	2,702
Office supplies	12,000	12,000	7,529	4,471
Other charges and services	93,000	93,500	56,780	36,720
Financial and Administration				
Personnel	2,497,500	2,532,000	2,267,399	264,601
Occupancy	624,500	624,500	589,024	35,476
Telephone	35,500	35,500	34,241	1,259
Office supplies	131,400	188,000	106,286	81,714
Insurance	229,000	229,000	229,000	-
Maintenance	1,701,000	1,700,000	1,690,437	9,563
Professional services	1,392,800	1,499,500	1,073,260	426,240
Travel and mileage	31,000	28,000	38,916	(10,916)
Consolidated parish collection service	225,000	225,000	229,833	(4,833)
Other charges and services	93,500	94,500	35,648	58,852

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

For the ended year December 31, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>GENERAL GOVERNMENT (CONTINUED)</b>				
Purchasing Department				
Personnel	\$ 448,500	\$ 448,500	\$ 432,161	\$ 16,339
Contract labor	7,500	7,500	6,000	1,500
Telephone	4,000	5,000	3,375	1,625
Maintenance	6,000	6,000	3,659	2,341
Office supplies	15,000	22,500	8,535	13,965
Travel and mileage	14,000	14,000	8,146	5,854
Building Department				
Personnel	861,500	948,000	909,189	38,811
Contract labor	80,000	50,000	34,281	15,719
Telephone	11,000	11,500	10,567	933
Maintenance	17,500	22,500	13,246	9,254
Office supplies	17,000	17,000	14,027	2,973
Travel and mileage	30,000	38,000	40,556	(2,556)
Other charges and services	81,000	82,000	78,948	3,052
Planning Commission				
Personnel	1,029,500	862,500	826,888	35,612
Professional	303,000	753,000	505,419	247,581
Office supplies	20,000	20,000	13,878	6,122
Other charges and services	70,000	109,500	82,777	26,723
Executive Department				
Personnel	441,500	502,500	421,118	81,382
Professional	35,000	35,000	638	34,362
Telephone	9,500	9,500	6,792	2,708
Maintenance and supplies	35,000	35,000	8,626	26,374
Other charges and services	80,550	55,000	26,129	28,871
Grants Department				
Personnel	317,000	317,500	234,594	82,906
Professional	68,000	68,000	2,788	65,212
Telephone	5,000	5,000	3,853	1,147
Maintenance and supplies	8,000	8,000	6,909	1,091
Other charges and services	16,500	16,500	7,482	9,018
Graphic Information Systems Department				
Personnel	686,500	651,500	611,798	39,702
Professional	153,000	179,000	201,662	(22,662)
Office supplies	294,600	294,500	188,793	105,707
Telephone	50,000	38,000	35,130	2,870
Other charges and services	20,000	22,500	18,716	3,784
Grants and Appropriations				
Other appropriations	1,698,500	1,548,500	1,048,336	500,164

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

For the ended year December 31, 2018

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>GENERAL GOVERNMENT (CONTINUED)</b>				
Citizen Service Office				
Personnel	\$ -	\$ 40,500	\$ 40,657	\$ (157)
Professional	-	70,000	20,307	49,693
Office Supplies	-	12,500	2,819	9,681
Communications				
Personnel	475,000	482,500	470,980	11,520
Professional	3,000	103,000	16,937	86,063
Office supplies	93,500	53,500	29,238	24,262
Repair and maintenance	1,000	1,500	303	1,197
Other charges and services	7,500	3,500	2,106	1,394
Total general government	<u>16,560,700</u>	<u>17,261,000</u>	<u>14,643,092</u>	<u>2,617,908</u>
<b>PUBLIC SAFETY</b>				
Jail				
Personnel	359,500	394,500	380,316	14,184
Prisoners	605,000	650,000	656,215	(6,215)
Occupancy	410,000	525,000	632,666	(107,666)
Telephone	25,000	25,000	10,737	14,263
Maintenance	184,500	186,000	186,987	(987)
Supplies	482,000	667,000	528,851	138,149
Insurance	100,500	100,500	100,500	-
Other charges and services	107,500	106,000	200,879	(94,879)
Sheriff				
Juvenile	635,000	635,000	517,942	117,058
Court attendance	21,500	21,500	16,250	5,250
Civil defense				
Personnel	573,500	540,500	522,026	18,474
Professional	62,500	50,000	48,816	1,184
Maintenance	121,550	157,000	175,952	(18,952)
Other charges and services	82,500	88,000	41,193	46,807
Fire pay rebate	113,000	113,000	103,948	9,052
Total public safety	<u>3,883,550</u>	<u>4,259,000</u>	<u>4,123,278</u>	<u>135,722</u>
<b>CULTURE AND RECREATION</b>				
Personnel	1,514,000	1,435,500	1,275,705	159,795
Programs	159,450	235,500	158,205	77,295
Maintenance	137,000	190,000	160,941	29,059
Professional services	750	60,000	900	59,100
Other charges and services	616,500	599,500	975,414	(375,914)
Total culture and recreation	<u>2,427,700</u>	<u>2,520,500</u>	<u>2,571,165</u>	<u>(50,665)</u>
<b>CAPITAL OUTLAY</b>	<u>1,457,410</u>	<u>1,407,500</u>	<u>446,378</u>	<u>961,122</u>
Total expenditures	<u>\$ 24,329,360</u>	<u>\$ 25,448,000</u>	<u>\$ 21,783,913</u>	<u>\$ 3,664,087</u>



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

December 31, 2018

	<b>West Ascension Drainage</b>	<b>Health Unit</b>	<b>Mental Health Center</b>	<b>Fire Protection District No. 1</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 140,125	\$ 599,851	\$ 489,418
Investments	311,030	1,051,644	4,507,621	3,675,602
Accounts receivable, net:				
Ad valorem taxes	1,074,289	2,636,469	2,636,469	-
Other	-	83,164	37,881	24,620
Due from other governments:				
LA - State revenue sharing	21,632	75,336	75,338	-
LA - Other	-	-	-	-
Grants	14,780	70,408	2,390	104
Due from other funds	-	-	-	197,821
Prepaid assets and other	-	-	-	-
	<u>\$ 1,421,731</u>	<u>\$ 4,057,146</u>	<u>\$ 7,859,550</u>	<u>\$ 4,387,565</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 13,264	\$ 43,487	\$ 61,900	\$ 49,791
Accrued payroll	17,235	99,890	48,452	20,150
Deductions from ad valorem taxes:				
Contribution to retirement system	35,371	87,006	87,006	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	6,429
Unearned revenue	-	-	-	-
	<u>65,870</u>	<u>230,383</u>	<u>197,358</u>	<u>76,370</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	<u>66,348</u>	<u>206,127</u>	<u>150,470</u>	<u>217</u>
<b>FUND BALANCE</b>				
Nonspendable	-	-	-	-
Restricted for:				
Fire protection	-	-	-	4,310,978
Drainage maintenance	1,131,087	-	-	-
Health and mental health services	-	723,412	5,280,042	-
Law enforcement	-	-	-	-
Road lighting	-	-	-	-
Hazard mitigation	-	-	-	-
Committed for:				
Drainage maintenance	158,426	-	-	-
Health and mental health services	-	2,897,224	2,231,680	-
Road lighting	-	-	-	-
Culture and recreation	-	-	-	-
	<u>1,289,513</u>	<u>3,620,636</u>	<u>7,511,722</u>	<u>4,310,978</u>
Fund balance	<u>1,289,513</u>	<u>3,620,636</u>	<u>7,511,722</u>	<u>4,310,978</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,421,731</u>	<u>\$ 4,057,146</u>	<u>\$ 7,859,550</u>	<u>\$ 4,387,565</u>

# PARISH OF ASCENSION

## NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2018

	Fire Protection District No. 2	Fire Protection District No. 3	Road Lighting District Nos. 1-7	Law Officers' Court	Council on Aging
<b>ASSETS</b>					
Cash and cash equivalents	\$ 203,389	\$ 839,389	\$ 248,009	\$ -	\$ -
Investments	1,528,636	6,308,693	2,978,253	71,890	59,641
Accounts receivable, net:					
Ad valorem taxes	-	4,732,226	1,088,325	-	1,977,487
Other	7,715	31,857	9,405	17,314	-
Due from other governments:					
LA - State revenue sharing	-	244,324	29,076	-	-
Grants	-	-	-	-	-
Due from other funds	39,564	66,955	-	-	-
Prepaid assets and other	-	-	-	-	-
Total assets	<u>\$ 1,779,304</u>	<u>\$ 12,223,444</u>	<u>\$ 4,353,068</u>	<u>\$ 89,204</u>	<u>\$ 2,037,128</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 56,525	\$ 55,977	\$ 158,923	\$ 7,523	\$ -
Accrued payroll	-	188,361	-	-	-
Deductions from ad valorem taxes:					
Contribution to retirement system	-	158,468	34,809	-	65,259
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>56,525</u>	<u>402,806</u>	<u>193,732</u>	<u>7,523</u>	<u>65,259</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	<u>-</u>	<u>445,619</u>	<u>83,407</u>	<u>-</u>	<u>56,283</u>
<b>FUND BALANCE</b>					
Nonspendable	-	-	-	-	-
Restricted for:					
Fire protection	1,722,779	11,375,019	-	-	-
Health and mental health services	-	-	-	-	1,892,697
Law enforcement	-	-	-	81,681	-
Road lighting	-	-	3,615,420	-	-
Hazard mitigation	-	-	-	-	-
Committed for:					
Drainage maintenance	-	-	-	-	-
Health and mental health services	-	-	-	-	22,889
Road lighting	-	-	460,509	-	-
Culture and recreation	-	-	-	-	-
Fund balance	<u>1,722,779</u>	<u>11,375,019</u>	<u>4,075,929</u>	<u>81,681</u>	<u>1,915,586</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,779,304</u>	<u>\$ 12,223,444</u>	<u>\$ 4,353,068</u>	<u>\$ 89,204</u>	<u>\$ 2,037,128</u>

# PARISH OF ASCENSION

## NONMAJOR SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

December 31, 2018

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 4,296,434	\$ 185,847	\$ 573,729	\$ 7,576,191
Investments	-	-	1,198,042	-	21,691,052
Accounts receivable, net:					
Ad valorem taxes	-	8,667,211	-	-	22,812,476
Other	80,000	115,874	6,012	1,895	415,737
Due from other governments:					
LA - State revenue sharing	-	248,244	-	-	693,950
Grants	-	-	29,850	-	117,532
Due from other funds	5,417	-	-	-	309,757
Prepaid assets and other	-	118,658	-	-	118,658
Total assets	<u>\$ 85,417</u>	<u>\$ 13,446,421</u>	<u>\$ 1,419,751</u>	<u>\$ 575,624</u>	<u>\$ 53,735,353</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 4,354	\$ 74,902	\$ -	\$ 2,146	\$ 528,792
Accrued payroll	10,818	-	-	-	384,906
Deductions from ad valorem taxes:					
Contribution to retirement system	-	286,685	-	-	754,604
Due to other funds	35,498	-	-	163,070	198,568
Due to other governments	-	-	-	232,942	239,371
Unearned revenue	-	-	-	177,466	177,466
Total liabilities	<u>50,670</u>	<u>361,587</u>	<u>-</u>	<u>575,624</u>	<u>2,283,707</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	20,000	613,777	-	-	1,642,248
<b>FUND BALANCE</b>					
Nonspendable	-	118,658	-	-	118,658
Restricted for:					
Fire protection	-	-	-	-	17,408,776
Drainage maintenance	-	-	-	-	1,131,087
Health and mental health services	-	-	-	-	7,896,151
Law enforcement	-	-	-	-	81,681
Road lighting	-	-	-	-	3,615,420
Hazard mitigation	-	-	1,419,751	-	1,419,751
Committed for:					
Drainage maintenance	-	-	-	-	158,426
Health and mental health services	14,747	-	-	-	5,166,540
Road lighting	-	-	-	-	460,509
Culture and recreation	-	12,352,399	-	-	12,352,399
Fund balance	<u>14,747</u>	<u>12,471,057</u>	<u>1,419,751</u>	<u>-</u>	<u>49,809,398</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 85,417</u>	<u>\$ 13,446,421</u>	<u>\$ 1,419,751</u>	<u>\$ 575,624</u>	<u>\$ 53,735,353</u>

**PARISH OF ASCENSION**  
**SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS**  
**COMBINING BALANCE SHEET**

December 31, 2018

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	380,123	213,476	200,347	134,434
Accounts receivable, net:				
Ad valorem taxes	48,788	77,997	51,486	36,593
Other	-	-	-	-
Due from other governments:				
LA - State revenue sharing	3,110	222	2,326	1,110
Total assets	<u>\$ 432,021</u>	<u>\$ 291,695</u>	<u>\$ 254,159</u>	<u>\$ 172,137</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 2,471	\$ 2,191	\$ 2,195	\$ 1,683
Deductions from ad valorem taxes:				
Contribution to retirement system	1,644	2,544	1,718	545
Total liabilities	<u>4,115</u>	<u>4,735</u>	<u>3,913</u>	<u>2,228</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenues	<u>3,890</u>	<u>2,012</u>	<u>5,725</u>	<u>6,396</u>
<b>FUND BALANCE</b>				
Restricted	276,578	232,809	209,692	152,969
Committed	<u>147,438</u>	<u>52,139</u>	<u>34,829</u>	<u>10,544</u>
Fund balance	<u>424,016</u>	<u>284,948</u>	<u>244,521</u>	<u>163,513</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>432,021</u>	<u>291,695</u>	<u>254,159</u>	<u>172,137</u>

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Total Road Lighting Districts</u>
\$ -	\$ 248,009	\$ -	\$ 248,009
122,813	1,863,990	63,070	2,978,253
32,512	826,008	14,941	1,088,325
-	9,405	-	9,405
1,878	20,052	378	29,076
<u>\$ 157,203</u>	<u>\$ 2,967,464</u>	<u>\$ 78,389</u>	<u>\$ 4,353,068</u>
\$ 2,695	\$ 146,692	\$ 996	\$ 158,923
1,092	26,773	493	34,809
3,787	173,465	1,489	193,732
6,975	57,870	539	83,407
113,827	2,556,483	73,062	3,615,420
32,614	179,646	3,299	460,509
146,441	2,736,129	76,361	4,075,929
157,203	2,967,464	78,389	4,353,068



**PARISH OF ASCENSION**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2018

	<b>West Ascension Drainage</b>	<b>Health Unit</b>	<b>Mental Health Center</b>	<b>Fire Protection District No. 1</b>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 1,062,045	\$ 2,626,106	\$ 2,626,357	\$ -
Sales	-	-	-	2,690,880
Franchise	-	-	-	-
Intergovernmental	45,859	626,583	116,941	268,393
Fines and forfeitures	-	-	-	-
Charges for services	-	-	-	-
Miscellaneous	10,249	55,542	196,807	110,919
	<u>1,118,153</u>	<u>3,308,231</u>	<u>2,940,105</u>	<u>3,070,192</u>
Total revenues				
	<u>1,118,153</u>	<u>3,308,231</u>	<u>2,940,105</u>	<u>3,070,192</u>
<b>EXPENDITURES</b>				
Current function:				
General government	-	-	-	-
Public safety	-	-	-	1,747,378
Public works	975,278	-	-	-
Health and welfare	-	3,055,974	1,912,721	-
Culture and recreation	-	-	-	-
Capital outlay	410,113	49,280	-	39,022
	<u>1,385,391</u>	<u>3,105,254</u>	<u>1,912,721</u>	<u>1,786,400</u>
Total expenditures				
	<u>1,385,391</u>	<u>3,105,254</u>	<u>1,912,721</u>	<u>1,786,400</u>
Excess (deficiency) of revenues over expenditures	<u>(267,238)</u>	<u>202,977</u>	<u>1,027,384</u>	<u>1,283,792</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Proceeds from insurance	-	-	-	45,320
Proceeds from sale of property	1,480	2,682	-	3,266
Proceeds from installment purchase agreement	-	-	-	-
Issuance of debt	-	-	-	-
Transfers out	(53,989)	(650,000)	-	(4,252,000)
	<u>(52,509)</u>	<u>(647,318)</u>	<u>-</u>	<u>(4,203,414)</u>
Total other financing sources (uses)				
	<u>(52,509)</u>	<u>(647,318)</u>	<u>-</u>	<u>(4,203,414)</u>
Net change in fund balance	(319,747)	(444,341)	1,027,384	(2,919,622)
<b>FUND BALANCE</b>				
Beginning of year, restated	1,609,260	4,064,977	6,484,338	7,230,600
End of year	<u>\$ 1,289,513</u>	<u>\$ 3,620,636</u>	<u>\$ 7,511,722</u>	<u>\$ 4,310,978</u>

**PARISH OF ASCENSION**

**NONMAJOR SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2018

	<b>Fire Protection District No. 2</b>	<b>Fire Protection District No. 3</b>	<b>Road Lighting District Nos. 1-7</b>	<b>Law Officers' Court</b>	<b>Council on Aging</b>
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ -	\$ 4,697,384	\$ 1,051,465	\$ -	\$ 1,970,517
Sales	538,176	910,760	-	-	-
Franchise	-	-	19,710	-	-
Intergovernmental	11,521	502,194	43,609	-	-
Fines and forfeitures	-	-	-	205,251	-
Charges for services	-	-	-	-	-
Miscellaneous	25,617	148,142	45,938	1,134	3,378
	<u>575,314</u>	<u>6,258,480</u>	<u>1,160,722</u>	<u>206,385</u>	<u>1,973,895</u>
Total revenues					
	<u>575,314</u>	<u>6,258,480</u>	<u>1,160,722</u>	<u>206,385</u>	<u>1,973,895</u>
<b>EXPENDITURES</b>					
Current function:					
General government	-	-	-	44,253	-
Public safety	307,762	4,717,519	-	130,000	-
Public works	-	-	493,606	-	-
Health and welfare	-	-	-	-	1,836,712
Culture and recreation	-	-	-	-	-
Capital outlay	-	325,189	-	-	-
	<u>307,762</u>	<u>5,042,708</u>	<u>493,606</u>	<u>174,253</u>	<u>1,836,712</u>
Total expenditures					
	<u>307,762</u>	<u>5,042,708</u>	<u>493,606</u>	<u>174,253</u>	<u>1,836,712</u>
Excess (deficiency) of revenues over expenditures	<u>267,552</u>	<u>1,215,772</u>	<u>667,116</u>	<u>32,132</u>	<u>137,183</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Proceeds from insurance	-	4,442	-	-	-
Proceeds from sale of property	-	65	-	-	-
Transfers out	(20,000)	(1,250,000)	(65,000)	-	-
	<u>(20,000)</u>	<u>(1,245,493)</u>	<u>(65,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)					
	<u>(20,000)</u>	<u>(1,245,493)</u>	<u>(65,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	247,552	(29,721)	602,116	32,132	137,183
<b>FUND BALANCE</b>					
Beginning of year, restated	1,475,227	11,404,740	3,473,813	49,549	1,778,403
End of year	<u>\$ 1,722,779</u>	<u>\$ 11,375,019</u>	<u>\$ 4,075,929</u>	<u>\$ 81,681</u>	<u>\$ 1,915,586</u>

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

For the year ended December 31, 2018

	Judicial District Families in Need of Services	Library	FEMA - Repetitive Loss Reduction	Section 8	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ -	\$ 8,659,244	\$ -	\$ -	\$ 22,693,118
Sales	-	-	-	-	4,139,816
Franchise	-	-	-	-	19,710
Intergovernmental	149,000	369,626	246,509	733,744	3,113,979
Fines and forfeitures	-	24,104	-	-	229,355
Charges for services	-	28,064	-	-	28,064
Miscellaneous	92	16,325	1,050	95,046	710,239
Total revenues	149,092	9,097,363	247,559	828,790	30,934,281
<b>EXPENDITURES</b>					
Current function:					
General government	-	-	-	-	44,253
Public safety	-	-	-	-	6,902,659
Public works	-	-	64,347	-	1,533,231
Health and welfare	242,553	-	-	828,790	7,876,750
Culture and recreation	-	5,487,960	-	-	5,487,960
Capital outlay	-	443,152	-	-	1,266,756
Total expenditures	242,553	5,931,112	64,347	828,790	23,111,609
Excess (deficiency) of revenues over expenditures	(93,461)	3,166,251	183,212	-	7,822,672
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	65,004	-	-	-	65,004
Proceeds from insurance	-	-	-	-	49,762
Proceeds from sale of property	-	-	-	-	7,493
Transfers out	-	(1,551,124)	-	-	(7,842,113)
Total other financing sources (uses)	65,004	(1,551,124)	-	-	(7,719,854)
Net change in fund balance	(28,457)	1,615,127	183,212	-	102,818
<b>FUND BALANCE</b>					
Beginning of year, restated	43,204	10,855,930	1,236,539	-	49,706,580
End of year	\$ 14,747	\$ 12,471,057	\$ 1,419,751	\$ -	\$ 49,809,398

**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, 2018

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 48,870	\$ 77,260	\$ 49,876	\$ 15,692
Franchise	-	-	-	19,710
Intergovernmental	4,665	332	3,488	1,663
Miscellaneous	<u>4,220</u>	<u>2,410</u>	<u>2,250</u>	<u>1,513</u>
Total revenues	<u>57,755</u>	<u>80,002</u>	<u>55,614</u>	<u>38,578</u>
<b>EXPENDITURES</b>				
Current function:				
Public works	<u>31,102</u>	<u>29,385</u>	<u>28,602</u>	<u>20,629</u>
Excess (deficiency) of revenues over expenditures	26,653	50,617	27,012	17,949
<b>OTHER FINANCING USES</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	26,653	50,617	27,012	17,949
<b>FUND BALANCE</b>				
Beginning of year, restated	<u>397,363</u>	<u>234,331</u>	<u>217,509</u>	<u>145,564</u>
End of year	<u><u>\$ 424,016</u></u>	<u><u>\$ 284,948</u></u>	<u><u>\$ 244,521</u></u>	<u><u>\$ 163,513</u></u>

<b>Road Lighting District No. 5</b>	<b>Road Lighting District No. 6</b>	<b>Road Lighting District No. 7</b>	<b>Total Road Lighting Districts</b>
\$ 29,745	\$ 814,874	\$ 15,148	\$ 1,051,465
-	-	-	19,710
2,816	30,077	568	43,609
1,411	34,134	-	45,938
<u>33,972</u>	<u>879,085</u>	<u>15,716</u>	<u>1,160,722</u>
 23,758	 352,133	 7,997	 493,606
 10,214	 526,952	 7,719	 667,116
 -	 (65,000)	 -	 (65,000)
 10,214	 461,952	 7,719	 602,116
 136,227	 2,274,177	 68,642	 3,473,813
<u>\$ 146,441</u>	<u>\$ 2,736,129</u>	<u>\$ 76,361</u>	<u>\$ 4,075,929</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,075,000	\$ 1,062,045	\$ (12,955)
Intergovernmental:			
State revenue sharing	32,500	32,447	(53)
FEMA reimbursement	-	13,412	13,412
Miscellaneous:			
Interest	10,000	10,249	249
 Total revenues	<u>1,117,500</u>	<u>1,118,153</u>	<u>653</u>
 <b>EXPENDITURES</b>			
Current function:			
Public works:			
Personnel	602,500	556,190	46,310
Contribution to retirement system	32,000	35,371	(3,371)
Materials and supplies	132,000	51,458	80,542
Insurance	33,000	33,000	-
Equipment maintenance	141,000	96,345	44,655
Other charges and services	148,500	202,914	(54,414)
Capital outlay	711,500	410,113	301,387
 Total expenditures	<u>1,800,500</u>	<u>1,385,391</u>	<u>415,109</u>
 Deficiency of revenues over expenditures	<u>(683,000)</u>	<u>(267,238)</u>	<u>415,762</u>
 <b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	-	1,480	(1,480)
Transfers out	(55,500)	(53,989)	1,511
 Total other financing sources (uses)	<u>(55,500)</u>	<u>(52,509)</u>	<u>1,511</u>
 Net change in fund balance	<u><u>\$ (738,500)</u></u>	<u><u>(319,747)</u></u>	<u><u>\$ 417,273</u></u>
 <b>FUND BALANCE</b>			
Beginning of year, restated		<u>1,609,260</u>	
End of year		<u><u>\$ 1,289,513</u></u>	

# PARISH OF ASCENSION HEALTH UNIT FUND

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

For the year ended December 31, 2018

	Final Budget	Actual	Variance - positive (negative)
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,600,000	\$ 2,626,106	\$ 26,106
Intergovernmental:			
State revenue sharing	107,000	113,005	6,005
Other	295,000	513,578	218,578
Miscellaneous:			
Interest	15,000	45,593	30,593
Other	3,500	9,949	6,449
	<hr/>	<hr/>	<hr/>
Total revenues	3,020,500	3,308,231	287,731
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Personnel	2,498,500	2,453,752	44,748
Contribution to retirement system	80,500	87,006	(6,506)
Health unit operations	412,000	344,148	67,852
Animal and mosquito control	224,500	170,161	54,339
Operating lease payments	1,000	907	93
Capital outlay	161,000	49,280	111,720
	<hr/>	<hr/>	<hr/>
Total expenditures	3,377,500	3,105,254	272,246
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(357,000)	202,977	559,977
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from sale of property	-	2,682	(2,682)
Transfers out	(650,000)	(650,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(650,000)	(647,318)	(2,682)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 1,007,000	(444,341)	\$ 559,977
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year, restated		4,064,977	
		<hr/>	
End of year		\$ 3,620,636	
		<hr/>	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 2,600,000	\$ 2,626,357	\$ 26,357
Intergovernmental:			
State revenue sharing	109,500	116,941	7,441
Miscellaneous:			
Interest	28,500	83,480	54,980
Other	76,000	113,327	37,327
	<hr/>	<hr/>	<hr/>
Total revenues	2,814,000	2,940,105	126,105
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Personnel	1,239,000	1,147,745	91,255
Contribution to retirement system	80,500	87,006	(6,506)
Telephone	16,000	13,945	2,055
Maintenance	126,500	124,468	2,032
Professional and medical services	373,000	336,469	36,531
Other charges and services	241,000	203,088	37,912
	<hr/>	<hr/>	<hr/>
Total expenditures	2,076,000	1,912,721	163,279
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 738,000	1,027,384	\$ 289,384
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year, restated		6,484,338	
		<hr/>	
End of year		\$ 7,511,722	
		<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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Sales tax	\$ 2,343,000	\$ 2,690,880	\$ 347,880
Intergovernmental:			
Fire insurance rebate	227,500	268,293	40,793
Other	500	100	(400)
Miscellaneous:			
Interest	60,000	108,534	48,534
Other	42,000	2,385	(39,615)
Total revenues	<u>2,673,000</u>	<u>3,070,192</u>	<u>397,192</u>
<b>EXPENDITURES</b>			
Current function:			
Public safety:			
Personnel	489,000	515,733	(26,733)
Maintenance	323,000	238,533	84,467
Fire protection and service	255,000	143,316	111,684
Insurance	212,000	234,509	(22,509)
Professional	25,000	32,734	(7,734)
Intergovernmental payments	348,000	347,981	19
Other charges and services	239,000	234,572	4,428
Capital outlay	100,500	39,022	61,478
Total expenditures	<u>1,991,500</u>	<u>1,786,400</u>	<u>205,100</u>
Excess of revenues over expenditures	681,500	1,283,792	602,292
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from insurance	-	45,320	45,320
Proceeds from sale of property	-	3,266	3,266
Transfers out	(4,252,000)	(4,252,000)	-
Total other financing sources (uses)	<u>(4,252,000)</u>	<u>(4,203,414)</u>	<u>48,586</u>
Net change in fund balance	<u>\$ (3,570,500)</u>	<u>(2,919,622)</u>	<u>\$ 650,878</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>7,230,600</u>	
End of year		<u>\$ 4,310,978</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Sales tax	\$ 468,500	\$ 538,176	\$ 69,676
Intergovernmental:			
Fire insurance rebate	11,500	11,521	21
Miscellaneous:			
Interest	13,000	25,617	12,617
	<u>493,000</u>	<u>575,314</u>	<u>82,314</u>
Total revenues			
	<u>493,000</u>	<u>575,314</u>	<u>82,314</u>
<b>EXPENDITURES</b>			
Current function:			
Public safety:			
Distribution to fire service unit	215,000	207,229	7,771
Insurance	34,500	33,109	1,391
Repairs and maintenance	55,000	20,683	34,317
Professional	4,000	7,291	(3,291)
Fire protection and service	25,000	4,005	20,995
Other charges and services	123,000	35,445	87,555
	<u>456,500</u>	<u>307,762</u>	<u>148,738</u>
Total expenditures			
	<u>456,500</u>	<u>307,762</u>	<u>148,738</u>
Excess of revenues over expenditures	36,500	267,552	231,052
<b>OTHER FINANCING USES</b>			
Transfers out	(20,000)	(20,000)	-
	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 16,500</u>	<u>247,552</u>	<u>\$ 231,052</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>1,475,227</u>	
End of year		<u>\$ 1,722,779</u>	

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

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 4,600,000	\$ 4,697,384	\$ 97,384
Sales	793,000	910,760	117,760
Intergovernmental:			
State revenue sharing	362,500	366,488	3,988
Fire insurance rebate	139,500	135,706	(3,794)
Miscellaneous:			
Interest	78,000	148,142	70,142
Total revenues	<u>5,973,000</u>	<u>6,258,480</u>	<u>285,480</u>
<b>EXPENDITURES</b>			
Current function:			
Public safety:			
Personnel	3,757,000	3,631,065	125,935
Contribution to retirement system	148,000	158,468	(10,468)
Maintenance	167,200	135,021	32,179
Insurance	89,500	118,896	(29,396)
Operating supplies	516,500	501,713	14,787
Fuel	36,000	36,191	(191)
Other	137,000	136,165	835
Capital outlay	379,300	325,189	54,111
Total expenditures	<u>5,230,500</u>	<u>5,042,708</u>	<u>187,792</u>
Excess of revenues over expenditures	<u>742,500</u>	<u>1,215,772</u>	<u>473,272</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from insurance	-	4,442	4,442
Proceeds from the sale of property	-	65	65
Transfers out	(1,250,000)	(1,250,000)	-
Total other financing sources (uses)	<u>(1,250,000)</u>	<u>(1,245,493)</u>	<u>4,507</u>
Net change in fund balance	<u>\$ (507,500)</u>	<u>(29,721)</u>	<u>\$ 477,779</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>11,404,740</u>	
End of year		<u>\$ 11,375,019</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 48,500	\$ 48,870	\$ 370
Intergovernmental:			
State revenue sharing	4,500	4,665	165
Miscellaneous:			
Interest	3,000	4,220	1,220
	<u>56,000</u>	<u>57,755</u>	<u>1,755</u>
Total revenues			
	<u>56,000</u>	<u>57,755</u>	<u>1,755</u>
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	2,500	1,644	856
Utilities	34,000	27,458	6,542
Other	2,000	2,000	-
	<u>38,500</u>	<u>31,102</u>	<u>7,398</u>
Total expenditures			
	<u>38,500</u>	<u>31,102</u>	<u>7,398</u>
Net change in fund balance	<u>\$ 17,500</u>	26,653	<u>\$ 9,153</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>397,363</u>	
End of year		<u>\$ 424,016</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 77,000	\$ 77,260	\$ 260
Intergovernmental:			
State revenue sharing	-	332	332
Miscellaneous:			
Interest	1,500	2,410	910
	<hr/>	<hr/>	<hr/>
Total revenues	78,500	80,002	1,502
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	2,500	2,544	(44)
Utilities	29,500	24,340	5,160
Other	2,500	2,501	(1)
	<hr/>	<hr/>	<hr/>
Total expenditures	34,500	29,385	5,115
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 44,000	50,617	\$ 6,617
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE</b>			
Beginning of year, restated		234,331	
		<hr/>	
End of year		\$ 284,948	
		<hr/>	

**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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 51,000	\$ 49,876	\$ (1,124)
Intergovernmental:			
State revenue sharing	3,500	3,488	(12)
Miscellaneous:			
Interest	1,500	2,250	750
	<u>56,000</u>	<u>55,614</u>	<u>(386)</u>
Total revenues			
	<u>56,000</u>	<u>55,614</u>	<u>(386)</u>
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	2,500	1,718	782
Utilities	32,500	24,384	8,116
Other	2,500	2,500	-
	<u>37,500</u>	<u>28,602</u>	<u>8,898</u>
Total expenditures			
	<u>37,500</u>	<u>28,602</u>	<u>8,898</u>
Net change in fund balance	<u>\$ 18,500</u>	<u>27,012</u>	<u>\$ 8,512</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>217,509</u>	
End of year		<u>\$ 244,521</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, 2018

	<u><b>Final Budget</b></u>	<u><b>Actual</b></u>	<u><b>Variance - positive (negative)</b></u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 16,000	\$ 15,692	\$ (308)
Franchise	20,500	19,710	(790)
Intergovernmental:			
State revenue sharing	1,500	1,663	163
Miscellaneous:			
Interest	1,000	1,513	513
	<u>39,000</u>	<u>38,578</u>	<u>(422)</u>
Total revenues			
	<u>39,000</u>	<u>38,578</u>	<u>(422)</u>
<b>EXPENDITURES</b>			
Public works:			
Contribution to retirement system	1,000	545	455
Utilities	22,500	18,584	3,916
Other	1,500	1,500	-
	<u>25,000</u>	<u>20,629</u>	<u>4,371</u>
Total expenditures			
	<u>25,000</u>	<u>20,629</u>	<u>4,371</u>
Net change in fund balance	<u>\$ 14,000</u>	<u>17,949</u>	<u>\$ 3,949</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>145,564</u>	
End of year		<u>\$ 163,513</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 33,000	\$ 29,745	\$ (3,255)
Intergovernmental:			
State revenue sharing	2,500	2,816	316
Miscellaneous:			
Interest	1,000	1,411	411
	<u>36,500</u>	<u>33,972</u>	<u>(2,528)</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	1,500	1,092	408
Utilities	25,500	21,166	4,334
Other	1,500	1,500	-
	<u>28,500</u>	<u>23,758</u>	<u>4,742</u>
Total expenditures			
Net change in fund balance	<u>\$ 8,000</u>	<u>10,214</u>	<u>\$ 2,214</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>136,227</u>	
End of year		<u>\$ 146,441</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 791,000	\$ 814,874	\$ 23,874
Intergovernmental:			
State revenue sharing	29,000	30,077	1,077
Miscellaneous:			
Interest	10,500	34,134	23,634
	<u>830,500</u>	<u>879,085</u>	<u>48,585</u>
Total revenues			
	<u>830,500</u>	<u>879,085</u>	<u>48,585</u>
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	26,000	26,773	(773)
Utilities	555,000	294,360	260,640
Other	31,000	31,000	-
	<u>612,000</u>	<u>352,133</u>	<u>259,867</u>
Total expenditures			
	<u>612,000</u>	<u>352,133</u>	<u>259,867</u>
Excess of revenues over expenditures	218,500	526,952	308,452
<b>OTHER FINANCING USES</b>			
Transfers out	(65,000)	(65,000)	-
	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 153,500</u>	461,952	<u>\$ 308,452</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>2,274,177</u>	
End of year		<u>\$ 2,736,129</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 15,000	\$ 15,148	\$ 148
Intergovernmental:			
State revenue sharing	500	568	68
Miscellaneous:			
Interest	500	-	(500)
	<u>16,000</u>	<u>15,716</u>	<u>(284)</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Contribution to retirement system	500	493	7
Utilities	10,000	7,004	2,996
Other	500	500	-
	<u>11,000</u>	<u>7,997</u>	<u>3,003</u>
Total expenditures			
Net change in fund balance	<u>\$ 5,000</u>	<u>7,719</u>	<u>\$ 2,719</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>68,642</u>	
End of year		<u>\$ 76,361</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Fines and forfeitures	\$ 190,000	\$ 205,251	\$ 15,251
Miscellaneous:			
Interest	<u>500</u>	<u>1,134</u>	<u>634</u>
Total revenues	<u>190,500</u>	<u>206,385</u>	<u>15,885</u>
<b>EXPENDITURES</b>			
Current function:			
General government:			
Juror and witnesses fees	65,000	44,253	20,747
Public safety:			
Criminal Court - appropriation	<u>100,000</u>	<u>130,000</u>	<u>(30,000)</u>
Total expenditures	<u>165,000</u>	<u>174,253</u>	<u>(9,253)</u>
Net change in fund balance	<u><u>\$ 25,500</u></u>	<u><u>32,132</u></u>	<u><u>\$ 6,632</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>49,549</u>	
End of year		<u><u>\$ 81,681</u></u>	

**PARISH OF ASCENSION  
COUNCIL ON AGING FUND**

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 1,900,000	\$ 1,970,517	\$ 70,517
Miscellaneous:			
Interest	<u>1,000</u>	<u>3,378</u>	<u>2,378</u>
Total revenues	<u>1,901,000</u>	<u>1,973,895</u>	<u>72,895</u>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Contribution to retirement system	60,000	65,259	(5,259)
Appropriations and grants	1,770,500	1,770,253	247
Other	<u>1,200</u>	<u>1,200</u>	<u>-</u>
Total expenditures	<u>1,831,700</u>	<u>1,836,712</u>	<u>(5,012)</u>
Net change in fund balance	<u><u>\$ 69,300</u></u>	<u><u>137,183</u></u>	<u><u>\$ 67,883</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>1,778,403</u>	
End of year		<u><u>\$ 1,915,586</u></u>	

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

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental:			
Criminal Court - appropriation	\$ 54,000	\$ 54,000	\$ -
Parish Court - appropriation	115,000	95,000	(20,000)
Miscellaneous:			
Interest	-	92	92
	<u>169,000</u>	<u>149,092</u>	<u>(19,908)</u>
Total revenues			
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Personnel	<u>249,500</u>	<u>242,553</u>	<u>6,947</u>
Deficiency of revenues over expenditures	(80,500)	(93,461)	(12,961)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>65,000</u>	<u>65,004</u>	<u>4</u>
Net change in fund balance	<u><u>\$ (15,500)</u></u>	<u><u>(28,457)</u></u>	<u><u>\$ (12,957)</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>43,204</u>	
End of year		<u><u>\$ 14,747</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 8,040,546	\$ 8,659,244	\$ 618,698
Intergovernmental:			
State revenue sharing	365,000	369,626	4,626
Fines and forfeitures	22,000	24,104	2,104
Charges for services	26,000	28,064	2,064
Miscellaneous:			
Use of money and property	6,000	6,831	831
Other	6,000	9,494	3,494
Total revenues	<u>8,465,546</u>	<u>9,097,363</u>	<u>631,817</u>
<b>EXPENDITURES</b>			
Current function:			
Culture and recreation:			
Library administration	4,928,500	3,722,335	1,206,165
Operating services	1,564,570	1,219,678	344,892
Materials and supplies	216,125	237,452	(21,327)
Travel and mileage	21,000	21,810	(810)
Miscellaneous	299,000	286,685	12,315
Capital outlay	<u>681,750</u>	<u>443,152</u>	<u>238,598</u>
Total expenditures	<u>7,710,945</u>	<u>5,931,112</u>	<u>1,779,833</u>
Excess of revenues over expenditures	754,601	3,166,251	2,411,650
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(1,625,000)</u>	<u>(1,551,124)</u>	<u>73,876</u>
Net change in fund balance	<u>\$ (870,399)</u>	1,615,127	<u>\$ 2,485,526</u>
<b>FUND BALANCE</b>			
Beginning of year, restated		<u>10,855,930</u>	
End of year		<u>\$ 12,471,057</u>	

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

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental:			
Grant - Flood mitigation	\$ 169,500	\$ 246,509	\$ 77,009
Miscellaneous:			
Other	<u>1,000</u>	<u>1,050</u>	<u>(50)</u>
Total revenues	<u>170,500</u>	<u>247,559</u>	<u>77,009</u>
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Appropriations and grants	<u>54,000</u>	<u>64,347</u>	<u>(10,347)</u>
Net change in fund balance	<u><u>\$ 116,500</u></u>	<u>183,212</u>	<u><u>\$ 66,662</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>1,236,539</u>	
End of year		<u><u>\$ 1,419,751</u></u>	

**PARISH OF ASCENSION  
SECTION 8 FUND**

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Intergovernmental:			
Grant - HUD	\$ 745,500	\$ 733,744	\$ (11,756)
Miscellaneous:			
Other	1,000	94,115	93,115
Interest	-	931	931
	<hr/>	<hr/>	<hr/>
Total revenue	746,500	828,790	82,290
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current function:			
Health and welfare:			
Housing and utility assistance	665,000	714,789	(49,789)
Consultant and administration	78,500	102,556	(24,056)
Professional services	3,000	11,445	(8,445)
	<hr/>	<hr/>	<hr/>
Total expenditures	746,500	828,790	(82,290)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	<u><u>\$ -</u></u>	<u><u>-</u></u>	<u><u>\$ -</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<hr/> -	
End of year		<u><u>\$ -</u></u>	



**PARISH OF ASCENSION  
NONMAJOR DEBT SERVICE FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2018

	<b>Public Improvement Bonds</b>			
	<b>Sales &amp; Use Tax No. 1 Sinking</b>	<b>East Ascension Drainage Sinking</b>	<b>West Ascension Drainage Sinking</b>	<b>Sales &amp; Use Tax No. 2 Sinking</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 304,791	\$ 517,354	\$ 59	\$ 754,898
Investments	503,952	149,579	60,133	-
Accounts receivable, net	136,235	-	-	-
Due from other funds	-	-	-	360,400
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 944,978</u>	<u>\$ 666,933</u>	<u>\$ 60,192</u>	<u>\$ 1,115,298</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ 197,732
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>FUND BALANCE</b>				
Restricted for debt service	944,978	666,933	60,192	917,566
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balance	<u>\$ 944,978</u>	<u>\$ 666,933</u>	<u>\$ 60,192</u>	<u>\$ 1,115,298</u>

<b>Public Improvement Bonds</b>	<b>General Obligation Debt</b>		<b>Total Nonmajor Debt Service Funds</b>
<b>Fire Protection District No. 1 Sinking</b>	<b>Equipment Installment Purchase</b>	<b>Library Bond</b>	
\$ -	\$ -	\$ 1,351	\$ 1,578,453
45,920	-	374,790	1,134,374
-	-	-	136,235
-	-	-	360,400
<b>\$ 45,920</b>	<b>\$ -</b>	<b>\$ 376,141</b>	<b>\$ 3,209,462</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,732</b>
45,920	-	376,141	3,011,730
<b>\$ 45,920</b>	<b>\$ -</b>	<b>\$ 376,141</b>	<b>\$ 3,209,462</b>

**PARISH OF ASCENSION  
NONMAJOR DEBT SERVICE FUNDS**

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

For the year ended December 31, 2018

	<b>Public Improvement Bonds</b>			
	<b>Sales &amp; Use Tax No. 1 Sinking</b>	<b>East Ascension Drainage Sinking</b>	<b>West Ascension Drainage Sinking</b>	<b>Sales &amp; Use Tax No. 2 Sinking</b>
<b>REVENUES</b>				
Charges for services	\$ 1,713,375	\$ -	\$ -	\$ -
Miscellaneous	10,248	22,087	40	9,121
Total revenues	<u>1,723,623</u>	<u>22,087</u>	<u>40</u>	<u>9,121</u>
<b>EXPENDITURES</b>				
Current function:				
General government	-	-	1,000	-
Debt service:				
Principal	915,000	1,775,000	45,000	915,000
Interest	1,033,391	2,228,800	9,271	879,621
Total expenditures	<u>1,948,391</u>	<u>4,003,800</u>	<u>55,271</u>	<u>1,794,621</u>
Deficiency of revenues over expenditures	<u>(224,768)</u>	<u>(3,981,713)</u>	<u>(55,231)</u>	<u>(1,785,500)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	476,000	4,063,500	53,989	1,802,000
Transfers out	<u>(225,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>251,000</u>	<u>4,063,500</u>	<u>53,989</u>	<u>1,802,000</u>
Net change in fund balance	26,232	81,787	(1,242)	16,500
<b>FUND BALANCE</b>				
Beginning of year	<u>918,746</u>	<u>585,146</u>	<u>61,434</u>	<u>901,066</u>
End of year	<u>\$ 944,978</u>	<u>\$ 666,933</u>	<u>\$ 60,192</u>	<u>\$ 917,566</u>

<b>Public Improvement Bonds</b>	<b>General Obligation Debt</b>		
<b>Fire Protection District No. 1 Sinking</b>	<b>Equipment Installment Purchase</b>	<b>Library Bond</b>	<b>Nonmajor Debt Service Funds</b>
\$ -	\$ -	\$ -	\$ 1,713,375
5	4	4,615	46,120
5	4	4,615	1,759,495
-	-	-	1,000
295,000	13,390	1,375,000	5,333,390
57,741	47	201,206	4,410,077
352,741	13,437	1,576,206	9,744,467
(352,736)	(13,433)	(1,571,591)	(7,984,972)
252,000	13,420	1,551,124	8,212,033
-	-	-	(225,000)
252,000	13,420	1,551,124	7,987,033
(100,736)	(13)	(20,467)	2,061
146,656	13	396,608	3,009,669
\$ 45,920	\$ -	\$ 376,141	\$ 3,011,730

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Fines and forfeitures	\$ 1,500,000	\$ 1,461,291	\$ (38,709)
Charges for services	300,000	252,084	(47,916)
Miscellaneous:			
Interest	-	10,248	10,248
Total revenues	<u>1,800,000</u>	<u>1,723,623</u>	<u>(76,377)</u>
<b>EXPENDITURES</b>			
Debt service:			
Principal	915,000	915,000	-
Interest	<u>1,034,000</u>	<u>1,033,391</u>	<u>609</u>
Total expenditures	<u>1,949,000</u>	<u>1,948,391</u>	<u>609</u>
Deficiency of revenues over expenditures	(149,000)	(224,768)	(75,768)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	476,000	476,000	-
Transfers out	<u>(225,000)</u>	<u>(225,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>251,000</u>	<u>251,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 102,000</u></u>	26,232	<u><u>\$ (75,768)</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>918,746</u>	
End of year		<u><u>\$ 944,978</u></u>	

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

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ 8,000	\$ 22,087	\$ 14,087
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,775,000	1,775,000	-
Interest	2,229,000	2,228,800	200
Total expenditures	4,004,000	4,003,800	200
Deficiency of revenues over expenditures	(3,996,000)	(3,981,713)	14,287
<b>OTHER FINANCING SOURCES</b>			
Transfers in	4,067,500	4,063,500	(4,000)
Net change in fund balance	\$ 71,500	81,787	\$ 10,287
<b>FUND BALANCE</b>			
Beginning of year		585,146	
End of year		\$ 666,933	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ -	\$ 40	\$ 40
<b>EXPENDITURES</b>			
General government	1,000	1,000	-
Debt service:			
Principal	45,000	45,000	-
Interest	9,500	9,271	229
Total expenditures	55,500	55,271	229
Deficiency of revenues over expenditures	(55,500)	(55,231)	269
<b>OTHER FINANCING SOURCES</b>			
Transfers in	55,500	53,989	(1,511)
Net change in fund balance	\$ -	(1,242)	\$ (1,242)
<b>FUND BALANCE</b>			
Beginning of year		61,434	
End of year		\$ 60,192	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ 500	\$ 9,121	\$ 8,621
<b>EXPENDITURES</b>			
Debt service:			
Principal	915,000	915,000	-
Interest	880,000	879,621	379
Total expenditures	1,795,000	1,794,621	379
Deficiency of revenues over expenditures	(1,794,500)	(1,785,500)	9,000
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,802,000	1,802,000	-
Net change in fund balance	\$ 7,500	16,500	\$ 9,000
<b>FUND BALANCE</b>			
Beginning of year		901,066	
End of year		\$ 917,566	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ -	\$ 5	\$ 5
<b>EXPENDITURES</b>			
Debt service:			
Principal	295,000	295,000	-
Interest	58,000	57,741	259
Total expenditures	353,000	352,741	259
Deficiency of revenues over expenditures	(353,000)	(352,736)	264
<b>OTHER FINANCING SOURCES</b>			
Transfers in	252,000	252,000	-
Net change in fund balance	\$ (101,000)	(100,736)	\$ 264
<b>FUND BALANCE</b>			
Beginning of year		146,656	
End of year		\$ 45,920	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ -	\$ 4	\$ 4
<b>EXPENDITURES</b>			
Debt service:			
Principal	13,500	13,390	110
Interest	500	47	453
Total expenditures	14,000	13,437	563
Deficiency of revenues over expenditures	(14,000)	(13,433)	567
<b>OTHER FINANCING SOURCES</b>			
Transfers in	14,000	13,420	(580)
Net change in fund balance	\$ -	(13)	\$ (13)
<b>FUND BALANCE</b>			
Beginning of year		13	
End of year		\$ -	

**PARISH OF ASCENSION  
LIBRARY BOND FUND**

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ 2,500	\$ 4,615	\$ 2,115
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,375,000	1,375,000	-
Interest	201,500	201,206	294
Total expenditures	1,576,500	1,576,206	294
Deficiency of revenues over expenditures	(1,574,000)	(1,571,591)	2,409
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,571,500	1,551,124	(20,376)
Net change in fund balance	<u>\$ (2,500)</u>	(20,467)	<u>\$ (17,967)</u>
<b>FUND BALANCE</b>			
Beginning of year		396,608	
End of year		<u>\$ 376,141</u>	



**PARISH OF ASCENSION  
NONMAJOR CAPITAL PROJECTS FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2018

	<b>Fire Protection District No. 1 Construction</b>	<b>Fire Protection District No. 2 Construction</b>	<b>Fire Protection District No. 3 Construction</b>	<b>Office Building Construction</b>	<b>Library Construction</b>	<b>Jail Construction</b>	<b>Community Development Block Grant</b>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 837,141	\$ -	\$ 234,125	\$ 204,710	\$ 5,670,586	\$ -	\$ -
Investments	6,291,801	298,994	1,759,644	1,538,562	-	853,473	-
Accounts receivable, net	31,714	-	8,855	7,743	111,512	-	-
Due from other government: Grants	-	-	-	-	-	-	-
Total assets	<u>\$ 7,160,656</u>	<u>\$ 298,994</u>	<u>\$ 2,002,624</u>	<u>\$ 1,751,015</u>	<u>\$ 5,782,098</u>	<u>\$ 853,473</u>	<u>\$ -</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>							
<b>LIABILITIES</b>							
Contracts payable	\$ 427,038	\$ 2,888	\$ 150,202	\$ 323,472	\$ 161,805	\$ -	\$ -
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable revenues	-	-	-	-	111,512	-	-
<b>FUND BALANCE</b>							
Restricted for construction of capital assets	6,733,618	296,106	1,852,422	-	5,508,781	-	-
Committed for construction of capital assets	-	-	-	1,427,543	-	853,473	-
Fund balance	6,733,618	296,106	1,852,422	1,427,543	5,508,781	853,473	-
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,160,656</u>	<u>\$ 298,994</u>	<u>\$ 2,002,624</u>	<u>\$ 1,751,015</u>	<u>\$ 5,782,098</u>	<u>\$ 853,473</u>	<u>\$ -</u>

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Courthouse East Construction	Infrastructure Project	Dedicated Special Project	Total Nonmajor Capital Project Funds
\$ 291,369	\$ -	\$ -	\$ -	\$ -	\$ 24,988,078	\$ 416,022	\$ -	\$ 32,642,031
2,201,987	650,000	651,672	293,996	121,468	162,246	3,144,093	-	17,967,936
11,056	-	-	-	15	-	15,735	-	186,630
33,493	-	-	-	-	-	-	503,618	537,111
<u>\$ 2,537,905</u>	<u>\$ 650,000</u>	<u>\$ 651,672</u>	<u>\$ 293,996</u>	<u>\$ 121,483</u>	<u>\$ 25,150,324</u>	<u>\$ 3,575,850</u>	<u>\$ 503,618</u>	<u>\$ 51,333,708</u>
\$ -	\$ -	\$ 57,310	\$ -	\$ -	\$ 539,579	\$ 149,600	\$ 503,618	\$ 2,315,512
33,493	-	-	-	-	-	-	-	145,005
2,504,412	650,000	-	-	121,483	24,136,686	3,426,250	-	45,229,758
-	-	594,362	293,996	-	474,059	-	-	3,643,433
2,504,412	650,000	594,362	293,996	121,483	24,610,745	3,426,250	-	48,873,191
<u>\$ 2,537,905</u>	<u>\$ 650,000</u>	<u>\$ 651,672</u>	<u>\$ 293,996</u>	<u>\$ 121,483</u>	<u>\$ 25,150,324</u>	<u>\$ 3,575,850</u>	<u>\$ 503,618</u>	<u>\$ 51,333,708</u>

**PARISH OF ASCENSION  
NONMAJOR CAPITAL PROJECTS FUNDS**

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

For the year ended December 31, 2018

	<b>Fire Protection District No. 1 Construction</b>	<b>Fire Protection District No. 2 Construction</b>	<b>Fire Protection District No. 3 Construction</b>	<b>Office Building Construction</b>	<b>Library Construction</b>	<b>Jail Construction</b>	<b>Community Development Block Grant</b>
<b>REVENUES</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,124
Miscellaneous	34,992	3,123	8,756	9,356	6,112	2,602	-
Total revenues	34,992	3,123	8,756	9,356	6,112	2,602	50,124
<b>EXPENDITURES</b>							
Current function:							
General government	-	-	-	870,738	-	-	-
Public safety	20,105	-	-	-	-	49,129	-
Public works	-	-	-	-	-	-	13,290
Culture and recreation	-	-	-	-	92,135	-	-
Capital outlay	862,406	9,017	91,763	51,633	692,764	-	-
Total expenditures	882,511	9,017	91,763	922,371	784,899	49,129	13,290
Excess (deficiency) of revenues over expenditures	(847,519)	(5,894)	(83,007)	(913,015)	(778,787)	(46,527)	36,834
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	4,000,000	20,000	1,250,000	1,425,000	-	850,000	-
Transfers out	-	-	-	-	-	-	(341,343)
Total other financing sources (uses)	4,000,000	20,000	1,250,000	1,425,000	-	850,000	(341,343)
Net change in fund balance	3,152,481	14,106	1,166,993	511,985	(778,787)	803,473	(304,509)
<b>FUND BALANCE</b>							
Beginning of year	3,581,137	282,000	685,429	915,558	6,287,568	50,000	304,509
End of year	\$ 6,733,618	\$ 296,106	\$ 1,852,422	\$ 1,427,543	\$ 5,508,781	\$ 853,473	\$ -

Community Development Block Grant Construction	Health Unit Construction	Park Construction	Lighting District Construction	Hazard Mitigation Grant	Courthouse East Construction	Infrastructure Project	Dedicated Special Project	Total Nonmajor Capital Project Funds
\$ 206,822	\$ -	\$ 294,000	\$ -	\$ 79,040	\$ -	\$ -	\$ 4,771,379	\$ 5,401,365
-	-	6,050	3,192	15	249,058	-	-	323,256
206,822	-	300,050	3,192	79,055	249,058	-	4,771,379	5,724,621
-	-	-	-	-	-	-	-	870,738
-	-	-	-	-	-	-	-	69,234
-	-	-	-	-	-	-	-	13,290
938	-	39	-	-	-	-	4,771,379	4,864,491
30,829	-	117,402	-	-	1,268,395	857,250	-	3,981,459
31,767	-	117,441	-	-	1,268,395	857,250	4,771,379	9,799,212
175,055	-	182,609	3,192	79,055	(1,019,337)	(857,250)	-	(4,074,591)
-	650,000	65,000	-	-	450,000	-	-	8,710,000
-	-	-	-	(1,000,000)	-	-	-	(1,341,343)
-	650,000	65,000	-	(1,000,000)	450,000	-	-	7,368,657
175,055	650,000	247,609	3,192	(920,945)	(569,337)	(857,250)	-	3,294,066
2,329,357	-	346,753	290,804	1,042,428	25,180,082	4,283,500	-	45,579,125
<u>\$ 2,504,412</u>	<u>\$ 650,000</u>	<u>\$ 594,362</u>	<u>\$ 293,996</u>	<u>\$ 121,483</u>	<u>\$ 24,610,745</u>	<u>\$ 3,426,250</u>	<u>\$ -</u>	<u>\$ 48,873,191</u>

**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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 34,992	\$ 34,992
<b>EXPENDITURES</b>			
Current function:			
Public safety:			
Professional services	20,000	20,105	(105)
Capital outlay	<u>2,468,500</u>	<u>862,406</u>	<u>1,606,094</u>
Total expenditures	<u>2,488,500</u>	<u>882,511</u>	<u>1,640,981</u>
Deficiency of revenues over expenditures	(2,488,500)	(847,519)	1,640,981
<b>OTHER FINANCING SOURCES</b>			
Transfers in	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>
Net change in fund balance	<u><u>\$ 1,511,500</u></u>	<u>3,152,481</u>	<u><u>\$ 1,640,981</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>3,581,137</u>	
End of year		<u><u>\$ 6,733,618</u></u>	

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

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest	\$ -	\$ 3,123	\$ 3,123
<b>EXPENDITURES</b>			
Capital outlay	34,500	9,017	25,483
Deficiency of revenues over expenditures	(34,500)	(5,894)	28,606
<b>OTHER FINANCING SOURCES</b>			
Transfers in	20,000	20,000	-
Net change in fund balance	<u>\$ (14,500)</u>	14,106	<u>\$ 28,606</u>
<b>FUND BALANCE</b>			
Beginning of year		282,000	
End of year		<u>\$ 296,106</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest	\$ 7,500	\$ 8,756	\$ 1,256
<b>EXPENDITURES</b>			
Capital outlay	75,000	91,763	(16,763)
Deficiency of revenues over expenditures	(67,500)	(83,007)	(15,507)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,250,000	1,250,000	-
Net change in fund balance	<u>\$ 1,182,500</u>	1,166,993	<u>\$ (15,507)</u>
<b>FUND BALANCE</b>			
Beginning of year		685,429	
End of year		<u>\$ 1,852,422</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest and other	\$ 5,000	\$ 9,356	\$ 4,356
<b>EXPENDITURES</b>			
Current function:			
General government:			
Professional services	677,000	870,738	(193,738)
Capital outlay	75,000	51,633	23,367
Total expenditures	752,000	922,371	(170,371)
Deficiency of revenues over expenditures	(747,000)	(913,015)	(166,015)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	1,425,000	1,425,000	-
Net change in fund balance	\$ 678,000	511,985	\$ (166,015)
<b>FUND BALANCE</b>			
Beginning of year		915,558	
End of year		\$ 1,427,543	

**PARISH OF ASCENSION  
LIBRARY CONSTRUCTION FUND**

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Miscellaneous:			
Interest and other	\$ 6,000	\$ 6,112	\$ 112
<b>EXPENDITURES</b>			
Current function:			
Culture and recreation:			
Professional services	-	92,135	(92,135)
Capital outlay	1,715,000	692,764	1,022,236
Net change in fund balance	\$ (1,709,000)	(778,787)	\$ 930,325
<b>FUND BALANCE</b>			
Beginning of year		6,287,568	
End of year		\$ 5,508,781	

**PARISH OF ASCENSION  
JAIL CONSTRUCTION FUND**

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Interest and other	\$ -	\$ 2,602	\$ 2,602
<b>EXPENDITURES</b>			
Current function:			
Public safety:			
Professional services	140,000	49,129	90,871
Deficiency of revenues over expenditures	(140,000)	(46,527)	93,473
<b>OTHER FINANCING SOURCES</b>			
Transfers in	850,000	850,000	-
Net change in fund balance	<u>\$ 710,000</u>	803,473	<u>\$ 93,473</u>
<b>FUND BALANCE</b>			
Beginning of year		50,000	
End of year		<u>\$ 853,473</u>	

**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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental:			
Grant	\$ 50,500	\$ 50,124	\$ (376)
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Grants and appropriations	13,500	13,290	210
Excess of revenues over expenditures	37,000	36,834	(166)
<b>OTHER FINANCING USES</b>			
Transfers out	(341,500)	(341,343)	157
Net change in fund balance	<u>\$ (304,500)</u>	(304,509)	<u>\$ (9)</u>
<b>FUND BALANCE</b>			
Beginning of year		304,509	
End of year		<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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental:			
Grant	\$ 203,000	\$ 206,822	\$ 3,822
<b>EXPENDITURES</b>			
Current function:			
Public works:			
Professional services	-	938	(938)
Capital outlay	50,000	30,829	19,171
Total expenditures	50,000	31,767	18,233
Net change in fund balance	<u>\$ 153,000</u>	175,055	<u>\$ 22,055</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>2,329,357</u>	
End of year		<u>\$ 2,504,412</u>	

**PARISH OF ASCENSION  
HEALTH UNIT CONSTRUCTION FUND**

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>EXPENDITURES</b>			
Current function:			
Health and Welfare			
Professional services	\$ 25,000	\$ -	\$ 25,000
Deficiency of revenues over expenditures	(25,000)	-	25,000
<b>OTHER FINANCING SOURCES</b>			
Transfers in	650,000	650,000	-
Net change in fund balance	<u>\$ 625,000</u>	650,000	<u>\$ 25,000</u>
<b>FUND BALANCE</b>			
Beginning of year		-	
End of year		<u>\$ 650,000</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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Intergovernmental:			
Grant	\$ 297,000	\$ 294,000	\$ (3,000)
Miscellaneous:			
Interest and other	-	6,050	6,050
	<hr/>	<hr/>	<hr/>
Total revenues	297,000	300,050	3,050
<b>EXPENDITURES</b>			
Current function:			
Culture and recreation:			
Professional services	-	39	(39)
Capital outlay	200,000	117,402	82,598
	<hr/>	<hr/>	<hr/>
Total expenditures	200,000	117,441	82,559
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	97,000	182,609	85,609
<b>OTHER FINANCING SOURCES</b>			
Transfers in	65,000	65,000	-
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 162,000	247,609	\$ 85,609
	<hr/> <hr/>		<hr/> <hr/>
<b>FUND BALANCE</b>			
Beginning of year		346,753	
		<hr/>	
End of year		\$ 594,362	
		<hr/> <hr/>	

**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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest and other	\$ -	\$ 3,192	\$ 3,192
Net change in fund balance	<u>\$ -</u>	3,192	<u>\$ 3,192</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>290,804</u>	
End of year		<u>\$ 293,996</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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Intergovernmental:			
Grants	\$ 78,000	\$ 79,040	\$ 1,040
Miscellaneous			
Interest and other	-	15	15
	<u>78,000</u>	<u>79,055</u>	<u>1,055</u>
Total revenues	78,000	79,055	1,055
<b>OTHER FINANCING USES</b>			
Transfers out	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (922,000)</u>	<u>(920,945)</u>	<u>\$ 1,055</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>1,042,428</u>	
End of year		<u>\$ 121,483</u>	

**PARISH OF ASCENSION  
COURTHOUSE EAST CONSTRUCTION FUND**

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

For the year ended December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous			
Interest and other	\$ 150,000	\$ 249,057	\$ 99,057
<b>EXPENDITURES</b>			
Capital outlay	1,575,000	1,268,395	306,605
Deficiency of revenues over expenditures	(1,425,000)	(1,019,338)	405,662
<b>OTHER FINANCING SOURCES</b>			
Transfers in	450,000	450,000	-
Net change in fund balance	<u>\$ (975,000)</u>	(569,338)	<u>\$ 405,662</u>
<b>FUND BALANCE</b>			
Beginning of year		25,180,082	
End of year		<u>\$ 24,610,744</u>	

**PARISH OF ASCENSION  
INFRASTRUCTURE PROJECT FUND**

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>EXPENDITURES</b>			
Capital outlay	\$ 900,000	\$ 857,250	\$ 42,750
Net change in fund balance	<u>\$ (900,000)</u>	(857,250)	<u>\$ 42,750</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>4,283,500</u>	
End of year		<u>\$ 3,426,250</u>	

**PARISH OF ASCENSION  
DEDICATED SPECIAL PROJECT FUND**

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

For the year ended December 31, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Intergovernmental:			
Grants	\$ 5,083,000	\$ 4,771,379	\$ (311,621)
<b>EXPENDITURES</b>			
Current function:			
Culture and recreation:			
Grants & appropriations	5,083,000	4,771,379	311,621
Net change in fund balance	\$ -	-	\$ -
<b>FUND BALANCE</b>			
Beginning of year		-	
End of year		\$ -	

**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, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest and other	\$ 135,000	\$ 145,367	\$ 10,367
<b>EXPENDITURES</b>			
Current function:			
Public works	1,942,000	533,238	1,408,762
Capital outlay	2,500,000	947,885	1,552,115
Total expenditures	4,442,000	1,481,123	2,960,877
Deficiency of revenues over expenditures	(4,307,000)	(1,335,756)	2,971,244
<b>OTHER FINANCING SOURCES</b>			
Transfers in	30,750,000	30,750,000	-
Net change in fund balance	\$ 26,443,000	29,414,244	\$ 2,971,244
<b>FUND BALANCE</b>			
Beginning of year		18,533,392	
End of year		\$ 47,947,636	

**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, 2018

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance - positive (negative)</b>
<b>REVENUES</b>			
Sales tax	\$ 5,408,000	\$ 8,279,633	\$ 2,871,633
Intergovernmental:			
Grants	-	17,424	17,424
Miscellaneous:			
Interest and other	197,000	218,672	21,672
Total revenue	<u>5,605,000</u>	<u>8,515,729</u>	<u>2,910,729</u>
<b>EXPENDITURES</b>			
Current function:			
Public works	375,000	797,890	(422,890)
Capital outlay	<u>4,000,000</u>	<u>3,283,228</u>	<u>716,772</u>
Total expenditures	<u>4,375,000</u>	<u>4,081,118</u>	<u>293,882</u>
Excess (deficiency) of revenues over expenditures	<u>1,230,000</u>	<u>4,434,611</u>	<u>3,204,611</u>
<b>OTHER FINANCING USES</b>			
Transfers out	<u>-</u>	<u>(1,812,829)</u>	<u>(1,812,829)</u>
Net change in fund balance	<u><u>\$ 1,230,000</u></u>	<u>2,621,782</u>	<u><u>\$ 1,391,782</u></u>
<b>FUND BALANCE</b>			
Beginning of year		<u>12,506,078</u>	
End of year		<u><u>\$ 15,127,860</u></u>	

**PARISH OF ASCENSION**  
**MOVE ASCENSION CONSTRUCTION FUND - MAJOR FUND**

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

For the ended year December 31, 2018

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - positive (negative)</u>
<b>REVENUES</b>			
Miscellaneous:			
Interest and other	\$ 77,000	\$ 391,893	\$ 314,893
<b>EXPENDITURES</b>			
Current function:			
Public works	\$ -	\$ 5,973	\$ (5,973)
Capital outlay	10,308,500	7,164,435	3,144,065
Total expenditures	10,308,500	7,170,408	3,138,092
Net change in fund balance	<u>\$ (10,231,500)</u>	(6,778,515)	<u>\$ 3,452,985</u>
<b>FUND BALANCE</b>			
Beginning of year		36,917,830	
End of year		<u>\$ 30,139,315</u>	

## **PARISH OF ASCENSION**

### **INTERNAL SERVICE FUNDS**

#### **MAINTENANCE FUND**

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

#### **INSURANCE FUND**

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

#### **DENTAL INSURANCE FUND**

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

## PARISH OF ASCENSION

COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS

December 31, 2018

	Maintenance	Insurance	Dental Insurance	Total Internal Service Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 179,435	\$ 567,499	\$ -	\$ 746,934
Investments	1,348,598	4,265,217	95,605	5,709,420
Accounts receivable	6,815	21,528	1,755	30,098
Due from other governments	10,919	-	-	10,919
Net pension asset	113,677	-	-	113,677
Total current assets	1,659,444	4,854,244	97,360	6,611,048
Noncurrent assets:				
Capital assets:				
Depreciable, net	302,669	-	-	302,669
Total assets	1,962,113	4,854,244	97,360	6,913,717
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension liability	140,819	-	-	140,819
Total assets and deferred outflows of resources	\$ 2,102,932	\$ 4,854,244	\$ 97,360	\$ 7,054,536
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable and accrued liabilities	\$ 79,515	\$ 95,910	\$ 4,171	\$ 179,596
Accrued payroll	55,430	-	-	55,430
Unearned revenue	-	-	41	41
Total current liabilities	134,945	95,910	4,212	235,067
Noncurrent liabilities:				
Claims reserve				
Due within one year	-	380,362	-	380,362
Due in more than one year	-	927,705	-	927,705
Other post employment benefits	64,375	-	-	64,375
Total noncurrent liabilities	64,375	1,308,067	-	1,372,442
Total liabilities	199,320	1,403,977	4,212	1,607,509
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension liability	193,363	-	-	193,363
Other post employment benefits	5,625	-	-	5,625
Total deferred inflows of resources	198,988	-	-	198,988
<b>NET POSITION</b>				
Investment in capital assets	302,669	-	-	302,669
Restricted for pension obligation	113,677	-	-	113,677
Unrestricted	1,288,278	3,450,267	93,148	4,831,693
Total net position	1,704,624	3,450,267	93,148	5,248,039
Total liabilities, deferred inflows of resources, and net position	\$ 2,102,932	\$ 4,854,244	\$ 97,360	\$ 7,054,536

# PARISH OF ASCENSION

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

For the year ended December 31, 2018

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
<b>OPERATING REVENUES</b>				
Insurance premiums	\$ -	\$ 1,744,501	\$ 207,673	\$ 1,952,174
Charges for services	2,327,500	-	-	2,327,500
Total operating revenues	2,327,500	1,744,501	207,673	4,279,674
<b>OPERATING EXPENSES</b>				
Personnel, general and administrative	1,301,034	-	-	1,301,034
Maintenance and supplies	835,251	-	-	835,251
Insurance premiums	28,243	910,682	-	938,925
Insurance claims	-	303,683	179,449	483,132
Professional services	-	97,172	23,525	120,697
Rent and utilities	49,607	-	-	49,607
Depreciation	74,649	-	-	74,649
Miscellaneous	2,335	-	-	2,335
Total operating expenses	2,291,119	1,311,537	202,974	3,805,630
Operating income	36,381	432,964	4,699	474,044
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Grants and contributions	11,473	-	-	11,473
Gain on disposal of assets	703	-	-	703
Investment earnings	22,798	72,859	1,147	96,804
Total nonoperating revenues	34,974	72,859	1,147	108,980
Income before transfers	71,355	505,823	5,846	583,024
Transfers out	(375,000)	-	-	(375,000)
Net income (loss)	(303,645)	505,823	5,846	208,024
<b>NET POSITION</b>				
Beginning of year, restated	2,008,269	2,944,444	87,302	5,040,015
End of year	\$ 1,704,624	\$ 3,450,267	\$ 93,148	\$ 5,248,039

## PARISH OF ASCENSION

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the year ended December 31, 2018

	<u>Maintenance</u>	<u>Insurance</u>	<u>Dental Insurance</u>	<u>Total Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 2,326,528	\$ 1,736,050	\$ 207,521	\$ 4,270,099
Payments to suppliers	(1,938,599)	(1,320,130)	(212,709)	(3,471,438)
Payments to employees	(376,992)	-	-	(376,992)
Net cash provided (used) by operating activities	10,937	415,920	(5,188)	421,669
<b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Transfers out	(375,000)	-	-	(375,000)
Operating grants	11,473	-	-	11,473
Decrease in due from other governments	69,354	-	-	69,354
Net cash used by noncapital and related financing activities	(294,173)	-	-	(294,173)
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>				
Capital asset additions	(125,229)	-	-	(125,229)
Proceeds from sale of capital assets	703	-	-	703
Net cash used for capital and related financing activities	(124,526)	-	-	(124,526)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest on investments	22,798	72,859	1,147	96,804
Net change in investments	408,942	(275,886)	4,041	137,097
Net cash provided (used) by investing activities	431,740	(203,027)	5,188	233,901
Net increase in cash	23,978	212,893	-	236,871
<b>CASH</b>				
Beginning of period	155,457	354,606	-	510,063
End of period	<u>\$ 179,435</u>	<u>\$ 567,499</u>	<u>\$ -</u>	<u>\$ 746,934</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating income	\$ 36,381	\$ 432,964	\$ 4,699	\$ 474,044
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation	74,649	-	-	74,649
Change in deferred outflows, deferred inflows, net pension liability (asset), and other post employment benefits	(11,104)	-	-	(11,104)
Change in operating assets and liabilities:				
Accounts receivable	(972)	(8,451)	(152)	(9,575)
Accounts payable and accrued liabilities	(88,017)	(8,593)	(9,735)	(106,345)
Net cash provided (used) by operating activities	<u>\$ 10,937</u>	<u>\$ 415,920</u>	<u>\$ (5,188)</u>	<u>\$ 421,669</u>

# PARISH OF ASCENSION

## SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2018

### ASCENSION PARISH GOVERNMENT

**Agency Head:** President Kenny Matassa

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 147,992
Benefits - insurance	15,611
Benefits - retirement	11,099
Conference travel	6,463
Registration fees	1,100
Mobile phone allowance	650
Other	<u>54</u>
Total	<u>\$ 182,969</u>

### ASCENSION PARISH LIBRARY

**Agency Head:** Angelle Deshautelles, Director

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 115,748
Benefits - retirement	8,681
Benefits - insurance	7,140
Benefits - health savings account	1,500
Special meals	391
Travel	109
Registration fees	<u>75</u>
Total	<u>\$ 133,644</u>

# PARISH OF ASCENSION

## SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO AGENCY HEAD

For the year ended December 31, 2018

### PARISH COURT FOR THE PARISH OF ASCENSION

**Agency Head:** Honorable Judge Marilyn Lambert

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 151,943
Benefits - retirement	18,094
Car allowance	6,000
Conference travel	2,407
Mileage reimbursements	2,470
Mobile phone allowance	1,604
Per diem	767
Continuing professional education	1,550
Other	105
Total	<u>\$ 184,940</u>

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

State of Louisiana	\$ 89,673
Ascension Parish Council - Judicial Expense Fund	45,123
City of Gonzales	7,110
City of Donaldsonville	7,110
Town of Sorrento	2,927
Total	<u>\$ 151,943</u>

**PARISH OF ASCENSION**

**ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1**

**SCHEDULE OF INSURANCE**

December 31, 2018  
(Without Audit)

<b>Issuer</b>	<b>Type of Insurance</b>	<b>Property Covered and Location</b>	<b>Insurance</b>	<b>Expiration Date</b>
Berkley Insurance Company	Commercial general liability	Premises operations, general	\$ 100,000	March 1, 2019
	Automobile liability	Machinery and vehicles	100,000	March 1, 2019
	Public officials' errors and omissions liability	Public officials' errors and omissions	50,000	March 1, 2019
Midwest Employers Casualty Company	Workers compensation	Eligible employees	Statutory	March 1, 2019

**PARISH OF ASCENSION****ASCENSION CONSOLIDATED UTILITIES DISTRICT NO. 1****BOARD MEMBERS**

December 31, 2018  
(Without Audit)

<b>Name</b>	<b>Term Years</b>	<b>Term Period</b>
Thomas Cancienne	4 Year Term	8/18/2017 - 8/18/2021
Robert Charleville	4 Year Term	6/19/2016 - 6/19/2020
Ezzard Brooks	3 Year Term	8/15/2015 - 8/15/2018
Douglas Schexnayder	2 Year Term	10/1/2015 - 10/1/2018
William Morris	2 Year Term	11/3/2016 - 11/3/2018

**ASCENSION PARISH GOVERNMENT**  
**SECTION 8 PROGRAM - FINANCIAL DATA SCHEDULE**

Donaldsonville, Louisiana

December 31, 2018

**Account No.**

**BALANCE SHEET DATA**

**ASSETS**

<b>Current assets:</b>			
115	Cash - restricted for payment of current liabilities	\$ 573,729	
121	Accounts receivable - PHA projects	<u>1,895</u>	
150	Total current assets		<u>575,624</u>
190	Total assets	\$	<u><u>575,624</u></u>

**LIABILITIES AND EQUITY - NET ASSETS/ POSITION**

<b>Current liabilities:</b>			
312	Accounts payable ≤ 90 days	\$ 2,146	
330	Accounts payable - other funds	163,070	
333	Accounts payable - other government	232,942	
400	Deferred revenues	<u>177,466</u>	
310	Total current liabilities		<u>575,624</u>
600	Total liabilities and equity - net assets/position	\$	<u><u>575,624</u></u>

**PROFIT AND LOSS DATA**

**REVENUES**

70600	HUD PHA operating grants	\$ 734,172	
70700	Total fee revenue		<u>734,172</u>
71400	Fraud recovery	428	
71500	Other revenue	93,259	
72000	Investment income - restricted	<u>931</u>	
70000	Total revenue		<u>828,790</u>

**EXPENSES**

91200	Auditing fees	11,445	
91300	Management fee	<u>51,563</u>	
91000	Total operating - administrative		<u>63,008</u>
97000	Excess revenue over operating expenses		<u>765,782</u>
97300	Housing assistance payments	672,523	
97350	HAP portability-in	<u>93,259</u>	
90000	Total expenses		<u>828,790</u>
10000	Excess (deficiency) of total revenue over (under) total expenses	\$	<u><u>-</u></u>



## STATISTICAL SECTION

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018



# PARISH OF ASCENSION

## STATISTICAL SECTION

December 31, 2018

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

INDEX	Exhibit	Page
<b><u>Financial Trends Information</u></b> - <i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position By Component, Last Ten Fiscal Years.....	J-1	212
Changes in Net Position, Last Ten Fiscal Years.....	J-2	213
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years.....	J-3	215
Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-4	216
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years.....	J-5	217
Tax Revenues By Source, Governmental Funds, Last Ten Fiscal Years.....	J-6	219
<b><u>Revenue Capacity Information</u></b> - <i>These schedules contain information to help the reader assess the government's most significant local revenue sources, sales and property taxes.</i>		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years.....	J-7	220
Property Tax Rates and Tax Levies, Direct and Overlapping Governments, Last Ten Years.....	J-8	222
Principal Property Taxpayers, Current Year and Ten Years Ago.....	J-9	224
Property Tax Levies and Collections, Last Ten Years.....	J-10	225
Sales Tax Revenues, Last Ten Years.....	J-11	226
Taxable Sales by Standard Industrial Classification (SIC) Code, Last Ten Years.....	J-12	227
<b><u>Debt Capacity Information</u></b> - <i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years.....	J-13	228
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years.....	J-14	229
Computation of Direct and Overlapping Governmental Activities Debt, December 31, 2017....	J-15	230
Legal Debt Margin Calculation, Last Ten Fiscal Years.....	J-16	231
Pledged Revenue Coverage, Last Ten Fiscal Years.....	J-17	232
<b><u>Demographic and Economic Information</u></b> - <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics, Last Ten Calendar Years.....	J-18	233
Principle Employers, Current Year and Ten Years Ago.....	J-19	234
<b><u>Operating Information</u></b> - <i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-Time Equivalent Parish Employees by Fund/Department, Last Ten Fiscal Years.....	J-20	235
Operating Indicators by Function/Program, Last Ten Fiscal Years.....	J-21	236
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years.....	J-22	237

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

(accrual basis of accounting)  
(in thousands)

	FISCAL YEAR									
	2018	2017 (1)	2016 (2)	2015	2014 (3)	2013	2012 (4)	2011	2010	2009
Governmental activities										
Net investment in capital assets	\$ 189,098	\$ 183,859	\$ 162,335	\$ 129,059	\$ 135,093	\$ 127,428	\$ 106,665	\$ 98,364	\$ 91,952	\$ 82,190
Restricted	186,414	180,474	119,928	110,142	144,766	135,228	133,349	127,567	128,832	132,541
Unrestricted	<u>38,048</u>	<u>23,562</u>	<u>82,597</u>	<u>104,087</u>	<u>33,447</u>	<u>22,183</u>	<u>19,272</u>	<u>19,403</u>	<u>18,125</u>	<u>21,114</u>
Total governmental activities net position	<u>413,560</u>	<u>387,895</u>	<u>364,860</u>	<u>343,288</u>	<u>313,306</u>	<u>284,839</u>	<u>259,286</u>	<u>245,334</u>	<u>238,909</u>	<u>235,845</u>
Business-type activities										
Net investment in capital assets	31,235	29,745	25,740	11,290	11,769	10,893	11,275	11,279	11,807	5,756
Restricted	198	283	283	-	-	-	-	-	-	-
Unrestricted	<u>16,458</u>	<u>14,834</u>	<u>11,747</u>	<u>14,366</u>	<u>10,583</u>	<u>7,540</u>	<u>7,163</u>	<u>6,204</u>	<u>5,046</u>	<u>3,633</u>
Total business-type activities net position	<u>47,891</u>	<u>44,862</u>	<u>37,770</u>	<u>25,656</u>	<u>22,352</u>	<u>18,433</u>	<u>18,438</u>	<u>17,483</u>	<u>16,853</u>	<u>9,389</u>
Primary government										
Net investment in capital assets	220,333	213,604	188,075	140,349	146,862	138,321	117,940	109,643	103,759	87,946
Restricted	186,612	180,757	120,211	110,142	144,766	135,228	133,349	127,567	128,832	68,235
Unrestricted	<u>54,506</u>	<u>38,396</u>	<u>94,344</u>	<u>118,453</u>	<u>44,030</u>	<u>29,723</u>	<u>26,435</u>	<u>25,607</u>	<u>23,171</u>	<u>24,735</u>
Total primary government net position	<u>\$ 461,451</u>	<u>\$ 432,757</u>	<u>\$ 402,630</u>	<u>\$ 368,944</u>	<u>\$ 335,658</u>	<u>\$ 303,272</u>	<u>\$ 277,724</u>	<u>\$ 262,817</u>	<u>\$ 255,762</u>	<u>\$ 180,916</u>

(1) Restated due to prior period adjustments related to implemetation of GASB 75 and additional adjustments. See Note 20 to the 2018 Audited Financial Statements.

(2) Restated due to prior period adjustment related to capitalization of sewer systems. See Note 20 to the 2017 Audited Financial Statements.

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

(4) 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									
	2018	2017 (1)	2016 (2)	2015	2014 (3)	2013	2012 (4)	2011	2010	2009
<b>Expenses</b>										
Governmental activities										
General government	\$ 20,359	\$ 18,882	\$ 26,808	\$ 15,813	\$ 16,827	\$ 14,936	\$ 17,439	\$ 15,702	\$ 14,796	\$ 11,388
Public safety	13,086	12,740	10,280	10,131	9,428	9,548	10,141	8,406	6,030	9,117
Public works	25,949	21,115	18,370	15,888	16,477	14,206	14,204	13,472	9,922	13,740
Health and welfare	8,044	6,765	6,575	5,821	5,949	5,709	5,481	5,383	5,325	5,586
Culture and recreation	14,553	8,849	8,209	8,261	7,830	7,695	7,849	7,409	5,787	6,630
Transportation and development	13,439	11,820	11,822	10,442	10,965	10,558	11,239	10,639	17,575	10,104
Interest on long-term debt	4,432	4,318	2,967	2,867	3,967	3,645	4,214	4,278	4,283	4,837
Total governmental activities	<u>99,862</u>	<u>84,489</u>	<u>85,031</u>	<u>69,223</u>	<u>71,443</u>	<u>66,297</u>	<u>70,567</u>	<u>65,289</u>	<u>63,718</u>	<u>61,402</u>
Business-type activities										
Utility operations	5,752	4,232	2,344	2,150	2,336	1,945	1,521	814	868	1,064
Lamar Dixon Expo Center	3,793	3,926	3,262	2,687	2,455	2,262	2,184	2,287	2,316	2,276
Total business-type activities	<u>9,545</u>	<u>8,158</u>	<u>5,606</u>	<u>4,837</u>	<u>4,791</u>	<u>4,207</u>	<u>3,705</u>	<u>3,101</u>	<u>3,184</u>	<u>3,340</u>
Total primary government expenses	<u>\$ 109,407</u>	<u>\$ 92,647</u>	<u>\$ 90,637</u>	<u>\$ 74,060</u>	<u>\$ 76,234</u>	<u>\$ 70,504</u>	<u>\$ 74,272</u>	<u>\$ 68,390</u>	<u>\$ 66,902</u>	<u>\$ 64,742</u>
<b>Program Revenues</b>										
Governmental activities										
Charges for services:										
General government	\$ 8,114	\$ 4,321	\$ 4,404	\$ 4,104	\$ 3,794	\$ 3,911	\$ 3,749	\$ 3,928	\$ 3,739	\$ 3,336
Public safety	1,991	435	444	418	473	553	81	87	89	91
Public works	153	153	90	259	-	-	-	-	-	-
Health and welfare	101	8	15	77	59	60	587	588	581	383
Culture and recreation	2,132	574	445	566	402	533	409	259	373	266
Operating grants and contributions	11,078	3,159	16,840	6,215	6,604	4,984	8,272	6,121	4,891	6,841
Capital grants and contributions	13,137	13,909	7,937	6,879	7,877	6,646	4,702	1,778	8,667	9,588
Total governmental activities program revenues	<u>36,706</u>	<u>22,559</u>	<u>30,175</u>	<u>18,518</u>	<u>19,209</u>	<u>16,687</u>	<u>17,800</u>	<u>12,762</u>	<u>18,340</u>	<u>20,505</u>
Business-type activities										
Charges for Services										
Utility operations	2,093	2,100	836	484	371	396	166	150	138	146
Lamar Dixon Expo Center	1,468	1,521	1,814	1,705	1,669	1,575	1,905	3,452	1,480	1,506
Operating grants and contributions	804	917	1,977	708	420	582	267	335	67	2
Capital grants and contributions	2,761	2,346	1,647	716	93	128	112	682	1,045	110
Total business-type activities program revenues	<u>7,126</u>	<u>6,884</u>	<u>6,274</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>
Total primary government total revenues	<u>\$ 43,832</u>	<u>\$ 29,443</u>	<u>\$ 36,449</u>	<u>\$ 22,131</u>	<u>\$ 21,762</u>	<u>\$ 19,368</u>	<u>\$ 20,250</u>	<u>\$ 17,381</u>	<u>\$ 21,070</u>	<u>\$ 22,269</u>

(1) Restated due to prior period adjustments related to implementation of GASB 75 and additional adjustments. See Note 20 to the 2018 Audited Financial Statements.

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**PARISH OF ASCENSION**  
**CHANGE IN NET POSITION**  
**LAST TEN FISCAL YEARS**

(accrual basis of accounting)  
(in thousands)

	FISCAL YEAR									
	2018	2017 (1)	2016 (2)	2015	2014 (3)	2013	2012 (4)	2011	2010	2009
Net (expense)/revenue:										
Governmental activities	\$ (63,156)	\$ (61,930)	\$ (54,856)	\$ (50,705)	\$ (52,234)	\$ (49,610)	\$ (52,767)	\$ (52,527)	\$ (45,378)	\$ (40,897)
Business-type activities	(2,419)	(1,274)	668	1,437	(1,178)	(1,654)	(1,024)	(651)	1,435	(610)
Total primary government net revenue (expense)	<u>\$ (65,575)</u>	<u>\$ (63,204)</u>	<u>\$ (54,188)</u>	<u>\$ (49,268)</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>
<b>General Revenues and Other Changes</b>										
<b>in Net Position</b>										
Governmental activities										
Taxes:										
Ad valorem	\$ 33,319	\$ 31,714	\$ 29,072	\$ 29,704	\$ 28,578	\$ 26,338	\$ 23,489	\$ 21,638	\$ 18,566	\$ 19,179
Sales	53,779	57,478	55,138	53,652	54,174	47,074	38,617	34,998	33,047	32,996
Franchise	1,488	1,526	1,578	1,593	1,927	1,831	1,352	2,043	1,948	1,831
Unrestricted grants and contributions	1,095	758	764	237	407	674	998	795	816	906
Investment earnings	3,565	1,030	668	301	240	437	299	684	613	645
Proceeds from East Ascension Hospital	-	-	-	-	-	-	5,179	-	-	-
Transfers of capital assets, net	(50)	(2,547)	(5,907)	-	-	-	-	-	-	-
Transfers to other funds	(4,375)	(4,994)	(4,885)	(4,800)	(4,624)	(1,191)	(1,000)	(1,206)	(5,901)	(1,513)
Total governmental activities general revenues	<u>88,821</u>	<u>84,965</u>	<u>76,428</u>	<u>80,687</u>	<u>80,702</u>	<u>75,163</u>	<u>68,934</u>	<u>58,952</u>	<u>49,089</u>	<u>54,044</u>
Business-type activities										
Franchise and other taxes	891	768	573	454	449	417	401	-	-	-
Unrestricted grants and contributions	-	-	13	-	-	-	-	32	94	-
Investment earnings	132	93	68	9	23	41	20	43	34	20
Transfers of capital assets, net	50	2,547	5,907	-	-	-	-	-	-	-
Transfers from other funds	4,375	4,994	4,885	4,800	4,624	1,191	1,000	1,206	5,901	1,513
Total business-type activities general revenues	<u>5,448</u>	<u>8,402</u>	<u>11,446</u>	<u>5,263</u>	<u>5,096</u>	<u>1,649</u>	<u>1,421</u>	<u>1,281</u>	<u>6,029</u>	<u>1,533</u>
Total primary government general revenues	<u>\$ 94,269</u>	<u>\$ 93,367</u>	<u>\$ 87,874</u>	<u>\$ 85,950</u>	<u>\$ 85,798</u>	<u>\$ 76,812</u>	<u>\$ 70,355</u>	<u>\$ 60,233</u>	<u>\$ 55,118</u>	<u>\$ 55,577</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 25,665	\$ 23,035	\$ 21,572	\$ 29,982	\$ 28,468	\$ 25,553	\$ 16,167	\$ 6,425	\$ 3,711	\$ 13,147
Business-type activities	3,029	7,128	12,114	6,700	3,918	(5)	397	630	7,464	923
Total primary government net revenue (expense)	<u>\$ 28,694</u>	<u>\$ 30,163</u>	<u>\$ 33,686</u>	<u>\$ 36,682</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>

(1) Restated due to prior period adjustments related to implementation of GASB 75 and additional adjustments. See Note 20 to the 2018 Audited Financial Statements.

(2) Restated due to prior period adjustment related to capitalization of sewer systems. See Note 20 to the 2017 Audited Financial Statements.

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(4) 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
2018	\$ 33,319	\$ 53,779	\$ 1,488	88,586
2017	31,714	57,478	1,526	90,718
2016	29,072	55,138	1,578	85,788
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
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

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

(modified accrual basis of accounting)  
(in thousands)

	GENERAL FUND					ALL OTHER GOVERNMENTAL FUNDS			
	Restricted	Committed	Assigned	Unassigned	Total	Non-spendable	Restricted*	Committed	Total
2018	\$ 3,748	\$ 6,879	\$ 8,024	\$ 24,481	\$ 43,132	\$ 119	\$ 180,628	\$ 43,759	\$ 224,506
2017	3,044	5,309	-	30,653	39,006	100	177,723	38,212	216,035
2016	2,401	4,402	-	26,329	33,132	94	117,526	41,967	159,587
2015	1,966	4,849	-	29,402	36,217	94	108,176	42,825	151,095
2014	1,376	5,990	-	25,265	32,631	44	97,038	45,923	143,005
2013	123	6,181	-	16,776	23,080	44	86,468	42,923	129,435
2012	123	5,096	-	13,959	19,178	-	86,048	42,292	128,340
2011	127	3,017	-	14,455	17,599	-	90,737	33,229	123,966
						Unreserved Reported in Special Revenue Funds      Unreserved Reported in Capital Project Funds			
	Reserved	Unreserved	Total			Reserved*			Total
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

\*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				
	2018	2017	2016	2015	2014
<b>REVENUES</b>					
Taxes	\$ 88,534	\$ 89,727	\$ 84,873	\$ 84,949	\$ 84,680
Intergovernmental	14,046	11,290	8,689	9,850	7,255
Licenses and permits	3,915	3,720	3,578	3,434	3,111
Fines and forfeitures	2,015	322	335	346	402
Charges for services	2,255	2,487	2,227	2,252	2,071
Miscellaneous	3,456	1,254	902	834	887
Total revenues	<u>114,221</u>	<u>108,800</u>	<u>100,604</u>	<u>101,665</u>	<u>98,406</u>
<b>EXPENDITURES</b>					
Current function:					
General government	15,559	16,815	22,840	12,163	12,158
Public safety	11,095	11,311	9,783	8,797	8,410
Public works	21,478	19,276	18,796	16,897	18,104
Health and welfare	7,877	7,061	7,162	6,713	6,551
Culture and recreation	12,924	7,368	7,052	7,474	6,885
Debt service					
Principal	5,333	3,055	4,563	4,109	3,505
Interest	4,410	3,926	2,954	2,962	3,649
Payment to refunded bond agent	-	-	-	17,707	-
Capital outlay	19,425	27,730	18,617	27,430	13,229
Total expenditures	<u>98,101</u>	<u>96,542</u>	<u>91,767</u>	<u>104,252</u>	<u>72,491</u>
Excess (deficiency) of revenues over expenditures	<u>16,120</u>	<u>12,258</u>	<u>8,837</u>	<u>(2,587)</u>	<u>25,915</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	58,591	42,327	24,955	32,829	20,053
Proceeds from insurance	50	751	955	-	-
Proceeds from sale of property	427	3	-	24	852
Proceeds from installment purchase agreement	-	-	-	156	-
Issuance of debt	-	49,785	-	16,405	1,500
Issuance of refunding debt	-	-	-	43,927	-
Premium on issuance	-	2,344	-	4,914	-
Payment to refunded bond agent	-	-	-	(47,512)	(1,672)
Transfers out	(62,591)	(45,146)	(29,340)	(36,480)	(23,527)
Total other financing sources and uses	<u>(3,523)</u>	<u>50,064</u>	<u>(3,430)</u>	<u>14,263</u>	<u>(2,794)</u>
<b>SPECIAL ITEM</b>					
Proceeds from East Ascension					
Hospital Service District	-	-	-	-	-
Net change in fund balances	<u>\$ 12,597</u>	<u>\$ 62,322</u>	<u>\$ 5,407</u>	<u>\$ 11,676</u>	<u>\$ 23,121</u>
Debt service as a percentage of noncapital expenditures	<u>12.4</u>	<u>10.1</u>	<u>10.3</u>	<u>32.3</u>	<u>12.1</u>

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

(modified accrual basis of accounting)

(in thousands)

	FISCAL YEAR				
	2013	2012	2011	2010	2009
<b>REVENUES</b>					
Taxes	\$ 75,244	\$ 63,458	\$ 58,678	\$ 53,561	\$ 54,006
Intergovernmental	6,043	8,243	7,144	10,304	7,716
Licenses and permits	3,190	2,829	2,737	2,690	3,271
Fines and forfeitures	434	449	495	492	91
Charges for services	591	631	635	763	478
Miscellaneous	1,670	2,572	2,345	2,298	1,204
Total revenues	87,172	78,182	72,034	70,108	66,766
<b>EXPENDITURES</b>					
Current function:					
General government	11,409	12,794	10,461	11,093	9,465
Public safety	8,152	8,820	7,055	7,246	7,780
Public works	16,115	16,325	14,479	14,575	16,241
Health and welfare	6,153	5,909	5,769	5,744	5,542
Culture and recreation	6,605	6,312	6,314	6,128	6,595
Debt service					
Principal	3,465	5,175	3,185	3,180	2,830
Interest and bond issuance cost	3,461	4,038	4,278	4,265	5,029
Payment to refunded bond agent	-	-	-	-	-
Capital outlay	25,830	17,280	19,976	18,535	12,482
Total expenditures	81,190	76,653	71,517	70,766	65,964
Excess (deficiency) of revenues over expenditures	5,982	1,529	517	(658)	802
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	19,934	32,274	19,868	31,151	29,184
Proceeds from insurance	-	-	-	-	-
Proceeds from sale of property	437	245	121	63	623
Proceeds from installment purchase agreement	-	-	-	-	-
Issuance of debt	-	-	1,500	-	504
Issuance of refunding debt	404	-	-	-	8,800
Premium on issuance	-	-	-	-	-
Payment to refunded bond agent	(635)	-	-	-	(9,009)
Transfers out	(21,125)	(33,274)	(21,074)	(37,051)	(32,201)
Total other financing sources and uses	(985)	(755)	415	(5,837)	(2,099)
<b>SPECIAL ITEM</b>					
Proceeds from East Ascension					
Hospital Service District	-	5,179	-	-	-
Net change in fund balances	\$ 4,997	\$ 5,953	\$ 932	\$ (6,495)	\$ (1,297)
Debt service as a percentage of noncapital expenditures	12.5	15.5	14.5	14.3	14.7

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

(modified accrual basis of accounting)  
(in thousands)

	<u>Property Taxes</u>	<u>Sales Taxes</u>	<u>Franchise and Other Taxes</u>	<u>Total</u>
2018	\$ 33,267	\$ 53,779	\$ 1,488	\$ 88,534
2017	30,723	57,478	1,526	89,727
2016	28,157	55,138	1,578	84,873
2015	29,704	53,652	1,593	84,949
2014	28,578	54,174	1,928	84,680
2013	26,338	47,074	1,831	75,243
2012	23,489	38,617	1,352	63,458
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

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

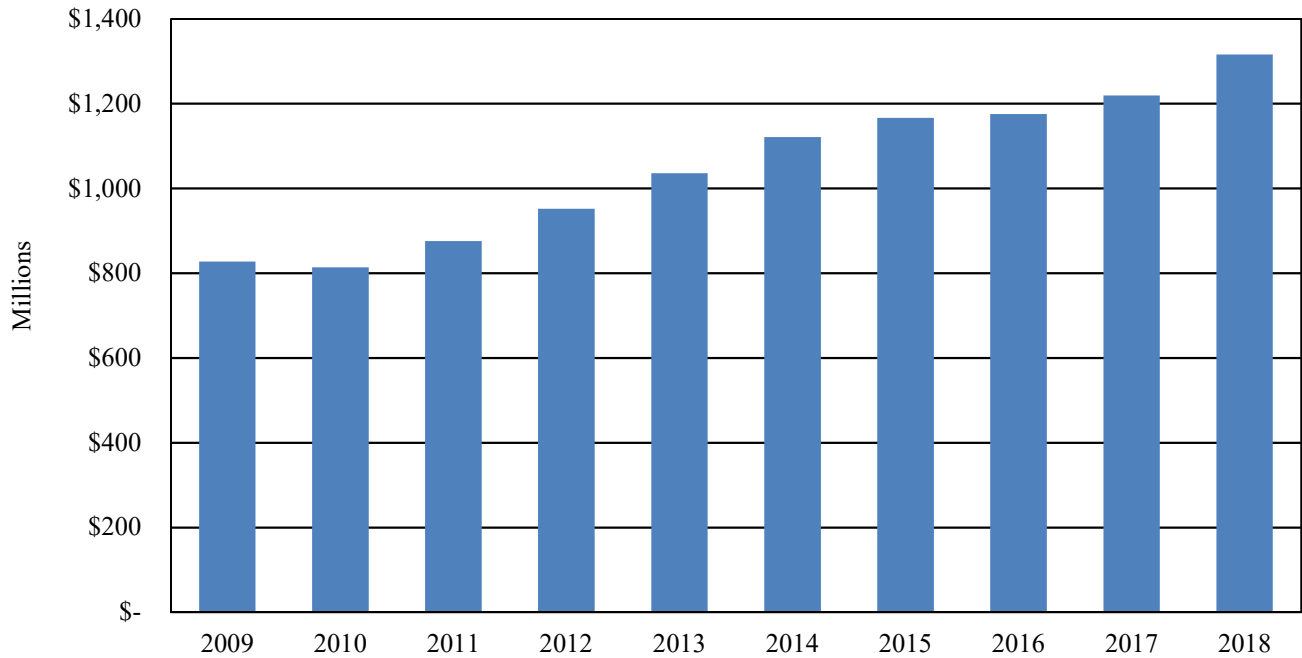
Year	Real Property	Personal Property	Public Service Property	Less: Homestead Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate - Millages	Estimated Actual Value	Ratio of Total Taxable Assessed Value to Total Estimated Actual Value*
2018	\$ 830,919,000	\$ 622,490,370	\$ 89,987,140	\$ 227,549,740	\$ 1,315,846,770	91.72	\$12,819,074,360	10%
2017	782,949,800	562,864,560	94,958,340	221,468,722	1,219,303,978	91.72	11,961,761,760	10%
2016	731,729,520	564,012,720	96,047,370	216,600,739	1,175,188,871	90.15	11,461,569,480	10%
2015	718,095,820	568,170,780	91,115,650	211,524,531	1,165,857,719	92.16	11,333,226,000	10%
2014	698,646,340	552,080,840	78,665,860	208,641,347	1,120,751,693	92.16	10,981,665,773	10%
2013	625,025,250	544,012,540	73,158,750	206,669,700	1,035,526,840	91.16	10,169,637,767	10%
2012	592,888,010	490,284,170	70,327,620	201,515,874	951,983,926	91.16	9,478,751,713	10%
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%

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>						
2018	2.77	14.85	30.70	5.50	6.59	20.00
2017	2.77	14.85	30.70	5.50	6.59	20.00
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

TAX LEVIES

2018	\$	3,447,816	\$	6,397,129	\$	1,052,992	\$	7,233,756	\$	8,667,211	\$	4,732,226
2017		3,189,184		6,377,583		965,373		6,706,300		8,035,229		4,428,211
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

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>							
1.00	10.31	91.72	15.88	61.59	1.82	14.48	185.49
1.00	10.31	91.72	15.74	61.59	1.82	14.48	185.35
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
<u>TAX LEVIES</u>							
\$ 1,315,204	\$ 299,799	33,146,132	\$ 5,153,213	\$ 81,003,610	\$ 2,393,681	\$ 19,044,146	140,740,782
1,219,304	299,558	31,220,741	4,761,252	75,097,201	2,219,142	17,655,517	130,953,854
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

**PARISH OF ASCENSION**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND TEN YEARS AGO**

Taxpayer	Type of Business	2018			2009		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Shell Chemical Company	Chemicals	\$ 98,811,170	1	6.40%	\$ 64,067,520	1	7.76%
BASF Corporation	Chemicals	69,189,010	2	4.48%	44,195,830	2	5.36%
CF Industries, Inc.	Chemicals	58,608,080	3	3.80%	32,442,210	3	3.93%
Honeywell International	Chemicals	30,050,470	4	1.95%	10,764,230	10	1.30%
Occidental Chemical Co.	Chemicals	26,824,460	5	1.74%	13,558,500	7	-
Exxon Mobil Corporation	Chemicals	21,639,760	6	1.40%	15,780,900	5	1.91%
Huntsman International	Chemicals	21,529,140	7	1.39%	12,538,840	8	1.52%
EATEL	Chemicals	17,773,830	8	1.15%	7,646,000	15	-
PCS Nitrogen	Chemicals	17,580,590	9	1.14%	9,856,980	11	1.19%
Rubicon, LLC	Chemicals	15,265,670	10	0.99%	8,362,200	14	1.01%
Uniroyal Chemical Company	Chemicals	-	-	-	17,086,690	4	2.07%
American Commercial Barge	Barges	-	-	-	13,672,180	6	1.66%
Praxair, Inc.	Chemicals	-	-	-	12,381,680	9	1.50%
		<u>\$ 377,272,180</u>		<u>24.44%</u>	<u>\$ 262,353,760</u>		<u>31.79%</u>
2018 Taxable Assessed Value of Parish		<u>\$ 1,543,396,510</u>					
2009 Taxable Assessed Value of Parish					<u>\$ 825,292,820</u>		

Source: Parish of Ascension

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

Year	(1) Total Tax Levy	(2) Collections	Percent of Levy Collected	(2) Collections (Refunds) in Subsequent Yrs.	(2) Total Tax Collections	Ratio of Total Collections to Tax Levy
2018	\$ 33,666,775	\$ 32,911,499	97.76%	\$ (16,016)	\$ 32,895,483	97.71%
2017	31,241,241	30,457,578	97.49%	(11,806)	30,445,772	97.45%
2016	29,596,678	28,824,077	97.39%	(5,590)	28,818,488	97.37%
2015	30,226,063	29,314,453	96.98%	-	29,314,453	96.98%
2014	29,337,256	28,284,702	96.41%	(7,539)	28,277,163	96.39%
2013	26,824,106	26,222,524	97.76%	417	26,222,941	97.76%
2012	23,927,887	23,062,396	96.38%	161,830	23,224,226	97.06%
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%

(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
2018	\$ 25,500,352	\$ 12,419,449	\$ 15,859,545	\$ 581,983	\$ 54,361,329
2017	29,781,361	12,176,815	15,520,306	675,660	58,154,142
2016	27,077,827	13,205,162	14,855,401	562,408	55,700,798
2015	25,869,082	13,230,114	14,553,071	518,684	54,170,951
2014	26,725,324	12,699,480	14,749,608	519,560	54,693,972
2013	20,748,740	11,572,888	14,752,827	452,478	47,526,933
2012	17,689,457	8,967,434	11,921,702	385,249	38,963,842
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

The following is a summary by area of sales and use taxes being levied within the Parish of Ascension as of December 31, 2018.

	City of Gonzales	Town of Sorrento	City of Donaldsonville	Rural East Ascension	Rural West Ascension
School Board	2.00%	2.00%	2.00%	2.00%	2.00%
City of Gonzales	2.00%	-	-	-	-
City of Donaldsonville	-	-	2.50%	-	-
Town of Sorrento	-	2.00%	-	-	-
East Ascension Drainage District	0.50%	0.50%	-	0.50%	-
West Ascension Hospital District	-	-	0.50%	-	0.50%
Parish of Ascension	-	-	-	1.00%	1.00%
Ascension Sales Tax District No. 2	-	-	-	0.50%	0.50%
Ascension Parish Sheriff	-	-	-	0.5%	0.5%
Local Rate	4.50%	4.50%	5.00%	4.50%	4.50%
State Rate	4.45%	4.45%	4.45%	4.45%	4.45%
Total Rate	8.95%	8.95%	9.45%	8.95%	8.95%

Source: Louisiana Department of Revenue

**PARISH OF ASCENSION**  
**TAXABLE SALES BY STANDARD INDUSTRIAL CLASSIFICATION (SIC)**  
**GENERAL SALES AND USE TAX**  
**LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

Standard Industrial Classification Code	FISCAL YEAR				
	2018	2017	2016	2015	2014
Retail Trade	\$ 69,689,389	\$ 69,225,480	\$ 66,918,657	\$ 63,401,469	\$ 60,276,330
Chemical Plants	37,148,598	34,599,531	47,001,509	40,628,120	38,708,434
Industrial Supplies	29,029,388	28,031,664	28,180,070	33,580,656	34,548,328
Contractors	4,122,154	3,810,019	4,716,092	9,321,703	9,795,482
Transportation	<u>15,202,899</u>	<u>16,439,621</u>	<u>15,715,427</u>	<u>14,380,369</u>	<u>13,533,421</u>
Total	<u>\$ 155,192,428</u>	<u>\$ 152,106,315</u>	<u>\$ 162,531,754</u>	<u>\$ 161,312,317</u>	<u>\$ 156,861,995</u>

Standard Industrial Classification Code	FISCAL YEAR				
	2013	2012	2011	2010	2009
Retail Trade	\$ 58,000,053	\$ 53,814,596	\$ 50,336,560	\$ 48,284,134	\$ 48,619,521
Chemical Plants	36,851,716	29,006,305	24,736,469	24,774,286	23,808,774
Industrial Supplies	29,130,779	20,552,701	18,627,991	15,892,178	17,784,179
Contractors	8,770,473	3,690,005	2,078,190	2,057,820	3,208,605
Transportation	<u>12,716,785</u>	<u>11,084,716</u>	<u>9,916,699</u>	<u>8,883,626</u>	<u>8,893,854</u>
Total	<u>\$ 145,469,807</u>	<u>\$ 118,148,323</u>	<u>\$ 105,695,910</u>	<u>\$ 99,892,045</u>	<u>\$ 102,314,933</u>

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	<u>Other Governmental Activities Debt</u>		(2) Total Primary Government	(3) Percentage of Personal Income	(3) (in dollars) Debt Per Capita
		Public Improvement Bonds	Other			
2018	\$ 6,880	\$ 111,680	-	\$ 118,560	3.02%	\$ 951
2017	8,255	115,901	13	124,169	3.38%	1,010
2016	8,620	66,685	66	75,371	2.11%	619
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

(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)

Year	(1) General Obligation Bonds	Less: Amount Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Debt per Capita
2018	\$ 6,880	\$ 375	\$ 6,505	0.05%	\$ 52
2017	8,255	397	7,858	0.07%	64
2016	8,620	382	8,238	0.07%	68
2015	8,980	379	8,601	0.08%	72
2014	9,100	403	8,697	0.08%	74
2013	9,220	233	8,987	0.09%	79
2012	8,455	318	8,137	0.09%	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

(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, 2018

(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)	\$ 111,680	100%	\$ 111,680
Library (2)	<u>6,880</u>	100%	<u>6,880</u>
Total Direct	<u>\$ 118,560</u>		<u>\$ 118,560</u>
Overlapping:			
Ascension Parish School Board (1)(3)	\$ 144,428	100%	\$ 144,428
Ascension Consolidated Utilities District No. 1	3,738	2.3%	86
City of Donaldsonville (1)(3)	<u>2,215</u>	1.8%	<u>40</u>
Total Overlapping	<u>\$ 150,381</u>		<u>\$ 144,554</u>
Total Direct and Overlapping	<u>\$ 268,941</u>		<u>\$ 263,114</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: 2018 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 2018.

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

PARISH OF ASCENSION							Legal Debt
Year	Assessed Value	Any One Purpose (1)	Aggregate All Purposes (1)	Debt Outstanding (2)	Legal Debt Margin		Margin to Aggregate Debt Limit
2018	\$ 1,543,396,510	\$ 154,339,651	\$ 540,188,779	\$ 55,845,000	\$ 484,343,779		89.66%
2017	1,440,772,700	144,077,270	504,270,445	58,995,000	445,275,445		88.30%
2016	1,391,789,610	139,178,961	487,126,364	61,085,000	426,041,364		87.46%
2015	1,377,382,250	137,738,225	482,083,788	63,305,000	418,778,788		86.87%
2014	1,329,393,040	132,939,304	465,287,564	65,010,000	400,277,564		86.03%
2013	1,242,196,540	124,219,654	434,768,789	66,550,000	368,218,789		84.69%
2012	1,153,499,800	115,349,980	403,724,930	67,910,000	335,814,930		83.18%
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%

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	
2018	\$ 25,500,352	\$ 229,833	\$ 25,270,519	\$ 915,000	\$ 1,033,391	\$ 1,948,391	12.97
2017	29,781,361	229,392	29,551,969	582,000	190,576	772,576	38.25
2016	27,077,827	224,870	26,852,957	561,000	214,278	796,278	33.72
2015	25,869,082	228,476	25,640,606	611,000	159,773	770,773	33.27
2014	26,725,324	404,918	26,320,406	430,000	361,359	791,359	33.26
2013	20,799,752	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

**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	
2018	\$ 12,419,449	\$ 112,865	\$ 12,306,584	\$ 915,000	\$ 879,621	\$ 1,794,621	6.86
2017	12,176,815	112,790	12,064,025	-	-	-	-
2016	13,205,162	110,566	13,094,596	1,420,000	63,900	1,483,900	8.82
2015	13,230,114	112,659	13,117,455	1,355,000	124,875	1,479,875	8.86
2014	12,699,480	107,132	12,592,348	1,290,000	176,474	1,466,474	8.59
2013	11,573,603	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

**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	
2018	\$ 15,859,545	\$ 279,440	\$ 15,580,105	\$ 1,775,000	\$ 2,228,800	\$ 4,003,800	3.89
2017	15,520,306	331,471	15,188,835	1,725,000	2,280,550	4,005,550	3.79
2016	14,855,401	395,528	14,459,873	1,860,000	2,357,016	4,217,016	3.43
2015	14,553,071	247,479	14,305,592	1,490,000	1,127,511	2,617,511	5.47
2014	14,749,608	116,669	14,632,939	1,420,000	2,666,225	4,086,225	3.58
2013	14,852,814	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

(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
2018	124,672	\$3,929,661,440	\$ 31,520	35.3	23,731	4.7	5.1
2017	122,948	3,669,997,112	30,094	35.0	22,536	3.3	3.4
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

Source: Ascension Economic Development Corp

(1) Source: US Census Bureau estimates.

(2) Source: Ascension Parish School Board

**PARISH OF ASCENSION**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND TEN YEARS AGO**

2018			2009		
Employer	Number of Employees (1)	Percentage of Employees (2)	Employer	Number of Employees (1)	Percentage of Employees (1)
Ascension Parish School Board	3,222	5.7%	Ascension Parish School Board	3,282	5.5%
BASF Corporation	1,195	2.1%	BASF Corporation	1,620	3.7%
Wal-Mart Stores	700	1.2%	Excel Group	1,200	2.1%
Shell Chemical Company	636	1.1%	Rubicon Inc.	630	1.8%
St. Elizabeth Hospital	540	1.0%	Shell Chemical Company	542	1.7%
CF Industries	500	0.9%	Constructors, Inc.	500	1.7%
Ascension Parish Government	472	0.8%	CF Industries, Inc.	495	1.4%
Smith Tank and Steel	450	0.8%	Payless Supermarkets	450	1.4%
Huntsman Chemicals	420	0.7%	East Ascension Hospital	400	1.0%
EATEL	400	0.7%	AKM Volks Constructors Divison	375	1.0%
	<u>8,535</u>	<u>15.2%</u>		<u>9,494</u>	<u>21.3%</u>

(1) Source: Parish of Ascension

(2) 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									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>GENERAL FUND:</b>										
Ajudication	-	-	1	-	1	1	1	1	-	-
Building	15	16	15	13	13	15	16	16	16	16
Election	7	7	7	7	7	7	7	7	7	7
Emergency Management	7	6	5	5	5	5	6	5	6	6
Engineering	-	-	23	25	19	18	21	18	-	-
Executive Administration	4	5	3	5	4	6	6	4	5	5
Finance/Purchasing	21	21	20	19	19	19	19	19	17	17
General Administration	7	7	6	6	6	5	5	5	5	6
Grants	4	4	4	4	4	4	5	4	3	3
Human Resources	8	8	6	6	5	6	6	6	5	5
IS/GIS	8	9	9	10	9	8	8	8	8	8
Judicial 23rd District	21	21	21	21	21	21	22	22	22	22
Judicial Parish Court	6	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	13	13	14	14	14	14	14	13	13
Planning and Development	13	13	7	7	15	7	7	8	9	11
Storm Water	-	-	-	-	-	3	8	-	-	-
Video Programming	5	3	2	2	2	2	2	2	2	2
<b>TOTAL GENERAL FUND</b>	<b>145</b>	<b>141</b>	<b>150</b>	<b>152</b>	<b>152</b>	<b>149</b>	<b>161</b>	<b>147</b>	<b>126</b>	<b>128</b>
<b>OTHER FUNDS:</b>										
Criminal Court	17	14	16	16	18	18	18	15	16	17
East Ascension Major Drainage	89	78	71	70	69	76	80	89	107	106
FINS	5	5	5	4	4	4	4	4	4	4
Fire District No. 1	46	44	45	45	45	35	35	35	40	27
Fire District No. 3	46	37	36	36	30	24	21	21	18	15
Fleet Management	-	-	17	18	17	14	16	15	15	-
Health Unit	24	16	36	38	40	40	41	35	36	36
Jail	5	11	11	11	11	10	9	9	8	8
Lamar Dixon	28	21	20	21	19	16	13	10	9	-
Maintenance	31	31	30	27	26	18	22	22	21	20
Mental Health	17	18	21	21	21	18	18	17	18	19
Recreation	23	21	20	21	19	18	17	17	14	14
Road and Bridge	108	94	74	76	75	77	77	82	81	88
Tourist Center	-	-	-	-	-	-	4	4	4	7
Utilities	30	26	7	7	6	3	4	5	5	4
West Ascension Drainage	9	10	8	7	6	8	7	7	5	6
<b>TOTAL OTHER FUNDS</b>	<b>478</b>	<b>426</b>	<b>417</b>	<b>418</b>	<b>406</b>	<b>379</b>	<b>386</b>	<b>387</b>	<b>402</b>	<b>371</b>
<b>TOTAL ALL FUNDS</b>	<b>623</b>	<b>567</b>	<b>567</b>	<b>570</b>	<b>558</b>	<b>528</b>	<b>547</b>	<b>535</b>	<b>528</b>	<b>499</b>

Source: Parish of Ascension

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

	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<b>Function:</b>										
Public Safety:										
Police:										
Physical arrests	4,355	4,160	3,972	4,124	4,243	4,342	4,157	4,450	4,598	4,746
Traffic violations	3,898	5,150	4,812	7,002	6,714	9,884	6,796	6,484	5,884	8,776
Service call responses	89,845	79,174	79,992	75,809	73,752	75,992	74,715	77,379	76,838	74,943
Fire:										
Number of responses	1,771	1,973	1,570	1,299	756	429	560	677	629	2,353
Number of emergency responses	7,257	6,342	6,042	5,356	5,551	5,184	4,002	3,585	3,176	3,545
Public Works:										
Building Permits:										
Residential (new)	846	1,009	753	770	776	811	817	603	657	745
Commercial	169	154	132	194	215	139	129	99	132	116
Transportation:										
Parish street maintenance program:										
Number of miles maintained	526	524	515	512	510	507	492	469	468	466
Rehab streets and roads (miles)	11	32	22	26	4	14	2	9	6	8
Sanitation:										
Wastewater:										
Number of users	1,333	494	549	478	484	505	474	514	504	487
Drainage:										
Miles of drainage ditches maintained	2,060	2,060	2,059	2,059	2,058	2,057	2,055	2,047	2,047	2,040
Culture-Recreation:										
Libraries:										
Total registered borrowers	32,251	28,865	28,931	30,566	32,651	37,572	37,005	34,201	33,659	30,982
Total items circulated	566,567	410,846	428,142	405,297	400,184	416,341	459,688	402,964	410,737	365,153
Total reference questions answered	71,097	53,144	69,472	76,797	122,182	135,304	70,928	92,612	59,644	61,672

Source: Ascension Parish Government

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

Major Programs	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government:										
Number of general government buildings (1)	21	24	24	24	22	23	22	21	21	21
Public Safety:										
Number of fire stations (2)	18	19	19	19	19	19	18	18	17	17
Fire trucks	58	54	53	53	52	56	55	57	54	54
Correction facilities	1	1	1	1	1	1	1	1	1	1
Transportation:										
Miles of streets	526	524	515	512	510	507	492	469	468	466
Number of bridges	82	82	89	136	136	136	136	136	136	136
Sanitation:										
Miles of sanitary sewers	25	18	17	14	14	14	14	14	14	11
Culture and Recreation:										
Number of parks	23	23	24	24	27	27	27	19	18	17
Number of library branches	4	4	4	4	4	4	4	4	4	3
Number of community centers	5	4	5	6	5	5	5	5	4	5
Health and Welfare:										
Number of health and welfare buildings	10	10	9	9	9	9	9	9	9	9

(1) Includes substations and police stations annexed to courthouse;

(2) Includes two substations out of service due to flood of August 2016.

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, 2018

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>U. S. Federal Emergency Management Agency/</b>				
Office of Homeland Security and Emergency Preparedness				
Hazard Mitigation Grant Program - Elevation Project	97.039	4080-005-0003	\$ 37,517	\$ -
Hazard Mitigation Grant Program - Elevation Project	97.039	1792-005-0001	12,615	-
Hazard Mitigation Grant Program - Elevation Project	97.039	1792-005-0002	29,933	-
Lamar Dixon Retrofit/Safe Room	97.039	CFMS #684902	32,896	-
		Subtotal CFDA #97.039	112,961	-
<b>Office of Homeland Security and Emergency Preparedness</b>				
2015 State Homeland Security Program	97.067	EMW-2015-SS-00043-S01	41	-
2016 State Homeland Security Program	97.067	EMW-2016-SS-00018-S01	42,458	-
2017 State Homeland Security Program	97.067	EMW-2016-S7-00058-S01	47,477	-
		Subtotal CFDA #97.067	89,976	-
<b>Office of Homeland Security and Emergency Preparedness</b>				
2017 Emergency Management Performance Grants	97.042	EMT-2017-EP-00001-501	33,250	-
<b>United States Department of Transportation/</b>				
State of Louisiana/Department of Transportation and Development/ Parish of Ascension/				
* Houmas House Foundation - LA River Road Steamboat Overlook	20.205	745-03-0005	4,771,379	4,771,379
<b>United States Environmental Protection Agency</b>				
Lake Pontchartrain Basin Restoration Program - Phase 2	66.125	BR-00F77001	38,672	-
<b>U.S. Department of Housing and Urban Development/</b>				
State of Louisiana/Office of Community Development				
Community Development Block Grant Disaster Recovery Program	14.228	CFMS #684902	44,119	-
Department of Housing and Community Affairs				
* Section 8 Housing	14.871	LA009	828,790	-
Total Federal Assistance			\$ 5,919,147	\$ 4,771,379

\* Major Program

## **PARISH OF ASCENSION**

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

For the year ended December 31, 2018

#### **NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity for the Parish under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Parish. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies.

#### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **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, 2018. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **NOTE 3 - INDIRECT COST RATE**

The Parish has not elected to use the 10 percent de minimis indirect cost as allowed under the Uniform Guidance.





## OTHER INDEPENDENT AUDITORS' REPORT

# 2018

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR ENDED DECEMBER 31, 2018





**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, 2018, 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 28, 2019.

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 Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Sorrento Volunteer Fire Department, 5<sup>th</sup> Ward Volunteer Fire Department, and Galvez-Lake Volunteer Fire Department.

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

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

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements of the **PARISH**, we considered the **PARISH's** internal control over financial reporting (internal control) 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 Items 2018-002 and 2018-005 to be material weaknesses.

### **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 2018-001, 2018-002, 2018-003, 2018-004, and 2018-005.

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

The **PARISH's** responses to the findings identified in our engagement is 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 engagement to perform an audit 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 28, 2019



## **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, 2018 and have issued our report thereon dated June 28, 2019.

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 District Judicial Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Sorrento Volunteer Fire Department, 5<sup>th</sup> Ward Volunteer Fire Department, and Galvez-Lake Volunteer Fire Department.

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

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

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 instance of noncompliance with the provisions of the Parish Transportation Act.

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

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
June 28, 2019



**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 Compliance Supplement* that could have direct and material effect on the **PARISH's** major federal program for the year ended December 31, 2018. The **PARISH's** major federal program is 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 federal statutes, regulations, and the terms and conditions of its federal awards 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.

(Continued)

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 Expense Fund, Ascension Parish Communication District, Ascension Council on Aging, Inc., West Ascension Hospital Service District, Ascension Parish Tourist Commission, Sorrento Volunteer Fire Department, 5<sup>th</sup> Ward Volunteer Fire Department, and Galvez-Lake Volunteer Fire Department.

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

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

### **Opinion on Major Federal Program**

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 its major federal programs for the year ended December 31, 2018.

### **Other Matters**

The results of our auditing procedures disclosed one instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and is described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on the major federal program is not modified with respect to this matter.

The **PARISH's** response to the noncompliance finding 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 types of requirements that could have a direct and material effect on major federal programs 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.

*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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 have not been identified.

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 28, 2019

# PARISH OF ASCENSION

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2018

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

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

Material weaknesses: **2018-002 and 2018-005.**

- C) Noncompliance which is material to the financial statements: **2018-001 and 2018-005.**
- D) Significant deficiencies in internal control over major programs: **None.**

Material weaknesses: **None.**

- E) The type of report issued on compliance for major programs: **Unqualified opinion.**
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): **2018-001.**
- G) Identification of Major Programs:

#### **U.S. Department of Transportation**

State of Louisiana Department of Transportation and Development  
Department of Planning and Construction

- 1) LA River Road Steamboat Overlook Project C.F.D.A. 20.205

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

Department of Housing and Community Affairs

- 1) Section 8 Housing C.F.D.A 14.871

- H) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**
- I) Auditee qualified as a low-risk auditee: **No.**

### 2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*: **2018-001, 2018-002, 2018-003, 2018-004, and 2018-005.**

# **PARISH OF ASCENSION**

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

For the year ended December 31, 2018

### **3) FINDINGS – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

#### **2018-001 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program (Resolved)**

**Fiscal Year Finding Originated:** 2012

**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 the Parish of Ascension, did not comply with reporting requirements under HUD Section 8 Program regulations.

**Cause:** The Parish did not submit its 2017 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:** This item is considered resolved as the submission of the 2018 report will be completed within 9 months of the 2018 fiscal year end.

### **4) FINDINGS – NONCOMPLIANCE**

#### **2018-002 Daily Deposits**

**Fiscal Year Finding Originated:** 2017

**Criteria:** Louisiana R.S. 39:1212 requires all funds of local depositing authorities shall be deposited daily, whenever practicable.

**Condition:** Based on review of six deposits totaling \$146,472 during the statewide agreed upon procedures (SAUPs), it was discovered that the Parish did not make daily deposits on three occasions. These three exceptions totaled \$103,074 in deposits and had an average of seven business day lag between date of receipt and date of deposit.

**Cause:** The Parish did not make daily deposits whenever practicable, as required by Louisiana R.S. 39:1212.

**Effect:** The Parish may not be in compliance with Louisiana R.S. 39:1212

**Recommendation:** The Parish should require all deposits to be made daily, whenever practicable.

#### 4) FINDINGS – NONCOMPLIANCE (CONTINUED)

##### 2018-002 Daily Deposits (Continued)

**Views of responsible officials:** See management’s corrective action plan following the summary of findings and questioned costs.

##### 2018-003 Noncompliance with the Louisiana Code of Governmental Ethics

**Fiscal Year Finding Originated:** 2017

**Criteria:** Louisiana R.S. 42:1112 prohibits participation by a public servant in a transaction involving the governmental entity in which the public servant has a substantial economic interest.

**Condition:** The Parish entered into a transaction with an entity in which an employee or board member of the Parish has a substantial economic interest.

**Cause:** The Parish does not have a procedure in place to ensure no transactions are entered into that involve businesses owned by employees of the Parish. This incident appears to be isolated.

**Effect:** The Parish may have violated Louisiana R.S. 42:1112, Louisiana Code of Ethics.

**Recommendation:** The Parish should implement procedures that require employees to disclose businesses in which they or related parties have an economic interest. Furthermore, this practice should require new vendors to be vetted against the listing of related parties before the vendor is approved.

A related party having substantial economic interest is defined as: any member of their immediate family, any person in which they have an ownership interest that is greater than the general class, any person of which they are an officer, director, trustee, partner, or employee, any person with whom they are negotiating or has an arrangement concerning prospective employment, and any person who is indebted to them or is a party to an existing contract with them and by reason thereof is in a position to affect directly their economic interest, by the Louisiana Code of Ethics.

**Views of responsible officials:** See management’s corrective action plan following the summary of findings and questioned costs.

##### 2018-004 Vehicle Fuel Cards

**Fiscal Year Finding Originated:** 2018

**Criteria:** Audits conducted under the Louisiana Governmental Audit Guide require auditors to disclose any and all instances of fraud.

**Condition:** During 2018, the Parish’s internal control process detected the improper use of fuel cards. Parish officials have requested local law enforcement to investigate the matter after an internal investigation.

**Cause:** Law enforcement determined a Parish employee made purchases of fuel for their personal benefit on the Parish’s fuel card.

#### 4) FINDINGS – NONCOMPLIANCE (CONTINUED)

##### 2018-004 Vehicle Fuel Cards (Continued)

**Effect:** The Parish experienced thefts totaling approximately \$2,800 related to the improper use of Parish fuel cards.

**Recommendation:** The Parish should continue to monitor monthly fuel card activity. Additionally, the Parish should consider requiring their employees to attest through signature signifying they have read the Parish's policy regarding fuel cards and the prohibited uses.

**View of responsible officials:** See management's corrective action plan following the summary of findings and questioned costs.

#### 5) FINDINGS – INTERNAL CONTROLS

##### 2018-005 Internal Controls Over Sewer Billings and Collections

**Fiscal Year Finding Originated:** 2018

**Criteria:** Under the General Sewerage Ordinance of Ascension Parish (Sewer Ordinance), the Parish is to collect monthly user fees from residents and businesses connected to the sewer systems and franchise fees from any entity that operates a community sewerage system, outside of the corporate limit of municipalities located within the Parish.

**Condition:** The Parish is contracted with a third-party provider to bill and collect revenues on behalf of the Parish for Parish owned sewer systems in Ascension Consolidated Utilities District No. 2 (ACUD No. 2). During the financial statement audit, it was discovered that the third-party provider billed customers and remitted collections to an unrelated party for certain sewer systems in ACUD No. 2 in which the Parish owned or operated.

**Cause:** The Parish does not have policies and procedures to ensure revenues to which they have rights to are billed and remitted to the Parish.

**Effect:** The Parish understated revenues and receivables related to sewer billings in the financial records of ACUD No. 2 Fund by approximately \$134,100. As of the date of the independent auditors' report, no amounts have been collected.

**Recommendation:** The Parish should implement procedures to ensure customers are identified, billed appropriately, and collections are made for sewer systems in ACUD No. 2. Additionally, internal reviews of ACUD No. 2 sewer system customer data should be performed periodically to ensure the third-party provider is billing and collecting from Parish customers and remitting to the Parish in accordance with the Sewer Ordinance. Lastly, efforts should be made to collect the amounts owed to the Parish.

**Views of responsible officials:** See management's corrective action plan following the summary of findings and questioned costs.

# **PARISH OF ASCENSION**

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

For the year ended December 31, 2018

### **2017-001 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program**

This finding is considered resolved.

### **2017-002 Advance of Public Funds**

This finding is considered resolved.

### **2017-003 Daily Deposits**

This finding has been reclassified as 2018-002.

### **2014-004 Noncompliance with Parish Transportation Act**

This finding is considered resolved.

### **2017-005 Noncompliance with the Louisiana Code of Governmental Ethics**

This finding has been reclassified as 2018-003.

### **2017-006 Internal Controls at Lamar Dixon Expo Center**

This finding is considered resolved.

### **2017-007 Internal Controls Over Donated Capital Assets**

This finding has been reclassified as 2018-005.

# **SPECIAL ACKNOWLEDGEMENTS**

**Gwen LeBlanc**  
Chief Financial Officer

**Amanda Berot**  
Assistant Treasurer - Compliance

**Dawn Caballero**  
Assistant Treasurer - Management

**Laurie Lemoine**  
Chief Accountant



**KENNY MATASSA**  
PARISH PRESIDENT

# Parish of Ascension

*Department of Finance*

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

## **CORRECTIVE ACTION PLAN YEAR ENDED DECEMBER 31, 2018**

### **A) FINDINGS – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

#### **2018-001 Reporting Requirements for Department of Housing and Urban Development's (HUD) Section 8 Program**

Management's response and corrective actions are as follows:

This item is considered resolved as the submission of the 2018 report will be completed within 9 months.

### **B) FINDINGS - NONCOMPLIANCE**

#### **2018-002 Daily Deposits**

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

The Parish has acquired and distributed remote deposit machines for departments who collect payments. The Parish will re-enforce the policy of making deposits daily whenever practicable.

Expected implementation date: June 30, 2019

Contact person: Gwen B. Leblanc, Chief Financial Officer

#### **2018-003 Noncompliance with the Louisiana Code of Governmental Ethics**

Management's response and corrective action plan is as follows:

The Parish will seek an opinion from the Office of the Louisiana Attorney General regarding the Louisiana Code of Governmental Ethics and will revise its policy accordingly to ensure that all applications for board members, vendors, or new hires disclose any known related parties doing business with Ascension Parish Government.

**B) FINDINGS – NONCOMPLIANCE (Continued)**

Expected implementation date: June 30, 2019

Contact person: Gwen B. Leblanc, Chief Financial Officer; Wanda Guillera, Acting Human Resources Director; Joan Shivers, Purchasing Director; Cinnamon McKey, Ascension Parish Council Secretary

**2018-004 Vehicle Fuel Cards**

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

The individual responsible for the fuel card theft is being prosecuted. The Parish will continue to monitor monthly fuel card activity. Management will revise the policy to require employees to attest through signature the Parish's policy regarding fuel cards and the prohibited uses.

Expected implementation date: June 30, 2019

Contact person: William Daniel, Infrastructure Division Director

**2018-005 Internal Controls Over Sewer Billings and Collections**

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

The Parish is implementing procedures to ensure customers are identified and billed appropriately. Management is compiling a customer database to ensure the third party provider is billing and collecting from all Parish customers in accordance with the sewer ordinance.

Expected implementation date: October 31, 2019

Contact person: William Daniel, Infrastructure Division Director