



**ST. BERNARD PARISH GOVERNMENT
CHALMETTE, LOUISIANA**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022

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INTRODUCTORY SECTION



Guy McInnis
Parish President

St. Bernard Parish Government

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Phone (504) 278 - 4200

Chalmette, Louisiana 70043
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sbpg.net

October 30, 2023

To the Honorable Parish President Guy McInnis, Members of the St. Bernard Parish Council and Citizens of St. Bernard Parish:

State law requires that all general-purpose local governments publish, within six (6) months of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of St. Bernard Parish Government for the year ended December 31, 2022.

This report consists of the administration's representations concerning the finances of St. Bernard Parish Government (the "Parish"). Administration, hereinafter referred to as "Management", assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that it has established to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the financial statements in conformity with GAAP. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. As Management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Postlethwaite and Netterville, a firm of licensed certified public accountants, has audited the Parish's financial statements and has issued an unmodified ("clean") opinion on Parish's financial statements for the year ended December 31, 2022. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

St. Bernard Parish was settled in the 1720's by Spanish colonists from the Canary Islands. Named after Bernardo de Galvez, the Parish was carved out of New Orleans Territory and formally incorporated on March 31, 1807. St. Bernard Parish is located in the Southeastern part of Louisiana and encompasses approximately 378 square miles of land. St. Bernard houses the 34th Judicial District Court, also known as the St. Bernard Parish Courthouse.

St. Bernard Parish is a political subdivision of the State of Louisiana. The citizens of St. Bernard approved and adopted the Home-Rule Charter on November 8, 1988. The Parish operates a Presidential/Council system of government. Both the President and the Council are elected by the voters to serve a four-year term with a limit of two (2) consecutive terms. The President is the head of the executive branch. The President's responsibilities include, but are not limited to, administering policies that facilitate the adherence to ordinances created by the Council, effectuating the smooth daily operations of government and appointing the department heads. The Council is the legislative branch of the Parish. The Council's responsibilities include, but are not limited to, passing ordinances and resolutions, as well as, adopting an annual budget. The Council consists of seven (7) members - five (5) of which are district members and two (2) of which are at-large members.

St. Bernard Parish provides a full range of services, including fire protection, construction and maintenance of roads, canal crossings, drainage and other infrastructure, water and sewer services, permitting and inspections, code enforcement, planning and zoning, recreational activities, cultural events and other general governmental functions and administrative services. The financial reporting entity consists of a primary government and two (2) component units. These component units are comprised of the St. Bernard Parish Library and St. Bernard Parish Mortgage Authority. A more detailed discussion of the entire reporting entity is included in Note 1 in the Notes to the Financial Statements.

The Annual Budget serves as the foundation for the Parish's financial planning and control. All departments of the Parish are required to submit detailed requests for appropriation to the Department of Finance by an established deadline. The Director of Finance, Parish President and the Chief Administrative Officer review the proposed budgets to ensure that requested appropriations do not exceed projected revenues. In the event a Department's request exceeds its projected revenues, the affected Department is required to revise and resubmit its request. The Director of Finance and the Budget Specialist monitor this process and assist the affected Departments when required. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The Council is required to hold a public hearing and publish the proposed budgets in the official journal at least ten days prior to the hearing.

The appropriated budgets are prepared by fund and department in the General Fund, Public Works, Recreation, and Capital Projects. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if no departments). Transfers between departments and/or funds, however, require the approval of the Parish Council.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the General Fund and all major funds, this comparison is presented on pages 87 to 91.

Factors Affecting Financial Condition

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the Parish. The Parish believes that it has been successful at navigating this uncertainty without cutting necessary services or negatively impacting the citizens of the parish. The Parish will continue to work towards this goal as the pandemic ends and normal life resumes.

Local Economy

St. Bernard Parish has an estimated residential population of 44,479 people, which is approximately 75% of the population size since Hurricane Katrina in 2005. The Parish depends heavily on the oil and gas industry as its main source of revenues. The Parish saw an overall increase in 2022 revenues, however the Parish has not fully recovered from the decline in drilling and leasing in the Gulf. Road royalties and other gas and oil dependent revenues have slowly decreased over the past few years, while severance tax has increased this year. The Parish has been persistently monitoring these revenues and making adjustments to the budget as needed. We believe the declining revenues will slowly level off. The Parish is determined to continually work towards the advancement of the Parish and provide the best services for its citizens. The Parish stands firm to do more with less.

Long-term Financial Planning

The five (5) year Capital Improvement Plan is being updated to present to the St. Bernard Parish Council. Currently, the Parish has several long-term projects financed through bond funding including: constructing and acquiring improvements, extensions and replacements to combined water and sewer system, bike paths, internal drainage systems and several coastal restoration projects.

The St. Bernard Parish Government Coastal Division has an approved Comprehensive Strategy Document (the “Strategy Document”) for future coastal restoration efforts in St. Bernard Parish. The Strategy Document has served as the basis for identifying, scoping and prioritizing coastal restoration projects. Additionally, the Strategy Document will couple proposed coastal restoration projects with potential federal, state and local funding sources. Virtually every project included on the approved priority list is currently the subject of a pending request for program funding or grant application. Several projects have also been identified in the Strategy Document as advancing from the planning stage to engineering and design or construction and implementation.

Major Initiatives

Over the next year, management of the Parish will be concentrating on the following major projects:

- Drainage canal pump engine upgrades
- Mississippi River Levee Bike Path
- Mississippi River Trail & Trailheads
- 40 Arpent Trail and Pedestrian Crossing
- Pedestrian Improvement Bikeways
- Striping and Signage – Bikeways
- Arabi Drainage
- Jail Renovations
- Paris Road Industrial Park
- Village Square Revitalization
- East Bank Sediment Transportation Corridor
- Paris Road Streetscape
- Numerous Canal Crossing Projects
- Bayou Terre Aux Bouefs Ridge Restoration
- Recreation Pier and Market
- Black Bay Barrier Island Creation
- Waterline Replacement Projects
- Sewer Lift Station Rehab
- Sewer Consolidation
- Parish-wide drainage and canal improvements
- Comprehensive Water Resource Plan
- Jean Lafitte Sidewalk and drainage
- Buccaneer Villa North Drainage Project
- Chenier Nature Trail
- Daniel Dr Sewer Line Replacement
- Lake Lery Marsh Creation
- Reggio Marsh Creation
- New Library Building

Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Bernard Parish Government for its ACFR for the fiscal year ended December 31, 2021. This was the sixth year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We would like to thank the Parish Council for their unfailing support for elevating and maintaining the highest standards of professionalism in the management of the Parish's finances.

Finally, and most importantly, we would like to thank Parish President Guy McInnis and our Parish Council for their continued leadership and confidence in us. We look forward to continuing to assist them in accomplishing all of their goals for the Parish.

Respectfully submitted,



John Lane
Chief Administrator Officer



Donald R. Bourgeois III
Assistant Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**St. Bernard Parish Government
Louisiana**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PRINCIPAL ELECTED OFFICIALS
December 31, 2022**

PARISH PRESIDENT

Guy McInnis

PARISH COUNCIL MEMBER

Richard J. Lewis – Member at Large West

Kerri Callais – Member at Large East

Gillis McCloskey – District A

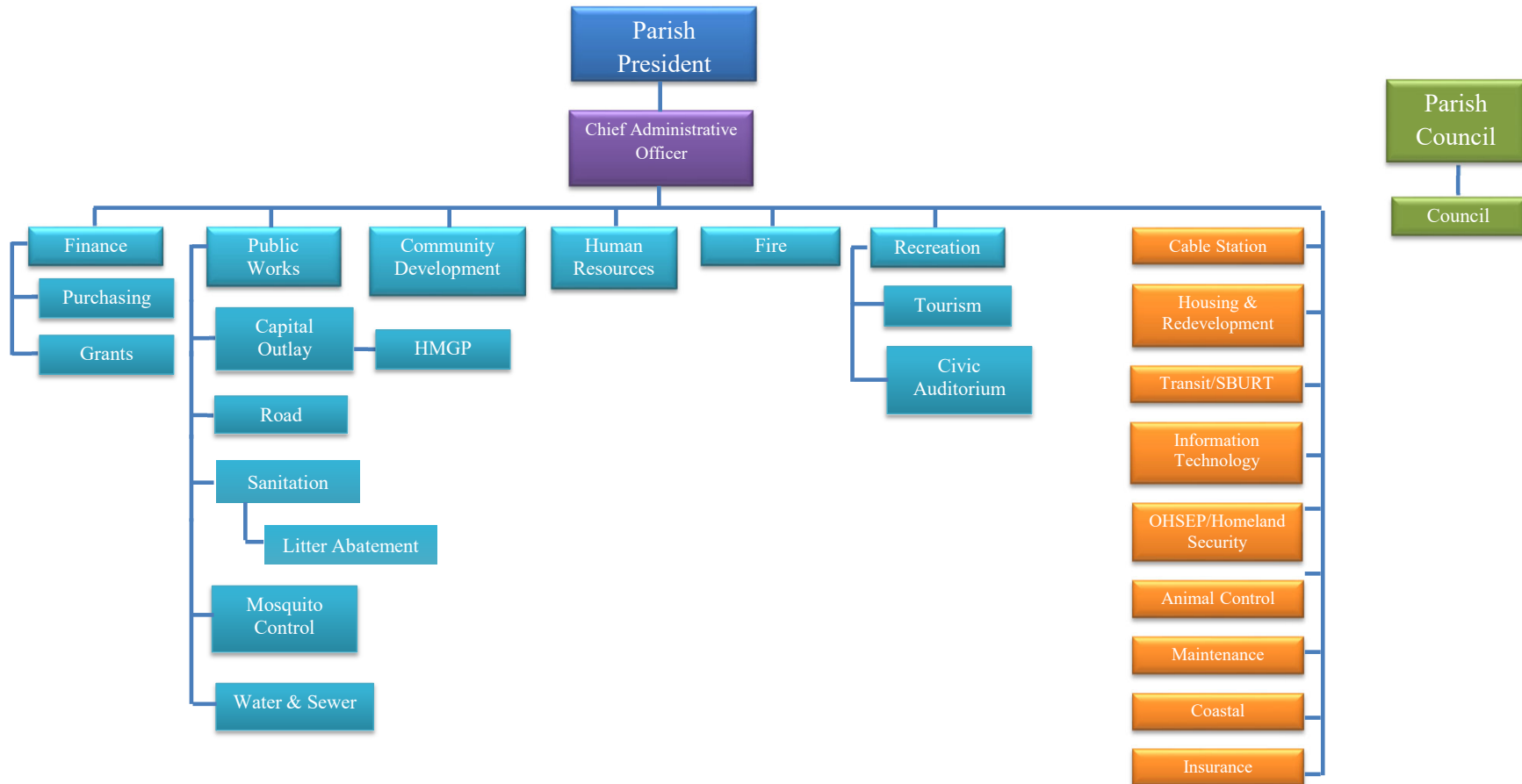
Joshua “Josh” Moran – District B

Howard Luna – District C

Wanda Alcon – District D

Fred Everhardt, Jr. – District E

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
ORGANIZATIONAL CHART
December 31, 2022**



FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

The Members of the St. Bernard Parish Council
Chalmette, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Bernard Parish Government (the Parish) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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 St. Bernard Parish Government, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the St. Bernard Parish Library, which represented 99% of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the St. Bernard Parish Library, is based solely on the report of the other auditors.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 5 through 17), budgetary comparison information (pages 87 through 91), and other required supplementary information as listed in the table of contents (pages 82 through 86) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules; schedule of Council members' compensation; schedule of compensation, benefits, and other payments to the Agency Head; Justice System Funding Schedule; and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the combining and individual nonmajor fund financial statements and schedules; schedule of Council members' compensation; schedule of compensation, benefits, and other payments to the Agency Head; Justice System Funding Schedule; and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

Postlethwaite & Netterville

Metairie, Louisiana
October 30, 2023

REQUIRED SUPPLEMENTARY INFORMATION

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Management's Discussion and Analysis

The following Management's Discussion and Analysis (MD&A) of the St. Bernard Parish Government (the "Parish"), financial performance provides an overview of the Parish's financial activities for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the Parish's basic financial statements and the notes to the basic financial statements.

Financial Highlights

- The Parish's net position balance on the government-wide basis was \$594,162,843 at December 31, 2022.
- The 2022 government-wide statement of activities reported an increase in net position of \$10,411,358.
- Total government-wide assets increased \$5,780,629 or 0.80% when compared to December 31, 2021.
- Total deferred outflows on pension obligation and other post-employment benefits totaled \$15,651,024 at December 31, 2022, which is a slight decrease from \$15,976,606 in 2021.
- Total liabilities decreased from \$134,727,057 in 2021 to \$126,894,955 in 2022.
- Total deferred inflows on pension obligations and other post-employment benefits totaled \$22,057,519 at December 31, 2022, which is an increase from \$19,181,728 in 2021.
- The 2022 general fund tax revenues increased by \$5,330,131 compared to 2021.
- The general fund reported an excess of revenues and other financing sources over expenses and other financing uses of \$5,065,533 for a total ending fund balance at December 31, 2022 of \$29,792,837. \$18,144,472 of fund balance is restricted or non-spendable, \$197,403 is committed for coastal restoration, while \$4,047,649 is assigned for capital outlay and for council items, and \$7,403,313 is unassigned.
- Total governmental funds reported an excess of revenues and other financing sources over expenses and other financing uses of \$8,996,218 for the year ended December 31, 2022.
- Total cash and cash equivalents of governmental funds amounted to \$73,152,866 at December 31, 2022, an increase of \$3,945,103 compared to December 31, 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Parish's primary government financial statements. The Parish's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains required supplementary information and additional supplementary information to provide greater detail of data presented in the basic financial statements.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Parish's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Parish's assets, liabilities, and deferred inflows/outflows of resources with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish is improving or deteriorating.

The statement of activities presents information showing how the Parish's net position changed during the year ended December 31, 2022. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. earned but unused leave for vacations).

The government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Parish include general government, public safety, public works, sanitation, culture and recreation, health and welfare, and interest on long-term debt. The business-type activity of the Parish includes the water and sewerage operations of the Water & Sewer Division and Water Districts (the Division) and the rental income, concession sales and operations of the events facilities.

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. The Parish, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Parish can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statement. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources. Such information may be useful in evaluating government's financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Parish maintains approximately 30 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balance for its three major funds: the General Fund, Disaster Recovery Fund, and Consolidated Fire Protection District No. 1-2 Fund. Data from the other governmental funds are combined under the heading "Non-major Governmental Funds."

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Proprietary Funds. The Parish maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Parish uses enterprise funds to account for its water and sewerage operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds to account for its self-insurance program. Separate funds are maintained for costs related to governmental and business-type functions and activity is split accordingly in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Division, which is considered to be a major fund of the Parish. Events facilities are combined into a single, aggregated presentation in the proprietary fund financial statements. The two internal services funds are also combined into a single, aggregated presentation. Individual fund data for the District funds and the internal service funds is provided in the form of combining statements elsewhere in the report.

The basic proprietary fund financial statements can be found on pages 24-29 of this report.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information to demonstrate legal budgetary compliance for each major fund for which an annual budget is adopted and to provide information concerning the Parish's progress in funding its obligation to provide pension and other benefits to its employees.

Other Supplemental Information. The combining statements referred to earlier in connection with non-major governmental, proprietary and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 92-129 of this report.

Government-wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of a government's financial position. The Parish's assets and deferred outflows exceeded liabilities and deferred inflows by \$594,162,843 at December 31, 2022.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Table 1
Net Position
December 31, 2022 and 2021

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Current and other assets	\$ 116,438,310	\$ 102,335,914	\$ 25,096,787	\$ 20,866,185	\$ 141,535,097	\$ 123,202,099
Capital assets	366,480,054	372,453,704	219,449,142	226,027,861	585,929,196	598,481,565
Total assets	<u>482,918,364</u>	<u>474,789,618</u>	<u>244,545,929</u>	<u>246,894,046</u>	<u>727,464,293</u>	<u>721,683,664</u>
Deferred outflows	13,825,204	13,451,867	1,825,820	2,558,737	15,651,024	16,010,604
Other liabilities	17,622,515	20,556,272	3,546,210	4,682,666	21,168,725	25,238,938
Long-term liabilities	69,909,707	73,944,420	35,816,523	35,543,699	105,726,230	109,488,119
Total liabilities	<u>87,532,222</u>	<u>94,500,692</u>	<u>39,362,733</u>	<u>40,226,365</u>	<u>126,894,955</u>	<u>134,727,057</u>
Deferred inflows	17,698,082	16,132,509	4,359,437	3,083,217	22,057,519	19,215,726
Net position:						
Net investment of						
capital assets	332,985,017	338,292,320	188,119,431	196,289,267	521,104,448	534,581,587
Restricted	67,221,502	53,155,948	-	3,890,904	67,221,502	57,046,852
Unrestricted	(8,693,255)	(13,839,984)	14,530,148	5,963,030	5,836,893	(7,876,954)
Total net position	<u>\$ 391,513,264</u>	<u>\$ 377,608,284</u>	<u>\$ 202,649,579</u>	<u>\$ 206,143,201</u>	<u>\$ 594,162,843</u>	<u>\$ 583,751,485</u>

The Parish's statement of net position reflects its investment in capital assets, land, construction-in-progress, infrastructure, buildings and equipment, less any related debt outstanding used to acquire those assets; in the amount of \$521,104,448 at December 31, 2022. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The Parish has accumulated \$17,621,923 at December 31, 2022 to provide for the servicing of annual interest and principal payments on bonds and classified in restricted net position.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Government-wide Activities

Changes in Net Position
For the Years Ended December 31, 2022 and 2021

	Governmental Activities		Business-type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for services	\$ 8,246,352	\$ 5,964,957	\$ 14,346,238	\$ 13,729,969	\$ 22,592,590	\$ 19,694,926
Operating grants and contributions	13,054,061	18,147,904	-	-	13,054,061	18,147,904
Capital grants and contributions	12,438,136	4,952,912	231,327	105,415	12,669,463	5,058,327
General revenues:						
Ad valorem taxes	20,138,961	19,908,984	-	-	20,138,961	19,908,984
Sales taxes	26,104,486	19,265,564	6,526,121	4,816,391	32,630,607	24,081,955
Other taxes	1,104,129	1,045,901	-	-	1,104,129	1,045,901
Unrestricted grants and investment earnings	693,189	512,496	45,733	-	738,922	512,496
Other general revenues	8,806,951	17,455,569	544,460	262,980	9,351,411	17,718,549
Transfers from other government	-	3,383,689	-	-	-	3,383,689
Total revenues	90,586,265	90,637,976	21,693,879	18,914,755	112,280,144	109,552,731
Program expenses:						
General government	36,328,744	29,078,257	-	-	36,328,744	29,078,257
Public safety	12,915,433	17,017,217	-	-	12,915,433	17,017,217
Public works	6,109,204	8,903,641	-	-	6,109,204	8,903,641
Sanitation	7,366,985	7,434,819	-	-	7,366,985	7,434,819
Culture and recreation	3,488,207	3,270,135	-	-	3,488,207	3,270,135
Health and welfare	12,857,314	14,498,676	-	-	12,857,314	14,498,676
Interest on long-term debt	855,127	517,636	497,961	532,730	1,353,088	1,050,366
Water and sewer	-	-	20,877,324	21,190,647	20,877,324	21,190,647
Events facilities	-	-	572,487	487,278	572,487	487,278
Total expenses	79,921,014	80,720,381	21,947,772	22,210,655	101,868,786	102,931,036
Net (expense) revenue before transfers	10,665,251	9,917,595	(253,893)	(3,295,900)	10,411,358	6,621,695
Transfers in (out)	3,239,729	2,517,581	(3,239,729)	(2,517,581)	-	-
Change in net position	13,904,980	12,435,176	(3,493,622)	(5,813,481)	10,411,358	6,621,695
Net Position - beginning	377,608,284	365,173,108	206,143,201	211,956,682	583,751,485	577,129,790
Net Position - ending	\$ 391,513,264	\$ 377,608,284	\$ 202,649,579	\$ 206,143,201	\$ 594,162,843	\$ 583,751,485

Total revenue increased by \$2,727,413, or 2.49%, from \$109,552,731 in 2021 to \$112,280,144 in 2022. Operating grants and contributions decreased by \$5,093,843, or 28.07%, in 2022. Capital grants and contributions have increased by \$7,611,136 or 150.47%, from \$5,058,327 in 2021 to \$12,669,463 in 2022. The Parish expects to see an increase in capital contributions as COVID-19 and infrastructure funds are expended.

Total expenses were \$101,868,786 in 2022, a decrease of \$1,062,250, or 1.03%, compared to \$102,931,036 in 2021. General government expense increased \$7,250,487, or 24.93%, from \$29,078,257 in 2021 to \$36,328,744 in 2022. Public safety expense decreased \$4,101,784 or 24.10%, public works expense decreased \$2,794,437, or 31.39%, and Health and welfare decreased \$1,641,362, or 11.32%.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Business-type revenues increased by \$2,779,124, or 14.69%, from \$18,914,755 in 2021 to \$21,693,879 in 2022. Business-type expenses stayed relatively the same from \$22,210,655 in 2021 to \$21,947,772 in 2022.

Financial Analysis of the Government's Funds

Governmental Funds

The focus of the Parish's governmental funds 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. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited spending to use for a particular purpose by either an external party, the Parish itself or group or individual that has been delegated authority to assign resources for use for particular purposes by the Parish's Council.

At December 31, 2022, the Parish's governmental funds reported a combined fund balance of \$74,087,260, an increase of \$8,996,218, in comparison with the prior year. The funds included in fund balance are either nonspendable, restricted, committed, assigned or unassigned to indicate that it is 1) not in spendable form (\$824,062), 2) restricted for particular purposes (\$67,221,502), 3) committed for particular purposes (\$3,077,910), 4) assigned for particular purposes (\$4,068,634), 5) unassigned deficit (\$-1,104,848).

Proprietary Funds

The St. Bernard Parish Government's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer Division and the non-major business-type activities at the end of the year amounted to \$47,931,138.

General Fund

The General Fund is the chief operating fund of the Parish. During the year ended December 31, 2022, the general fund's fund balance increased by \$5,065,533 to \$29,792,837. Key factors relative to this change are as follows:

- Total revenues decreased by \$1,854,536 or 6.07%, from \$30,530,012 in 2021 to \$28,675,476 in 2022. This decrease is due primarily to the increase in sales tax revenue, offset by a larger decrease in other revenue.
- Expenditures increased in 2022 to \$16,642,668 compared to \$16,261,346 in 2021, an increase of \$381,322, which represents a 2.34% increase in expenditures. This is primarily the result of increased personnel costs.
- Other financing sources (uses), net, totaled \$(6,967,275) in 2022, representing a change of \$2,299,875, or 49.28%, in comparison to 2021. This change is due to more transfers out when compared to 2021, from \$(4,872,071) in 2021 to \$(7,041,094) in 2022.
- Licenses and permits increased by \$114,194 from \$1,943,686 in 2021 to \$2,057,880 in 2022.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022**

- Charges for services decreased by \$136,423 from \$1,690,724 in 2021 to \$1,577,746.
- Other revenues decreased from \$10,825,620 in 2021 to \$2,056,278 in 2022, a decrease of \$8,769,342, or 49.28%, mainly due to the decreased activity in the LLT program.

The accompanying table shows the amount of General Fund revenues by source for 2022 and 2021:

Revenues	2022	% of	Increase	2021	% of
	Actual	Total	(Decrease) Over 2021	Actual	Total
Taxes	\$ 21,082,833	73.33%	\$ 5,330,131	\$ 15,752,702	51.25%
Licenses and permits	2,057,880	7.16%	114,194	1,943,686	6.32%
Intergovernmental	1,701,533	5.92%	1,649,700	51,833	0.17%
Charges for services	1,554,301	5.41%	(136,423)	1,690,724	5.50%
Fines and forfeitures	161,434	0.56%	(102,694)	264,128	0.86%
Use of money and property	61,217	0.21%	59,898	1,319	0.00%
Other revenues	2,056,278	7.15%	(8,769,342)	10,825,620	35.22%
Other financing sources	73,819	0.26%	(130,852)	204,671	0.67%
	<u>\$ 28,749,295</u>	<u>100.00%</u>	<u>\$ (1,985,388)</u>	<u>\$ 30,734,683</u>	<u>100.00%</u>

The accompanying table shows the amount of general fund expenditures by source for 2022 and 2021:

Expenditures	2022	% of	Increase	2021	% of
	Actual	Total	(Decrease) Over 2021	Actual	Total
General government	\$ 13,866,446	58%	\$ 331,725	\$ 13,534,721	64%
Public safety	2,018,042	9%	390,874	1,627,168	8%
Health and welfare	277,513	1%	(506,619)	784,132	4%
Capital outlay	480,667	2%	165,342	315,325	1%
Operating transfers out	7,041,094	30%	2,169,023	4,872,071	23%
	<u>\$ 23,683,762</u>	<u>100%</u>	<u>\$ 2,550,345</u>	<u>\$ 21,133,417</u>	<u>100%</u>

Disaster Recovery Fund

The Disaster Recovery fund primarily accounts for grants received as a result of hurricanes and other natural disasters from the federal government. FEMA, as authorized by the Stafford Act, assists individuals, as well as state and local governments, with response to and recovery from disasters. The FEMA grants are reimbursement basis grants where expenditures and related revenues have been accrued. The deficit in the Disaster Recovery fund at December 31, 2022 of \$5,316,666 is partially attributable to \$9,419,484 of revenue deferred and will be collected by the Parish in future years and cash advances received for which expenditures will be incurred in future years. Revenue amounted to \$7,064,118 in 2022 compared to \$3,693,865 in 2021, while expenditures totaled \$3,618,108 in 2022 compared to \$5,595,244 in 2021. Revenues and expenditures for Hurricane Katrina and other disasters in the fund are decreasing as funding for the emergencies is ending and projects are closed out. While these older projects are ending, revenue and expenses in relation to more recent disasters have increased.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

Consolidated Fire Protection District No. 1-2

The Consolidated Fire Protection District No. 1-2 (the “Fire District”) accounts for maintenance and daily operations of the fire protection facilities, along with training and continuing education. The Fire District is primarily funded by ad valorem taxes and 2% of the State of Louisiana distribution of fire insurance premium taxes. The Fire District’s fund balance at December 31, 2022 amounted to \$9,152,859, which was an increase of \$3,496,601. Revenue amounted to \$15,289,408 in 2022 compared to \$13,289,248 in 2021, an increase of \$2,000,160 or 15.05%. Charges for services increased \$1,742,369 or 110.21% from \$1,580,957 in 2021 to \$3,323,326 in 2022. Expenditures totaled \$11,191,957 in 2022 compared to \$13,466,015 in 2021, which is a decrease of \$2,274,058 or 16.89%. This decrease is due to less overtime paid due to no natural disasters occurring in fiscal year 2022 as well as decreased workers compensation costs.

Special Revenue Funds – Non-major

The Non-Major Special Revenue funds are used to account for the recording of special purpose revenues and grants. Total fund balance for the Non-Major Special Revenue funds was \$21,189,935 at December 31, 2022, which was a \$1,544,621 increase compared to \$19,645,314 at December 31, 2021. Sales and use taxes increased by \$1,709,731, or 35.50%, from \$4,816,391 in 2021 to \$6,526,122 in 2022. Other revenues decreased \$4,410,502 or 91.52%. Expenditures during the year ended December 31, 2022 increased by \$2,502,094 or 7.78%. The primary reason for this is an increase in GoMESA, RESTORE and canals and drainage projects, specifically the East Bank sediment pipeline and Paris Road streetscape enhancement. Other financing sources and uses decreased by \$8,026,333 from \$12,700,275 in 2021 to \$4,673,942 in 2022.

Debt Service Funds

The 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. Total fund balance for the Debt Service funds was \$17,621,923 at December 31, 2022, which was a \$317,896 decrease compared to the prior year balance of \$17,939,819. The decrease in fund balance is due to debt being paid off, in addition to utilization of the \$14 million sales tax bond proceeds. Transfers in were \$3,766,983 for the year ended December 31, 2022, which was a \$658,012 decrease compared to prior year activity of \$4,424,995.

Capital Project Funds

The Capital Projects funds are used to account for all resources and expenditures in connection with the acquisition of capital facilities and repair and maintenance projects other than those accounted for in the recovery funds relating to FEMA, HMGP and CDBG. Total fund balance for the Capital Project funds was \$1,646,372 at December 31, 2022, a decrease of \$3,726,151 from the prior year. Capital Projects fund expenditures during 2022 totaled \$8,677,202, an increase of \$6,873,750 from the prior year primarily due to increased capital projects utilizing revenue received from the American Rescue Plan Act, GoMESA, and the \$14 million sales tax bond proceeds.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022**

Enterprise Funds

The Enterprise funds are used to account for operations of the water and sewer and events facilities of the Parish. Total net position for the Enterprise funds was \$200,622,005 at December 31, 2022, a decrease of \$3,519,738. Total operating revenues increased \$616,269, or 4.49%, to \$14,346,238 for the year ended December 31, 2022. This increase is due primarily to an increase in charges for services. Total operating expenses decreased \$296,826 to \$21,278,617 for the year ended December 31, 2022.

Internal Service Funds

The Internal Service funds are used to account for the risk management services provided throughout the Parish. Total net position for the Internal Service funds was \$119,068 at December 31, 2022, a decrease of \$1,458,961 from the prior year. Charges for services decreased by \$799,317 from \$3,254,135 in 2021 to \$2,454,818 during the year ended December 31, 2022. Total operating expenses increased by \$439,677 from \$3,702,969 to \$4,142,646 during the year ended December 31, 2022. This increase was mainly attributable to an increase in new claims and changes in estimates during the year.

General Fund Budgetary Highlights

The general fund final budget revenue were \$28,678,785 which was a \$5,637,782, or 16.43%, decrease when compared to the original budget. General fund final budget expenditures were \$16,919,461 or a decrease of \$9,810,178, or 36.70% decrease when compared to the original budget. Variances between general fund amended budget and actual are delineated in the schedule below.

	2022		Variance with Final Budget Over/(Under)
	Budget	Actual	
Revenues			
Taxes	\$ 21,984,053	\$ 21,082,833	\$ (901,220)
Licenses and permits	2,057,872	2,057,880	8
Intergovernmental	1,701,520	1,701,533	13
Charges for services	1,790,727	1,554,301	(236,426)
Fines and forfeitures	161,433	161,434	1
Use of money and property	77,358	61,217	(16,141)
Other revenues	905,822	2,056,278	1,150,456
Total Revenues	<u>28,678,785</u>	<u>28,675,476</u>	<u>(3,309)</u>
Expenditures	16,919,461	16,642,668	276,793
Other Financing Sources (Uses), net	<u>(6,970,613)</u>	<u>(6,967,275)</u>	<u>3,338</u>
Net Change in Fund Balance	<u>\$ 4,788,711</u>	<u>\$ 5,065,533</u>	<u>\$ 276,822</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022**

Capital Assets

Capital assets at December 31, 2022 and 2021 are as follows (net of depreciation):

The Parish's net investment in capital assets as of December 31, 2022 amounts to \$521,104,448. This net investment in capital assets includes land, buildings, building and land improvements, furniture, fixtures and equipment, machinery and equipment and infrastructure.

	<u>2022</u>	<u>2021</u>
Land	\$ 21,686,326	\$ 21,216,347
Construction in progress	34,712,877	24,241,598
Buildings and improvements	233,993,864	233,941,133
Furniture, machinery and equipment	38,781,924	36,335,090
Infrastructure	660,065,623	658,729,400
Accumulated depreciation	<u>(403,311,418)</u>	<u>(375,982,003)</u>
	<u>\$ 585,929,196</u>	<u>\$ 598,481,565</u>

Major capital asset events during the fiscal year included the following:

- Construction in progress continues on multiple FEMA projects, including canal crossing and the Parish storage facility.
- Design and construction has completed on multiple of the water and sewer line projects and disaster recovery projects throughout the Parish.
- Construction is underway with the new bike paths, numerous drainage projects, and several other projects throughout the parish which are funded with revenues received from the American Rescue Plan Act, GoMESA, and proceeds from the \$14 million sales tax bond.
- Depreciation expense for 2022 amounted to \$27,329,444.

For additional information regarding capital assets, see Note 7 in the notes to the basic financial statements.

Debt Administration

Outstanding debt at December 31, 2022 totaled \$61,469,591, which is secured by specific revenue sources (property, sales taxes or charges for services).

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

	Outstanding Debt	
	<u>2022</u>	<u>2021</u>
2012 Sales Tax Refunding bonds	\$ 6,920,000	\$ 10,635,000
2021 Sales Tax bonds	14,000,000	14,000,000
2021 GOMESA bonds	<u>8,445,000</u>	<u>8,445,000</u>
Total bonds	29,365,000	33,080,000
Limited Tax Certificaties of Indebtedness, Series 2014	<u>275,000</u>	<u>540,000</u>
Total certificates of indebtedness	275,000	540,000
LDHH - Drinking Water Revolving Loan #1	7,810,000	8,080,000
LDHH - Drinking Water Revolving Loan #2	10,978,001	11,531,786
LDHH - Drinking Water Revolving Loan #3	2,929,879	216,373
LDEQ - Clean Water Revolving Loan #1	7,707,000	8,183,000
LDEQ - Clean Water Revolving Loan #2	<u>2,404,711</u>	<u>1,727,435</u>
Total revolving loans	<u>31,829,591</u>	<u>29,738,594</u>
Total outstanding debt	<u>\$ 61,469,591</u>	<u>\$ 63,358,594</u>

The following is a summary of debt transactions:

Balance at January 1, 2022	\$ 63,358,594
New issues	3,631,997
Payments	<u>(5,521,000)</u>
Balance at December 31, 2022	<u>\$ 61,469,591</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for general obligation debt for the Parish is in excess of the Parish's outstanding general obligation debt.

Major long-term liabilities transactions for the year ended December 31, 2022 include the following:

- Total Other Post-Employment benefits decreased during the fiscal year from \$35,363,589 in 2021 to \$25,174,106 in 2022.
- At December 31, 2022, the balance of the water and state revolving loans was \$31,829,591 compared to \$29,738,594 at December 31, 2021.
- At December 31, 2022, the Parish recorded an increase to net pension liability of \$8,388,793 in the governmental activities. The balance at December 31, 2022 is \$15,997,126.

For additional information regarding long-term liabilities, see Note 8 in the notes to the basic financial statements.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022**

Short Term Certificates of Indebtedness

Outstanding short-term certificates of indebtedness were paid in full during the year ended December 31, 2022.

	Outstanding Debt	
	2022	2021
Limited Tax Certificates of Indebtedness, Series 2021	\$ -	\$ 1,500,000
Total outstanding short term debt	\$ -	\$ 1,500,000

For additional information regarding short-term debt, see Note 18 in the notes to the basic financial statements.

Economic Factors and Next Year’s Budget and Rates

The Parish’s primary recurring funding sources are Sales Tax and Ad Valorem Tax. In 2022, actual Sales Tax collections were \$24,081,955, which was an increase of \$4,210,220, or 21.19%, when compared to prior year. The Parish projects no significant changes in Sales Tax revenues in 2022 over 2021 even though inflationary pressures could have a significant effect, the overall economy is steady in St. Bernard. In 2022, actual Ad Valorem Tax collections were \$19,908,984, which is an increase of \$2,345,594 or 13.36%. This increase is directly related to the increase in new homes being built by new residents moving to St. Bernard Parish. The Parish is projecting no major changes in its primary funding sources in 2022 due to the economic climate, primarily oil and gas industry has begun to level out within the Parish.

Expectation is such that by the end of 2023 it is estimated that the Parish will be substantially complete in the storm-related recovery efforts that will total in excess of \$1 billion. Significant Parish-wide infrastructure repairs, hazard mitigation measures, aggressive marketing of lots made vacant by Hurricane Katrina, an exceptionally rated public school system, state of the art recreational facilities, low crime rate and other factors will continue to make the Parish an attractive community that should bolster its population and help increase the taxable population. A new state of the art hospital has continued to grow the area’s medical care services and offer competitive job opportunities. Real estate values are increasing due to the influx of new residents and building of new homes. The average home price is up significantly when compared to the previous years. The Parish continues to apply for federal and state grants in order to improve the quality of life for its residents. The Parish has developed a Grants Department to head and oversee from the application phase to construction then passing it off to the Capital Outlay Division to handle program management. Examples of this include federal and state grants that will help to fund a bike trail along the Mississippi River levee and 40 Arpent Canal, new playgrounds for Parish children, and multiple state and federal programs to improve the waterline and sewer systems throughout the Parish.

The 2023 budget was prepared considering the recovery from multiple storms and the COVID-19 pandemic, which significantly affected local businesses and tourism over the past few years. While the Parish has seen a substantial amount of film production and significant revenues from such over recent years, 2022 showed that we are largely back to the previous levels of recreation and tourism activities. The Parish is expecting to see additional revenues in 2023 in all tourism and recreation events.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2022

The Parish hosts many fairs and festivals with the annual Knights of Columbus Crawfish Festival itself bringing in over 100,000 patrons. The Parish has introduced Jazz in June and Wind Down Wednesdays. The Recreation Department has developed a leisure program offering activities such as yoga, line dancing and crafting projects for the citizens of St. Bernard Parish, as well as holding several Sock Hops a year, Trunk or Treat and Donuts with Santa for local children. The Parish President holds an annual Easter egg hunt. The Parish regularly holds the Delacroix seafood market for local fishermen to sell their products right off the boats. The eastern end of the Parish continues to be a favorite saltwater fishing destination for the entire Greater New Orleans metropolitan area.

Based on the factors stated above, Parish management believes the 2023 year will be financially similar if not much better to the current year, but the Parish will continue providing and expanding the significant services to its residents. The continued growth in population and the local investments by the oil and gas industry will lead to additional funding in future years.

Requests for Information

This financial report is designed to provide a general overview of the Parish's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to the Department of Finance, St. Bernard Parish, 8201 W. Judge Perez Drive, Chalmette, Louisiana 70043.

BASIC FINANCIAL STATEMENTS

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF NET POSITION
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS				
Cash and cash equivalents	\$ 69,688,676	\$ 9,936,448	\$ 79,625,124	\$ 4,539,636
Investments	5,790,014	-	5,790,014	12,726,845
Investments - land held for sale	12,000	-	12,000	-
Receivables:				
Sales and use taxes	5,184,118	1,296,027	6,480,145	-
Property taxes	18,592,275	-	18,592,275	1,311,668
Cable franchise fees	95,633	-	95,633	-
Customer	-	1,293,034	1,293,034	-
Intergovernmental	13,337,362	-	13,337,362	485,273
Other	2,119,004	-	2,119,004	-
Unbilled charges	-	948,483	948,483	-
Internal balances	(6,015,652)	6,015,652	-	-
Prepaid expenses	836,791	334,989	1,171,780	-
Inventory	2,249	343,865	346,114	-
Restricted assets - cash and cash equivalents	-	2,771,021	2,771,021	-
Other current assets	-	-	-	608,084
Loan and interest receivable	-	1,512	1,512	-
Net pension asset	6,795,840	2,155,756	8,951,596	128,623
Capital assets:				
Land and construction in progress	45,924,421	10,474,782	56,399,203	-
Other capital assets, net of depreciation	320,555,633	208,974,360	529,529,993	2,740,944
Total assets	<u>\$ 482,918,364</u>	<u>\$ 244,545,929</u>	<u>\$ 727,464,293</u>	<u>\$ 22,541,073</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on pension benefits	\$ 8,435,539	\$ 582,745	\$ 9,018,284	\$ 36,240
Deferred outflows on other post-employment benefits	5,389,665	1,243,075	6,632,740	-
Total deferred outflows of resources	<u>\$ 13,825,204</u>	<u>\$ 1,825,820</u>	<u>\$ 15,651,024</u>	<u>\$ 36,240</u>
LIABILITIES				
Accounts payable	\$ 11,405,926	\$ 1,418,699	\$ 12,824,625	\$ -
Claims payable	4,293,098	265,990	4,559,088	-
Retainage payable	345,071	-	345,071	-
Salaries and payroll deductions payable	728,825	92,791	821,616	27,301
Customer deposits	-	1,461,878	1,461,878	-
Accrued interest payable	550,347	115,736	666,083	-
Advance collections	299,248	191,116	490,364	-
Long-term liabilities:				
Due within one year	5,659,598	2,639,297	8,298,895	-
Due in more than one year	64,250,109	33,177,226	97,427,335	-
Total liabilities	<u>\$ 87,532,222</u>	<u>\$ 39,362,733</u>	<u>\$ 126,894,955</u>	<u>\$ 27,301</u>
DEFERRED INFLOWS				
Deferred inflows on pension benefits	\$ 7,881,694	\$ 2,063,521	\$ 9,945,215	\$ 121,366
Deferred inflows on other post-employment benefits	9,816,388	2,295,916	12,112,304	-
Total deferred inflows of resources	<u>\$ 17,698,082</u>	<u>\$ 4,359,437</u>	<u>\$ 22,057,519</u>	<u>\$ 121,366</u>
NET POSITION				
Net investment in capital assets	\$ 332,985,017	\$ 188,119,431	\$ 521,104,448	\$ 2,740,944
Restricted for:				
Debt service	17,621,923	-	17,621,923	-
Federal programs	28,613,260	-	28,613,260	-
Health	945,961	-	945,961	-
Public safety	9,118,833	-	9,118,833	-
Public works	4,794,458	-	4,794,458	-
Sanitation	2,584,813	-	2,584,813	-
Communication	1,909,119	-	1,909,119	-
Other purposes	1,633,135	-	1,633,135	-
Unrestricted (deficit)	(8,693,255)	14,530,148	5,836,893	19,687,702
Total net position	<u>\$ 391,513,264</u>	<u>\$ 202,649,579</u>	<u>\$ 594,162,843</u>	<u>\$ 22,428,646</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Function/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Governmental Activities								
General government								
Judicial	\$ 8,262,558	\$ 168,928	\$ -	\$ -	\$ (8,093,630)	\$ -	\$ (8,093,630)	
Other general government	28,066,186	3,783,377	2,327,622	12,438,136	(9,517,051)	-	(9,517,051)	
Public safety	12,915,433	3,338,911	382,070	-	(9,194,452)	-	(9,194,452)	
Public works	6,109,204	198,541	986,511	-	(4,924,152)	-	(4,924,152)	
Sanitation	7,366,985	-	-	-	(7,366,985)	-	(7,366,985)	
Culture and recreation	3,488,207	746,095	208,585	-	(2,533,527)	-	(2,533,527)	
Health and welfare	12,857,314	10,500	9,149,273	-	(3,697,541)	-	(3,697,541)	
Interest on long-term debt	855,127	-	-	-	(855,127)	-	(855,127)	
Total governmental activities	<u>79,921,014</u>	<u>8,246,352</u>	<u>13,054,061</u>	<u>12,438,136</u>	<u>(46,182,465)</u>	<u>-</u>	<u>(46,182,465)</u>	
Business-Type Activities								
Water and sewer	20,877,324	13,781,902	-	231,327	-	(6,864,095)	(6,864,095)	
Events facilities	572,487	564,336	-	-	-	(8,151)	(8,151)	
Interest on long-term debt	497,961	-	-	-	-	(497,961)	(497,961)	
Total business-type activities	<u>21,947,772</u>	<u>14,346,238</u>	<u>-</u>	<u>231,327</u>	<u>-</u>	<u>(7,370,207)</u>	<u>(7,370,207)</u>	
Total	<u>\$ 101,868,786</u>	<u>\$ 22,592,590</u>	<u>\$ 13,054,061</u>	<u>\$ 12,669,463</u>	<u>(46,182,465)</u>	<u>(7,370,207)</u>	<u>(53,552,672)</u>	
Component Units								
Total Component Units	<u>\$ 566,146</u>	<u>\$ 17,463</u>	<u>\$ 5,743</u>	<u>\$ -</u>				<u>\$ (542,940)</u>
General Revenues								
Taxes:								
Property taxes					20,138,961	-	20,138,961	1,454,527
Sales and use taxes					26,104,486	6,526,121	32,630,607	-
Other					1,104,129	-	1,104,129	-
State revenue sharing (unrestricted)					67,357	-	67,357	15,773
Other general revenues (expenses)					1,153,795	544,460	1,698,255	50,563
Interest and investment earnings					625,832	45,733	671,565	105,864
Proceeds from insurance settlement					394,092	-	394,092	-
Miscellaneous revenues					7,259,064	-	7,259,064	2,187
Transfers					<u>3,239,729</u>	<u>(3,239,729)</u>	<u>-</u>	<u>-</u>
Total general revenues, transfers and special items					<u>60,087,445</u>	<u>3,876,585</u>	<u>63,964,030</u>	<u>1,628,914</u>
Change in net position					13,904,980	(3,493,622)	10,411,358	1,085,974
Net position - beginning of year					<u>377,608,284</u>	<u>206,143,201</u>	<u>583,751,485</u>	<u>21,342,672</u>
Net position - end of year					<u>\$ 391,513,264</u>	<u>\$ 202,649,579</u>	<u>\$ 594,162,843</u>	<u>\$ 22,428,646</u>

The accompanying notes are an integral part of this statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022

	Special Revenue Funds				Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Non-Major Governmental Funds	
ASSETS					
Cash and cash equivalents	\$ 23,217,247	\$ 2,772,704	\$ 1,341,691	\$ 41,232,927	\$ 68,564,569
Investments - LAMP	4,588,297	-	-	-	4,588,297
Investments - land held for sale	-	-	-	-	-
Receivables:					
Sales and use taxes	3,888,088	-	-	1,296,030	5,184,118
Property taxes	1,052,651	-	10,463,695	7,075,929	18,592,275
Cable franchise fees	95,633	-	-	-	95,633
Intergovernmental	19,152	10,678,682	553,295	2,086,233	13,337,362
Grass liens receivable	-	-	-	-	-
Other	414,168	-	592,658	1,111,896	2,118,722
Due from other funds	8,925,725	8,168,717	-	4,817,489	21,911,931
Prepaid items	171,797	-	34,026	615,990	821,813
Inventory	-	-	-	2,249	2,249
Other assets	12,000	-	-	-	12,000
Total assets	<u>\$ 42,384,758</u>	<u>\$ 21,620,103</u>	<u>\$ 12,985,365</u>	<u>\$ 58,238,743</u>	<u>\$ 135,228,969</u>
LIABILITIES					
Accounts payable	\$ 881,675	\$ 4,123,620	\$ 503,180	\$ 5,896,871	\$ 11,405,346
Retainage payable	2,223	4,637	-	338,212	345,072
Salaries and payroll deductions payable	290,388	-	316,955	115,569	722,912
Due to other funds	3,488,922	13,389,028	2,253,990	8,845,643	27,977,583
Advance collections	4,000	-	-	295,248	299,248
Short-term certificates of indebtedness	-	-	-	-	-
Total liabilities	<u>4,667,208</u>	<u>17,517,285</u>	<u>3,074,125</u>	<u>15,491,543</u>	<u>40,750,161</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	7,924,713	9,419,484	758,381	2,288,970	20,391,548
Total deferred inflows of resources	<u>7,924,713</u>	<u>9,419,484</u>	<u>758,381</u>	<u>2,288,970</u>	<u>20,391,548</u>
FUND BALANCE					
Nonspendable:					
Prepaid items	171,797	-	34,026	615,990	821,813
Inventory	-	-	-	2,249	2,249
Restricted:					
Mortgage refunding	94,858	-	-	-	94,858
Debt service	-	-	-	17,621,923	17,621,923
Federal programs	17,877,817	-	-	10,735,443	28,613,260
Council on aging	-	-	-	333,717	333,717
Road lighting	-	-	-	332,438	332,438
Health	-	-	-	945,961	945,961
Communication	-	-	-	1,909,119	1,909,119
Sanitation	-	-	-	2,584,813	2,584,813
Culture and recreation	-	-	-	696,706	696,706
Court operations	-	-	-	163,756	163,756
Public safety	-	-	9,118,833	-	9,118,833
Public works	-	-	-	4,794,458	4,794,458
Assessor	-	-	-	11,660	11,660
Committed:					
Capital outlay	197,403	-	-	2,880,507	3,077,910
Assigned:					
Council	3,536,982	-	-	-	3,536,982
Capital outlay	510,667	-	-	20,985	531,652
Unassigned	7,403,313	(5,316,666)	-	(3,191,495)	(1,104,848)
Total fund balance	<u>29,792,837</u>	<u>(5,316,666)</u>	<u>9,152,859</u>	<u>40,458,230</u>	<u>74,087,260</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 42,384,758</u>	<u>\$ 21,620,103</u>	<u>\$ 12,985,365</u>	<u>\$ 58,238,743</u>	<u>\$ 135,228,969</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
December 31, 2022

Fund balances - total governmental funds \$ 74,087,260

The cost of capital assets (land, building, furniture and equipment) purchased or constructed is reported as an expenditures in governmental funds. The Statement of Net Position includes those capital assets among the assets of the Parish as a whole. The cost of those assets is allocated over their estimated useful lives (as depreciation expense) to the various programs and reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Cost of capital assets	\$ 577,790,155	
Accumulated depreciation	<u>(211,310,101)</u>	366,480,054

Long-term assets consist of:

Net pension asset		6,795,840
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Some revenues will not be collected within 60 days after the close of the Parish's year-end and are not considered as available revenue in the governmental funds and, therefore, are reported as deferred inflows of resources. In the statement of net position, which is on the accrual basis, the revenue is fully recognized in the statement of activities.

20,391,548

Interest expense is accrued at year-end in the government-wide financial statements, but is recorded only if due and payable on the governmental fund financial statements.

(550,347)

Long-term liabilities consist of:

Certificate of Indebtedness	(275,000)	
Bonds payable, net of premium/discount	(29,722,778)	
Total other post-employment benefit liability	(21,394,362)	
Net pension liability	(15,997,126)	
Compensated absences	<u>(2,520,441)</u>	(69,909,707)

Internal service fund used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the internal service fund is included in the governmental activities in the Statement of Net Position.

(1,908,506)

Deferred outflows/(inflows) of resources for governmental activities are not current financial resources, and therefore, are not reported in the governmental funds.

Pension-related deferred outflows	8,435,539	
OPEB-related deferred outflows	5,389,665	
Pension-related deferred inflows	(7,881,694)	
OPEB-related deferred inflows	<u>(9,816,388)</u>	<u>(3,872,878)</u>

Net position - governmental activities		<u>\$ 391,513,264</u>
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The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	Special Revenue Funds				Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Non-major Governmental Funds	
REVENUES					
Taxes:					
Property taxes	\$ 1,140,726	\$ -	\$ 11,339,710	\$ 7,658,525	\$ 20,138,961
Sales and use taxes	19,578,364	-	-	6,526,122	26,104,486
Other	363,743	-	17,518	722,868	1,104,129
Licenses and permits	2,057,880	-	15,585	16,253	2,089,718
Intergovernmental:					
Federal funds	1,688,000	7,064,118	58,396	14,108,140	22,918,654
State revenue sharing (unrestricted)	11,976	-	12,235	43,146	67,357
Other state funding	1,557	-	323,674	1,645,483	1,970,714
Charges for services	1,554,301	-	3,323,326	973,465	5,851,092
Fines and forfeitures	161,434	-	-	144,108	305,542
Use of money and property	61,217	-	32,801	531,648	625,666
Other revenues	2,056,278	-	166,163	1,083,529	3,305,970
Total revenues	<u>28,675,476</u>	<u>7,064,118</u>	<u>15,289,408</u>	<u>33,453,287</u>	<u>84,482,289</u>
EXPENDITURES					
Current					
General government:					
Judicial	3,721,705	-	-	422,903	4,144,608
Other general government	10,144,741	3,144,581	-	6,113,539	19,402,861
Public safety	2,018,042	-	11,094,835	547,713	13,660,590
Public works	-	-	-	8,048,663	8,048,663
Sanitation	-	-	-	6,176,235	6,176,235
Culture and recreation	-	-	-	2,767,716	2,767,716
Health and welfare	277,513	-	-	9,542,616	9,820,129
Capital outlay	480,667	473,527	97,122	9,381,774	10,433,090
Debt service:					
Principal	-	-	-	3,980,000	3,980,000
Interest	-	-	-	686,000	686,000
Total expenditures	<u>16,642,668</u>	<u>3,618,108</u>	<u>11,191,957</u>	<u>47,667,159</u>	<u>79,119,892</u>
Excess (Deficiency) of Revenues					
Over Expenditures	12,032,808	3,446,010	4,097,451	(14,213,872)	5,362,397
OTHER FINANCING SOURCES (USES)					
Proceeds from insurance settlements	3,344	-	6,595	384,153	394,092
Transfer in	70,475	-	1,895	11,437,329	11,509,699
Transfer out	(7,041,094)	(512,500)	(609,340)	(107,036)	(8,269,970)
Total other financing sources (uses)	<u>(6,967,275)</u>	<u>(512,500)</u>	<u>(600,850)</u>	<u>11,714,446</u>	<u>3,633,821</u>
Changes in fund balance	5,065,533	2,933,510	3,496,601	(2,499,426)	8,996,218
Fund balance (deficit) - beginning of year	<u>24,727,304</u>	<u>(8,250,176)</u>	<u>5,656,258</u>	<u>42,957,656</u>	<u>65,091,042</u>
Fund balance (deficit) - end of year	<u>\$ 29,792,837</u>	<u>\$ (5,316,666)</u>	<u>\$ 9,152,859</u>	<u>\$ 40,458,230</u>	<u>\$ 74,087,260</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
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, 2022

Total net changes in fund balances - governmental funds	\$	8,996,218
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and are reported as depreciation expense. This represents the amount that capital outlays exceeded depreciation expense in the current period.

Capital outlay	\$	10,773,590	
Depreciation expense		(16,747,243)	(5,973,653)

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

Bond proceeds	\$	-	
Change in compensated absences		(177,385)	
Change in deferred inflows in unavailable revenues		5,369,382	5,191,997

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, pension expense is measured as the change in net pension liability and the amortization of deferred outflows and inflows related to pensions. This amount represents the net change in pension related amounts.

2,549,939

Governmental funds report OPEB benefit payments as expenditures. However, in the Statement of Activities, OPEB expense is measured as the change in total OPEB liability and the amortization of deferred outflows and inflows related to OPEB. This amount represents the net change in OPEB related amounts.

814,682

Repayment of debt principal is an expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal portion made on outstanding debt			3,980,000
Amortization of bond premium			183,606
Accrued interest payable			(352,732)

Internal service fund used by management to charge the costs of certain activities to individual funds. The revenues and expenses of the internal service fund is included in the governmental activities in the Statement of Activities.

(1,485,077)

Change in net position - governmental activities	\$	<u>13,904,980</u>
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The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
December 31, 2022

	Enterprise Funds			Internal Service Funds
	Water and Sewer Division	Enterprise Funds	Total	Self-Insurance Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 8,209,054	\$ 174,202	\$ 8,383,256	\$ 2,677,299
Investments	-	-	-	1,201,717
Customer receivable, net of allowance	1,293,034	-	1,293,034	-
Unbilled charges	948,483	-	948,483	-
Due from other funds	14,699,588	-	14,699,588	1,324,325
Prepays	320,596	-	320,596	29,372
Inventory	336,984	6,881	343,865	-
Interest receivable	1,512	-	1,512	-
Other receivable	-	-	-	281
Restricted assets:				
Cash and cash equivalents				
Capital renewal and replacement and systems improvement account	2,771,021	-	2,771,021	-
Sales tax receivable	1,296,027	-	1,296,027	-
Total current assets	<u>29,876,299</u>	<u>181,083</u>	<u>30,057,382</u>	<u>5,232,994</u>
Non-current assets:				
Net pension asset	2,155,756	-	2,155,756	-
Land and construction in progress	10,474,782	-	10,474,782	-
Other capital assets, net of accumulated depreciation	208,947,375	26,985	208,974,360	-
Total non-current assets	<u>221,577,913</u>	<u>26,985</u>	<u>221,604,898</u>	<u>-</u>
Total assets	<u>\$ 251,454,212</u>	<u>\$ 208,068</u>	<u>\$ 251,662,280</u>	<u>\$ 5,232,994</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on pension benefits	\$ 582,745	\$ -	\$ 582,745	\$ -
Deferred outflows on other post-employment benefits	1,243,075	-	1,243,075	-
Total deferred outflows of resources	<u>\$ 1,825,820</u>	<u>\$ -</u>	<u>\$ 1,825,820</u>	<u>\$ -</u>
LIABILITIES				
Current liabilities				
Accounts and other payables	\$ 1,403,142	\$ 15,557	\$ 1,418,699	\$ 579
Self insurance claims payable	-	-	-	4,559,088
Retainage payable	-	-	-	-
Salaries payable	89,219	3,572	92,791	5,913
Current OPEB liability	195,520	-	195,520	-
Advance collections	110,241	80,875	191,116	-
Due to other funds	8,818,998	590,917	9,409,915	548,346
Total current liabilities	<u>10,617,120</u>	<u>690,921</u>	<u>11,308,041</u>	<u>5,113,926</u>
Current liabilities payable from restricted assets				
Bonds payable, net of amortization	2,262,000	-	2,262,000	-
Accrued vacation leave	181,777	-	181,777	-
Accrued interest payable	115,736	-	115,736	-
Customer deposits	1,461,878	-	1,461,878	-
Total current liabilities payable from restricted assets	<u>4,021,391</u>	<u>-</u>	<u>4,021,391</u>	<u>-</u>
Total current liabilities	<u>14,638,511</u>	<u>690,921</u>	<u>15,329,432</u>	<u>5,113,926</u>
Noncurrent liabilities				
Accrued vacation leave	25,411	-	25,411	-
Total OPEB liability	3,584,224	-	3,584,224	-
Bonds payable, net of premium	29,567,591	-	29,567,591	-
Total noncurrent liabilities	<u>33,177,226</u>	<u>-</u>	<u>33,177,226</u>	<u>-</u>
Total liabilities	<u>\$ 47,815,737</u>	<u>\$ 690,921</u>	<u>\$ 48,506,658</u>	<u>\$ 5,113,926</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (CONTINUED)
December 31, 2022

	Enterprise Funds			Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund
DEFERRED INFLOWS				
Deferred inflows on pension benefits	\$ 2,063,521	\$ -	\$ 2,063,521	\$ -
Deferred inflows on other post-employment benefits	2,295,916	-	2,295,916	-
Total deferred inflows of resources	<u>\$ 4,359,437</u>	<u>\$ -</u>	<u>\$ 4,359,437</u>	<u>\$ -</u>
NET POSITION				
Net investment in capital assets	\$ 188,092,446	\$ 26,985	\$ 188,119,431	\$ -
Restricted				
Capital renewal and replacement and system improvements	(36,326,224)	-	(36,326,224)	-
Debt service	897,660	-	897,660	-
Other purposes	-	-	-	-
Unrestricted (deficit)	<u>48,440,976</u>	<u>(509,838)</u>	<u>47,931,138</u>	<u>119,068</u>
Total net position (deficit)	<u>\$ 201,104,858</u>	<u>\$ (482,853)</u>	<u>\$ 200,622,005</u>	<u>\$ 119,068</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
RECONCILIATION OF THE PROPRIETARY FUNDS
STATEMENT OF NET POSITION TO THE GOVERNMENT-WIDE
STATEMENT OF NET POSITION
December 31, 2022

Net position - total proprietary funds	\$ 200,622,005
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Water and Sewer internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Water and Sewer internal service fund is included in the business-type activities in the Statement of Net Position

2,027,574

Net position - business-type activities

\$ 202,649,579

The accompanying notes are an integral part of this financial statement.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN NET POSITION
 For the Year Ended December 31, 2022**

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Water and Sewer Division</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Self-Insurance Funds</u>
OPERATING REVENUES				
Charges for service	\$ 13,632,463	\$ 564,336	\$ 14,196,799	\$ 2,454,818
Other operating revenues	149,439	-	149,439	-
Total operating revenues	<u>13,781,902</u>	<u>564,336</u>	<u>14,346,238</u>	<u>2,454,818</u>
OPERATING EXPENSES				
Personnel services and related benefits	3,536,814	230,099	3,766,913	282,252
Utilities	-	170,048	170,048	-
Contractual services, supplies, and materials	1,020,159	49,215	1,069,374	-
Professional services	1,071,039	77,308	1,148,347	-
Insurance and claims	828,645	-	828,645	3,667,078
Depreciation	10,553,157	29,044	10,582,201	-
Other expenditures	3,696,316	16,773	3,713,089	193,316
Total operating expenses	<u>20,706,130</u>	<u>572,487</u>	<u>21,278,617</u>	<u>4,142,646</u>
Operating (loss) income	(6,924,228)	(8,151)	(6,932,379)	(1,687,828)
NON-OPERATING REVENUES (EXPENSES)				
Interest earnings				
Restricted assets	45,733	-	45,733	-
Interest expenses and bank fees	(497,961)	-	(497,961)	-
Sales taxes	6,526,121	-	6,526,121	-
Other non-operating revenues	882,234	26,739	908,973	228,867
Deductions from taxes	(561,823)	-	(561,823)	-
Total non-operating revenues (expenses)	<u>6,394,304</u>	<u>26,739</u>	<u>6,421,043</u>	<u>228,867</u>
CHANGE IN NET POSITION BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	(529,924)	18,588	(511,336)	(1,458,961)
Transfer in	2,238,913	187,833	2,426,746	-
Transfer out	(5,666,475)	-	(5,666,475)	-
Capital contributions	231,233	94	231,327	-
Transfers and capital contributions, net	<u>(3,196,329)</u>	<u>187,927</u>	<u>(3,008,402)</u>	<u>-</u>
CHANGE IN NET POSITION	(3,726,253)	206,515	(3,519,738)	(1,458,961)
NET POSITION - BEGINNING OF YEAR	<u>204,831,111</u>	<u>(689,368)</u>	<u>204,141,743</u>	<u>1,578,029</u>
NET POSITION - END OF YEAR	<u>\$ 201,104,858</u>	<u>\$ (482,853)</u>	<u>\$ 200,622,005</u>	<u>\$ 119,068</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN NET POSITION OF PROPRIETARY FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2022

Total net changes in net position - proprietary funds	\$ (3,519,738)
Water and Sewer internal service fund is used by management to charge the costs of certain activities to individual funds. The net effect of revenue of the Water and Sewer internal service fund is included in the business type activities in the Statement of Net Position	26,116
Change in net position - business-type activities	\$ (3,493,622)

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	Enterprise Funds			Internal Service
	Water and Sewer Division	Other Enterprise Funds	Total	Fund Self-Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers and users	\$ 14,010,089	\$ 567,706	\$ 14,577,795	\$ -
Cash paid to suppliers of goods or services	(7,688,718)	(378,157)	(8,066,875)	-
Cash paid to employees and related benefits	(4,498,311)	(230,013)	(4,728,324)	(281,731)
Receipts from interfund services provided	-	-	-	2,454,818
Payments for claims	-	-	-	(1,971,376)
Net cash provided by (used in) operating activities	<u>1,823,060</u>	<u>(40,464)</u>	<u>1,782,596</u>	<u>201,711</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers	(3,427,562)	187,833	(3,239,729)	-
Other non-operating revenue	-	26,833	26,833	228,867
Net payments to other funds	49,999	-	49,999	-
Net cash provided by (used in) non-capital financing activities	<u>(3,377,563)</u>	<u>214,666</u>	<u>(3,162,897)</u>	<u>228,867</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	231,233	-	231,233	-
Proceeds from federal grants	882,234	-	882,234	-
Sales tax receipts, net tax deductions	5,700,671	-	5,700,671	-
Principal payments on outstanding bonds	(1,541,000)	-	(1,541,000)	-
Proceeds from issuance of debt	3,631,997	-	3,631,997	-
Interest expense on outstanding bonds	(478,253)	-	(478,253)	-
Proceeds from sale of assets	-	-	-	-
Purchase of capital assets	(4,003,481)	-	(4,003,481)	-
Net cash provided by capital and related financing activities	<u>4,423,401</u>	<u>-</u>	<u>4,423,401</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	-	-	-	-
Interest paid	-	-	-	(83,828)
Interest received	44,221	-	44,221	-
Insurance proceeds	-	-	-	-
Net cash provided by (used in) investing activities	<u>44,221</u>	<u>-</u>	<u>44,221</u>	<u>(83,828)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,913,119	174,202	3,087,321	346,750
CASH AND CASH EQUIVALENTS (INCLUDING \$1,449,375 INCLUDED IN RESTRICTED ASSETS), BEGINNING OF YEAR	<u>8,066,956</u>	<u>-</u>	<u>8,066,956</u>	<u>2,330,549</u>
CASH AND CASH EQUIVALENTS (INCLUDING \$2,771,021 INCLUDED IN RESTRICTED ASSETS), END OF YEAR	<u>\$ 10,980,075</u>	<u>\$ 174,202</u>	<u>\$ 11,154,277</u>	<u>\$ 2,677,299</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating loss	\$ (6,924,228)	\$ (8,151)	\$ (6,932,379)	\$ (1,687,828)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	10,553,157	29,044	10,582,201	-
Change in operating assets and liabilities:				
Customer receivable	371,189	235	371,424	-
Intergovernmental receivable	149,405	-	149,405	-
Unbilled charges	(177,510)	-	(177,510)	-
Prepaid items	(98,450)	-	(98,450)	(5,118)
Inventory	(2,827)	(3,686)	(6,513)	-
Net pension asset	(1,166,496)	-	(1,166,496)	-
Deferred outflows on pension benefits	430,026	-	430,026	-
Deferred outflows on other post-employment benefits	268,893	-	268,893	-
Accounts payable and accrued expenditures	(636,082)	(61,127)	(697,209)	305
Retainage payable	(352,682)	-	(352,682)	-
Salaries payable	14,034	86	14,120	521
Customer deposits	24,111	-	24,111	-
Self-insurance claims payable	-	-	-	1,893,831
OPEB liability	(1,800,690)	-	(1,800,690)	-
Deferred inflows on pension benefits	(46,494)	-	(46,494)	-
Deferred inflows on other post-employment benefits	1,356,712	-	1,356,712	-
Advance collections	(139,008)	3,135	(135,873)	-
Net cash provided by (used in) operating activities	<u>\$ 1,823,060</u>	<u>\$ (40,464)</u>	<u>\$ 1,782,596</u>	<u>\$ 201,711</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF NET POSITION
COMPONENT UNITS, DISCRETELY PRESENTED
December 31, 2022

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
	<u>St. Bernard Parish Library</u>	<u>St. Bernard Home Mortgage Authority</u>	<u>Total Component Units</u>
ASSETS			
Cash and cash equivalents	\$ 4,431,332	\$ 108,304	\$ 4,539,636
Investments	12,726,845	-	12,726,845
Receivables:			
Property taxes	1,311,668	-	1,311,668
Intergovernmental	485,273	-	485,273
Other current assets	608,084	-	608,084
Net pension asset	128,623	-	128,623
Capital assets:			
Other capital assets, net of depreciation	2,740,944	-	2,740,944
Total assets	<u>\$ 22,432,769</u>	<u>\$ 108,304</u>	<u>\$ 22,541,073</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows on pension benefits	\$ 36,240	\$ -	\$ 36,240
Total deferred outflows of resources	<u>\$ 36,240</u>	<u>\$ -</u>	<u>\$ 36,240</u>
LIABILITIES			
Salaries and payroll deductions payable	\$ 27,301	\$ -	\$ 27,301
Total liabilities	<u>\$ 27,301</u>	<u>\$ -</u>	<u>\$ 27,301</u>
DEFERRED INFLOWS			
Deferred inflows on pension benefits	\$ 121,366	\$ -	\$ 121,366
Total deferred inflows of resources	<u>\$ 121,366</u>	<u>\$ -</u>	<u>\$ 121,366</u>
NET POSITION			
Net investment in capital assets	\$ 2,740,944	\$ -	\$ 2,740,944
Unrestricted	19,579,398	108,304	19,687,702
Total net position	<u>\$ 22,320,342</u>	<u>\$ 108,304</u>	<u>\$ 22,428,646</u>

The accompanying notes are an integral part of this financial statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF ACTIVITIES
COMPONENT UNITS, DISCRETELY PRESENTED
For the Year Ended December 31, 2022

Function/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position - Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	St. Bernard Parish Library	St. Bernard Home Mortgage Authority	Total
Governmental Activities							
St. Bernard Parish Library	\$ 555,039	\$ 13,728	\$ 5,743	\$ -	\$ (535,568)	\$ -	\$ (535,568)
Total governmental activities	555,039	13,728	5,743	-	(535,568)	-	(535,568)
Business-Type Activities							
St. Bernard Parish Home Mortgage Authority *	11,107	3,735	-	-	-	(7,372)	(7,372)
Total business-type activities	11,107	3,735	-	-	-	(7,372)	(7,372)
Total	<u>\$ 566,146</u>	<u>\$ 17,463</u>	<u>\$ 5,743</u>	<u>\$ -</u>			
General Revenues							
Taxes:							
Property taxes					1,454,527	-	1,454,527
State revenue sharing (unrestricted)					15,773	-	15,773
Interest and investment earnings					105,584	280	105,864
Unrealized gain on investments					50,563	-	50,563
Miscellaneous revenues					2,187	-	2,187
Total general revenues and transfers					<u>1,628,634</u>	<u>280</u>	<u>1,628,914</u>
Change in net position					1,093,066	(7,092)	1,085,974
Net position - beginning of year					<u>21,227,276</u>	<u>115,396</u>	<u>21,342,672</u>
Net position - end of year					<u>\$ 22,320,342</u>	<u>\$ 108,304</u>	<u>\$ 22,428,646</u>

The accompanying notes are an integral part of this financial statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Parish of St. Bernard is a local governmental subdivision which operates under a home rule charter, under the authority of the Louisiana revised Statutes 33:1395 through 33:1395.6. The Home Rule Charter provides for a “president-council” form of government which consists of an elected council representing the legislative branch of the government and an elected president heading the executive branch.

The basic financial statements of the St. Bernard Parish Government (the Parish) have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). The most significant accounting and reporting policies of the Parish are described in the following notes to the basic financial statements.

A. Basis of Presentation – Financial Reporting Entity

The accompanying financial statements include financial statements for the Parish and certain legally separate organizations in accordance with Governmental Accounting Standards Board (GASB) Codification Section 2100. Organizations are included if the Parish is financially accountable for them, or the nature and significance of their relationship with the Parish is such that exclusion would cause the Parish’s financial statements to be misleading or incomplete.

The Parish is financially accountable for an organization if it appoints a voting majority of the organization’s governing body and is able to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

As the governing authority of the Parish, for financial reporting purposes, the Parish is the reporting entity for St. Bernard Parish. Generally accepted accounting principles require the financial statements of the reporting entity to present the primary government (the Parish) and its component units. Component units are defined as legally separate organizations for which the elected officials of the primary government (the Parish) are financially accountable. The criteria used in determining whether financial accountability exists include the appointment of a voting majority of an organization’s governing board, the ability of the primary government to impose its will on that organization or whether there is a potential for the organization to provide specific financial benefits or burdens to the primary government. Fiscal dependency may also play a part in determining financial accountability.

In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The component units discussed below are included in the Parish’s basic financial statements either as blended component units or as discretely presented component units because of the significance of its operational or financial relationship with the Parish.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- ***Blended Component Unit***

Criminal Court Fund: The Criminal Court Fund accounts for a portion of the annual cost of the courts. The annual revenues are derived from fines, forfeitures, court fees, etc. The Criminal Court Fund is a legally separate entity from the Council. However, the Criminal Court Fund provides services entirely, or almost entirely, to the Council. The Criminal Court Fund is governed by the same elected Council that governs the Parish and is therefore included in the Parish's financial report as a blended component unit.

- ***Discretely Presented Component Unit***

St. Bernard Parish Library - The St. Bernard Parish Library (the "Library") was established by the parish governing authority, under the provisions of the Louisiana Revised Statute (LRS) 25:211. The Library provides citizens of St. Bernard Parish access to library materials, books, magazines, and audio visuals. The Library is governed by a Board of Control consisting of seven members in accordance with the provisions of the Louisiana Revised Statute 25:214. The Library is considered a discretely presented component unit as the Parish appoints all members to the board. The Library is considered to be fiscally dependent on the Parish because it cannot levy taxes or issue bonded debt without approval by the Parish Council. Complete financial statements may be obtained directly from the Director of the Library, 2600 Palmisano Blvd., Chalmette, Louisiana, 70043.

St. Bernard Parish Home Mortgage Authority - The St. Bernard Parish Home Mortgage Authority (the "Authority") was created through a Trust Indenture dated May 9, 1979 pursuant to provisions of Chapter 2-A of Title 9 of the Louisiana Revised Statutes of 1950, as amended, as a public trust authority with the Parish of St. Bernard, State of Louisiana as its beneficiary. The purposes for which the Authority was created were, among others, (i) to provide a means of financing the cost of residential home ownership, development and rehabilitation that will provide adequate housing for residents of St. Bernard Parish who are persons of low and moderate income, and (ii) to expand the supply of funds in St. Bernard Parish available for mortgage loans. The Authority issues separate financial statements. The Authority is considered a discretely presented component unit as the Parish appoints all members to the board and may impose its will on the Authority. Complete financial statements may be obtained directly from the administrative office of the Authority, 3201 Bayou Road, St. Bernard, Louisiana, 70085.

B. Basis of Presentation – Government-Wide Financial Statements

The Parish's basic financial statements include both government-wide (reporting the Parish as a whole) and fund financial statements (reporting the Parish's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Parish's judicial, general government, public safety, public works, sanitation, cultural and recreation, and health and welfare services are classified as governmental activities. The Parish's water and sewer services and events facilities are classified as business-type activities.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the government-wide Statement of Net Position, both governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resources basis, which recognizes long-term assets and receivables, long-term debt and obligations, as well as deferred inflows/outflows of resources.

The government-wide Statement of Activities reports both the gross and net cost of each of the Parish's functions and business-type activities. The functions are also supported by general government revenues, including property taxes, sales taxes, and other general revenues. Program revenues must be directly associated with the function (judicial, general government, public safety, public works, sanitation, culture and recreation, and health and welfare), or a business-type activity. Operating grants include operating specific and discretionary grants, while the capital grants column reports capital specific grants. The net costs (by function and business-type activity) are normally covered by general revenues of the Parish. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs which can be specifically identified by function or segment are included in the direct expenses of that function or segment.

This government-wide focus is more on the sustainability of the Parish as an entity and the changes in the Parish's net positions resulting from the current year's activities.

C. Basis of Presentation – Fund Financial Statements

The financial transactions of the Parish are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, deferred inflows, fund balance, revenues and expenditures/expenses and other financing sources/uses.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column on the fund financial statements. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, deferred outflows, liabilities, deferred inflows, revenues or expenditures/expenses of either fund category of the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

D. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The various funds of the primary government are grouped into generic fund types and broad fund categories as follows:

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

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- ***Special Revenue Funds*** – Special revenue funds are used to account for the proceeds of specific revenue sources which by law are designated to finance particular functions or activities of the Parish. The two special revenue funds reported as major funds in the fund financial statements are as follows:
 - Disaster Recovery Fund – This special revenue fund accounts for grants received from the Federal Emergency Management Agency (FEMA) for natural disasters.
 - Consolidated Fire Protection District No. 1-2 – This special revenue fund accounts for maintenance and operations of the fire protection facilities. Revenues are derived from ad valorem taxes, contractual agreement to provide fire protection services to a government entity, state revenue sharing, and 2% of the State of Louisiana distribution of fire insurance premium taxes.
- ***Debt Service Funds*** – Debt service funds are established to meet requirements of bond ordinances and to account for the accumulation of resources for, and payment of, long-term debt principal, interest, and related costs. There are no debt service funds that are major funds.
- ***Capital Project Funds*** – Capital project 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 the proprietary fund). In addition, the funds are used to account for major street repairs and the acquisition of movable fixed assets. There are no capital project funds that are major funds.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

E. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to business in the private sector. The Parish reports the following proprietary fund types:

- ***Enterprise Funds*** – Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of net revenues. The activities reported in these funds are reported as business-type activities in the government-wide financial statements. The one enterprise fund reported as major fund:
 - Water and Sewer Fund – This fund operates the Parish’s water distribution system and its sewer system which primarily services the Parish’s residents.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- **Internal Service Funds** – Internal service funds are used to account for the financing of goods or services provided by an activity to other departments or funds of the Parish on a cost reimbursement basis. Because the principal users of the services provided by the Self-Insurance Fund are the Parish’s governmental activities, the financial statement of the internal service fund is consolidated into the governmental column when presented in the government-wide financial statements. Because the principal users of the services provided by the Water & Sewer Self-Insurance Fund are the Parish’s business activities, the financial statement of the internal service fund is consolidated into the business-type column when presented in the government-wide financial statements.
 - Self-Insurance Fund – This fund accounts for monies accumulated to provide automobile, property damage, and worker’s compensation for which the Parish is self-insured.
 - Water & Sewer Self-Insurance Fund – This fund accounts for monies accumulated to provide automobile, property damage, and worker’s compensation for which the Division is self-insured.

F. Basis of Accounting-Measurement Focus

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

G. Accrual

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other non-exchange revenues, including intergovernmental revenues and grants are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

H. Modified Accrual

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Recognition of governmental fund type revenues represented by noncurrent receivables is deferred until they become available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period.

Actual results could differ from those estimates. The current economic environment has increased the degree of uncertainty inherent in those estimates and assumptions.

J. Cash and Cash Equivalents

The Parish's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. A single consolidated bank account has been established in a local bank into which monies are deposited and from which most disbursements are made. The purpose of this consolidation is to reduce administrative costs and provide a single cash balance available for the maximization of investment earnings. Each fund shares in the investment earnings according to its average cash balance, prorated between funds.

For purposes of the statement of cash flows, cash includes petty cash and demand deposits. Certain proceeds of the Enterprise funds revenue bonds and sales tax bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because their use is limited by applicable bond covenants.

K. Investments

Investments are stated at amortized cost, except for the following which is measured at net asset value (NAV); Louisiana Asset Management Pool (LAMP).

L. Investments – Land Held for Sale

The Parish has property that is being actively marketed for sale at year end. Accordingly, the property is recorded at acquisition cost of \$12,000 and is reported as investments – land held for sale in the accompanying statement of net position.

M. Accounts Receivable

Major accounts receivable are recorded for: (1) sales and use taxes; (2) ad valorem taxes; (3) customer and unbilled receivables in the Water and Sewer Enterprise Fund; and (4) federal grants receivable. Accounts receivables are reported net of an allowance for uncollectible. The allowances are based on management's best estimate of uncollectible amounts.

N. Inventories and Prepaid Items

The Water and Sewer Division Enterprise Fund maintains an inventory of parts and expendable supplies that are valued at cost. The inventory is recognized as an expense when consumed. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as paid items in both the government-wide and fund financial statements.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Capital Assets

Capital assets (i.e., land, buildings, equipment, and improvements other than buildings), which include the Parish’s infrastructure and construction in progress, are stated at historical cost or estimated historical cost if historical cost is not known. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value. An item is classified as an asset if the initial individual cost is \$5,000 or greater. Capital assets of the Parish are reported in the government – wide financial statements but not in the governmental fund financial statements. Assets subject to depreciation are depreciated using the straight-line method over estimated useful lives. Additions and improvements that significantly extend the useful life of an asset are capitalized. Repairs and maintenance costs are expensed as incurred.

The Parish reviews the carrying value of its capital assets to determine if circumstances exist indicating impairment in the carrying value of capital assets. If facts or circumstances support the possibility of impairment, management follows guidance in GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. If impairment is indicated, an adjustment will be made to the carrying value of the capital assets.

The estimated useful lives (in years) of all depreciable assets are as follows:

Buildings and improvements	20 – 40
Furniture, fixtures, and equipment	5 – 10
Machinery and equipment	5 – 15
Water and sewerage systems	25
Canals	30 – 50
Road system	20 – 40

Capital assets are included in the capital asset accounts until their disposal. The cost of assets sold or retired, and the related amounts of accumulated depreciation are eliminated from the accounts in the year of sale or retirement, and any resulting gain or loss is recorded in the financial statements.

P. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense) until then. The Parish has two items that qualify for reporting in this category, a deferred outflow of resources on pension benefits and other post-employment benefits.

Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The Parish only has one type of item, which arises under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The source of the unavailable revenue is primarily two items: receivable amounts not received within sixty days and the land held for sale not sold within sixty days within the governmental funds. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. The Parish has two items that qualify for reporting in this category at the government-wide level, deferred inflows of resources on pension benefits and deferred inflows of resources on other post-employment benefits.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Liability for Claims and Judgments

The Insurance Fund was established to account for the self-insurance of workers' compensation, general, and automobile liability by the Parish Government. The Parish Government is self-insured for workers' compensation claims from \$250,000 to \$1,250,000, per occurrence and \$250,000 to fully self-insured for auto and general liability claims.

One independent insurance service company administers the fund. The estimated claims liability related to prior years' workers compensation claims are computed by subtracting paid claims from the reserves previously set up to arrive at remaining reserves and then developing that number based on factors determined by the third-party administrator using historical data. The estimated claims liability related to prior years' general liability and auto claims was estimated by the Parish Government's legal department based on a claim-by-claim evaluation to determine the potential loss. Estimated claims liability related to the current year's general liability, auto and workers' compensation was determined by using the average annual claims expense incurred for each type of coverage based on the fund's history.

An annual analysis of all open policy years for workers' compensation and automobile and general liability is completed by the risk manager and legal counsel to determine the exposure in each policy year. When it is determined that losses on outstanding and current claims can be reasonably estimated, an evaluation of the policy year is performed. The evaluation determines if a dividend can be declared by the self-insurance fund for that policy year. Once it is determined that a dividend can be declared, the findings are reviewed by the administration and presented before the Parish Council. The Parish Council then must pass an ordinance declaring a dividend from the self-insurance fund and dedicating the dividend to a project. There were no dividends paid for the year ended December 31, 2022.

R. Annual and Sick Leave

Substantially all employees of the Parish Government earn from 10 to 25 days of annual leave each year depending on length of service. Annual leave accumulated in one year must be used by December 31st of the following year except for 5 days which may roll into the subsequent year. Accumulated annual leave may be used only after 26 weeks of service. Substantially all employees of the Parish Government accrue one day of sick leave for each month of continuous employment. Sick leave may accumulate to a maximum of 90 days.

Fire department employees will be paid out for all accrued vacation upon retirement or termination. While sick leave will be paid out for the first 500 hours at a rate of one hour for every three hours accumulated, the next 500 hours (501-1,000 hours) will be paid at a rate of one hour for every two hours accumulated. Finally, firefighters will be paid at a rate of one hour to one hour accumulated for hours greater than 1,001 upon termination or retirement. According to LA R.S. 33:1995, firemen employed by the Parish Government are entitled to full pay during sickness or incapacity not brought about by the fireman's own negligence for a period of fifty-two weeks.

At December 31, 2022, accrued vacation and sick leave was \$2,520,441 for governmental activities.

At December 31, 2022, the accrued vacation and sick leave was \$207,188 for business type activities. In the government-wide and proprietary fund financial statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

S. Long-term Obligations

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

T. Net Position Classifications

In the government-wide financial statements, net position is classified as net position and displayed in three components:

- ***Net investment in capital assets*** – consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflow of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount.
- ***Restricted net position*** - consists of assets that are restricted by the Parish's creditors (for example through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- ***Unrestricted net position*** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

U. Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Parish is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – non-spendable, restricted, committed, assigned and unassigned.

- ***Non-Spendable Fund Balance*** - amounts that cannot be spent either because they are in a non-spendable form (such as prepaid expenses) or because they are legally or contractually required to be maintained intact.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Fund Balances (continued)

- ***Restricted Fund Balance*** - amounts that can be spent only for specific purposes because of the Parish Charter, state or federal laws, or externally imposed conditions by grantors or creditors.
- ***Committed Fund Balance*** - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority which include the ordinances of the Parish Council; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action, ordinance, to remove or change the constraint.
- ***Assigned Fund Balance*** - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governmental body delegates the authority such as the Parish and its management.
- ***Unassigned Fund Balance*** - all amounts that have not been restricted, committed, or assigned to specific purposes. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount however, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When both restricted and unrestricted resources are available for use, it is the Parish's intention to use restricted resources first, then unrestricted resources (committed, assigned and unassigned) as they are needed. When unrestricted resources (committed, assigned and unassigned) are available for use, it is the Parish's intention to use committed resources first, then assigned, and then unassigned as they are needed.

V. Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are eliminated in the Statement of Net Position. Transfers between governmental or between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

W. Operating Revenues and Expenses

The Parish's proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses of the Parish's water and sewer and event facility funds consist of charges for services and the costs of providing those services, including depreciation and excluding interest cost. All other revenues and expenses are reported as non-operating.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

X. Budgets

The procedures used by the Parish in establishing the budgetary data reflected in the financial statements are as follows:

At least ninety (90) days before the beginning of each fiscal year, the Parish President submits a balanced consolidated line item operating and capital budget on a modified accrual basis of accounting in accordance with the Louisiana Local Government Budget Act and in a format established by the Parish. The Parish President submits, with the budget, a budget message containing recommendations concerning the fiscal policy of the Parish, a description of the important factors of the budget, and an explanation of all major increases or decreases of budget recommendations as compared with expenditures of prior years. The Parish Council publishes the proposed budget in the official journal at least ten (10) calendar days before the meeting at which the budget is to be adopted. The Council may amend the budget before adoption, except that in no event shall the Council cause the total proposed expenditures to exceed means of financing. If the Council fails to act on the budget within the time limit provided, it shall be adopted as submitted by the Parish President. The budget constitutes an appropriation of funds for all purposes contained therein. The budget ordinance becomes effective on the first day of the fiscal year unless otherwise provided therein.

If during the fiscal year the Parish President certifies that there are available revenues in excess of those estimated in the budget, he shall present a supplemental budget for the disposition of such revenues to the Council. The Council by ordinance may make supplemental appropriations up to the amount of the excess. To meet a public emergency affecting life, health, property, or the public peace, the Council may make emergency appropriations. The appropriations may be made by emergency ordinance in accordance with the provisions of Article II, Section 2 - 14 of the Home Rule Charter. To the extent that there are no available unappropriated revenues, the governing authority may borrow money to meet the emergency. The repayment shall be a fixed charge upon the revenue of the following year and shall be included in the operating budget for that year. If during the fiscal year it appears that revenues available will be insufficient to meet the amount appropriated, the Parish President shall indicate the estimated amount of the deficit and recommend to the Council steps to be taken. The Council shall take action as it deems necessary to prevent any deficit.

Y. Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued accounting statements that will become effective in future years. These accounting statements are as follows:

GASB Statement 94, *Private-Private and Public-Public Partnerships and Availability Payment Arrangements*. This statement is intended to improve financial reporting in relation to these types of arrangements. The requirements of this statement are effective for periods beginning after June 15, 2022. The Parish will include the requirements of this statement, as applicable, in its December 31, 2023 financial statements. The effect of this statement or its applicability to the Parish is unknown at this time.

GASB Statement 96, *Subscription-based Information Technology Arrangements*. This statement is intended to streamline the accounting for these types of arrangements with those arrangements listed under GASB 87. The requirements of this statement are effective for periods beginning after June 15, 2022. The Parish will include the requirements of this statement, as applicable, in its December 31, 2023 financial statements. The effect of this statement or its applicability to the Parish is unknown at this time.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Z. Future Accounting Pronouncements (continued)

GASB Statement 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The requirements of this statement are effective for periods beginning after June 15, 2022. The Parish will include the requirements of this statement, as applicable, in its December 31, 2023 financial statements. The effect of this statement or its applicability to the Parish is unknown at this time.

AA. Current Accounting Pronouncements

The Parish implemented the following accounting pronouncement in the current year.

The Parish adopted GASB Statement No. 87, *Leases*. This statement requires all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement requires the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use assets and by lessors as a receivable with both reporting a deferred inflow of resources.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits - The Parish’s deposits are subject to and maintained in accordance with the State of Louisiana’s Constitutional Revised Statutes (Revised Statutes). Under the Revised Statutes, all deposits exceeding the amount insured by the FDIC are to be fully collateralized with specific approved securities designated therein valued at 102% of the deposits. The eligible collateral pledged are held in custody by any Federal Reserve Bank, or branch thereof or an independent third party with whom the Parish has a current custodial agreement. All collateral held must be clearly marked, indicating evidence of ownership (safekeeping receipt). Deposits collateralized under the Revised Statutes are considered collateralized with securities held by the pledging financial institutions trust department or agent in the “Parish’s name.”

At December 31, 2022, the carrying amount of the Parish’s deposits was as follows:

Demand Deposits	\$ 79,625,124
Demand Deposits, Restricted	2,771,021
Total Cash and Cash Equivalents	\$ 82,396,145

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it under state law. At December 31, 2022, the Parish’s bank balances totaled \$84,373,448. These bank deposits were not fully secured by federal depository insurance, or the pledge of securities held by the pledging banks agent in the Parish’s name at December 31, 2022.

Investments Louisiana Asset Management Pool - At December 31, 2022, the Parish had an investment with the Louisiana Asset Management Pool (LAMP), which is included in investments. LAMP is administered by LAMP, Inc., a non-profit Authority, organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets.

The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955. LAMP is rated AAA by Standard & Poor’s.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to the account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the U.S. Securities and Exchange Commission (SEC) as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at (800) 249-5267.

Investments consist of LAMP deposits of \$4,981,381 and Certificate of Deposits held at a local bank with maturities greater than 90 days totaling \$808,633 at December 31, 2022.

Custodial Credit Risk – Custodial credit risk for investments is the risk that, in the event of a failure, 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. Investments are exposed to custodial credit risk if they are uninsured, are not registered in the Parish’s name, and are held by either the counterparty to the investment purchase or the counterparty’s trust department or agent but not held in the Parish’s name. The investments of the Parish at December 31, 2022 were not subject to custodial credit risk.

NOTE 3 - INVESTMENTS LAND HELD FOR SALE

During the year ended December 31, 2013, the Parish entered into a cooperative endeavor agreement with the State of Louisiana Office of Community Development and the Louisiana Road Home Corporation d/b/a Louisiana Land Trust (LLT), to transfer all the properties within St. Bernard Parish that were being held by LLT to St. Bernard Parish. Included in the statement of net position at December 31, 2022 is \$12,000 in land held for sale representing lots throughout St. Bernard Parish. No depreciation is being recorded on the properties being held for sale. During the year ended December 31, 2022, 97 properties were transferred from land held for sale to Land capitalized for public use totaling \$340,500 and 60 properties were sold by the Parish for \$1,153,795 with a gain of \$888,295. Both have been recorded in the general fund under Other Revenues. The proceeds are restricted for use for direct management costs of the properties and for recovery related activities in furtherance of the cooperative agreement and the eligibility requirements under CDBG guidelines.

NOTE 4 – SALES TAX REVENUES

At December 31, 2022, the total sales tax levied in the Parish is 9%, of which 4% is state sales tax, 2% is levied by the St. Bernard Parish School Board (the School Board), and .5% is dedicated to the St. Bernard Parish Sheriff. The remaining 2.5% is used to fund the general operations of the Parish. The 2.5% sales tax revenue dedicated to the Parish is recorded in the financial statements as follows: 1.5% is general government operations of the Parish (general fund), .5% is for sanitation (non-major special revenue fund), and .5% is for water & sewerage (proprietary funds). The sales tax for water and sewer is dedicated for improvements to the sewer and water system including authority to fund bonds with the tax, provided that at least 25% of the annual revenues of the sales tax must be expended to correct inflow and infiltration in sewerage collection lines, or to repair damages caused thereby, unless required for debt services on bonds or otherwise approved by at least two-thirds of the Parish Council. The St. Bernard Parish Sheriff is authorized to collect and remit this tax to the Parish government and School Board for a stipulated fee.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 5 – AD VALOREM TAX

The Parish levies a tax on real and personal property. Portions of these property taxes are dedicated for fire and police protection services and the public library system. Taxes on real and personal property are levied on November 1 of the assessment year based upon the assessed value as of the prior January 1. However, before the tax can be levied, the tax rolls must be submitted to the State Tax Commission for approval. Taxes are due and payable on November 15, the date on which an enforceable lien attaches to the property, and are delinquent on December 31.

The assessed value of property in the Parish for each year is determined by an elected Board of Assessors. It is then certified by the Louisiana Tax Commission as complying with the Louisiana Constitution of 1974. The Parish is permitted by the Louisiana statutes to levy taxes up to \$59.13 per \$1,000 of assessed valuation for general governmental services (including fire) other than the payment of principal and interest on long-term debt and other purposes specifically approved by the voters. It is permitted to levy taxes in unlimited amounts for the payment of principal and interest on general obligation bonds of the Parish.

Property tax levies per \$1,000 of assessed valuation accounted for within the funds of the Parish (primary government only) for the year ended December 31, 2022 are as follows:

General:	
General governmental services	2.87
Special revenue:	
Fire Protection District No. 1	2.79
Fire Protection District No. 1	4.79
Fire Protection District No. 2	8.53
St. Bernard Council on Aging	0.96
Recreation	2.22
Public Works (Road District No. 1)	3.12
Road Lighting District No. 1	1.25
Public health	0.63
Garbage District No. 1	3.12
Parishwide fire protection facilities	20.85
Drainage Canals, Pumps, Levees, etc.	8.00
	59.13

Property taxes levied on November 15, collected during 2022, or expected to be collected within the first 60 days of the following year, are recognized as revenues in the statement of revenues, expenditures, and changes in fund balances – governmental funds. The entire estimated collectible amount of the tax levy for the fiscal year is recorded as revenue in the government-wide financial statements. Property taxes paid under protest are held in escrow until resolution of the dispute.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 6 – ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES

The allowance for estimated uncollectible receivables is based on historical collection experience and other relevant circumstances. The allowance for estimated uncollectible amounts of the primary government consists of the following:

<u>Governmental funds:</u>	
General Fund	22,936
Consolidated Fire Protection District No. 1 - 2	228,037
Non-major governmental funds	154,176
<u>Business-type funds:</u>	
Water and Sewer Division	<u>1,605,073</u>
Total allowance for uncollectibles	<u><u>\$ 2,010,222</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 7 – CAPITAL ASSETS

A summary of changes in capital assets of governmental activities and business-type activities is as follows:

	Balance January 1, 2022	Additions and transfers	Deletions and adjustments	Balance December 31, 2022
<u>Governmental Activities:</u>				
Nondepreciable capital assets:				
Land	\$ 20,987,811	\$ 340,500	\$ -	\$ 21,328,311
Construction in progress	16,095,054	8,581,336	(80,280)	24,596,110
Total nondepreciable capital assets	37,082,865	8,921,836	(80,280)	45,924,421
Depreciable capital assets:				
Land improvements	1,334,194	-	33,156	1,367,350
Buildings and improvements	143,390,710	11,623	7,952	143,410,285
Furniture, fixtures, and equipment	-	-	-	-
Machinery and equipment	22,259,178	1,840,131	-	24,099,309
Road system	362,949,644	-	39,146	362,988,790
Bridges	-	-	-	-
Total depreciable capital assets	529,933,726	1,851,754	80,254	531,865,734
Less: accumulated depreciation				
Land improvements	(197,566)	(37,228)	-	(234,794)
Buildings and improvements	(34,538,203)	(3,662,990)	-	(38,201,193)
Machinery and equipment	(18,228,839)	(860,198)	29	(19,089,008)
Road system	(141,598,279)	(12,186,827)	-	(153,785,106)
Total accumulated depreciation	(194,562,887)	(16,747,243)	29	(211,310,101)
Total depreciable capital assets, net	335,370,839	(14,895,489)	80,283	320,555,633
Total governmental activities capital assets, net	<u>\$ 372,453,704</u>	<u>\$ (5,973,653)</u>	<u>\$ 3</u>	<u>\$ 366,480,054</u>
<u>Business-type Activities:</u>				
Nondepreciable capital assets:				
Land	\$ 228,536	\$ 129,479	\$ -	\$ 358,015
Construction in progress	8,146,544	3,236,363	(1,266,140)	10,116,767
Total nondepreciable capital assets	8,375,080	3,365,842	(1,266,140)	10,474,782
Depreciable capital assets:				
Buildings	89,216,229	-	-	89,216,229
Furniture, fixtures, and equipment	-	-	-	-
Machinery and equipment	14,075,912	606,703	-	14,682,615
Infrastructure	295,779,756	30,937	1,266,140	297,076,833
Total depreciable capital assets	399,071,897	637,640	1,266,140	400,975,677
Less: accumulated depreciation				
Buildings	(20,265,137)	(2,227,214)	-	(22,492,351)
Machinery and equipment	(5,311,852)	(1,275,707)	-	(6,587,559)
Infrastructure	(155,842,127)	(7,079,280)	-	(162,921,407)
Total accumulated depreciation	(181,419,116)	(10,582,201)	-	(192,001,317)
Total depreciable capital assets, net	217,652,781	(9,944,561)	1,266,140	208,974,360
Total business-type activities capital assets, net	<u>\$ 226,027,861</u>	<u>\$ (6,578,719)</u>	<u>\$ -</u>	<u>\$ 219,449,142</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 7 – CAPITAL ASSETS (continued)

At December 31, 2022, construction in progress in the government-type activities primarily consists of improvements to canal crossings, construction of bike paths, and road improvements. Construction in progress in the business-type activities primarily consists of constructing improvements, extensions and replacements to the sewerage and water systems.

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

Governmental Activities:	
General government	
Judicial	\$ 1,141,521
Other general government	5,313,933
Public safety	3,734,344
Public works	1,561,700
Sanitation	1,213,027
Culture and recreation	739,399
Health and welfare	<u>3,043,319</u>
Total depreciation expense - governmental activities	<u>\$ 16,747,243</u>
Business-type Activities:	
Water and sewer	<u>\$ 10,582,201</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 8 – LONG-TERM DEBT

Bond Transactions – Governmental Activities

<u>Description</u>	<u>Original issue</u>	<u>Range of average interest rates</u>	<u>Amount outstanding</u>	<u>Due in one year</u>
2012 Sales Tax Refunding Bonds due in annual installments ranging from \$470,000 to \$3,515,000 commencing March 2014 through March 2024	\$ 33,885,000	0.9 - 4.0%	\$ 6,920,000	\$ 3,405,000
2021 Sales Tax Bonds due in annual installments ranging from \$600,000 to \$1,050,000 commencing March 2024 through March 2041	14,000,000	2.375 - 4.0%	14,000,000	-
Direct Borrowings				
2021 GOMESA Revenue Bonds for which the Parish has pledged GOMESA revenues, commencing November 2021 through 2024	8,445,000	4.0%	8,445,000	-
2014 Limited Tax Certificates of Indebtedness, Series 2014 commencing March 2015 through March 2023	2,200,000	0.5 - 3.3%	<u>275,000</u>	<u>275,000</u>
			29,640,000	<u>\$ 3,680,000</u>
	Bond premium at December 31, 2022		<u>357,778</u>	
			<u>\$ 29,997,778</u>	

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 8 – LONG-TERM DEBT (continued)

Bond Transactions – Business-type Activities

<u>Description</u>	<u>Original issue</u>	<u>Range of average interest rates</u>	<u>Amount outstanding</u>	<u>Due in one year</u>
Direct Placements				
2021 Utility Refunding Bond, due in annual installments ranging from \$445,000 to \$650,000 commencing November 2021 through June 2036	\$ 8,080,000	2.40%	\$ 7,810,000	\$ 475,000
LDEQ - Clean Water State Revolving Loan, due in annual installments ranging from \$456,000 to \$546,000 commencing June 2018 through June 2037	10,000,000	0.95%	7,707,000	481,000
LDHH - Drinking Water #2 Revolving Loan, due in annual installments ranging from \$511,000 to \$810,000 commencing June 2018 through June 2037	13,000,000	1.95%	10,978,001	614,000
LDEQ - Clean Water #2 State Revolving Loan, due in annual installments ranging from \$274,000 to \$328,000 commencing June 2021 through June 2040	6,000,000	0.95%	2,404,711	279,000
LDHH - Drinking Water #3 Revolving Loan, due in annual installments ranging from \$393,000 to \$623,000 commencing December 2021 through December 2040	10,000,000	2.45%	2,929,879	413,000
			31,829,591	<u>\$ 2,262,000</u>
			-	
			<u>\$ 31,829,591</u>	
		Bond premium at December 31, 2022	-	
			<u>\$ 31,829,591</u>	

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 8 – LONG-TERM DEBT (continued)

The payment requirements for all bonds and certificates outstanding, as of December 31, 2022, are as follows:

Year ending December 31:	Governmental Activities			
	Sales Tax Bonds		Direct Borrowings	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 3,405,000	\$ 208,700	\$ 275,000	\$ 342,338
2024	3,520,000	70,300	245,000	337,800
2025	600,000	478,306	255,000	328,000
2026	620,000	454,306	265,000	317,800
2027	645,000	429,506	275,000	307,200
2028 - 2032	3,640,000	1,738,331	1,555,000	1,361,600
2033 - 2037	4,430,000	949,731	1,900,000	1,024,000
2038 - 2042	4,060,000	243,794	2,320,000	611,400
2043 - 2045	-	-	1,630,000	132,200
	<u>\$ 20,920,000</u>	<u>\$ 4,572,974</u>	<u>\$ 8,720,000</u>	<u>\$ 4,762,338</u>

Year ending December 31:	Business-type Activities	
	Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,262,000	\$ 653,352
2024	2,310,000	616,751
2025	2,352,000	579,309
2026	2,396,000	541,086
2027	2,446,000	501,988
2028 - 2032	10,761,591	1,539,145
2033 - 2037	9,302,000	356,543
	<u>\$ 31,829,591</u>	<u>\$ 4,788,174</u>

The Parish has the following types of debt as defined in Statement 88 of the Governmental Accounting Standards Board (GASB): sales tax bonds are public issue bonds, the state revolving loans are from direct placements, and the limited tax certificates of indebtedness are direct borrowings. The official bond documents contain covenants and provisions that, in the event of default, outstanding amounts become immediately due. Events of default are outlined in the debt agreements and include failure to pay the principal and make sinking fund requirements for the direct borrowings. For the direct placements - state revolving loans specifically, at the end of each fiscal year the utilities revenues shall not be less than 1.20 times the combined maximum annual debt service of the loans of the preceding year. At December 31, 2022, the Parish is in compliance with all financial related covenants.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 8 – LONG-TERM DEBT (continued)

The Parish's legal debt limit for General Obligation Bonds is 10% of the assessed value of property, or \$47,225,791. At December 31, 2022, Parish's outstanding debt is funded through sales tax receipts and utilities revenues. At December 31, 2022, the Parish has \$47,225,791 available for general obligation debt.

The long-term liabilities will be repaid from the General Fund, the Debt Service Funds and the Sewer and Water Funds. At December 31, 2022, these funds had \$17,621,923 in fund balance reserved to service debt.

Direct Borrowing - Limited Tax Certificates of Indebtedness

On March 18, 2014, the Limited Tax Certificates of Indebtedness (LTCOI), Series 2014 were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment in the amount of \$2,200,000. The certificates bear interest at 0.5 – 3.3% and mature on March 1, 2023. At December 31, 2022, the LTCOI balance was \$275,000.

Direct Borrowing - GOMESA Revenue Bonds

On November 18, 2022, the Parish entered into an agreement with the Louisiana Local Government Environmental Facilities and Community Development Authority relating to the issuance of, not to exceed, \$8,445,000 of revenue bonds secured by pledged revenues from GOMESA. The loan is payable annually beginning November 1, 2024 and maturing on November 1, 2045, with an interest rate of 4.00%. At December 31, 2022, the loan balance was \$8,445,000.

Direct Placement – Utilities Revenue Refunding Bonds

On November 4, 2022, the Parish entered into an agreement with Trustmark relating to the issuance of, not to exceed, \$8,080,000 of revenue bonds secured by revenues from the Water and Sewer Fund. The loan is payable annually beginning June 1, 2022 and maturing on June 1, 2036, with an interest rate of 2.40%. At December 31, 2022, the loan balance was \$7,810,000.

Direct Placement – State Revolving Loans

Drinking Water Revolving Loans

On May 18, 2017, the Parish entered into an agreement with the Louisiana Department of Health and Hospitals relating to the issuance of, not to exceed, \$13,000,000 Taxable Utilities Revenue Bond, Series 2017 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2018 and maturing on June 1, 2037, with an interest rate of 1.95% and an administrative fee of 0.50%. At December 31, 2022, the loan balance was \$10,978,001.

On July 31, 2021, the Parish entered into an agreement with the Louisiana Department of Health and Hospitals relating to the issuance of, not to exceed, \$10,000,000 Taxable Utilities Revenue Bond, Series 2021 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning December 1, 2022 and maturing on December 1, 2040, with an interest rate of 1.95% and an administrative fee of 0.50%. At December 31, 2022, the loan balance was \$2,929,879.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 8 – LONG-TERM DEBT (continued)

Clean Water State Revolving Loans

On December 1, 2015, the Parish entered into an agreement with the Louisiana Department of Environmental Quality relating to the issuance of, not to exceed \$10,000,000 Taxable Utilities Revenue Bond, Series 2015 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2018 and maturing on June 1, 2037, with an interest rate of 0.45% and an administrative fee of 0.50%. At December 31, 2022, the loan balance is \$7,707,000.

On June 21, 2019, the Parish entered into an agreement with the Louisiana Department of Environmental Quality relating to the issuance of, not to exceed \$6,000,000 Taxable Utilities Revenue Bond, Series 2019 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2022 and maturing on June 1, 2040, with an interest rate of 0.45% and an administrative fee of 0.50%. At December 31, 2022, the loan balance is \$2,404,711.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2022 was as follows:

	<u>January 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2022</u>	<u>Due in one year</u>
<u>Governmental Activities:</u>					
Accrued annual and sick leave (note 1)	\$ 2,343,056	\$ 1,085,270	\$ (907,885)	\$ 2,520,441	\$ 1,068,619
Sales tax bonds	24,635,000	-	(3,715,000)	20,920,000	3,405,000
Premium on sales tax bonds payable	541,384	-	(183,606)	357,778	-
GOMESA revenue bond	8,445,000	-	-	8,445,000	-
Direct borrowing - Limited tax certificates of indebtedness	540,000	-	(265,000)	275,000	275,000
Net pension liability (note 10)	7,656,825	8,340,301	-	15,997,126	-
Total other post-employment liability	<u>29,783,155</u>	<u>-</u>	<u>(8,388,793)</u>	<u>21,394,362</u>	<u>910,979</u>
	<u>\$ 73,944,420</u>	<u>\$ 9,425,571</u>	<u>\$ (13,460,284)</u>	<u>\$ 69,909,707</u>	<u>\$ 5,659,598</u>
<u>Business-type Activities:</u>					
Accrued annual and sick leave (note 1)	\$ 224,670	\$ 181,777	\$ (199,259)	\$ 207,188	\$ 181,777
Direct placement - revenue refunding bonds	8,080,000	-	(270,000)	7,810,000	475,000
Direct placement - state revolving loans	21,658,594	3,631,997	(1,271,000)	24,019,591	1,787,000
Net pension liability (note 10)	-	-	-	-	-
Sales tax bonds	-	-	-	-	-
Premium on sales tax bonds payable	-	-	-	-	-
Total other post-employment liability	<u>5,580,434</u>	<u>-</u>	<u>(1,800,690)</u>	<u>3,779,744</u>	<u>195,520</u>
	<u>\$ 35,543,698</u>	<u>\$ 3,813,774</u>	<u>\$ (3,540,949)</u>	<u>\$ 35,816,523</u>	<u>\$ 2,639,297</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 9 – INTERFUND PAYABLES, RECEIVABLES AND TRANSFERS

The primary purpose of interfund receivables and payables is to loan monies from the general fund to individual funds to cover current expenditures. Individual fund balances due from/to other funds at December 31, 2022, were as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Governmental Funds		
Major Funds		
General Fund	\$ 8,925,725	\$ 3,488,922
Disaster Recovery Fund	8,168,717	13,389,028
Fire Protection District No. 1-2	-	2,253,990
Non-major Funds	<u>4,817,489</u>	<u>8,845,643</u>
Total governmental funds	21,911,931	27,977,583
Business-type Activities		
Water and Sewer Fund	14,699,588	8,818,998
Non-major Enterprise Funds	-	590,917
Self-Insurance Internal Service	50,000	-
Water and Sewer Self Insurance Internal Service	<u>1,274,325</u>	<u>548,346</u>
Total business-type activities	<u>16,023,913</u>	<u>9,958,261</u>
Total	<u>\$ 37,935,844</u>	<u>\$ 37,935,844</u>

Transfers between funds during the year ended December 31, 2022 are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Governmental Funds		
Major Funds		
General Fund	\$ 70,475	\$ 7,041,094
Fire Protection District No. 1-2	1,895	609,340
Disaster Recovery Fund	-	512,500
Non-major Funds	<u>11,437,329</u>	<u>107,036</u>
Total governmental funds	11,509,699	8,269,970
Business-type Activities		
Water and Sewer Fund	2,238,913	5,666,475
Other Enterprise Fund	<u>187,833</u>	<u>-</u>
Total business-type activities	<u>2,426,746</u>	<u>5,666,475</u>
Total Fund Transfers	<u>\$ 13,936,445</u>	<u>\$ 13,936,445</u>

Operating transfers between funds consist primarily of sales tax revenues transferred out of the General Fund to the particular funds for which the sales tax revenue is to be used and transfers between governmental funds and business-type activities for capital outlay expenditures.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS

Substantially all employees of the Parish are members of one of the following statewide retirement systems: Firefighters' Retirement System of Louisiana ("FRS"), Parochial Employees' Retirement System of Louisiana ("PERS"), Registrar of Voters Employees' Retirement System of Louisiana ("RVERS"), or the District Attorneys' Retirement System ("DARS"). These systems are cost-sharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

General Information about the Pension Plans

Plan Descriptions

FRS

The Firefighters' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in the system is a condition of employment for any full-time firefighters who earn at least \$375 per month and are employed by any municipality, parish, or fire protection district of the State of Louisiana in addition to employees of the FRS. The system provides retirement benefits for their members. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the system in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

PERS

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have their own retirement system and which elects to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the Parochial System.

RVERS

The Registrar of Voters Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan established in accordance by 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.

The System was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on April 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys, currently \$18,000 per year. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefits Provided

FRS

Benefit provisions are authorized within Act 434 of 1979 and amended by LRS 11:2251-11:2272. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes an employee as defined in LRS 11:2252 on and after January 1, 1980 shall become a member as a condition of employment. Members may retire 1) at any age with 25 years or more of creditable service, 2) at age 50 with at least 20 years of creditable service.

No person who has attained age fifty or over shall become a member of the system, unless the person becomes a member by reason of a merger or unless the System received an application for membership before the applicant attained the age of fifty. No person who has not attained the age of eighteen years shall become a member of the System.

Any person who has retired from service under any retirement system or pension fund maintained basically for public officers and employees of the state, its agencies or political subdivisions, and who is receiving retirement benefits therefrom may become a member of this System, provided the person meets all other requirements for membership. Service credit from the retirement system or pension plan from which the member is retired shall not be used for reciprocal recognition of service with this System, or for any other purpose in order to attain eligibility or increase the amount of service credit in this System.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Benefits Provided (continued)

PERS

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

RVERS

Any member hired prior to January 1, 2013, is eligible for normal retirement after he has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013, are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013, is eligible for normal retirement after he has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3.00% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of sixty years, who shall have completed ten or more years of creditable service and shall not have received a refund of his accumulated contributions, shall become eligible for a deferred allowance beginning upon his attaining the age of 60 years.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Benefits Provided (continued)

DARS

Members who joined the DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with, less than 23 year of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the DARS after July 1, 1990, of who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

RVERS

Disability benefits are provided to active contributing members with at least 10 years of service established in the System and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3 1/3% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

DARS

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to three percent (three and one-half percent for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age sixty.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Survivor Benefits

PERS

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

RVERS

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his official duties, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

DARS

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Deferred Retirement Option Plan benefits (DROP)

FRS

After completing 20 years of creditable service and age 50 or 25 years at any age, a member may elect to participate in the deferred retirement option plan (DROP) for up to 36 months.

Upon commencement of participation in the deferred retirement option plan, employer and employee contributions to the system cease. The monthly retirement benefit that would have been payable is paid into the deferred retirement option plan account. Upon termination of employment, a participant in the program shall receive, at his option, a lump-sum payment from the account or an annuity based on the deferred retirement option plan account balance in addition to his regular monthly benefit.

If employment is not terminated at the end of the 36 months, the participant resumes regular contributions to the system. No payments may be made from the deferred retirement option plan account until the participant retires.

PERS

Act 338 of 1990 established the DROP for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease.

The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

For individuals who become eligible to participate in the DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this Plan must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

RVERS

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the 3 years, payments into the plan fund cease and the person resumes active contributing membership in the System.

DARS

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit.

The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Prior to January 1, 2009, eligible members could elect to participate in the DROP for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Initial Benefit Option Plan

FRS

Effective June 16, 1999, members eligible to retire and who do not choose to participate in DROP may elect to receive, at the time of retirement, an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. Such amounts may be withdrawn or remain in the IBO account earning interest at the same rate as the DROP account.

Cost of Living Adjustments

FRS

Cost of living provisions for the System allows the board of trustees to grant retired members and widows of members who have retired an annual cost of living increase of up to 3% of the eligible retiree's current benefit, and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

PERS

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (LRS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

RVERS

Cost of living provisions for the System allows the board of trustees to provide an annual cost of living increase of 2.5% of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

DARS

The Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the board to grant any of these increases, the DA System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Contributions

FRS

Contributions for all members are established by statute at 10.0% for wages above poverty and 8.0% for wages below poverty for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined contribution rates were 33.75% for members above the poverty line and 35.75% for members below the poverty line, respectively, of member's compensation. However, for the year ending June 30, 2022, employer contributions were 33.75%, respectively, of covered payroll above poverty and 35.75%, respectively, of covered payroll below poverty, respectively and for the years ended June 30, 2021, employer contributions were 27.75%, respectively, of covered payroll above poverty and 29.75%, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,815,387 for the year ended December 31, 2022.

The System also receives insurance premium tax monies as additional employer contributions. The tax is considered support from a non-contributing entity and appropriated by the legislature each year based on an actuarial study. Non-employer contributions are recognized as revenue during the year ended December 31, 2022, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.5% of compensation for the year ended December 31, 2022. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2022 and 2021, the actuarially determined contribution rate was 11.5% and 12.25%, respectively, of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2022 and 2021 was 11.5% and 12.25%, respectively, for Plan A. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. The Parish Government's contributions to the pension plan were \$1,056,252 for the year ended December 31, 2022. The Water and Sewer Division's contributions to the pension plan were \$335,061 for the year ended December 31, 2022.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2021.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined contribution rate was 18.0% of member's compensation. However, for the years ending/ended June 30, 2022 and 2021, the actual employer contribution rate was 18.0%. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$5,793 for the year ended December 31, 2022.

In accordance with state statute, the System also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2022 and 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2022 and 2021, the actuarially determined employer contribution rates was 9.5% of member's compensation. However, for the years ending/ended June 30, 2022 and 2021, the actual employer contribution rates were 9.5% and 6.96%, respectively. The actual rate differs from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the District Attorney were \$66,017 for the year ended December 31, 2022.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended December 31, 2022.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

At December 31, 2022, the Parish reported a combined liability of \$7,045,530 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVRS, and DARS was measured as of June 30, 2022, December 31, 2022, June 30, 2022, and June 30, 2022, respectively, and the total pension liability and total pension asset used to calculate the NPL and NPA was determined based on an actuarial valuation as of those dates. The Parish's proportion of the NPL and NPA was based on a projection of the Parish's long-term share of contributions to the pension plan relative to the projected contribution of all participating employers, actuarially determined.

The following table reflects the Parish's proportionate share of the Net Pension Liability (Asset) for each of the pension plans, the proportion at December 31, 2022 and the change compared to the December 31, 2021 proportion.

	Net Pension (Asset) Liability at December 31, 2022	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
PERS	\$ (8,951,596)	1.900376%	0.031601%
FRS	14,695,669	2.084110%	0.019896%
DARS	1,246,314	1.156981%	0.068843%
RVRS	55,143	0.224888%	0.010055%
	<u>\$ 7,045,530</u>		

The following table reflects the Parish's recognized pension expense plus the Parish's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions for each of the pension plans for the year ended December 31, 2022.

	Pension Expense	Amortization	Total
PERS	\$ (1,536,667)	\$ (1,552,207)	\$ (3,088,874)
FRS	2,025,346	(1,815,410)	209,936
DARS	390,061	(66,984)	323,077
RVRS	10,469	(4,601)	5,868
	<u>\$ 889,209</u>	<u>\$ (3,439,202)</u>	<u>\$ (2,549,993)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 87,833	\$ (692,674)
Changes in assumptions	1,211,765	-
Net difference between projected and actual earnings on pension plan investments	3,328,954	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	165,864	(631,855)
Employer contributions subsequent to the measurement date	970,777	-
Total FRS	<u>\$ 5,765,193</u>	<u>\$ (1,324,529)</u>

<u>PERS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 540,843	\$ (648,782)
Changes in assumptions	466,844	-
Net difference between projected and actual earnings on pension plan investments	-	(7,742,976)
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,796	(176,840)
Employer contributions subsequent to the measurement date	1,391,315	-
Total PERS	<u>\$ 2,419,798</u>	<u>\$ (8,568,598)</u>

<u>RVERS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,466	\$ (4,121)
Changes in assumptions	4,600	-
Net difference between projected and actual earnings on pension plan investments	19,123	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,644	(4,184)
Employer contributions subsequent to the measurement date	1,213	-
Total RVERS	<u>\$ 29,046</u>	<u>\$ (8,305)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Summary totals of deferred outflows of resources and deferred inflows of resources by pension plan:

<u>DARS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 88,150	\$ (38,986)
Changes in assumptions	270,339	-
Net difference between projected and actual earnings on pension plan investments	372,056	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	45,885	(4,797)
Employer contributions subsequent to the measurement date	27,817	-
Total DARS	<u>\$ 804,247</u>	<u>\$ (43,783)</u>

	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	\$ 2,419,798	\$ (8,568,598)
FRS	5,765,193	(1,324,529)
DARS	804,247	(43,783)
RVERS	29,046	(8,305)
	<u>\$ 9,018,284</u>	<u>\$ (9,945,215)</u>

Deferred outflows of resources related to pensions resulting from the Parish's contributions subsequent to the measurement date of the net pension liability but before the end of the governmental non-employer contribution reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period rather than in the current period.

The following table lists the pension contributions made subsequent to the measurement period for each pension plan:

	<u>Subsequent Contributions</u>
PERS	\$ 1,391,315
FRS	970,777
DARS	27,817
RVERS	1,213
	<u>\$ 2,391,122</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Year ending					
December 31:	PERS	FRS	DARS	RVERS	Total
2023	(1,555,455)	660,187	222,458	2,550	(670,260)
2024	(3,093,880)	595,304	158,842	4,174	(2,335,560)
2025	(2,060,840)	378,426	140,070	1,977	(1,540,367)
2026	(829,940)	1,848,047	212,174	10,827	1,241,108
2027	-	42,691	(897)	-	41,794
2028	-	(54,767)	-	-	(54,767)
Total	<u>\$ (7,540,115)</u>	<u>\$ 3,469,888</u>	<u>\$ 732,647</u>	<u>\$ 19,528</u>	<u>\$ (3,318,052)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022 are as follows:

	FRS	PERS
Valuation Date	June 30, 2022	December 31, 2021
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years	4 years
Investment Rate of Return	6.90% per annum (net of investment expenses, including inflation)	6.40%, net of investment expense, including inflation
Inflation Rate	2.500% per annum	2.300% per annum
Salary Increases	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases.	4.75% for Plan A and 4.25% for Plan B
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	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.
Mortality	For active members, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees. For annuitants and beneficiaries, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees. For disabled retirees, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Employees. In all cases the base table was multiplied by 105% for males and 115% for females, each with full generational projection using the appropriate MP-2019 scale.	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	RVERS	DARS
Valuation Date	June 30, 2022	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	5 years	5 years
Investment Rate of Return	6.25%, net of investment expense.	6.10%, net of investment expense.
Inflation Rate	2.30% per annum	2.20% per annum.
Salary Increases	5.25%	5.00% (2.20% Inflation, 2.80% Merit).
Cost of Living Adjustments	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.	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.
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for female each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Disabled Annuitants.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP 2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries each with full generational projection using the MP 2019 scale. Pub 2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP 2019 scale.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The following table lists the methods used by each of the pension plans in determining the long term rate of return on pension plan investments:

FRS	PERS
<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 2.50% for the year ended June 30, 2022.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.</p>
RVERS	DARS
<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 8.75% for the year ended June 30, 2022.</p>	<p>The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 7.69% for the year ended June 30, 2022.</p>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Best estimates of the arithmetic real rates of return for each major asset class included in the PERS' target asset allocation as of December 31, 2021 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	2%	0.11%
Totals	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

Best estimates of the arithmetic real rates of return for each major asset class included in each of the pension plans' target asset allocations as of June 30, 2022 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
Domestic equities	27.50%	37.50%	57.11%	5.64%	2.81%	10.57%
International equities	28.50%	20.00%	-	5.89%	1.70%	-
Domestic fixed income	21.00%	12.50%	30.19%	0.84%	0.31%	2.95%
International fixed income	5.00%	10.00%	-	2.99%	0.35%	-
Alternative investments	9.00%	10.00%	12.67%	8.99%	0.63%	6.00%
Real estate	9.00%	10.00%	-	4.57%	0.45%	-
Cash	-	-	0.03%	-	-	-
Total	100.00%	100.00%	100.00%	28.92%	6.25%	19.52%
Inflation					2.50%	2.68%
Expected Arithmetic Nominal Return					8.75%	7.69%

Discount Rate

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate used to measure the total pension liability for PERS was 6.40% for the year ended December 31, 2021. The discount rate used to measure the total pension liability for FRS was 6.90%, for DARS was 6.10% and RVERS was 6.25% for the year ended June 30, 2022.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Sensitivity of the Proportionate Share of the NPL and NPA to Changes in the Discount Rate.

The following presents the Parish’s proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the Parish’s proportionate share of the Net Pension Liability (Asset) 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:

	<u>1.0%</u> <u>Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1.0%</u> <u>Increase</u>
FRS			
Discount rate	5.90%	6.90%	7.90%
Parish’s proportionate share of NPL	\$ 21,740,610	\$ 14,695,669	\$ 8,819,689
PERS			
Discount rate	5.40%	6.40%	7.40%
Parish’s proportionate share of NPL(NPA)	\$ 1,509,057	\$ (8,464,499)	\$ (16,819,180)
RVERS			
Discount rate	5.25%	6.25%	7.25%
Parish’s proportionate share of NPL	\$ 89,152	\$ 55,143	\$ 26,215
DARS			
Discount rate	5.10%	6.10%	7.10%
Parish’s proportionate share of NPL	\$ 2,090,181	\$ 1,246,314	\$ 538,476

Support of Non-employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Parish recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

During the year ended December 31, 2022, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

FRS	\$ 593,255
PERS	148,649
RVERS	7,209
DARS	119,734
	<u>\$ 868,847</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Pension Plan Fiduciary Net Position

FRS, PERS, RVERS, and DARS issue publicly available financial reports that include financial statements and required supplementary information for the systems. Detailed information about each system’s fiduciary net position is available in these separately issued financial reports. These reports may be obtained by visiting the Louisiana Legislative Auditor’s website at www.la.gov and searching under the Reports section.

Payables to the Pension Plan

At December 31, 2022, the Parish had no payables to the pension plans for the December 2022 employee and employer legally required contributions. Outstanding balances will be applied to the Parish’s required monthly contribution. The amounts due are included in liabilities under the amounts reported as salaries and payroll deductions payable.

NOTE 11 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The St. Bernard Parish (the Parish) provides certain continuing health care and life insurance benefits for its retired employees. The St. Bernard Parish’s OPEB Plan (the 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).

Benefits Provided – Medical benefits are provided to employees upon actual retirement. The retirement eligibility (D.R.O.P. entry) provisions (other than firefighters) are as follows for employees hired prior to January 1, 2007: 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 (other than firefighters), the 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. The retirement eligibility (D.R.O.P. entry) provisions for firefighters are as follows: age 55 and 12 years of service; age 50 and 20 years of service; 25 years of service at any age.

Life insurance coverage is available to retirees by election and based on a blended rate (active and retired).

Employees covered by benefit terms – At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	206
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	397
	603

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

**NOTE 11 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Total OPEB Liability

The Parish’s total OPEB liability of \$25,174,106 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.06% annually (Beginning of Year to Determine ADC) 3.72%, annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2014 Table

The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$ 35,363,589
Changes for the year:	
Service cost	552,530
Interest	718,795
Differences between expected and actual experience	(3,884,150)
Changes in assumptions	(6,527,844)
Benefit payments and net transfers	(1,048,814)
Net changes	<u>(10,189,483)</u>
Balance at December 31, 2022	<u><u>\$ 25,174,106</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

**NOTE 11 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.72%) or 1-percentage-point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$ 30,424,248	\$ 25,174,106	\$ 21,121,672

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.50%)	Current Trend (5.50%)	1.0% Increase (6.50%)
Total OPEB liability	\$ 21,631,427	\$ 25,174,106	\$ 29,805,523

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

For the year ended December 31, 2022, the Parish recognized OPEB expense of \$814,682. At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,006,744	\$ (5,009,325)
Changes in assumptions	5,625,996	(7,102,979)
Total	<u>\$ 6,632,740</u>	<u>\$ (12,112,304)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

**NOTE 11 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(CONTINUED)**

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending December 31:</u>	
2023	\$ (1,212,277)
2024	(1,212,277)
2025	(1,110,575)
2026	(1,353,772)
2027	(1,353,772)
thereafter	763,109

NOTE 12 – SELF-INSURANCE/RISK MANAGEMENT

The Parish Government is exposed to various risks of loss related to general liability, auto liability, workers' compensation, unemployment compensation, property, and group health benefits. Various suits and claims arising from personal injury and property damage, some for substantial amounts, are pending against the Parish Government, its insurers and others. In accordance with the in Governmental Accounting Standards Board Codification Section C50 - Claims and Judgments, the Parish Government's Internal Service Fund and the Division have provided for, in their financial statements, estimated losses from the aforementioned pending suits and claims based on the estimated ultimate cost of settling the claims, considering the effects of inflation, recent claim settlement trends and other social and economic factors, including the effects of specific incremental claim adjustment expense, salvage and subrogation. The Parish Government believes the ultimate settlement cost will not materially exceed the amounts provided for the claims.

The following table represents the amounts recorded in the financial statements as of and for the year ended December 31, 2022.

	Balance 12/31/2021	New Claims and Changes in Estimates	Benefits/ Losses Paid	Balance 12/31/2022
<u>Governmental Activities:</u>				
Automobile/General Liability	\$ 1,564,640	\$ 1,069,859	\$ (327,043)	\$ 2,307,456
Workers Compensation	808,514	3,442,308	(2,265,180)	1,985,642
Total Governmental Activities	\$ 2,373,154	\$ 4,512,167	\$ (2,592,223)	\$ 4,293,098
<u>Business-type Activities:</u>				
Automobile/General Liability	\$ 290,488	\$ (144,686)	\$ -	\$ 145,802
Workers Compensation	1,615	144,835	(26,262)	120,188
Total Business-type Activities	\$ 292,103	\$ 149	\$ (26,262)	\$ 265,990

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 13 – CRIMINAL COURT FUND

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 require that one-half of any surplus remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish’s General Fund. However, there was no surplus for the year ended December 31, 2022.

NOTE 14 – COMMITMENTS AND CONTINGENCIES

Grant Programs

The Parish participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the Uniform Guidance. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. Parish management believes that the amount of disallowances, if any, which may arise from future audits, will not be material to its financial position.

In August and September 2005, the Parish suffered significant damage from Hurricanes Katrina and Rita. The Parish recovered damages from Katrina and Rita from the Federal Emergency Management Agency (FEMA). The audits of these funds and claims recovered from FEMA are still subject to final audit and close out of the respective projects. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Parish. These amounts are uncertain as of the report date and therefore no amounts are recorded in the financial statements.

Construction Contracts in Progress

The Parish had several construction contracts in progress during the year ended December 31, 2022.

	Governmental Activities	Business-type Activities
Total amount of contracts	\$ 74,062,295	\$ 51,556,241
Completed as of December 31, 2022	(36,711,995)	(33,634,531)
Outstanding contracts	\$ 37,350,300	\$ 17,921,710

NOTE 15 – LITIGATION

The Parish and Water and Sewer Division are named as defendants in a number of lawsuits arising principally from claims related to personal injury, negligence, wrongful demolition of property, and property damage. As discussed in Note 12, the Parish and Water and Sewer Division are primarily self-insured with respect to claims of these types. The Parish's insurance department and its attorneys have reviewed these claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish and to arrive at an estimate, if possible, of the amount or range of potential loss to the Parish.

As a result of such a review, loss contingencies, which could be reasonably estimated, have been categorized as "probable", "reasonably possible", and "remote", as defined in Governmental Accounting Standards Board Codification Section C50 - Claims and Judgments. Loss contingencies for the Parish amounting to \$4,293,098 categorized as "probable" have been accrued in the Self-Insurance Internal Service Fund. Loss contingencies for the Water and Sewer Division for "probable" cases amounting to \$265,990 have been accrued in the Water and Sewer Internal Service Fund. The Parish is subject to several other lawsuits arising in the normal course of business which are adequately covered by insurance where a range of loss cannot be reasonably determined. These "reasonably possible" loss contingencies are not reflected in these financial statements.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 15 – LITIGATION (CONTINUED)

The Parish had been named as defendant in three lawsuits alleging damage to properties (primarily removing mud, clay etc. from the properties) adjoining levees following Hurricane Katrina in 2005 for use in rebuilding levees. Two of the three lawsuits were resolved without the Parish paying any funds as a result of the Parish filing suits in the U.S. Court of Claims against the Corps and the Corps ultimately bore all costs. The Parish has filed a lawsuit in the U.S. Court of Claims for the last of the three lawsuits, seeking an order requiring the U.S. Army Corp of Engineers to pay all amounts that are owed to property owners, which was the result in the previous two cases. That suit is pending and the Parish and the Parish's attorney believe that this lawsuit will result in the Corps also bearing all costs and liability.

NOTE 16 – DEFICIT FUND BALANCES

The following funds have deficit fund balances at December 31, 2022.

<u>Fund Description</u>	<u>Fund Balance (Deficit)</u>
Disaster Recovery Fund	\$ (5,316,666)
Urban Mass Transportation	(236,843)
CDBG Disaster Fund	(747,844)
Federal and State Grants	(798,401)
Hurricane Reconstruction	(517,570)
Urban System Roadway	(737,550)
Events Facilities	(482,853)
Self-Insurance Fund	(1,908,506)

At December 31, 2022, the Disaster Recovery Fund (FEMA), Urban Mass Transportation Fund, CDBG Disaster Fund, Federal and State Grant Fund, Hurricane Reconstruction Fund, Urban System Roadway Fund, Events Facilities Fund, and Self-Insurance Fund had deficit fund balances. The deficit fund balances result primarily from expenditures incurred for which the related revenue is deferred at December 31, 2022. The deficit fund balances described above will be funded through future revenues of the Parish or through the release of deferred revenues.

NOTE 17 – TAX ABATEMENT

The St. Bernard Parish Assessor (the “Assessor”) negotiates property tax abatement agreements on the Parish’s behalf on an individual basis. Each agreement was negotiated for a variety of economic development purposes, including business relocation, retention, and expansion. The Assessor has tax abatement agreements with four entities as of December 31, 2022:

Four oil and gas companies, through an agreement negotiated with the Industrial Tax Exemption program, have property assessed at \$44,483,885 with exempt property taxes of \$6,276,679. Of the \$6,276,679 in exempt taxes, the Parish’s portion of these taxes for the year ended December 31, 2022 was \$4,025,792. The Industrial Tax Exemption program may be granted to manufacturers located within the Parish. The Industrial Tax Exemption program abates, for up to ten years, local property taxes on a manufacturer’s new investment and annual capitalized additions related to the manufacturing sale. The Assessor has not made any commitments as part of the agreements other than to reduce taxes. The Parish is not subject to any tax abatement agreements entered into by other governmental entities other than the Assessor.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

NOTE 18 – SHORT-TERM DEBT

On July 14, 2021, the Parish issued Limited Certificates of Indebtedness totaling \$4,000,000, of which \$1,500,000 was drawn down for the purpose of advance funding in anticipation of the collection of parish wide ad valorem tax revenues. The certificates bear interest at 2.73% and mature on March 1, 2022. In February 2022, the balance of \$1,500,000 was paid in full, thus, at December 31, 2022, the certificates had a balance of \$0.

On November 16, 2021, the Parish issued Hurricane Recovery Revenue Bonds, Series 2021, not to exceed \$20,000,000, of which a total of \$5,017,519 has been drawn down for the purpose of paying costs associated with debris removal, debris monitoring services, sewer maintenance, and repairs to the River Bend oxidation pond. The revenue bonds bear interest at 3.17% and mature on November 30, 2031. During the year ended December 31, 2022, the Parish paid the bonds in full. Therefore, as of December 31, 2022, the bonds had a balance of \$0.

	January 1, 2022	Additions	Deletions	December 31, 2022
<u>Governmental Activities:</u>				
2022 Limited Certificates of Indebtedness	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -
2021 Hurricane Recovery	1,090,615	3,926,904	(5,017,519)	-
	\$ 2,590,615	\$ 3,926,904	\$ (6,517,519)	\$ -

NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS

Financial reporting standards require footnote disclosure on discretely presented component units considering both the unit's significance relative to the total discretely presented component units and the nature and significance of the unit's relationship to the primary government (the Parish). As such, the following disclosures are presented.

A. Cash, Cash Equivalents, and Investments

The discretely presented component units are required to invest idle funds within the same state statute as the primary government. Component unit deposits at their respective year ends are categorized below:

	Demand Deposits	Demand Deposits Restricted	Total
St. Bernard Library	\$ 4,431,332	\$ -	\$ 4,431,332
St. Bernard Home Mortgage Authority	108,304	-	108,304
Total Cash and Cash Equivalents	\$ 4,539,636	\$ -	\$ 4,539,636

At year end the Component Units' deposits were not exposed to any custodial credit risk. The Authority's deposit policy for custodial credit risk conforms to state law. At December 31, 2022, cash balances were covered entirely by federal deposit insurance.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2022

**NOTE 19 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS
(CONTINUED)**

The Library’s investments in United States Treasury are not exposed to custodial credit risk because the principal and interest are fully guaranteed by the government of the United States.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1</u>	<u>1 – 5</u>	<u>5 or more</u>
U.S. Treasury Securities	<u>\$ 12,726,845</u>	<u>\$ 12,726,845</u>	<u>\$ -</u>	<u>\$ -</u>

B. Capital Assets

A summary of changes in capital assets for the Parish’s component units are as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Non-depreciable capital assets:				
Land	\$ 1,084,398	\$ -	\$ -	\$ 1,084,398
CIP	<u>1,520,941</u>	<u>17,180</u>	<u>-</u>	<u>1,538,121</u>
Total Non-depreciable capital assets	2,605,339	17,180	-	2,622,519
Depreciable capital assets:				
Building	262,910	-	-	262,910
Furniture and equipment	1,805,803	251	-	1,806,054
Library collections	<u>3,977,409</u>	<u>32,011</u>	<u>(478,805)</u>	<u>3,530,615</u>
Total acquisition costs	6,046,122	32,262	(478,805)	5,599,579
Less: accumulated depreciation	<u>(5,897,487)</u>	<u>(62,472)</u>	<u>478,805</u>	<u>(5,481,154)</u>
Capital assets, net	<u>\$ 2,753,974</u>	<u>\$ (13,030)</u>	<u>\$ -</u>	<u>\$ 2,740,944</u>

**REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS**

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the year ended December 31, 2022

Measurement Period	St. Bernard's Proportion of the Net Pension Liability (asset)	St. Bernard's Proportionate Share of the Net Pension Liability (asset)	St. Bernard's Covered-Payroll	St. Bernard's Proportionate Share of the Net pension Liability (asset) as a Percentage of its Covered-Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
For the Year Ended June 30:					
<i>Firefighters' Retirement System:</i>					
2022	2.084110%	\$ 14,695,669	\$ 5,375,223	273.40%	74.68%
2021	2.104006%	7,456,286	5,469,039	136.34%	86.78%
2020	2.112789%	14,644,901	5,162,008	283.71%	72.61%
2019	2.062073%	12,912,516	4,957,309	260.47%	73.96%
2018	2.124768%	12,221,831	5,057,478	241.66%	74.76%
2017	2.256474%	12,848,937	5,033,035	255.29%	73.55%
2016	2.164377%	16,182,046	5,576,007	290.21%	68.16%
2015	2.303785%	13,572,038	5,343,468	253.99%	72.45%
2014	2.550226%	11,348,285	5,252,694	216.04%	76.02%
<i>Registrar of Voters Employees' Retirement System:</i>					
2022	0.224888%	55,143	32,184	171.34%	89.44%
2021	0.214833%	6,815	33,422	20.39%	97.68%
2020	0.237567%	51,179	32,184	159.02%	83.32%
2019	0.234311%	43,817	32,184	136.15%	84.83%
2018	0.231955%	54,751	29,708	184.30%	80.57%
2017	0.234926%	51,569	32,174	160.28%	80.51%
2016	0.234222%	66,461	32,174	206.57%	73.68%
2015	0.235990%	57,795	32,011	180.55%	76.80%
2014	0.142920%	33,043	33,359	99.05%	77.68%
<i>District Attorney's Retirement System:</i>					
2022	1.156981%	1,246,314	748,661	166.47%	91.61%
2021	1.088138%	193,724	661,147	29.30%	96.79%
2020	1.008340%	798,880	625,538	127.71%	84.86%
2019	0.999501%	321,543	587,694	54.71%	93.13%
2018	0.885494%	284,945	550,550	51.76%	92.92%
2017	0.834054%	224,963	506,853	44.38%	93.57%
2016	0.676158%	129,422	395,668	32.71%	95.09%
2015	0.618792%	33,331	316,501	10.53%	98.56%
2014	0.520183%	10,374	258,077	4.02%	99.45%
For the Year Ended December 31:					
<i>Parochial Employees' Retirement System:</i>					
2021	1.900376%	(8,951,596)	12,056,457	-74.25%	110.00%
2020	1.868775%	(3,276,736)	11,859,331	-27.63%	104.00%
2019	1.888828%	88,916	11,513,485	0.77%	99.89%
2018	1.968266%	8,735,871	11,701,135	74.66%	88.86%
2017	1.907230%	(1,415,635)	11,357,930	-12.46%	101.98%
2016	1.957516%	4,031,530	11,174,575	36.08%	94.15%
2015	1.983008%	5,219,847	10,999,376	47.46%	92.23%
2014	1.932327%	528,314	10,253,649	5.16%	99.15%
2013	1.952921%	138,782	9,808,904	1.41%	99.80%

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

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S CONTRIBUTIONS
TO THE RETIREMENT SYSTEMS
For the year ended December 31, 2022

Year Ended December 31:	(a) Statutorily Required Contribution	(b) Contribution in Relation to Statutorily Required Contribution	(a-b) Contribution Deficiency (Excess)	Agency's Covered- Payroll	Contributions as a Percentage of Covered- Payroll
<i>Firefighters' Retirement System:</i>					
2022	\$ 1,815,387	\$ 1,815,387	\$ -	\$ 5,422,148	33.48%
2021	1,770,442	1,770,442	-	5,362,375	33.02%
2020	1,644,187	1,644,187	-	5,469,039	30.06%
2019	1,400,210	1,400,210	-	5,162,008	27.13%
2018	1,313,621	1,313,621	-	4,957,309	26.50%
2017	1,326,433	1,326,433	-	4,927,629	26.92%
2016	1,433,895	1,433,895	-	5,453,732	26.29%
2015	1,519,450	1,519,450	-	5,469,568	27.78%
2014	1,563,013	1,563,013	-	5,281,367	29.59%
<i>Registrar of Voters Employees' Retirement System:</i>					
2022	5,793	5,793	-	32,184	18.00%
2021	5,791	5,791	-	32,184	17.99%
2020	6,016	6,016	-	33,422	18.00%
2019	5,632	5,632	-	32,184	17.50%
2018	5,471	5,471	-	32,184	17.00%
2017	5,532	5,532	-	29,703	18.62%
2016	6,837	6,837	-	32,174	21.25%
2015	7,521	7,521	-	32,174	23.38%
2014	7,610	7,610	-	31,382	24.25%
<i>District Attorney's Retirement System:</i>					
2022	66,017	66,017	-	694,918	9.50%
2021	51,897	51,897	-	745,338	6.96%
2020	26,446	26,446	-	661,147	4.00%
2019	15,945	15,945	-	610,193	2.61%
2018	3,499	3,499	-	557,046	0.63%
2017	-	-	-	541,094	0.00%
2016	7,672	7,672	-	458,398	1.67%
2015	18,530	18,530	-	352,980	5.25%
2014	22,486	22,486	-	270,121	8.32%
<i>Parochial Employees' Retirement System:</i>					
2022	1,391,315	1,391,315	-	12,098,372	11.50%
2021	1,476,915	1,476,915	-	12,056,457	12.25%
2020	1,452,767	1,452,767	-	11,859,331	12.25%
2019	1,265,176	1,265,176	-	11,513,485	10.99%
2018	1,334,142	1,334,142	-	11,701,135	11.40%
2017	1,419,746	1,419,746	-	11,357,930	12.50%
2016	1,452,695	1,452,695	-	11,174,575	13.00%
2015	1,589,308	1,589,308	-	10,999,376	14.45%
2014	1,637,704	1,637,704	-	10,235,649	16.80%

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

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –
PENSION PLAN SCHEDULES
For the Year Ended December 31, 2022

NOTE A – PENSION PLAN SCHEDULES

Change of Benefit Terms Include:

No changes to any of the four plans.

Change of Assumptions Include:

For Firefighters' Retirement System for the valuation year ended June 30, 2022, there were no changes. For the valuation year ended June 30, 2021, the investment rate of return decreased from 7.00% to 6.90%. For the valuation year ended June 30, 2020, the investment rate of return decreased from 7.15% to 7.00%. For the valuation year ended June 30, 2019, the investment rate of return decreased from 7.30% to 7.15%, the inflation rate decreased from 2.70% to 2.50%, and salary increased from 15.0% in the first two years of service to 4.75% after 25 years to 14.75% in the first two years of service to 4.50% with 25 or more years of service. For the valuation year ended June 30, 2018, the investment rate of return decreased from 7.40% to 7.30% and the inflation rate decreased from 2.775% to 2.700%. For the valuation year ended June 30, 2017, the investment rate of return decreased from 7.50% to 7.40% and the inflation rate decreased from 2.875% to 2.775%. For the valuation year ended June 30, 2015, the inflation rate decreased from 3% to 2.875%.

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2021, there were no changes. For the valuation year ended December 31, 2020, the investment rate of return decreased from 6.50% to 6.40%, and the inflation rate decreased from 2.40% to 2.30%. For the valuation year ended December 31, 2018, the investment rate of return decreased from 7.00% to 6.50%, the inflation rate decreased from 2.50% to 2.40% and salary increases decreased from 5.25% to 4.75%. For the valuation year ended December 31, 2017, the investment rate of return decreased from 7.00% to 6.75%. For the valuation year ended December 31, 2016, the investment rate of return decreased from 7.25% to 6.75%. For the valuation year ended December 31, 2015, the investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50%

For Registrar of Voters Employees' Retirement System for the valuation year ended June 30, 2022, there were no changes. For the valuation year ended June 30, 2021, the investment rate of return decreased from 6.40% to 6.25%. For the valuation year ended June 30, 2020, the investment rate of return decreased from 6.50% to 6.40% and the inflation rate decreased from 2.40% to 2.30%. For Registrar of Voters Employees' Retirement System for the valuation year ended June 30, 2018, the investment rate of return decreased from 6.75% to 6.50% and the inflation rate decreased from 2.50% to 2.40%. For the valuation year ended June 30, 2017, the investment rate of return decreased from 7.00% to 6.75%. The expected remaining service lives were increased from 4 years to 5 years for the year ended June 30, 2015.

For District Attorneys' Retirement System for the valuation year ended June 30, 2022, there were no changes. For the valuation year ended June 30, 2021, the expected remaining service lives were decreased from 6 years to 5 years and the investment rate of return decreased from 6.25% to 6.10%, and the inflation rate decreased from 2.30% to 2.20%. For the valuation year ended June 30, 2018, the expected remaining service lives were decreased from 7 years to 6 years and the investment rate of return decreased from 6.75% to 6.50%. For valuation year ended June 30, 2017, the investment rate of return was decreased from 7.00% to 6.75%. The expected remaining service lives were increased from 6 years to 7 years for the year ended June 30, 2016.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S CHANGES IN TOTAL
OPEB LIABILITY AND RELATED RATIOS
For the year ended December 31, 2022

Total OPEB Liability	2018	2019	2020	2021	2022
Service cost	\$ 553,933	\$ 471,987	\$ 468,731	\$ 563,921	\$ 552,530
Interest	987,361	1,050,786	916,653	706,306	718,795
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(600,842)	752,199	(3,555,104)	880,123	(3,884,150)
Changes of assumptions	(2,851,044)	6,609,185	3,046,593	335,859	(6,527,844)
Benefit payments	(1,156,059)	(1,169,639)	(947,549)	(980,206)	(1,048,814)
Net change in total OPEB liability	(3,066,651)	7,714,518	(70,676)	1,506,003	(10,189,483)
Total OPEB liability – beginning	29,280,395	26,213,744	33,928,262	33,857,586	35,363,589
Total OPEB liability – ending	<u>\$ 26,213,744</u>	<u>\$ 33,928,262</u>	<u>\$ 33,857,586</u>	<u>\$ 35,363,589</u>	<u>\$ 25,174,106</u>
 Covered-employee payroll	 \$ 15,486,007	 \$ 16,105,520	 \$ 15,239,831	 \$ 15,849,424	 \$ 17,586,789
 Total OPEB liability as a percentage of covered-employee payroll	 169.27%	 210.66%	 222.17%	 223.12%	 143.14%

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –
CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
For the Year Ended December 31, 2022

NOTE A – OPEB LIABILITY SCHEDULE

Change of Benefit Terms Include:

There were no changes of benefit terms for the year ended December 31, 2022 and 2021.

Change of Assumptions Include:

Changes in the discount rates used in each year are as follows:

2022	3.72%
2021	2.06%
2020	2.12%
2019	2.74%
2018	4.10%

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,163,951	\$ 1,140,726	\$ 1,140,726	\$ -
Sales and use taxes	13,000,000	19,578,364	19,578,364	-
Other	842,000	1,264,963	363,743	(901,220)
Licenses and permits	1,895,500	2,057,872	2,057,880	8
Intergovernmental:				
Federal funds	14,695,421	1,687,987	1,688,000	13
State revenue sharing (unrestricted)	16,725	11,976	11,976	-
Other state funding	1,000	1,557	1,557	-
Charges for services	697,500	1,790,727	1,554,301	(236,426)
Fines and forfeitures	79,000	161,433	161,434	1
Use of money and property	2,000	77,358	61,217	(16,141)
Other revenues	1,923,470	905,822	2,056,278	1,150,456
Total revenues	<u>34,316,567</u>	<u>28,678,785</u>	<u>28,675,476</u>	<u>(3,309)</u>
EXPENDITURES				
Current				
General government:				
Judicial				
34th judicial court	3,431,800	3,738,723	3,721,705	17,018
Other general government				
Parish council	1,187,382	808,159	-	808,159
Cable station	175,890	156,706	-	156,706
JPs and constables	319,900	307,639	17,023	290,616
Office of motor vehicles	59,050	59,783	-	59,783
Registrar of voters	71,860	70,237	-	70,237
Administration	1,882,945	1,443,877	6,691,032	(5,247,155)
Security	176,191	154,121	-	154,121
Purchasing	144,217	139,212	-	139,212
Public hearing officer	27,000	37,528	-	37,528
Information technology	492,084	496,652	-	496,652
Finance	1,241,491	1,215,277	-	1,215,277
Personnel department	456,580	409,453	-	409,453
Physical plant and maintenance	950,759	1,030,400	-	1,030,400
LA Department of Veteran Affairs	14,014	-	-	-
Economic development	150,000	150,000	-	150,000
Sales tax	1,040,000	1,685,474	1,685,474	-
Civic center	107,959	137,049	137,051	(2)
Community development	2,245,049	1,614,151	1,614,161	(10)
Public safety				
Jail	1,634,668	2,018,040	2,018,042	(2)
Health and welfare				
Coroner	334,442	277,510	277,513	(3)
Animal control	504,358	488,805	-	488,805
Capital outlay				
34th judicial court	-	32,000	32,000	-
Administration	-	40,000	40,000	-
Information technology	12,000	5,720	5,720	-
Jail	45,000	45,651	45,651	-
Physical plant and maintenance	-	23,773	23,773	-
Community development	10,025,000	333,521	333,523	(2)
Total expenditures	<u>26,729,639</u>	<u>16,919,461</u>	<u>16,642,668</u>	<u>276,793</u>
Excess (Deficiency) of Revenues Over Expenditures	7,586,928	11,759,324	12,032,808	273,484

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (CONTINUED)
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance settlements	-	-	3,344	3,344
Transfer in	70,473	70,473	70,475	2
Transfer out	(4,646,659)	(7,041,086)	(7,041,094)	(8)
Total other financing sources (uses)	<u>(4,576,186)</u>	<u>(6,970,613)</u>	<u>(6,967,275)</u>	<u>3,338</u>
Changes in fund balance	<u>3,010,742</u>	<u>4,788,711</u>	<u>5,065,533</u>	<u>276,822</u>
Fund balance - beginning of year	19,663,411	24,727,304	24,727,304	-
Fund balance - end of year	<u>\$ 22,674,153</u>	<u>\$ 29,516,015</u>	<u>\$ 29,792,837</u>	<u>\$ 276,822</u>

The notes to required supplemental information are an integral part of this schedule.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
DISASTER RECOVERY FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal funds	\$ 3,930,500	\$ 7,064,110	\$ 7,064,118	\$ 8
Total revenues	<u>3,930,500</u>	<u>7,064,110</u>	<u>7,064,118</u>	<u>8</u>
EXPENDITURES				
Current				
General government:				
Other general government				
Katrina	-	3,143,882	3,143,097	785
Gustav	-	1,197	1,195	2
Ike	-	289	289	-
Capital outlay				
Katrina	3,918,000	472,546	473,527	(981)
Total expenditures	<u>3,918,000</u>	<u>3,617,914</u>	<u>3,618,108</u>	<u>(194)</u>
Excess of Revenues Over Expenditures	12,500	3,446,196	3,446,010	(186)
OTHER FINANCING SOURCES (USES)				
Transfer out	(512,500)	(512,500)	(512,500)	-
Total other financing sources (uses)	<u>(512,500)</u>	<u>(512,500)</u>	<u>(512,500)</u>	<u>-</u>
Changes in fund balance	(500,000)	2,933,696	2,933,510	(186)
Fund balance (deficit) - beginning of year	<u>(8,250,176)</u>	<u>(8,250,176)</u>	<u>(8,250,176)</u>	<u>-</u>
Fund balance (deficit) - end of year	<u><u>\$ (8,750,176)</u></u>	<u><u>\$ (5,316,480)</u></u>	<u><u>\$ (5,316,666)</u></u>	<u><u>\$ (186)</u></u>

The notes to required supplemental information are an integral part of this schedule.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
CONSOLIDATED FIRE PROTECTION DISTRICT NO. 1-2
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 11,636,346	\$ 10,556,130	\$ 11,339,710	\$ 783,580
Other	-	-	17,518	17,518
Licenses and permits	15,000	15,585	15,585	-
Intergovernmental:				
Federal funds	262,500	58,394	58,396	2
State revenue sharing (unrestricted)	17,091	12,235	12,235	-
Other state funding	187,000	323,674	323,674	-
Charges for services	2,232,000	3,323,324	3,323,326	2
Use of money and property	-	50,318	32,801	(17,517)
Other revenues	192,000	172,753	166,163	(6,590)
Total revenues	<u>14,541,937</u>	<u>14,512,413</u>	<u>15,289,408</u>	<u>776,995</u>
EXPENDITURES				
Current				
Public safety	14,034,611	11,095,727	11,094,835	892
Capital outlay	50,000	97,122	97,122	-
Total expenditures	<u>14,084,611</u>	<u>11,192,849</u>	<u>11,191,957</u>	<u>892</u>
Excess of Revenues Over Expenditures	457,326	3,319,564	4,097,451	777,887
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance settlement	-	-	6,595	6,595
Transfer in	-	1,895	1,895	-
Transfer out	(607,326)	(609,338)	(609,340)	(2)
Total other financing sources (uses)	<u>(607,326)</u>	<u>(607,443)</u>	<u>(600,850)</u>	<u>6,593</u>
Changes in fund balance	(150,000)	2,712,121	3,496,601	784,480
Fund balance - beginning of year	5,656,258	5,656,258	5,656,258	-
Fund balance - end of year	<u>\$ 5,506,258</u>	<u>\$ 8,368,379</u>	<u>\$ 9,152,859</u>	<u>\$ 784,480</u>

The notes to required supplemental information are an integral part of this schedule.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –
BUDGETARY COMPARISON
December 31, 2022

NOTE A – BUDGETARY BASIS OF ACCOUNTING

Budgets for the General Fund and each major Special Revenue Fund are adopted on the modified accrual basis of accounting. Therefore, GAAP serves as the budgetary basis of accounting.

NOTE B –LEGAL LEVEL OF BUDGETARY CONTROL

Budgets are presented at the lowest level at which the Parish’s management may not reallocate resources without special approval. For further details, the 2022 Adopted Budget is viewable on the Parish’s website.

OTHER SUPPLEMENTARY INFORMATION

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
December 31, 2022

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

Criminal Court Fund – This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950. Fines and forfeitures imposed by the District Court and District Attorney’s conviction fees in criminal cases are transferred to the Parish treasurer and deposited into a special “Criminal Court Fund” account. These funds are used for expenses of the criminal court of the Parish Government. Expenditures are made from this fund on motion of the District Attorney and approval by the District Judges.

Council on Aging Fund – This fund is used to account for the receipt and disbursement of a one-mill property tax levy for the maintenance and operation of the Senior Citizens Center.

Recreation Fund – This fund is used to account for the maintenance and operations of the recreation facilities within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Public Works Fund – This fund is used to account for the operations and maintenance of all parish infrastructure (roads, bridges, rights of way, neutral grounds, including ditches and drainage, and operation of the mosquito control program). Revenues of this fund are substantially derived from the Parish Transportation Fund, Parish Road Royalty Fund, and a Parish ad valorem tax.

Canals and Drainage Fund – This fund is used to account for the activities of the levee, canals and drainage systems within the Parish. These activities were transferred from the Lake Borgne Basin Levee District in 2021. Revenues are derived from ad valorem taxes.

Road Lighting District No. 1 Fund – This fund is used to account for the maintenance of the lighting facilities of the roads, alleys, and public places within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Workforce Investment Act Fund – This fund, formerly known as the Jobs Training Partnership Act Fund (JTPA), is used to account for the collection and payment of Jobs Training Partnership Act funds and Workforce Investment Act funds on behalf of other agencies, governing bodies, and/or other funds.

Health Fund – This fund is used to account for the activities that contribute to the health monitoring services provided by the state health unit within the Parish. Revenues are derived from ad valorem taxes and state revenue sharing.

Communications Fund – This fund is used to account for the cost of the 911 Emergency Service number. Revenues are derived from a telephone tax.

Housing and Redevelopment Fund – This fund was established to administer St. Bernard Parish’s public housing assistance program.

Urban Mass Transportation Administration Fund – This fund is used to account for the operations of the public transit system. The system is partly funded by an operating grant received from the Federal Transit Authority.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
December 31, 2022**

SPECIAL REVENUE FUNDS (CONTINUED)

Garbage District #1 Fund – This fund is used to account for the Parish’s garbage collection and disposal system. These services are presently being contracted out to private firms. Revenues are derived from ad valorem taxes, state revenue sharing, and ½% dedicated sales tax for garbage collection.

Deputy Witness Fee Fund – This fund is used to account for the fees paid to deputies for court appearances. The fund is financed from court costs collected by the clerk of court and remitted to the Parish Government.

Assessor’s Fund – This fund was established under Louisiana Revised Statute 33:471, which requires the Parish shall provide and bear the expense of such offices, furniture and equipment as may be needed by the Assessor of the Parish. This expense shall be proportionately divided by all tax recipient bodies within the parish based on the proportion of ad valorem taxes received.

CDBG Disaster Fund – This special revenue fund is used to track Community Development Block Grant revenues and expenditures.

Federal & State Grants – This fund is used to account for the proceeds and expenditures associated with federal and state funds, along with the cost to administrator the grant.

Tree Fund – This fund was established by Ordinance SBPC #1993-08-17 to account for all fees and fines involving tree cutting and or trimming as well as any donations collected. The proceeds from this fund can only be used on planting new trees or for the beautification of St. Bernard Parish by recommendation of the Parks and Parkways Commission and final approval of the Council.

Hazard Mitigation Grant Program – This fund is used to account for the proceeds and expenditures associated with Hazard Mitigation Grant Program funds.

GOMESA – This fund is used to account for the revenue sharing and expenditures associated with the Gulf of Mexico Energy Security Act. The expenditures are to be restricted for coastal conservation, restoration, and hurricane protection.

DEBT SERVICE FUNDS

Debt service funds are used to account for the payment of interest and principal on all general obligation debt. They do not include debt issued by the Proprietary Funds.

2021 Sales Tax Fund – This fund is used to account for the proceeds and payment of bonds dated March 2021 to March 2032. The 2021 Sales Tax Bonds were used for the purpose of general fund capital outlay projects. The bonds are secured by sales tax revenue.

2012 Sales Tax Refunding Fund – This fund is used to accumulate monies for the payment of bonds dated July 17, 2012, which were issued in part to refund the 2003 Sales Tax Refunding Bonds and 2004 Sales Tax Bonds. The bonds are secured from the proceeds of three separate special one-half of 1 percent sales and use taxes effective July 13, 1965, July 15, 1969, and December 7, 1976.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
December 31, 2022**

DEBT SERVICE FUNDS (CONTINUED)

2014 Fire Sinking Fund – This fund is used to accumulate monies for the payment of the limited tax certificates of indebtedness, series 2014, dated March 18, 2014, which were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment.

CAPITAL PROJECT FUNDS

The capital projects funds account for all resources used for the acquisition and/or construction of capital facilities of the Parish, including those financed by special assessments. These funds do not include acquisitions and/or construction for Proprietary Funds.

Hurricane Reconstruction Fund – This fund is used to account for funds received through insurance settlements to reconstruct the Parish due to Hurricane Katrina.

Courthouse Capital Fund – This fund is used to account for and pay for the cost associated with improvements and maintenance to the Courthouse. The source of funding for the improvements will be transfers from the Criminal Court Fund.

Urban System Roadway Reconstruction Fund – This fund is used to account for the costs associated with roadway reconstruction in various areas of the Parish. The transfers from the general fund financed the reconstruction.

General Capital Projects Fund – This fund is used to track and pay for the costs of capital projects. The source of funding for the projects will be from federal and state grants and transfers from general fund, special revenue fund, or internal service operating fund.

Canals and Drainage Capital Projects Fund – This fund is used to track and pay for costs of capital projects related to the Canals and Drainage Department. The source of funding for the projects will be from the Canals and Drainage Fund.

Fire Capital Projects Fund – This fund is used to track and pay for costs of capital projects related to the Fire Department. The source of funding for the projects will be from the Consolidated Fire Protection District No. 1-2.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2022

Non-Major Special Revenue Funds

	Criminal Court	Council on Aging	Recreation	Public Works	Canals and Drainage	Road Lighting District No. 1	Workforce Investment Act	Health	Communications	Housing and Redevelopment
ASSETS										
Cash and cash equivalents	\$ 22,977	\$ 713	\$ 353,288	\$ 1,258,283	\$ 1,119,872	\$ 940,687	\$ 144,421	\$ 864,288	\$ 1,809,722	\$ 336,171
Investments - land held for sale	-	-	-	-	-	-	-	-	-	-
Receivables:										
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Property taxes	-	352,107	814,248	1,144,343	2,934,215	455,600	-	231,073	-	-
Cable franchise fees	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	13,893	509,139	-	7,824	-	3,942	-	74,728
Other	6,662	-	-	43,255	-	-	-	-	107,487	-
Due from other funds	-	-	64,289	323,565	-	-	-	-	-	-
Prepaid items	-	5,448	102,855	29,663	24,923	-	-	-	5,355	441,005
Inventory	-	-	2,249	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 29,639	\$ 358,268	\$ 1,350,822	\$ 3,308,248	\$ 4,079,010	\$ 1,404,111	\$ 144,421	\$ 1,099,303	\$ 1,922,564	\$ 851,904
LIABILITIES										
Accounts payable	\$ 22,619	\$ 12,110	\$ 136,949	\$ 204,016	\$ 244,086	\$ 691,969	\$ 50,025	\$ 144,810	\$ 8,090	\$ 35,699
Retainage payable	-	-	-	3,592	-	-	-	-	-	-
Salaries and payroll deductions payable	-	-	12,198	35,060	32,859	-	2,565	-	-	7,034
Due to other funds	-	-	406,690	1,520,205	-	362,716	50,000	-	-	655,285
Advance collections	-	-	-	-	-	-	-	-	-	-
Total liabilities	22,619	12,110	555,837	1,762,873	276,945	1,054,685	102,590	144,810	8,090	698,018
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues	-	6,993	41,280	440,121	58,275	16,988	-	8,532	-	-
Total deferred inflows of resources	-	6,993	41,280	440,121	58,275	16,988	-	8,532	-	-
FUND BALANCE										
Nonspendable:										
Prepaid items	-	5,448	102,855	29,663	24,923	-	-	-	5,355	441,005
Inventory	-	-	2,249	-	-	-	-	-	-	-
Restricted:										
Mortgage refunding	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	41,831	-	-	-
Council on aging	-	333,717	-	-	-	-	-	-	-	-
Road lighting	-	-	-	-	-	332,438	-	-	-	-
Health	-	-	-	-	-	-	-	945,961	-	-
Communication	-	-	-	-	-	-	-	-	1,909,119	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	648,601	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Court operations	7,020	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	1,075,591	3,718,867	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-	-	-
Committed:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned:										
Court operations	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Recovery	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(287,119)
Total fund balance	7,020	339,165	753,705	1,105,254	3,743,790	332,438	41,831	945,961	1,914,474	153,886
Total liabilities, deferred inflows and fund balance	\$ 29,639	\$ 358,268	\$ 1,350,822	\$ 3,308,248	\$ 4,079,010	\$ 1,404,111	\$ 144,421	\$ 1,099,303	\$ 1,922,564	\$ 851,904

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2022

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non- Major Special Revenue Funds
ASSETS										
Cash and cash equivalents	\$ 30,711	\$ 1,199,334	\$ 155,221	\$ 61,437	\$ -	\$ 503,364	\$ 48,105	\$ 2,797,453	\$ 8,073,613	\$ 19,719,660
Investments - land held for sale	-	-	-	-	-	-	-	-	-	-
Receivables:										
Sales and use taxes	-	1,296,030	-	-	-	-	-	-	-	1,296,030
Property taxes	-	1,144,343	-	-	-	-	-	-	-	7,075,929
Cable franchise fees	-	-	-	-	-	-	-	-	-	-
Intergovernmental	180,098	19,530	-	-	15,823	826,322	-	8,083	-	1,659,382
Other	-	1,512	1,515	98,661	-	-	-	-	-	259,092
Due from other funds	-	-	-	-	-	-	-	-	1,624,876	2,012,730
Prepaid items	3,868	2,273	-	600	-	-	-	-	-	615,990
Inventory	-	-	-	-	-	-	-	-	-	2,249
Other assets	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 214,677</u>	<u>\$ 3,663,022</u>	<u>\$ 156,736</u>	<u>\$ 160,698</u>	<u>\$ 15,823</u>	<u>\$ 1,329,686</u>	<u>\$ 48,105</u>	<u>\$ 2,805,536</u>	<u>\$ 9,698,489</u>	<u>\$ 32,641,062</u>
LIABILITIES										
Accounts payable	\$ 67,217	\$ 543,671	\$ -	\$ 2,109	\$ 60,496	\$ 728,699	\$ -	\$ 129,529	\$ 57,297	\$ 3,139,391
Retainage payable	-	-	-	-	43,492	104,233	-	45,110	-	196,427
Salaries and payroll deductions payable	5,278	15,428	-	-	-	5,147	-	-	-	115,569
Due to other funds	205,683	474,580	-	47,668	643,856	335,270	-	1,283,229	-	5,985,182
Advance collections	-	-	-	-	-	-	-	182,168	113,080	295,248
Total liabilities	<u>278,178</u>	<u>1,033,679</u>	<u>-</u>	<u>49,777</u>	<u>747,844</u>	<u>1,173,349</u>	<u>-</u>	<u>1,640,036</u>	<u>170,377</u>	<u>9,731,817</u>
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues	173,342	42,257	-	98,661	15,823	817,038	-	-	-	1,719,310
Total deferred inflows of resources	<u>173,342</u>	<u>42,257</u>	<u>-</u>	<u>98,661</u>	<u>15,823</u>	<u>817,038</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,719,310</u>
FUND BALANCE										
Nonspendable:										
Prepaid items	3,868	2,273	-	600	-	-	-	-	-	615,990
Inventory	-	-	-	-	-	-	-	-	-	2,249
Restricted:										
Mortgage refunding	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	-	1,165,500	9,528,112	10,735,443
Council on aging	-	-	-	-	-	-	-	-	-	333,717
Road lighting	-	-	-	-	-	-	-	-	-	332,438
Health	-	-	-	-	-	-	-	-	-	945,961
Communication	-	-	-	-	-	-	-	-	-	1,909,119
Sanitation	-	2,584,813	-	-	-	-	-	-	-	2,584,813
Culture and recreation	-	-	-	-	-	-	48,105	-	-	696,706
Public safety	-	-	-	-	-	-	-	-	-	-
Court operations	-	-	156,736	-	-	-	-	-	-	163,756
Capital outlay	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-	4,794,458
Assessor	-	-	-	11,660	-	-	-	-	-	11,660
Committed:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned:										
Court operations	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-
Recovery	-	-	-	-	-	-	-	-	-	-
Unassigned										
Total fund balance	<u>(240,711)</u>	<u>2,587,086</u>	<u>156,736</u>	<u>12,260</u>	<u>(747,844)</u>	<u>(660,701)</u>	<u>48,105</u>	<u>1,165,500</u>	<u>9,528,112</u>	<u>(1,936,375)</u>
Total fund balance	<u>(236,843)</u>	<u>2,587,086</u>	<u>156,736</u>	<u>12,260</u>	<u>(747,844)</u>	<u>(660,701)</u>	<u>48,105</u>	<u>1,165,500</u>	<u>9,528,112</u>	<u>21,189,935</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 214,677</u>	<u>\$ 3,663,022</u>	<u>\$ 156,736</u>	<u>\$ 160,698</u>	<u>\$ 15,823</u>	<u>\$ 1,329,686</u>	<u>\$ 48,105</u>	<u>\$ 2,805,536</u>	<u>\$ 9,698,489</u>	<u>\$ 32,641,062</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2022

<i>Non-Major Debt Service Funds</i>						
	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
ASSETS						
Cash and cash equivalents	\$ 14,609,818	\$ 2,774,699	\$ 522,006	\$ 17,906,523	\$ -	\$ 20,985
Investments - land held for sale	-	-	-	-	-	-
Receivables:						
Sales and use taxes	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Cable franchise fees	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Other	-	283,144	-	283,144	569,660	-
Due from other funds	-	-	-	-	2,804,759	-
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 14,609,818</u>	<u>\$ 3,057,843</u>	<u>\$ 522,006</u>	<u>\$ 18,189,667</u>	<u>\$ 3,374,419</u>	<u>\$ 20,985</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 283,144	\$ 283,144	\$ 1,353,441	\$ -
Retainage payable	-	-	-	-	141,785	-
Salaries and payroll deductions payable	-	-	-	-	-	-
Due to other funds	-	284,600	-	284,600	1,827,103	-
Advance collections	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>284,600</u>	<u>283,144</u>	<u>567,744</u>	<u>3,322,329</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	569,660	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,660</u>	<u>-</u>
FUND BALANCE						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Restricted:						
Mortgage refunding						
Debt service	14,609,818	2,773,243	238,862	17,621,923	-	-
Federal programs	-	-	-	-	-	-
Council on aging	-	-	-	-	-	-
Road lighting	-	-	-	-	-	-
Health	-	-	-	-	-	-
Communication	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Court operations	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Assessor	-	-	-	-	-	-
Committed:						
Capital outlay	-	-	-	-	-	-
Assigned:						
Court operations	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	20,985
Recreation	-	-	-	-	-	-
Recovery	-	-	-	-	-	-
Unassigned	-	-	-	-	(517,570)	-
Total fund balance	<u>14,609,818</u>	<u>2,773,243</u>	<u>238,862</u>	<u>17,621,923</u>	<u>(517,570)</u>	<u>20,985</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 14,609,818</u>	<u>\$ 3,057,843</u>	<u>\$ 522,006</u>	<u>\$ 18,189,667</u>	<u>\$ 3,374,419</u>	<u>\$ 20,985</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2022

	Urban System Roadway	General Capital Projects Fund	Canals and Drainage Capital Projects Fund	Fire Capital Projects Fund	Total Non- Major Capital Project Funds	Total Non-Major Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 11,208	\$ 1,902,779	\$ 507,776	\$ 1,163,996	\$ 3,606,744	\$ 41,232,927
Investments - land held for sale	-	-	-	-	-	-
Receivables:						
Sales and use taxes	-	-	-	-	-	1,296,030
Property taxes	-	-	-	-	-	7,075,929
Cable franchise fees	-	-	-	-	-	-
Intergovernmental	-	426,851	-	-	426,851	2,086,233
Other	-	-	-	-	569,660	1,111,896
Due from other funds	-	-	-	-	2,804,759	4,817,489
Prepaid items	-	-	-	-	-	615,990
Inventory	-	-	-	-	-	2,249
Other assets	-	-	-	-	-	-
Total assets	<u>\$ 11,208</u>	<u>\$ 2,329,630</u>	<u>\$ 507,776</u>	<u>\$ 1,163,996</u>	<u>\$ 7,408,014</u>	<u>\$ 58,238,743</u>
LIABILITIES						
Accounts payable	\$ -	\$ 1,120,895	\$ -	\$ -	\$ 2,474,336	\$ 5,896,871
Retainage payable	-	-	-	-	141,785	338,212
Salaries and payroll deductions payable	-	-	-	-	-	115,569
Due to other funds	748,758	-	-	-	2,575,861	8,845,643
Advance collections	-	-	-	-	-	295,248
Total liabilities	<u>748,758</u>	<u>1,120,895</u>	<u>-</u>	<u>-</u>	<u>5,191,982</u>	<u>15,491,543</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	569,660	2,288,970
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,660</u>	<u>2,288,970</u>
FUND BALANCE						
Nonspendable:						
Prepaid items	-	-	-	-	-	615,990
Inventory	-	-	-	-	-	2,249
Restricted:						
Mortgage refunding	-	-	-	-	-	-
Debt service	-	-	-	-	-	17,621,923
Federal programs	-	-	-	-	-	10,735,443
Council on aging	-	-	-	-	-	333,717
Road lighting	-	-	-	-	-	332,438
Health	-	-	-	-	-	945,961
Communication	-	-	-	-	-	1,909,119
Sanitation	-	-	-	-	-	2,584,813
Culture and recreation	-	-	-	-	-	696,706
Public safety	-	-	-	-	-	-
Court operations	-	-	-	-	-	163,756
Capital outlay	-	-	-	-	-	-
Public works	-	-	-	-	-	4,794,458
Assessor	-	-	-	-	-	11,660
Committed:						
Capital outlay	-	1,208,735	507,776	1,163,996	2,880,507	2,880,507
Assigned:						
Court operations	-	-	-	-	-	-
Capital outlay	-	-	-	-	20,985	20,985
Recreation	-	-	-	-	-	-
Recovery	-	-	-	-	-	-
Unassigned	(737,550)	-	-	-	(1,255,120)	(3,191,495)
Total fund balance	<u>(737,550)</u>	<u>1,208,735</u>	<u>507,776</u>	<u>1,163,996</u>	<u>1,646,372</u>	<u>40,458,230</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 11,208</u>	<u>\$ 2,329,630</u>	<u>\$ 507,776</u>	<u>\$ 1,163,996</u>	<u>\$ 7,408,014</u>	<u>\$ 58,238,743</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

Non-Major Special Revenue Funds

	Criminal Court	Council on Aging	Recreation	Public Works	Canals and Drainage	Road Lighting District No. 1	Workforce Investment Act	Health	Communications	Housing and Redevelopment
REVENUES										
Taxes:										
Property taxes	\$ -	\$ 381,137	\$ 882,766	\$ 1,238,680	\$ 3,173,968	\$ 493,338	\$ -	\$ 249,955	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Other	-	597	1,379	1,938	3,299	777	-	396	707,247	5,297
Licenses and permits	-	-	-	16,253	-	-	-	-	-	-
Intergovernmental:										
Federal funds	-	-	3,284	22,621	212,682	-	2,860,997	-	-	6,288,276
State revenue sharing (unrestricted)	-	-	9,263	13,019	-	5,216	-	2,629	-	-
Other state funding	-	-	134,213	739,706	-	-	-	-	-	-
Charges for services	-	-	746,095	182,288	-	-	-	-	-	-
Fines and forfeitures	120,873	-	-	-	-	-	-	-	-	-
Use of money and property	285	-	2,192	23,719	17,015	14,061	-	13,237	27,712	-
Other revenues	-	-	149,510	56,747	7,953	-	1,189	122	1,130	10,170
Total revenues	121,158	381,734	1,928,702	2,294,971	3,414,917	513,392	2,862,186	266,339	736,089	6,303,743
EXPENDITURES										
Current										
General government:										
Judicial	153,073	-	-	-	-	-	-	-	-	129,077
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	547,713	-
Public works	-	-	-	3,879,499	3,407,716	761,448	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	2,767,716	-	-	-	-	-	-	-
Health and welfare	-	434,823	-	-	-	-	2,881,542	198,245	-	6,028,006
Capital outlay	-	-	69,293	100,547	904,131	-	-	-	79,077	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	153,073	434,823	2,837,009	3,980,046	4,311,847	761,448	2,881,542	198,245	626,790	6,157,083
Excess (Deficiency) of Revenues										
Over Expenditures	(31,915)	(53,089)	(908,307)	(1,685,075)	(896,930)	(248,056)	(19,356)	68,094	109,299	146,660
OTHER FINANCING SOURCES (USES)										
Proceeds from the sale of capital assets	-	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	-	-	65,081	-	-	-	-	-	-	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfer in	-	53,092	855,434	2,271,586	-	298,057	-	-	-	7,226
Transfer out	-	-	-	-	(1,439)	-	-	(114)	-	-
Total other financing sources (uses)	-	53,092	920,515	2,271,586	(1,439)	298,057	-	(114)	-	7,226
Changes in fund balance	(31,915)	3	12,208	586,511	(898,369)	50,001	(19,356)	67,980	109,299	153,886
Fund balance (deficit) - beginning of year	38,935	339,162	741,497	518,743	4,642,159	282,437	61,187	877,981	1,805,175	-
Fund balance (deficit) - end of year	\$ 7,020	\$ 339,165	\$ 753,705	\$ 1,105,254	\$ 3,743,790	\$ 332,438	\$ 41,831	\$ 945,961	\$ 1,914,474	\$ 153,886

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non-Major Special Revenue Funds
REVENUES										
Taxes:										
Property taxes	\$ -	\$ 1,238,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,658,525
Sales and use taxes	-	6,526,122	-	-	-	-	-	-	-	6,526,122
Other	-	1,938	-	-	-	-	-	-	-	722,868
Licenses and permits	-	-	-	-	-	-	-	-	-	16,253
Intergovernmental:										
Federal funds	955	11,502	-	-	886,787	938,730	-	828,519	1,616,557	13,670,910
State revenue sharing (unrestricted)	-	13,019	-	-	-	-	-	-	-	43,146
Other state funding	94,891	-	-	-	-	136,497	-	-	-	1,105,307
Charges for services	45,082	-	-	-	-	-	-	-	-	973,465
Fines and forfeitures	-	-	21,930	-	-	-	1,305	-	-	144,108
Use of money and property	975	18,536	2,377	688	-	12,915	736	1,382	110,307	246,137
Other revenues	20,000	3,381	-	9,245	-	149,320	-	-	77	408,844
Total revenues	161,903	7,813,179	24,307	9,933	886,787	1,237,462	2,041	829,901	1,726,941	31,515,685
EXPENDITURES										
Current										
General government:										
Judicial	-	-	53	-	-	-	-	140,039	-	422,242
Other general government	497,330	-	-	34,655	-	1,181,243	-	-	1,224,340	2,937,568
Public safety	-	-	-	-	-	-	-	-	-	547,713
Public works	-	-	-	-	-	-	-	-	-	8,048,663
Sanitation	-	6,176,235	-	-	-	-	-	-	-	6,176,235
Culture and recreation	-	-	-	-	-	-	-	-	-	2,767,716
Health and welfare	-	-	-	-	-	-	-	-	-	9,542,616
Capital outlay	256,815	-	-	-	817,390	1,020,148	-	397,183	235,820	3,880,404
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	321,849	321,849
Total expenditures	754,145	6,176,235	53	34,655	817,390	2,201,391	-	537,222	1,782,009	34,645,006
Excess (Deficiency) of Revenues Over Expenditures	(592,242)	1,636,944	24,254	(24,722)	69,397	(963,929)	2,041	292,679	(55,068)	(3,129,321)
OTHER FINANCING SOURCES (USES)										
Proceeds from the sale of capital assets	-	-	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	23,876	-	-	-	-	-	-	-	-	88,957
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfer in	573,047	232,633	-	24,718	-	303,228	-	-	-	4,619,021
Transfer out	-	(562)	-	-	-	-	-	-	(31,921)	(34,036)
Total other financing sources (uses)	596,923	232,071	-	24,718	-	303,228	-	-	(31,921)	4,673,942
Changes in fund balance	4,681	1,869,015	24,254	(4)	69,397	(660,701)	2,041	292,679	(86,989)	1,544,621
Fund balance (deficit) - beginning of year	(241,524)	718,071	132,482	12,264	(817,241)	-	46,064	872,821	9,615,101	19,645,314
Fund balance (deficit) - end of year	\$ (236,843)	\$ 2,587,086	\$ 156,736	\$ 12,260	\$ (747,844)	\$ (660,701)	\$ 48,105	\$ 1,165,500	\$ 9,528,112	\$ 21,189,935

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	<i>Non-Major Debt Service Funds</i>			Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund			
REVENUES						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-
Other	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental:						
Federal funds	-	-	-	-	-	-
State revenue sharing (unrestricted)	-	-	-	-	-	-
Other state funding	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Use of money and property	223,712	33,483	2,877	260,072	-	282
Other revenues	-	-	-	-	285,685	-
Total revenues	<u>223,712</u>	<u>33,483</u>	<u>2,877</u>	<u>260,072</u>	<u>285,685</u>	<u>282</u>
EXPENDITURES						
Current						
General government:						
Judicial	-	-	-	-	-	661
Other general government	199	601	-	800	3,150,177	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,716,004	-
Debt service:						
Principal	-	3,715,000	265,000	3,980,000	-	-
Interest	-	351,100	13,051	364,151	-	-
Total expenditures	<u>199</u>	<u>4,066,701</u>	<u>278,051</u>	<u>4,344,951</u>	<u>6,866,181</u>	<u>661</u>
Excess (Deficiency) of Revenues Over Expenditures	223,513	(4,033,218)	(275,174)	(4,084,879)	(6,580,496)	(379)
OTHER FINANCING SOURCES (USES)						
Proceeds from the sale of capital assets	-	-	-	-	-	-
Proceeds from insurance settlement	-	-	-	-	295,196	-
Issuance of long-term debt	-	-	-	-	-	-
Transfer in	-	3,483,249	283,734	3,766,983	2,360,615	-
Transfer out	-	-	-	-	(73,000)	-
Total other financing sources (uses)	<u>-</u>	<u>3,483,249</u>	<u>283,734</u>	<u>3,766,983</u>	<u>2,582,811</u>	<u>-</u>
Changes in fund balance	223,513	(549,969)	8,560	(317,896)	(3,997,685)	(379)
Fund balance (deficit) - beginning of year	<u>14,386,305</u>	<u>3,323,212</u>	<u>230,302</u>	<u>17,939,819</u>	<u>3,480,115</u>	<u>21,364</u>
Fund balance (deficit) - end of year	<u>\$ 14,609,818</u>	<u>\$ 2,773,243</u>	<u>\$ 238,862</u>	<u>\$ 17,621,923</u>	<u>\$ (517,570)</u>	<u>\$ 20,985</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	<i>Non-Major Capital Projects</i>				Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Urban System Roadway	General Capital Projects Fund	Canals and Drainage Capital Projects Fund	Fire Capital Projects Fund		
REVENUES						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,658,525
Sales and use taxes	-	-	-	-	-	6,526,122
Other	-	-	-	-	-	722,868
Licenses and permits	-	-	-	-	-	16,253
Intergovernmental:						
Federal funds	-	437,230	-	-	437,230	14,108,140
State revenue sharing (unrestricted)	-	-	-	-	-	43,146
Other state funding	-	540,176	-	-	540,176	1,645,483
Charges for services	-	-	-	-	-	973,465
Fines and forfeitures	-	-	-	-	-	144,108
Use of money and property	139	3,246	7,776	13,996	25,439	531,648
Other revenues	-	389,000	-	-	674,685	1,083,529
Total revenues	<u>139</u>	<u>1,369,652</u>	<u>7,776</u>	<u>13,996</u>	<u>1,677,530</u>	<u>33,453,287</u>
EXPENDITURES						
Current						
General government:						
Judicial	-	-	-	-	661	422,903
Other general government	-	24,994	-	-	3,175,171	6,113,539
Public safety	-	-	-	-	-	547,713
Public works	-	-	-	-	-	8,048,663
Sanitation	-	-	-	-	-	6,176,235
Culture and recreation	-	-	-	-	-	2,767,716
Health and welfare	-	-	-	-	-	9,542,616
Capital outlay	-	1,785,366	-	-	5,501,370	9,381,774
Debt service:						
Principal	-	-	-	-	-	3,980,000
Interest	-	-	-	-	-	686,000
Total expenditures	<u>-</u>	<u>1,810,360</u>	<u>-</u>	<u>-</u>	<u>8,677,202</u>	<u>47,667,159</u>
Excess (Deficiency) of Revenues Over Expenditures	139	(440,708)	7,776	13,996	(6,999,672)	(14,213,872)
OTHER FINANCING SOURCES (USES)						
Proceeds from the sale of capital assets	-	-	-	-	-	-
Proceeds from insurance settlement	-	-	-	-	295,196	384,153
Issuance of long-term debt	-	-	-	-	-	-
Transfer in	-	440,710	-	250,000	3,051,325	11,437,329
Transfer out	-	-	-	-	(73,000)	(107,036)
Total other financing sources (uses)	<u>-</u>	<u>440,710</u>	<u>-</u>	<u>250,000</u>	<u>3,273,521</u>	<u>11,714,446</u>
Changes in fund balance	139	2	7,776	263,996	(3,726,151)	(2,499,426)
Fund balance (deficit) - beginning of year	<u>(737,689)</u>	<u>1,208,733</u>	<u>500,000</u>	<u>900,000</u>	<u>5,372,523</u>	<u>42,957,656</u>
Fund balance (deficit) - end of year	<u>\$ (737,550)</u>	<u>\$ 1,208,735</u>	<u>\$ 507,776</u>	<u>\$ 1,163,996</u>	<u>\$ 1,646,372</u>	<u>\$ 40,458,230</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
CRIMINAL COURT
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 270,000	\$ 120,872	\$ 120,873	\$ 1
Use of money and property	-	285	285	-
Total revenues	<u>270,000</u>	<u>121,157</u>	<u>121,158</u>	<u>1</u>
EXPENDITURES				
Current				
General government:				
Judicial	267,300	153,072	153,073	1
Total expenditures	<u>267,300</u>	<u>153,072</u>	<u>153,073</u>	<u>1</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,700</u>	<u>(31,915)</u>	<u>(31,915)</u>	<u>-</u>
Changes in fund balance	2,700	(31,915)	(31,915)	-
Fund balance - beginning of year	41,550	38,935	38,935	-
Fund balance - end of year	<u>\$ 44,250</u>	<u>\$ 7,020</u>	<u>\$ 7,020</u>	<u>\$ -</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
COUNCIL ON AGING
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 387,655	\$ 381,135	\$ 381,137	\$ 2
Other			597	597
Use of money and property	-	596	-	(596)
Total revenues	<u>387,655</u>	<u>381,731</u>	<u>381,734</u>	<u>3</u>
EXPENDITURES				
Current				
Health and welfare	423,838	434,822	434,823	(1)
Total expenditures	<u>423,838</u>	<u>434,822</u>	<u>434,823</u>	<u>(1)</u>
Excess (Deficiency) of Revenues Over Expenditures	(36,183)	(53,091)	(53,089)	2
OTHER FINANCING SOURCES				
Transfer in	39,953	53,091	53,092	1
Total other financing sources	<u>39,953</u>	<u>53,091</u>	<u>53,092</u>	<u>1</u>
Changes in fund balance	3,770	-	3	3
Fund balance - beginning of year	331,793	339,162	339,162	-
Fund balance - end of year	<u>\$ 335,563</u>	<u>\$ 339,162</u>	<u>\$ 339,165</u>	<u>\$ 3</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
RECREATION
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 901,821	\$ 882,766	\$ 882,766	\$ -
Other	-	-	1,379	1,379
Intergovernmental:				
Federal funds	8,250	3,282	3,284	2
State revenue sharing (unrestricted)	12,936	9,263	9,263	-
Other state funding	146,399	134,213	134,213	-
Charges for services	576,700	746,092	746,095	3
Use of money and property	-	3,569	2,192	(1,377)
Other revenues	113,650	214,588	149,510	(65,078)
Total revenues	<u>1,759,756</u>	<u>1,993,773</u>	<u>1,928,702</u>	<u>(65,071)</u>
EXPENDITURES				
Current				
Culture and recreation	2,357,990	2,768,498	2,767,716	782
Capital outlay	<u>375,000</u>	<u>68,499</u>	<u>69,293</u>	<u>(794)</u>
Total expenditures	<u>2,732,990</u>	<u>2,836,997</u>	<u>2,837,009</u>	<u>(12)</u>
Deficiency of Revenues				
Over Expenditures	(973,234)	(843,224)	(908,307)	(65,083)
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance settlement	-	-	65,081	65,081
Transfer in	673,234	855,431	855,434	3
Transfer out	<u>(75,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>598,234</u>	<u>855,431</u>	<u>920,515</u>	<u>65,084</u>
Changes in fund balance	(375,000)	12,207	12,208	1
Fund balance - beginning of year	546,581	741,497	741,497	-
Fund balance - end of year	<u>\$ 171,581</u>	<u>\$ 753,704</u>	<u>\$ 753,705</u>	<u>\$ 1</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
PUBLIC WORKS
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,262,869	\$ 1,238,680	\$ 1,238,680	\$ -
Other	-	-	1,938	1,938
Licenses and permits	13,000	16,252	16,253	1
Intergovernmental:				
Federal funds	118,469	22,618	22,621	3
State revenue sharing (unrestricted)	18,600	13,019	13,019	-
Other state funding	644,510	826,213	739,706	(86,507)
Charges for services	105,200	95,778	182,288	86,510
Use of money and property		25,656	23,719	(1,937)
Other revenues	2,500	56,745	56,747	2
Total revenues	<u>2,165,148</u>	<u>2,294,961</u>	<u>2,294,971</u>	<u>10</u>
EXPENDITURES				
Current				
Public works	3,863,242	3,886,259	3,879,499	6,760
Capital outlay	<u>525,000</u>	<u>100,547</u>	<u>100,547</u>	<u>-</u>
Total expenditures	<u>4,388,242</u>	<u>3,986,806</u>	<u>3,980,046</u>	<u>6,760</u>
Deficiency of Revenues Over Expenditures	(2,223,094)	(1,691,845)	(1,685,075)	6,770
OTHER FINANCING SOURCES				
Transfer in	<u>2,250,145</u>	<u>2,271,586</u>	<u>2,271,586</u>	<u>-</u>
Total other financing sources	<u>2,250,145</u>	<u>2,271,586</u>	<u>2,271,586</u>	<u>-</u>
Changes in fund balance	27,051	579,741	586,511	6,770
Fund balance - beginning of year	<u>328,502</u>	<u>518,743</u>	<u>518,743</u>	<u>-</u>
Fund balance - end of year	<u>\$ 355,553</u>	<u>\$ 1,098,484</u>	<u>\$ 1,105,254</u>	<u>\$ 6,770</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
CANALS AND DRAINAGE
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 3,100,000	\$ 3,173,967	\$ 3,173,968	\$ 1
Other	-	-	3,299	3,299
Intergovernmental:				
Federal funds	-	212,681	212,682	1
Use of money and property	-	20,480	17,015	(3,465)
Other revenues	-	(165)	7,953	8,118
Total revenues	<u>3,100,000</u>	<u>3,406,963</u>	<u>3,414,917</u>	<u>7,954</u>
EXPENDITURES				
Current				
General government:				
Judicial	-	-	-	-
Other general government	-	-	-	-
Public works	2,597,538	3,399,762	3,407,716	(7,954)
Capital outlay	-	904,131	904,131	-
Total expenditures	<u>2,597,538</u>	<u>4,303,893</u>	<u>4,311,847</u>	<u>(7,954)</u>
Deficiency of Revenues				
Over Expenditures	502,462	(896,930)	(896,930)	-
OTHER FINANCING SOURCES (USES)				
Transfer out	(502,462)	(1,439)	(1,439)	-
Total other financing sources (uses)	<u>(502,462)</u>	<u>(1,439)</u>	<u>(1,439)</u>	<u>-</u>
Changes in fund balance				
Fund balance - beginning of year	3,935,886	4,642,159	4,642,159	-
Fund balance - end of year	<u>\$ 3,935,886</u>	<u>\$ 3,743,790</u>	<u>\$ 3,743,790</u>	<u>\$ -</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
ROAD LIGHTING DISTRICT NO. 1
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 512,825	\$ 493,337	\$ 493,338	\$ 1
Other	-	-	777	777
Intergovernmental:				
State revenue sharing (unrestricted)	7,284	5,216	5,216	-
Use of money and property	-	14,837	14,061	(776)
Other revenues	1,000	-	-	-
Total revenues	<u>521,109</u>	<u>513,390</u>	<u>513,392</u>	<u>2</u>
EXPENDITURES				
Current				
General government:				
Other general government	-	-	-	-
Public works	<u>696,750</u>	<u>761,447</u>	<u>761,448</u>	<u>(1)</u>
Total expenditures	<u>696,750</u>	<u>761,447</u>	<u>761,448</u>	<u>(1)</u>
Deficiency of Revenues Over Expenditures	(175,641)	(248,057)	(248,056)	1
OTHER FINANCING SOURCES (USES)				
Transfer in	225,641	298,057	298,057	-
Transfer out	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>175,641</u>	<u>298,057</u>	<u>298,057</u>	<u>-</u>
Changes in fund balance	-	50,000	50,001	1
Fund balance - beginning of year	<u>90,037</u>	<u>282,437</u>	<u>282,437</u>	<u>-</u>
Fund balance - end of year	<u>\$ 90,037</u>	<u>\$ 332,437</u>	<u>\$ 332,438</u>	<u>\$ 1</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE INVESTMENT ACT
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Federal funds	\$ 2,408,964	\$ 2,860,997	\$ 2,860,997	\$ -
Other revenues	-	-	1,189	1,189
Total revenues	<u>2,408,964</u>	<u>2,860,997</u>	<u>2,862,186</u>	<u>1,189</u>
EXPENDITURES				
Current				
Health and welfare	2,408,964	2,902,274	2,881,542	(20,732)
Total expenditures	<u>2,408,964</u>	<u>2,902,274</u>	<u>2,881,542</u>	<u>(20,732)</u>
Excess of Revenues Over Expenditures	-	(41,277)	(19,356)	21,921
Changes in fund balance	-	(41,277)	(19,356)	21,921
Fund balance - beginning of year	86,217	61,187	61,187	-
Fund balance - end of year	<u>\$ 86,217</u>	<u>\$ 19,910</u>	<u>\$ 41,831</u>	<u>\$ 21,921</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
HEALTH
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 256,093	\$ 249,953	\$ 249,955	\$ 2
Other	-	-	396	396
Intergovernmental:				
State revenue sharing (unrestricted)	3,669	2,629	2,629	-
Use of money and property	-	13,631	13,237	(394)
Other revenues	500	122	122	-
Total revenues	<u>260,262</u>	<u>266,335</u>	<u>266,339</u>	<u>4</u>
EXPENDITURES				
Current				
Health and welfare	244,673	197,027	198,245	(1,218)
Capital outlay	15,395	-	-	-
Total expenditures	<u>260,068</u>	<u>197,027</u>	<u>198,245</u>	<u>(1,218)</u>
Excess (Deficiency) of Revenues Over Expenditures	194	69,308	68,094	(1,214)
OTHER FINANCING USES				
Transfer out	(194)	(113)	(114)	(1)
Total other financing uses	<u>(194)</u>	<u>(113)</u>	<u>(114)</u>	<u>(1)</u>
Changes in fund balance	-	69,195	67,980	(1,215)
Fund balance - beginning of year	808,981	877,981	877,981	-
Fund balance - end of year	<u>\$ 808,981</u>	<u>\$ 947,176</u>	<u>\$ 945,961</u>	<u>\$ (1,215)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
COMMUNICATIONS
For the year ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Other	\$ 600,000	\$ 707,246	\$ 707,247	\$ 1
Use of money and property	-	27,711	27,712	1
Other revenues	-	1,130	1,130	-
Total revenues	<u>600,000</u>	<u>736,087</u>	<u>736,089</u>	<u>2</u>
EXPENDITURES				
Current				
Public safety	428,664	547,719	547,713	6
Capital outlay	171,336	79,077	79,077	-
Total expenditures	<u>600,000</u>	<u>626,796</u>	<u>626,790</u>	<u>6</u>
Excess of Revenues Over Expenditures	-	109,291	109,299	8
Changes in fund balance	-	109,291	109,299	8
Fund balance - beginning of year	1,588,784	1,805,175	1,805,175	-
Fund balance - end of year	<u>\$ 1,588,784</u>	<u>\$ 1,914,466</u>	<u>\$ 1,914,474</u>	<u>\$ 8</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
HOUSING AND REDEVELOPMENT
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Other	\$ -	\$ -	\$ 5,297	\$ 5,297
Intergovernmental:				
Federal funds	6,840,000	6,199,198	6,288,276	89,078
Use of money and property	-	29,196	-	(29,196)
Other revenues	100,000	74,227	10,170	(64,057)
Total revenues	<u>6,940,000</u>	<u>6,302,621</u>	<u>6,303,743</u>	<u>1,122</u>
EXPENDITURES				
Current				
General government:				
Judicial	-	-	129,077	(129,077)
Health and welfare	6,939,957	6,160,602	6,028,006	132,596
Total expenditures	<u>6,939,957</u>	<u>6,160,602</u>	<u>6,157,083</u>	<u>3,519</u>
Excess of Revenues Over Expenditures	43	142,019	146,660	4,641
OTHER FINANCING SOURCES				
Transfer in	-	7,226	7,226	-
Total other financing sources	<u>-</u>	<u>7,226</u>	<u>7,226</u>	<u>-</u>
Changes in fund balance	43	149,245	153,886	4,641
Fund balance - beginning of year	(238,643)	-	-	-
Fund balance - end of year	<u>\$ (238,600)</u>	<u>\$ 149,245</u>	<u>\$ 153,886</u>	<u>\$ 4,641</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
URBAN MASS TRANSPORTATION ADMINISTRATION
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal funds	\$ 548,070	\$ 954	\$ 955	\$ 1
Other state funding	95,000	94,891	94,891	-
Charges for services	36,500	45,081	45,082	1
Use of money and property	-	975	975	-
Other revenues	-	43,875	20,000	(23,875)
Total revenues	<u>679,570</u>	<u>185,776</u>	<u>161,903</u>	<u>(23,873)</u>
EXPENDITURES				
Current				
General government:				
Other general government	579,570	497,327	497,330	(3)
Capital outlay	100,000	256,814	256,815	(1)
Total expenditures	<u>679,570</u>	<u>754,141</u>	<u>754,145</u>	<u>(4)</u>
Deficiency of Revenues Over Expenditures	-	(568,365)	(592,242)	(23,877)
OTHER FINANCING SOURCES				
Proceeds from insurance settlement	-	-	23,876	23,876
Transfer in	-	573,046	573,047	1
Total other financing sources	<u>-</u>	<u>573,046</u>	<u>596,923</u>	<u>23,877</u>
Changes in fund balance	-	4,681	4,681	-
Fund balance - beginning of year	(243,301)	(241,524)	(241,524)	-
Fund balance - end of year	<u>\$ (243,301)</u>	<u>\$ (236,843)</u>	<u>\$ (236,843)</u>	<u>\$ -</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GARBAGE DISTRICT NO. 1
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Property taxes	\$ 1,264,369	\$ 1,238,679	\$ 1,238,681	\$ 2.00
Sales and use taxes	4,333,333	6,526,121	6,526,122	1
Other	-	-	1,938	1,938
Intergovernmental:				
Federal funds	7,500	11,501	11,502	1
State revenue sharing (unrestricted)	18,600	13,019	13,019	-
Use of money and property	-	20,472	18,536	(1,936)
Other revenues	2,000	3,380	3,381	1
Total revenues	<u>5,625,802</u>	<u>7,813,172</u>	<u>7,813,179</u>	<u>7</u>
EXPENDITURES				
Current				
Sanitation	<u>5,834,457</u>	<u>6,176,225</u>	<u>6,176,235</u>	<u>(10)</u>
Total expenditures	<u>5,834,457</u>	<u>6,176,225</u>	<u>6,176,235</u>	<u>(10)</u>
Excess of Revenues Over Expenditures				
	(208,655)	1,636,947	1,636,944	(3)
OTHER FINANCING SOURCES (USES)				
Transfer in	209,615	232,633	232,633	-
Transfer out	<u>(960)</u>	<u>(561)</u>	<u>(562)</u>	<u>(1)</u>
Total other financing sources (uses)	208,655	232,072	232,071	(1)
Changes in fund balance	-	1,869,019	1,869,015	(4)
Fund balance - beginning of year	<u>501,911</u>	<u>718,071</u>	<u>718,071</u>	<u>-</u>
Fund balance - end of year	<u>\$ 501,911</u>	<u>\$ 2,587,090</u>	<u>\$ 2,587,086</u>	<u>\$ (4)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
DEPUTY WITNESS FEES
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ 25,000	\$ 21,929	\$ 21,930	\$ (1)
Use of money and property	-	2,377	2,377	-
Total revenues	<u>25,000</u>	<u>24,306</u>	<u>24,307</u>	<u>(1)</u>
EXPENDITURES				
Current				
General government:				
Judicial	25,000	50	53	(3)
Total expenditures	<u>25,000</u>	<u>50</u>	<u>53</u>	<u>(3)</u>
Excess of Revenues Over Expenditures				
	<u>-</u>	<u>24,256</u>	<u>24,254</u>	<u>(4)</u>
Changes in fund balance				
Fund balance - beginning of year	-	24,256	24,254	(4)
Fund balance - beginning of year	<u>97,196</u>	<u>132,482</u>	<u>132,482</u>	<u>-</u>
Fund balance - end of year	<u>\$ 97,196</u>	<u>\$ 156,738</u>	<u>\$ 156,736</u>	<u>\$ (4)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
ASSESSOR'S FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Use of money and property	\$ -	\$ 687	\$ 688	\$ 1
Other revenues	28,147	9,244	9,245	1
Total revenues	<u>28,147</u>	<u>9,931</u>	<u>9,933</u>	<u>2</u>
EXPENDITURES				
Current				
General government:				
Other general government	51,644	34,644	34,655	(11)
Total expenditures	<u>51,644</u>	<u>34,644</u>	<u>34,655</u>	<u>(11)</u>
Deficiency of Revenues				
Over Expenditures	(23,497)	(24,713)	(24,722)	(9)
OTHER FINANCING SOURCES				
Transfer in	23,497	24,713	24,718	5
Total other financing sources	<u>23,497</u>	<u>24,713</u>	<u>24,718</u>	<u>5</u>
Changes in fund balance	-	-	(4)	(4)
Fund balance - beginning of year	-	12,264	12,264	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 12,264</u>	<u>\$ 12,260</u>	<u>\$ (4)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
CDBG DISASTER FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal funds	\$ 1,560,000	\$ 886,787	\$ 886,787	\$ -
Total revenues	<u>1,560,000</u>	<u>886,787</u>	<u>886,787</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Other general government	195,000	-	-	-
Capital outlay	1,365,000	817,391	817,390	1
Total expenditures	<u>1,560,000</u>	<u>817,391</u>	<u>817,390</u>	<u>1</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>69,396</u>	<u>69,397</u>	<u>1</u>
Changes in fund balance	-	69,396	69,397	1
Fund balance - beginning of year	<u>(817,241)</u>	<u>(817,241)</u>	<u>(817,241)</u>	<u>-</u>
Fund balance - end of year	<u>\$ (817,241)</u>	<u>\$ (747,845)</u>	<u>\$ (747,844)</u>	<u>\$ 1</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FEDERAL & STATE GRANTS
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal funds	\$ 11,216,392	\$ 938,724	\$ 938,730	\$ 6
Other state funding	154,200	136,497	136,497	-
Use of money and property	-	12,914	12,915	1
Other revenues	15,000	149,319	149,320	1
Total revenues	<u>11,385,592</u>	<u>1,237,454</u>	<u>1,237,462</u>	<u>8</u>
EXPENDITURES				
Current				
General government:				
Other general government	1,208,285	812,431	1,181,243	(368,812)
Capital outlay	<u>10,944,263</u>	<u>1,388,954</u>	<u>1,020,148</u>	<u>368,806</u>
Total expenditures	<u>12,152,548</u>	<u>2,201,385</u>	<u>2,201,391</u>	<u>(6)</u>
Deficiency of Revenues				
Over Expenditures	(766,956)	(963,931)	(963,929)	2
OTHER FINANCING SOURCES (USES)				
Transfer in	<u>766,956</u>	<u>303,228</u>	<u>303,228</u>	<u>-</u>
Total other financing sources (uses)	<u>766,956</u>	<u>303,228</u>	<u>303,228</u>	<u>-</u>
Changes in fund balance	-	(660,703)	(660,701)	2
Fund balance - beginning of year	(449,034)	-	-	-
Fund balance - end of year	<u>\$ (449,034)</u>	<u>\$ (660,703)</u>	<u>\$ (660,701)</u>	<u>\$ 2.00</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
TREE FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Fines and forfeitures	\$ -	\$ 1,304	\$ 1,305	\$ 1
Use of money and property	-	737	736	(1)
Total revenues	<u>-</u>	<u>2,041</u>	<u>2,041</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Other general government	14,064	-	-	-
Total expenditures	<u>14,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues				
Over Expenditures	<u>(14,064)</u>	<u>2,041</u>	<u>2,041</u>	<u>-</u>
Changes in fund balance				
Fund balance - beginning of year	14,064	46,064	46,064	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 48,105</u>	<u>\$ 48,105</u>	<u>\$ -</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
HAZARD MITIGATION GRANT PROGRAM FUND
For the year ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental:				
Federal funds	\$ 14,603,981	\$ 828,514	\$ 828,519	\$ 5
Use of money and property	-	1,381	1,382	1
Total revenues	<u>14,603,981</u>	<u>829,895</u>	<u>829,901</u>	<u>6</u>
EXPENDITURES				
Current				
General government:				
Judicial	-	-	140,039	(140,039)
Other general government	-	40,371	-	40,371
Capital outlay	14,603,981	496,845	397,183	99,662
Total expenditures	<u>14,603,981</u>	<u>537,216</u>	<u>537,222</u>	<u>(6)</u>
Excess of Revenues Over Expenditures	-	292,679	292,679	-
Changes in fund balance:				
Fund balance (deficit) - beginning of year	-	292,679	292,679	-
Fund balance (deficit) - end of year	<u>\$ 584,821</u>	<u>\$ 1,165,500</u>	<u>\$ 1,165,500</u>	<u>\$ -</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GOMESA FUND
For the year ended December 31, 2022

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 500,000	\$ 1,616,556	\$ 1,616,557	\$ 1
Use of money and property	-	110,306	110,307	1
Other revenues	-	76	77	1
Total revenues	<u>500,000</u>	<u>1,726,938</u>	<u>1,726,941</u>	<u>3</u>
EXPENDITURES				
Current				
General government:				
Other general government	-	1,215,191	1,224,340	(9,149)
Capital outlay	485,000	566,817	235,820	330,997
Debt service:				
Interest	-	-	321,849	(321,849)
Total expenditures	<u>485,000</u>	<u>1,782,008</u>	<u>1,782,009</u>	<u>(1)</u>
Excess of Revenues Over Expenditures	15,000	(55,070)	(55,068)	2
OTHER FINANCING SOURCES (USES)				
Transfer out	(15,000)	(31,921)	(31,921)	-
Total other financing sources (uses)	<u>(15,000)</u>	<u>(31,921)</u>	<u>(31,921)</u>	<u>-</u>
Changes in fund balance	-	(86,991)	(86,989)	2
Fund balance (deficit) - beginning of year	817,758	9,615,101	9,615,101	-
Fund balance (deficit) - end of year	<u>\$ 817,758</u>	<u>\$ 9,528,110</u>	<u>\$ 9,528,112</u>	<u>\$ 2</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR PROPRIETARY FUND DESCRIPTIONS
December 31, 2022

Events Facilities - this fund is used to account for the rental income, concession sales, and event expenditures for the Fredrick J. Sigur Civic Center and other event facilities throughout the Parish.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR PROPRIETARY FUNDS
December 31, 2022

	Events	Facilities	Total Non-Major Enterprise Fund
ASSETS			
Current Assets:			
Cash and cash equivalents	\$	174,202	\$ 174,202
Inventory		6,881	6,881
Total current assets		181,083	181,083
Capital assets, net of accumulated depreciation		26,985	26,985
Total assets	\$	208,068	\$ 208,068
LIABILITIES			
Current liabilities			
Accounts and other payables	\$	15,557	\$ 15,557
Salaries payable		3,572	3,572
Advance collections		80,875	80,875
Due to other funds		590,917	590,917
Total current liabilities		690,921	690,921
Total liabilities	\$	690,921	\$ 690,921
NET POSITION			
Net investment in capital assets		26,985	26,985
Unrestricted (deficit)		(509,838)	(509,838)
Total net position (deficit)	\$	(482,853)	\$ (482,853)

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NON-MAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2022

	Events Facilities	Total Non- Major Enterprise Fund
OPERATING REVENUES		
Charges for service	\$ 564,336	\$ 564,336
Total operating revenues	564,336	564,336
OPERATING EXPENSES		
Personnel services and related benefits	230,099	230,099
Utilities	170,048	170,048
Contractual services, supplies, and materials	49,215	49,215
Professional services	77,308	77,308
Depreciation and amortization	29,044	29,044
Other expenses	16,773	16,773
Total operating expenses	572,487	572,487
Operating loss	(8,151)	(8,151)
NON-OPERATING REVENUES (EXPENSES)		
Federal grants	94	94
Other non-operating revenues	26,739	26,739
Total non-operating revenues	26,833	26,833
CHANGE IN NET POSITION BEFORE TRANSFERS	18,682	18,682
Transfer in	187,833	187,833
	187,833	187,833
CHANGE IN NET POSITION	206,515	206,515
NET POSITION - BEGINNING OF YEAR	(689,368)	(689,368)
NET POSITION - END OF YEAR	\$ (482,853)	\$ (482,853)

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR PROPRIETARY FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	Events Facilities	Total Non- Major Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and users	\$ 567,706	\$ 567,706
Cash paid to suppliers of goods or services	(378,157)	(378,157)
Cash paid to employees	(230,013)	(230,013)
Net cash used in operating activities	(40,464)	(40,464)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfer in	187,833	187,833
Other non-operating revenue	26,833	26,833
Net cash provided by non-capital financing activities	214,666	214,666
NET INCREASE IN CASH AND CASH EQUIVALENTS	174,202	174,202
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	-	-
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 174,202	\$ 174,202
RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES		
Operating loss	\$ (8,151)	\$ (8,151)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	29,044	29,044
Inventory	(3,686)	(3,686)
Decrease in customer receivable, net of allowance	235	235
Accounts and other payables	(61,127)	(61,127)
Salaries payable	86	86
Advance collections	3,135	3,135
Net cash used in operating activities	\$ (40,464)	\$ (40,464)

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR INTERNAL SERVICE FUNDS DESCRIPTIONS
December 31, 2022

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Self-Insurance Fund – the Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker’s compensation for which the Parish is self-insured.

Water & Sewer Self-Insurance Fund – The Water & Sewer Self-Insurance Fund accounts for monies accumulated to provide automobile, property damage, and worker’s compensation for which the Division is self-insured.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
December 31, 2022

	<u>Self-Insurance</u>	<u>Water & Sewer Self-Insurance</u>	<u>Total Self- Insurance</u>
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 1,124,107	\$ 1,553,192	\$ 2,677,299
Investments	1,201,717	-	1,201,717
Due from other funds	50,000	1,274,325	1,324,325
Prepaid expenses	14,979	14,393	29,372
Other receivable	281	-	281
Interest receivable	-	-	-
Total current assets	<u>2,391,084</u>	<u>2,841,910</u>	<u>5,232,994</u>
Total assets	<u><u>\$ 2,391,084</u></u>	<u><u>\$ 2,841,910</u></u>	<u><u>\$ 5,232,994</u></u>
LIABILITIES AND NET POSITION			
Current liabilities:			
Accounts and other payables	\$ 579	\$ -	\$ 579
Self insurance claims payable	4,293,098	265,990	4,559,088
Salaries and payroll deductions payable	5,913	-	5,913
Due to other funds	-	548,346	548,346
Total current liabilities	<u>4,299,590</u>	<u>814,336</u>	<u>5,113,926</u>
Total liabilities	4,299,590	814,336	5,113,926
NET POSITION			
Unrestricted	<u>(1,908,506)</u>	<u>2,027,574</u>	<u>119,068</u>
Total net position	<u><u>\$ (1,908,506)</u></u>	<u><u>\$ 2,027,574</u></u>	<u><u>\$ 119,068</u></u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN NET POSITION
For the Year Ended December 31, 2022

	<u>Self-Insurance</u>	<u>Water & Sewer Self-Insurance</u>	<u>Total Self- Insurance</u>
OPERATING REVENUES			
Charges for service	\$ 2,454,818	\$ -	\$ 2,454,818
Total operating revenues	<u>2,454,818</u>	<u>-</u>	<u>2,454,818</u>
OPERATING EXPENSES			
Personnel services and related benefits	282,252	-	282,252
Insurance and claims	3,495,884	171,194	3,667,078
Other expenses	193,316	-	193,316
Total operating expenses	<u>3,971,452</u>	<u>171,194</u>	<u>4,142,646</u>
Operating income	(1,516,634)	(171,194)	(1,687,828)
NON-OPERATING REVENUES			
(EXPENDITURES)			
Other nonoperating revenues	31,557	197,310	228,867
Total non-operating revenues	<u>31,557</u>	<u>197,310</u>	<u>228,867</u>
CHANGE IN NET POSITION	(1,485,077)	26,116	(1,458,961)
NET POSITION - BEGINNING OF YEAR	(423,429)	2,001,458	1,578,029
NET POSITION - END OF YEAR	<u>\$ (1,908,506)</u>	<u>\$ 2,027,574</u>	<u>\$ 119,068</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	<u>Self-Insurance</u>	<u>Water & Sewer Self-Insurance</u>	<u>Total Self- Insurance</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	\$ 2,454,818	\$ -	\$ 2,454,818
Payments for claims	(1,773,272)	(198,104)	(1,971,376)
Cash paid to employees	(281,731)	-	(281,731)
Net cash provided by (used in) operating activities	<u>399,815</u>	<u>(198,104)</u>	<u>201,711</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Other non-operating revenue	<u>31,557</u>	<u>197,310</u>	<u>228,867</u>
Net cash provided by non-capital financing activities	31,557	197,310	228,867
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest paid	<u>(83,828)</u>	-	<u>(83,828)</u>
Net cash used in investing activities	(83,828)	-	(83,828)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS			
	347,544	(794)	346,750
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			
	<u>776,563</u>	<u>1,553,986</u>	<u>2,330,549</u>
CASH AND CASH EQUIVALENTS, END OF YEAR			
	<u>\$ 1,124,107</u>	<u>\$ 1,553,192</u>	<u>\$ 2,677,299</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES			
Operating income	\$ (1,516,634)	\$ (171,194)	\$ (1,687,828)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Changes in operating assets and liabilities:			
Prepaid Items	(4,321)	(797)	(5,118)
Accounts and other payables	305	-	305
Self-insurance claims payable	1,919,944	(26,113)	1,893,831
Salaries payable	521	-	521
Net cash provided by (used in) operating activities	<u>\$ 399,815</u>	<u>\$ (198,104)</u>	<u>\$ 201,711</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS' COMPENSATION
For the Year Ended December 31, 2022

Council Member	Amount
Richard J. Lewis, Councilman at Large West	\$ 19,800
Kerri Callais, Councilman at Large East	17,400
Gillis McCloskey, Councilman District A	15,000
Joshua Moran, Councilman District B	15,000
Howard Luna, Councilman District C	15,000
Wanda Alcon, Councilman District D	15,000
Fred Everhardt, Councilman District E	15,000
	<u>\$ 112,200</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO THE AGENCY HEAD
For the Year Ended December 31, 2022

Agency Head - Guy McInnis, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 154,371
Benefits - health insurance	8,475
Benefits - retirement	17,753
Benefits - life insurance	140
Vehicle provided by government	2,511
Cell phone	980
Dues	427
Vehicle rental	705
Travel	1,125
Registration fees	3,536
Conference travel	3,148
Gas	8,566
	<u>8,566</u>
	<u>\$ 201,737</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2021 Regular Legislative Session
For the Year Ended December 31, 2022

	<u>First Six Month Period Ended 6/30/2022</u>	<u>Second Six Month Period Ended 12/31/2022</u>
Receipts From:		
St. Bernard Sheriff's Office, Civil Fees	147,907	60,997
St. Bernard Sheriff's Office, Criminal Fines	69,976	66,655
34th Judicial District Attorney's Office, Bond Fees	6,972	4,843
Total Receipts	<u><u>224,855</u></u>	<u><u>132,495</u></u>

**STATISTICAL SECTION
(UNAUDITED)**

STATISTICAL SECTION

This part of St. Bernard Parish Government's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Parish's overall financial health.

<u>Contents</u>	<u>Tables</u>
Financial Trends Parish's financial performance and well-being have changed over time.	1 - 5
Revenue Capacity These schedules contain information to help the reader assess the Parish's most significant local revenue sources.	6 - 12
Debt Capacity These schedules present information to help the reader assess the affordability of the Parish's current levels of outstanding debt and the Parish's ability to issue additional debt in the future.	13 - 17
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	18 - 19
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the service the Parish provides and the activities it performs.	20 - 22

Source: Unless otherwise noted, the information in these tables came from St. Bernard Parish Government's Annual Comprehensive Financial Report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NET POSITION BY COMPONENT
LAST EIGHT FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

	Fiscal Year							
	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities								
Net investment in capital assets	\$ 357,038,864	\$ 367,215,411	\$ 375,168,727	\$ 371,016,818	\$ 366,444,594	\$ 353,018,682	\$ 338,292,320	\$ 332,985,017
Restricted	15,236,622	13,215,014	11,726,929	14,326,139	17,721,721	24,674,521	53,155,948	63,679,248
Unrestricted	47,873,423	44,123,972	22,751,093	12,026,377	(23,545,807)	(33,907,803)	(13,839,984)	1,909,119
Total Governmental Activities Net Position	<u>\$ 420,148,909</u>	<u>\$ 424,554,397</u>	<u>\$ 409,646,749</u>	<u>\$ 397,369,334</u>	<u>\$ 360,620,508</u>	<u>\$ 343,785,400</u>	<u>\$ 377,608,284</u>	<u>\$ 398,573,384</u>
Business Type Activities								
Net investment in capital assets	\$ 196,619,074	\$ 209,192,549	\$ 210,759,675	\$ 215,119,125	\$ 211,180,177	\$ 201,935,253	\$ 196,289,267	\$ 188,119,431
Restricted	5,351,524	4,735,936	3,392,724	2,773,807	2,871,356	2,772,109	2,901,644	-
Unrestricted	17,827,434	8,530,137	6,826,614	7,322,565	6,602,619	6,605,338	6,952,290	-
Total Business Type Activities Net Position	<u>\$ 219,798,032</u>	<u>\$ 222,458,622</u>	<u>\$ 220,979,013</u>	<u>\$ 225,215,497</u>	<u>\$ 220,654,152</u>	<u>\$ 211,312,700</u>	<u>\$ 206,143,201</u>	<u>\$ 188,119,431</u>
Primary Government								
Net investment in capital assets	\$ 553,657,938	\$ 576,407,960	\$ 585,928,402	\$ 586,135,943	\$ 577,624,771	\$ 554,953,935	\$ 534,581,587	\$ 521,104,448
Restricted	20,588,146	17,950,950	15,119,653	17,099,946	20,593,077	27,446,630	56,057,592	63,679,248
Unrestricted	65,700,857	52,654,109	29,577,707	19,348,942	(16,943,188)	(27,302,465)	(6,887,694)	1,909,119
Total Primary Government Net Position	<u>\$ 639,946,941</u>	<u>\$ 647,013,019</u>	<u>\$ 630,625,762</u>	<u>\$ 622,584,831</u>	<u>\$ 581,274,660</u>	<u>\$ 555,098,100</u>	<u>\$ 583,751,485</u>	<u>\$ 586,692,815</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
CHANGES IN NET POSITION
LAST EIGHT FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

TABLE 2

Expenses	Fiscal Year							
	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:								
General government								
Judicial	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 6,137,399	\$ 3,220,585	\$ 4,848,848	\$ 8,262,558
Other general government	33,157,803	25,705,408	38,546,184	22,760,901	26,749,077	15,134,981	24,229,410	28,066,186
Public safety	10,872,392	14,970,179	16,803,400	16,599,437	20,148,424	13,747,467	17,017,217	12,915,433
Public works	16,398,444	5,816,392	6,271,015	6,471,582	7,038,982	4,301,390	8,903,641	6,109,204
Sanitation	5,596,379	6,143,008	5,784,315	4,974,771	6,105,961	5,470,235	7,434,819	7,366,985
Culture and recreation	3,010,246	2,334,365	3,054,936	3,040,353	3,226,245	2,078,847	3,270,135	3,488,207
Health and welfare	9,154,803	11,491,363	11,656,125	12,463,545	12,189,169	9,858,578	14,498,676	12,857,314
Interest on long-term debt	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127
Total Governmental Activities Expenses	<u>80,381,246</u>	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>82,401,954</u>	<u>54,477,141</u>	<u>80,720,382</u>	<u>79,921,014</u>
Business-Type Activities:								
Water and sewer	22,753,572	13,993,556	16,229,635	16,522,238	19,730,458	21,216,094	21,190,647	20,877,324
Event Facilities	938,067	1,220,910	434,981	433,347	476,998	424,008	487,278	572,487
Interest on long-term debt	164,219	178,775	390,529	415,337	462,644	528,280	532,730	497,961
Total Business-Type Activities Expenses	<u>23,855,858</u>	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>20,670,100</u>	<u>22,168,382</u>	<u>22,210,655</u>	<u>21,947,772</u>
Total Primary Government Expenses	<u>\$ 104,237,104</u>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 103,072,054</u>	<u>\$ 76,645,523</u>	<u>\$ 102,931,037</u>	<u>\$ 101,868,786</u>
Program Revenues								
Governmental Activities:								
Charges for services	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,134,258	\$ 8,737,330	\$ 5,964,957	\$ 8,246,352
Operating grants and contributions	21,131,977	10,870,638	9,068,664	11,026,777	12,021,684	14,412,558	18,147,904	13,054,061
Capital grants and contributions	32,249,132	28,211,921	26,259,675	9,201,138	19,538,797	7,045,393	4,952,912	12,438,136
Total Governmental Activities Program Revenues	<u>56,762,136</u>	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>38,694,739</u>	<u>30,195,281</u>	<u>29,065,773</u>	<u>33,738,549</u>
Business-Type Activities:								
Charges for services	12,060,280	13,099,159	12,441,520	12,929,605	12,495,188	13,388,020	13,729,969	14,346,238
Operating grants and contributions	516,129	-	-	-	-	-	-	-
Capital grants and contributions	-	1,488,453	767,508	573,028	392,357	179,091	105,415	231,327
Total Business-Type Activities Program Revenues	<u>12,576,409</u>	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,545</u>	<u>13,567,111</u>	<u>13,835,384</u>	<u>14,577,565</u>
Total Primary Government Program Revenues	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 51,582,284</u>	<u>\$ 43,762,392</u>	<u>\$ 42,901,157</u>	<u>\$ 48,316,114</u>
Net (Expense)/Revenue								
Governmental activities	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (43,707,215)	\$ (24,281,860)	\$ (51,654,609)	\$ (46,182,465)
Business-type Activity	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(7,782,555)	(8,601,271)	(8,375,271)	(7,370,207)
Total Primary Government Net Expense	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,489,770)</u>	<u>\$ (32,883,131)</u>	<u>\$ (60,029,880)</u>	<u>\$ (53,552,672)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
CHANGES IN NET POSITION (CONTINUED)
LAST EIGHT FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(UNAUDITED)

TABLE 2

General Revenues and Other Changes in Net Position	Fiscal Year							
	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:								
Taxes:								
Ad valorem taxes	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,207,606	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961
Sales taxes	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,564	26,104,486
Severance	-	-	-	-	-	-	-	-
E telephone	-	-	-	-	-	-	-	-
Other taxes	1,330,176	1,101,197	1,196,065	1,389,531	1,269,317	1,080,900	1,045,901	1,104,129
Fines and forfeitures	210,550	218,983	190,465	195,347	142,391	146,278	163,666	-
State revenue sharing (unrestricted)	72,560	76,589	79,774	81,741	86,298	94,072	101,037	67,357
Parish road royalty	426,803	241,323	287,852	348,311	211,076	68,587	61,699	-
Other general revenues (expenses)	705,028	1,085,110	1,282,052	3,124,268	4,213,432	5,585,782	17,444,388	1,153,795
Interest and investment earnings	188,079	191,898	260,371	406,648	459,694	260,395	186,094	625,832
(Loss)/Gain on Disposal of Assets	(415,762)	-	-	-	-	-	-	-
Gain on sale of investments land held for sale	282,702	-	-	-	-	-	-	-
Forgiveness of Loans	-	-	-	-	(33,028,779)	-	-	-
Proceeds from insurance settlement	128,930	273,541	-	-	-	-	-	394,092
Proceeds from litigation settlement	9,359,306	1,780,006	21,000,000	-	-	-	-	-
Transfer from other government agency	-	-	-	-	-	-	3,383,689	-
Transfers	2,306,733	458,703	(2,262,721)	(3,211,148)	1,669,176	4,084,735	2,517,581	3,239,729
Capital contributions	-	-	-	-	-	-	-	-
Miscellaneous revenues	772,340	423,268	935,733	1,066,367	92,838	154,048	11,182	7,259,064
Total Governmental Activities	43,018,011	33,496,206	52,555,592	34,310,112	8,199,242	44,935,568	64,089,785	60,087,445
Business-Type Activities:								
Sales taxes	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192	3,841,883	4,816,391	6,526,121
Other general revenues (expenses)	203,078	275,318	481,928	635,335	621,255	94,606	262,980	544,460
Interest and investment earnings	51,670	58,245	59,375	136,977	299,938	14,630	-	45,733
(Loss)/Gain on Disposal of Assets	(10,149)	-	-	-	-	-	-	-
Proceeds from insurance settlement	35,211	(5,500)	-	-	-	-	-	-
Transfers	(2,306,733)	(458,703)	2,262,721	3,211,148	(1,669,176)	(4,084,735)	(2,517,581)	(3,239,729)
Capital contributions	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total Business-Type Activities	1,575,262	3,466,219	6,979,110	8,104,773	3,221,209	(133,616)	2,561,790	3,876,585
Total Primary Government	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 11,420,451	\$ 44,801,952	\$ 66,651,575	\$ 63,964,030
Changes in Net Position								
Governmental Activities	\$ 13,787,709	\$ (14,128,869)	\$ 5,968,065	\$ (12,277,415)	\$ (35,507,973)	\$ 20,653,708	\$ 12,435,176	\$ 13,904,980
Business-type activities	769,633	(379,898)	3,110,821	4,236,484	(4,561,346)	(8,734,887)	(5,813,481)	(3,493,622)
Total Primary Government	\$ 14,557,342	\$ (14,508,767)	\$ 9,078,886	\$ (8,040,931)	\$ (40,069,319)	\$ 11,918,821	\$ 6,621,695	\$ 10,411,358

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 3

Fiscal Year	Ad Valorem	Sales and Use	Severance	E Telephone	Other	Total
2013	12,941,340	15,844,744	971,328	378,840	111,949	30,248,201
2014	13,387,595	16,096,696	985,553	451,084	240,741	31,161,669
2015	13,382,777	14,408,732	622,785	379,001	328,390	29,121,685
2016	13,258,151	14,387,437	431,377	392,760	277,060	28,746,785
2017	12,885,666	16,700,335	506,257	425,602	264,206	30,782,066
2018	14,423,795	16,485,252	551,340	588,430	249,761	32,298,578
2019	17,207,606	15,876,193	418,181	585,138	265,998	34,353,116
2020	17,563,390	15,897,381	155,046	640,500	285,354	34,541,671
2021	19,908,984	19,265,563	118,519	659,133	268,249	40,220,448
2022	20,138,961	26,104,486	-	-	1,104,129	47,347,576

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 4

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nondisposable	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675	\$ 171,797
Restricted	91,185	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605	4,934,947	8,827,842	17,225,584	17,972,675
Committed	-	-	-	-	343,784	1,935,023	1,448,063	450,403	197,403	197,403
Assigned	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649	4,047,649	4,047,649
Unassigned	2,436,466	-	733,079	1,445,188	69,464	83,803	94,172	1,616,386	3,104,993	29,792,837
Total general fund	\$ 2,612,641	\$ 4,090,710	\$ 10,256,654	\$ 12,402,051	\$ 16,509,124	\$ 12,974,247	\$ 11,478,442	\$ 15,040,535	\$ 24,727,304	\$ 52,182,361
All other governmental funds										
Nondisposable	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 174,811	\$ 652,265
Restricted	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,867,459	15,846,679	33,642,888	49,248,827
Committed	1,803,029	956,733	956,564	956,654	598,990	865,203	351,587	1,159,797	2,608,733	2,880,507
Assigned	7,097,625	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020	2,846,192	3,652,410	3,501,479	20,985
Unassigned	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(8,749,563)	(5,369,523)	435,828	44,294,423
Total all other governmental funds	\$ 12,897,889	\$ 15,563,270	\$ 15,150,515	\$ 8,883,862	\$ 6,673,094	\$ 10,645,074	\$ 7,571,504	\$ 15,432,407	\$ 40,363,739	\$ 97,097,007

Note: In 2011, the Parish implemented GASB Statement No. 54 which changed the classification of fund balances. Amounts prior to 2011 have not been restated to reflect the new classifications.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

Table 5

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes:										
Ad valorem	\$ 12,824,501	\$ 13,391,771	\$ 13,382,777	\$ 13,113,135	\$ 13,011,043	\$ 14,481,211	\$ 17,178,385	\$ 17,249,159	\$ 20,009,692	\$ 20,138,961
Sales and use	15,844,744	16,096,696	14,408,732	14,387,436	16,700,336	16,485,252	15,876,192	15,896,840	19,265,563	26,104,486
Other taxes, penalties, interest, etc.	1,462,117	1,509,091	1,130,478	921,198	1,002,071	1,213,548	1,089,651	875,663	848,416	1,104,129
Licenses and permits	1,243,407	1,197,920	1,356,425	1,353,158	1,442,888	1,646,095	1,650,947	1,878,031	1,978,741	2,089,718
Intergovernmental:										
Federal grants	77,288,240	44,604,677	46,387,297	43,562,515	36,580,200	27,725,778	21,640,349	26,644,290	18,294,878	22,918,654
State revenue sharing (net)	39,068	52,448	64,650	71,967	79,592	80,431	83,254	88,892	96,391	67,357
Other state funding	2,257,549	2,228,740	1,514,272	1,182,680	1,275,993	1,420,811	1,667,474	1,008,916	1,192,098	1,970,714
Fees, charges, and commissions for services	3,555,847	1,811,480	2,001,255	2,764,342	3,159,347	3,735,679	5,923,431	7,916,530	4,264,298	5,851,092
Fines and forfeitures	181,524	152,370	222,793	198,657	216,202	296,671	235,466	206,461	404,052	305,542
Use of money and property	830	1,839	1,142	2,312	71,784	211,287	259,446	68,426	1,319	625,666
Other revenues	987,103	550,334	786,362	1,598,339	1,473,557	1,674,763	2,162,008	3,384,760	16,195,282	3,305,970
Total revenues	<u>115,684,930</u>	<u>81,597,366</u>	<u>81,256,183</u>	<u>79,155,739</u>	<u>75,013,013</u>	<u>68,971,526</u>	<u>67,766,603</u>	<u>75,217,968</u>	<u>82,550,730</u>	<u>84,482,289</u>
EXPENDITURES										
Current:										
General government:										
Judicial	88,775	212,704	195,647	2,903,611	3,054,874	3,625,360	4,696,438	3,220,587	3,681,578	4,144,608
Other general government	25,843,161	23,840,855	30,280,681	18,484,746	29,343,501	17,511,308	14,730,603	15,128,985	17,198,746	19,402,861
Public safety	9,718,598	9,360,090	9,828,930	11,601,962	12,518,053	11,859,915	13,649,123	13,792,930	15,527,775	13,660,590
Public works	9,189,794	4,691,641	4,338,347	4,557,047	4,979,685	4,959,807	5,392,559	4,301,390	6,924,206	8,048,663
Sanitation	-	4,769,494	4,776,040	4,812,945	4,593,206	3,852,456	4,809,225	5,470,235	6,219,910	6,176,235
Culture and recreation	1,913,604	2,750,175	1,782,990	1,828,936	2,425,862	2,347,240	2,504,328	2,078,847	2,525,551	2,767,716
Health and welfare	6,625,617	6,760,781	9,070,216	9,128,028	9,025,270	9,665,287	9,507,256	9,864,450	11,536,148	9,820,129
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	22,281,619	25,802,144	23,380,496	21,902,370	21,513,948	12,254,379	14,553,881	9,621,480	5,678,453	10,433,090
Debt service:										
Principal	280,000	470,000	3,170,000	3,260,000	3,365,000	3,480,000	3,600,000	3,720,000	3,845,000	3,980,000
Interest and service charges	1,322,566	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636	686,000
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>77,263,734</u>	<u>79,986,580</u>	<u>88,128,800</u>	<u>79,678,747</u>	<u>91,893,049</u>	<u>70,498,657</u>	<u>74,250,111</u>	<u>67,863,962</u>	<u>73,655,003</u>	<u>79,119,892</u>
Excess (deficiency) of revenues over (under) expenditures	38,421,196	1,610,786	(6,872,617)	(523,008)	(16,880,036)	(1,527,131)	(6,483,508)	7,354,006	8,895,727	5,362,397
OTHER FINANCING SOURCES (USES)										
Transfers in	14,131,402	11,691,952	11,238,213	10,277,861	12,376,168	14,353,111	14,697,477	12,046,166	11,489,284	11,509,699
Transfers out	(47,581,671)	(25,901,808)	(11,844,105)	(8,293,003)	(11,917,465)	(16,633,139)	(12,169,738)	(7,961,430)	(8,971,702)	(8,269,970)
Proceeds from long-term debt	-	-	2,200,000	-	-	-	-	-	22,636,252	-
Proceeds from bond issuance	33,885,000	-	-	-	-	-	-	-	-	-
Bond premium	2,433,041	-	-	-	-	-	-	-	-	-
Payment to escrow agent	(3,261,468)	-	-	-	-	-	-	-	-	-
Proceeds from the sales of capital assets	-	-	83,974	291,500	146,135	-	127,353	-	162,325	-
Proceeds from the sale of investments - land held for sale	-	-	1,643,740	861,202	-	-	-	-	-	-
Proceeds from insurance settlements	-	-	623,741	128,930	37,180	56,369	32,509	27,808	76,523	394,092
Proceeds from litigation settlements	-	-	-	9,359,306	1,780,006	21,000,000	-	-	-	-
Total other financing sources (uses)	<u>(393,696)</u>	<u>(14,209,856)</u>	<u>3,945,563</u>	<u>12,625,796</u>	<u>2,422,024</u>	<u>18,776,341</u>	<u>2,687,601</u>	<u>4,112,544</u>	<u>25,392,682</u>	<u>3,633,821</u>
Net change in fund balances	<u>\$ (13,877,363)</u>	<u>\$ 24,211,340</u>	<u>\$ 5,556,349</u>	<u>\$ 5,753,179</u>	<u>\$ 1,899,016</u>	<u>\$ 1,896,305</u>	<u>\$ 1,160,470</u>	<u>\$ 11,466,550</u>	<u>\$ 34,288,409</u>	<u>\$ 8,996,218</u>
Debt service as a percentage of noncapital expenditures	1.01%	2.91%	3.32%	6.91%	7.72%	6.31%	7.59%	7.53%	6.42%	6.79%

ST. BERNARD PARISH GOVERNMENT, LOUISIANA **TABLE 6**
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(UNAUDITED)

<u>Fiscal Year</u>	<u>Real Property Assessed Value</u>	<u>Other Property Assessed Value</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>
2013	\$ 170,805,390	\$ 199,367,569	\$ 370,172,959	49.27
2014	169,463,272	220,936,376	390,399,648	49.27
2015	173,343,983	209,561,261	382,905,244	49.27
2016	187,331,162	191,676,268	379,007,430	50.27
2017	195,580,993	181,614,308	377,195,301	50.00
2018	201,275,172	211,577,039	412,852,211	50.00
2019	208,112,149	261,237,985	469,350,134	50.04
2020	217,318,334	193,233,437	410,551,771	51.13
2021	227,432,292	166,732,643	394,164,935	59.13
2022	242,768,620	156,902,026	399,670,646	59.13

Sources: St. Bernard Parish Assessor's Office and St. Bernard Parish Council

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)**

TABLE 7

<u>Fiscal Year</u>	<u>St. Bernard Parish</u>		<u>Overlapping Rates</u> <u>St. Bernard Parish School Board</u>				<u>Total Direct & Overlapping Rates</u>
	<u>Operating Millage</u>	<u>Total Parish Millage</u>	<u>Operating Millage</u>	<u>Debt Service Millage</u>	<u>Total School Millage</u>	<u>Other Entities</u>	
2013	49.27	49.27	35.00	10.00	45.00	8.38	102.65
2014	49.27	49.27	35.00	5.50	40.50	59.21	148.98
2015	50.27	50.27	35.00	5.50	40.50	59.21	149.98
2016	50.00	50.00	35.72	5.50	41.22	60.17	151.39
2017	50.00	50.00	41.22	0.00	41.22	60.14	151.36
2018	50.00	50.00	41.22	-	41.22	60.14	151.36
2019	50.04	50.04	41.22	-	41.22	60.14	151.40
2020	51.13	51.13	42.11	-	42.11	53.05	146.29
2021	59.13	59.13	42.11	-	42.11	48.39	149.63
2022	59.13	59.13	42.11	-	42.11	48.39	149.63

Source: St. Bernard Assessor's Office

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

TABLE 8

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2022</u>			<u>2013</u>		
		<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Valero Refining	Oil and Gas	\$ 73,852,797	1	18.48%	\$ 54,398,933	2	17.56%
Chalmette Refining Co.	Oil and Gas	63,946,659	2	16.00%	60,406,091	1	19.49%
American Sugar/Domino	Sugar Refinery	19,289,739	3	4.83%	12,519,046	5	4.04%
PBF Company	Oil and Gas	16,163,187	4	4.04%	-	-	0.00%
Entergy Louisiana Inc.	Electric Utility	14,483,890	5	3.62%	10,131,250	6	3.27%
Southern Natural Gas	Gas Utility	12,048,590	6	3.01%	13,283,800	4	4.29%
Tennessee Gas Pipeline Co.	Oil and Gas	6,319,540	7	1.58%	3,687,150	9	1.19%
Moem Pipeline	Oil and Gas	5,169,840	8	1.29%	3,788,920	8	1.22%
Rain CII Carbon, LLC	Refinery	4,471,345	9	1.12%	4,120,961	7	1.33%
Atmos Energy Corporation	Gas Utility	3,915,900	10	0.98%	-	-	0.00%
PBFX Operating Company	Logistics	2,500,300	-	-	-	-	0.00%
Capital One	Financial Services	2,279,550	-	-	-	-	0.00%
Colonial Pipeline Co.	Oil and Gas	-	-	-	21,912,050	3	7.07%
Lone Star NGL Refinery	Oil and Gas	-	-	-	2,096,582	10	0.68%
		<u>\$ 224,441,337</u>		<u>54.96%</u>	<u>\$ 186,344,783</u>		<u>60.14%</u>

Source: St. Bernard Assessor's Office

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)**

TABLE 9

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Subsequent Years Collections	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	12,886,735	12,869,675	99.87%	71,665	12,941,340	*
2014	13,587,374	12,885,558	94.83%	502,037	13,387,595	98.53%
2015	13,202,176	12,656,857	95.87%	525,920	13,182,777	99.85%
2016	13,225,814	12,748,443	96.39%	409,708	13,158,151	99.49%
2017	13,047,615	12,361,923	94.74%	523,743	12,885,666	98.76%
2018	14,525,011	13,920,381	95.84%	503,414	14,423,795	99.30%
2019	16,817,429	16,369,661	97.34%	837,945	17,207,606	102.32%
2020	20,660,749	17,057,356	82.56%	506,034	17,563,390	85.01%
2021	20,004,361	19,250,079	96.23%	759,612	20,009,691	100.03%
2022	20,257,286	18,702,420	92.32%	652,954	19,355,374	95.55%

*Information not available

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PRINCIPAL SALES TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TABLE 10

<u>Taxpayer</u>	<u>2022</u>			<u>2013</u>		
	<u>Sales Tax Collections</u>	<u>Rank</u>	<u>Percentage of Total Sales Tax Collections</u>	<u>Sales Tax Collections</u>	<u>Rank</u>	<u>Percentage of Total Sales Tax Collections</u>
Refineries	\$ 18,430,085	1	28.4%	\$ 9,110,698	1	24.9%
Warehouse / Superstores	6,987,720	2	10.8%	5,831,171	2	15.9%
Motor Vehicles	5,288,161	3	8.1%	3,208,636	3	8.8%
Grocery Stores	3,724,523	4	5.7%	1,733,988	4	4.7%
Online Vendors	3,260,325	5	5.0%	-	-	0.0%
Restaurants	2,291,887	6	3.5%	1,207,173	5	3.3%
Retail Stores	1,158,237	9	1.8%	960,789	6	2.6%
Gas/Convenience Stores	1,410,545	7	2.2%	587,623	8	1.6%
Local Pharmacies	1,209,235	8	1.9%	833,996	7	2.3%
Auto Stores	-	-	0.0%	346,776	9	0.9%
Hotels/Motels	<u>571,796.00</u>	10	<u>0.9%</u>	<u>207,467</u>	10	<u>0.6%</u>
Total	<u>\$ 44,332,514</u>		<u>68.27%</u>	<u>\$ 24,028,317</u>		<u>65.57%</u>

Source: St. Bernard Parish Sheriff's Office

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SALES AND USE TAX RATES - ALL GOVERNMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)**

TABLE 11

Fiscal Year	Parish Council	Water & Sewer	Law Enforcement	School Board	Total Rate
2013	2.00%	0.50%	0.50%	2.00%	5.00%
2014	2.00%	0.50%	0.50%	2.00%	5.00%
2015	2.00%	0.50%	0.50%	2.00%	5.00%
2016	2.00%	0.50%	0.50%	2.00%	5.00%
2017	2.00%	0.50%	0.50%	2.00%	5.00%
2018	2.00%	0.50%	0.50%	2.00%	5.00%
2019	2.00%	0.50%	0.50%	2.00%	5.00%
2020	2.00%	0.50%	0.50%	2.00%	5.00%
2021	2.00%	0.50%	0.50%	2.00%	5.00%
2022	2.00%	0.50%	0.50%	2.00%	5.00%

Source: St. Bernard Parish Sheriff's Office

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SALES AND USE TAX COLLECTIONS - ALL GOVERNMENTS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 12

Fiscal Year	Parish Council	Water and Sewer	Law Enforcement (1)	School Board (1)	Total
2013	\$ 15,844,744	\$ 3,961,184	\$ 3,961,184	\$ 15,844,744	\$ 39,611,856
2014	16,096,696	4,024,174	4,024,174	16,096,696	40,241,740
2015	14,408,732	3,602,185	3,602,185	14,408,732	36,021,834
2016	14,387,437	3,596,859	3,596,859	14,387,437	35,968,592
2017	16,700,335	4,175,086	4,175,086	16,700,335	41,750,842
2018	16,485,252	4,121,313	4,121,313	16,485,252	41,213,130
2019	15,876,193	3,969,192	3,969,192	15,876,193	39,690,770
2020	15,897,381	3,841,883	3,841,883	15,897,381	39,478,528
2021	19,265,563	4,816,391	4,816,391	19,265,563	48,163,908
2022	26,104,486	6,526,121	6,526,121	26,104,486	65,261,214

(1) Estimated based on Parish/Water & Sewer taxes collected

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 13

Fiscal Year	Governmental Activities				Business Type Activities				Total	Percentage of Personal Income (1)	Per Capita (1)	
	Sales Tax Bonds	General Obligation Bonds	Community Disaster Loan	Other	Total Governmental Activities	Sales Tax Bonds	Revolving Loans	Other				Total Business Type Activities
2013	\$ 35,894,144	\$ -	\$ -	\$ 9,356,000	\$ 45,250,144	\$ 7,358,514	\$ -	\$ -	\$ 7,358,514	\$ 52,608,658	4.69%	1,264
2014	35,240,538	-	-	8,960,932	44,201,470	4,292,740	-	-	4,292,740	48,494,210	4.28%	1,115
2015	32,101,932	-	-	4,200,662	36,302,594	3,561,966	703,846	-	4,265,812	40,568,406	3.60%	914
2016	28,883,326	-	-	6,260,000	35,143,326	2,806,192	6,858,195	-	9,664,387	44,807,713	3.53%	987
2017	25,564,720	-	-	5,630,000	31,194,720	2,020,418	17,811,970	-	19,832,388	51,027,108	4.54%	1,115
2018	22,136,116	-	-	1,295,000	23,431,116	1,194,644	22,371,170	-	23,565,814	46,996,930	3.72%	1,006
2019	18,597,512	-	-	1,050,000	19,647,512	338,870	26,611,408	-	26,950,278	46,597,790	3.43%	986
2020	14,220,000	-	-	3,550,000	18,493,904	273,096	30,309,915	-	30,583,011	49,076,915	3.10%	1,019
2021	24,635,000	-	-	9,526,384	34,161,384	32,322	29,738,594	-	29,770,916	63,932,300	4.60%	1,327
2022	20,920,000	-	-	9,077,778	29,997,778	-	31,829,592	-	31,829,592	61,827,370	5.09%	1,271

(1) See the Schedule of Demographic and Economic Statistics, Table 18, for personal income and population data.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
RATIOS OF GENERAL DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 14

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable (1) Value of Property	Per Capita
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2022
(UNAUDITED)

TABLE 15

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
St. Bernard Parish School Board	\$ -	100%	\$ -
St. Bernard Hospital Service District	-	100%	-
			<u>-</u>
Subtotal, overlapping debt			
St. Bernard Parish Government direct debt	<u>29,997,778</u>	100%	29,997,778
Total direct and overlapping debt	<u>\$ 29,997,778</u>		<u>\$ 29,997,778</u>

Source: St. Bernard Parish School Board Comprehensive Annual Financial Report.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Parish's taxable assessed value that is within the Parish's boundaries and dividing it by the Parish's total taxable assessed value.

NOTE: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Parish. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of St. Bernard Parish. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore, is responsible for repaying the debt of each overlapping government.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 16

	Fiscal Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Debt limit	\$ 130,341,016	\$ 129,560,536	\$ 136,639,877	\$ 134,016,835	\$ 132,652,601	\$ 144,498,274	\$ 164,272,547	\$ 138,049,862	\$ 137,957,727	\$ 139,884,726
Total net debt applicable to limit	4,314,420	4,789,347	3,404,499	1,768,554	44,969	-	-	-	-	-
Legal debt margin	<u>126,026,596</u>	<u>124,771,189</u>	<u>133,235,378</u>	<u>132,248,281</u>	<u>132,607,632</u>	<u>144,498,274</u>	<u>164,272,547</u>	<u>138,049,862</u>	<u>137,957,727</u>	<u>139,884,726</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>3.31%</u>	<u>3.70%</u>	<u>2.49%</u>	<u>1.32%</u>	<u>0.03%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Legal debt margin calculation for fiscal year 2022

Assessed Valuation	
Taxable Assessed Value	\$ 399,670,646
Add: Exempt Property	72,587,266
Total Assessed Value	<u>\$ 472,257,912</u>
Debt Limit - 35% of Assessed Value (1)	139,884,726
Debt applicable to the limit:	
General obligation bonds	\$ -
Less: Amount set aside for repayment of general obligation debt	<u>-</u>
Total net debt applicable to limit	<u>-</u>
Legal debt margin	<u>\$ 139,884,726</u>

(1) Louisiana R.S. 39.562 allows a maximum of 35% of assessed valuation for total bonded general obligation debt.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PLEDGED - REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 17

Fiscal Year	Sales Tax Bonds					Coverage
	Sales Tax Revenue	Debt Service		TOTAL		
		Principal	Interest			
2013	\$ 19,805,928	\$ 3,215,000	\$ 1,708,619	\$ 4,923,619	4.02	
2014	20,120,870	3,525,000	1,565,978	5,090,978	3.95	
2015	18,010,917	3,675,000	1,296,337	4,971,337	3.62	
2016	17,984,296	3,780,000	1,429,802	5,209,802	3.45	
2017	20,875,421	3,910,000	1,143,527	5,053,527	4.13	
2018	20,606,565	4,060,000	924,700	4,984,700	4.13	
2019	19,845,385	4,200,000	805,537	4,436,701	4.47	
2020	19,739,264	3,525,000	651,075	4,385,058	4.50	
2021	24,081,954	3,815,000	508,406	4,323,406	5.57	
2022	32,630,607	3,715,000	351,100	4,066,100	8.03	

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 18

Fiscal Year	Population of St. Bernard (1)	St. Bernard Total Personal Income	St. Bernard Per Capita Personal Income	Unemployment Rate (2)	St. Bernard Parish School Enrollment (3)
2013	41,635	\$ 1,121,060,256	\$ 26,926	8.1	6,852
2014	43,482	1,132,270,859	26,040	5.6	7,132
2015	44,409	1,127,592,086	25,391	6.7	7,442
2016	45,408	1,269,300,000	27,953	5.8	7,464
2017	45,776	1,123,661,950	24,547	6.2	7,538
2018	46,721	1,264,892,652	27,073	6.9	7,695
2019	47,244	1,357,207,620	28,728	6.3	7,809
2020	47,708	1,585,312,000	32,130	9.1	7,868
2021	48,172	1,388,929,356	42,310	5.2	7,741
2022	48,636	1,215,851,364	24,999	5.6	7,880

*Information not available

Source (1): St. Bernard Economic Foundation

Source (2): Bureau of Labor Statistics, Survey of Current Business

Source (3): St. Bernard Parish School Board

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

TABLE 19

Employer	Location	2022			2013		
		Employees	Rank	% of Total St. Bernard Parish Employment	Employees	Rank	% of Total St. Bernard Parish Employment
St. Bernard Parish School Board	Chalmette	970	1	8.92%	883	1	8.12%
Exxon Mobile	Chalmette	615	2	5.66%	522	2	4.80%
St. Bernard Parish Government	Chalmette	450	3	4.14%	435	3	4.00%
St. Bernard Parish Hospital	Chalmette	385	4	3.54%	250	8	2.30%
Walmart	Chalmette	370	5	3.40%	*	*	*
St. Bernard Parish Sheriff	Chalmette	305	6	2.80%	270	7	2.48%
Domino Sugar	Arabi	299	7	2.75%	375	4	3.45%
Valero Oil	Meraux	282	8	2.59%	300	5	2.76%
Boasso America	Chalmette	215	9	1.98%	201	9	1.85%
Associated Terminals	Chalmette	171	10	1.57%	150	10	1.38%
Nunez Community College	Chalmette	150	11	1.38%	*	*	*
SDT Waste and Disposal	Parish wide	*	*	*	300	6	2.76%
TOTAL		4,212		38.73%	3,686		33.90%

* Information not available
Source: St. Bernard Chamber of Commerce

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
FULL-TIME PARISH EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 20

Function	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Judicial	30	38	38	41	38	38	40	40	44	42
Other general government	146	105	103	104	85	82	70	67	70	67
Public safety	110	112	117	116	115	110	110	107	110	103
Public works	62	78	76	71	62	60	60	43	43	40
Sanitation	4	4	4	8	10	10	13	12	12	21
Culture and recreation	25	22	21	21	17	12	12	9	9	7
Health and welfare	28	18	20	23	21	20	21	24	24	20
Water and sewer	55	60	59	73	73	75	80	66	77	70
Events facilities	-	3	3	2	2	3	3	3	3	3

Source: St. Bernard Parish Finance Department

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 21

	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety - Fire										
Total number of rolls	3,901	4,088	4,047	4,039	4,185	4,471	4,343	4,326	5,081	4,590
Number of fires	243	302	224	238	242	245	233	275	184	163
Number of rescue calls	2,849	3,031	2,913	2,818	2,881	3,100	3,030	2,951	3,518	3,085
Number of service calls	236	198	334	356	363	442	338	303	505	1,045
Public Works										
Potholes Repaired	19	41	28	24	60	117	40	160	*	180
Trees cut	141	98	91	83	298	1,126	315	251	183	135
Public Utility										
Water & Sewer										
Avg number of billed accounts	15,889	16,140	16,381	16,507	16,747	16,984	17,212	17,465	17,920	18,196
Number of billed accounts	15,966	16,298	16,366	16,568	16,813	17,028	17,285	17,666	18,099	18,267
New meter connections	60	42	58	57	64	215	99	381	433	168
Building Permits										
Residential Construction	96	57	96	136	132	211	212	347	308	219
Commercial Construction	58	45	30	42	51	30	33	18	29	40
Renovations	85	81	93	57	58	52	39	44	52	45
Pools	13	9	13	12	8	7	11	15	27	13
Tents	12	4	15	12	11	14	17	13	13	12
Accessory Structure	50	61	76	96	46	72	59	78	93	38
Elevate Residence	27	6	11	19	10	1	9	-	-	-
Additions	15	8	22	24	11	11	17	23	13	6
Electrical Permits	2	3	5	1	-	-	-	-	-	-
Office Trailer Permits	-	-	-	1	-	-	1	-	-	-
Other	13	10	30	51	12	18	9	34	55	39
Mobile Homes	20	14	19	8	-	-	-	-	-	20
Signs	52	39	2	3	3	4	3	4	2	24
Boat Dock	3	9	4	1	3	8	4	-	4	2
Coastal Use	2	8	9	6	2	1	-	-	-	-
Slab Removal	2	9	1	4	-	-	-	-	-	-
Demolition	5	6	11	1	-	-	-	-	-	8

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
OPERATING INDICATORS BY FUNCTION (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 21

	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Recreation and Culture										
Number of players in baseball/softball league	1,223	1,180	1,135	1,116	1,069	959	945	705	1,079	1,075
Number of players in football league	484	376	380	212	141	225	70	-	-	-
Number of players in flag football league	*	*	*	87	71	320	301	-	238	371
Number of players in cheerleading	103	62	63	69	46	65	56	-	-	-
Number of players in basketball league	553	564	564	491	424	594	640	640	660	651
Number of players in volleyball league	88	80	81	77	97	128	183	-	266	245
Number of players in soccer league	624	697	676	704	707	745	638	638	783	825
Number of players in track and field	*	*	*	*	*	109	155	-	-	-

Source: The following St. Bernard Parish Departments: Fire, Community Development, Recreation, Public Works, and Water and Sewer Department.

*Information not available

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 22

	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government										
Vehicles	36	35	30	30	30	31	34	37	32	49
Utility Vehicles	2	3	3	3	3	3	3	3	3	1
Tractors	2	2	2	2	2	2	2	5	5	5
Trailers	1	1	1	1	2	2	2	3	3	7
Boats	6	8	8	8	8	8	8	8	8	8
Public safety- Fire										
Vehicles	10	11	11	11	11	11	11	13	12	13
Utility Vehicles	2	2	2	2	2	2	2	3	2	2
Fire Apparatus	16	15	16	17	17	16	16	16	16	16
Trailers	-	4	4	4	4	4	4	4	4	5
Public works										
Vehicles	50	50	39	39	39	43	43	46	35	41
Tractors	27	27	27	27	28	28	33	38	42	42
Trailers	18	20	20	20	21	21	22	22	24	24
Dump Trucks	6	6	6	6	6	6	6	6	7	7
Excavators	8	8	8	8	8	8	8	8	10	10
Airplanes	2	2	2	2	2	2	2	2	-	-
Sanitation										
Vehicles	-	-	-	-	2	2	2	2	2	3
Dump Trucks	1	1	1	1	1	1	1	1	1	1
Excavators	3	3	3	3	3	3	3	-	-	-
Canals and Drainage										
Vehicles	-	-	-	-	-	-	-	-	-	13
Tractors	-	-	-	-	-	-	-	-	-	6
Trailers	-	-	-	-	-	-	-	-	-	5
Dump Trucks	-	-	-	-	-	-	-	-	-	1
Excavators	-	-	-	-	-	-	-	-	-	2
Boats	-	-	-	-	-	-	-	-	-	1
Culture and recreation										
Vehicles	5	5	3	3	3	3	3	5	3	2
Utility Vehicles	5	5	5	5	5	5	6	2	4	-
Tractors	6	6	6	5	8	8	8	2	2	1
Trailers	-	-	-	1	1	1	1	2	4	4
Excavators	1	1	1	1	1	1	1	-	-	-
Health and welfare										
Vehicles	7	7	7	7	8	8	8	8	8	4

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
CAPITAL ASSET STATISTICS BY FUNCTION (CONTINUED)
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 22

	December 31,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Water and Sewer										
Vehicles	38	35	34	33	35	37	40	44	42	41
Tractors	1	1	1	1	1	1	1	3	3	5
Trailers	12	12	12	12	12	12	13	13	13	17
Dump Trucks	1	1	1	1	1	1	1	1	-	1
Crane Trucks	1	1	1	1	1	1	1	2	2	2
Excavators	13	13	13	13	13	13	13	14	14	13
Total										
Vehicles	146	143	124	123	128	135	141	136	134	153
Utility Vehicles	9	10	10	10	14	14	17	9	9	3
Fire Apparatus	16	15	16	17	17	16	16	16	16	16
Tractors	36	36	36	35	39	39	44	52	52	53
Trailers	15	15	15	16	17	18	19	48	48	57
Boats	6	8	8	8	8	8	8	8	8	8
Dump Trucks	8	8	8	8	8	8	8	9	8	9
Crane Trucks	1	1	1	1	1	1	1	2	2	2
Excavators	31	31	31	31	31	31	31	24	24	23
Airplanes	2	2	2	2	2	2	2	-	-	-

Source: St. Bernard Parish Finance Department

REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS AND
UNIFORM GUIDANCE

**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**

The Members of the St. Bernard Parish Council
Chalmette, Louisiana

We have audited, in accordance with the 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 St. Bernard Parish Government (the Parish), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon dated October 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the St. Bernard Parish Library, as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-001, 2022-002, and 2022-003.

Parish’s Response to Findings

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

Purpose of this Report

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

Postlethwaite & Netterville

Metairie, Louisiana
October 30, 2023

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

The Members of the St. Bernard Parish Council
Chalmette, Louisiana

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the St. Bernard Parish Government's (the Parish) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2022. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of the St. Bernard Parish Library. Our audit, described below, did not include the operations of this component unit because the component unit engaged other auditors to perform an audit of compliance.

Qualified Opinion on GoMESA and Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the GoMESA and Coronavirus State and Local Fiscal Recovery Funds programs, assistance listing numbers 15.435 and 21.027, respectively, for the year ended December 31, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2022.

Basis for Qualified and Unmodified Opinions

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Matters Giving Rise to Qualified Opinion on GoMESA and Coronavirus State and Local Fiscal Recovery Funds

As described in the accompanying schedule of findings and questioned costs, the Parish did not comply with requirements regarding procurement as described in finding 2022-004 for the GoMESA and Coronavirus State and Local Fiscal Recovery Funds programs, assistance listing numbers 15.435 and 21.027, respectively. Compliance with such requirements is necessary in our opinion, for the Parish to comply with the requirements applicable to those programs.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Parish’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

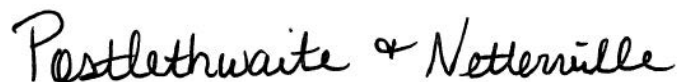
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-004 to be a material weaknesses.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Parish’s response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Parish’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



Metairie, Louisiana
October 30, 2023

**ST. BERNARD PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022**

Federal Grantor/Pass-Through or Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amounts Provided to Sub-recipients
U.S. Department of Homeland Security				
<i>Pass - Through Louisiana Military Department Office of Homeland Security and Emergency Preparedness</i>				
Disaster Grants - Public Assistance (presidentially Declared)				
Disaster Grants - Public Assistance (presidentially Declared) - Katrina	97.036	FEMA-LA-DR1603	\$ 1,019,418	
Disaster Grants - Public Assistance (presidentially Declared) - Zeta	97.036	FEMA-LA-DR4577	1,433	
Disaster Grants - Public Assistance (presidentially Declared) - Ida	97.036	FEMA-LA-DRXXXX	2,826,911	
Disaster Grants - Public Assistance (presidentially Declared) - Severe storms	97.036	FEMA-LA-DRXXXX	867,578	
			<u>4,715,340</u>	
Hazard Mitigation Grant	97.039	1603C-087-0007	537,217	
State Homeland Security Program 2022	97.067	EMW-2022-SS-00019-S01	990	
State Homeland Security Program 2021	97.067	EMW-2021-SS-00019-S01	18,428	
State Homeland Security Program 2020	97.067	EMW-2020-SS-00011-S01	9,792	
			<u>29,210</u>	
Emergency Management Performance 2022	97.042	EMT-2022-EP-00001-S01	17,965	
Emergency Management Performance 2021	97.042	EMT-2021-EP-00001-S01	9,027	
			<u>26,992</u>	
Total U.S. Department of Homeland Security			<u>5,308,759</u>	
U. S. Department of Health & Human Services				
<i>Pass - Through Louisiana State Department of Health and Hospitals Office of Public Health</i>				
Cities Readiness Initiative 2022	93.069	2000598532	12,406	
Cities Readiness Initiative 2021	93.069	2000514652	6,476	
			<u>18,882</u>	
Low Income Home Energy Assistance	93.568	51511-22	28,380	
Community Services Block Grant	93.569	2010P0081	238,367	
COVID 19: American Rescue Plan Act	21.027	SLT-3286	1,549,280	
Total U.S. Department of Health & Human Services			<u>1,834,909</u>	
U. S. Department of Commerce				
<i>Pass - Through Louisiana State Department of Natural Resources</i>				
Coastal Zone Management	11.419	2000275620	23,185	
Total U.S. Department of Commerce			<u>23,185</u>	
U.S. Department of Housing and Urban Development				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		5,703,281	
<i>Pass - Through State of Louisiana, Division of Administration Office of Community Development</i>				
CDBG Entitlement Grants Cluster				
Community Development Block Grant - Entitlement Grant	14.228	B-06-DG-22-0001	817,391	
Total CDBG Entitlement Grants Cluster			<u>817,391</u>	
Total U.S. Department of Housing and Urban Development			<u>6,520,672</u>	
U. S. Department of the Interior				
Gulf of Mexico Security Act of 2006 (GoMESA)	15.435		4,103,283	
Total U.S. Department of the Interior			<u>4,103,283</u>	

ST. BERNARD PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/Pass-Through or Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures	Amounts Provided to Sub-recipients
U.S. Department of Labor				
<i>Pass - Through Louisiana Department of Labor</i>				
WIOA Cluster				
WIOA Adult Program FY	17.258	2000512120	\$ 480,610	
WIOA Adult Program PY	17.258	2000439928	15,175	
WIOA Youth Activities PY	17.259	2000439928	549,593	
WIOA Dislocated Workers FY	17.278	2000512120	557,836	
WIOA Dislocated Workers PY	17.278	2000439928	73,366	
Total WIOA Cluster			<u>1,676,580</u>	
WIOA Disaster Dislocated Workers-Hurricane Ida	17.277	2000633811	12,081	
COVID 19: WIOA Disaster Dislocated Workers-Covid	17.277	2000522468	1,108,223	
Total U.S. Department of Labor			<u>2,796,884</u>	
U.S. Department of Transportation				
<i>Pass - Through Louisiana Department of Transportation & Development</i>				
Highway Planning and Construction Cluster				
Federal Highway Administration - Local Road Safety Program	20.205	H.009175	30,700	
Total Highway Planning and Construction Cluster			<u>30,700</u>	
Federal Transit Cluster				
Federal Transit Formula Grant	20.507	1521-2016-1	173,342	
Total Federal Transit Cluster			<u>173,342</u>	
Total U.S. Department of Transportation			<u>204,042</u>	
U.S. Department of The Treasury				
Research and Development Cluster				
Nunez Community College Fisheries Workforce Development Program	21.015	RDCGR370047	48,984	\$ 48,984
Paris Road Corridor Streetscape Enhancement	21.015	RDCGR370044	748,892	
Total Research and Development Cluster			<u>748,892</u>	
<i>Pass - Through Louisiana Department of Health and Hospitals</i>				
Lake Lery Marsh Creation Phase 3	21.015	BS-0034	327,123	
Total Research and Development Cluster			<u>327,123</u>	
Total U.S. Department of The Treasury			<u>1,124,999</u>	48,984
Environmental Protection Agency				
<i>Pass - Through University of New Orleans Research and Technology Foundation, Inc.</i>				
Sewer Master Plan Cluster				
Sewer Master Plan	66.125		539	
Munster Sewer Master Plan	66.125	58561K	36,813	
Violet and Riverbend Sewer Master Plan	66.125	58561N	20,346	
Fazendville Sewer Master Plan	66.125	58560L	10,670	
Wastewater System Data Collection	66.125	58563N	3,500	
Total Sewer Master Plan Cluster			<u>71,868</u>	
<i>Pass - Through Louisiana Department of Environmental Quality</i>				
Clean Water State Revolving Fund Cluster				
Clean Water State Revolving Fund #2	66.458	CS 221310-05	738,429	
Total Clean Water State Revolving Fund Cluster			<u>738,429</u>	
<i>Pass - Through Louisiana Department of Health and Hospitals</i>				
Drinking Water State Revolving Fund Cluster				
Drinking Water Revolving Loan Fund #2	66.468	1087001-02	46,215	
Drinking Water Revolving Loan Fund #3	66.468	1087001-03	2,713,506	
Total Drinking Water State Revolving Fund Cluster			<u>2,759,721</u>	
Total Environmental Protection Agency			<u>3,570,018</u>	
Total Expenditures of Federal Awards			<u>\$25,486,751</u>	\$ 48,984

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
December 31, 2022

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (“SEFA”) presents the activity of the federal awards of the St. Bernard Parish Government. The Parish’s reporting entity, defined in Note 1 to the financial statements for the year-ended December 31, 2022. All federal awards received from federal agencies are included on the schedule.

NOTE 2 – BASIS OF PRESENTATION

The accompanying 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, 2022.

NOTE 3 – RECONCILIATION OF FEDERAL EXPENDITURES

Federal assistance expended as reported on SEFA	\$	25,486,751
Less: loan proceeds recorded on SEFA		(5,787,504)
Add: revenues received in current year for prior year expenditures		6,648,285
Add: revenues received in current year for future year expenditures		318,248
Less: assistance expended and reported on the SEFA, reported as unavailable revenues		<u>(3,515,799)</u>
Total intergovernmental revenues	\$	<u>23,149,981</u>
Intergovernmental revenues as reported on Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position		
Governmental funds	\$	22,918,654
Proprietary funds		231,327
	\$	<u>23,149,981</u>

NOTE 4 – NON-CASH ASSISTANCE

During the year ended December 31, 2013, the Parish entered into a cooperative endeavor agreement with the State of Louisiana Office of Community Development and the Louisiana Road Home Corporation d/b/a Louisiana Land Trust (LLT) to transfer all the properties within St. Bernard Parish that were being held by LLT to St. Bernard Parish. Included on the statement of net position at December 31, 2022 is \$12,000 in land held for sale representing lots throughout St. Bernard Parish. No depreciation is being recorded on the properties being held for sale. During the year ended December 31, 2022, the Parish sold 60 properties for \$1,153,795. As the remaining lots are sold, CDBG program income will be recognized in the financial statements of the Parish. The proceeds from sales of the properties are restricted for use for direct management costs of the properties and for recovery related activities in furtherance of the cooperative endeavor agreement and the eligibility requirements under CDBG guidelines.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
December 31, 2022

NOTE 5 – DE MINIMIS COST RATE

During the year ended December 31, 2022, the Parish did not elect to use the 10% de minimis cost rate as covered in §200.414 of the Uniform Guidance.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022**

A. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? None reported

Noncompliance material to financial statements noted: Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified that are not considered to be material weaknesses? No

Type of auditors' report issued on compliance for major programs: Qualified

Any audit findings which are required to be reported in accordance with the 2 CFR 200.516(a)? Yes

Identification of major programs:

Name of Federal Awards (or Cluster)	CFDA No.
Community Development Block Grant - Entitlement Grant	14.228
Gulf of Mexico Security Act of 2006 (GoMESA)	15.435
Coronavirus State and Local Fiscal Recovery Funds	21.027
Clean Water State Revolving Fund Cluster	66.468
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015

Dollar threshold used to distinguish between Type A and Type B programs: \$764,603

Auditee qualified as a low risk auditee? Yes

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 Non-compliance with State Audit Law

Criteria: In accordance with Louisiana Revised Statute 24:513, the Parish must have their financial statements audited in a timely manner. The due date of the audited financial statements is six months after the Parish’s fiscal year end.

Condition: The Parish was required to have an audit completed by the filing deadline of June 30, 2023 (six months after its fiscal year end) and the Parish did not meet this filing deadline.

Cause: The Parish did not complete year end close and provide documentation necessary for audit completion within the deadline.

Effect: The Parish was non-compliant with state audit law which could result in the withholding of grant funding, which is imperative to the operations of the Parish. However, the Parish received a non-emergency extension from the Louisiana Legislative Auditor through October 31, 2023.

Recommendation: The Parish should ensure requested documentation is provided in a timely manner to allow sufficient time for the auditors to complete their procedures in accordance with state law and meet future audit deadlines.

View of Responsible Official: The Parish Finance Director resigned effective December 31, 2022 which resulted in audit delays. The Parish will hire a new Director and will work to ensure all documentation is provided in a timely manner in the future. Additionally, the Chief Administrative Officer and Grants Manager positions were vacated during 2023, which also led to delays in completion of work.

2022-002 Concentration of Credit Risk

Criteria: Louisiana Revised Statute 39:1219 requires all deposits of state and local governments in financial institutions over the Federal Deposit Insurance Corporation (FDIC) insured limit to be secured by collateral.

Condition: The Parish held deposits in a financial institution in excess of FDIC limits that was not secured by collateral.

Cause: The Parish did not properly review all account balances held at all financial institutions for credit risk exposure.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT (continued)

2022-002 Concentration of Credit Risk (continued)

Effect: The Parish had a balance at a financial institution in the amount of \$2,393,653 at December 31, 2022 that was uninsured and uncollateralized and, therefore, exposed to credit risk in violation of the state statute.

Recommendation: The Parish should implement procedures to review deposit balances at financial institutions periodically to ensure that balances are appropriately insured or collateralized in accordance with the state statute.

View of Responsible Official: The Parish will review all deposit balances periodically to ensure that all accounts are properly collateralized or insured.

2022-003 Budget Law Violation

Criteria: Louisiana Revised Statute 39:1310 requires the governmental entity to revise its budget when total revenues or expenditures and other sources or uses plus projected revenues or expenditures and other sources or uses for the remainder of the year, within a fund, are failing to meet total budgeted revenues or expenditures and other sources or uses unfavorably by five percent or more.

Condition: The Parish did not adopt its final budget by the end of the fiscal year. The Parish adopted final budget amounts related to fiscal year 2022 in May 2023.

Cause: Based upon prior practice, the Parish adopted its final amended budget after the fiscal year end. This final amended budget, amended in May 2023, adjusted for unfavorable variances.

Effect: The Parish is not in compliance with the requirements of the Local Government Budget Act.

Recommendation: The Parish should monitor the budget closely throughout the fiscal year and prepare and approve final amendments to the budget prior to the end of the respective fiscal year.

View of Responsible Official: The Parish will monitor the budget and ensure that the final budget is adopted before the fiscal year end.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT

2022-004 Procurement, Suspension and Debarment

15.435 Gulf of Mexico Security Act of 2006 (GoMESA)

21.027 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

Criteria: The Uniform Guidance regulations (§200.320) require, among other things, that procurement for purchases of goods and services follow certain procedures related to obtaining and awarding of contracts based on sealed bid, competitive-, and non-competitive proposals. Additionally, §200.318(d) provides that written policies and procedures must document the avoidance of the acquisition of unnecessary or duplicative items.

Condition: During our testing of purchases under the procurement regulations, for 3 out of 11 vendors (paid approximately \$2.86 million out of the amount tested of \$3.45 million) selected for testing, the Parish was unable to provide supporting documentation that these vendor services or supplies were procured in accordance with the standards in §200.320. The universe (population) from which the items were selected was all vendor payments in 2022 over scope (\$205,000 for GoMESA and \$77,000 for CSLFRF) consisting of 14 vendors paid approximately \$5.7 million.

Questioned Costs: Unknown.

Cause: A material weakness exists in the internal controls over procurement. The Parish does not have adequate controls in place to ensure that appropriate supporting documentation is maintained for purchases made under the procurement standards to support the Parish's consideration and/or conclusion for obtaining and awarding of contracts based on sealed bid, competitive, and non-competitive proposals. Additionally, written policies and procedures for procurement were not reviewed to ensure all requirements under these regulations were addressed.

Effect: The Parish may not be receiving the overall lowest cost for services and supplies procured by the Parish.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2022

2022-004 Procurement, Suspension and Debarment (continued)

Recommendation: We recommend the Parish implement internal controls to ensure that supporting documentation is maintained for the procurement of goods and services in accordance with §200.320. Additionally, we recommend the Parish enhance its written policies and procedures to ensure compliance with federal procurement requirements.

View of Responsible Official: The Parish will review the policies and procedures to ensure that proper internal controls are in place and the Parish will emphasize federal procurement guidelines.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 2022

A. FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statements for the year ended December 31, 2021.

B. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings or questioned costs related to federal award programs for the year ended December 31, 2021.

ST. BERNARD PARISH GOVERNMENT
CHALMETTE, LOUISIANA

REPORT ON STATEWIDE
AGREED-UPON PROCEDURES ON
COMPLIANCE AND CONTROL AREAS

FOR THE YEAR ENDED DECEMBER 31, 2022

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INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Parish President and Parish Council of St. Bernard Parish Government
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. St. Bernard Parish Government's management is responsible for those C/C areas identified in the SAUPs.

St. Bernard Parish Government (the Entity) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed, and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were engaged by the Entity to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Postlethwaite & Netterville

Metairie, Louisiana
October 30, 2023

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in italics. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*” or for step 13 “*we performed the procedure and discussed the results with management*”. If not, then a description of the exception ensues.

1) Written Policies and Procedures

A. Obtain and inspect the entity’s written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):

- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

No exception noted.

- ii. ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

No exception noted.

- iii. ***Disbursements***, including processing, reviewing, and approving

No exception noted.

- iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

- v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.

The Entity’s written policies and procedures related to payroll do not address attribute (1) payroll processing.

- vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

The Entity’s written policies and procedures relating to contracting do not address attributes (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

- vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

The Entity's written policies and procedures related to travel and expense reimbursement do not address attribute (2) dollar thresholds by category of expense.

- viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exception noted.

- ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

The Entity did not have formal policies and procedures in place related to ethics during the period.

- x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The Entity's policies and procedures relating to debt service do not address attributes (3) debt reserve requirements and (4) debt service requirements.

- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

The Entity did not have formal policies and procedures in place related to information technology disaster recovery/business continuity during the period.

- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

The Entity's policies and procedures relating to sexual harassment do not address attributes (2) annual employee training and (3) annual reporting.

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

2) Board or Finance Committee

A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe whether the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

No exception noted.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

No exception noted.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

No exception noted.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

The Entity had no audit findings in the prior year. Thus, this procedure was not performed.

**ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022**

Schedule A

3) Bank Reconciliations

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

A listing of bank accounts was provided. Management identified the Entity's main operating account. No exceptions were noted as a result of performing this procedure. From the listing provided, we selected the main operating account and haphazardly selected 4 other accounts. We obtained the bank reconciliations for one month during the fiscal period for each account, resulting in 5 bank reconciliations obtained and subjected to the below procedures.

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

No exception noted.

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

No exception noted.

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

Four of the five monthly bank reconciliations tested contained reconciling items that have been outstanding for more than 12 months from the statement closing date. There was no documentation reflecting research of these items.

4) Collections (excluding electronic funds transfers)

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

A listing of deposit sites was provided. No exceptions were noted as a result of performing this procedure.

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

A listing of collection locations for each deposit site selected in procedure #4A was provided. No exceptions were noted as a result of performing this procedure. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was also performed in order to perform the procedures below.

- i. Employees responsible for cash collections do not share cash drawers/registers;

No exception noted.

- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;

No exception noted.

- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

No exception noted.

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee verifies the reconciliation.

No exception noted.

- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

No exception noted.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

No exception noted.

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exception noted.

**ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022**

Schedule A

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

No exception noted.

- v. Trace the actual deposit per the bank statement to the general ledger.

No exception noted.

5) *Non-payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

The listing of locations that process payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure. From the listing provided, we selected the single payment processing location and performed the procedures below.

- B. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:

The listing of employees involved with non-payroll purchasing and payment functions for the single payment processing location selected in procedure #5A was provided. No exceptions were noted as a result of performing this procedure. Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was also performed in order to perform the procedures below.

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;

No exception noted.

- ii. At least two employees are involved in processing and approving payments to vendors;

No exception noted.

- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

No exception noted.

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

No exception noted.

- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exception noted.

- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and

A listing of non-payroll disbursements for the single payment processing location selected in procedure #5A was provided related to the reporting period. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 5 disbursements and performed the procedures below.

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity, and

No exception noted.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exception noted.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Based on the Entity's main operating account and the month selected in procedure #3A, we haphazardly selected 5 non-payroll-related electronic disbursements and performed the specified procedures. No exceptions noted as a result of performing this procedure.

ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022

Schedule A

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

A listing of cards was provided. No exceptions were noted as a result of performing this procedure.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

From the listing provided, we selected all 4 cards in use during the fiscal period. We haphazardly selected one monthly statement for each of the 4 cards and performed the procedures noted below.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported; and

No exception noted.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exception noted.

- C. Using the monthly statements or combined statements selected under procedure #7B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

We performed the procedure above, which resulted in 17 transactions subject to the procedure. None of the 17 transactions tested met attribute (2) written documentation of the business/public purpose.

**ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022**

Schedule A

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The listing of travel and travel-related expense reimbursements was provided for the fiscal period. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 5 reimbursements and performed the procedures below.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

Of the transactions selected for testing, none were reimbursed using a per diem.

- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

No exception noted.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by “Written Policies and Procedures”, procedure #1A(vii); and

No exception noted.

- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exception noted.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and

An active vendor list for the fiscal period was provided. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 5 contracts and performed the procedures below.

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Schedule A

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

No exception noted.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);

No exception noted.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Of the 5 contracts tested, 1 contract contained a change order. The original contract terms did not provide for such an amendment.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exception noted.

9) Payroll and Personnel

- A. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

A listing of employees/elected officials employed during the fiscal year was provided by management. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 5 employees/officials and performed the specified procedures.

- B. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

We haphazardly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees/officials selected in procedure #9A.

- i. Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

No exception noted.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

**ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
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Schedule A

No exception noted.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

No exception noted.

- iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exception noted.

- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

A listing of employees or officials that received termination payments during the period was provided by management. Two employees or officials were haphazardly selected for testing. No exception noted.

- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

No exception noted.

10) Ethics

- A. Using the 5 randomly selected employees/officials from procedure "Payroll and Personnel" procedure #9A, above obtain ethics documentation from management, and

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

No exception noted.

- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

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Schedule A

- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

11) Debt Service

- A. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued as required by Article VII, Section 8 of the Louisiana Constitution.

A listing of bonds/notes and other debt instruments issued during the fiscal year was provided by management. From the listing provided, we performed the specified procedure. No exceptions noted.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

A listing of bonds/notes outstanding at the end of the fiscal period was provided. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 1 bond/note and performed the specified procedures. No exception noted.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Management represented that there were no misappropriations of public funds and assets during the fiscal period. Thus, this procedure could not be performed.

- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

No exception noted.

**ST. BERNARD PARISH GOVERNMENT
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS
DECEMBER 31, 2022**

Schedule A

13) Information Technology Disaster Recovery/Business Continuity

A. Perform the following procedures, **verbally discuss the results with management, and report “We performed the procedure and discussed the results with management.”**

- i. Obtain and inspect the entity’s most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government’s local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- ii. Obtain and inspect the entity’s most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- iii. Obtain a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidenced that the selected terminated employees have been removed or disabled from the network.

We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from “Payroll and Personnel” procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

No exception noted.

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- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exception noted.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

The report did not include the number and percentage of public servants in the agency who have completed the training requirements.

- ii. Number of sexual harassment complaints received by the agency;

No exception noted.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

No exception noted.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

No exception noted.

- v. Amount of time it took to resolve each complaint.

No exception noted.

**ST. BERNARD PARISH GOVERNMENT
MANAGEMENT'S RESPONSE AND CORECTIVE ACTION PLAN
DECEMBER 31, 2022**

Schedule B

Management's Response to Statewide Agreed-Upon Procedures Results

In response to Written Policies and Procedures exceptions 1v), 1vi), 1vii), 1ix), 1x), 1xi), 1xii):

The Parish will review and revise its policies and procedures to ensure that all required elements are addressed and documented.

In response to Bank Reconciliations exception 3iii):

The Parish will review and revise its policies and procedures to ensure that any outstanding items are researched, reconciled, and documented.

In response to Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards) exception 6C):

The Parish will revise its credit card authorization form to require the formal documentation of business/public purpose for all transactions.

In response to Contracts exception 8iii):

The Parish will review and revise its policies and procedures to ensure that all contracts contain language to allow amendments to the original contract.

In response to Prevention of Sexual Harassment exception 14Ci):

The Parish will review and revise its policies and procedures to ensure that all employees take at least one hour of sexual harassment training during the calendar year and that proper documentation is included in each employee's file documenting such.



St. Bernard Parish Government

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Guy McInnis
Parish President

October 30, 2023

Postlethwaite & Netterville

RE: Corrective Action Plan

This letter outlines St. Bernard Parish Government's corrective action plan with regard to the fiscal year 2022 audit.

Audit Finding 2022-001

Name of contact person responsible for corrective action: John Lane

Corrective action planned: The Parish will work to ensure that all documentation is provided in a timely manner for future audits. The Finance Director and Grants Manager positions will be refilled in order to assist in this process.

Anticipated completion date: January 31, 2024

Audit Finding 2022-002

Name of contact person responsible for corrective action: Donald R. Bourgeois III

Corrective action planned: The Parish has corrected the account balance that was not properly collateralized and The Parish will continue to periodically review all accounts to ensure all account balances are secured by collateral.

Anticipated completion date: June 30, 2023

Audit Finding 2022-003

Name of contact person responsible for corrective action: Donald R. Bourgeois III

Corrective action planned: The Parish will monitor the budget and ensure that the final budget is adopted before the fiscal year end.

Anticipated completion date: December 31, 2023



St. Bernard Parish Government

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Guy McInnis
Parish President

Audit Finding 2022-004

Name of contact person responsible for corrective action: Donald R. Bourgeois III

Corrective action planned: The Parish will review the policies and procedures to ensure that proper internal controls are in place and The Parish will emphasize federal procurement guidelines.

Anticipated completion date: December 31, 2023

Sincerely,


Donald R. Bourgeois III