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

**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2023**

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

**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
For the Year Ended December 31, 2023**

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**As of and for the Year Ended December 31, 2023**

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## **INTRODUCTORY SECTION**



# *St. Bernard Parish Government*

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(504) 278-4227 Fax (504) 278-4330  
[www.sbpq.net](http://www.sbpq.net)

**Louis Pomes**  
*Parish President*

July 1, 2024

To the Honorable Parish President Louis Pomes, 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 Comprehensive Annual Financial Report (CAFR) of St. Bernard Parish Government for the year ended December 31, 2023.

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.

EisnerAmper LLP, a firm of licensed certified public accountants, has audited the Parish's financial statements and has issued an unmodified ("clean") opinion on the Parish's financial statements for the year ended December 31, 2023. 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.

### ***Factors Affecting Financial Condition***

Over the course of the past few years, a level of inflation not seen since the 1980's has taken hold, affecting the price of goods and services across the board. Increased costs have been felt throughout every department within Parish government. Now more than ever, the Parish must be conscious of the health of each departments' budget and regularly re-evaluate such. 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 economic conditions improve.

### ***Local Economy***

St. Bernard Parish has an estimated residential population of 48,172 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 2023 revenues; however, expenditures have increased markedly. 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 and remain budget conscious in every area.

### ***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
- Pedestrian Improvement Bikeways

- Fire Station #10
- Wellness Center
- Arabi Drainage
- Jail Renovations
- Paris Road Industrial Park
- Village Square Revitalization
- East Bank Sediment Transportation Corridor
- Riverbend Oxidation Pond
- Numerous Canal Crossing Projects
- Val Riess Playground Turf Replacement
- 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 Drive Sewer Line Replacement
- Lake Lery Marsh Creation
- Reggio Marsh Creation
- New Library Building

*Acknowledgments*

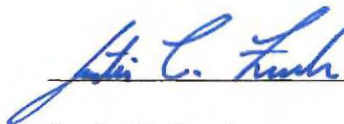
The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We would like to thank the Parish Council for their unfailing support for elevating and maintaining the highest standards of professionalism in the management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

Finally, and most importantly, we would like to thank Parish President Louis Pomes 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,



Donald R. Bourgeois III  
Chief Administrative Officer



Justin C. Frank  
Director of Finance

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
PRINCIPAL ELECTED OFFICIALS  
December 31, 2023**

**PARISH PRESIDENT**

Guy McInnis

**PARISH COUNCIL MEMBER**

Richard J. Lewis – Member at Large West

Kerri Callais – Member at Large East

Gillis McCloskey – District A

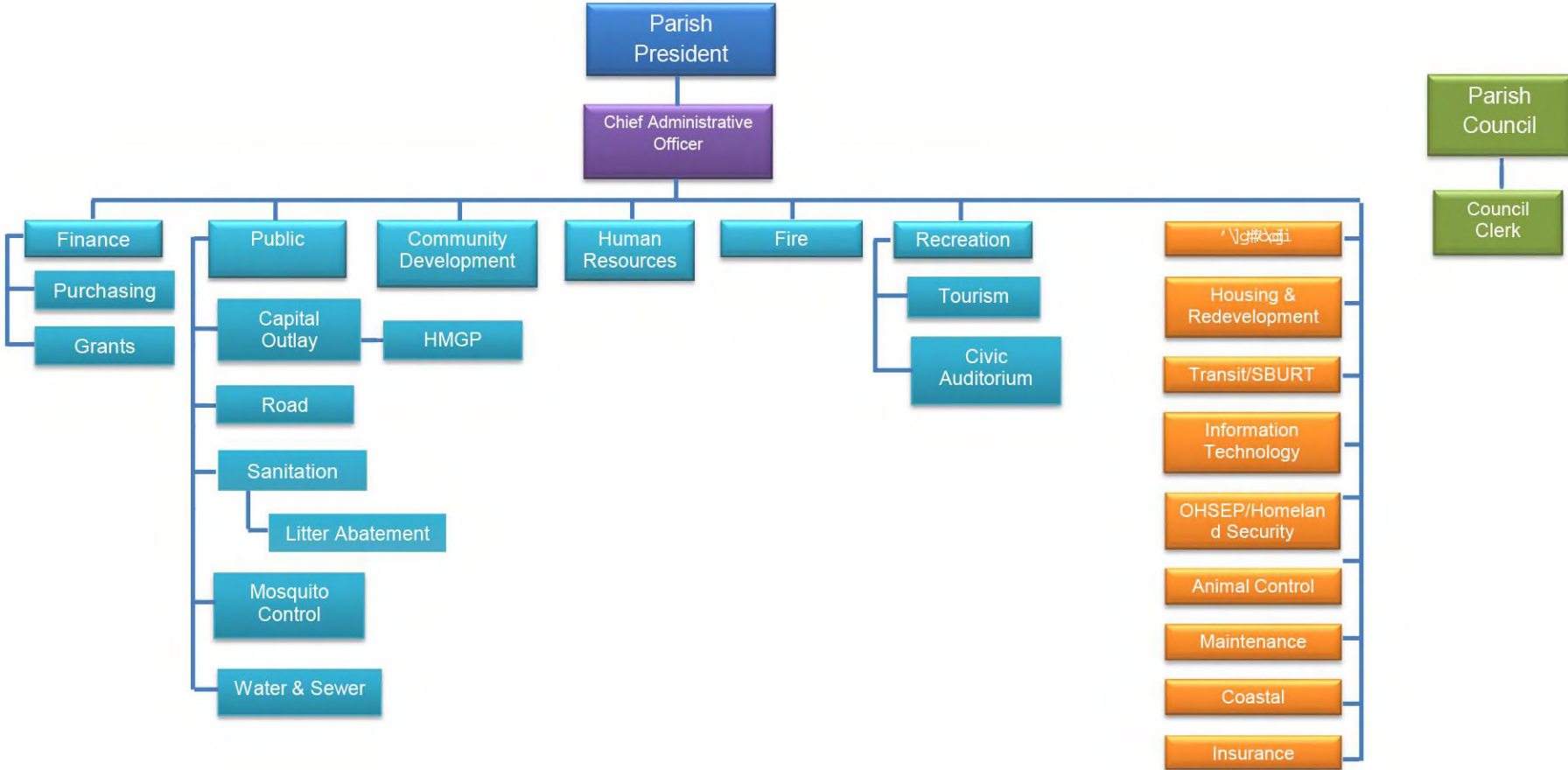
Joshua “Josh” Moran – District B

Howard Luna – District C

Wanda Alcon – District D

Fred Everhardt, Jr. – District E

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
ORGANIZATIONAL CHART  
December 31, 2023**



## **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, 2023, 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, 2023, 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.

#### ***Correction of Error***

As discussed in Note 18 to the financial statements, the beginning net position of governmental activities was restated for a correction of an accounting error. Our opinion is not modified with respect to this matter.

#### ***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 4 through 14), budgetary comparison information (pages 81 through 86), and other required supplementary information as listed in the table of contents (pages 76 through 80) 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 July 1, 2024 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.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
July 1, 2024



**REQUIRED SUPPLEMENTARY INFORMATION**

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2023**

**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, 2023. 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. The 2022 information presented within this MD&A has been updated to reflect the restatement discussed in Note 18 to the financial statements.

**Financial Highlights**

- The Parish's net position balance on the government-wide basis was \$594,007,464 at December 31, 2023.
- The 2023 government-wide statement of activities reported an increase in net position of \$7,471,934.
- Total government-wide assets increased \$248,452 or 0.03% when compared to December 31, 2022.
- Total deferred outflows on pension obligation and other post-employment benefits totaled \$21,326,190 at December 31, 2023, which is an increase from \$15,651,024 in 2022.
- Total liabilities increased from \$134,522,268 in 2022 to \$143,859,363 in 2023.
- Total deferred inflows on pension obligations and other post-employment benefits totaled \$11,172,108 at December 31, 2023, which is a decrease from \$22,057,519 in 2022.
- The 2023 general fund tax revenues decreased by \$1,413,589 compared to 2022.
- The general fund reported a deficit of revenues and other financing sources over expenses and other financing uses of \$825,598 for a total ending fund balance at December 31, 2023 of \$28,967,239, \$18,623,775 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 council items, and \$6,098,412 is unassigned.
- Total governmental funds reported a deficit of revenues and other financing sources over expenses and other financing uses of \$4,604,692 for the year ended December 31, 2023.
- Total cash and cash equivalents of governmental funds amounted to \$67,838,125 at December 31, 2023, a decrease of \$726,444 compared to December 31, 2022.

**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.

**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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

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, 2023. 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 four major funds: the General Fund, Disaster Recovery Fund, Consolidated Fire Protection District No. 1-2 Fund, and Hurricane Reconstruction Fund. Data from the other governmental funds are combined under the heading "Non-major Governmental Funds."

**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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

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 21-26 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 90-125 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 \$594,007,464 at December 31, 2023.

Table 1  
**Net Position**  
December 31, 2023 and 2022

	Governmental Activities		Business-type Activities		Total Primary Government	
	2023	(Restated) 2022	2023	2022	2023	(Restated) 2022
Current and other assets	\$ 115,237,264	\$ 116,438,310	\$ 23,876,910	\$ 25,096,787	\$ 139,114,174	\$ 141,535,097
Capital assets	376,862,502	366,480,054	211,736,069	219,449,142	588,598,571	585,929,196
Total assets	<u>492,099,766</u>	<u>482,918,364</u>	<u>235,612,979</u>	<u>244,545,929</u>	<u>727,712,745</u>	<u>727,464,293</u>
Deferred outflows	17,768,872	13,825,204	3,557,318	1,825,820	21,326,190	15,651,024
Other liabilities	27,748,752	25,249,828	4,043,713	3,546,210	31,792,465	28,796,038
Long-term liabilities	74,177,642	69,909,707	37,889,256	35,816,523	112,066,898	105,726,230
Total liabilities	<u>101,926,394</u>	<u>95,159,535</u>	<u>41,932,969</u>	<u>39,362,733</u>	<u>143,859,363</u>	<u>134,522,268</u>
Deferred inflows	9,097,185	17,698,082	2,074,923	4,359,437	11,172,108	22,057,519
Net position:						
Net investment of capital assets	350,190,126	332,985,017	179,976,076	188,119,431	530,166,202	521,104,448
Restricted	60,490,654	67,221,502	235,199	-	60,725,853	67,221,502
Unrestricted	(11,835,721)	(16,320,568)	14,951,130	14,530,148	3,115,409	(1,790,420)
Total net position	<u>\$ 398,845,059</u>	<u>\$ 383,885,951</u>	<u>\$ 195,162,405</u>	<u>\$ 202,649,579</u>	<u>\$ 594,007,464</u>	<u>\$ 586,535,530</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

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 \$530,166,202 at December 31, 2023. 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 \$3,230,499 at December 31, 2023 to provide for the servicing of annual interest and principal payments on bonds and classified in restricted net position.

**Government-wide Activities**

**Changes in Net Position**  
For the Years Ended December 31, 2023 and 2022

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total Primary Government</b>	
	<b>2023</b>	<b>(Restated) 2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>(Restated) 2022</b>
<b>Revenues:</b>						
Program Revenues:						
Charges for services	\$ 6,750,687	\$ 8,246,352	\$ 13,923,075	\$ 14,346,238	\$ 20,673,762	\$ 22,592,590
Operating grants and contributions	23,486,446	13,054,061	-	-	23,486,446	13,054,061
Capital grants and contributions	8,888,619	12,438,136	69,570	231,327	8,958,189	12,669,463
General revenues:						
Ad valorem taxes	22,977,790	20,138,961	-	-	22,977,790	20,138,961
Sales taxes	24,153,419	26,104,486	6,038,355	6,526,121	30,191,774	32,630,607
Other taxes	1,051,417	1,104,129	-	-	1,051,417	1,104,129
Unrestricted grants and investment earnings	2,321,803	693,189	250,499	45,733	2,572,302	738,922
Proceeds from litigation settlement	3,886,446	-	-	-	3,886,446	-
Other general revenues	3,825,983	5,767,934	750,971	544,460	4,576,954	6,312,394
<b>Total revenues</b>	<b>97,342,610</b>	<b>87,547,248</b>	<b>21,032,470</b>	<b>21,693,879</b>	<b>118,375,080</b>	<b>109,241,127</b>
Program expenses						
General government	33,014,977	36,328,744	-	-	33,014,977	36,328,744
Public safety	21,286,516	12,915,433	-	-	21,286,516	12,915,433
Public works	6,496,943	6,109,204	-	-	6,496,943	6,109,204
Sanitation	8,502,191	7,366,985	-	-	8,502,191	7,366,985
Culture and recreation	3,735,086	3,488,207	-	-	3,735,086	3,488,207
Health and welfare	13,492,190	12,857,314	-	-	13,492,190	12,857,314
Interest on long-term debt	321,651	855,127	500,238	497,961	821,889	1,353,088
Water and sewer	-	-	23,015,528	20,877,324	23,015,528	20,877,324
Events facilities	-	-	537,826	572,487	537,826	572,487
<b>Total expenses</b>	<b>86,849,554</b>	<b>79,921,014</b>	<b>24,053,592</b>	<b>21,947,772</b>	<b>110,903,146</b>	<b>101,868,786</b>
Net (expense) revenue before transfers	10,493,056	7,626,234	(3,021,122)	(253,893)	7,471,934	7,372,341
Transfers in (out)	4,466,052	3,239,729	(4,466,052)	(3,239,729)	-	-
<b>Change in net position</b>	<b>14,959,108</b>	<b>10,865,963</b>	<b>(7,487,174)</b>	<b>(3,493,622)</b>	<b>7,471,934</b>	<b>7,372,341</b>
Net Position - beginning, as restated	383,885,951	373,019,988	202,649,579	206,143,201	586,535,530	583,751,465
<b>Net Position - ending</b>	<b>\$ 398,845,059</b>	<b>\$ 383,885,951</b>	<b>\$ 195,162,405</b>	<b>\$ 202,649,579</b>	<b>\$ 594,007,464</b>	<b>\$ 591,123,826</b>

Total revenue increased by \$9,133,953, or 8.4%, from \$109,241,127 in 2022 to \$118,375,080 in 2023. Operating grants and contributions increased by \$10,432,385, or 79.92%, in 2023. Capital grants and contributions have decreased by \$3,711,274 or 29.29%, from \$12,669,463 in 2022 to \$8,958,189 in 2023. The Parish expects to see an increase in capital contributions and infrastructure funds are expended.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

Total expenses were \$110,903,146 in 2023, an increase of \$9,034,360, or 8.87%, compared to \$101,868,786 in 2022. General government expense decreased \$3,313,767, or 9.12%, from \$36,328,744 in 2022 to \$33,014,977 in 2023. Public safety expense increased \$8,371,083 or 64.81%, sanitation expense increased \$1,135,206, or 15.41%, and health and welfare expense increased \$634,876, or 4.94%.

Business-type revenues decreased by \$661,409, or 3.05%, from \$21,693,879 in 2022 to \$21,032,470 in 2023. Business-type expenses increased by \$2,105,820 or 9.59% from \$21,947,772 in 2022 to \$24,053,592 in 2023.

## **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, 2023, the Parish's governmental funds reported a combined fund balance of \$69,482,568, a decrease of \$4,604,692, 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 (\$642,461), 2) restricted for particular purposes (\$65,913,350), 3) committed for particular purposes (\$563,877), 4) assigned for particular purposes (\$4,055,249), or 5) unassigned deficit (\$-1,692,369).

### **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.

At December 31, 2023, the Parish's Water and Sewer Division and the non-major business-type activities reported a total net position of \$193,403,301, a decrease of \$7,218,704 in comparison with the prior year. The unrestricted net position reported at the end of the year amounted to \$49,900,633.

### **General Fund**

The General Fund is the chief operating fund of the Parish. During the year ended December 31, 2023, the general fund's fund balance decreased by \$825,598 to \$28,967,239. Key factors relative to this change are as follows:

- Total revenues decreased by \$3,056,516 or 10.66%, from \$28,675,476 in 2022 to \$25,618,960 in 2023. This decrease is due primarily to the decrease in sales tax revenue, federal funds, and other revenues.
- Expenditures increased in 2023 to \$19,930,236 compared to \$16,642,668 in 2022, an increase of \$3,287,568, which represents a 19.75% increase in expenditures. This is primarily the result of increased personnel costs and inflationary pressures.
- Other financing sources (uses), net, totaled \$(6,514,322) in 2023, representing a change of (\$452,953), or (6.50%), in comparison to 2022. This change is due to more transfers out when compared to 2022, from \$(7,041,094) in 2022 to \$(8,167,711) in 2023 and, also, more transfers in when compared to 2022, from \$70,475 in 2022 to \$897,169 in 2023.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

- Sales and use taxes decreased by \$1,463,300 from \$19,578,364 in 2022 to \$18,115,064 in 2023.

The accompanying table shows the amount of General Fund revenues by source for 2023 and 2022:

Revenues	2023	% of Total	Increase (Decrease) Over 2022	2022	% of Total
	Actual			Actual	
Taxes	\$ 19,669,244	72.12%	\$ (1,413,589)	\$ 21,082,833	73.33%
Licenses and permits	1,923,243	7.05%	(134,637)	2,057,880	7.16%
Intergovernmental	777,133	2.85%	(924,400)	1,701,533	5.92%
Charges for services	1,390,318	5.10%	(163,983)	1,554,301	5.41%
Fines and forfeitures	117,984	0.43%	(43,450)	161,434	0.56%
Use of money and property	644,763	2.36%	583,546	61,217	0.21%
Other revenues	1,096,275	4.02%	(960,003)	2,056,278	7.15%
Other financing sources	1,653,389	6.06%	1,579,570	73,819	0.26%
	<u>\$ 27,272,349</u>	<u>100.00%</u>	<u>\$ (1,476,946)</u>	<u>\$ 28,749,295</u>	<u>100.00%</u>

The accompanying table shows the amount of general fund expenditures by source for 2023 and 2022:

Expenditures	2023	% of Total	Increase (Decrease) Over 2022	2022	% of Total
	Actual			Actual	
General government	\$ 16,479,017	58.65%	\$ 2,612,571	\$ 13,866,446	58.55%
Public safety	2,181,960	7.77%	163,918	2,018,042	8.52%
Health and welfare	368,412	1.31%	90,899	277,513	1.17%
Capital outlay	900,847	3.21%	420,180	480,667	2.03%
Operating transfers out	8,167,711	29.07%	1,126,617	7,041,094	29.73%
	<u>\$ 28,097,947</u>	<u>100.00%</u>	<u>\$ 4,414,185</u>	<u>\$ 23,683,762</u>	<u>100.00%</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, 2023 of \$3,826,782 is partially attributable to \$9,983,554 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 \$4,237,145 in 2023 compared to \$7,064,118 in 2022, while expenditures totaled \$4,383,591 in 2023 compared to \$3,618,108 in 2022. 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, 2023**

**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, 2023 amounted to \$10,960,378, which was an increase of \$1,807,519. Revenue amounted to \$17,011,714 in 2023 compared to \$15,289,408 in 2022, an increase of \$1,722,306 or 11.26%. Charges for services decreased \$903,685 or 27.19% from \$3,323,326 in 2022 to \$2,419,641 in 2023. Expenditures totaled \$15,154,047 in 2023 compared to \$11,191,957 in 2022, which is an increase of \$3,962,090 or 35.40%. The increase is due to an increase in personnel costs, equipment, and training costs.

**Hurricane Reconstruction Fund**

The Hurricane Reconstruction Fund is a capital project fund that accounts for funds received through insurance settlements to reconstruct the Parish due to various hurricanes. The Hurricane Reconstruction Fund's fund balance at December 31, 2023 amounted to \$578,397, which was an increase of \$1,095,967 from 2022. Revenue amounted to \$3,585,030 in 2023 compared to \$285,685 in 2022, an increase of \$3,299,345. Expenditures totaled \$13,613,052 in 2023 compared to \$6,866,181 in 2022, which is an increase of \$6,746,871 or 98.26%. The increase is due to an increase in capital outlay projects.

**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 \$32,803,336 at December 31, 2023, which was a \$8,172,464 decrease from \$40,975,800 at December 31, 2022. Ad valorem taxes increased by \$986,355, or 12.88%, from \$7,658,525 in 2022 to \$8,644,880 in 2023. Intergovernmental revenues increased \$5,680,210 or 35.96%. Expenditures during the year ended December 31, 2023 increased by \$661,197 or 1.39%. The primary reason for this increase is an increase in personnel costs and capital outlay projects. Other financing sources and uses had a net decrease of \$10,974,952, from \$11,714,446 in 2022 to \$739,494 in 2023.

**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 \$13,280,550 at December 31, 2023, which was a decrease of \$4,341,373 compared to the prior year balance of \$17,621,923. The decrease in fund balance is due to debt being paid off, in addition to utilization of the \$20 million hurricane recovery revenue bonds. Other financing sources and uses were \$(562,494) for the year ended December 31, 2023, which was a \$4,329,477 decrease compared to prior year activity of \$3,766,983.

**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 a deficit of \$1,504,432 at December 31, 2023, a decrease of \$3,668,374 from the prior year. Capital Projects fund expenditures during 2023 totaled \$9,375,654, an increase of \$698,452 from the prior year primarily due to increased capital projects utilizing revenue received from grant funds.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

**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 \$193,403,301 at December 31, 2023, a decrease of \$7,218,704. Total operating revenues decreased \$423,163, or 2.95%, to \$13,923,075 for the year ended December 31, 2023. This decrease is due primarily to a decrease in charges for services. Total operating expenses increased \$1,776,210 to \$23,054,827 for the year ended December 31, 2023.

**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 \$1,568,441 at December 31, 2023, an increase of \$1,449,373 from the prior year. Charges for services decreased by \$710,797 from \$2,454,818 in 2022 to \$1,744,021 during the year ended December 31, 2023. Total operating expenses decreased by \$2,859,131 from \$4,142,646 to \$1,283,515 during the year ended December 31, 2023. This decrease was mainly attributable to a decrease in new claims and changes in estimates during the year.

**General Fund Budgetary Highlights**

The general fund final budget revenues were \$44,629,118 which was an increase of \$4,284,227, or 10.62%, when compared to the original budget. General fund final budget expenditures were \$34,107,800 which was an increase of \$2,131,115, or 6.66% when compared to the original budget. Variances between general fund amended budget and actual are delineated in the schedule below.

	<b>2023</b>		<b>Variance with Final Budget Favorable/ (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>	
Revenues			
Taxes	\$ 20,027,000	\$ 19,669,244	\$ (357,756)
Licenses and permits	1,925,250	1,923,243	(2,007)
Intergovernmental	18,685,070	777,133	(17,907,937)
Charges for services	605,635	1,390,318	784,683
Fines and forfeitures	92,000	117,984	25,984
Use of money and property	539,000	644,763	105,763
Other revenues	2,755,163	1,096,275	(1,658,888)
Total Revenues	<u>44,629,118</u>	<u>25,618,960</u>	<u>(19,010,158)</u>
Expenditures	<u>34,107,800</u>	<u>19,930,236</u>	<u>14,177,564</u>
Other Financing Sources (Uses), net	<u>(13,208,716)</u>	<u>(6,514,322)</u>	<u>6,694,394</u>
Net Change in Fund Balance	<u>\$ (2,687,398)</u>	<u>\$ (825,598)</u>	<u>\$ 1,861,800</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

**Capital Assets**

Capital assets at December 31, 2023 and 2022 are as follows (net of depreciation):

The Parish's capital assets, net of accumulated depreciation, as of December 31, 2023 amount to \$588,598,571. This net investment in capital assets includes land, buildings, building and land improvements, furniture, machinery and equipment and infrastructure.

	<u>2023</u>	<u>2022</u>
Land	\$ 21,769,547	\$ 21,686,326
Construction in progress	57,184,514	34,712,876
Buildings and improvements	237,590,531	233,993,864
Furniture, machinery and equipment	40,525,897	38,781,924
Infrastructure	662,375,169	660,065,624
Accumulated depreciation	(430,847,087)	(403,311,418)
	<u>\$ 588,598,571</u>	<u>\$ 585,929,196</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 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 2023 amounted to \$27,535,669.

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

**Debt Administration**

Outstanding debt at December 31, 2023 totaled \$59,419,478, which is secured by specific revenue sources (property, sales taxes or charges for services).

	<u>2023</u>	<u>2022</u>
2012 Sales Tax Refunding Bonds	\$ 3,515,000	\$ 6,920,000
2021 Sales Tax Bonds	14,000,000	14,000,000
2021 GOMESA Bonds	8,445,000	8,445,000
2021 Hurricane Recovery Revenue Bonds	1,636,330	-
Total bonds	<u>27,596,330</u>	<u>29,365,000</u>
Limited Tax Certificates of Indebtedness, Series 2014	-	275,000
Total certificates of indebtedness	-	275,000
LDHH - Drinking Water Revolving Loan #1	7,335,000	7,810,000
LDHH - Drinking Water Revolving Loan #2	10,364,001	10,978,001
LDHH - Drinking Water Revolving Loan #3	3,627,466	2,929,879
LDEQ - Clean Water Revolving Loan #1	7,226,000	7,707,000
LDEQ - Clean Water Revolving Loan #2	3,270,681	2,404,710
Total revolving loans	<u>31,823,148</u>	<u>31,829,590</u>
Total outstanding debt	<u>\$ 59,419,478</u>	<u>\$ 61,469,590</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

The following is a summary of debt transactions:

Balance at January 1, 2023	\$ 61,469,590
New issues	3,500,888
Payments	<u>(5,551,000)</u>
Balance at December 31, 2023	<u>\$ 59,419,478</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, 2023 include the following:

- Total Other Post-Employment benefits increased during the fiscal year from \$25,174,106 in 2022 to \$27,593,025 in 2023.
- During the year ended December 31, 2023, the Parish drew down \$1,636,330 from the hurricane recovery revenue bonds with no principal payments due until 2024.
- At December 31, 2023, the balance of the water and state revolving loans was \$31,823,148 compared to \$31,829,590 at December 31, 2022.
- At December 31, 2023, the Parish recorded an increase to net pension liability of \$4,307,239 in the governmental activities with a balance of \$20,304,365. The balance at December 31, 2022 was \$15,997,126. The net pension liability for the business-type activities as of December 31, 2023 was \$1,704,510.

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

**Short Term Certificates of Indebtedness**

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

	<b>Outstanding Debt</b>	
	<u>2023</u>	<u>2022</u>
Limited Tax Certificates of Indebtedness, Series 2021	\$ -	\$ 275,000
Total outstanding short term debt	<u>\$ -</u>	<u>\$ 275,000</u>

**Economic Factors and Next Year's Budget and Rates**

The Parish's primary recurring funding sources are Sales Tax and Ad Valorem Tax. In 2023, actual Sales Tax collections were \$24,153,419, which was a decrease of \$1,951,067, or 7.47%, when compared to prior year. The Parish projects no significant changes in Sales Tax revenues in 2024 over 2023 even though inflationary pressures could have a significant effect, the overall economy is steady in St. Bernard. In 2023, actual Ad Valorem Tax collections were \$22,748,292, which was an increase of \$2,609,331 or 12.96% compared to prior year. 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 2023 due to the economic climate, primarily oil and gas industry has begun to level out within the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2023**

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 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 2024 budget was prepared considering the recovery from multiple storms and as well as rising costs for goods and services, which has significantly affected local businesses and tourism in recent years. While the Parish has seen a substantial amount of film production and significant revenues from such over recent years, 2023 showed that we are largely back to the previous levels of recreation and tourism activities. The Parish is expecting to see additional revenues in 2024 in all tourism and recreation events.

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 2024 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, 2023

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 67,059,143	\$ 7,349,300	\$ 74,908,443	\$ 4,667,216
Investments	6,066,956	-	6,066,956	13,383,291
Receivables:				
Sales and use taxes	4,323,308	1,080,823	5,404,131	-
Property taxes	21,401,068	-	21,401,068	1,498,063
Cable franchise fees	87,155	-	87,155	-
Customer	-	1,511,040	1,511,040	-
Intergovernmental	16,491,563	-	16,491,563	485,273
Other	5,166,837	-	5,166,837	-
Unbilled charges	-	735,606	735,606	-
Internal balances	(6,015,653)	6,015,653	-	-
Prepaid expenses	640,966	239,665	880,631	-
Inventory	15,921	1,053,407	1,069,328	-
Restricted assets - cash and cash equivalents	-	5,389,499	5,389,499	-
Other current assets	-	-	-	433,306
Loan and interest receivable	-	1,917	1,917	-
Capital assets:				
Land and construction in progress	66,457,000	12,497,061	78,954,061	-
Other capital assets, net of depreciation	310,405,502	199,239,008	509,644,510	4,915,682
Total assets	<u>\$ 492,099,766</u>	<u>\$ 235,612,979</u>	<u>\$ 727,712,745</u>	<u>\$ 25,362,831</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on pension benefits	\$ 12,113,528	\$ 2,263,518	\$ 14,377,046	\$ 141,647
Deferred outflows on other post-employment benefits	5,655,344	1,293,800	6,949,144	-
Total deferred outflows of resources	<u>\$ 17,768,872</u>	<u>\$ 3,557,318</u>	<u>\$ 21,326,190</u>	<u>\$ 141,647</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 15,773,707	\$ 2,022,368	\$ 17,796,075	\$ -
Claims payable	2,832,073	170,726	3,002,799	-
Retainage payable	693,169	-	693,169	-
Salaries and payroll deductions payable	741,746	78,983	820,729	1,056,196
Customer deposits	-	1,471,111	1,471,111	-
Accrued interest payable	466,295	97,986	564,281	-
Unearned revenues	7,241,762	202,539	7,444,301	-
Long-term liabilities:				
Due within one year	6,086,654	2,664,099	8,750,753	-
Due in more than one year	68,090,988	35,225,157	103,316,145	106,019
Total liabilities	<u>\$ 101,926,394</u>	<u>\$ 41,932,969</u>	<u>\$ 143,859,363</u>	<u>\$ 1,162,215</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows on pension benefits	\$ 1,576,497	\$ 217,317	\$ 1,793,814	\$ 12,165
Deferred inflows on other post-employment benefits	7,520,688	1,857,606	9,378,294	-
Total deferred inflows of resources	<u>\$ 9,097,185</u>	<u>\$ 2,074,923</u>	<u>\$ 11,172,108</u>	<u>\$ 12,165</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 350,190,126	\$ 179,976,076	\$ 530,166,202	\$ 4,915,682
Restricted for:				
Debt service	2,995,300	235,199	3,230,499	-
Federal programs	25,733,800	-	25,733,800	-
Health	5,107,898	-	5,107,898	-
Public safety	11,324,976	-	11,324,976	-
Public works	7,202,260	-	7,202,260	-
Sanitation	3,365,104	-	3,365,104	-
Communication	2,123,101	-	2,123,101	-
Other purposes	2,638,215	-	2,638,215	-
Unrestricted (deficit)	(11,835,721)	14,951,130	3,115,409	19,434,416
Total net position	<u>\$ 398,845,059</u>	<u>\$ 195,162,405</u>	<u>\$ 594,007,464</u>	<u>\$ 24,350,093</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, 2023

Function/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Governmental Activities</b>								
General government								
Judicial	\$ 2,523,824	\$ 187,700	\$ 14,239	\$ -	\$ (9,321,895)	\$ -	\$ (9,321,895)	
Other general government	24,491,153	2,334,625	11,173,121	2,868,619	(1,689,722)	-	(1,689,722)	
Public safety	21,286,516	2,424,516	224,634	-	(19,637,336)	-	(19,637,336)	
Public works	6,496,947	179,457	1,589,468	-	(4,728,122)	-	(4,728,122)	
Sanitation	2,502,191	-	225,680	-	(8,276,531)	-	(8,276,531)	
Culture and recreation	3,735,096	608,091	177,412	-	(2,949,593)	-	(2,949,593)	
Health and welfare	13,492,190	16,312	10,076,922	-	(3,399,956)	-	(3,399,956)	
Interest on long-term debt	321,651	-	-	-	(321,651)	-	(321,651)	
Total governmental activities	86,849,594	6,750,687	23,486,446	2,868,619	(47,723,802)	-	(47,723,802)	
<b>Business-Type Activities</b>								
Water and sewer	22,015,528	12,525,628	-	69,570	-	(9,420,330)	(9,420,330)	
Events facilities	537,826	397,447	-	-	-	(140,379)	(140,379)	
Interest on long-term debt	500,238	-	-	-	-	(500,238)	(500,238)	
Total business-type activities	24,053,592	13,923,075	-	69,570	-	(10,060,947)	(10,060,947)	
Total	\$ 110,903,186	\$ 20,673,762	\$ 23,486,446	\$ 2,938,189	(47,723,802)	(10,060,947)	(57,784,749)	
<b>Component Units</b>								
Total Component Units	\$ 690,598	\$ 13,690	\$ 5,000	\$ -				\$ (671,912)
<b>General Revenues</b>								
Taxes:								
Property taxes					22,977,790	-	22,977,790	1,088,131
Sales and use taxes					24,153,419	6,038,355	30,191,774	-
Other					1,051,417	-	1,051,417	-
State revenue sharing (unrestricted)					91,324	-	91,324	23,851
Parish road royalty					90,058	-	90,058	-
Other general revenues (expenses)					-	750,971	750,971	567,722
Interest and investment earnings					2,230,479	250,499	2,480,978	302,522
Proceeds from insurance settlements					834,159	-	834,159	-
Proceeds from litigation settlements					3,890,446	-	3,890,446	-
Miscellaneous revenues					2,901,168	-	2,901,168	13,198
Transfers					4,480,052	(4,480,052)	-	-
Total general revenues, transfers and special items					62,622,910	2,578,773	65,201,683	2,593,264
Change in net position					14,959,109	(7,497,174)	7,471,934	1,921,450
Net position - beginning of year (as previously reported)					391,513,284	202,649,579	594,162,863	22,428,646
Prior period adjustment					(7,627,313)	-	(7,627,313)	-
Net position - beginning of year (as restated)					383,885,971	202,649,579	586,535,550	22,428,646
Net position - end of year					\$ 398,845,080	\$ 195,152,405	\$ 593,997,485	\$ 24,350,096

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
December 31, 2023

	Special Revenue Funds			Capital Projects Fund	Non-Major Governmental Funds	Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Hurricane Reconstruction		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 23,560,978	\$ 2,854,310	\$ 1,437,491	\$ 4,097,256	\$ 35,888,190	\$ 67,838,125
Investments - LAMP	4,598,297	-	-	-	-	4,598,297
Receivables						
Sales and use taxes	3,242,481	-	-	-	1,080,827	4,323,308
Property taxes	1,211,778	-	12,043,656	-	8,145,634	21,401,068
Cable franchise fees	87,155	-	-	-	-	87,155
Intergovernmental	303,760	11,341,757	21,528	632,210	4,192,308	16,491,563
Other	3,787,485	-	779,156	344,657	255,539	5,166,837
Due from other funds	7,044,963	8,098,054	-	770,204	1,212,728	17,125,947
Prepaid items	344,087	-	33,164	-	249,289	626,540
Inventory	-	-	-	-	15,921	15,921
Total assets	<u>\$ 44,170,884</u>	<u>\$ 22,294,121</u>	<u>\$ 14,314,995</u>	<u>\$ 5,844,327</u>	<u>\$ 51,040,434</u>	<u>\$ 137,664,761</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 1,901,421	\$ 2,818,113	\$ 1,120,988	\$ 3,725,069	\$ 8,091,535	\$ 17,657,126
Retainage payable	31,094	132,565	-	361,765	167,745	693,169
Salaries and payroll deductions payable	209,387	-	398,376	-	127,871	735,634
Due to other funds	2,204,369	13,186,671	1,437,491	202,226	6,160,843	23,191,600
Unearned revenues	6,946,514	-	-	-	295,248	7,241,762
Total liabilities	<u>11,292,785</u>	<u>16,137,349</u>	<u>2,956,855</u>	<u>4,289,060</u>	<u>14,843,242</u>	<u>49,519,291</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenues	3,910,860	9,983,554	397,762	976,870	3,393,856	18,662,902
Total deferred inflows of resources	<u>3,910,860</u>	<u>9,983,554</u>	<u>397,762</u>	<u>976,870</u>	<u>3,393,856</u>	<u>18,662,902</u>
<b>FUND BALANCE</b>						
Nonspendable:						
Prepaid items	344,087	-	33,164	-	249,289	626,540
Inventory	-	-	-	-	15,921	15,921
Restricted						
Mortgage refunding	99,377	-	-	-	-	99,377
Debt service	-	-	-	-	13,280,550	13,280,550
Federal programs	17,453,987	-	-	-	7,975,970	25,429,957
Council on aging	-	-	-	-	375,467	375,467
Road lighting	-	-	-	-	326,347	326,347
Health & welfare	726,324	-	-	-	1,015,727	1,742,051
Communication	-	-	-	-	2,123,101	2,123,101
Sanitation	-	-	-	-	3,305,594	3,305,594
Culture and recreation	-	-	-	-	845,429	845,429
Court operations	-	-	-	-	198,924	198,924
Public safety	-	-	10,927,214	-	-	10,927,214
Capital outlay	-	-	-	578,397	-	578,397
Sidewalks	-	-	-	-	18,347	18,347
Public works	-	-	-	-	6,651,013	6,651,013
Assessor	-	-	-	-	11,582	11,582
Committed						
Capital outlay	197,403	-	-	-	366,474	563,877
Assigned						
Council	3,536,982	-	-	-	-	3,536,982
Capital outlay	510,667	-	-	-	7,600	518,267
Unassigned	6,098,412	(3,826,782)	-	-	(3,963,999)	(1,692,369)
Total fund balance	<u>28,967,239</u>	<u>(3,826,782)</u>	<u>10,960,378</u>	<u>578,397</u>	<u>32,803,336</u>	<u>69,482,568</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 44,170,884</u>	<u>\$ 22,294,121</u>	<u>\$ 14,314,995</u>	<u>\$ 5,844,327</u>	<u>\$ 51,040,434</u>	<u>\$ 137,664,761</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, 2023**

Fund balances - total governmental funds \$ 69,482,568

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	\$ 605,172,804	
Accumulated depreciation	<u>(228,310,302)</u>	376,862,502

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. 18,662,902

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 (466,295)

Long-term liabilities consist of:

Bonds payable, net of premium/discount	(27,770,502)	
Total other post-employment benefit liability	(23,425,487)	
Net pension liability	(20,304,365)	
Compensated absences	<u>(2,677,288)</u>	(74,177,642)

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. (190,663)

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	12,113,528	
OPEB-related deferred outflows	5,655,344	
Pension-related deferred inflows	(1,576,497)	
OPEB-related deferred inflows	<u>(7,520,688)</u>	<u>8,671,687</u>

Net position - governmental activities \$ 398,845,059

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, 2023

	Special Revenue Funds			Capital Projects Fund	Non-major Governmental Funds	Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Hurricane Reconstruction		
<b>REVENUES</b>						
Taxes						
Property taxes	\$ 1,297,198	\$ -	\$ 12,806,214	\$ -	\$ 8,644,680	\$ 22,748,292
Sales and use taxes	18,115,064	-	-	-	6,038,355	24,153,419
Other	256,982	-	43,322	-	751,113	1,051,417
Licenses and permits	1,923,243	-	4,875	-	16,283	1,944,401
Intergovernmental						
Federal funds	762,470	4,237,145	433,964	108,897	16,416,607	21,959,083
State revenue sharing (unrestricted)	13,154	-	13,432	-	47,392	73,976
Other state funding	1,509	-	283,542	259,159	5,012,980	5,557,190
Charges for services	1,390,318	-	2,419,641	-	810,581	4,620,540
Fines and forfeitures	117,984	-	-	-	152,700	270,684
Use of money and property	644,763	-	385,617	7,716	1,192,383	2,230,479
Other revenues	1,096,275	-	621,107	3,209,258	333,124	5,259,764
Total revenues	<u>25,618,960</u>	<u>4,237,145</u>	<u>17,011,714</u>	<u>3,585,030</u>	<u>39,416,398</u>	<u>89,869,247</u>
<b>EXPENDITURES</b>						
Current						
General government:						
Judicial	4,431,839	-	-	-	400,574	4,832,413
Other general government	12,047,178	1,410,963	-	2,500,638	3,711,857	19,670,636
Public safety	2,181,960	-	14,531,510	-	294,500	17,007,970
Public works	-	-	-	-	7,510,663	7,510,663
Sanitation	-	-	-	-	7,274,984	7,274,984
Culture and recreation	-	-	-	-	3,012,711	3,012,711
Health and welfare	368,412	-	-	-	10,061,812	10,430,224
Capital outlay	900,847	2,972,628	622,537	11,112,414	11,791,948	27,400,372
Debt service	-	-	-	-	-	-
Principal	-	-	-	-	3,680,000	3,680,000
Interest	-	-	-	-	589,309	589,309
Total expenditures	<u>19,930,236</u>	<u>4,383,591</u>	<u>15,154,047</u>	<u>13,613,052</u>	<u>48,328,356</u>	<u>101,409,282</u>
Excess (Deficiency) of Revenues Over Expenditures	5,688,724	(146,446)	1,857,667	(10,028,022)	(2,911,958)	(11,540,035)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from insurance settlements	-	-	-	819,948	14,211	834,169
Proceeds from litigation settlements	756,220	-	-	-	1,392	757,612
Proceeds from issuance of long-term debt	-	1,636,330	-	-	-	1,636,330
Transfer in	897,169	-	-	10,304,041	8,757,900	19,959,110
Transfer out	(8,167,711)	-	(50,148)	-	(8,034,009)	(16,251,868)
Total other financing sources (uses)	<u>(6,514,322)</u>	<u>1,636,330</u>	<u>(50,148)</u>	<u>11,123,989</u>	<u>739,494</u>	<u>6,935,343</u>
Changes in fund balance	(825,598)	1,489,984	1,807,519	1,095,967	(8,172,464)	(4,604,692)
Fund balance (deficit) - beginning of year	<u>29,792,837</u>	<u>(5,316,666)</u>	<u>9,152,959</u>	<u>(517,570)</u>	<u>40,975,800</u>	<u>74,087,260</u>
Fund balance (deficit) - end of year	<u>\$ 28,967,239</u>	<u>\$ (3,826,782)</u>	<u>\$ 10,960,378</u>	<u>\$ 578,397</u>	<u>\$ 32,803,336</u>	<u>\$ 69,482,568</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, 2023**

Total net changes in fund balances - governmental funds \$ (4,604,692)

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	\$ 27,382,649	
Depreciation expense	<u>(17,000,201)</u>	10,382,448

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	\$ (1,636,330)	
Change in compensated absences	(156,847)	
Change in deferred inflows in unavailable revenues	<u>5,898,667</u>	4,105,490

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.

(1,119,893)

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.

530,254

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 paid on outstanding debt		3,680,000
Amortization of bond premium		183,606
Accrued interest payable		84,052

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.

1,717,843

Change in net position - governmental activities \$ 14,959,108

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2023**

	Enterprise Funds			Internal Service Funds
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Funds
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 6,533,937	\$ 128,058	\$ 6,661,995	\$ 2,308,809
Investments	-	-	-	1,478,659
Customer receivable, net of allowance	1,511,040	-	1,511,040	-
Unbilled charges	735,606	-	735,606	-
Due from other funds	14,699,587	-	14,699,587	1,324,325
Prepays	223,408	-	223,408	30,683
Inventory	1,043,341	10,066	1,053,407	-
Interest receivable	1,917	-	1,917	-
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Capital renewal and replacement and systems improvement account	5,219,568	-	5,219,568	-
Customer meter deposits	169,931	-	169,931	-
Sales tax receivable	1,080,823	-	1,080,823	-
Total current assets	<u>31,219,158</u>	<u>138,124</u>	<u>31,357,282</u>	<u>5,142,476</u>
Non-current assets:				
Net pension asset	-	-	-	-
Land and construction in progress	12,497,061	-	12,497,061	-
Other capital assets, net of accumulated depreciation	199,212,023	26,985	199,239,008	-
Total non-current assets	<u>211,709,084</u>	<u>26,985</u>	<u>211,736,069</u>	<u>-</u>
Total assets	<u>\$ 242,928,242</u>	<u>\$ 165,109</u>	<u>\$ 243,093,351</u>	<u>\$ 5,142,476</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on pension benefits	\$ 2,263,518	\$ -	\$ 2,263,518	\$ -
Deferred outflows on other post-employment benefits	1,293,800	-	1,293,800	-
Total deferred outflows of resources	<u>\$ 3,557,318</u>	<u>\$ -</u>	<u>\$ 3,557,318</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts and other payables	\$ 2,007,804	\$ 14,853	\$ 2,022,657	\$ 16,778
Self insurance claims payable	-	-	-	3,002,799
Salaries payable	74,853	4,130	78,983	6,112
Current OPEB liability	187,149	-	187,149	-
Unearned revenues	131,601	70,938	202,539	-
Due to other funds	8,818,998	590,915	9,409,913	548,346
Total current liabilities	<u>11,220,405</u>	<u>680,836</u>	<u>11,901,241</u>	<u>3,574,035</u>
Current liabilities payable from restricted assets				
Bonds payable, net of amortization	2,310,000	-	2,310,000	-
Accrued vacation leave	166,950	-	166,950	-
Accrued interest payable	97,986	-	97,986	-
Customer deposits	1,471,111	-	1,471,111	-
Total current liabilities payable from restricted assets	<u>4,046,047</u>	<u>-</u>	<u>4,046,047</u>	<u>-</u>
Total current liabilities	<u>15,266,452</u>	<u>680,836</u>	<u>15,947,288</u>	<u>3,574,035</u>
Noncurrent liabilities				
Accrued vacation leave	27,110	-	27,110	-
Net pension liability	1,704,510	-	1,704,510	-
Total OPEB liability	3,980,389	-	3,980,389	-
Bonds payable, net of premium	29,513,148	-	29,513,148	-
Total noncurrent liabilities	<u>35,225,157</u>	<u>-</u>	<u>35,225,157</u>	<u>-</u>
Total liabilities	<u>\$ 50,491,609</u>	<u>\$ 680,836</u>	<u>\$ 51,172,445</u>	<u>\$ 3,574,035</u>

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

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
STATEMENT OF NET POSITION (CONTINUED)  
PROPRIETARY FUNDS  
December 31, 2023

	Enterprise Funds		Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Self-Insurance Fund
		Total	
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows on pension benefits	\$ 217,317	\$ -	\$ 217,317
Deferred inflows on other post-employment benefits	1,857,606	-	1,857,606
Total deferred inflows of resources	<u>\$ 2,074,923</u>	<u>\$ -</u>	<u>\$ 2,074,923</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 179,949,091	\$ 26,985	\$ 179,976,076
Restricted			
Capital renewal and replacement and system improvements	(36,708,607)	-	(36,708,607)
Debt service	235,199	-	235,199
Unrestricted (deficit)	50,443,345	(542,712)	49,900,633
Total net position (deficit)	<u>\$ 193,919,028</u>	<u>\$ (515,727)</u>	<u>\$ 193,403,301</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, 2023**

Net position - total proprietary funds	\$ 193,403,301
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	<u>1,759,104</u>
Net position - business-type activities	<u><u>\$ 195,162,405</u></u>

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



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2023**

	<b>Enterprise Funds</b>			<b>Internal</b>
	<b>Water and Sewer Division</b>	<b>Other Enterprise Funds</b>	<b>Total</b>	<b>Service Funds</b>
<b>OPERATING REVENUES</b>				<b>Self-Insurance Funds</b>
Charges for service	\$ 13,460,758	\$ 397,375	\$ 13,858,133	\$ 1,744,021
Other operating revenues	64,870	72	64,942	-
Total operating revenues	<u>13,525,628</u>	<u>397,447</u>	<u>13,923,075</u>	<u>1,744,021</u>
<b>OPERATING EXPENSES</b>				
Personnel services and related benefits	4,520,819	251,456	4,772,275	320,758
Utilities	-	143,579	143,579	-
Contractual services, supplies, and materials	1,108,746	44,725	1,153,471	-
Professional services	1,196,513	68,055	1,264,568	-
Insurance and claims	1,003,506	-	1,003,506	635,115
Depreciation	10,535,468	-	10,535,468	-
Other expenditures	4,151,949	30,011	4,181,960	327,642
Total operating expenses	<u>22,517,001</u>	<u>537,826</u>	<u>23,054,827</u>	<u>1,283,515</u>
Operating (loss) income	(8,991,373)	(140,379)	(9,131,752)	460,506
<b>NON-OPERATING REVENUES</b>				
<b>(EXPENSES)</b>				
Interest earnings				
Restricted assets	250,499	-	250,499	-
Interest expense and bank fees	(500,238)	-	(500,238)	-
Sales taxes	6,038,355	-	6,038,355	-
Other non-operating revenues	1,044,493	22,817	1,067,310	230,057
Deductions from taxes	(546,396)	-	(546,396)	-
Total non-operating revenues (expenses)	<u>6,286,713</u>	<u>22,817</u>	<u>6,309,530</u>	<u>230,057</u>
<b>CHANGE IN NET POSITION BEFORE</b>				
<b>TRANSFERS AND CAPITAL CONTRIBUTIONS</b>	(2,704,660)	(117,562)	(2,822,222)	690,563
Transfer in	2,890,159	84,221	2,974,380	758,810
Transfer out	(7,440,432)	-	(7,440,432)	-
Capital contributions	69,103	467	69,570	-
Transfers and capital contributions, net	<u>(4,481,170)</u>	<u>84,688</u>	<u>(4,396,482)</u>	<u>758,810</u>
<b>CHANGE IN NET POSITION</b>	(7,185,830)	(32,874)	(7,218,704)	1,449,373
<b>NET POSITION - BEGINNING OF YEAR</b>	<u>201,104,858</u>	<u>(482,853)</u>	<u>200,622,005</u>	<u>119,068</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 193,919,028</u>	<u>\$ (515,727)</u>	<u>\$ 193,403,301</u>	<u>\$ 1,568,441</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, 2023**

Total net changes in net position - proprietary funds	\$ (7,218,704)
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	<u>(268,470)</u>
Change in net position - business-type activities	<u>\$ (7,487,174)</u>

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2023

	Enterprise Funds			Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers and users	\$ 13,551,092	\$ 387,510	\$ 13,938,602	\$ -
Cash paid to suppliers of goods or services	(7,465,221)	(290,259)	(7,755,480)	-
Cash paid to employees and related benefits	(4,316,265)	(250,898)	(4,567,163)	(320,559)
Receipts from interfund services provided	-	-	-	1,744,302
Payments for claims	-	-	-	(2,504,158)
Net cash provided by (used in) operating activities	1,769,606	(153,647)	1,615,959	(1,080,415)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers	(4,550,273)	84,221	(4,466,052)	-
Other non-operating revenue	-	23,282	23,282	230,057
Net payments to other funds	-	-	-	758,810
Net cash provided by (used in) non-capital financing activities	(4,550,273)	107,503	(4,442,770)	988,867
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	69,103	-	69,103	-
Proceeds from federal grants	1,044,494	-	1,044,494	-
Sales tax receipts, net tax deductions	5,707,163	-	5,707,163	-
Principal payments on outstanding bonds	(1,871,000)	-	(1,871,000)	-
Proceeds from issuance of debt	1,864,557	-	1,864,557	-
Interest expense on outstanding bonds	(517,988)	-	(517,988)	-
Purchase of capital assets	(2,822,395)	-	(2,822,395)	-
Net cash provided by capital and related financing activities	3,473,934	-	3,473,934	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest paid	-	-	-	(276,942)
Interest received	250,094	-	250,094	-
Net cash provided by (used in) investing activities	250,094	-	250,094	(276,942)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	943,361	(46,144)	897,217	(368,490)
<b>CASH AND CASH EQUIVALENTS (INCLUDING \$2,771,021 INCLUDED IN RESTRICTED ASSETS), BEGINNING OF YEAR</b>	10,980,075	174,202	11,154,277	2,677,299
<b>CASH AND CASH EQUIVALENTS (INCLUDING \$5,389,499 INCLUDED IN RESTRICTED ASSETS), END OF YEAR</b>	<u>\$ 11,923,436</u>	<u>\$ 128,058</u>	<u>\$ 12,051,494</u>	<u>\$ 2,308,809</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating loss	\$ (8,991,373)	\$ (140,379)	\$ (9,131,752)	\$ 460,506
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	10,535,468	-	10,535,468	-
Change in operating assets and liabilities:				
Customer receivable	(218,006)	-	(218,006)	-
Unbilled charges	212,877	-	212,877	-
Prepaid items	97,188	-	97,188	(1,311)
Inventory	(706,357)	(3,185)	(709,542)	-
Other receivables	-	-	-	281
Net pension asset	2,155,756	-	2,155,756	-
Deferred outflows on pension benefits	(1,680,773)	-	(1,680,773)	-
Deferred outflows on other post-employment benefits	(50,725)	-	(50,725)	-
Accounts payable and accrued expenditures	591,534	(704)	590,830	16,199
Salaries payable	(14,366)	558	(13,808)	199
Customer deposits	9,233	-	9,233	-
Self-insurance claims payable	-	-	-	(1,556,289)
Net pension liability	1,704,510	-	1,704,510	-
OPEB liability	387,794	-	387,794	-
Deferred inflows on pension benefits	(1,846,204)	-	(1,846,204)	-
Deferred inflows on other post-employment benefits	(438,310)	-	(438,310)	-
Unearned revenues	21,360	(9,937)	11,423	-
Net cash provided by (used in) operating activities	<u>\$ 1,769,606</u>	<u>\$ (153,647)</u>	<u>\$ 1,615,959</u>	<u>\$ (1,080,415)</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, 2023

	Governmental Activities	Business-Type Activities	
	St. Bernard Parish Library	St. Bernard Home Mortgage Authority	Total Component Units
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,557,722	\$ 109,494	\$ 4,667,216
Investments	13,383,291	-	13,383,291
Receivables			
Property taxes	1,498,063	-	1,498,063
Intergovernmental	485,273	-	485,273
Other current assets	433,306	-	433,306
Capital assets:			
Other capital assets, net of depreciation	4,915,682	-	4,915,682
 Total assets	 <u>\$ 25,273,337</u>	 <u>\$ 109,494</u>	 <u>\$ 25,382,831</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows on pension benefits	\$ 141,647	\$ -	\$ 141,647
 Total deferred outflows of resources	 <u>\$ 141,647</u>	 <u>\$ -</u>	 <u>\$ 141,647</u>
<b>LIABILITIES</b>			
Salaries and payroll deductions payable	\$ 1,056,196	\$ -	\$ 1,056,196
Net pension liability	106,019	-	106,019
 Total liabilities	 <u>\$ 1,162,215</u>	 <u>\$ -</u>	 <u>\$ 1,162,215</u>
<b>DEFERRED INFLOWS</b>			
Deferred inflows on pension benefits	\$ 12,165	\$ -	\$ 12,165
 Total deferred inflows of resources	 <u>\$ 12,165</u>	 <u>\$ -</u>	 <u>\$ 12,165</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 4,915,682	\$ -	\$ 4,915,682
Unrestricted	19,324,922	109,494	19,434,416
 Total net position	 <u>\$ 24,240,604</u>	 <u>\$ 109,494</u>	 <u>\$ 24,350,098</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, 2023

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
<b>Governmental Activities</b>							
St. Bernard Parish Library	\$ 689,578	\$ 12,628	\$ 5,000	\$ -	\$ (671,950)	\$ -	\$ (671,950)
Total governmental activities	689,578	12,628	5,000	-	(671,950)	-	(671,950)
<b>Business-Type Activities</b>							
St. Bernard Parish Home Mortgage Authority *	1,020	1,058	-	-	-	38	38
Total business-type activities	1,020	1,058	-	-	-	38	38
Total	<u>\$ 690,598</u>	<u>\$ 13,686</u>	<u>\$ 5,000</u>	<u>\$ -</u>			
<b>General Revenues</b>							
Taxes:							
Property taxes					1,686,131	-	1,686,131
State revenue sharing (unrestricted)					23,851	-	23,851
Interest and investment earnings					301,370	1,152	302,522
Unrealized gain on investments					567,722	-	567,722
Miscellaneous revenues					13,138	-	13,138
Total general revenues and transfers					<u>2,592,212</u>	<u>1,152</u>	<u>2,593,364</u>
Change in net position					1,920,262	1,190	1,921,452
Net position - beginning of year					<u>22,320,342</u>	<u>108,304</u>	<u>22,428,646</u>
Net position - end of year					<u>\$ 24,240,604</u>	<u>\$ 109,494</u>	<u>\$ 24,350,098</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, 2023**

**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.

• ***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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

- ***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.

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.



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

**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.
- **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. The one capital project fund reported as a major fund in the fund financial statements is as follows:
  - **Hurricane Reconstruction Fund** – This fund is used to account for funds received through insurance settlements to reconstruct the Parish due to various hurricanes.

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

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

**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.
- **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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

**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.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available.

**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).

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

**L. 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.

Accounts receivable reported at the governmental fund level and entity-wide level include receivables for legal settlements accounted for in the General Fund related to opioid settlement. This receivable is accrued net of an uncollectible percentage based on an analysis of other uncollectible receivables trends.

**M. 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.

**N. 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.

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

**O. 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.

**P. 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, 2023.

**Q. 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 31<sup>st</sup> 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

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, 2023, accrued vacation and sick leave was \$2,677,288 for governmental activities. At December 31, 2023, the accrued vacation and sick leave was \$194,060 for business type activities. In the government-wide financial statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis.

**R. 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.

**S. 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".

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

**T. 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.
- **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.

**T. 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.

**U. 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, 2023**

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

**V. 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.

**W. 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 100, *Accounting Changes and Error Corrections* – an Amendment of GASB Statement 62. This statement is intended to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Parish will include the requirements of this statement, as applicable in its December 31, 2024 financial statements. The effects of this statement are unknown at this time.

GASB Statement 101, *Compensated Absences*. This statement is intended to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The Parish will include the requirements of this statement, as applicable in its December 31, 2024 financial statements. The effects of this statement are unknown at this time.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

GASB Statement 102, *Certain Risk Disclosures*. This statement is intended to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The Parish will include the requirements of this statement, as applicable in its December 31, 2025 financial statements. The effects of this statement are unknown at this time.

**Y. Current Accounting Pronouncements**

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

The Parish adopted the provisions of GASB Statement 96, *Subscription-based Information Technology Arrangements*. This objective of this statement is to streamline the accounting for these types of arrangements with those listed under GASB 87. The statement requires recognition of certain subscription assets and liabilities for subscriptions that previously were recorded as outflows of resources based on the payment provisions of the contract. A government is required to recognize a subscription liability and an intangible right to use subscription asset. The Parish has not identified material subscription arrangements that meet the recognition criteria for recognition as of December 31, 2023.

**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 101% 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, 2023, the carrying amount of the Parish’s deposits was as follows:

Demand Deposits	\$ 74,908,443
Demand Deposits, Restricted	5,389,499
Total Cash and Cash Equivalents	<u>\$ 80,297,942</u>

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, 2023, the Parish’s bank balances totaled \$82,922,031. These bank deposits were 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, 2023.

**Investments Louisiana Asset Management Pool** - At December 31, 2023, 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 corporation 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

LAMP is a governmental external investment pool that reports at net asset value. The following facts are relevant for an investment pool:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The Parish's investment is with the pool, not the securities that make up the pool; therefore, no public disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the five percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 53 days as of December 31, 2023.
- Foreign currency risk: Not applicable.

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 SEC as an investment company.

An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP.

LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 650 Poydras Street, Suite 2220, New Orleans, LA 70130.

Investments of the Parish consist of LAMP deposits of \$5,238,721 and Certificate of Deposits held at a local bank with maturities greater than 90 days totaling \$828,235 at December 31, 2023.

**NOTE 3 – COOPERATIVE ENDEAVOR AGREEMENT**

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. During the year ended December 31, 2023, the 4 remaining properties were sold by the Parish for \$64,250 with a gain of \$52,250. 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 4 – SALES TAX REVENUES**

At December 31, 2023, 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.

**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, 2023 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
	<u>59.13</u>

Property taxes levied on November 15, collected during 2023, 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, 2023**

**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:

<b><u>Governmental funds:</u></b>	
General Fund	\$ 26,241
Consolidated Fire Protection District No. 1 - 2	260,848
Non-major governmental funds	176,397
<b><u>Business-type funds:</u></b>	
Water and Sewer Division	<u>1,694,690</u>
Total allowance for uncollectibles	<u>\$ 2,158,176</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 7 – CAPITAL ASSETS**

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

	Balance January 1, 2023	Additions and transfers	Deletions and adjustments	Balance December 31, 2023
<b>Governmental Activities:</b>				
Nondepreciable capital assets:				
Land	\$ 21,328,311	\$ 68,370	\$ -	\$ 21,396,681
Construction in progress	24,596,109	25,853,137	(5,388,927)	45,060,319
Total nondepreciable capital assets	45,924,420	25,921,507	(5,388,927)	66,457,000
Depreciable capital assets:				
Land improvements	1,367,350	-	1,358,046	2,725,396
Buildings and improvements	143,410,285	18,279	2,196,592	145,625,156
Furniture, fixtures, and equipment	-	-	-	-
Machinery and equipment	24,099,309	1,442,863	-	25,542,172
Road system	362,988,791	-	1,834,289	364,823,080
Total depreciable capital assets	531,865,735	1,461,142	5,388,927	538,715,804
Less: accumulated depreciation				
Land improvements	(234,794)	(47,428)	-	(282,222)
Buildings and improvements	(38,201,193)	(3,682,343)	-	(41,883,536)
Machinery and equipment	(19,089,008)	(1,062,386)	-	(20,151,394)
Road system	(153,785,106)	(12,208,044)	-	(165,993,150)
Total accumulated depreciation	(211,310,101)	(17,000,201)	-	(228,310,302)
Total depreciable capital assets, net	320,555,634	(15,539,059)	5,388,927	310,405,502
Total governmental activities capital assets, net	<u>\$ 366,480,054</u>	<u>\$ 10,382,448</u>	<u>\$ -</u>	<u>\$ 376,862,502</u>
<b>Business-type Activities:</b>				
Nondepreciable capital assets:				
Land	\$ 358,015	\$ 14,851	\$ -	\$ 372,866
Construction in progress	10,116,767	2,498,959	(491,531)	12,124,195
Total nondepreciable capital assets	10,474,782	2,513,810	(491,531)	12,497,061
Depreciable capital assets:				
Buildings	89,216,229	-	23,750	89,239,979
Machinery and equipment	14,682,615	301,110	-	14,983,725
Infrastructure	297,076,833	7,475	467,781	297,552,089
Total depreciable capital assets	400,975,677	308,585	491,531	401,775,793
Less: accumulated depreciation				
Buildings	(22,492,351)	(2,227,500)	-	(24,719,851)
Machinery and equipment	(6,587,559)	(1,150,367)	-	(7,737,926)
Infrastructure	(162,921,407)	(7,157,601)	-	(170,079,008)
Total accumulated depreciation	(192,001,317)	(10,535,468)	-	(202,536,785)
Total depreciable capital assets, net	208,974,360	(10,226,883)	491,531	199,239,008
Total business-type activities capital assets, net	<u>\$ 219,449,142</u>	<u>\$ (7,713,073)</u>	<u>\$ -</u>	<u>\$ 211,736,069</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 7 – CAPITAL ASSETS (continued)**

At December 31, 2023, 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	\$ 1,158,763
Other general government	5,394,197
Public safety	3,790,749
Public works	1,585,289
Sanitation	1,231,349
Culture and recreation	750,567
Health and welfare	3,089,287
Total depreciation expense - governmental activities	<u>\$ 17,000,201</u>
Business-type Activities:	
Water and sewer	<u>\$ 10,535,468</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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	2.0 - 4.0%	\$ 3,515,000	\$ 3,515,000
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	5,000
<b>Direct Borrowings</b>				
2021 GOMESA Revenue Bonds for which the Parish has pledged GOMESA revenues, commencing May 2022 through November 2025	8,445,000	4.0%	8,445,000	245,000
<b>Direct Placement</b>				
2021 Hurricane Recovery Revenue Bonds due in annual installments commencing on November 30, 2022 through 2031	20,000,000	3.17%	<u>1,636,330</u>	<u>204,541</u>
			27,596,330	<u>\$ 3,969,541</u>
			Bond premium at December 31, 2023	<u>174,172</u>
			<u>\$ 27,770,502</u>	

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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>
<b>Direct Placements</b>				
2021 Utility Refunding Bond, due in annual installments ranging from \$445,000 to \$650,000 commencing June 2022 through June 2036	\$ 8,080,000	2.40%	\$ 7,335,000	\$ 490,000
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%	7,226,000	485,000
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	2.45%	10,364,001	630,000
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%	3,270,681	282,000
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%	3,627,466	423,000
			31,823,148	<u>\$ 2,310,000</u>
			-	
			<u>\$ 31,823,148</u>	
		Bond premium at December 31, 2023	-	
			<u>\$ 31,823,148</u>	



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 8 – LONG-TERM DEBT (continued)**

The payment requirements for all bonds and certificates outstanding, as of December 31, 2023, are as follows:

Year ending December 31:	Governmental Activities			
	Sales Tax Bonds		Direct Borrowings	
	Principal	Interest	Principal	Interest
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	675,000	403,706	285,000	296,200
2029 - 2033	3,785,000	1,592,731	1,620,000	1,299,400
2034 - 2038	4,590,000	788,050	1,980,000	948,000
2039 - 2043	3,080,000	147,369	2,410,000	518,600
2044 - 2045	-	-	1,110,000	67,000
	<u>\$ 17,515,000</u>	<u>\$ 4,364,274</u>	<u>\$ 8,445,000</u>	<u>\$ 4,420,000</u>

Year ending December 31:	Direct Placements	
	Principal	Interest
2024	\$ 204,541	\$ 51,872
2025	178,974	45,388
2026	156,602	39,714
2027	137,027	34,750
2028	119,898	30,406
2029 - 2031	839,288	70,255
	<u>\$ 1,636,330</u>	<u>\$ 272,385</u>

Year ending December 31:	Business-type Activities	
	Direct Placements	
	Principal	Interest
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	2,491,000	462,011
2029 - 2033	12,112,468	1,464,189
2034 - 2037	7,715,680	229,703
	<u>\$ 31,823,148</u>	<u>\$ 4,395,037</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, 2023, the Parish is in compliance with all financial related covenants.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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 \$53,167,570. At December 31, 2023, Parish's outstanding debt is funded through sales tax receipts and utilities revenues. At December 31, 2023, the Parish has \$53,167,570 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, 2023, these funds had \$13,280,550 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 matured on March 1, 2023. At December 31, 2023, the LTCOI balance was \$0.

**Direct Borrowing - GOMESA Revenue Bonds**

On November 18, 2021, 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 May 1, 2022, and maturing on November 1, 2045, with an interest rate of 4.00%. At December 31, 2023, the loan balance was \$8,445,000.

**Direct Placement – Hurricane Recovery Revenue Bonds**

On November 30, 2021, the Parish issued Hurricane Recovery Revenue Bonds, Series 2021, not to exceed \$20,000,000, of which a total of \$6,653,849 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 drew down \$5,017,519 and paid the bonds in full prior to the year ended December 31, 2022. As of December 31, 2023, the Parish drew down \$1,636,330. There were no payments made as of December 31, 2023; therefore, the loan balance was \$1,636,330.

**Direct Placement – Utilities Revenue Refunding Bonds**

On November 4, 2021, 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, 2021, and maturing on June 1, 2036, with an interest rate of 2.40%. At December 31, 2023, the loan balance was \$7,335,000.

**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% (2.45%). At December 31, 2023, the loan balance was \$10,364,001.

On July 31, 2020, 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, 2021, and maturing on December 1, 2040, with an interest rate of 1.95% and an administrative fee of 0.50% (2.45%). At December 31, 2023, the loan balance was \$3,627,466.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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% (0.95%). At December 31, 2023, the loan balance is \$7,226,000.

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, 2021, and maturing on June 1, 2040, with an interest rate of 0.45% and an administrative fee of 0.50% (0.95%). At December 31, 2023, the loan balance is \$3,270,681.

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2023, was as follows:

	<u>January 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2023</u>	<u>Due in one year</u>
<b><u>Governmental Activities:</u></b>					
Accrued annual and sick leave (note 1)	\$ 2,520,441	\$ 1,105,390	\$ (948,543)	\$ 2,677,288	\$ 1,136,905
Sales tax bonds	20,920,000	-	(3,405,000)	17,515,000	3,520,000
Premium on sales tax bonds payable	357,778	-	(183,606)	174,172	-
GOMESA revenue bond	8,445,000	-	-	8,445,000	245,000
Hurricane recovery revenue bonds	-	1,636,330	-	1,636,330	204,541
Direct borrowing - Limited tax certificates of indebtedness	275,000	-	(275,000)	-	-
Net pension liability (note 10)	15,997,126	4,307,239	-	20,304,365	-
Total other post-employment liability	21,394,362	2,031,125	-	23,425,487	980,208
	<u>\$ 69,909,707</u>	<u>\$ 9,080,084</u>	<u>\$ (4,812,149)</u>	<u>\$ 74,177,642</u>	<u>\$ 6,086,654</u>
<b><u>Business-type Activities:</u></b>					
Accrued annual and sick leave (note 1)	\$ 207,188	\$ 166,950	\$ (180,078)	\$ 194,060	\$ 166,950
Direct placement - revenue refunding bonds	7,810,000	-	(475,000)	7,335,000	490,000
Direct placement - state revolving loans	24,019,590	1,864,558	(1,396,000)	24,488,148	1,820,000
Net pension liability (note 10)	-	1,704,510	-	1,704,510	-
Total other post-employment liability	3,779,744	387,794	-	4,167,538	187,149
	<u>\$ 35,816,522</u>	<u>\$ 4,123,812</u>	<u>\$ (2,051,078)</u>	<u>\$ 37,889,256</u>	<u>\$ 2,664,099</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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, 2023, were as follows:

<b>Fund</b>	<b>Due from Other Funds</b>	<b>Due to Other Funds</b>
<b>Governmental Funds</b>		
Major Funds		
General Fund	\$ 7,044,963	\$ 2,204,369
Disaster Recovery Fund	8,098,054	13,186,671
Fire Protection District No. 1-2	-	1,437,491
Hurricane Reconstruction	770,204	202,226
Non-major Funds	<u>1,212,726</u>	<u>6,160,843</u>
Total governmental funds	<u>17,125,947</u>	<u>23,191,600</u>
<b>Business-type Activities</b>		
Water and Sewer Fund	14,699,587	8,818,998
Other Enterprise Fund	-	590,915
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>16,023,912</u>	<u>9,958,259</u>
Total	<u>\$ 33,149,859</u>	<u>\$ 33,149,859</u>

Transfers between funds during the year ended December 31, 2023 are as follows:

<b>Fund</b>	<b>Transfers In</b>	<b>Transfers Out</b>
<b>Governmental Funds</b>		
Major Funds		
General Fund	\$ 897,169	\$ 8,167,711
Disaster Recovery Fund	-	-
Fire Protection District No. 1-2	-	50,148
Hurricane Reconstruction	10,304,041	-
Non-major Funds	<u>8,757,900</u>	<u>8,034,009</u>
Total governmental funds	<u>19,959,110</u>	<u>16,251,868</u>
<b>Business-type Activities</b>		
Water and Sewer Fund	2,890,159	7,440,432
Other Enterprise Fund	<u>84,221</u>	<u>-</u>
Total business-type activities	<u>2,974,380</u>	<u>7,440,432</u>
<b>Internal Service Funds</b>		
Self-Insurance Fund	<u>758,810</u>	<u>-</u>
Total internal service funds	<u>758,810</u>	<u>-</u>
Total Fund Transfers	<u>\$ 23,692,300</u>	<u>\$ 23,692,300</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, 2023**

**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, except Orleans and Baton Rouge Parishes, 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, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**General Information about the Pension Plans (continued)**

**Plan Descriptions (continued)**

DARS

The District Attorneys' Retirement System, of the 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 11:2256-11:2259. 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, and 3) at age 55 with 12 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.

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Benefits Provided** (continued)

PERS (continued)

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.

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**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.

FRS

Disability benefits are awarded to an active contributing member who has been officially certified as totally disabled because of a member's official duties with at least 5 years of creditable service. A totally disabled member who is under the age of 50 will receive a disability benefit equal to 60% of final compensation for an injury received in the line of duty; or 75% of his accrued retirement benefit with a minimum of 25% of average salary for any injury received, even though not in the line of duty. A totally disabled member over the age of 50 entitled to a disability benefit equal to the greater of 60% of final compensation or his accrued retirement benefit if injured in the line of duty or if injury is sustained outside the line of duty is entitled to a disability benefit equal to the member's accrued retirement benefit with a minimum of 25% of average salary. The surviving spouse of a member who was on disability retirement at the time of death receives a benefit of \$200 per month.

**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.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Survivor Benefits (continued)**

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.

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.

FRS

If any member is killed in the line of duty and leaves a surviving eligible spouse, the spouse is entitled to an annual benefit equal to two-thirds of the deceased member's final compensation. If any member dies from a cause not in the line of duty, the surviving spouse is entitled to an annual benefit equal to 3% of the deceased member's average final compensation multiplied by his total years of creditable service; however, in no event is the annual benefit less than 40% nor more than 60% of the deceased member's average final compensation. Children of the deceased member who are under the age of eighteen years are entitled to the greater of \$200 per month or 10% of average final compensation (not to exceed 100% of average final compensation) until reaching the age of eighteen or until the age of twenty-two if enrolled full-time in an institution of higher learning, unless the surviving child has a physical or intellectual disability in which case the benefit is payable regardless of age. If a deceased member dies leaving no surviving spouse, but at least one minor child, each child is entitled to receive forty percent of the deceased's average final compensation, not to exceed an aggregate of sixty percent of average final compensation.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**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.

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Deferred Retirement Option Plan benefits (DROP) (continued)**

RVERS (CONTINUED)

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.

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Cost of Living Adjustments (continued)**

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.

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, 2023 and 2022. 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 ended June 30, 2023 and 2022, the actuarially determined contribution rate was 33.25% and 33.75%, respectively, for members above the poverty line and 35.25% and 35.75%, respectively, for members below the poverty line, of member's compensation. However, for the years ended June 30, 2023 and 2022, employer contributions were 37.02% and 33.48% of covered payroll, 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 \$1,874,748 for the year ended December 31, 2023.

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, 2023, and were excluded from pension expense.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Contributions (continued)**

PERS

Contributions for all members are established by statute at 9.5% of compensation for the year ended December 31, 2023. 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 years ended December 31, 2023 and 2022, the actuarially determined contribution rate was 11.5% of member's compensation for Plan A. The actual rate for the years ended December 31, 2023 and 2022 was also 11.5% 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 \$1,100,624 for the year ended December 31, 2023. The Water and Sewer Division's contributions to the pension plan were \$336,626 for the year ended December 31, 2023.

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, 2023.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ended June 30, 2023 and 2022. 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 ended June 30, 2023 and 2022, the actuarially determined contribution rate was 18.0% of member's compensation. For the years ended June 30, 2023 and 2022, the actual employer contribution rate was also 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, 2023.

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, 2023.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2023 and 2022. 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 ended June 30, 2023 and 2022, the actuarially determined employer contribution rates was 9.5% of member's compensation. However, for the years ended June 30, 2023 and 2022, the actual employer contribution rates were 10.75% and 9.5%, 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 \$68,052 for the year ended December 31, 2023.

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, 2023.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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, 2023, the Parish reported a combined liability of \$22,008,875 for its proportionate share of the Net Pension Liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2023, December 31, 2022, June 30, 2023, and June 30, 2023, 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, 2023 and the change compared to the December 31, 2022 proportion.

	<b>Net Pension (Asset)</b> <b>Liability at</b> <b>December 31, 2023</b>	<b>Proportion</b> <b>at</b> <b>Measurement</b> <b>Date</b>	<b>Increase</b> <b>(Decrease) to</b> <b>Prior</b> <b>Measurement</b> <b>Date</b>
<b>PERS</b>	\$ 7,213,822	1.874309%	0.026067%
<b>FRS</b>	13,896,753	2.129181%	0.045071%
<b>DARS</b>	854,857	0.996859%	-0.160122%
<b>RVRS</b>	43,442	0.228588%	0.003700%
	<u>\$ 22,008,874</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, 2023.

	<b>Pension Expense</b>
<b>PERS</b>	\$ 2,968,592
<b>FRS</b>	2,490,472
<b>DARS</b>	285,676
<b>RVRS</b>	7,842
	<u>\$ 5,752,582</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

At December 31, 2023, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b><u>FRS</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 433,871	\$ (476,109)
Changes in assumptions	840,885	-
Net difference between projected and actual earnings on pension plan investments	1,883,532	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	323,848	(303,958)
Employer contributions subsequent to the measurement date	947,457	-
Total FRS	<u>\$ 4,429,593</u>	<u>\$ (780,067)</u>

<b><u>PERS</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 266,713	\$ (794,787)
Changes in assumptions	230,221	-
Net difference between projected and actual earnings on pension plan investments	7,615,483	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	29,988	(124,942)
Employer contributions subsequent to the measurement date	1,437,250	-
Total PERS	<u>\$ 9,579,655</u>	<u>\$ (919,729)</u>

<b><u>RVERS</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,806	\$ (1,953)
Changes in assumptions	2,679	-
Net difference between projected and actual earnings on pension plan investments	10,071	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,519	(1,969)
Employer contributions subsequent to the measurement date	2,897	-
Total RVERS	<u>\$ 18,972</u>	<u>\$ (3,922)</u>

<b><u>DARS</u></b>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 53,189	\$ (28,237)
Changes in assumptions	130,940	-
Net difference between projected and actual earnings on pension plan investments	98,409	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	28,280	(61,859)
Employer contributions subsequent to the measurement date	38,008	-
Total DARS	<u>\$ 348,826</u>	<u>\$ (90,096)</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>PERS</b>	\$ 9,579,655	\$ (919,729)
<b>FRS</b>	4,429,593	(780,067)
<b>DARS</b>	348,826	(90,096)
<b>RVERS</b>	18,972	(3,922)
	<u>\$ 14,377,046</u>	<u>\$ (1,793,814)</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:

	<b>Subsequent Contributions</b>
<b>PERS</b>	\$ 1,437,250
<b>FRS</b>	947,457
<b>DARS</b>	38,008
<b>RVERS</b>	2,897
	<u>\$ 2,425,612</u>

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

<b>Year ending</b>					
<b>December 31:</b>	<b>PERS</b>	<b>FRS</b>	<b>DARS</b>	<b>RVERS</b>	<b>Total</b>
2024	\$ 185,328	\$ 521,481	\$ 82,979	\$ 3,054	\$ 792,842
2025	1,204,571	297,984	66,456	823	1,569,834
2026	2,418,791	1,798,329	127,740	9,801	4,354,661
2027	3,413,986	(45,180)	(56,453)	(1,525)	3,310,828
2028	-	36,922	-	-	36,922
2029	-	92,533	-	-	92,533
Total	<u>\$ 7,222,676</u>	<u>\$ 2,702,069</u>	<u>\$ 220,722</u>	<u>\$ 12,153</u>	<u>\$ 10,157,620</u>



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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, 2023 are as follows:

	FRS	PERS
<b>Valuation Date</b>	June 30, 2023	December 31, 2022
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost
<b>Actuarial Assumptions:</b>		
<b>Expected Remaining Service Lives</b>	7 years	4 years
<b>Investment Rate of Return</b>	6.90% per annum (net of investment expenses, including inflation)	6.40%, net of investment expense, including inflation
<b>Inflation Rate</b>	2.500% per annum	2.300% per annum
<b>Salary Increases</b>	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
<b>Cost of Living Adjustments</b>	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.
<b>Mortality</b>	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, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Actuarial Assumptions (continued)**

	<b>RVERS</b>	<b>DARS</b>
<b>Valuation Date</b>	June 30, 2023	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal Cost	Entry Age Normal Cost
<b>Actuarial Assumptions:</b>		
<b>Expected Remaining Service Lives</b>	5 years	5 years
<b>Investment Rate of Return</b>	6.25%, net of investment expense.	6.10%, net of investment expense
<b>Inflation Rate</b>	2.30% per annum	2.20% per annum.
<b>Salary Increases</b>	5.25%	5.00% (2.20% Inflation, 2.80% Merit).
<b>Cost of Living Adjustments</b>	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future 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.
<b>Mortality</b>	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females 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 MP2019 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 MP2019 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 MP2019 scale

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Actuarial Assumptions (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:

<b>FRS</b>	<b>PERS</b>
<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 System's long term assumed rate of inflation of 2.50% was used in this process for the fiscal year ended June 30, 2023. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.</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 7.70% for the year ended December 31, 2022.</p>
<b>RVERS</b>	<b>DARS</b>
<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 8.37% for the year ended June 30, 2023.</p>	<p>The estimated 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 long-term rate of return is 7.70% for the year ended June 30, 2023.</p>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 10 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**Actuarial Assumptions (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, 2022 is summarized in the following table:

<b>PERS</b>		
<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Rate of Return</b>
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	16%	0.85%
Real Assets	0%	0.00%
Totals	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

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, 2023 is summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Expected Portfolio</b>					
	<b>Target Allocation</b>			<b>Real Rate of Return</b>		
	<b>FRS</b>	<b>RVERS</b>	<b>DARS</b>	<b>FRS</b>	<b>RVERS</b>	<b>DARS</b>
Domestic equities	34.50%	37.50%	50.10%	14.61%	2.81%	10.66%
International equities	21.50%	20.00%	0.00%	6.49%	1.70%	0
Domestic fixed income	26.00%	22.50%	32.80%	6.19%	0.56%	3.81%
International fixed income	0.00%	10.00%	0.00%	0.00%	0.35%	0
Alternative investments	12.00%	0.00%	16.90%	9.57%	0.00%	6.50%
Real estate	6.00%	10.00%	0.00%	4.41%	0.45%	0
Cash	0.00%	0.00%	0.20%	4.02%	0.00%	2.31%
Total	100.00%	100.00%	100.00%		5.87%	
Inflation				2.50%	2.50%	2.68%
Expected Arithmetic Nominal Return					8.37%	

**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, 2022. 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, 2023.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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:

	<b>1.0% Decrease</b>	<b>Current Discount Rate</b>	<b>1.0% Increase</b>
<b>FRS</b>			
Discount rate	5.90%	6.90%	7.90%
Parish's proportionate share of NPL	\$ 21,438,517	\$ 13,896,753	\$ 7,606,583
<b>PERS</b>			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPL(NPA)	\$ 17,840,027	\$ 7,213,823	\$ (1,694,888)
<b>RVERS</b>			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$ 79,036	\$ 43,442	\$ 13,192
<b>DARS</b>			
Discount rate	5.10%	6.10%	7.10%
Parish's proportionate share of NPL	\$ 1,597,581	\$ 854,857	\$ 231,771

**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, 2023, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

<b>FRS</b>	\$ 623,502
<b>PERS</b>	174,649
<b>RVERS</b>	8,059
<b>DARS</b>	107,436
	<u>\$ 913,646</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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.lla.la.gov](http://www.lla.la.gov) and searching under the Reports section.

**Payables to the Pension Plan**

At December 31, 2023, the Parish had no payables to the pension plans for the 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, 2023, 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
	<u>603</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

**Total OPEB Liability**

The Parish's total OPEB liability of \$27,593,025 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	3.72% annually (Beginning of Year to Determine ADC) 3.26%, 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, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2023.

**Changes in the Total OPEB Liability**

Balance at December 31, 2022	\$ 25,174,106
Changes for the year:	
Service cost	403,757
Interest	915,896
Differences between expected and actual experience	561,574
Changes in assumptions	1,644,191
Benefit payments and net transfers	<u>(1,106,499)</u>
Net changes	<u>2,418,919</u>
Balance at December 31, 2023	<u>\$ 27,593,025</u>

**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 (2.26%) or 1-percentage-point higher (4.26%) than the current discount rate:

	<b>1.0% Decrease (2.72%)</b>	<b>Current Discount Rate (3.72%)</b>	<b>1.0% Increase (4.72%)</b>
<u>Total OPEB liability</u>	<u>\$ 33,347,641</u>	<u>\$ 27,593,025</u>	<u>\$ 23,151,203</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

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

**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:

	<b>1.0% Decrease (4.50%)</b>	<b>Current Trend (5.50%)</b>
Total OPEB liability	\$ 23,709,939	\$ 27,593,025

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

For the year ended December 31, 2023, the Parish recognized OPEB expense of \$631,495. At December 31, 2023, 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	\$ 1,230,315	\$ (3,600,876)
Changes in assumptions	5,718,829	(5,777,418)
Total	\$ 6,949,144	\$ (9,378,294)

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

Years ending December 31:	
2024	\$ (844,649)
2025	(742,947)
2026	(986,144)
2027	(986,144)
2028	749,188
thereafter	381,546
	\$ (2,429,150)



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**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, 2023.

	Balance 12/31/2022	New Claims and Changes in Estimates	Benefits/ Losses Paid	Balance 12/31/2023
<b><u>Governmental Activities:</u></b>				
Automobile/General Liability	\$ 2,307,456	\$ 32,253	\$ (893,229)	\$ 1,446,480
Workers Compensation	1,985,642	28,473	(628,522)	1,385,593
Total Governmental Activities	<u>\$ 4,293,098</u>	<u>\$ 60,726</u>	<u>\$ (1,521,751)</u>	<u>\$ 2,832,073</u>
<b><u>Business-type Activities:</u></b>				
Automobile/General Liability	\$ 145,802	\$ 222,232	\$ (280,839)	\$ 87,195
Workers Compensation	120,188	37,119	(73,776)	83,531
Total Business-type Activities	<u>\$ 265,990</u>	<u>\$ 259,351</u>	<u>\$ (354,615)</u>	<u>\$ 170,726</u>

**NOTE 13 – 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 13 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Construction Contracts in Progress**

The Parish had several construction contracts in progress during the year ended December 31, 2023.

	Governmental Activities	Business-type Activities
Total amount of contracts	\$ 82,976,976	\$ 16,842,103
Completed as of December 31, 2023	(52,545,427)	(6,095,703)
Outstanding contracts	<u>\$ 30,431,549</u>	<u>\$ 10,746,400</u>

**NOTE 14 – 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 \$2,832,073 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 \$170,726 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.

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 15 – DEFICIT FUND BALANCES**

The following funds have deficit fund balances at December 31, 2023.

<u>Fund Description</u>	<u>Fund Balance (Deficit)</u>
Disaster Recovery Fund	\$ (3,826,782)
Urban Mass Transportation	(322,001)
CDBG Disaster Fund	(654,770)
Federal and State Grants	(1,566,928)
Urban System Roadway	(1,878,506)
General Capital Projects Fund	(1,263,316)
Events Facilities	(542,712)
Self-Insurance Fund	(190,663)

At December 31, 2023, the Disaster Recovery Fund (FEMA), Urban Mass Transportation Fund, CDBG Disaster Fund, Federal and State Grant Fund, Urban System Roadway Fund, General Capital Projects 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, 2023. The deficit fund balances described above will be funded through future revenues of the Parish or through the release of deferred revenues.

**NOTE 16 – 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, 2023:

Four oil and gas companies, through an agreement negotiated with the Industrial Tax Exemption program, have property assessed at \$50,207,444 with exempt property taxes of \$7,686,760. Of the \$7,686,760 in exempt taxes, the Parish’s portion of these taxes for the year ended December 31, 2023 was \$4,543,774. 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, 2023**

**NOTE 17 – 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:

	<u>Demand Deposits</u>	<u>Demand Deposits Restricted</u>	<u>Total</u>
St. Bernard Library	\$ 4,557,722	\$ -	\$ 4,557,722
St. Bernard Home Mortgage Authority	109,494	-	109,494
Total Cash and Cash Equivalents	<u>\$ 4,667,216</u>	<u>\$ -</u>	<u>\$ 4,667,216</u>

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, 2023, cash balances were covered entirely by federal deposit insurance.

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>\$ 13,383,291</u>	<u>\$ 13,383,291</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	1,538,121	2,033,384	-	3,571,505
Total Non-depreciable capital assets	<u>2,622,519</u>	<u>2,033,384</u>	<u>-</u>	<u>4,655,903</u>
Depreciable capital assets:				
Building	262,910	-	-	262,910
Furniture and equipment	1,806,054	6,280	-	1,812,334
Library collections	3,530,615	199,547	(28,315)	3,701,847
Total acquisition costs	<u>5,599,579</u>	<u>205,827</u>	<u>(28,315)</u>	<u>5,777,091</u>
Less: accumulated depreciation	<u>(5,481,154)</u>	<u>(64,473)</u>	<u>28,315</u>	<u>(5,517,312)</u>
Capital assets, net	<u>\$ 2,740,944</u>	<u>\$ 2,174,738</u>	<u>\$ -</u>	<u>\$ 4,915,682</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2023**

**NOTE 18 – RESTATEMENT OF BEGINNING OF YEAR NET POSITION – GOVERNMENTAL ACTIVITIES**

For the year ended December 31, 2022, the Parish reported beginning net position of \$391,513,264 in its governmental activities. This amount included \$3,039,017 of grant funds received and recognized as revenue during the year ended December 31, 2022 and \$4,588,296 recognized as revenue in prior periods. Because the Parish had not yet met the eligibility requirements to recognize this grant revenue as required under generally accepted accounting principles, such amounts were erroneously recognized. The grant funds received where eligibility requirements had not yet been met should not have been reported as revenue but instead as a liability in the Statement of Net Position. There was no impact to any of the Parish's governmental funds financial statements as previously reported. To correct this accounting error, the Parish restated its beginning net position of the governmental activities as follows:

	Governmental Activities
Net Position, Beginning of the Year, January 1, 2022, as previously reported	\$391,513,264
Prior Period Adjustment	(7,627,313)
Net Position, Beginning of the Year, January 1, 2022, as restated	<u>\$383,885,951</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 RETIREMENT SYSTEMS  
 For the year ended December 31, 2023

Measurement Period	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
<b>For the Year Ended June 30:</b>					
<u>Firefighters' Retirement System:</u>					
2023	2.129181%	\$ 13,896,753	\$ 5,438,192	255.54%	77.69%
2022	2.084110%	14,695,669	5,375,223	273.40%	74.68%
2021	2.104006%	7,456,286	5,274,634	141.36%	86.78%
2020	2.112789%	14,644,901	5,262,459	278.29%	72.61%
2019	2.062073%	12,912,516	4,983,813	259.09%	73.96%
2018	2.124768%	12,221,831	5,057,478	241.66%	74.76%
2017	2.241670%	12,848,937	5,033,035	255.29%	73.55%
2016	2.473970%	16,182,046	5,576,007	290.21%	68.16%
2015	2.514680%	13,572,038	5,343,468	253.99%	72.45%
2014	2.550226%	11,348,285	5,252,964	216.04%	76.02%
<u>Registrar of Voters Employees' Retirement System:</u>					
2023	0.228588%	\$ 43,442	\$ 33,422	129.98%	86.73%
2022	0.224888%	55,143	32,184	171.34%	89.44%
2021	0.214833%	6,815	32,184	21.18%	87.10%
2020	0.237567%	51,179	32,184	159.02%	84.67%
2019	0.234311%	43,817	32,184	136.15%	117.89%
2018	0.231955%	54,751	29,708	184.30%	80.51%
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%	77.70%
<u>District Attorney's Retirement System:</u>					
2023	0.996859%	\$ 854,857	\$ 636,966	134.21%	85.85%
2022	1.156981%	1,246,314	748,661	166.47%	91.61%
2021	1.088138%	193,724	681,942	28.41%	92.65%
2020	1.003340%	798,880	625,538	127.71%	92.32%
2019	0.999501%	321,543	587,694	54.71%	107.38%
2018	0.885494%	284,945	550,550	51.76%	92.92%
2017	0.834054%	224,963	506,853	44.38%	95.09%
2016	0.676158%	129,422	395,668	32.71%	95.09%
2015	0.618792%	33,331	316,501	10.53%	98.60%
2014	0.520183%	10,374	258,077	4.02%	99.40%
<b>For the Year Ended December 31:</b>					
<u>Parochial Employees' Retirement System:</u>					
2022	1.874309%	\$ 7,213,823	\$ 12,098,372	59.63%	91.74%
2021	1.900376%	(8,951,591)	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%	84.15%
2015	1.983008%	5,219,847	10,999,376	47.46%	92.20%
2014	1.932327%	528,314	10,235,649	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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
**TO THE RETIREMENT SYSTEMS**  
**For the year ended December 31, 2023**

<b>Year Ended December 31:</b>	<b>(a) Contractually Required Contribution</b>	<b>(b) Contributions in Relation to Contractually Required Contribution</b>	<b>(a-b) Contribution Deficiency (Excess)</b>	<b>Covered Payroll</b>	<b>Contributions as a Percentage of Covered Payroll</b>
<i>Firefighters' Retirement System:</i>					
2023	\$ 1,874,748	\$ 1,874,748	\$ -	\$ 5,634,974	33.27%
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	-	5,459,732	26.26%
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>					
2023	\$ 5,793	\$ 5,793	\$ -	\$ 32,184	18.00%
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>					
2023	\$ 68,053	\$ 68,053	\$ -	\$ 632,993	10.75%
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>					
2023	\$ 1,437,250	\$ 1,437,250	\$ -	\$ 12,497,785	11.50%
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	16.00%

Schedule is intended to show information for 10 years

**For reference only:**

- (a) Employer contribution rate multiplied by employer's covered payroll
- (b) Actual employer contributions remitted to Retirement System



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION PLAN SCHEDULES**  
**For the Year Ended December 31, 2023**

**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, 2023, there were no changes. 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 Registrar of Voters Employees' Retirement System for the valuation year ended June 30, 2023, there were no changes. 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, 2023, there were no changes. 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.

For the Parochial Employees' Retirement System for the valuation year ended December 31, 2022, there were no changes. 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%

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF CHANGES IN TOTAL OTHER**  
**POST-EMPLOYMENT BENEFIT LIABILITY AND RELATED RATIOS**  
**For the year ended December 31, 2023**

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Service cost	\$ 553,933	\$ 471,987	\$ 468,731	\$ 563,921	\$ 552,530	\$ 403,757
Interest	987,361	1,050,786	916,653	706,306	718,795	915,896
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	(600,842)	752,199	(3,555,104)	880,123	(3,884,150)	561,574
Changes of assumptions	(2,851,044)	6,609,185	3,046,593	335,859	(6,527,844)	1,644,191
Benefit payments	(1,156,059)	(1,169,639)	(947,549)	(980,206)	(1,048,814)	(1,106,499)
Net change in total OPEB liability	(3,066,651)	7,714,518	(70,676)	1,506,003	(10,189,483)	2,418,919
Total OPEB liability – beginning	29,280,395	26,213,744	33,928,262	33,857,586	35,363,589	25,174,106
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>	<u>\$ 27,593,025</u>
Covered-employee payroll	\$ 15,486,007	\$ 16,105,520	\$ 15,239,831	\$ 15,849,424	\$ 17,586,789	\$ 18,290,260
Total OPEB liability as a percentage of covered-employee payroll	169.27%	210.66%	222.17%	223.12%	143.14%	150.86%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available  
There are no assets accumulated in a trust that meet the criteria of paragraph 4 of GASB 75 for this OPEB plan.*

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –**  
**CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**For the Year Ended December 31, 2023**

**NOTE A – OPEB LIABILITY SCHEDULE**

**Change of Benefit Terms Include:**

There were no changes of benefit terms for the year ended December 31, 2023 and 2022.

**Change of Assumptions Include:**

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

2023	3.26%
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, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,140,000	\$ 1,140,000	\$ 1,297,198	\$ 157,198
Sales and use taxes	14,500,000	17,850,000	18,115,064	265,064
Other	1,028,000	1,037,000	256,982	(780,018)
Licenses and permits	2,346,000	1,925,250	1,923,243	(2,007)
Intergovernmental:				
Federal funds	18,087,676	18,667,070	762,470	(17,904,600)
State revenue sharing (unrestricted)	18,000	18,000	13,154	(4,846)
Other state funding	1,650	-	1,509	1,509
Charges for services	686,600	605,635	1,390,318	784,683
Fines and forfeitures	121,000	92,000	117,984	25,984
Use of money and property	30,500	539,000	644,763	105,763
Other revenues	2,385,465	2,755,163	1,096,275	(1,658,888)
Total revenues	40,344,891	44,629,118	25,618,960	(19,010,158)
<b>EXPENDITURES</b>				
Current				
General government:				
Judicial				
34th judicial court	3,787,348	5,020,092	4,431,839	588,253
Other general government				
Parish council	1,206,089	1,194,899	-	1,194,899
Cable station	177,665	175,865	-	175,865
JPs and constables	339,550	347,550	4,286	343,264
Office of motor vehicles	59,050	60,150	-	60,150
Registrar of voters	74,485	66,185	-	66,185
Administration	1,790,569	1,839,922	8,042,520	(6,202,598)
Security	168,927	80,046	-	80,046
Purchasing	152,276	153,408	-	153,408
Public hearing officer	37,000	35,000	-	35,000
Information technology	589,716	588,431	-	588,431
Finance	1,275,424	1,150,333	-	1,150,333
Personnel department	467,282	472,848	-	472,848
Physical plant and maintenance	1,095,422	1,085,566	-	1,085,566
LA Department of Veteran Affairs	15,000	14,100	-	14,100
Economic development	150,000	150,000	-	150,000
Sales tax	1,160,000	1,430,000	1,639,187	(209,187)
Civic center	163,498	240,251	240,563	(312)
Community development	2,016,127	2,320,455	2,120,622	199,833
Public safety				
Jail	1,948,318	2,220,730	2,181,960	38,770
Health and welfare				
Coroner	340,301	339,301	368,412	(29,111)
Animal control	546,447	551,161	-	551,161
Capital outlay				
34th judicial court	7,500	8,091	19,226	(11,135)
Administration	-	-	70,052	(70,052)
Information technology	10,000	10,000	-	10,000
Jail	20,000	15,296	-	15,296
Community development	14,378,691	14,538,120	811,569	13,726,551
Total expenditures	31,976,685	34,107,800	19,930,236	14,177,564
Excess (Deficiency) of Revenues Over Expenditures	8,368,206	10,521,318	5,688,724	(4,832,594)

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, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from litigation settlements	-	-	756,220	756,220
Transfer in	85,996	85,996	897,169	811,173
Transfer out	(13,294,712)	(13,294,712)	(8,167,711)	5,127,001
Total other financing sources (uses)	(13,208,716)	(13,208,716)	(6,514,322)	6,694,394
Changes in fund balance	(4,840,510)	(2,687,398)	(825,598)	1,861,800
Fund balance - beginning of year	19,663,411	24,727,304	29,792,837	5,065,533
Fund balance - end of year	\$ 14,822,901	\$ 22,039,906	\$ 28,967,239	\$ 6,927,333

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, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 8,057,434	\$ 8,057,434	\$ 4,237,145	\$ (3,820,289)
Total revenues	<u>8,057,434</u>	<u>8,057,434</u>	<u>4,237,145</u>	<u>(3,820,289)</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government				
Katrina	3,805,785	3,847,306	1,410,632	2,436,674
Gustav	-	-	331	(331)
Capital outlay				
Katrina	<u>4,251,649</u>	<u>4,210,128</u>	<u>2,972,628</u>	<u>1,237,500</u>
Total expenditures	<u>8,057,434</u>	<u>8,057,434</u>	<u>4,383,591</u>	<u>3,673,843</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	(146,446)	(146,446)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of long-term debt	-	-	1,636,330	1,636,330
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,636,330</u>	<u>1,636,330</u>
Changes in fund balance	-	-	1,489,884	1,489,884
Fund balance (deficit) - beginning of year	<u>(5,316,666)</u>	<u>(5,316,666)</u>	<u>(5,316,666)</u>	<u>-</u>
Fund balance (deficit) - end of year	<u>\$ (5,316,666)</u>	<u>\$ (5,316,666)</u>	<u>\$ (3,826,782)</u>	<u>\$ 1,489,884</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, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 11,249,000	\$ 11,249,000	\$ 12,806,214	\$ 1,557,214
Other	-	-	43,322	43,322
Licenses and permits	16,000	15,000	4,875	(10,125)
Intergovernmental:				
Federal funds	-	433,964	433,964	-
State revenue sharing (unrestricted)	18,351	14,000	13,432	(568)
Other state funding	190,000	283,542	283,542	-
Charges for services	2,334,000	2,534,000	2,419,641	(114,359)
Use of money and property	22,000	350,000	385,617	35,617
Other revenues	475,000	554,943	621,107	66,164
Total revenues	14,304,351	15,434,449	17,011,714	1,577,265
<b>EXPENDITURES</b>				
Current				
Public safety	13,718,229	15,040,582	14,531,510	509,072
Capital outlay	225,000	621,828	622,537	(709)
Total expenditures	13,943,229	15,662,410	15,154,047	508,363
Excess (Deficiency) of Revenues Over Expenditures				
	361,122	(227,961)	1,857,667	2,085,628
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	150,000	-	(150,000)
Transfer out	(361,122)	(1,291,134)	(50,148)	1,240,986
Total other financing sources (uses)	(361,122)	(1,141,134)	(50,148)	1,090,986
Changes in fund balance	-	(1,369,095)	1,807,519	3,176,614
Fund balance - beginning of year	9,152,859	9,152,859	9,152,859	-
Fund balance - end of year	\$ 9,152,859	\$ 7,783,764	\$ 10,960,378	\$ 3,176,614

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**  
**HURRICANE RECONSTRUCTION**  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 684,023	\$ 792,920	\$ 108,897	\$ (684,023)
Other state funding	4,658,496	4,658,496	259,159	(4,399,337)
Use of money and property	-	14,000	7,716	(6,284)
Other revenues	6,930,000	6,250,000	3,209,258	(3,040,742)
Total revenues	<u>12,272,519</u>	<u>11,715,416</u>	<u>3,585,030</u>	<u>(8,130,386)</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	4,778,337	5,509,977	2,500,638	3,009,339
Capital outlay	31,492,092	32,211,249	11,112,414	21,098,835
Total expenditures	<u>36,270,429</u>	<u>37,721,226</u>	<u>13,613,052</u>	<u>24,108,174</u>
Excess (Deficiency) of Revenues Over Expenditures	(23,997,910)	(26,005,810)	(10,028,022)	15,977,788
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from insurance settlement	-	819,948	819,948	-
Transfer in	36,307,974	24,924,759	10,304,041	(14,620,718)
Total other financing sources (uses)	<u>36,307,974</u>	<u>25,744,707</u>	<u>11,123,989</u>	<u>(14,620,718)</u>
Changes in fund balance	12,310,064	(261,103)	1,095,967	1,357,070
Fund balance - beginning of year	<u>(517,570)</u>	<u>(517,570)</u>	<u>(517,570)</u>	<u>-</u>
Fund balance - end of year	<u>\$ 11,792,494</u>	<u>\$ (778,673)</u>	<u>\$ 578,397</u>	<u>\$ 1,357,070</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, 2023**

**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 2023 Adopted Budget is viewable on the Parish's website.

## **OTHER SUPPLEMENTARY INFORMATION**

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS  
December 31, 2023**

**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, 2023**

**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.

**Ride Share Fee** – This fund is used to account for the revenue generated by ride share services. The proceeds from this fund can only be used for the purpose of the installation, repair, and maintenance of sidewalks within the Parish.

**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, 2023**

**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.

**Hurricane Recovery Revenue Bond 2021 Sinking Fund** – This fund is used to accumulate monies for the payment of the revenue bond, series 2021, dated November 30, 2021, which were issued for the purpose of paying any costs associated with debris removal, demolition, or improvements resulting from Hurricane Ida.

**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.

**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, 2023

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
<b>ASSETS</b>										
Cash and cash equivalents	\$ 10,611	\$ -	\$ 425,615	\$ 200,735	\$ 2,730,333	\$ 1,666,111	\$ 141,575	\$ 943,406	\$ 2,022,120	\$ -
Receivables										
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Property taxes	-	409,334	937,334	1,317,329	3,377,772	524,553	-	286,003	-	-
Intergovernmental	-	-	16,267	426,783	-	9,174	-	4,020	-	39,750
Other	5,147	-	-	43,255	-	-	899	-	104,725	-
Due from other funds	-	-	64,288	323,563	-	-	-	-	-	824,875
Prepaid items	-	3,980	122,226	33,919	28,462	-	-	-	5,778	17,307
Inventory	-	-	15,921	-	-	-	-	-	-	-
Total assets	\$ 15,758	\$ 409,314	\$ 1,581,671	\$ 2,347,584	\$ 6,186,567	\$ 2,199,818	\$ 142,274	\$ 1,214,111	\$ 2,132,632	\$ 881,978
<b>LIABILITIES</b>										
Accounts payable	\$ -	\$ 18,602	\$ 158,900	\$ 272,713	\$ 146,181	\$ 1,488,848	\$ 24,028	\$ 136,371	\$ 3,753	\$ 360,238
Retainage payable	-	-	-	3,592	-	-	-	-	-	-
Salaries and payroll deductions payable	-	-	14,266	38,630	30,190	-	1,193	-	-	6,496
Due to other funds	-	-	406,689	770,204	-	362,718	50,000	-	-	-
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	18,602	579,855	1,085,139	184,371	1,849,564	75,221	186,371	3,753	371,734
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenues	-	11,265	50,503	457,373	93,374	23,907	-	12,013	-	-
Total deferred inflows of resources	-	11,265	50,503	457,373	93,374	23,907	-	12,013	-	-
<b>FUND BALANCE</b>										
Nonspendable										
Prepaid items	-	3,980	122,226	33,919	28,462	-	-	-	5,778	17,307
Inventory	-	-	15,921	-	-	-	-	-	-	-
Restricted										
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	67,053	-	-	-
Council on aging	-	375,467	-	-	-	-	-	-	-	-
Road lighting	-	-	-	-	-	326,347	-	-	-	-
Health	-	-	-	-	-	-	-	1,010,727	-	-
Communications	-	-	-	-	-	-	-	-	2,123,101	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	813,166	-	-	-	-	-	-	-
Court operations	15,758	-	-	-	-	-	-	-	-	-
Sidewalks	-	-	-	-	-	-	-	-	-	-
Public works	-	-	-	771,153	5,979,860	-	-	-	-	-
Assessor	-	-	-	-	-	-	-	-	-	-
Committed										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Unassigned										
Total fund balance	15,758	375,467	951,313	805,072	6,308,322	326,347	67,053	1,015,727	2,128,870	510,244
<b>Total liabilities, deferred inflows and fund balance</b>	\$ 15,758	\$ 409,314	\$ 1,581,671	\$ 2,347,584	\$ 6,186,567	\$ 2,199,818	\$ 142,274	\$ 1,214,111	\$ 2,132,632	\$ 881,978

See accompanying independent auditors' report

ST BERNARD PARISH GOVERNMENT, LOUISIANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2023

Non-Major Special Revenue Funds

	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	Ride Share Fee	Total Non-Major Special Revenue Funds
<b>ASSETS</b>											
Cash and cash equivalents	\$ -	\$ 1,674,151	\$ 182,039	\$ 12,135	\$ -	\$ -	\$ 32,263	\$ 2,699,506	\$ 6,917,416	\$ 18,347	\$ 19,726,454
Receivables											
Sales and use taxes	-	1,080,827	-	-	-	-	-	-	-	-	1,080,827
Property taxes	-	1,317,320	-	-	-	-	-	-	-	-	5,145,134
Intra-governmental	438,702	22,899	-	-	-	2,833,145	-	-	-	-	3,793,406
Other	-	1,917	1,127	99,689	-	-	-	-	-	-	255,599
Due from other funds	-	-	-	-	-	-	-	-	-	-	1,212,726
Prepaid items	4,824	2,286	-	600	-	29,907	-	-	-	-	249,280
Inventory	-	-	-	-	-	-	-	-	-	-	15,921
Total assets	\$ 443,526	\$ 4,099,409	\$ 183,166	\$ 111,404	\$ -	\$ 2,863,052	\$ 32,263	\$ 2,699,506	\$ 6,917,416	\$ 18,347	\$ 34,479,796
<b>LIABILITIES</b>											
Accounts payable	\$ 111,478	\$ 715,839	\$ -	\$ 552	\$ 10,914	\$ 2,231,571	\$ -	\$ 93,071	\$ 61,408	\$ -	\$ 5,888,068
Retainage payable	-	-	-	-	-	110,750	-	45,110	-	-	159,462
Salaries and payroll deductions payable	9,664	16,150	-	-	-	3,252	-	-	-	-	127,871
Due to other funds	205,082	-	-	-	647,856	345,270	-	1,212,508	-	-	3,938,955
Un-earned revenues	-	-	-	-	-	-	-	182,168	113,080	-	295,248
Total liabilities	326,825	732,019	-	552	654,770	2,680,543	-	1,531,517	174,488	-	10,457,624
<b>DEFERRED INFLOWS OF RESOURCES</b>											
Unavailable revenues	438,702	59,510	-	98,170	-	1,749,137	-	-	-	-	2,994,954
Total deferred inflows of resources	438,702	59,510	-	98,170	-	1,749,137	-	-	-	-	2,994,954
<b>FUND BALANCE</b>											
Nonspendable											
Prepaid items	4,824	2,286	-	600	-	29,907	-	-	-	-	249,280
Inventory	-	-	-	-	-	-	-	-	-	-	15,921
Restricted											
Debt service	-	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	-	1,105,989	6,742,928	-	7,975,970
Council on aging	-	-	-	-	-	-	-	-	-	-	375,467
Road lighting	-	-	-	-	-	-	-	-	-	-	326,347
Health	-	-	-	-	-	-	-	-	-	-	1,015,727
Communication	-	-	-	-	-	-	-	-	-	-	2,123,101
Sanitation	-	3,305,594	-	-	-	-	-	-	-	-	5,395,594
Culture and recreation	-	-	-	-	-	-	32,263	-	-	-	845,420
Court operations	-	-	183,168	-	-	-	-	-	-	-	199,924
Sidewalks	-	-	-	-	-	-	-	-	-	18,347	18,347
Public works	-	-	-	-	-	-	-	-	-	-	6,651,013
Assessor	-	-	-	11,582	-	-	-	-	-	-	11,582
Committed											
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Assigned											
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Unassigned	(326,825)	-	-	-	(654,770)	(1,596,835)	-	-	-	-	(2,085,403)
Total fund balance	(326,825)	3,507,880	183,166	12,182	(654,770)	(1,566,828)	32,263	1,105,989	6,742,928	18,347	21,027,218
Total liabilities, deferred inflows and fund balance	\$ 443,526	\$ 4,099,409	\$ 183,166	\$ 111,404	\$ -	\$ 2,863,052	\$ 32,263	\$ 2,699,506	\$ 6,917,416	\$ 18,347	\$ 34,479,796

See accompanying independent auditors' report

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2023

*Non-Major Debt Service Funds*

	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Hurricane Recovery Revenue Bond 2021 Sinking Fund	Total Non-Major Debt Service Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,285,250	\$ 3,206,703	\$ 9,064	\$ 64,103	\$ 13,565,120
Receivables					
Sales and use taxes	-	-	-	-	-
Property taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Total assets	<u>\$ 10,285,250</u>	<u>\$ 3,206,703</u>	<u>\$ 9,064</u>	<u>\$ 64,103</u>	<u>\$ 13,565,120</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ (30)	\$ -	\$ -	\$ (30)
Retainage payable	-	-	-	-	-
Salaries and payroll deductions payable	-	-	-	-	-
Due to other funds	-	284,600	-	-	284,600
Unearned revenues	-	-	-	-	-
Total liabilities	<u>-</u>	<u>284,570</u>	<u>-</u>	<u>-</u>	<u>284,570</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>					
Nonspendable					
Prepaid items	-	-	-	-	-
Inventory	-	-	-	-	-
Restricted					
Debt service	10,285,250	2,922,133	9,064	64,103	13,280,550
Federal programs	-	-	-	-	-
Council on aging	-	-	-	-	-
Road lighting	-	-	-	-	-
Health	-	-	-	-	-
Communication	-	-	-	-	-
Sanitation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Court operations	-	-	-	-	-
Sidewalks	-	-	-	-	-
Public works	-	-	-	-	-
Assessor	-	-	-	-	-
Committed					
Capital outlay	-	-	-	-	-
Assigned					
Capital outlay	-	-	-	-	-
Unassigned					
Total fund balance	<u>10,285,250</u>	<u>2,922,133</u>	<u>9,064</u>	<u>64,103</u>	<u>13,280,550</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 10,285,250</u>	<u>\$ 3,206,703</u>	<u>\$ 9,064</u>	<u>\$ 64,103</u>	<u>\$ 13,565,120</u>

See accompanying independent auditors' report



ST BERNARD PARISH GOVERNMENT, LOUISIANA  
 COMBINING BALANCE SHEET (CONTINUED)  
 NON-MAJOR GOVERNMENTAL FUNDS  
 December 31, 2023

	Non-Major Capital Projects						Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Courthouse Capital	Urban System Roadway	General Capital Projects Fund	Canals and Drainage Capital Projects Fund	Fire Capital Projects Fund			
<b>ASSETS</b>								
Cash and cash equivalents	\$ 7,600	\$ 10,752	\$ 883,292	\$ 515,093	\$ 1,179,939	\$ 2,596,616	\$ 35,830,190	
Receivables	-	-	-	-	-	-	1,090,827	
Sales and use taxes	-	-	-	-	-	-	8,145,834	
Property taxes	-	-	-	-	-	-	4,192,308	
Intergovernmental	-	-	398,902	-	-	398,902	255,539	
Other	-	-	-	-	-	-	1,212,726	
Due from other funds	-	-	-	-	-	-	249,289	
Prepaid items	-	-	-	-	-	-	15,921	
Inventory	-	-	-	-	-	-	-	
Total assets	<u>\$ 7,600</u>	<u>\$ 10,752</u>	<u>\$ 1,282,194</u>	<u>\$ 515,093</u>	<u>\$ 1,179,939</u>	<u>\$ 2,995,518</u>	<u>\$ 51,040,434</u>	
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ 2,138,255	\$ -	\$ 65,242	\$ 2,203,497	\$ 8,091,575	
Retainage payable	-	-	8,293	-	-	8,293	167,745	
Salaries and payroll deductions payable	-	-	-	-	-	-	127,871	
Due to other funds	-	1,889,258	-	-	-	1,889,258	6,160,843	
Unearned revenues	-	-	-	-	-	-	295,248	
Total liabilities	-	1,889,258	2,146,548	-	65,242	4,101,048	14,847,242	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Unavailable revenues	-	-	398,902	-	-	398,902	3,393,856	
Total deferred inflows of resources	-	-	398,902	-	-	398,902	3,393,856	
<b>FUND BALANCE</b>								
Nonspendable								
Prepaid items	-	-	-	-	-	-	249,289	
Inventory	-	-	-	-	-	-	15,921	
Restricted								
Debt service	-	-	-	-	-	-	13,220,550	
Federal programs	-	-	-	-	-	-	7,975,970	
Council on aging	-	-	-	-	-	-	375,467	
Road lighting	-	-	-	-	-	-	326,347	
Health	-	-	-	-	-	-	1,015,727	
Communication	-	-	-	-	-	-	2,123,101	
Sanitation	-	-	-	-	-	-	3,302,583	
Culture and recreation	-	-	-	-	-	-	845,429	
Court operations	-	-	-	-	-	-	198,924	
Sidewalks	-	-	-	-	-	-	18,347	
Public works	-	-	-	-	-	-	6,651,013	
Assessor	-	-	-	-	-	-	11,502	
Committed								
Capital outlay	-	-	(1,263,316)	515,093	1,114,697	366,474	366,474	
Assigned								
Capital outlay	7,600	-	-	-	-	7,600	7,600	
Unassigned	-	(1,878,506)	-	-	-	(1,878,506)	(3,963,999)	
Total fund balance	<u>7,600</u>	<u>(1,878,506)</u>	<u>(1,263,316)</u>	<u>515,093</u>	<u>1,114,697</u>	<u>(1,504,432)</u>	<u>32,803,338</u>	
Total liabilities, deferred inflows and fund balance	<u>\$ 7,600</u>	<u>\$ 10,752</u>	<u>\$ 1,282,134</u>	<u>\$ 515,093</u>	<u>\$ 1,179,939</u>	<u>\$ 2,995,518</u>	<u>\$ 51,040,434</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, 2023

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
<b>REVENUES</b>										
Taxes										
Property taxes	\$ -	\$ 411,952	\$ 195,899	\$ 1,190,635	\$ 3,020,795	\$ 667,449	\$ -	\$ 282,764	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Other	-	421	3,240	5,104	11,241	2,940	-	946	700,007	10,440
Licenses and permits	-	-	-	16,263	-	-	-	-	-	-
Intergovernmental										
Federal funds	-	-	-	30,750	905,119	21,401	2,402,804	-	1,298	7,594,059
State revenue sharing (unrestricted)	-	-	10,176	14,300	-	5,729	-	1,959	-	-
Other state funding	-	-	140,939	642,746	-	-	-	-	-	-
Charges for services	-	-	611,130	193,170	-	-	-	-	-	-
Fines and forfeitures	129,797	-	-	-	-	-	-	-	-	-
Use of money and property	656	-	28,567	30,133	179,414	77,757	-	23,584	46,632	357
Other revenues	-	-	251,132	13,016	647	-	-	-	-	2,741
Total revenues	140,453	412,373	2,091,606	2,160,547	4,757,195	694,356	2,462,863	310,102	749,687	7,619,797
<b>EXPENDITURES</b>										
Current										
General government										
Judicial	121,715	-	-	-	-	-	-	-	-	264,456
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	344,500	-
Public works	-	-	-	4,120,776	2,546,404	641,424	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	1,996,711	-	-	-	-	-	-	-
Health and welfare	-	434,201	-	-	-	-	2,457,941	227,948	-	6,942,922
Capital outlay	-	-	40,302	623,637	4,414	-	-	-	233,443	-
Debt service	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	121,715	434,201	2,037,013	4,944,413	2,591,377	641,424	2,457,941	227,948	527,943	7,206,476
Excess (Deficiency) of Revenues Over Expenditures	8,738	(1,828)	(945,407)	(2,577,866)	2,165,818	(177,068)	25,222	82,234	221,744	413,321
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from insurance settlements	-	-	-	14,211	-	-	-	-	-	-
Proceeds from litigation settlements	-	-	1,492	-	-	-	-	-	-	-
Transfer in	-	42,100	1,210,569	2,263,473	-	170,967	-	-	-	-
Transfer out	-	-	-	-	(786)	-	-	(12,409)	(7,499)	(51,061)
Total other financing sources (uses)	-	42,100	1,212,061	2,277,684	(786)	170,967	-	(12,409)	(7,499)	(51,061)
Changes in fund balance	8,738	40,272	197,654	(300,182)	2,164,532	(6,091)	25,222	69,795	214,245	362,260
Fund balance (deficit) - beginning of year	7,020	(10,105)	759,705	1,105,254	3,743,700	332,438	41,931	941,961	1,914,474	159,280
Fund balance (deficit) - end of year	\$ 15,758	\$ 30,167	\$ 957,359	\$ 805,072	\$ 5,908,232	\$ 326,347	\$ 67,153	\$ 1,011,756	\$ 2,128,719	\$ 521,540

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, 2023

	<i>Non-Major Special Revenue Funds</i>										
	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants Fund	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Ride Share Fee	Total Non-Major Special Revenue Funds
<b>REVENUES</b>											
Taxes											
Property taxes	\$ -	\$ 1,910,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,644,860
Sales and use taxes	-	6,038,455	-	-	-	-	-	-	-	-	6,038,355
Other	-	11,416	-	-	-	-	-	-	-	-	751,113
Licenses and permits	-	-	-	-	-	-	-	-	-	-	16,243
Intergovernmental											
Federal funds	70,104	225,160	-	-	115,541	1,447,890	-	14,603	1,738,811	-	15,228,102
State revenue sharing (unrestricted)	-	14,300	-	-	-	-	-	-	-	-	47,392
Other state funding	99,227	-	-	-	-	29,293	-	-	-	-	912,115
Charges for services	39,281	-	-	-	-	-	-	-	-	-	810,551
Fines and forfeitures	-	-	22,900	-	-	-	-	-	-	-	152,700
Use of money and property	4,354	103,719	3,927	145	-	2,446	156	295	437,860	-	912,457
Other revenues	-	4,837	-	9,453	1,039	4,510	-	16,320	-	16,347	31,124
Total revenues	203,971	7,794,081	26,827	9,598	116,580	1,984,023	158	30,918	2,176,691	16,347	13,927,152
<b>EXPENDITURES</b>											
Current											
General government											
Judicial	-	-	400	-	-	-	-	-	-	-	386,471
Other general government	540,702	-	-	24,004	-	2,298,212	-	-	819,770	-	6,672,734
Public safety	-	-	-	-	-	-	-	-	-	-	214,500
Public works	-	-	-	-	-	-	-	-	-	-	7,510,693
Sanitation	-	7,274,984	-	-	-	-	-	-	-	-	7,274,984
Culture and recreation	-	-	-	-	-	-	16,000	-	-	-	5,012,711
Health and welfare	-	-	-	-	-	-	-	-	-	-	10,061,012
Capital outlay	-	-	-	-	23,500	1,048,517	-	30,429	176,326	-	2,468,744
Debt service											
Principal	-	-	-	-	-	-	-	-	-	-	357,800
Interest	-	-	-	-	-	-	-	-	137,806	-	-
Total expenditures	530,704	7,274,984	400	24,004	23,500	3,346,829	16,000	40,429	1,353,896	16,347	35,610,591
Excess (Deficiency) of Revenues Over Expenditures	(326,733)	519,097	16,427	(14,406)	93,080	(1,362,806)	(15,342)	43	822,795	10,347	(1,013,261)
<b>OTHER FINANCING SOURCES (USES)</b>											
Proceeds from insurance settlements	-	-	-	-	-	-	-	-	-	-	14,211
Proceeds from litigation settlements	-	-	-	-	-	-	-	-	-	-	1,392
Transfers in	2,151,623	311,401	-	14,328	-	454,579	-	-	-	-	4,615,140
Transfer out	-	(506)	-	-	-	-	-	-	(1,627,979)	-	(3,790,099)
Total other financing sources (uses)	2,151,623	201,895	-	14,328	-	454,579	-	-	(1,627,979)	-	940,544
Changes in fund balance	(85,158)	720,794	16,427	(75)	93,080	(908,227)	(15,342)	48	(2,735,184)	10,347	(162,717)
Fund balance (deficit) - beginning of year	(2,161,343)	2,567,081	154,736	12,241	(747,844)	(441,701)	48,105	1,155,500	9,529,112	-	21,189,415
Fund balance (deficit) - end of year	\$ (2,246,501)	\$ 3,287,875	\$ 171,163	\$ 12,166	\$ (654,764)	\$ (1,569,926)	\$ 32,763	\$ 1,165,939	\$ 6,742,126	\$ 10,347	\$ 21,026,698

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, 2023

	<i>Non-Major Debt Service Funds</i>				
	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Hurricane Recovery Revenue Bond 2021 Sinking Fund	Total Non-Major Debt Service Funds
<b>REVENUES</b>					
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	48,014	10,023	2,493	-	15,430
Other revenues	-	-	-	-	-
Total revenues	<u>48,014</u>	<u>103,023</u>	<u>2,393</u>	<u>-</u>	<u>153,430</u>
<b>EXPENDITURES</b>					
Current					
General government					
Judicial	-	-	-	-	-
Other general government	400	400	-	-	800
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Sanitation	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Health and welfare	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal	-	3,405,000	275,000	-	3,680,000
Interest	28,272	208,700	4,537	-	251,509
Total expenditures	<u>28,672</u>	<u>3,613,700</u>	<u>279,537</u>	<u>-</u>	<u>3,922,909</u>
Excess (Deficiency) of Revenues Over Expenditures	19,342	(3,510,677)	(277,144)	-	(3,778,479)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from insurance settlements	-	-	-	-	-
Proceeds from litigation settlements	-	-	-	-	-
Transfer in	-	3,659,967	47,340	64,103	3,771,410
Transfer out	(4,333,910)	-	-	-	(4,333,910)
Total other financing sources (uses)	<u>(4,333,910)</u>	<u>3,659,967</u>	<u>47,340</u>	<u>64,103</u>	<u>(602,494)</u>
Changes in fund balance	(4,324,568)	148,290	(229,750)	64,103	(4,441,925)
Fund balance (deficit) - beginning of year	<u>14,609,814</u>	<u>2,773,241</u>	<u>249,842</u>	<u>-</u>	<u>17,632,907</u>
Fund balance (deficit) - end of year	<u>\$ 10,285,250</u>	<u>\$ 2,921,531</u>	<u>\$ 9,092</u>	<u>\$ 64,103</u>	<u>\$ 13,280,950</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, 2023

	<i>Non-Major Capital Projects</i>						
	Courthouse Capital	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
<b>REVENUES</b>							
Taxes							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,444,880
Sales and use taxes	-	-	-	-	-	-	6,038,455
Other	-	-	-	-	-	-	751,113
Licenses and permits	-	-	-	-	-	-	16,283
Intergovernmental							
Federal funds	-	-	1,185,475	-	-	1,185,475	16,416,107
State revenue sharing (unrestricted)	-	-	-	-	-	-	47,362
Other state funding	-	-	4,100,005	-	-	4,100,005	5,012,960
Charges for services	-	-	-	-	-	-	510,561
Fines and forfeitures	-	-	-	-	-	-	152,700
Use of money and property	716	409	12,024	7,417	15,943	46,409	1,192,455
Other revenues	-	-	-	-	-	-	333,124
Total revenues	716	409	5,311,460	7,417	15,943	5,335,455	29,416,398
<b>EXPENDITURES</b>							
Current							
General government							
Judicial	14,104	-	-	-	-	14,104	400,574
Other general government	-	-	36,419	-	-	36,419	3,711,857
Public safety	-	-	-	-	-	-	294,500
Public works	-	-	-	-	-	-	7,510,863
Sanitation	-	-	-	-	-	-	7,274,934
Culture and recreation	-	-	-	-	-	-	4,012,711
Health and welfare	-	-	-	-	-	-	10,081,812
Capital outlay	-	1,141,445	4,116,745	-	65,242	5,323,432	11,791,946
Debt service							
Principal	-	-	-	-	-	-	1,620,000
Interest	-	-	-	-	-	-	560,769
Total expenditures	14,104	1,141,445	4,153,164	-	65,242	5,374,551	46,328,456
Excess (Deficiency) of Revenues Over Expenditures	(13,388)	(1,141,036)	(2,841,704)	7,417	(4,299)	(4,039,518)	(8,911,058)
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds from insurance settlements	-	-	-	-	-	-	14,211
Proceeds from litigation settlements	-	-	-	-	-	-	1,492
Transfer in	-	-	371,444	-	-	371,444	3,757,900
Transfer out	-	-	-	-	-	-	(8,034,000)
Total other financing sources (uses)	-	-	371,444	-	-	371,444	739,603
Changes in fund balance	(13,388)	(1,141,036)	(2,470,260)	7,417	(4,299)	(3,660,074)	(9,172,464)
Fund balance (deficit) - beginning of year	20,985	(737,500)	1,207,735	507,776	1,163,906	2,115,942	40,075,000
Fund balance (deficit) - end of year	\$ 7,597	\$ (1,878,536)	\$ (1,262,525)	\$ 515,193	\$ 1,119,607	\$ (1,544,132)	\$ 30,902,536

See accompanying independent auditors' report

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - CRIMINAL COURT  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 270,000	\$ 114,238	\$ 129,797	\$ 15,559
Use of money and property	-	-	656	656
Total revenues	<u>270,000</u>	<u>114,238</u>	<u>130,453</u>	<u>16,215</u>
<b>EXPENDITURES</b>				
Current				
General government				
Judicial	270,000	147,000	121,715	25,285
Total expenditures	<u>270,000</u>	<u>147,000</u>	<u>121,715</u>	<u>25,285</u>
Excess (Deficiency) of Revenues Over Expenditures				
	-	(32,762)	8,738	41,500
Changes in fund balance				
Fund balance - beginning of year	41,550	7,020	7,020	-
Fund balance - end of year	<u>\$ 41,550</u>	<u>\$ (25,742)</u>	<u>\$ 15,758</u>	<u>\$ 41,500</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - COUNCIL ON AGING  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 375,000	\$ 375,000	\$ 431,952	\$ 56,952
Other	-	-	431	431
Use of money and property	250	100	-	(100)
Total revenues	<u>375,250</u>	<u>375,100</u>	<u>432,383</u>	<u>57,283</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	439,465	420,900	434,201	(13,301)
Total expenditures	<u>439,465</u>	<u>420,900</u>	<u>434,201</u>	<u>(13,301)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(64,215)</u>	<u>(45,800)</u>	<u>(1,818)</u>	<u>43,982</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	64,215	45,800	42,100	(3,700)
Total other financing sources	<u>64,215</u>	<u>45,800</u>	<u>42,100</u>	<u>(3,700)</u>
Changes in fund balance	-	-	40,282	40,282
Fund balance - beginning of year	331,793	339,165	339,165	-
Fund balance - end of year	<u>\$ 331,793</u>	<u>\$ 339,165</u>	<u>\$ 379,447</u>	<u>\$ 40,282</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - RECREATION  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 878,583	\$ 878,583	\$ 995,899	\$ 117,316.00
Other	-	-	3,298	3,298
Intergovernmental:				
State revenue sharing (unrestricted)	13,896	13,061	10,175	(2,886)
Other state funding	146,399	139,399	140,939	1,540
Charges for services	7,700	8,300	611,130	602,830
Use of money and property	1,500	2,300	28,587	26,287
Other revenues	838,000	857,463	261,632	(595,831)
Total revenues	<u>1,886,078</u>	<u>1,899,106</u>	<u>2,051,660</u>	<u>152,554</u>
<b>EXPENDITURES</b>				
Current				
Culture and recreation	2,952,045	3,128,826	2,996,711	132,115
Capital outlay	300,000	431,431	89,302	342,129
Total expenditures	<u>3,252,045</u>	<u>3,560,257</u>	<u>3,086,013</u>	<u>474,244</u>
Deficiency of Revenues Over Expenditures				
	<u>(1,365,967)</u>	<u>(1,661,151)</u>	<u>(1,034,353)</u>	<u>626,798</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	1,132,460	1,379,712	1,230,569	(149,143)
Transfer out	-	-	-	-
Total other financing sources (uses)	<u>1,132,460</u>	<u>1,379,712</u>	<u>1,230,569</u>	<u>(149,143)</u>
Changes in fund balance	(233,507)	(281,439)	196,216	477,655
Fund balance - beginning of year	546,581	753,705	753,705	-
Fund balance - end of year	<u>\$ 313,074</u>	<u>\$ 472,266</u>	<u>\$ 949,921</u>	<u>\$ 477,655</u>

See accompanying independent auditor's report.



ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - PUBLIC WORKS  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,238,381	\$ 1,238,381	\$ 1,399,635	\$ 161,254
Other	-	-	5,104	5,104
Licenses and permits	12,000	15,500	16,283	783
Intergovernmental:				
Federal funds	60,000	20,440	30,758	10,318
State revenue sharing (unrestricted)	19,530	14,300	14,300	-
Other state funding	680,510	855,510	642,746	(212,764)
Charges for services	-	72,668	163,170	90,502
Use of money and property	2,000	102,000	80,633	(21,367)
Other revenues	1,500	2,250	13,918	11,668
Total revenues	<u>2,013,921</u>	<u>2,321,049</u>	<u>2,366,547</u>	<u>45,498</u>
<b>EXPENDITURES</b>				
Current				
Public works	4,221,559	4,795,972	4,120,776	675,196
Capital outlay	352,238	586,238	823,637	(237,399)
Total expenditures	<u>4,573,797</u>	<u>5,382,210</u>	<u>4,944,413</u>	<u>437,797</u>
Deficiency of Revenues Over Expenditures				
	<u>(2,559,876)</u>	<u>(3,061,161)</u>	<u>(2,577,866)</u>	<u>483,295</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from insurance settlement	-	-	14,211	14,211
Transfer in	1,919,816	2,462,391	2,263,473	(198,918)
Total other financing sources	<u>1,919,816</u>	<u>2,462,391</u>	<u>2,277,684</u>	<u>(184,707)</u>
Changes in fund balance	(640,060)	(598,770)	(300,182)	298,588
Fund balance - beginning of year	328,502	1,105,254	1,105,254	-
Fund balance - end of year	<u>\$ (311,558)</u>	<u>\$ 506,484</u>	<u>\$ 805,072</u>	<u>\$ 298,588</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - CANALS AND DRAINAGE  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 3,057,137	\$ 3,057,137	\$ 3,580,785	\$ 523,648
Other	-	-	11,241	11,241
Intergovernmental:				
Federal funds	-	985,119	985,119	-
Use of money and property	2,500	164,000	179,413	15,413
Other revenues	250,000	-	637	637
Total revenues	<u>3,309,637</u>	<u>4,206,256</u>	<u>4,757,195</u>	<u>550,939</u>
<b>EXPENDITURES</b>				
Current				
Public works	2,900,515	2,943,821	2,548,463	395,358
Capital outlay	-	233,414	43,414	190,000
Total expenditures	<u>2,900,515</u>	<u>3,177,235</u>	<u>2,591,877</u>	<u>585,358</u>
Excess of Revenues Over Expenditures	<u>409,122</u>	<u>1,029,021</u>	<u>2,165,318</u>	<u>1,136,297</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	(252,122)	(1,029,021)	(786)	1,028,235
Total other financing sources (uses)	<u>(252,122)</u>	<u>(1,029,021)</u>	<u>(786)</u>	<u>1,028,235</u>
Changes in fund balance	157,000	-	2,164,532	2,164,532
Fund balance - beginning of year	3,935,886	3,743,790	3,743,790	-
Fund balance - end of year	<u>\$ 4,092,886</u>	<u>\$ 3,743,790</u>	<u>\$ 5,908,322</u>	<u>\$ 2,164,532</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - ROAD LIGHTING DISTRICT NO. 1  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 498,586	\$ 498,586	\$ 557,449	\$ 58,863
Other	-	-	2,030	2,030
Intergovernmental:				
Federal funds	-	-	21,401	21,401
State revenue sharing (unrestricted)	7,824	5,729	5,729	-
Use of money and property	1,000	61,000	77,757	16,757
Other revenues	-	21,401	-	(21,401)
Total revenues	<u>507,410</u>	<u>586,716</u>	<u>664,366</u>	<u>77,650</u>
<b>EXPENDITURES</b>				
Current				
Public works	729,500	777,708	841,424	(63,716)
Total expenditures	<u>729,500</u>	<u>777,708</u>	<u>841,424</u>	<u>(63,716)</u>
Deficiency of Revenues Over Expenditures	<u>(222,090)</u>	<u>(190,992)</u>	<u>(177,058)</u>	<u>13,934</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	222,090	185,992	170,967	(15,025)
Total other financing sources (uses)	<u>222,090</u>	<u>185,992</u>	<u>170,967</u>	<u>(15,025)</u>
Changes in fund balance	-	(5,000)	(6,091)	(1,091)
Fund balance - beginning of year	90,037	332,438	332,438	-
Fund balance - end of year	<u>\$ 90,037</u>	<u>\$ 327,438</u>	<u>\$ 326,347</u>	<u>\$ (1,091)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - WORKFORCE INVESTMENT ACT  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 2,408,964	\$ 2,408,964	\$ 2,482,863	\$ 73,899
Other revenues	-	-	-	-
Total revenues	<u>2,408,964</u>	<u>2,408,964</u>	<u>2,482,863</u>	<u>73,899</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	<u>2,408,964</u>	<u>2,408,964</u>	<u>2,457,641</u>	<u>(48,677)</u>
Total expenditures	<u>2,408,964</u>	<u>2,408,964</u>	<u>2,457,641</u>	<u>(48,677)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>25,222</u>	<u>25,222</u>
Changes in fund balance	-	-	25,222	25,222
Fund balance - beginning of year	<u>86,217</u>	<u>41,831</u>	<u>41,831</u>	<u>-</u>
Fund balance - end of year	<u>\$ 86,217</u>	<u>\$ 41,831</u>	<u>\$ 67,053</u>	<u>\$ 25,222</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - HEALTH  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 249,466	\$ 249,466	\$ 282,764	\$ 33,298
Other	-	-	946	946
Intergovernmental:				
State revenue sharing (unrestricted)	8,000	2,888	2,888	-
Use of money and property	500	24,084	23,584	(500)
Total revenues	<u>257,966</u>	<u>276,438</u>	<u>310,182</u>	<u>33,744</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	251,168	251,271	227,948	23,323
Capital outlay	6,631	25,000	-	25,000
Total expenditures	<u>257,799</u>	<u>276,271</u>	<u>227,948</u>	<u>48,323</u>
Excess of Revenues Over Expenditures	<u>167</u>	<u>167</u>	<u>82,234</u>	<u>82,067</u>
<b>OTHER FINANCING USES</b>				
Transfer out	(167)	(167)	(12,468)	(12,301)
Total other financing uses	<u>(167)</u>	<u>(167)</u>	<u>(12,468)</u>	<u>(12,301)</u>
Changes in fund balance	-	-	69,766	69,766
Fund balance - beginning of year	808,981	945,961	945,961	-
Fund balance - end of year	<u>\$ 808,981</u>	<u>\$ 945,961</u>	<u>\$ 1,015,727</u>	<u>\$ 69,766</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - COMMUNICATIONS  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Other	\$ 700,000	\$ 700,000	\$ 700,007	\$ 7
Intergovernmental:				
Federal funds	-	-	1,298	1,298
Use of money and property	-	-	48,582	48,582
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>749,887</u>	<u>49,887</u>
<b>EXPENDITURES</b>				
Current				
Public safety	700,000	698,500	294,500	404,000
Capital outlay	-	1,500	233,483	(231,983)
Total expenditures	<u>700,000</u>	<u>700,000</u>	<u>527,983</u>	<u>172,017</u>
Excess of Revenues Over Expenditures	-	-	221,904	221,904
<b>OTHER FINANCING SOURCES</b>				
Transfer out	-	(7,499)	(7,499)	-
Total other financing sources	<u>-</u>	<u>(7,499)</u>	<u>(7,499)</u>	<u>-</u>
Changes in fund balance	-	(7,499)	214,405	221,904
Fund balance - beginning of year	1,588,784	1,914,474	1,914,474	-
Fund balance - end of year	<u>\$ 1,588,784</u>	<u>\$ 1,906,975</u>	<u>\$ 2,128,879</u>	<u>\$ 221,904</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - HOUSING AND REDEVELOPMENT  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Other	\$ -	\$ -	\$ 16,640	\$ 16,640
Intergovernmental:				
Federal funds	6,840,000	6,840,000	7,594,059	754,059
Use of money and property	-	-	357	357
Other revenues	100,000	100,000	2,741	(97,259)
Total revenues	<u>6,940,000</u>	<u>6,940,000</u>	<u>7,613,797</u>	<u>673,797</u>
<b>EXPENDITURES</b>				
Current				
General government				
Judicial	-	-	264,356	(264,356)
Health and welfare	6,939,858	6,939,857	6,942,022	(2,165)
Total expenditures	<u>6,939,858</u>	<u>6,939,857</u>	<u>7,206,378</u>	<u>(266,521)</u>
Excess of Revenues Over Expenditures	<u>142</u>	<u>143</u>	<u>407,419</u>	<u>407,276</u>
Changes in fund balance	142	143	407,419	407,276
Fund balance - beginning of year	(238,643)	153,886	153,886	-
Fund balance - end of year	<u>\$ (238,501)</u>	<u>\$ 154,029</u>	<u>\$ 561,305</u>	<u>\$ 407,276</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - URBAN MASS TRANSPORTATION ADMINISTRATION  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 312,344	\$ 337,453	\$ 70,109	\$ (267,344)
Other state funding	95,000	85,000	99,227	14,227
Charges for services	31,000	36,000	36,281	281
Use of money and property	500	2,500	4,354	1,854
Total revenues	<u>438,844</u>	<u>460,953</u>	<u>209,971</u>	<u>(250,982)</u>
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	770,846	761,953	530,752	231,201
Capital outlay	-	330	-	330
Total expenditures	<u>770,846</u>	<u>762,283</u>	<u>530,752</u>	<u>231,531</u>
Deficiency of Revenues Over Expenditures	<u>(332,002)</u>	<u>(301,330)</u>	<u>(320,781)</u>	<u>(19,451)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer in	332,002	256,330	235,623	(20,707)
Total other financing sources	<u>332,002</u>	<u>256,330</u>	<u>235,623</u>	<u>(20,707)</u>
Changes in fund balance	-	(45,000)	(85,158)	(40,158)
Fund balance - beginning of year	(243,301)	(236,843)	(236,843)	-
Fund balance - end of year	<u>\$ (243,301)</u>	<u>\$ (281,843)</u>	<u>\$ (322,001)</u>	<u>\$ (40,158)</u>

See accompanying independent auditor's report.



ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - GARBAGE DISTRICT NO. 1  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,238,381	\$ 1,238,381	\$ 1,396,396	\$ 158,015
Sales and use taxes	5,500,000	5,500,000	6,038,355	538,355
Other	-	-	11,416	11,416
Intergovernmental:				
Federal funds	225,660	225,660	225,660	-
State revenue sharing (unrestricted)	14,300	14,300	14,300	-
Use of money and property	97,000	97,000	103,719	6,719
Other revenues	-	-	4,837	4,837
Total revenues	<u>7,075,341</u>	<u>7,075,341</u>	<u>7,794,683</u>	<u>719,342</u>
<b>EXPENDITURES</b>				
Current				
Sanitation	7,521,096	7,521,096	7,274,984	246,112
Total expenditures	<u>7,521,096</u>	<u>7,521,096</u>	<u>7,274,984</u>	<u>246,112</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>(445,755)</u>	<u>(445,755)</u>	<u>519,699</u>	<u>965,454</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	219,100	219,100	201,401	(17,699)
Transfer out	(828)	(828)	(306)	522
Total other financing sources (uses)	<u>218,272</u>	<u>218,272</u>	<u>201,095</u>	<u>(17,177)</u>
Changes in fund balance	(227,483)	(227,483)	720,794	948,277
Fund balance - beginning of year	501,911	2,587,086	2,587,086	-
Fund balance - end of year	<u>\$ 274,428</u>	<u>\$ 2,359,603</u>	<u>\$ 3,307,880</u>	<u>\$ 948,277</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - DEPUTY WITNESS FEES  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeitures	\$ 25,000	\$ 22,000	\$ 22,903	\$ 903
Use of money and property	-	-	3,927	3,927
Total revenues	25,000	22,000	26,830	4,830
<b>EXPENDITURES</b>				
Current				
General government				
Judicial	25,000	22,000	400	21,600
Total expenditures	25,000	22,000	400	21,600
Excess of Revenues Over Expenditures	-	-	26,430	26,430
Changes in fund balance	-	-	26,430	26,430
Fund balance - beginning of year	97,196	156,736	156,736	-
Fund balance - end of year	\$ 97,196	\$ 156,736	\$ 183,166	\$ 26,430

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - ASSESSOR'S FUND  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ -	\$ 145	\$ 145	\$ -
Other revenues	23,761	23,761	9,453	(14,308)
Total revenues	23,761	23,906	9,598	(14,308)
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	45,644	45,645	24,004	21,641
Total expenditures	45,644	45,645	24,004	21,641
Deficiency of Revenues Over Expenditures				
	(21,883)	(21,739)	(14,406)	7,333
<b>OTHER FINANCING SOURCES</b>				
Transfer in	21,883	21,739	14,328	(7,411)
Total other financing sources	21,883	21,739	14,328	(7,411)
Changes in fund balance	-	-	(78)	(78)
Fund balance - beginning of year	-	12,260	12,260	-
Fund balance - end of year	\$ -	\$ 12,260	\$ 12,182	\$ (78)

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - CDBG DISASTER FUND  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 749,198	\$ 749,198	\$ 115,541	\$ (633,657)
Other revenues	-	-	1,039	1,039
Total revenues	<u>749,198</u>	<u>749,198</u>	<u>116,580</u>	<u>(632,618)</u>
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	195,000	195,000	-	195,000
Capital outlay	554,198	554,198	23,506	530,692
Total expenditures	<u>749,198</u>	<u>749,198</u>	<u>23,506</u>	<u>725,692</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>93,074</u>	<u>93,074</u>
Changes in fund balance	-	-	93,074	93,074
Fund balance - beginning of year	(747,844)	(747,844)	(747,844)	-
Fund balance - end of year	<u>\$ (747,844)</u>	<u>\$ (747,844)</u>	<u>\$ (654,770)</u>	<u>\$ 93,074</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - FEDERAL & STATE GRANTS FUND  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 8,137,001	\$ 8,621,707	\$ 1,947,890	\$ (6,673,817)
Other state funding	101,191	29,203	29,203	-
Use of money and property	-	-	2,430	2,430
Other revenues	4,000	8,000	4,500	(3,500)
Total revenues	<u>8,242,192</u>	<u>8,658,910</u>	<u>1,984,023</u>	<u>(6,674,887)</u>
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	3,948,094	3,876,295	2,298,212	1,578,083
Capital outlay	4,930,753	5,416,269	1,048,617	4,367,652
Total expenditures	<u>8,878,847</u>	<u>9,292,564</u>	<u>3,346,829</u>	<u>5,945,735</u>
Deficiency of Revenues Over Expenditures	<u>(636,655)</u>	<u>(633,654)</u>	<u>(1,362,806)</u>	<u>(729,152)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	634,790	541,444	456,579	(84,865)
Total other financing sources (uses)	<u>634,790</u>	<u>541,444</u>	<u>456,579</u>	<u>(84,865)</u>
Changes in fund balance	(1,865)	(92,210)	(906,227)	(814,017)
Fund balance - beginning of year	(449,034)	(660,701)	(660,701)	-
Fund balance - end of year	<u>\$ (450,899)</u>	<u>\$ (752,911)</u>	<u>\$ (1,566,928)</u>	<u>\$ (814,017)</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - TREE FUND  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ -	\$ 158	\$ 158	\$ -
Total revenues	-	158	158	-
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	32,000	19,158	-	19,158
Total expenditures	32,000	19,158	-	19,158
Excess (Deficiency) of Revenues Over Expenditures	(32,000)	(19,000)	158	19,158
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	3,000	-	(3,000)
Transfer out	-	(32,000)	-	32,000
Total other financing sources (uses)	-	(29,000)	-	29,000
Changes in fund balance	(32,000)	(48,000)	158	48,158
Fund balance - beginning of year	14,064	48,105	48,105	-
Fund balance (deficit) - end of year	<u>\$ (17,936)</u>	<u>\$ 105</u>	<u>\$ 48,263</u>	<u>\$ 48,158</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - HAZARD MITIGATION GRANT PROGRAM FUND  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 10,425,138	\$ 10,425,138	\$ 14,603	\$ (10,410,535)
Use of money and property	-	-	295	295
Other revenues	-	-	16,020	16,020
Total revenues	<u>10,425,138</u>	<u>10,425,138</u>	<u>30,918</u>	<u>(10,394,220)</u>
<b>EXPENDITURES</b>				
Current				
Capital outlay	<u>10,425,138</u>	<u>10,425,138</u>	<u>30,429</u>	<u>10,394,709</u>
Total expenditures	<u>10,425,138</u>	<u>10,425,138</u>	<u>30,429</u>	<u>10,394,709</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>489</u>	<u>489</u>
Changes in fund balance	-	-	489	489
Fund balance - beginning of year	<u>584,821</u>	<u>1,165,500</u>	<u>1,165,500</u>	<u>-</u>
Fund balance - end of year	<u>\$ 584,821</u>	<u>\$ 1,165,500</u>	<u>\$ 1,165,989</u>	<u>\$ 489</u>

See accompanying independent auditor's report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
NON-MAJOR GOVERNMENTAL FUNDS - GOMESA FUND  
For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 1,542,000	\$ 1,738,831	\$ 1,738,831	\$ -
Use of money and property	-	-	437,860	437,860
Total revenues	<u>1,542,000</u>	<u>1,738,831</u>	<u>2,176,691</u>	<u>437,860</u>
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	1,884,000	1,769,670	819,770	949,900
Capital outlay	553,637	1,144,584	176,326	968,258
Debt service:				
Interest	-	-	337,800	(337,800)
Total expenditures	<u>2,437,637</u>	<u>2,914,254</u>	<u>1,333,896</u>	<u>1,580,358</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(895,637)</u>	<u>(1,175,423)</u>	<u>842,795</u>	<u>2,018,218</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer out	(6,966,855)	(5,755,387)	(3,627,979)	2,127,408
Total other financing sources (uses)	<u>(6,966,855)</u>	<u>(5,755,387)</u>	<u>(3,627,979)</u>	<u>2,127,408</u>
Changes in fund balance	(7,862,492)	(6,930,810)	(2,785,184)	4,145,626
Fund balance - beginning of year	817,758	9,528,112	9,528,112	-
Fund balance (deficit) - end of year	<u>\$ (7,044,734)</u>	<u>\$ 2,597,302</u>	<u>\$ 6,742,928</u>	<u>\$ 4,145,626</u>

See accompanying independent auditor's report.



ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL  
 NON-MAJOR GOVERNMENTAL FUNDS - RIDE SHARE  
 For the year ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Other revenues	\$ -	\$ 7,588	\$ 18,347	\$ 10,759
Total revenues	-	7,588	18,347	10,759
<b>EXPENDITURES</b>				
Current				
General government				
Other general government	-	13,000	-	13,000
Total expenditures	-	13,000	-	13,000
Excess (Deficiency) of Revenues Over Expenditures	-	(5,412)	18,347	23,759
Changes in fund balance	-	(5,412)	18,347	23,759
Fund balance - beginning of year	-	-	-	-
Fund balance (deficit) - end of year	\$ -	\$ (5,412)	\$ 18,347	\$ 23,759

See accompanying independent auditor's report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR PROPRIETARY FUND DESCRIPTIONS**  
**December 31, 2023**

***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, 2023**

	<u>Events Facilities</u>	<u>Total Non-Major Enterprise Fund</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 128,058	\$ 128,058
Inventory	10,066	10,066
Total current assets	<u>138,124</u>	<u>138,124</u>
Capital assets, net of accumulated depreciation	26,985	26,985
Total assets	<u>\$ 165,109</u>	<u>\$ 165,109</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts and other payables	\$ 14,853	\$ 14,853
Salaries payable	4,130	4,130
Unearned revenues	70,938	70,938
Due to other funds	590,915	590,915
Total current liabilities	<u>680,836</u>	<u>680,836</u>
Total liabilities	<u>\$ 680,836</u>	<u>\$ 680,836</u>
<b>NET POSITION</b>		
Net investment in capital assets	26,985	26,985
Unrestricted (deficit)	<u>(542,712)</u>	<u>(542,712)</u>
Total net position (deficit)	<u>\$ (515,727)</u>	<u>\$ (515,727)</u>

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, 2023**

	<b>Events Facilities</b>	<b>Total Non- Major Enterprise Fund</b>
<b>OPERATING REVENUES</b>		
Charges for service	\$ 397,375	\$ 397,375
Other operating revenues	72	72
Total operating revenues	397,447	397,447
<b>OPERATING EXPENSES</b>		
Personnel services and related benefits	251,456	251,456
Utilities	143,579	143,579
Contractual services, supplies, and materials	44,725	44,725
Professional services	68,055	68,055
Depreciation and amortization	-	-
Other expenses	30,011	30,011
Total operating expenses	537,826	537,826
Operating loss	(140,379)	(140,379)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Federal grants	467	467
Other non-operating revenues	22,817	22,817
Total non-operating revenues	23,284	23,284
<b>CHANGE IN NET POSITION BEFORE TRANSFERS</b>	(117,095)	(117,095)
Transfer in	84,221	84,221
	84,221	84,221
<b>CHANGE IN NET POSITION</b>	(32,874)	(32,874)
<b>NET POSITION - BEGINNING OF YEAR</b>	(482,853)	(482,853)
<b>NET POSITION - END OF YEAR</b>	<u>\$ (515,727)</u>	<u>\$ (515,727)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2023**

	<b>Events Facilities</b>	<b>Total Non- Major Enterprise Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers and users	\$ 387,510	\$ 387,510
Cash paid to suppliers of goods or services	(290,259)	(290,259)
Cash paid to employees	(250,898)	(250,898)
	<hr/>	<hr/>
Net cash used in operating activities	(153,647)	(153,647)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Transfer in	84,221	84,221
Other non-operating revenue	23,282	23,282
	<hr/>	<hr/>
Net cash provided by non-capital financing activities	107,503	107,503
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(46,144)	(46,144)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	174,202	174,202
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 128,058</u>	<u>\$ 128,058</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES</b>		
Operating loss	\$ (140,379)	\$ (140,379)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	-	-
Inventory	(3,185)	(3,185)
Decrease in customer receivable, net of allowance	-	-
Accounts and other payables	(704)	(704)
Salaries payable	558	558
Unearned revenues	(9,937)	(9,937)
	<hr/>	<hr/>
Net cash used in operating activities	<u>\$ (153,647)</u>	<u>\$ (153,647)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR INTERNAL SERVICE FUNDS DESCRIPTIONS**  
**December 31, 2023**

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**  
**COMBINING STATEMENT OF NET POSITION**  
**NON-MAJOR INTERNAL SERVICE FUNDS**  
**December 31, 2023**

	<u>Self-Insurance</u>	<u>Water &amp; Sewer Self-Insurance</u>	<u>Total Self-Insurance</u>
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,121,504	\$ 1,187,305	\$ 2,308,809
Investments	1,478,659	-	1,478,659
Due from other funds	50,000	1,274,325	1,324,325
Prepaid expenses	14,426	16,257	30,683
Other receivable	-	-	-
Total current assets	<u>2,664,589</u>	<u>2,477,887</u>	<u>5,142,476</u>
Total assets	<u>\$ 2,664,589</u>	<u>\$ 2,477,887</u>	<u>\$ 5,142,476</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and other payables	\$ 17,067	\$ (289)	\$ 16,778
Self insurance claims payable	2,832,073	170,726	3,002,799
Salaries and payroll deductions payable	6,112	-	6,112
Due to other funds	-	548,346	548,346
Total current liabilities	<u>2,855,252</u>	<u>718,783</u>	<u>3,574,035</u>
Total liabilities	2,855,252	718,783	3,574,035
<b>NET POSITION</b>			
Unrestricted	<u>(190,663)</u>	<u>1,759,104</u>	<u>1,568,441</u>
Total net position	<u>\$ (190,663)</u>	<u>\$ 1,759,104</u>	<u>\$ 1,568,441</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN NET POSITION**  
**NON-MAJOR INTERNAL SERVICE FUNDS**  
For the Year Ended December 31, 2023

	<u>Self-Insurance</u>	<u>Water &amp; Sewer Self-Insurance</u>	<u>Total Self- Insurance</u>
<b>OPERATING REVENUES</b>			
Charges for service	\$ 1,744,021	\$ -	\$ 1,744,021
Total operating revenues	<u>1,744,021</u>	<u>-</u>	<u>1,744,021</u>
<b>OPERATING EXPENSES</b>			
Personnel services and related benefits	320,758	-	320,758
Insurance and claims	136,588	498,527	635,115
Other expenses	327,642	-	327,642
Total operating expenses	<u>784,988</u>	<u>498,527</u>	<u>1,283,515</u>
Operating income	959,033	(498,527)	460,506
<b>NON-OPERATING REVENUES (EXPENDITURES)</b>			
Other nonoperating revenues	-	230,057	230,057
Total non-operating revenues	<u>-</u>	<u>230,057</u>	<u>230,057</u>
<b>CHANGE IN NET POSITION BEFORE TRANSFERS</b>	959,033	(268,470)	690,563
Transfer in	<u>758,810</u>	<u>-</u>	<u>758,810</u>
<b>CHANGE IN NET POSITION</b>	1,717,843	(268,470)	1,449,373
<b>NET POSITION - BEGINNING OF YEAR</b>	(1,908,506)	2,027,574	119,068
<b>NET POSITION - END OF YEAR</b>	<u>\$ (190,663)</u>	<u>\$ 1,759,104</u>	<u>\$ 1,568,441</u>

See accompanying independent auditors' report.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NON-MAJOR INTERNAL SERVICE FUNDS**  
For the Year Ended December 31, 2023

	<u>Self-Insurance</u>	<u>Water &amp; Sewer Self-Insurance</u>	<u>Total Self-Insurance</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund services provided	\$ 1,744,302	\$ -	\$ 1,744,302
Payments for claims	(1,908,214)	(595,944)	(2,504,158)
Cash paid to employees	(320,559)	-	(320,559)
Net cash used in operating activities	<u>(484,471)</u>	<u>(595,944)</u>	<u>(1,080,415)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Other non-operating revenue	-	230,057	230,057
Net payments from other funds	758,810	-	758,810
Net cash provided by non-capital financing activities	<u>758,810</u>	<u>230,057</u>	<u>988,867</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest paid	(276,942)	-	(276,942)
Net cash used in investing activities	<u>(276,942)</u>	<u>-</u>	<u>(276,942)</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>			
	(2,603)	(365,887)	(368,490)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>			
	<u>1,124,107</u>	<u>1,553,192</u>	<u>2,677,299</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>			
	<u>\$ 1,121,504</u>	<u>\$ 1,187,305</u>	<u>\$ 2,308,809</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>			
Operating income	\$ 959,033	\$ (498,527)	\$ 460,506
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Changes in operating assets and liabilities:			
Prepaid Items	553	(1,864)	(1,311)
Other receivables	281	-	281
Accounts and other payables	16,488	(289)	16,199
Self-insurance claims payable	(1,461,025)	(95,264)	(1,556,289)
Salaries payable	199	-	199
Net cash used in operating activities	<u>\$ (484,471)</u>	<u>\$ (595,944)</u>	<u>\$ (1,080,415)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF COUNCIL MEMBERS' COMPENSATION**  
**For the Year Ended December 31, 2023**

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, 2023**

Agency Head - Guy McInnis, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 154,371
Benefits - health insurance	8,475
Benefits - retirement	16,904
Benefits - life insurance	140
Vehicle provided by government	20,294
Cell phone	941
Dues	152
Vehicle rental	829
Travel	1,512
Registration fees	1,115
Conference travel	11,731
Gas	3,735
	<u>\$ 220,199</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, 2023**

	<u>First Six Month Period Ended 6/30/2023</u>	<u>Second Six Month Period Ended 12/31/2023</u>
<b>Receipts From:</b>		
St. Bernard Sheriff's Office, Civil Fees	\$ 53,967	\$ 45,233
St. Bernard Sheriff's Office, Criminal Fines	81,135	71,110
34th Judicial District Attorney's Office, Bond Fees	<u>-</u>	<u>5,914</u>
<b>Total Receipts</b>	<u><u>\$ 135,102</u></u>	<u><u>\$ 122,257</u></u>

**STATISTICAL SECTION  
(UNAUDITED)**

## STATISTICAL SECTION

This part of St. Bernard Parish Government's annual comprehensive 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.

<b><u>Contents</u></b>	<b><u>Tables</u></b>
<b>Financial Trends</b>	1 - 5
These schedules contain trend information to help the reader understand how the Parish's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	6 - 12
These schedules contain information to help the reader assess the Parish's most significant local revenue sources.	
<b>Debt Capacity</b>	13 - 17
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.	
<b>Demographic and Economic Information</b>	18 - 19
These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.	
<b>Operating Information</b>	20 - 22
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.	

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							
	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental Activities</b>								
Net investment in capital assets	\$ 367,215.411	\$ 375,168.727	\$ 371,016.818	\$ 366,444.594	\$ 353,018.682	\$ 338,292.320	\$ 332,985.017	\$ 350,190.126
Restricted	13,215,014	11,726,929	14,326,139	17,721,721	24,674,521	53,155,948	67,221,502	60,490,654
Unrestricted	44,123.972	22,751.093	12,026.377	(23,545.807)	(33,907.803)	(18,428.280)	(16,320.568)	(11,835.721)
<b>Total Governmental Activities Net Position</b>	<b>\$ 424,554.397</b>	<b>\$ 409,646.749</b>	<b>\$ 397,369.334</b>	<b>\$ 360,620.508</b>	<b>\$ 343,785.400</b>	<b>\$ 373,019.988</b>	<b>\$ 383,885.951</b>	<b>\$ 398,845.059</b>
<b>Business Type Activities</b>								
Net investment in capital assets	\$ 209,192.549	\$ 210,759.675	\$ 215,119.125	\$ 211,180.177	\$ 201,935.253	\$ 196,289.267	\$ 188,119.431	\$ 179,976.076
Restricted	4,735.936	3,392.724	2,773.807	2,871.356	2,772.109	2,901.644	-	235.199
Unrestricted	8,530.137	6,826.614	7,322.565	6,602.619	6,605.338	6,952.290	14,530.148	14,951.130
<b>Total Business Type Activities Net Position</b>	<b>\$ 222,458.622</b>	<b>\$ 220,979.013</b>	<b>\$ 225,215.497</b>	<b>\$ 220,654.152</b>	<b>\$ 211,312.700</b>	<b>\$ 206,143.201</b>	<b>\$ 202,649.579</b>	<b>\$ 195,162.405</b>
<b>Primary Government</b>								
Net investment in capital assets	\$ 576,407.960	\$ 585,928.402	\$ 586,135.943	\$ 577,624.771	\$ 554,953.935	\$ 534,581.587	\$ 521,104.448	\$ 530,166.202
Restricted	17,950.950	15,119.653	17,099.946	20,593.077	27,446.630	56,057.592	67,221.502	60,725.853
Unrestricted	52,654.109	29,577.707	19,348.942	(16,943.188)	(27,302.465)	(11,475.990)	(1,790.420)	3,115.409
<b>Total Primary Government Net Position</b>	<b>\$ 647,013.019</b>	<b>\$ 630,625.762</b>	<b>\$ 622,584.831</b>	<b>\$ 581,274.660</b>	<b>\$ 555,098.100</b>	<b>\$ 579,163.189</b>	<b>\$ 586,535.530</b>	<b>\$ 594,007.464</b>

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

**TABLE 2**

Expenses	Fiscal Year							
	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental Activities:</b>								
General government								
Judicial	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 6,137,399	\$ 3,220,585	\$ 4,848,848	\$ 8,262,558	\$ 8,523,824
Other general government	25,705,408	38,546,184	22,760,901	26,749,077	15,134,961	24,229,410	28,066,186	24,491,153
Public safety	14,970,179	16,803,400	16,599,437	20,148,424	13,747,467	17,017,217	12,915,433	21,286,516
Public works	5,816,392	6,271,015	6,471,582	7,038,982	4,301,390	8,903,641	6,109,204	6,496,943
Sanitation	6,143,008	5,784,315	4,974,771	6,105,961	5,470,235	7,434,819	7,366,985	8,502,191
Culture and recreation	2,334,365	3,054,936	3,040,353	3,226,245	2,078,647	3,270,135	3,488,207	3,735,086
Health and welfare	11,491,363	11,656,125	12,463,545	12,189,169	9,858,578	14,498,676	12,857,314	13,492,190
Interest on long-term debt	1,199,102	1,073,650	942,905	806,698	665,058	517,636	855,127	321,651
Total Governmental Activities Expenses	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>82,401,955</u>	<u>54,477,141</u>	<u>80,720,382</u>	<u>79,921,014</u>	<u>86,849,554</u>
<b>Business-Type Activities:</b>								
Water and sewer	13,993,556	16,229,635	16,522,238	19,730,458	21,216,094	21,190,647	20,877,324	23,015,528
Event Facilities	1,220,910	434,981	433,347	476,998	424,008	487,278	572,487	537,826
Interest on long-term debt	178,775	390,529	415,337	462,644	528,280	532,730	497,961	500,238
Total Business-Type Activities Expenses	<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>	<u>24,053,592</u>
<b>Total Primary Government Expenses</b>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 103,072,055</u>	<u>\$ 76,645,523</u>	<u>\$ 102,931,037</u>	<u>\$ 101,868,786</u>	<u>\$ 110,903,146</u>
<b>Program Revenues</b>								
<b>Governmental Activities:</b>								
Charges for services	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,134,258	\$ 8,737,330	\$ 5,964,957	\$ 8,246,352	\$ 6,750,687
Operating grants and contributions	10,870,638	9,068,664	11,026,777	12,021,684	14,412,558	13,559,608	13,054,061	23,486,446
Capital grants and contributions	28,211,921	26,259,675	9,201,138	19,538,797	7,045,393	4,952,912	12,438,136	8,888,619
Total Governmental Activities Program Revenues	<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>24,477,477</u>	<u>33,738,549</u>	<u>39,125,752</u>
<b>Business-Type Activities:</b>								
Charges for services	13,099,159	12,441,520	12,929,605	12,495,188	13,388,020	13,729,969	14,346,238	13,923,075
Operating grants and contributions	-	-	-	-	-	-	-	-
Capital grants and contributions	1,488,453	787,508	573,028	392,357	179,091	105,415	231,327	69,570
Total Business-Type Activities Program Revenues	<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>	<u>13,992,645</u>
<b>Total Primary Government Program Revenues</b>	<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>\$ 38,312,861</u>	<u>\$ 48,316,114</u>	<u>\$ 53,118,397</u>
<b>Net (Expense)/Revenue</b>								
Governmental activities	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (43,707,216)	\$ (24,281,860)	\$ (56,242,905)	\$ (46,182,465)	\$ (47,723,802)
Business-type Activity	(805,629)	(3,846,117)	(3,868,289)	(7,782,555)	(8,601,271)	(8,375,271)	(7,370,207)	(10,080,947)
Total Primary Government Net Expense	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,489,771)</u>	<u>\$ (32,883,131)</u>	<u>\$ (64,618,176)</u>	<u>\$ (53,552,672)</u>	<u>\$ (57,784,749)</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							
	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental Activities:</b>								
Taxes:								
Ad valorem taxes	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,207,606	\$ 17,563,390	\$ 19,908,984	\$ 20,138,961	\$ 22,977,790
Sales taxes	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,564	26,104,486	24,153,419
Severance	-	-	-	418,181	155,046	118,519	280,563	146,844
E telephone	-	-	-	585,136	640,500	659,133	707,246	700,007
Other taxes	1,101,197	1,196,065	1,389,531	265,998	285,354	268,249	116,320	204,566
Fines and forfeitures	218,983	190,465	195,347	142,391	146,278	163,666	-	-
State revenue sharing (unrestricted)	76,589	79,774	81,741	86,298	94,072	101,037	67,357	91,324
Parish road royalty	241,323	287,852	348,311	211,076	68,567	61,699	-	90,656
Other general revenues (expenses)	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	191,898	260,371	406,648	459,694	260,395	186,094	625,832	2,230,479
(Loss)/Gain on Disposal of Assets	-	-	-	-	-	-	-	-
Gain on sale of investments (and held for sale)	-	-	-	-	-	-	-	-
Forgiveness of Loans	-	-	-	(33,028,779)	-	-	-	-
Proceeds from insurance settlement	273,541	-	-	-	-	-	394,092	834,159
Proceeds from litigation settlement	1,780,006	21,000,000	-	-	-	-	-	3,886,446
Transfer from other government agency	-	-	-	-	-	3,383,689	-	-
Transfers	458,703	(2,262,721)	(3,211,148)	1,669,176	4,084,735	2,517,581	3,239,729	4,466,052
Capital contributions	-	-	-	-	-	-	-	-
Miscellaneous revenues	423,268	935,733	1,066,367	92,838	154,048	11,182	4,220,047	2,901,168
<b>Total Governmental Activities</b>	<b>33,496,206</b>	<b>52,555,592</b>	<b>34,310,112</b>	<b>8,199,242</b>	<b>44,935,568</b>	<b>64,089,785</b>	<b>57,048,428</b>	<b>62,682,910</b>
<b>Business-Type Activities:</b>								
Sales taxes	3,596,859	4,175,086	4,121,313	3,969,192	3,841,883	4,816,391	6,526,121	6,038,355
Other general revenues (expenses)	275,318	481,928	635,335	621,255	94,606	262,980	544,460	750,971
Interest and investment earnings	58,245	59,375	136,977	299,938	14,630	-	45,733	250,499
(Loss)/Gain on Disposal of Assets	-	-	-	-	-	-	-	-
Proceeds from insurance settlement	(5,500)	-	-	-	-	-	-	-
Transfers	(458,703)	2,262,721	3,211,148	(1,669,176)	(4,084,735)	(2,517,581)	(3,239,729)	(4,466,052)
Capital contributions	-	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
<b>Total Business-Type Activities</b>	<b>3,466,219</b>	<b>6,979,110</b>	<b>8,104,773</b>	<b>3,221,209</b>	<b>(133,616)</b>	<b>2,561,790</b>	<b>3,876,585</b>	<b>2,573,773</b>
<b>Total Primary Government</b>	<b>\$ 36,962,425</b>	<b>\$ 59,534,702</b>	<b>\$ 42,414,885</b>	<b>\$ 11,420,451</b>	<b>\$ 44,801,952</b>	<b>\$ 66,651,575</b>	<b>\$ 60,925,013</b>	<b>\$ 65,256,683</b>
<b>Changes in Net Position</b>								
Governmental Activities	\$ (14,129,869)	\$ 5,968,065	\$ (12,277,415)	\$ (35,507,974)	\$ 20,653,708	\$ 7,846,860	\$ 10,865,963	\$ 14,959,108
Business-type activities	(379,898)	3,110,821	4,236,484	(4,561,346)	(8,734,887)	(5,813,481)	(3,493,622)	(7,487,174)
<b>Total Primary Government</b>	<b>\$ (14,508,767)</b>	<b>\$ 9,078,886</b>	<b>\$ (8,040,931)</b>	<b>\$ (40,069,320)</b>	<b>\$ 11,918,821</b>	<b>\$ 2,033,379</b>	<b>\$ 7,372,341</b>	<b>\$ 7,471,934</b>

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

**TABLE 3**

<u>Fiscal Year</u>	<u>Ad Valorem</u>	<u>Sales and Use</u>	<u>Severance</u>	<u>E Telephone</u>	<u>Other</u>	<u>Total</u>
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	280,563	707,246	116,320	47,347,576
2023	22,977,790	24,153,419	146,844	700,007	204,566	48,182,626

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

**TABLE 4**

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675	\$ 171,797	\$ 344,087
Restricted	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	18,279,688
Committed	-	-	-	343,784	1,935,023	1,448,063	450,403	197,403	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	4,047,649
Unassigned	-	733,079	1,445,188	69,464	83,803	94,172	1,616,386	3,104,993	7,403,313	6,098,412
<b>Total general fund</b>	<b>\$ 4,090,710</b>	<b>\$ 10,256,654</b>	<b>\$ 12,402,051</b>	<b>\$ 16,509,124</b>	<b>\$ 12,974,247</b>	<b>\$ 11,478,442</b>	<b>\$ 15,040,535</b>	<b>\$ 24,727,304</b>	<b>\$ 29,792,837</b>	<b>\$ 28,967,239</b>
All other governmental funds										
Nonspendable	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 344,198	\$ 652,265	\$ 298,374
Restricted	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,867,459	15,846,679	50,850,761	49,248,827	47,633,662
Committed	956,733	956,564	956,654	598,990	865,203	351,587	1,159,797	2,806,136	2,880,507	366,474
Assigned	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020	2,846,192	3,652,410	7,549,128	20,985	7,600
Unassigned	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(8,749,563)	(5,369,523)	3,540,820	44,294,423	(7,790,781)
<b>Total all other governmental funds</b>	<b>\$ 15,563,270</b>	<b>\$ 15,150,515</b>	<b>\$ 8,883,862</b>	<b>\$ 6,673,094</b>	<b>\$ 10,645,074</b>	<b>\$ 7,571,504</b>	<b>\$ 15,432,407</b>	<b>\$ 65,091,043</b>	<b>\$ 97,097,007</b>	<b>\$ 40,515,329</b>

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

Table 5

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>REVENUES</b>										
Taxes										
Ad valorem	\$ 13,391,771	\$ 13,782,777	\$ 13,114,135	\$ 13,011,043	\$ 14,481,211	\$ 17,178,385	\$ 17,249,159	\$ 20,009,692	\$ 20,178,961	\$ 22,742,292
Sales and use	16,096,696	14,406,732	14,387,436	16,700,336	16,485,252	15,876,192	15,996,846	19,265,567	28,104,466	24,153,419
Other taxes, penalties, interest, etc.	1,508,091	1,170,478	921,198	1,002,971	1,214,548	1,069,651	975,663	848,416	1,104,129	1,051,417
Licenses and permits	1,197,920	1,356,425	1,353,158	1,442,988	1,646,095	1,650,947	1,879,031	1,978,741	2,099,718	1,944,401
Intergovernmental										
Federal grants	44,604,677	46,397,297	43,502,515	36,560,200	27,725,778	21,640,949	26,644,290	18,294,678	22,018,654	21,959,083
State revenue sharing (net)	52,449	64,650	71,967	70,582	80,431	83,254	82,782	96,391	87,357	73,975
Other state funding	2,228,740	1,514,272	1,182,680	1,275,993	1,420,811	1,667,474	1,008,916	1,192,098	1,070,714	5,557,190
Fees, charges, and commissions for services	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	4,620,540
Fines and forfeitures	152,370	220,793	198,657	216,202	296,671	295,466	268,461	404,052	305,542	270,684
Use of money and property	1,839	1,142	2,312	71,704	211,287	259,446	68,426	1,310	625,666	2,230,479
Other revenues	590,334	706,362	1,590,349	1,473,557	1,674,763	2,162,008	3,384,780	16,308,534	3,305,970	5,259,764
<b>Total revenues</b>	<b>\$1,697,368</b>	<b>\$1,266,183</b>	<b>\$9,156,739</b>	<b>\$6,017,013</b>	<b>\$8,917,526</b>	<b>\$7,796,603</b>	<b>\$7,217,969</b>	<b>\$2,741,982</b>	<b>\$4,492,289</b>	<b>\$9,869,247</b>
<b>EXPENDITURES</b>										
Current										
General government										
Judicial	212,704	195,647	2,903,611	3,054,974	3,625,360	4,696,438	3,220,587	3,681,578	4,144,608	4,832,413
Other general government	23,940,855	20,290,691	18,484,746	29,343,501	17,511,308	14,730,603	15,128,985	17,198,748	19,402,861	19,670,636
Public safety	9,360,060	9,528,970	11,601,962	12,318,053	11,939,915	13,649,123	13,792,936	15,527,775	13,690,390	17,007,976
Public works	4,691,841	4,338,347	4,557,047	4,979,885	4,959,867	5,392,059	4,301,390	6,243,206	8,048,603	7,510,863
Sanitation	4,789,494	4,776,040	4,812,945	4,593,206	3,852,458	4,809,225	5,470,236	6,219,910	6,176,245	7,274,884
Culture and recreation	2,750,175	1,782,990	1,828,936	2,428,962	2,347,240	2,504,328	2,079,947	2,525,551	2,787,716	3,012,711
Health and welfare	6,769,781	9,070,216	9,128,028	9,025,270	9,665,297	9,507,258	9,864,450	11,536,148	9,920,129	10,430,224
Economic development	-	-	-	-	-	-	-	-	-	-
Capital outlay	25,802,144	23,089,496	21,902,370	21,513,948	12,254,379	14,553,681	9,621,480	5,678,453	10,403,090	27,400,372
Debt service										
Principal	470,000	3,170,000	3,260,000	3,380,000	3,480,000	3,600,000	3,720,000	3,845,000	3,980,000	3,660,000
Interest and service charges	1,329,896	1,305,453	1,159,102	1,073,650	942,905	806,699	665,053	517,636	686,000	589,309
Bond issuance costs	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>79,980,560</b>	<b>88,128,600</b>	<b>70,878,747</b>	<b>91,903,049</b>	<b>70,498,657</b>	<b>74,250,111</b>	<b>67,863,962</b>	<b>73,655,003</b>	<b>79,119,892</b>	<b>101,403,282</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>1,616,788</b>	<b>(6,972,417)</b>	<b>(2,722,008)</b>	<b>(16,886,036)</b>	<b>(1,527,131)</b>	<b>(6,453,508)</b>	<b>7,354,006</b>	<b>9,086,979</b>	<b>5,352,397</b>	<b>(11,540,035)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	11,691,952	11,238,213	10,277,861	12,376,165	14,353,111	14,697,477	12,045,166	11,489,284	11,509,699	19,959,110
Transfers out	(25,901,608)	(11,944,105)	(8,293,003)	(11,917,465)	(16,633,139)	(12,169,738)	(7,961,430)	(9,971,702)	(8,289,970)	(16,251,668)
Proceeds from long-term debt	-	2,200,000	-	-	-	-	-	22,636,252	-	1,636,170
Proceeds from bond issuance-	-	-	-	-	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Proceeds from the sale of capital assets	-	83,974	291,500	146,135	-	127,353	-	162,305	-	-
Proceeds from the sale of investments - land held for sale	-	1,643,740	861,202	-	-	-	-	-	-	-
Proceeds from insurance settlements	-	623,741	128,930	37,190	56,360	32,509	27,808	76,523	394,082	304,159
Proceeds from litigation settlements	-	-	9,359,396	1,780,006	21,000,000	-	-	-	-	757,612
<b>Total other financing sources (uses)</b>	<b>(14,209,656)</b>	<b>3,945,563</b>	<b>12,625,796</b>	<b>2,432,024</b>	<b>15,776,341</b>	<b>2,687,601</b>	<b>4,112,544</b>	<b>25,386,282</b>	<b>3,623,621</b>	<b>6,955,343</b>
<b>Net change in fund balances</b>	<b>\$ 24,211,340</b>	<b>\$ 5,536,349</b>	<b>\$ 5,753,179</b>	<b>\$ 1,899,016</b>	<b>\$ 1,996,305</b>	<b>\$ 1,180,470</b>	<b>\$ 11,468,506</b>	<b>\$ 4,479,661</b>	<b>\$ 8,996,218</b>	<b>\$ (4,604,092)</b>
Debt service as a percentage of noncapital expenditures	1.01%	2.91%	3.32%	6.91%	7.72%	6.31%	7.59%	7.53%	6.79%	5.77%

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

<b>Fiscal Year</b>	<b>Real Property Assessed Value</b>	<b>Other Property Assessed Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
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
2023	251,391,896	205,871,084	457,262,980	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)**

Fiscal Year	St. Bernard Parish		Overlapping Rates				Total Direct & Overlapping Rates
	Operating Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage	Other Entities	
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
2023	59.13	59.13	42.11	-	42.11	48.39	149.63

Source: St. Bernard Assessor's Office

TABLE 8

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

Taxpayer	Type of Business	2023			2014		
		Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
Chalmette Refining Co	Oil and Gas	\$ 71,977,930	1	15.74%	\$ 60,406,091	1	15.47%
Valero Refining	Oil and Gas	59,983,005	2	13.12%	54,398,933	2	13.93%
PBF Company	Oil and Gas	23,800,876	3	5.21%	-	-	-
American Sugar/Domino	Sugar Refinery	22,630,751	4	4.95%	12,519,046	5	3.21%
Entergy Louisiana Inc.	Electric Utility	18,230,520	5	3.99%	10,131,250	6	2.60%
Southern Natural Gas	Gas Utility	12,163,610	6	2.66%	13,283,800	4	3.40%
Rain CII Carbon, LLC	Refinery	9,481,739	7	2.07%	4,120,961	7	1.06%
Tennessee Gas Pipeline Co	Oil and Gas	6,016,760	8	1.32%	-	-	-
Moem Pipeline	Oil and Gas	5,529,230	9	1.21%	-	-	-
Atmos Energy Corporation	Gas Utility	4,156,750	10	0.91%	-	-	-
PBFX Operating Company	Logistics	3,884,850	11	0.85%	-	-	-
Capital One	Financial Services	1,954,930	12	0.43%	-	-	-
Colonial Pipeline Co.	Oil and Gas	-	-	-	21,912,050	3	5.61%
Lone Star NGL Refinery	Oil and Gas	-	-	-	-	-	-
		<u>\$ 239,810,951</u>		<u>52.44%</u>	<u>\$ 176,772,131</u>		<u>45.28%</u>

Source St. Bernard Assessor's Office

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

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
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%
2023	23,174,279	22,322,307	96.32%	425,986	22,748,293	98.16%



TABLE 10

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

Taxpayer	2023			2014		
	Sales Tax Collections	Rank	Percentage of Total Sales Tax Collections	Sales Tax Collections	Rank	Percentage of Total Sales Tax Collections
Refineries	\$ 14,958,374	1	35.2%	\$ 11,154,706	1	40.9%
Warehouse / Superstores	6,695,319	2	15.8%	5,401,189	2	19.8%
Motor Vehicles	4,493,921	3	10.6%	3,098,068	3	11.4%
Grocery Stores	4,062,508	4	9.6%	1,826,081	5	6.7%
Online Vendors	3,458,660	5	8.1%	-	-	0.0%
Restaurants	3,296,215	6	7.8%	1,640,892	6	6.0%
Retail Stores	2,458,355	7	5.8%	1,956,477	4	7.2%
Local Pharmacies	1,338,235	8	3.2%	933,636	7	3.4%
Gas/Convenience Stores	1,232,841	9	2.9%	652,071	8	2.4%
Auto Stores	472,418	10	1.1%	352,215	9	1.3%
Hotels/Motels	-	-	0.0%	232,414	10	0.9%
<b>Total</b>	<b>\$ 42,466,846</b>		<b>100.00%</b>	<b>\$ 27,247,749</b>		<b>100.00%</b>

Source: St. Bernard Parish Sheriff's Office

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

<b>Fiscal Year</b>	<b>Parish Council</b>	<b>Water &amp; Sewer</b>	<b>Law Enforcement</b>	<b>School Board</b>	<b>Total Rate</b>
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%
2023	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)**

<b>Fiscal Year</b>	<b>Parish Council</b>	<b>Water and Sewer</b>	<b>Law Enforcement (1)</b>	<b>School Board (1)</b>	<b>Total</b>
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
2023	24,153,419	6,038,355	6,038,355	24,153,419	60,383,548

(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)

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
2014	\$ 35,240,538	\$ -	\$ -	\$ 8,980,932	\$ 44,201,470	\$ 4,292,740	\$ -	\$ -	\$ 4,292,740	\$ 48,494,210	4.28%	1,115
2015	32,101,932	-	-	4,200,862	36,302,594	3,561,966	703,846	-	4,265,812	40,568,406	3.60%	914
2016	28,893,326	-	-	6,260,000	35,143,326	2,906,192	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	17,770,000	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
2023	17,515,000	-	-	8,445,000	25,960,000	-	31,823,150	-	31,823,150	57,783,150	2.87%	1,200

(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)**

<b>Fiscal Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable (1) Value of Property</b>	<b>Per Capita</b>
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-
2023	-	-	-	-	-

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2023  
(UNAUDITED)**

Government Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
St. Bernard Parish School Board	\$ -	100%	\$ -
St. Bernard Hospital Service District	-	100%	-
	<u>-</u>		<u>-</u>
Subtotal, overlapping debt			
St. Bernard Parish Government direct debt	<u>25,960,000</u>	100%	<u>25,960,000</u>
Total direct and overlapping debt	<u>\$ 25,960,000</u>		<u>\$ 25,960,000</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)

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 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	\$ 160,042,043
Total net debt applicable to limit	4,789,347	3,404,499	1,768,554	44,969	-	-	-	-	-	-
Legal debt margin	<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>	<u>160,042,043</u>
Total net debt applicable to the limit as a percentage of debt limit	<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>	<u>0.00%</u>

Legal debt margin calculation for fiscal year 2023

Assessed Valuation	
Taxable Assessed Value	\$ 457,262,980
Add: Exempt Property	72,587,266
Total Assessed Value	<u>\$ 529,850,246</u>
Debt Limit - 35% of Assessed Value (1)	160,042,043
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>\$ 160,042,043</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)**

Fiscal Year	Sales Tax Bonds					Coverage
	Sales Tax Revenue	Debt Service		TOTAL		
		Principal	Interest			
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	5,005,537	4.47	
2020	19,739,264	3,525,000	651,075	4,176,075	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	
2023	30,191,774	3,405,000	208,700	3,613,700	8.35	



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

<b>Fiscal Year</b>	<b>Population of St. Bernard (1)</b>	<b>St. Bernard Total Personal Income</b>	<b>St. Bernard Per Capita Personal Income</b>	<b>Unemployment Rate (2)</b>	<b>St. Bernard Parish School Enrollment (3)</b>
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	33,230	9.1	7,868
2021	48,172	1,388,929,356	28,833	5.2	7,741
2022	48,636	1,215,851,364	24,999	5.6	7,880
2023	48,172	2,016,528,092	41,861	4.3	7,815

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)

Employer	Location	2023			2014		
		Employees	Rank	% of Total St. Bernard Parish Employment	Employees	Rank	% of Total St. Bernard Parish Employment
St. Bernard Parish School Board	Chalmette	990	1	9.00%	883	1	8.12%
Chalmette Refinery	Chalmette	540	2	4.91%	*	*	*
St. Bernard Parish Government	Chalmette	450	3	4.09%	435	3	4.00%
St. Bernard Parish Hospital	Chalmette	390	4	3.55%	250	8	2.30%
Walmart	Chalmette	365	5	3.32%	*	*	*
St. Bernard Parish Sheriff	Chalmette	310	6	2.82%	270	7	2.48%
Valero Oil	Meraux	260	8	2.36%	300	5	2.76%
Domino Sugar	Arabi	235	7	2.14%	375	4	3.45%
Boasso America	Chalmette	220	9	2.00%	201	9	1.85%
Associated Terminals	Chalmette	181	10	1.65%	150	10	1.38%
Nunez Community College	Chalmette	165	11	1.50%	*	*	*
Exxon Mobile	Chalmette	*	*	*	522	2	4.80%
SDT Waste and Disposal	Parish wide	*	*	*	300	6	2.76%
<b>TOTAL</b>		<b>4,106</b>		<b>37.34%</b>	<b>3,686</b>		<b>33.90%</b>

\* 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)**

Function	December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Judicial	38	38	41	38	38	40	40	44	42	44
Other general government	105	103	104	85	82	70	67	70	67	64
Public safety	112	117	116	115	110	110	107	110	103	110
Public works	78	76	71	62	60	60	43	43	40	33
Sanitation	4	4	8	10	10	13	12	12	21	16
Canals & Drainage										27
Culture and recreation	22	21	21	17	12	12	9	9	7	9
Health and welfare	18	20	23	21	20	21	24	24	20	16
Water and sewer	60	59	73	73	75	80	66	77	70	66
Events facilities	3	3	2	2	3	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)**

	December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Public Safety - Fire</b>										
Total number of rolls	4,088	4,047	4,039	4,185	4,471	4,343	4,326	5,081	4,590	5,034
Number of fires	302	224	238	242	245	233	275	184	163	247
Number of rescue calls	3,031	2,913	2,818	2,881	3,100	3,030	2,951	3,518	3,085	3,381
Number of service calls	198	334	356	363	442	338	303	505	1,045	1,406
<b>Public Works</b>										
Potholes Repaired	41	28	24	60	117	40	160	*	180	150
Trees cut	98	91	83	298	1,126	315	251	183	135	99
<b>Public Utility</b>										
<b>Water &amp; Sewer</b>										
Avg number of billed accounts	16,140	16,381	16,507	16,747	16,984	17,212	17,465	17,920	18,196	18,409
Number of billed accounts	16,298	16,366	16,568	16,813	17,028	17,285	17,666	18,099	18,267	18,473
New meter connections	42	58	57	64	215	99	381	433	168	206
<b>Building Permits</b>										
Residential Construction	57	96	136	132	211	212	347	308	219	99
Commercial Construction	45	30	42	51	30	33	18	29	40	31
Renovations	81	93	57	58	52	39	44	52	45	42
Pools	9	13	12	8	7	11	15	27	13	9
Tents	4	15	12	11	14	17	13	13	12	18
Accessory Structure	61	76	96	46	72	59	78	93	38	44
Elevate Residence	6	11	19	10	1	9	-	-	-	1
Additions	8	22	24	11	11	17	23	13	6	6
Electrical Permits	3	5	1	-	-	-	-	-	-	-
Office Trailer Permits	-	-	1	-	-	1	-	-	-	-
Other	10	30	51	12	18	9	34	55	39	66
Mobile Homes	14	19	8	-	-	-	-	-	20	9
Signs	39	2	3	3	4	3	4	2	24	-
Boat Dock	9	4	1	3	8	4	-	4	2	3
Coastal Use	8	9	6	2	1	-	-	-	-	2
Slab Removal	9	1	4	-	-	-	-	-	-	1
Demolition	6	11	1	-	-	-	-	-	8	-

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

	December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Recreation and Culture										
Number of players in baseball/softball league	1,180	1,135	1,116	1,069	959	945	705	1,079	1,075	1,130
Number of players in football league	376	380	212	141	225	70	-	-	-	-
Number of players in flag football league	*	*	87	71	320	301	-	238	371	393
Number of players in cheerleading	62	63	69	46	65	56	-	-	-	-
Number of players in basketball league	564	564	491	424	594	640	640	660	651	664
Number of players in volleyball league	80	81	77	97	128	183	-	266	245	273
Number of players in soccer league	697	676	704	707	745	638	638	783	825	990
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)**

	December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Vehicles	35	30	30	30	31	34	37	32	49	50
Utility Vehicles	3	3	3	3	3	3	3	3	1	1
Tractors	2	2	2	2	2	2	5	5	5	5
Trailers	1	1	1	2	2	2	3	3	7	7
Boats	8	8	8	8	8	8	8	8	8	8
Public safety- Fire										
Vehicles	11	11	11	11	11	11	13	12	13	18
Utility Vehicles	2	2	2	2	2	2	3	2	2	2
Fire Apparatus	15	16	17	17	16	16	16	16	16	16
Trailers	4	4	4	4	4	4	4	4	5	4
Public works										
Vehicles	50	39	39	39	43	43	46	35	41	42
Tractors	27	27	27	28	28	33	38	42	42	42
Trailers	20	20	20	21	21	22	22	24	24	24
Dump Trucks	6	6	6	6	6	6	6	7	7	7
Excavators	8	8	8	8	8	8	8	10	10	10
Airplanes	2	2	2	2	2	2	2	-	-	-
Sanitation										
Vehicles	-	-	-	2	2	2	2	2	3	3
Dump Trucks	1	1	1	1	1	1	1	1	1	1
Excavators	3	3	3	3	3	3	-	-	-	-
Canals and Drainage										
Vehicles	-	-	-	-	-	-	-	-	13	13
Tractors	-	-	-	-	-	-	-	-	6	6
Trailers	-	-	-	-	-	-	-	-	5	5
Dump Trucks	-	-	-	-	-	-	-	-	1	1
Excavators	-	-	-	-	-	-	-	-	2	2
Boats	-	-	-	-	-	-	-	-	1	1
Culture and recreation										
Vehicles	5	3	3	3	3	3	5	3	2	3
Utility Vehicles	5	5	5	5	5	6	2	4	-	-
Tractors	6	6	5	8	8	8	2	2	1	2
Trailers	-	-	1	1	1	1	2	4	4	2
Excavators	1	1	1	1	1	1	-	-	-	-
Health and welfare										
Vehicles	7	7	7	8	8	8	8	8	4	5

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

	December 31,									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Water and Sewer										
Vehicles	35	34	33	35	37	40	44	42	41	40
Tractors	1	1	1	1	1	1	3	3	5	5
Trailers	12	12	12	12	12	13	13	13	17	17
Dump Trucks	1	1	1	1	1	1	1	-	1	1
Crane Trucks	1	1	1	1	1	1	2	2	2	2
Excavators	13	13	13	13	13	13	14	14	13	13
Total										
Vehicles	143	124	123	128	135	141	155	134	166	174
Utility Vehicles	10	10	10	10	10	11	8	9	3	3
Fire Apparatus	15	16	17	17	16	16	16	16	16	16
Tractors	36	36	35	39	39	44	48	52	59	60
Trailers	37	37	38	40	40	42	44	48	62	59
Boats	8	8	8	8	8	8	8	8	9	9
Dump Trucks	8	8	8	8	8	8	8	8	10	10
Crane Trucks	1	1	1	1	1	1	2	2	2	2
Excavators	25	25	25	25	25	25	22	24	25	25
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, 2023, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon dated July 1, 2024. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-003 and 2023-004 that we consider to be a material weakness.

## 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 2023-001, 2023-002, and 2023-004.

## 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.



EISNERAMPER LLP  
Metairie, Louisiana  
July 1, 2024



**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, 2023. 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***

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 program, assistance listing number 15.435, for the year ended December 31, 2023.

***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, 2023.

***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***

As described in the accompanying schedule of findings and questioned costs, the Parish did not comply with requirements regarding procurement as described in finding 2023-004 for the GoMESA program, assistance listing number 15.435. Compliance with such requirements is necessary in our opinion, for the Parish to comply with the requirements applicable to the program.

### ***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.

### **Other Matters**

The results of our auditing procedures disclosed an other instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-006. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Parish's response to the noncompliance 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.

### **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 significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-005 to be a significant deficiency.

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.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
July 1, 2024



**ST. BERNARD PARISH GOVERNMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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
<b>U.S. Department of Homeland Security</b>				
<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	\$ 3,839,505	
Disaster Grants - Public Assistance (presidentially Declared) - Zeta	97 036	FEMA-LA-DR4577	9,673	
Saltwater Intrusion	97 036	FEMA-LA-EM3600	194,587	
			<u>4,043,770</u>	
Hazard Mitigation Grant	97.039	1603C-087-0007	14,409	
State Homeland Security Program 2022	97.067	EMW-2022-SS-00019-S01	4,320	
State Homeland Security Program 2021	97.067	EMW-2021-SS-00019-S01	13,600	
Urban Areas Security Initiative 2022	97 067	EMW-2020-00011-S01	17,607	
			<u>35,527</u>	
Emergency Management Performance 2023	97.042	EMT-2022-EP-00001-S01	879	
Emergency Management Performance 2022	97.042	EMT-2021-EP-00001-S01	26,134	
			<u>27,013</u>	
Total U.S. Department of Homeland Security			<u>4,120,719</u>	-
<b>U. S. Department of Health &amp; Human Services</b>				
<i>Pass - Through Louisiana State Department of Health and Hospitals Office of Public Health</i>				
Cities Readiness Initiative 2022	93 069	2000598532	7,358	
Cities Readiness Initiative 2023	93.069	2000794029	12,457	
			<u>19,815</u>	
Low Income Home Energy Assistance	93 568	51511-22	672,790	
Community Services Block Grant	93 569	2010P0081	514,306	
COVID 19 American Rescue Plan Act	21.027	SLT-3286	687,138	
Total U.S. Department of Health & Human Services			<u>1,894,049</u>	-
<b>U. S. Department of Commerce</b>				
<i>Pass - Through Louisiana State Department of Natural Resources</i>				
Coastal Zone Management	11.419	2000275620	38,641	
Total U.S. Department of Commerce			<u>38,641</u>	-
<b>U.S. Department of Housing and Urban Development</b>				
<i>Housing Voucher Cluster</i>				
Section 8 Housing Choice Vouchers	14 871		5,898,987	
<i>Pass - Through State of Louisiana, Division of Administration Office of Community Development</i>				
CDBG Entitlement Grants Cluster				
Community Development Block Grant - Entitlement Grant	14 218	B-06-DG-22-0001	22,467	
Total CDBG Entitlement Grants Cluster			<u>22,467</u>	
LLT Program	14.228	H44P-00001	995,418	
Total U.S. Department of Housing and Urban Development			<u>6,916,872</u>	-
<b>U. S. Department of the Interior</b>				
Gulf of Mexico Security Act of 2006 (GoMESA)	15.435		2,672,521	
Total U.S. Department of the Interior			<u>2,672,521</u>	-

ST. BERNARD PARISH GOVERNMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2023

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
<b>U.S. Department of Labor</b>				
<i>Pass - Through Louisiana Department of Labor</i>				
WIOA Cluster				
WIOA Adult Program FY	17.258	2000512120	\$ 557,735	
WIOA Adult Program PY	17.258	2000439928	188,580	
WIOA Youth Activities PY	17.259	2000439928	642,296	
WIOA Dislocated Workers FY	17.278	2000512120	458,437	
WIOA Dislocated Workers PY	17.278	2000439928	151,514	
Total WIOA Cluster			<u>\$ 1,998,562</u>	
WIOA Disaster Dislocated Workers-Hurricane Ida	17.277	2000633811	<u>367,919</u>	
Total U.S. Department of Labor			<u>2,366,481</u>	<u>-</u>
<b>U.S. Department of Transportation</b>				
<i>Pass - Through Louisiana Department of Transportation &amp; Development</i>				
Federal Transit Cluster				
Federal Transit Grant	20.507	1521-2016-1	<u>265,360</u>	
Total Federal Transit Cluster			<u>265,360</u>	
Total U.S. Department of Transportation			<u>265,360</u>	<u>-</u>
<b>U.S. Department of The Treasury</b>				
<i>Pass - Through Louisiana Department of Health and Hospitals</i>				
Lake Lery Marsh Creation Phase 3				
	21.015	BS-0034	<u>19,750</u>	
			<u>19,750</u>	
Total U.S. Department of The Treasury			<u>19,750</u>	<u>-</u>
<b>Environmental Protection Agency</b>				
<i>Pass - Through University of New Orleans Research and Technology Foundation, Inc.</i>				
Sewer Master Plan				
Wastewater System Data Collection	66.125	58563N	<u>54,803</u>	
			<u>54,803</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	<u>280,941</u>	
Total Clean Water State Revolving Fund Cluster			<u>280,941</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	-	
Drinking Water Revolving Loan Fund #3	66.468	1087001-03	<u>867,589</u>	
Total Drinking Water State Revolving Fund Cluster			<u>867,589</u>	
Total Environmental Protection Agency			<u>1,203,333</u>	
Total Expenditures of Federal Awards			<u>\$ 19,497,726</u>	<u>\$ -</u>



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**December 31, 2023**

**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, 2023. 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, 2023.

**NOTE 3 – RECONCILIATION OF FEDERAL EXPENDITURES**

Federal assistance expended as reported on SEFA	\$ 19,497,726
Less: loan proceeds recorded on SEFA	(1,148,530)
Less: revenues received in prior year for current year expenditures	(926,768)
Add: revenues received in current year for prior year expenditures	5,787,388
Less: assistance expended and reported on the SEFA, reported as unavailable revenues	<u>(1,181,163)</u>
Total intergovernmental revenues	<u>\$ 22,028,653</u>
Intergovernmental revenues as reported on Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position	
Governmental funds	\$ 21,959,083
Proprietary funds	69,570
	<u>\$ 22,028,653</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. During the year ended December 31, 2023, the 4 remaining properties were sold by the Parish for \$64,250 with a gain of \$52,250. This has 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 5 – DE MINIMIS COST RATE**

During the year ended December 31, 2023, 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, 2023**

**A. SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- 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? Yes

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.
Section 8 Housing Choice Vouchers	14.871
Gulf of Mexico Security Act of 2006 (GoMESA)	15.435
Coronavirus State and Local Fiscal Recovery Funds	21.027

Dollar threshold used to distinguish between Type A and

Type B programs: \$750,000

Auditee qualified as a low risk auditee? No

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2023**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

2023-001 Potential Misappropriation of Public Assets – Former Elected Official

*Criteria:* Louisiana Revised Statute 14:67 defines misappropriation as taking of anything of economic value which belongs to another, either without the consent of the other or taking by means of fraudulent conduct, practices, or representations.

*Condition:* During 2023, a former elected official received a vehicle allowance of \$1,600 per month, totaling \$19,200. While receiving this vehicle allowance, the former elected official also used a Parish vehicle and incurred gas and maintenance charges related to this vehicle of approximately \$4,733, which were also paid by the Parish. The potential misappropriation was reported to the Louisiana Legislative Auditor and the District Attorney as required by Louisiana R.S. 24:523.

*Cause:* The Parish did not follow its procedures in place to review and approve credit card charges incurred by elected officials.

*Effect:* There appears to have been misappropriation of public assets. The extent of this potential misappropriation is under investigation by the Louisiana Legislative Auditor's office, and that report is incomplete as of the date of issuance of this report.

*Recommendation:* The Parish should continue to adhere to and enhance established policies and procedures for preventing, detecting, and deterring fraud.

*View of Responsible Official:* See the corrective action plan provided by the Parish.

2023-002 Misappropriation of Public Assets – Facility Rentals

*Criteria:* Louisiana Revised Statute 14:67 defines misappropriation as taking of anything of economic value which belongs to another, either without the consent of the other or taking by means of fraudulent conduct, practices, or representations.

*Condition:* During 2023, a former administrative employee held an event at a Parish facility. Corresponding event rental fees were not charged and there was no rent paid related to the use of facility during 2023. Additionally, during 2023, a second facility rental contract for another Parish employee included a \$500 "employee discount" notated as being authorized by a former elected official. The alleged misappropriation was reported to the Louisiana Legislative Auditor and the District Attorney as required by Louisiana R.S. 24:523.

*Cause:* The Parish did not follow its policies and procedures for facility rentals.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2023**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT (continued)**

2023-002 Misappropriation of Public Assets – Facility Rentals (continued)

*Effect:* Upon investigation by the Parish in 2024, the former administrative employee was billed and subsequently paid \$3,745 in facility rental fees. Additionally, the Parish provided a \$500 rental discount to a Parish employee that is not allowable.

*Recommendation:* The Parish should review and consider revising procedures related to facility rentals. All facility rentals, including those to employees, should follow the Parish's established policies and procedures.

*View of Responsible Official:* See the corrective action plan provided by the Parish.

2023-003 Internal Controls Over Financial Reporting – Government-Wide Financial Statements

*Criteria:* The definition of internal control over financial reporting includes ensuring policies and procedures exist that pertain to an entity's ability to initiate, record, process, and report financial data consistent with the assertions embodied in the financial statements, which for the Parish, is that the financial statements are prepared in accordance with generally accepted accounting principles (GAAP).

*Condition:* For the year ended December 31, 2022, the Parish reported beginning net position of \$391,513,264 in its governmental activities. This amount included \$3,039,017 of federal grant funds received and recognized as revenue in governmental activities during the year ended December 31, 2022 and \$4,588,296 recognized as revenue in governmental activities in prior periods. Because the Parish had not yet met the eligibility requirements to recognize this grant revenue, the amounts should have been reported as a liability in the Statement of Net Position rather than as revenue in the Statement of Activities.

*Cause:* The Parish's controls surrounding the preparation and review of financial statements are insufficiently designed to detect errors in the conversion of fund financial statements to government-wide financial statements.

*Effect:* In the financial statements for the year ended December 31, 2022, revenue of the Parish's governmental activities was overstated by \$3,039,017 and ending net position of the Parish's governmental activities was overstated by \$7,627,313.

*Recommendation:* The Parish should establish procedures for a more detailed review and reconciliation of revenues recognized in the government-wide financial statements.

*View of Responsible Official:* See the corrective action plan provided by the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2023**

**B. FINDINGS – FINANCIAL STATEMENT AUDIT (continued)**

2023-004 Procurement, Suspension and Debarment

See Finding 2023-004 in Part C. Findings and Questioned Costs, as this item is also reported as a finding and questioned cost in the major federal award program audit.

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

2023-004 Procurement, Suspension and Debarment

15.435 Gulf of Mexico Security Act of 2006 (GoMESA)

*Criteria:* The Uniform Guidance regulations (§200.320) require 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. In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering items identified in Appendix II of Part 200 of the Uniform Guidance, as applicable. 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 4 out of 5 vendors (paid approximately \$2.12 million from the amount tested of \$2.22 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 included all vendor payments in 2023 over the scope amount of \$133,000, consisting of 7 vendors paid approximately \$2.3 million.

*Questioned Costs:* Approximately \$2.12 million.

*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 contracts based on sealed bid, competitive, and non-competitive proposals. Additionally, written policies and procedures for procurement were not followed to ensure all requirements under these regulations were addressed.

*Effect:* The Parish may not be selecting vendors with the lowest overall cost for services and supplies procured or paid with federal grant funds.

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

*View of Responsible Official:* See the corrective action plan provided by the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended December 31, 2023**

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**  
**(continued)**

2023-005 Internal Controls Over Eligibility

14.871 Section 8 Housing Choice Vouchers

*Criteria:* Requirements of eligibility for the Section 8 Housing Choice Vouchers include certain eligibility criteria that must be met by applicants to the program. The public housing authority (the Parish) verifies a family's eligibility (including income eligibility) as part of the acceptance process into the program.

*Condition:* Upon review and verification of an applicant's income eligibility, it was determined by the Parish that the applicant did not meet income eligibility thresholds set by the Parish, which are more restrictive than the federal income eligibility requirements. Upon interviewing staff, it was discovered that the former Housing Coordinator instructed an employee to exclude the applicant's bonus from consideration when determining the applicant's income. As a result of this override of controls, the individual received benefits even though they did not meet the Parish's requirements. The individual did meet the federal requirements.

*Questioned Costs:* Unknown.

*Cause:* A significant deficiency exists in the internal controls over income eligibility determination, including consideration of management override of controls.

*Effect:* While the applicant in this instance met the federal Section 8 program's eligibility criteria, there is potential that ineligible applicants have and will be approved by the Parish without further action to address this issue.

*Recommendation:* The Parish should review its policies and procedures in place to ensure that appropriate factors are being considered in income eligibility determination.

*View of Responsible Official.* See the corrective action plan provided by the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2023**

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**  
**(continued)**

2023-006 Section 8 HUD Depository Agreement

14.871 Section 8 Housing Choice Vouchers

*Criteria:* The Parish, as a public housing authority, is required to enter into depository agreements with their financial institutions in the form required by HUD. The agreements serve as safeguards for federal funds and provide third party rights to HUD. (24 CFR section 982.156)

*Condition:* The Parish did not have the required depository agreements in place during 2023.

*Questioned Costs:* None.

*Cause:* The Parish's experienced personnel changes in the Director of Finance and Director of Housing positions in recent years (2021 through 2023).

*Effect:* Due to lack of oversight of this requirement, the Parish's former depository agreement lapsed in 2021.

*Recommendation:* The Parish should review policies and procedures in place to ensure appropriate oversight and review of all HUD compliance requirements, including the requirement related to depository agreements. The Parish should execute a depository agreement with its financial institution immediately.

*View of Responsible Official:* See the corrective action plan provided by the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
For the Year Ended December 31, 2023**

**A. FINDINGS – FINANCIAL STATEMENT AUDIT**

2022-01      Non-compliance with State Audit Law

*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.

*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.

*Current Status:*      This finding is resolved.

2022-002      Concentration of Credit Risk

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

*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.

*Current Status:*      This finding is resolved.

2022-003      Budget Law Violation

*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.

*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.

*Current Status:*      This finding is resolved.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended December 31, 2023**

**B. 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)

*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.

*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.

*Current Status:* This finding is partially repeated in the current year at 2023-004.

**EISNER&AMPER**

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

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

**FOR THE YEAR ENDED DECEMBER 31, 2023**



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**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

To the Parish President and Parish Council of the 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) of the St. Bernard Parish Government (the Entity) for the fiscal period January 1, 2023 through December 31, 2023. St. Bernard Parish Government's management is responsible for those C/C areas identified in the SAUPs.

The St. Bernard Parish Government has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of performing specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2023 through December 31, 2023. 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 St. Bernard Parish Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs of the St. Bernard Parish Government for the fiscal period January 1, 2023 through December 31, 2023. 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 St. Bernard Parish Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of 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.



EISNERAMPER LLP

Metairie, Louisiana

July 1, 2024

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**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 (1) payroll processing. The other attributes were addressed in the policies and procedures.*

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 related to contracting do not address (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, 2023**

**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 (2) dollar thresholds by category of expense. The other attributes were addressed in the policies and procedures.*

- 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 (3) debt reserve requirements and (4) debt service requirements. The other attributes were addressed in the policies and procedures.*

- 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 (2) annual employee training and (3) annual reporting. The other attributes were addressed in the policies and procedures.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**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 comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, 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's 2022 audit was completed on October 30, 2023. The Parish Council's November and December 2023 minutes did not contain information on written updates of the progress of resolving audit findings in accordance with management's corrective action plan. This is considered an exception.*

**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 5 bank accounts (the main operating and 4 haphazardly) and obtained the bank reconciliations for the month ending July 31, 2023, resulting in 5 bank reconciliations obtained and subjected to the below procedures. No exceptions were noted as a result of performing this procedure.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
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**Schedule A**

- 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 within 1 month of the date the reconciliation was prepared (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.

*One 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. This is considered an exception.*

**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. From the listing provided, we haphazardly selected 5 deposit sites and performed the procedures below.*

- 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:

*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. From each of the listings provided, we haphazardly selected one collection location for each deposit site. Review of the Entity's written policies and procedures or inquiry with employees regarding job duties was 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.*



**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
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- 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 custodial 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:

*One of the bank accounts selected in procedure #3A included only one deposit during 2023. The deposit was selected for testing. For the remaining four bank accounts selected in procedure #3A, we haphazardly selected 2 deposit dates for each. We obtained supporting documentation for each of the 9 deposits selected for testing and performed the procedures below.*

- 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.*

- 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.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**Schedule A**

**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 haphazardly selected the single 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 each 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 employees regarding job duties was 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.*

- 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 each payment processing location selected in procedures #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.*

**ST. BERNARD PARISH GOVERNMENT  
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- 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.

*For two of the five disbursements selected for testing, the person initiating the payment request was also the person who approved the electronic disbursement of funds. This is considered an exception.*

- 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.

*No exception noted.*

**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 haphazardly selected 4 credit cards and 1 fuel card used in the fiscal period. We haphazardly selected one monthly statement for each of the 5 cards selected and performed the procedures 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.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
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**Schedule A**

- C. Using the monthly statements or combined statements selected under procedure #6B 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 haphazardly selected 10 transactions, or all transactions if less than 10, from each statement and obtained supporting documentation for the transactions. For each transaction, we observed that it was supported by (1) an original itemized receipt that identified 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).*

*We performed the procedure above, which resulted in 29 transactions subject to the procedure. Of the 29 transactions selected for testing, 12 of the transactions did not include (1) an original itemized receipt that identifies precisely what was purchased. None of the 29 transactions tested included (2) written documentation of the business/public purpose. One of the transactions related to meal charges, but the transaction did include (3) documentation of the individuals participating in meals. This is considered an exception.*

**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](http://www.gsa.gov));

*The Entity's travel policy references the State of Louisiana's Travel Guide for reimbursement of certain expenses. Of the 5 reimbursements selected for testing, two reimbursements included reimbursement at a rate higher than the rate established by the State of Louisiana Travel Guide for the expense.*

- 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.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
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**Schedule A**

- 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

*One of the five reimbursements selected for testing did not include the business/public purpose, nor names of individuals participating in the meals. This is considered an exception.*

- 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.*

- 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

*No exception noted.*

- 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.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**Schedule A**

**9) Payroll and Personnel**

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- 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. 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 randomly 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;

*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/officials receiving termination payments during the fiscal period was provided. No exceptions were noted as a result of performing this procedure. From the listing provided, we haphazardly selected 2 employees/officials and performed the specified procedures. 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.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**Schedule A**

**10) Ethics**

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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

*Of the 5 employees selected for testing, 1 employee did not complete the ethics training. This is considered an exception.*

- 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.

*There were no changes to the Entity's ethics policy during the fiscal period. Thus, this procedure was not performed.*

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**

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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.

*No exception 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. From the listing provided, we haphazardly selected 1 bond/note and performed the specified procedures. No exceptions were noted as a result of performing this procedure.*

**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 provided a listing of misappropriations of public funds and assets during the fiscal period and represented that the listing is complete. The Entity reported the misappropriations to the Louisiana Legislative Auditor's office and the local district attorney's office. No exception noted.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**Schedule A**

- 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.*

**13) Information Technology Disaster Recovery/Business Continuity**

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- 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 Payroll and Personnel 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.*

- C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency’s information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

*We performed the procedure and discussed the results with management.*



**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2023**

**Schedule A**

**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.

*Of the 5 employees tested, 1 employee did not complete the sexual harassment training during the fiscal period. This is considered an exception.*

- 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:

*The Entity’s sexual harassment report for the fiscal period January 1, 2023 to December 31, 2023 was not dated on or before February 1, 2024. The report was dated March 18, 2024. This is considered an exception.*

- 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. This is considered an exception.*

- 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 CORRECTIVE ACTION PLAN  
DECEMBER 31, 2023**

**Schedule B**

St. Bernard Parish Government (the Entity) provided a response and corrective action plan for the exceptions noted in Schedule A as set forth below:

- 1) **Written Policies and Procedures**- The Parish is updating each Department's policies and procedures with these exceptions in mind. Where applicable, policies and procedures will be created to address these exceptions, specifically with regard to Payroll and Contracts. Once updated, these will be reviewed with the employees of each Department in order to achieve compliance.
- 2) **Board or Finance Committee**- Once the audit is completed and audit findings are published, the Parish will ensure that a response to these will be presented to the Council at the next scheduled meeting in order to guarantee that the Parish is compliant.
- 3) **Bank Reconciliations**- The Parish's Finance Department will ensure outstanding deposits and other reconciling items are cleared in a timely manner and the appropriate research is done if there is any delay. The Finance Department will also note the status of uncleared deposits if any remain in a subsequent month's bank reconciliation.
- 5) **Non-Payroll Disbursements**- The Parish will ensure that proper authorization is received from management before payment is initiated on all electronic disbursements. An emphasis will be placed on the separation of duties so the Parish gains compliance in this area.
- 6) **Cards**- The Parish has limited the number of Parish-owned credit cards in use. There are now only three open credit cards as of this writing. The Purchasing Department has worked diligently to ensure that the proper receipts have been secured, with the appropriate documentation made. Furthermore, the Parish's updated policies and procedures will be provided to all employees who possess one of these cards.
- 7) **Travel and Travel-Related Expense Reimbursements**- The Parish will update it's travel policy and provide a copy of this to all employees who have secured an authorization to travel from the CAO's office. This will emphasize the importance of obtaining receipts and notating the business purpose as well as the names of all individuals attending meals while out of town.
- 10) **Ethics**- As of this writing, the Parish has hired a new Director of Human Resources. Her office will work diligently throughout the year to guarantee that all Parish employees have completed the appropriate trainings before year-end. Where applicable, reminders and deadlines will be set to ensure compliance.
- 14) **Prevention of Sexual Harassment**- As of this writing, the Parish has hired a new Director of Human Resources. Her office will work diligently throughout the year to guarantee that all Parish employees have completed the appropriate trainings before year-end. Where applicable, reminders and deadlines will be set to ensure compliance.



# *St. Bernard Parish Government*

8201 West Judge Perez Drive    Chalmette, Louisiana 70043  
(504) 278-4227    Fax (504) 278-4330  
[www.sbpbg.net](http://www.sbpbg.net)

**Louis Pomes**  
*Parish President*

June 29, 2024

EisnerAmper

RE: Corrective Action Plan

This letter outlines St. Bernard Parish Government's corrective action plan with regard to the fiscal year 2023 audit.

## **Audit Finding 2023-001**

Name of contact person responsible for corrective action plan: Justin Frank

Corrective action planned: The Parish requires that changes in salary must be reviewed and approved by the Human Resources Director, Director of Finance, as well the Chief Administrative Officer. Furthermore, the Parish will limit the number of active credit cards and monitor the activity closely.

Anticipated Completion Date: December 31, 2024

## **Audit Finding 2023-002**

Name of contact person responsible for corrective action plan: Maurine Liuzza

Corrective action planned: The Parish will strictly follow its policies and procedures to ensure that each event held on Parish property has a deposit, contract and balance payment in full.

Anticipated completion date: December 31, 2024

## **Audit Finding 2023-003**

Name of contact person responsible for corrective action plan: Justin Frank

Corrective action planned: The Parish will closely review the prepared financial statements prior to issuance.



# St. Bernard Parish Government

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[www.sbp.gov](http://www.sbp.gov)

**Louis Pomes**  
*Parish President*

Anticipated completion date: June 30, 2025

## **Audit Finding 2023-004**

Name of contact person responsible for corrective action plan: Justin Frank

Corrective action planned: The Parish will review the policies and procedures to ensure that proper internal controls are in place. The Parish will emphasize federal procurement guidelines.

Anticipated completion date: December 31, 2024

## **Audit Finding 2023-005**

Name of contact person responsible for corrective action plan: Andrew Becker

Corrective action planned: The Parish will ensure that income verifications are accurately calculated and Federal income eligibility requirements are met.

Anticipated completion date: December 31, 2024

## **Audit Finding 2023-006**

Name of contact person responsible for corrective action plan: Justin Frank

Corrective action planned: The Parish will guarantee that a depository agreement is executed immediately.

Anticipated completion date: December 31, 2024

Sincerely,

A handwritten signature in blue ink that reads "Justin C. Frank".

Justin C. Frank

July 1, 2024

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

We have audited the financial statements of the St. Bernard Parish Government (the Parish), as of and for the year ended December 31, 2023, and have issued our report thereon. As part of our audit, we evaluated the internal accounting control to the extent we considered necessary to evaluate the system as required by auditing standards generally accepted in the United States of America. Under these standards, the purposes of such evaluations are to establish a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting controls. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

During our audit, we became aware of a matter that is an opportunity for strengthening internal controls or operating efficiency. Our comments and suggestions regarding this matter is set forth below. The Parish's response to the matter identified below was not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it. This letter does not affect our reports dated July 1, 2024, on the financial statements, compliance, and internal controls of the Parish.

Also, in accordance with *Government Auditing Standards*, we considered compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

## Current Year

### MLC 2023-001 Local Government Budget Act

#### Criteria:

Louisiana Revised Statute 39:1311A(1) requires that the budget shall be amended when total revenue and other sources (including fund balance from the prior years) plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more and total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.

#### Condition and Recommendation:

Actual revenues and other sources failed to meet projected revenue and other sources by more than 5% in the general fund and major special revenue funds. We recommend the Parish monitor compliance with Louisiana R.S. 39:1311A(1) to ensure appropriate budget revisions are being made throughout the year for the general fund and major special revenue funds.

#### Management's Response:

*Management will more closely monitor budgeted projections versus actual performance, including those line items related to grant awards, and propose amendments to the budget accordingly.*

This report is intended solely for the information and use of the St. Bernard Parish Government and its management and is not intended to be and should not be used by anyone other than these specified parties.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
July 1, 2024

