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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

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

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Year Ended December 31, 2021**

Prepared by:  
Department of Finance

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended December 31, 2021**

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## **INTRODUCTORY SECTION**





**Guy McInnis**  
Parish President

## *St. Bernard Parish Government*

8201 West Judge Perez Drive  
Phone (504) 278 - 4200

Chalmette, Louisiana 70043  
Fax (504) 278 - 4330  
sbpg.net

September 30, 2022

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

State law requires that all general-purpose local governments publish 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, 2021.

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

Postlethwaite and Netterville, a firm of licensed certified public accountants, has audited the Parish's financial statements and has issued an unmodified ("clean") opinion on Parish's financial statements for the year ended December 31, 2021. 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 Fund, and Recreation. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if no departments). Transfers between departments and/or funds, however, require the approval of the Parish Council.

Budget-to-actual comparisons are provided in this report for each individual government fund for which an appropriated annual budget has been adopted. For the General Fund and all major funds, this comparison is presented on pages 83 to 87.

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

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

### ***Local Economy***

St. Bernard Parish has an estimated residential population of 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 decrease in 2020 revenues, however the Parish has not fully recovered from the decline in drilling and leasing in the Gulf. Road royalties, severance tax and other gas and oil dependent revenues have slowly decreased over the past few years. The Parish has been persistently monitoring these revenues and making adjustments to the budget as needed. We believe the declining revenues will slowly level off. The Parish is determined to continually working towards the advancement of the Parish and provide the best services for its citizens. The Parish stands firm to do more with less.

### ***Long-term Financial Planning***

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

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

## *Major Initiatives*

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

- Violet – Dravo sewer improvements
- Lake Borgne pump engine upgrades
- Clear well/raw water
- Mississippi River Trail & Trailheads
- 40 Arpent Trail and pedestrian crossing
- East Bank Sediment Transportation Corridor
- Paris Road Streetscape
- Numerous canal crossing projects
- Bayou Terre Aux Bouefs Ridge
- Waterline replacement projects
- Sewer Lift Station rehab
- Parish wide subsurface drainage improvements
- A comprehensive water resource plan
- Jean Lafitte Sidewalk
- Buccaneer Villa North Drainage Project
- Lake Lery Marsh Creation
- Reggio Marsh Creation
- New Library Building

## *Acknowledgments*

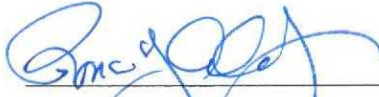
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Bernard Parish Government for its CAFR for the fiscal year ended December 31, 2020. This was the fifth year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both U.S. generally accepted accounting principles and applicable legal requirements.

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

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

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

Respectfully submitted,



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Ronald J. Alonzo, Jr.  
Chief Administrator Officer



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Kellson Jeffery, CPA  
Director of Finance



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**St. Bernard Parish Government  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
PRINCIPAL ELECTED OFFICIALS  
DECEMBER 31, 2021**

**PARISH PRESIDENT**

Guy McInnis

**PARISH COUNCIL MEMBER**

Richard J. Lewis – Member at Large West

Kerri Callais – Member at Large East

Gillis McCloskey – District A

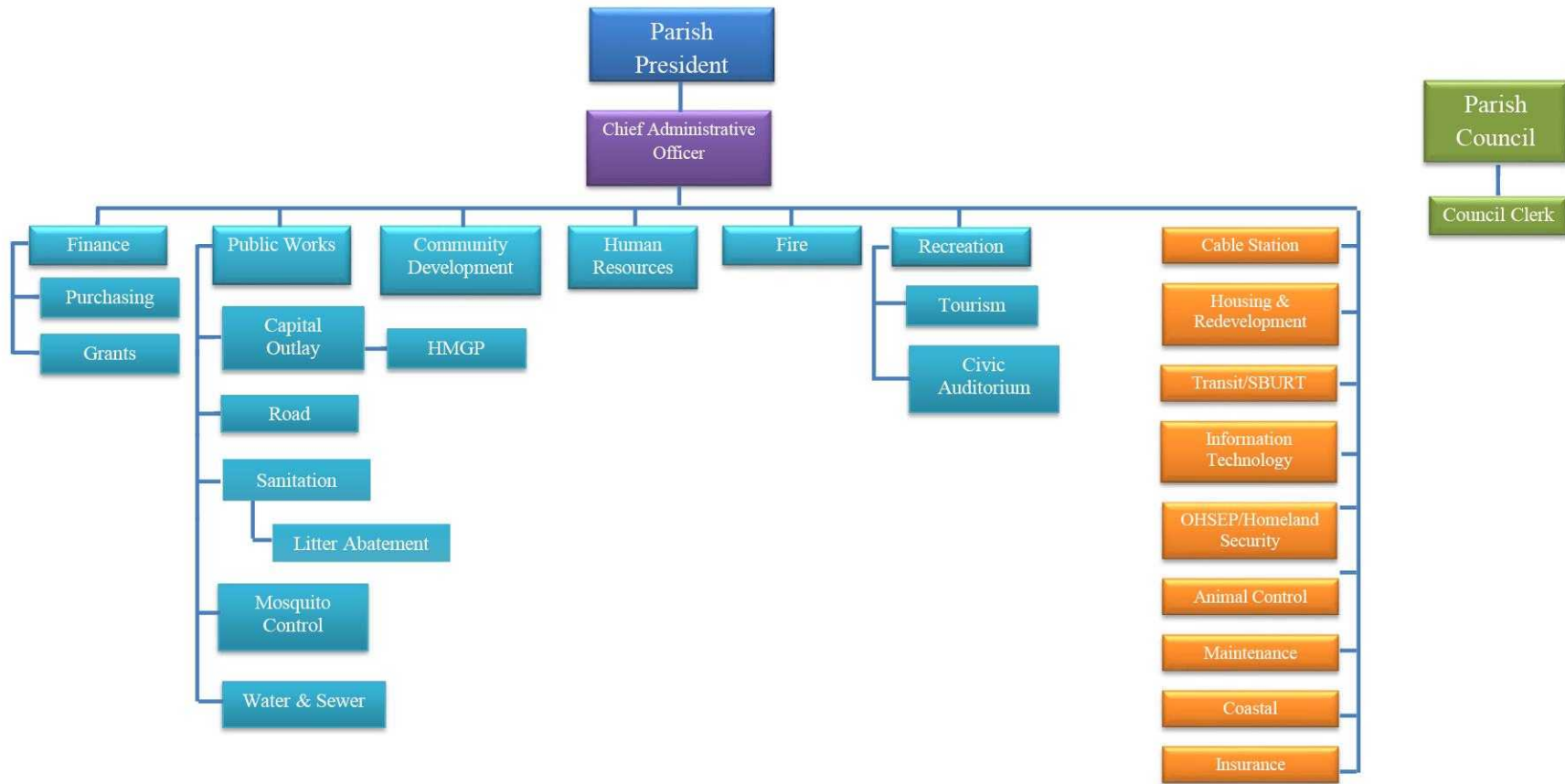
Joshua “Josh” Moran – District B

Howard Luna – District C

Wanda Alcon – District D

Fred Everhardt, Jr. – District E

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
ORGANIZATIONAL CHART  
December 31, 2021**







## **FINANCIAL SECTION**

## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on 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, 2021, 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 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, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4 through 16), budgetary comparison information (pages 83 through 87), and other required supplementary information as listed in the table of contents (pages 78 through 82) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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; 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; 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 September 30, 2022 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

*Postlethwaite & Netterville*

Metairie, Louisiana  
September 30, 2022

**REQUIRED SUPPLEMENTARY INFORMATION**

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended December 31, 2021**

**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, 2021. We encourage readers to consider the information presented here in conjunction with additional information that is furnished in the Parish's basic financial statements and the notes to the basic financial statements.

**Financial Highlights**

- The Parish's net position balance on the government-wide basis was \$583,751,485 at December 31, 2021.
- The 2021 government-wide statement of activities reported an increase in net position of \$6,621,695.
- Total government-wide assets increase \$32,959,590 or 4.79% when compared to December 31, 2020.
- Total deferred outflows on pension obligation and other post-employment benefits totaled \$15,976,606 at December 31, 2021, which is a slight increase from \$15,927,304 in 2020.
- Total liabilities increased from \$117,137,167 in 2020 to \$134,727,057 in 2021.
- Total deferred inflows on pension obligations and other post-employment benefits totaled \$19,181,728 at December 31, 2021, which is an increase from \$11,989,740 in 2020.
- The 2021 general fund tax revenues increased by \$2,230,711 compared to 2020.
- The general fund reported an excess of revenues and other financing sources over expenses and other financing uses of \$9,601,266 for a total ending fund balance at December 31, 2021 of \$24,727,304. \$17,377,259 of fund balance is restricted or non-spendable, \$197,403 is committed for coastal restoration, while \$4,047,649 is assigned for coastal restoration and capital outlay, and \$3,104,993 is unassigned.
- Total governmental funds reported an excess of revenues and other financing sources over expenses and other financing uses of \$34,288,409 for the year ended December 31, 2021.
- Total cash and cash equivalents of governmental funds amounted to \$64,619,466 at December 31, 2021, an increase of \$34,567,444 compared to December 31, 2020.

**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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

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.

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, 2021. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. earned but unused leave for vacations).

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

**Fund Financial Statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Parish, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Parish can be divided into two categories: governmental funds and proprietary funds.

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

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

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



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

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

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

The basic proprietary fund financial statements can be found on pages 23-28 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 89-124 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 \$583,751,485 at December 31, 2021.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

Table 1  
**Net Position**  
December 31, 2021 and 2020

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total Primary Government</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 100,048,438	\$ 57,021,830	\$ 20,866,185	\$ 19,223,691	\$ 120,914,623	\$ 76,245,521
Capital assets	374,741,180	379,942,883	226,027,861	232,535,670	600,769,041	612,478,553
Total assets	<u>474,789,618</u>	<u>436,964,713</u>	<u>246,894,046</u>	<u>251,759,361</u>	<u>721,683,664</u>	<u>688,724,074</u>
Deferred outflows	13,451,867	13,772,560	2,558,737	2,154,744	16,010,604	15,927,304
Other liabilities	20,556,272	15,012,752	4,682,666	3,551,529	25,238,938	18,564,281
Long-term liabilities	73,944,420	62,385,950	35,543,699	36,186,936	109,488,119	98,572,886
Total liabilities	<u>94,500,692</u>	<u>77,398,702</u>	<u>40,226,365</u>	<u>39,738,465</u>	<u>134,727,057</u>	<u>117,137,167</u>
Deferred inflows	16,132,509	9,799,198	3,083,217	2,190,542	19,215,726	11,989,740
Net position:						
Net investment of						
capital assets	338,292,320	364,197,893	196,289,267	201,935,251	534,581,587	566,133,144
Restricted	53,155,948	24,719,985	3,890,904	2,772,109	57,046,852	27,492,094
Unrestricted	<u>(13,839,984)</u>	<u>(25,378,505)</u>	<u>5,963,030</u>	<u>7,277,738</u>	<u>(7,876,954)</u>	<u>(18,100,767)</u>
Total net position	<u>\$ 377,608,284</u>	<u>\$ 363,539,373</u>	<u>\$ 206,143,201</u>	<u>\$ 211,985,098</u>	<u>\$ 583,751,485</u>	<u>\$ 575,524,471</u>

The Parish's statement of net position reflects its investment in capital assets, land, construction-in-progress, infrastructure, buildings and equipment, less any related debt outstanding used to acquire those assets; in the amount of \$534,581,587 at December 31, 2021. 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.

Included in restricted net position, the Parish has accumulated \$20,402,722 at December 31, 2021 to provide for the servicing of annual interest and principal payments on bonds and classified in restricted net position.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

**Government-wide Activities**

	Changes in Net Position					
	For the Years Ended December 31, 2021 and 2020					
	Governmental Activities		Business-type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
Program revenues:						
Charges for services	\$ 5,964,957	\$ 4,407,822	\$ 13,729,969	\$ 13,388,020	\$ 19,694,926	\$ 17,795,842
Operating grants and contributions	18,147,904	14,412,558	-	-	18,147,904	14,412,558
Capital grants and contributions	4,952,912	7,045,393	105,415	179,091	5,058,327	7,224,484
General revenues:						
Ad valorem taxes	19,908,984	17,563,390	-	-	19,908,984	17,563,390
Sales taxes	19,265,564	15,897,381	4,816,391	3,974,354	24,081,955	19,871,735
Other taxes	1,045,901	1,080,900	-	-	1,045,901	1,080,900
Unrestricted grants and investment earnings	512,496	260,395	-	14,135	512,496	274,530
Other general revenues	17,455,569	10,384,211	262,980	94,482	17,718,550	10,478,693
Transfer from other government	3,383,689	-	-	-	3,383,689	-
Total revenues	<u>90,637,976</u>	<u>71,052,050</u>	<u>18,914,755</u>	<u>17,650,082</u>	<u>109,552,732</u>	<u>88,702,132</u>
Program expenses:						
General government	29,078,258	24,482,655	-	-	29,078,258	24,482,655
Public safety	17,017,217	18,942,669	-	-	17,017,217	18,942,669
Public works	8,903,641	5,883,811	-	-	8,903,641	5,883,811
Sanitation	7,434,819	6,655,428	-	-	7,434,819	6,655,428
Culture and recreation	3,270,135	2,805,987	-	-	3,270,135	2,805,987
Health and welfare	14,498,676	12,782,313	-	-	14,498,676	12,782,313
Interest on long-term debt	517,636	665,058	532,730	528,424	1,050,366	1,193,482
Water and sewer	-	-	21,190,647	21,281,969	21,190,647	21,281,969
Events facilities	-	-	487,278	424,008	487,278	424,008
Total expenses	<u>80,720,381</u>	<u>72,217,920</u>	<u>22,210,655</u>	<u>22,234,401</u>	<u>102,931,037</u>	<u>94,452,322</u>
Net (expense) revenue before transfers	9,917,595	(1,165,870)	(3,295,900)	(4,584,319)	6,621,695	(5,750,190)
Transfers in (Out)	2,517,581	4,084,735	(2,517,581)	(4,084,735)	-	-
Change in Net Position	12,435,176	2,918,865	(5,813,481)	(8,669,054)	6,621,695	(5,750,190)
Net Position - beginning	363,539,372	360,620,507	211,984,996	220,654,050	575,524,368	581,274,557
Prior period adjustment	1,633,736	-	(28,314)	-	1,605,422	-
Net Position - beginning, as restated	<u>365,173,108</u>	<u>360,620,507</u>	<u>211,956,682</u>	<u>220,654,050</u>	<u>577,129,790</u>	<u>581,274,557</u>
Net Position - ending	<u>\$ 377,608,284</u>	<u>\$ 363,539,372</u>	<u>\$ 206,143,201</u>	<u>\$ 211,984,996</u>	<u>\$ 583,751,485</u>	<u>\$ 575,524,367</u>

Total revenue increased by \$20,850,600, or 23.51%, from \$88,702,133 in 2020 to \$109,552,732 in 2021. Operating grants and contributions increased by \$3,735,346, or 25.92%, in 2021. Capital grants and contributions have decreased by \$2,166,157 or 29.98%, from \$7,224,484 in 2020 to \$5,058,327 in 2021. The Parish expects to see a decrease in capital contributions as FEMA and other capital programs and projects began to enter close out.

Total expenses were \$102,931,037 in 2021, an increase of \$8,478,715, or 8.98%, compared to \$94,452,322 in 2020. General government expense increased \$4,592,603, or 18.76%, from \$24,482,655 in 2020 to \$29,078,258 in 2021. Public works expense increased \$3,019,830, or 51.32%, and Health and welfare increased \$1,716,363, or 13.43%.

Business-type revenues increased by \$1,264,673, or 7.17%, from \$17,650,082 in 2020 to \$18,914,755 in 2021. Business-type expenses stayed relatively the same from \$22,234,401 in 2020 to \$22,210,655 in 2021.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

**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, 2021, the Parish's governmental funds reported a combined fund balance of \$65,091,042, an increase of \$34,288,409, 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 (\$344,198), 2) restricted for particular purposes (\$51,194,959), 3) committed for particular purposes (\$2,806,136), 4) assigned for particular purposes (\$7,549,128), 5) not assigned to any particular purpose (3,540,820).

**Proprietary Funds**

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

Unrestricted net position of the Water and Sewer Division and the non-major business-type activities at the end of the year amounted to \$4,950,832.

**General Fund**

The General Fund is the chief operating fund of the Parish. During the year ended December 31, 2021, the general fund's fund balance increased by \$9,601,266 to \$24,727,304. Key factors relative to this change are as follows:

- Total revenues increased by \$8,062,726 or 35.88%, from \$22,467,286 in 2020 to \$30,530,012 in 2021. This increase is due primarily to the increase in the LLT program, which is driven by the number of lots sold and the price per lot through the Louisiana Land Trust Program.
- Expenditures increased in 2021 to \$16,261,346 compared to \$15,304,014 in 2020, an increase of \$957,332, which represents a 6.26% increase in expenditures. This is primarily the result of increased personnel expenditures at the courthouse, which increased from \$3,090,545 in 2020 to \$3,527,294 in 2021.
- Other financing sources (uses), net, totaled \$(4,667,400) in 2021, representing an increase of \$1,028,973, or 28.28%, in comparison to 2020. This increase is due to more transfers out when compared to 2020, from \$(4,857,935) in 2020 to \$(4,872,071) in 2021.
- Licenses and permits increased by \$94,440 from \$1,849,246 in 2020 to \$1,943,686 in 2021.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2021**

- Use of money and property decreased by \$424 from \$1,743 in 2020 to \$1,319 in 2021 due to near zero interest rates due to the federal response to COVID-19. Total interest revenue across all governmental funds decreased from \$68,426 in 2020 to \$1,319 in 2021.
- Miscellaneous and other revenues increased from \$5,748,814 in 2020 to \$10,825,620 in 2021, an increase of \$5,076,814, or 88.31%, mainly due to the increased activity in the LLT program and the transfer of operations of the internal drainage canals and pump stations from the Southeast Louisiana Flood Protection Authority East.

The accompanying table shows the amount of General Fund revenues by source for 2021 and 2020:

Revenues	2021 Actual	% of Total	Increase	2020 Actual	% of Total
			(Decrease) 2020		
Taxes	\$ 15,752,702	51.25%	\$ 2,470,245	\$ 13,282,457	56.08%
Licenses and permits	1,943,686	6.32%	94,440	1,849,246	7.81%
Intergovernmental	51,833	0.17%	(164,314)	216,147	0.91%
Charges for services	1,690,724	5.50%	388,438	1,302,286	5.50%
Fines and forfeitures	264,128	0.86%	197,535	66,593	0.28%
Use of money and property	1,319	0.00%	(424)	1,743	0.01%
Other revenues	10,825,620	35.22%	5,076,806	5,748,814	24.27%
Other financing sources	204,671	0.67%	(1,014,837)	1,219,508	5.15%
	<u>\$ 30,734,683</u>	<u>88.00%</u>	<u>\$ 7,047,889</u>	<u>\$ 23,686,794</u>	<u>85.78%</u>

The accompanying table shows the amount of general fund expenditures by source for 2021 and 2020:

Expenditures	2021 Actual	% of Total	Increase	2020 Actual	% of Total
			(Decrease) 2020		
General government	\$ 13,534,721	64.05%	\$ 642,246	\$ 12,892,475	63.95%
Public safety	1,627,168	7.70%	180,163	1,447,005	7.18%
Health and welfare	784,132	3.71%	112,701	671,431	3.33%
Capital outlay	315,325	1.49%	22,222	293,103	1.45%
Operating transfers out	4,872,071	23.05%	14,136	4,857,935	24.09%
	<u>\$ 21,133,417</u>	<u>100.00%</u>	<u>\$ 971,468</u>	<u>\$ 20,161,949</u>	<u>100.01%</u>

### Disaster Recovery Fund

The Disaster Recovery fund primarily accounts for grants received as a result of Hurricanes Katrina, Ike, Isaac and Gustav 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, 2021 of \$8,250,176 is partially attributable to \$6,123,196 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 \$3,693,865 in 2021 compared to \$5,765,851 in 2020, while expenditures totaled \$5,595,244 in 2021 compared to \$4,498,918 in 2020. Revenues and expenditures for Hurricanes Katrina, Rita and Gustav in the FEMA fund are decreasing as funding for the emergencies is ending and projects are closed out.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

**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, 2021 amounted to \$5,656,258, which was a decrease of \$910,832. Revenue amounted to \$13,289,248 in 2021 compared to \$15,116,930 in 2020, a decrease of \$1,827,682 or 12.09%. Property taxes decreased \$178,643 or 1.55% from \$11,533,864 in 2020 to \$11,355,221 in 2021. Expenditures totaled \$13,466,015 in 2021 compared to \$12,220,131 in 2020, which is an increase of \$1,245,884 or 10.20%. This increase is largely due to increased costs in workers' compensation insurance and personnel services.

**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 \$19,645,313 at December 31, 2021, which was a \$14,148,368 increase compared to \$5,496,945 at December 31, 2020. Federal funds increased from \$12,638,103 in 2020 to \$13,693,133 in 2021, which was an increase of \$1,055,030. Property tax increased by \$2,959,104, or 64.95%, from \$4,555,878 in 2020 to \$7,514,982 in 2021. Expenditures during the year ended December 31, 2021 increased by \$4,667,753, compared to 2020. The primary reason for this is the addition of the Pumps and Canals department in 2021, as well as an overall increase in activity in most funds trying to get back to normal operations after the COVID-19 shutdowns and impact. Other financing sources and uses increased by \$8,103,593 from \$4,596,682 in 2020 to \$12,700,275 in 2021, due to the issuance of long-term debt during the year.

**Debt Service Funds**

The Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Total fund balance for the Debt Service funds was \$17,939,819 at December 31, 2021, which was a \$14,053,971 increase compared to the prior year balance of \$3,885,848. The increase in fund balance is due to the issuance of GOMESA bonds and new Sales Tax bonds in 2021. Transfers in were \$4,424,995 for the year ended December 31, 2021, which was a \$16,129 decrease compared to prior year activity of \$4,441,124.

**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 \$5,372,523 at December 31, 2021, an increase of \$1,858,148 from the prior year. Capital Projects fund expenditures during 2021 totaled \$1,803,452, a decrease of \$2,131,493 from the prior year primarily due to a decrease in activity during the COVID-19 shutdown during 2020.

**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 \$204,141,743 at December 31, 2021, a decrease of \$6,141,108. Total operating revenues increased \$341,949, or 1.03%, to \$13,729,969 for the year ended

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

December 31, 2021. This increase is due primarily to an increase in charges for services. Total operating expenses decreased \$310,797 to \$21,575,443 for the year ended December 31, 2021. This decrease is due to decreased depreciation expense from \$10,707,989 in 2020 to \$10,525,766 in 2021, \$182,223 or 1.70% decrease, as well as due to a decrease in professional services of \$972,908 or 66.46% a decrease, from \$1,463,954 in 2020 to \$491,046 in 2021. The additional depreciation is related to the sewer and water infrastructure projects continuing and assets being placed into service.

**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 \$1,578,029 at December 31, 2021, a decrease of \$447,665 from the prior year. Charges for services increased by \$841,457 from \$2,412,678 in 2020 to \$3,254,135 during the year ended December 31, 2021. Total operating expenses increased by \$2,611,280 from \$1,091,689 to \$3,702,969 during the year ended December 31, 2021. This increase was mainly attributable to an increase in new claims and changes in estimates during the year.

**General Fund Budgetary Highlights**

The general fund final budget revenue were \$30,530,014 which was a \$11,518,608, or 60.59%, increase when compared to the original budget. General fund final budget expenditures were \$16,261,340 or an decrease of \$6,089,907, or 27.25% decrease when compared to the original budget. Variances between general fund amended budget and actual are delineated in the schedule below.

	<b>2021</b>		<b>Variance with Final Budget Over/(Under)</b>
	<b>Budget</b>	<b>Actual</b>	
Revenues			
Taxes	\$ 15,752,703	\$ 15,752,702	\$ (1)
Licenses and permits	1,943,686	1,943,686	-
Intergovernmental	51,834	51,833	(1)
Charges for services	1,690,724	1,690,724	-
Fines and forfeitures	264,128	264,128	-
Use of money and property	1,319	1,319	-
Other revenues	10,825,620	10,825,620	-
Total Revenues	30,530,014	30,530,012	(2)
Expenditures	16,261,340	16,261,346	(6)
Other Financing Sources (Uses), net	(4,667,400)	(4,667,400)	-
Net Change in Fund Balance	\$ 9,601,274	\$ 9,601,266	\$ (8)

**Capital Assets**

Capital assets at December 31, 2021 and 2020 are as follows (net of depreciation):

The Parish's net investment in capital assets as of December 31, 2021 amounts to \$534,581,587 (net of accumulated depreciation). This net investment in capital assets includes land, buildings, building and land improvements, furniture, fixtures and equipment, machinery and equipment and infrastructure.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

	<u>2021</u>	<u>2020</u>
Land	\$ 21,216,347	\$ 20,779,873
Construction in progress	24,241,598	27,420,617
Buildings and improvements	233,941,133	233,298,292
Furniture, machinery and equipment	36,335,090	35,712,033
Infrastructure	658,729,400	619,651,954
Accumulated depreciation	<u>(375,982,003)</u>	<u>(324,384,216)</u>
	<u>\$ 598,481,565</u>	<u>\$ 612,478,553</u>

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

- Construction in progress continues on the Parish's canal crossing which is funded via FEMA.
- Took over the internal canals and drainage ditches from the Southeast Louisiana Flood Protection Authority-East (SLFPAE).
- Design and construction has completed on multiple of the water and sewer line projects and disaster recovery projects throughout the Parish.
- Construction is underway with the new bike paths, Jackson/Packenham, and several other projects throughout the Parish.
- Depreciation expense for 2021 amounted to \$26,733,337.

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

**Debt Administration**

Outstanding debt at December 31, 2021 totaled \$63,358,594, which is secured by specific revenue sources (property, sales taxes or charges for services).

	<u>2021</u>	<u>2020</u>
2012 Sales Tax Refunding bonds	\$ 10,635,000	\$ 14,220,000
2021 Sales Tax bonds	14,000,000	-
2021 GOMESA bonds	8,445,000	-
2004 Sales Tax bonds	-	230,000
Total bonds	<u>33,080,000</u>	<u>14,450,000</u>
Limited Tax Certificates of Indebtedness, Series 2014	540,000	800,000
Total certificates of indebtedness	<u>540,000</u>	<u>800,000</u>
LDHH - Drinking Water Revolving Loan #1	8,080,000	8,525,000
LDHH - Drinking Water Revolving Loan #2	11,531,787	11,626,308
LDHH - Drinking Water Revolving Loan #3	216,373	126,438
LDEQ - Clean Water Revolving Loan #1	8,183,000	8,653,990
LDEQ - Clean Water Revolving Loan #2	1,727,435	1,395,587
Total revolving loans	<u>29,738,595</u>	<u>30,327,323</u>
Total outstanding debt	<u>\$ 63,358,595</u>	<u>\$ 45,577,323</u>



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

The following is a summary of debt transactions:

Balance at January 1, 2021	\$ 45,577,323
New issues	31,509,272
Payments	<u>(13,728,000)</u>
Balance at December 31, 2021	<u>\$ 63,358,595</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, 2021 include the following:

- Total Other Post-Employment benefits increased during the fiscal year from \$33,856,500 in 2020 to \$35,363,589.
- During the year ended December 31, 2021, the balance of the water and sewer revolving loans was \$29,738,595 compared to \$30,327,323 at December 31, 2020.
- At December 31, 2021, the Parish recorded a decrease to net pension liability of \$7,900,358 in the governmental activities and a \$26,693 decrease in the business-type activities. This resulted in a net pension asset of \$2,287,476 and 989,260, respectively.

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 at December 31, 2021 totaled \$1,500,000, which is secured by property taxes.

	<b>2021</b>	<b>2020</b>
Limited Tax Certificates of Indebtedness, Series 2021	\$ 1,500,000	\$ -
Limited Tax Certificates of Indebtedness, Series 2020	-	<u>2,750,000</u>
Total certificates of indebtedness	<u>1,500,000</u>	<u>2,750,000</u>
Total outstanding short term debt	<u>\$ 1,500,000</u>	<u>\$ 2,750,000</u>

Major short-term debt transactions for the year ended December 31, 2021 include the following:

- The Parish paid in full the 2020 certificates of indebtedness for \$1,500,000, in February 2022. The Parish issued 2021 certificates of indebtedness for \$2,750,000 in July 2020 and paid the certificates in full March 2021.

For additional information regarding short-term debt, see Note 19 in the notes to the basic financial statements.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)**  
**For the Year Ended December 31, 2021**

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

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

Expectation is such that by the end of 2023 it is estimated that the Parish will be substantially complete in its storm-related recovery efforts that will total in excess of \$1 billion. Significant Parish-wide infrastructure repairs, hazard mitigation measures, aggressive marketing of lots made vacant by Hurricane Katrina, an exceptionally rated public school system, state of the art recreational facilities, low crime rate and other factors will continue to make the Parish an attractive community that should bolster its population and help increase the taxable population. A new state of the art hospital has continued to grow the area's medical care services and offer competitive job opportunities. Real estate values are increasing as evident by the builder bundle program of Parish owned vacant lots, which is producing beautiful new construction in the western side of the Parish at a premium price. The average lot price is up significantly when compared to the previous years. The Parish continues to apply for federal and state grants in order to improve the quality of life for its residents. The Parish has developed a Grants Department to head and oversee from the application phase to construction then passing it off to the newly developed 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, two new playgrounds for Parish children, federal loans to improve the waterline and sewer systems throughout the Parish and the anticipation of new bike paths connecting the current paths together throughout the Parish. The Parish also finished construction on the Delacroix pier and pavilion for citizens to enjoy, along with a new boat lift for fisherman to remove their boats from the water for repairs and maintenance.

The 2022 budget was prepared, considering the current pandemic which has significantly affected local businesses and tourism. While the Parish has seen a substantial amount of film production and significant revenues from such over recent years, 2021 was different because of the recovery from the COVID-19 shutdowns. These shutdowns led to less activity with filming in the Parish as well as an overall decrease in recreation and tourism events. With the shutdowns largely over, the Parish is expecting to see additional revenues in 2022 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 held its first Delacroix seafood market in 2018 for local fisherman 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 2022 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 rebound in the oil and gas industry will lead to additional funding in future years.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)  
For the Year Ended December 31, 2021**

**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, 2021**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 65,395,790	\$ 8,171,568	\$ 73,567,358	\$ 3,627,527
Investments	5,706,186	-	5,706,186	12,620,308
Investments - land held for sale	516,500	-	516,500	-
Receivables:				
Sales and use taxes	4,129,612	1,032,400	5,162,012	-
Property taxes	18,677,417	-	18,677,417	1,362,998
Customer	-	1,664,458	1,664,458	-
Intergovernmental	10,072,762	149,405	10,222,167	485,273
Other	1,260,968	2,005	1,262,973	-
Unbilled charges	-	770,973	770,973	-
Internal balances	(6,065,653)	6,065,653	-	-
Prepaid expenses	352,452	233,736	586,188	-
Inventory	2,404	337,352	339,756	-
Restricted assets - cash and cash equivalents	-	1,449,375	1,449,375	-
Other current assets	-	-	-	579,781
Net pension asset	2,287,476	989,260	3,276,736	47,151
Capital assets:				
Land and construction in progress	37,082,865	8,375,080	45,457,945	-
Other capital assets, net of depreciation	335,370,839	217,652,781	553,023,620	2,753,974
<b>Total assets</b>	<b>\$ 474,789,618</b>	<b>\$ 246,894,046</b>	<b>\$ 721,683,664</b>	<b>\$ 21,477,012</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on pension benefits	\$ 5,761,588	\$ 1,012,771	\$ 6,774,359	\$ 49,422
Deferred outflows on other post-employment benefits	7,690,279	1,511,968	9,202,247	-
<b>Total deferred outflows of resources</b>	<b>\$ 13,451,867</b>	<b>\$ 2,524,739</b>	<b>\$ 15,976,606</b>	<b>\$ 49,422</b>
<b>LIABILITIES</b>				
Accounts payables	\$ 15,267,646	\$ 2,098,425	\$ 17,366,071	\$ 59,256
Claims payable	2,373,154	292,103	2,665,257	-
Retainage payable	470,414	352,682	823,096	-
Salaries and payroll deductions payable	458,236	78,672	536,908	28,641
Customer deposits	-	1,437,767	1,437,767	-
Accrued interest payable	197,615	96,028	293,643	-
Advance collections	289,207	326,989	616,196	-
Certificates of indebtedness	1,500,000	-	1,500,000	-
Long-term liabilities:				
Due within one year	6,020,232	2,202,590	8,222,822	-
Due in more than one year	67,924,188	33,341,109	101,265,297	-
<b>Total liabilities</b>	<b>\$ 94,500,692</b>	<b>\$ 40,226,365</b>	<b>\$ 134,727,057</b>	<b>\$ 87,897</b>
<b>DEFERRED INFLOWS</b>				
Deferred inflows on pension benefits	\$ 11,589,619	\$ 2,110,015	\$ 13,699,634	\$ 98,891
Deferred inflows on other post-employment benefits	4,542,890	939,204	5,482,094	-
<b>Total deferred inflows of resources</b>	<b>\$ 16,132,509</b>	<b>\$ 3,049,219</b>	<b>\$ 19,181,728</b>	<b>\$ 98,891</b>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 338,292,320	\$ 196,289,267	\$ 534,581,587	\$ 2,753,974
Restricted for:				
Capital projects	-	316,884	316,884	-
Debt service	17,939,819	2,462,903	20,402,722	-
Federal programs	17,194,525	-	17,194,525	-
Public safety	5,632,899	-	5,632,899	-
Other purposes	12,388,705	1,111,117	13,499,822	-
Unrestricted (deficit)	(13,839,984)	5,963,030	(7,876,954)	18,585,672
<b>Total net position</b>	<b>\$ 377,608,284</b>	<b>\$ 206,143,201</b>	<b>\$ 583,751,485</b>	<b>\$ 21,339,646</b>

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, 2021**

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	\$ 4,848,848	\$ 62,275	\$ -	\$ -	\$ (4,786,573)	\$ -	\$ (4,786,573)	
Other general government	24,229,410	3,445,101	7,026,727	4,533,403	(9,224,179)	-	(9,224,179)	
Public safety	17,017,217	1,597,712	550,689	-	(14,868,816)	-	(14,868,816)	
Public works	8,903,641	107,842	614,515	-	(8,181,284)	-	(8,181,284)	
Sanitation	7,434,819	-	-	-	(7,434,819)	-	(7,434,819)	
Culture and recreation	3,270,135	752,027	133,764	419,509	(1,964,835)	-	(1,964,835)	
Health and welfare	14,498,676	-	9,822,209	-	(4,676,467)	-	(4,676,467)	
Interest on long-term debt	517,636	-	-	-	(517,636)	-	(517,636)	
Total governmental activities	<u>80,720,382</u>	<u>5,964,957</u>	<u>18,147,904</u>	<u>4,952,912</u>	<u>(51,654,609)</u>	<u>-</u>	<u>(51,654,609)</u>	
<b>Business-Type Activities</b>								
Water and sewer	21,190,647	13,313,971	-	105,415	-	(7,771,261)	(7,771,261)	
Events facilities	487,278	415,998	-	-	-	(71,280)	(71,280)	
Interest on long-term debt	532,730	-	-	-	-	(532,730)	(532,730)	
Total business-type activities	<u>22,210,655</u>	<u>13,729,969</u>	<u>-</u>	<u>105,415</u>	<u>-</u>	<u>(8,375,271)</u>	<u>(8,375,271)</u>	
Total	<u>\$ 102,931,037</u>	<u>\$ 19,694,926</u>	<u>\$ 18,147,904</u>	<u>\$ 5,058,327</u>	<u>(51,654,609)</u>	<u>(8,375,271)</u>	<u>(60,029,880)</u>	
<b>Component Units</b>								
Total Component Units	<u>\$ 590,392</u>	<u>\$ 12,922</u>	<u>\$ 47,565</u>	<u>\$ -</u>				\$ (529,905)
<b>General Revenues</b>								
Taxes:								
Property taxes					19,908,984	-	19,908,984	1,547,563
Sales and use taxes					19,265,564	4,816,391	24,081,955	-
Severance					118,519	-	118,519	-
E telephone					659,133	-	659,133	-
Other					268,249	-	268,249	-
Fines and forfeitures					163,666	-	163,666	-
State revenue sharing (unrestricted)					101,037	-	101,037	22,572
Parish road royalty					61,699	-	61,699	-
Other general revenues (expenses)					17,444,388	262,980	17,707,368	(1,307)
Interest and investment earnings					186,094	-	186,094	14,676
Special Item - Transfer from other government agency					3,383,689	-	3,383,689	-
Miscellaneous revenues					11,182	-	11,182	4,512
Transfers					2,517,581	(2,517,581)	-	-
Total general revenues, transfers and special items					<u>64,089,785</u>	<u>2,561,790</u>	<u>66,651,575</u>	<u>1,588,016</u>
Change in net position					12,435,176	(5,813,481)	6,621,695	1,058,111
Net position - beginning of year					363,539,372	211,984,996	575,524,368	20,281,535
Prior period adjustment (Note 22)					1,633,736	(28,314)	1,605,422	-
Net position - beginning of year, As Restated					<u>365,173,108</u>	<u>211,956,682</u>	<u>577,129,790</u>	<u>20,281,535</u>
Net position - end of year					<u>\$ 377,608,284</u>	<u>\$ 206,143,201</u>	<u>\$ 583,751,485</u>	<u>\$ 21,339,646</u>

The accompanying notes are an integral part of this statement.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2021**

	Special Revenue Funds				Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Non-Major Governmental Funds	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 16,329,155	\$ 5,228,334	\$ -	\$ 43,061,977	\$ 64,619,466
Investments - LAMP	4,588,297	-	-	-	4,588,297
Investments - land held for sale	516,500	-	-	-	516,500
Receivables:					
Sales and use taxes	3,097,209	-	-	1,032,403	4,129,612
Property taxes	1,055,880	-	10,523,623	7,097,914	18,677,417
Intergovernmental	62,899	6,191,579	1,148,060	2,670,224	10,072,762
Other	1,064,591	-	-	196,097	1,260,688
Due from other funds	8,641,949	8,168,714	-	3,193,822	20,004,485
Prepaid expenses	151,675	-	23,359	166,760	341,794
Inventory	-	-	-	2,404	2,404
Total assets	<u>\$ 35,508,155</u>	<u>\$ 19,588,627</u>	<u>\$ 11,695,042</u>	<u>\$ 57,421,601</u>	<u>\$ 124,213,425</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 1,627,788	\$ 8,008,784	\$ 621,691	\$ 5,009,110	\$ 15,267,373
Retainage payable	2,222	317,799	-	150,393	470,414
Salaries and payroll deductions payable	23,702	-	328,204	100,938	452,844
Due to other funds	3,204,323	13,389,024	2,253,989	7,273,043	26,120,379
Advance collections	85,745	-	-	203,462	289,207
Short-term certificates of indebtedness	-	-	1,500,000	-	1,500,000
Total liabilities	<u>4,943,780</u>	<u>21,715,607</u>	<u>4,703,884</u>	<u>12,736,946</u>	<u>44,100,217</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenues	5,837,071	6,123,196	1,334,900	1,726,999	15,022,166
Total deferred inflows of resources	<u>5,837,071</u>	<u>6,123,196</u>	<u>1,334,900</u>	<u>1,726,999</u>	<u>15,022,166</u>
<b>FUND BALANCE</b>					
Nonspendable:					
Prepaid items	151,675	-	23,359	166,760	341,794
Inventory	-	-	-	2,404	2,404
Restricted:					
Mortgage refunding	93,587	-	-	-	93,587
Debt service	-	-	-	17,939,819	17,939,819
Federal programs	17,131,997	-	-	62,528	17,194,525
Council on aging	-	-	-	336,156	336,156
Road lighting	-	-	-	282,437	282,437
Health	-	-	-	877,981	877,981
Communication	-	-	-	1,801,127	1,801,127
Sanitation	-	-	-	716,598	716,598
Culture and recreation	-	-	-	702,264	702,264
Court operations	-	-	-	153,705	153,705
Public safety	-	-	5,632,899	-	5,632,899
Public works	-	-	-	5,119,662	5,119,662
Committed:					
Coastal restoration	197,403	-	-	2,608,733	2,806,136
Assigned:					
Council	3,536,982	-	-	-	3,536,982
Capital outlay	510,667	-	-	3,501,479	4,012,146
Unassigned	3,104,993	(8,250,176)	-	8,686,003	3,540,820
Total fund balance	<u>24,727,304</u>	<u>(8,250,176)</u>	<u>5,656,258</u>	<u>42,957,656</u>	<u>65,091,043</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 35,508,155</u>	<u>\$ 19,588,627</u>	<u>\$ 11,695,042</u>	<u>\$ 57,421,601</u>	<u>\$ 124,213,425</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, 2021**

Fund balances - total governmental funds \$ 65,091,043

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	\$ 567,016,591	
Accumulated depreciation	<u>(194,562,887)</u>	372,453,704

Long-term assets consist of:

Net pension asset	2,287,476
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Some revenues will not be collected within 60 days after the close of the Parish's year-end and are not considered as available revenue in the governmental funds and, therefore, are reported as deferred inflows of resources. In the statement of net position, which is on the accrual basis, the revenue is fully recognized in the statement of activities.

15,022,166

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.

(197,615)

Long-term liabilities consist of:

Bonds payable, net of premium/discount	\$ (34,161,384)	
Total other post-employment benefit liability	(29,783,155)	
Net pension liability	(7,656,825)	
Compensated absences	<u>(2,343,056)</u>	(73,944,420)

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.

(423,429)

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	\$ 5,761,588	
OPEB-related deferred outflows	7,690,279	
Pension-related deferred inflows	(11,589,619)	
OPEB-related deferred inflows	<u>(4,542,890)</u>	<u>(2,680,642)</u>

Net position - governmental activities	<u>\$ 377,608,284</u>
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The accompanying notes are an integral part of this financial statement.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2021**

	Special Revenue Funds				Total
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Non-major Governmental Funds	
<b>REVENUES</b>					
Taxes:					
Property taxes	\$ 1,139,489	\$ -	\$ 11,355,221	\$ 7,514,982	\$ 20,009,692
Sales and use taxes	14,449,172	-	-	4,816,391	19,265,563
Other	164,041	-	17,700	666,675	848,416
Licenses and permits	1,943,686	-	16,755	18,300	1,978,741
Intergovernmental:					
Federal funds	34,696	3,693,865	37,088	14,529,229	18,294,878
State revenue sharing (unrestricted)	17,137	-	17,512	61,742	96,391
Other state funding	-	-	184,640	1,007,458	1,192,098
Charges for services	1,690,724	-	1,580,957	992,617	4,264,298
Fines and forfeitures	264,128	-	-	139,924	404,052
Use of money and property	1,319	-	-	-	1,319
Other revenues	10,825,620	-	79,375	5,481,539	16,386,534
Total revenues	<u>30,530,012</u>	<u>3,693,865</u>	<u>13,289,248</u>	<u>35,228,857</u>	<u>82,741,982</u>
<b>EXPENDITURES</b>					
Current					
General government:					
Judicial	3,527,294	-	-	154,284	3,681,578
Other general government	10,007,427	4,738,464	-	2,452,855	17,198,746
Public safety	1,627,168	-	13,466,015	434,592	15,527,775
Public works	-	-	-	6,924,206	6,924,206
Sanitation	-	-	-	6,219,910	6,219,910
Culture and recreation	-	-	-	2,525,551	2,525,551
Health and welfare	784,132	-	-	10,752,016	11,536,148
Capital outlay	315,325	856,780	-	4,506,348	5,678,453
Debt service:					
Principal	-	-	-	3,845,000	3,845,000
Interest	-	-	-	517,636	517,636
Total expenditures	<u>16,261,346</u>	<u>5,595,244</u>	<u>13,466,015</u>	<u>38,332,398</u>	<u>73,655,003</u>
Excess (Deficiency) of Revenues					
Over Expenditures	14,268,666	(1,901,379)	(176,767)	(3,103,541)	9,086,979
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from the sale of capital assets	-	-	6,250	156,075	162,325
Proceeds from insurance settlements	62,554	-	13,969	-	76,523
Proceeds from issuance of long-term debt	-	-	-	22,445,000	22,445,000
Transfer in	142,117	-	-	11,347,167	11,489,284
Transfer out	(4,872,071)	(2,561,310)	(754,109)	(784,212)	(8,971,702)
Total other financing sources (uses)	<u>(4,667,400)</u>	<u>(2,561,310)</u>	<u>(733,890)</u>	<u>33,164,030</u>	<u>25,201,430</u>
Changes in fund balance	9,601,266	(4,462,689)	(910,657)	30,060,489	34,288,409
Fund balance (deficit) - beginning of year	15,040,535	(3,893,357)	6,567,090	12,804,130	30,518,398
Prior period adjustment (Note 22)	85,503	105,870	(175)	93,038	284,236
Fund balance (deficit) - beginning, as restated	<u>15,126,038</u>	<u>(3,787,487)</u>	<u>6,566,915</u>	<u>12,897,168</u>	<u>30,802,634</u>
Fund balance (deficit) - end of year	<u>\$ 24,727,304</u>	<u>\$ (8,250,176)</u>	<u>\$ 5,656,258</u>	<u>\$ 42,957,657</u>	<u>\$ 65,091,043</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, 2021**

Total net changes in fund balances - governmental funds \$ 34,288,409

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	\$ 5,678,453	
Depreciation expense	<u>(16,207,572)</u>	(10,529,119)

Governmental funds do not report capital assets as a result of an intergovernmental transfer of operations. However, in the Statement of Activities, acquired assets are recorded at carrying value as a special item and increase net position.

3,383,689

Some activity 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	\$ (22,445,000)	
Change in compensated absences	(199,757)	
Change in deferred inflows in unavailable revenues	<u>2,336,235</u>	(20,308,522)

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

2,962,697

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.

(615,292)

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

Principal portion made on outstanding debt		3,845,000
Amortization of bond premium		183,606

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.

(775,292)

Change in net position - governmental activities	\$	<u>12,435,176</u>
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**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION**  
**December 31, 2021**

	Enterprise Funds			Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund
<b>ASSETS</b>				
Current assets:				
Cash and cash equivalents	\$ 6,617,581	\$ -	\$ 6,617,581	\$ 2,330,549
Investments	-	-	-	1,117,889
Customer receivable, net of allowance	1,664,223	235	1,664,458	-
Intergovernmental receivable	149,405	-	149,405	-
Unbilled charges	770,973	-	770,973	-
Due from other funds	14,749,587	-	14,749,587	1,324,325
Prepays	222,146	-	222,146	24,254
Inventory	334,157	3,195	337,352	-
Restricted assets:				
Cash and cash equivalents				
Capital renewal and replacement and systems improvement account	316,884	-	316,884	-
Revenue bond debt service account	1,049	-	1,049	-
Sales tax bond debt service reserve	1,009,585	-	1,009,585	-
Customer meter deposits	121,857	-	121,857	-
Sales tax receivable	1,032,400	-	1,032,400	-
Total current assets	<u>26,989,847</u>	<u>3,430</u>	<u>26,993,277</u>	<u>4,797,298</u>
Non-current assets:				
Net pension asset	989,260	-	989,260	-
Land and construction in progress	8,375,080	-	8,375,080	-
Other capital assets, net of accumulated depreciation	217,596,753	56,028	217,652,781	-
Total non-current assets	<u>226,961,093</u>	<u>56,028</u>	<u>227,017,121</u>	<u>-</u>
Total assets	<u>\$ 253,950,940</u>	<u>\$ 59,458</u>	<u>\$ 254,010,398</u>	<u>\$ 4,797,298</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on pension benefits	\$ 1,012,771	\$ -	\$ 1,012,771	\$ -
Deferred outflows on other post-employment benefits	1,511,968	-	1,511,968	-
Total deferred outflows of resources	<u>\$ 2,524,739</u>	<u>\$ -</u>	<u>\$ 2,524,739</u>	<u>\$ -</u>
<b>LIABILITIES</b>				
Current liabilities				
Accounts and other payables	\$ 2,021,742	\$ 76,684	\$ 2,098,426	\$ 274
Self insurance claims payable	-	-	-	2,665,257
Retainage payable	352,682	-	352,682	-
Salaries payable	75,185	3,487	78,672	5,392
Current OPEB liability	181,764	-	181,764	-
Advance collections	249,249	77,740	326,989	-
Due to other funds	8,818,998	590,915	9,409,913	548,346
Total current liabilities	<u>11,699,620</u>	<u>748,826</u>	<u>12,448,446</u>	<u>3,219,269</u>
Current liabilities payable from restricted assets				
Bonds payable, net of amortization	1,838,373	-	1,838,373	-
Accrued vacation leave	182,453	-	182,453	-
Accrued interest payable	96,028	-	96,028	-
Customer deposits	1,437,767	-	1,437,767	-
Total current liabilities payable from restricted assets	<u>3,554,621</u>	<u>-</u>	<u>3,554,621</u>	<u>-</u>
Total current liabilities	<u>15,254,241</u>	<u>748,826</u>	<u>16,003,067</u>	<u>3,219,269</u>
Noncurrent liabilities				
Accrued vacation leave	42,217	-	42,217	-
Net pension liability	-	-	-	-
Total OPEB liability	5,398,670	-	5,398,670	-
Bonds payable, net of premium	27,900,221	-	27,900,221	-
Total noncurrent liabilities	<u>33,341,108</u>	<u>-</u>	<u>33,341,108</u>	<u>-</u>
Total liabilities	<u>\$ 48,595,349</u>	<u>\$ 748,826</u>	<u>\$ 49,344,175</u>	<u>\$ 3,219,269</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF NET POSITION (CONTINUED)**  
**December 31, 2021**

	<b>Enterprise Funds</b>			<b>Internal Service Fund</b>
	<b>Water and Sewer Division</b>	<b>Other Enterprise Funds</b>	<b>Total</b>	<b>Self-Insurance Fund</b>
<b>DEFERRED INFLOWS</b>				
Deferred inflows on pension benefits	\$ 2,110,015	\$ -	\$ 2,110,015	\$ -
Deferred inflows on other post-employment benefits	939,204	-	939,204	-
Total deferred inflows of resources	<u>\$ 3,049,219</u>	<u>\$ -</u>	<u>\$ 3,049,219</u>	<u>\$ -</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 196,233,239	\$ 56,028	\$ 196,289,267	\$ -
Restricted				
Capital renewal and replacement and system improvements	316,884	-	316,884	-
Debt service	2,462,903	-	2,462,903	-
Other purposes	121,857	-	121,857	-
Unrestricted (deficit)	<u>5,696,228</u>	<u>(745,396)</u>	<u>4,950,832</u>	<u>1,578,029</u>
Total net position (deficit)	<u>\$ 204,831,111</u>	<u>\$ (689,368)</u>	<u>\$ 204,141,743</u>	<u>\$ 1,578,029</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, 2021**

Net position - total proprietary funds	\$ 204,141,743
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>2,001,458</u>
Net position - business-type activities	<u>\$ 206,143,201</u>

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN NET POSITION**  
**For the Year Ended December 31, 2021**

	<u>Enterprise Funds</u>			<u>Internal Service Fund</u>
	<u>Water and Sewer Division</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	<u>Self-Insurance Fund</u>
<b>OPERATING REVENUES</b>				
Charges for service	\$ 13,189,209	\$ 415,998	\$ 13,605,207	\$ 3,254,135
Other operating revenues	124,762	-	124,762	-
Total operating revenues	<u>13,313,971</u>	<u>415,998</u>	<u>13,729,969</u>	<u>3,254,135</u>
<b>OPERATING EXPENSES</b>				
Personnel services and related benefits	4,160,681	217,424	4,378,105	276,380
Utilities	1,270,499	147,935	1,418,434	-
Contractual services, supplies, and materials	1,488,234	28,756	1,516,990	-
Professional services	436,053	54,993	491,046	49,650
Insurance and claims	1,082,203	-	1,082,203	3,372,781
Depreciation	10,513,731	12,035	10,525,766	-
Other expenditures	2,136,764	26,135	2,162,899	4,158
Total operating expenses	<u>21,088,165</u>	<u>487,278</u>	<u>21,575,443</u>	<u>3,702,969</u>
Operating (loss) income	(7,774,194)	(71,280)	(7,845,474)	(448,834)
<b>NON-OPERATING REVENUES (EXPENSES)</b>				
Sales tax	4,816,391	-	4,816,391	-
Interest earnings				
Restricted assets	-	-	-	-
Current assets	-	-	-	1,169
Interest expenses and bank fees	(532,730)	-	(532,730)	-
Capital grants	103,498	1,917	105,415	-
Other non-operating revenues	253,183	9,699	262,882	-
Deductions from taxes	(430,109)	-	(430,109)	-
Total non-operating revenues (expenses)	<u>4,210,233</u>	<u>11,616</u>	<u>4,221,849</u>	<u>1,169</u>
<b>CHANGE IN NET POSITION BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS</b>	(3,563,961)	(59,664)	(3,623,625)	(447,665)
Transfer in	1,854,084	-	1,854,084	-
Transfer out	(4,371,567)	-	(4,371,567)	-
Transfers and capital contributions, net	<u>(2,517,483)</u>	<u>-</u>	<u>(2,517,483)</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	(6,081,444)	(59,664)	(6,141,108)	(447,665)
<b>NET POSITION - BEGINNING OF YEAR</b>	210,943,514	(631,749)	210,311,765	2,025,094
<b>PRIOR PERIOD ADJUSTMENT (NOTE 22)</b>	(30,959)	2,045	(28,914)	600
<b>NET POSITION - BEGINNING OF YEAR, AS RESTATED</b>	<u>210,912,555</u>	<u>(629,704)</u>	<u>210,282,851</u>	<u>2,025,694</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 204,831,111</u>	<u>\$ (689,368)</u>	<u>\$ 204,141,743</u>	<u>\$ 1,578,029</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, 2021**

Total net changes in net position - proprietary funds	\$ (6,141,108)
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>327,627</u>
Change in net position - business-type activities	<u><u>\$ (5,813,481)</u></u>

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



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2021**

	<b>Enterprise Funds</b>			<b>Internal Service Fund</b>
	<b>Water and Sewer Division</b>	<b>Other Enterprise Funds</b>	<b>Total</b>	<b>Self-Insurance Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers and users	\$ 13,226,826	\$ 448,783	\$ 13,675,609	\$ -
Cash paid to suppliers of goods or services	(5,636,053)	(234,579)	(5,870,632)	-
Cash paid to employees and related benefits	(4,439,682)	(216,912)	(4,656,594)	(276,013)
Receipts from interfund services provided	-	-	-	3,255,672
Payments for claims	-	-	-	(3,475,343)
Net cash provided by (used in) operating activities	3,151,091	(2,708)	3,148,383	(495,684)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfers	(2,517,483)	-	(2,517,483)	-
Other non-operating revenue	-	11,616	11,616	-
Net cash (used in) provided by non-capital financing activities	(2,517,483)	11,616	(2,505,867)	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from federal grants	356,681	-	356,681	-
Sales tax receipts, net tax deductions	4,108,032	-	4,108,032	-
Principal payments on outstanding bonds	(9,926,097)	-	(9,926,097)	-
Proceeds from issuance of debt	9,064,272	-	9,064,272	-
Interest expense on outstanding bonds	(514,569)	-	(514,569)	-
Proceeds from sale of assets	26,181	-	26,181	-
Purchase of capital assets	(4,066,291)	(8,908)	(4,075,199)	-
Net cash provided by (used in) capital and related financing activities	(951,791)	(8,908)	(960,699)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest received	-	-	-	(937)
Net cash provided by investing activities	-	-	-	(937)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(318,183)	-	(318,183)	(496,621)
<b>CASH AND CASH EQUIVALENTS (INCLUDING \$1,319,840 INCLUDED IN RESTRICTED ASSETS), BEGINNING OF YEAR</b>	8,385,139	-	8,385,139	2,827,170
<b>CASH AND CASH EQUIVALENTS (INCLUDING \$1,449,375 INCLUDED IN RESTRICTED ASSETS), END OF YEAR</b>	<u>\$ 8,066,956</u>	<u>\$ -</u>	<u>\$ 8,066,956</u>	<u>\$ 2,330,549</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>				
Operating loss	\$ (7,774,194)	\$ (71,280)	\$ (7,845,474)	\$ (448,834)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	10,513,731	12,035	10,525,766	-
Change in operating assets and liabilities:				
Customer receivable	(197,036)	(235)	(197,271)	-
Intergovernmental receivable	(97,100)	-	(97,100)	-
Unbilled charges	(32,233)	-	(32,233)	-
Prepaid items	(16,858)	-	(16,858)	(3,687)
Inventory	9,046	1,505	10,551	-
Other receivables	-	-	-	937
Deferred outflows on pension benefits	(199,105)	-	(199,105)	-
Deferred outflows on other post-employment benefits	(170,890)	-	(170,890)	-
Accounts payable and accrued expenditures	765,894	23,780	789,674	(7,700)
Retainage payable	-	-	-	-
Salaries payable	2,979	512	3,491	367
Customer deposits	35,714	-	35,714	-
Self-insurance claims payable	-	-	-	(36,767)
Net pension liability	(26,693)	-	(26,693)	-
OPEB liability	264,909	-	264,909	-
Deferred inflows on pension benefits	809,581	-	809,581	-
Deferred inflows on other post-employment benefits	49,096	-	49,096	-
Advance collections	203,510	30,975	234,485	-
Net cash provided by (used in) operating activities	<u>\$ 3,151,091</u>	<u>\$ (2,708)</u>	<u>\$ 3,148,383</u>	<u>\$ (495,684)</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, 2021**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	
	<b>St. Bernard Parish Library</b>	<b>St. Bernard Home Mortgage Authority *</b>	<b>Total Component Units</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,515,157	\$ 112,370	\$ 3,627,527
Investments	12,620,308	-	12,620,308
Receivables:			
Property taxes	1,362,998	-	1,362,998
Intergovernmental	485,273	-	485,273
Other current assets	579,781	-	579,781
Net pension asset	47,151	-	47,151
Capital assets:			
Other capital assets, net of depreciation	2,753,974	-	2,753,974
 Total assets	 <u>\$ 21,364,642</u>	 <u>\$ 112,370</u>	 <u>\$ 21,477,012</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows on pension benefits	\$ 49,422	\$ -	\$ 49,422
 Total deferred outflows of resources	 <u>\$ 49,422</u>	 <u>\$ -</u>	 <u>\$ 49,422</u>
<b>LIABILITIES</b>			
Accounts payables	\$ 59,256	\$ -	\$ 59,256
Salaries and payroll deductions payable	28,641	-	28,641
 Total liabilities	 <u>\$ 87,897</u>	 <u>\$ -</u>	 <u>\$ 87,897</u>
<b>DEFERRED INFLOWS</b>			
Deferred inflows on pension benefits	\$ 98,891	\$ -	\$ 98,891
 Total deferred inflows of resources	 <u>\$ 98,891</u>	 <u>\$ -</u>	 <u>\$ 98,891</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 2,753,974	\$ -	\$ 2,753,974
Unrestricted	18,473,302	112,370	18,585,672
 Total net position	 <u>\$ 21,227,276</u>	 <u>\$ 112,370</u>	 <u>\$ 21,339,646</u>

\* As of March 31, 2021

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, 2021**

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	\$ 590,280	\$ 12,351	\$ 47,565	\$ -	\$ (530,364)	\$ -	\$ (530,364)
Total governmental activities	590,280	12,351	47,565	-	(530,364)	-	(530,364)
<b>Business-Type Activities</b>							
St. Bernard Parish Home Mortgage Authority *	112	571	-	-	-	459	459
Total business-type activities	112	571	-	-	-	459	459
Total	\$ 590,392	\$ 12,922	\$ 47,565	\$ -			
<b>General Revenues</b>							
Taxes:							
Property taxes					1,547,563	-	1,547,563
State revenue sharing (unrestricted)					22,572	-	22,572
Interest and investment earnings					14,643	33	14,676
Unrealized loss on investments					(1,307)	-	(1,307)
Miscellaneous revenues					4,512	-	4,512
Total general revenues and transfers					1,587,983	33	1,588,016
Change in net position					1,057,619	492	1,058,111
Net position - beginning of year					20,169,657	111,878	20,281,535
Net position - end of year					\$ 21,227,276	\$ 112,370	\$ 21,339,646

\* As of March 31, 2021  
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, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

**A. Basis of Presentation – Financial Reporting Entity**

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

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

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

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

- ***Blended Component Unit***

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

- ***Discretely Presented Component Unit***

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

St. Bernard Parish Home Mortgage Authority - The St. Bernard Parish Home Mortgage Authority (the "Authority") was created through a Trust Indenture dated May 9, 1979 pursuant to provisions of Chapter 2-A of Title 9 of the Louisiana Revised Statutes of 1950, as amended, as a public trust authority with the Parish of St. Bernard, State of Louisiana as its beneficiary. The purposes for which the Authority was created were, among others, (i) to provide a means of financing the cost of residential home ownership, development and rehabilitation that will provide adequate housing for residents of St. Bernard Parish who are persons of low and moderate income, and (ii) to expand the supply of funds in St. Bernard Parish available for mortgage loans. The Authority issues separate financial statements and has a year end of March 31. The Authority is considered a discretely presented component unit as the Parish appoints all members to the board may impose its will on the Authority. Complete financial statements may be obtained directly from the administrative office of the Authority, 3201 Bayou Road, St. Bernard, Louisiana, 70085.

**B. Basis of Presentation – Government-Wide Financial Statements**

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

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

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

**C. Basis of Presentation – Fund Financial Statements**

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

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

**D. Governmental Funds**

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

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

**E. Proprietary Funds**

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

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



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

**F. Basis of Accounting-Measurement Focus**

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

**G. Accrual**

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

**H. Modified Accrual**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measureable 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.

**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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

**J. Cash and Cash Equivalents**

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

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

**K. Investments**

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

**L. Investments – Land Held for Sale**

The Parish has property that is being actively marketed for sale at year end. Accordingly, the property is recorded at acquisition cost of \$516,500 and is reported as investments – land held for sale in the accompanying statement of net position.

**M. Accounts Receivable**

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

**N. Inventories and Prepaid Items**

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

**O. Capital Assets**

Capital assets (i.e., land, buildings, equipment, and improvements other than buildings), which include the Parish's infrastructure and construction in progress, are stated at historical cost or estimated historical cost if historical cost is not known. Donated capital assets, donated works of art and similar

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

items, and capital assets received in a service concession arrangement should be reported at acquisition value rather than fair value. An item is classified as an asset if the initial individual cost is \$5,000 or greater. Capital assets of the Parish are reported in the government – wide financial statements but not in the governmental fund financial statements. Assets subject to depreciation are depreciated using the straight-line method over estimated useful lives. Additions and improvements that significantly extend the useful life of an asset are capitalized. Repairs and maintenance costs are expensed as incurred.

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

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

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

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

**P. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to future periods and so 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 position that applies to a future period and so 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.

**Q. Liability for Claims and Judgments**

The Insurance Fund was established to account for the self-insurance of workers’ compensation, general, and automobile liability by the Parish Government. The Parish Government is self-insured for

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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 on 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, 2021.

**R. Annual and Sick Leave**

Substantially all employees of the Parish Government earn from 10 to 25 days of annual leave each year depending on length of service. Annual leave accumulated in one year must be used by December 31<sup>st</sup> of the following year except for 5 days may roll into the New 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 be accumulated to a maximum of 90 days.

Fire department employees will be paid out for all accrued vacation upon retirement or termination. While sick leave will be paid out for the first 500 hours at a rate of one hour for every three hours accumulated, the next 500 hours (501 – 1,000 hours) will be paid at a rate of one hour for every two hours accumulated. Finally, firefighters will be paid at a rate of one hour to one hour accumulated for hours greater than 1,001 upon termination or retirement. According to L.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, 2021, accrued vacation and sick leave was \$2,343,056 for governmental activities.

At December 31, 2021, the accrued vacation and sick leave was \$224,670 for business type activities. In the government-wide financial statements and the proprietary fund types fund statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

**S. Long-term Obligations**

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

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

**T. Net Position Classifications**

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

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

**U. Fund Balances**

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

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

**V. Interfund Activity**

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

**W. Operating Revenues and Expenses**

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

**X. Budgets**

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

At least ninety (90) days before the beginning of each fiscal year, the Parish President submits a balanced consolidated line item operating and capital budget on a modified accrual basis of accounting in accordance with the Louisiana Local Government Budget Act and in a format established by the

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

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

**Y. Future Accounting Pronouncements**

The Governmental Accounting Standards Board has issued accounting statements that will become effective in future years. These statements address:

- Leases,
- Interest costs incurred before the end of a construction period, and
- Subscription based information technology arrangements.

The Parish is currently evaluating the effects that these statements, if any, will have on its financial statements.

**Z. Current Accounting Pronouncements**

The Parish did not implement any new accounting pronouncements in the current year.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 2 – DEPOSITS AND INVESTMENTS**

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

At December 31, 2021, the carrying amount of the Parish’s deposits was as follows:

Demand Deposits	\$	78,155,654
Demand Deposits, Restricted		1,449,375
Total Cash and Cash Equivalents	<u>\$</u>	<u>79,605,029</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, 2021, the Parish’s bank balances totaled \$77,119,530. These bank deposits were completely secured by federal depository insurance or the pledge of securities held by the pledging banks agent in the Parish’s name at December 31, 2021.

**Investments Louisiana Asset Management Pool** - At December 31, 2021, the Parish had an investment with the Louisiana Asset Management Pool (LAMP), which is included in investments. LAMP is administered by LAMP, Inc., a non-profit Authority, organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets.

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

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

Investments consist of LAMP deposits of \$4,898,632 and Certificate of Deposits held at a local bank with maturities greater than 90 days totaling \$807,554 at December 31, 2021.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

**Custodial Credit Risk** – Custodial credit risk for investments is the risk that, in the event of a failure, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are exposed to custodial credit risk if they are uninsured, are not registered in the Parish’s name, and are held by either the counterparty to the investment purchase or the counterparty’s trust department or agent but not held in the Parish’s name. The investments of the Parish at December 31, 2021 were not subject to custodial credit risk.

**NOTE 3 - INVESTMENTS LAND HELD FOR SALE**

During the year ended December 31, 2013, the Parish entered into a cooperative endeavor agreement with the State of Louisiana Office of Community Development and the Louisiana Road Home Corporation d/b/a Louisiana Land Trust (LLT) , to transfer all the properties within St. Bernard Parish that were being held by LLT to St. Bernard Parish. Included in the statement of net position at December 31, 2021 is \$516,500 in land held for sale representing lots throughout St. Bernard Parish. No depreciation is being recorded on the properties being held for sale. During the year ended December 31, 2020, 428 properties were sold by the Parish for \$9,135,875 with a gain of \$8,711,875, which 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 4 – SALES TAX REVENUES**

At December 31, 2021, 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 on 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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 5 – AD VALOREM TAX (CONTINUED)**

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, 2021 are as follows:

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

Property taxes levied on November 15, collected during 2021, 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. Amounts collected for other governmental entities are accounted for in the agency funds.

**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	\$ 22,619
Consolidated Fire Protection District No. 1 - 2	225,413
Non-major governmental funds	152,055
 <b><u>Business-type funds:</u></b>	
Water and Sewer Division	1,423,066
Total allowance for uncollectibles	\$ 1,823,153

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 7 – CAPITAL ASSETS**

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

<b>Governmental Activities:</b>	<b>Balance January 1, 2021</b>	<b>Additions</b>	<b>SLFPAE (See Note 21)</b>	<b>Deletions and adjustments</b>	<b>Balance December 31, 2021</b>
<b>Nondepreciable capital assets:</b>					
Land	\$ 20,551,337	\$ 292,760	\$ -	\$ 143,714	\$ 20,987,811
Construction in progress	21,380,930	4,837,118	-	(10,122,994)	16,095,054
Total nondepreciable capital assets	<u>41,932,267</u>	<u>5,129,878</u>	<u>-</u>	<u>(9,979,280)</u>	<u>37,082,865</u>
<b>Depreciable capital assets:</b>					
Land improvements	862,954	-	-	471,240	1,334,194
Buildings and improvements	143,219,109	9,464	-	162,137	143,390,710
Machinery and equipment	22,225,251	516,575	1,111,845	(1,594,493)	22,259,178
Road system	325,038,788	29,081	28,897,264	8,984,511	362,949,644
Total depreciable capital assets	<u>491,346,102</u>	<u>555,120</u>	<u>30,009,109</u>	<u>8,023,395</u>	<u>529,933,726</u>
Less: accumulated depreciation					
Land improvements	(167,668)	(29,898)	-	-	(197,566)
Buildings and improvements	(30,879,093)	(3,659,110)	-	-	(34,538,203)
Machinery and equipment	(18,171,759)	(761,038)	(901,632)	1,605,590	(18,228,839)
Road system	(104,116,966)	(11,757,525)	(25,723,788)	-	(141,598,279)
Total accumulated depreciation	<u>(153,335,486)</u>	<u>(16,207,571)</u>	<u>(26,625,420)</u>	<u>1,605,590</u>	<u>(194,562,887)</u>
Total depreciable capital assets, net	<u>338,010,616</u>	<u>(15,652,451)</u>	<u>3,383,689</u>	<u>9,628,985</u>	<u>335,370,839</u>
Total governmental activities capital assets, net	<u>\$ 379,942,883</u>	<u>\$ (10,522,573)</u>	<u>\$ 3,383,689</u>	<u>\$ (350,295)</u>	<u>\$ 372,453,704</u>
<b>Business-type Activities:</b>					
<b>Nondepreciable capital assets:</b>					
Land	\$ 228,536	\$ -	\$ -	\$ -	\$ 228,536
Construction in progress	6,039,687	3,480,500	-	(1,373,643)	8,146,544
Total nondepreciable capital assets	<u>6,268,223</u>	<u>3,480,500</u>	<u>-</u>	<u>(1,373,643)</u>	<u>8,375,080</u>
<b>Depreciable capital assets:</b>					
Buildings	89,216,229	-	-	-	89,216,229
Machinery and equipment	13,486,782	744,510	-	(155,380)	14,075,912
Infrastructure	294,613,166	1,166,590	-	-	295,779,756
Total depreciable capital assets	<u>397,316,177</u>	<u>1,911,100</u>	<u>-</u>	<u>(155,380)</u>	<u>399,071,897</u>
Less: accumulated depreciation					
Buildings	(18,037,923)	(2,227,214)	-	-	(20,265,137)
Machinery and equipment	(4,256,851)	(1,210,381)	-	155,380	(5,311,852)
Infrastructure	(148,753,956)	(7,088,171)	-	-	(155,842,127)
Total accumulated depreciation	<u>(171,048,730)</u>	<u>(10,525,766)</u>	<u>-</u>	<u>155,380</u>	<u>(181,419,116)</u>
Total depreciable capital assets, net	<u>226,267,447</u>	<u>(8,614,666)</u>	<u>-</u>	<u>-</u>	<u>217,652,781</u>
Total business-type activities capital assets, net	<u>\$ 232,535,670</u>	<u>\$ (5,134,166)</u>	<u>\$ -</u>	<u>\$ (1,373,643)</u>	<u>\$ 226,027,861</u>

At December 31, 2021, 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 and acquiring improvements, extensions and replacements to the sewerage and water systems.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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

**Governmental Activities:**

General government	
Judicial	\$ 1,434,576
Other general government	6,707,873
Public safety	4,693,036
Public works	1,962,624
Sanitation	1,524,439
Culture and recreation	929,220
Health and welfare	3,824,610
Total depreciation expense - governmental activities	<u>\$ 21,076,378</u>

**Business-type Activities:**

Water and sewer	<u>\$ 10,525,766</u>
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**NOTE 8 – LONG-TERM DEBT**

**Bond Transactions – Governmental Activities**

<u>Description</u>	<u>Original issue</u>	<u>Range of average interest rates</u>	<u>Amount outstanding</u>	<u>Due in one year</u>
2012 Sales Tax Refunding Bonds due in annual installments ranging from \$470,000 to \$3,515,000 commencing March 2014 through March 2024	\$33,885,000	0.9 - 4.0%	\$ 10,635,000	\$ 3,715,000
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	-
<b>Direct Borrowings</b>				
2021 GOMESA Revenue Bonds for which the Parish has pledged GOMESA revenues. commencing November 2021 through 2024	8,445,000	4.0%	8,445,000	-
2014 Limited Tax Certificates of Indebtedness. Series 2014 commencing March 2015 through March 2023	2,200,000	0.5 - 3.3%	<u>540,000</u>	<u>265,000</u>
			33,620,000	<u>\$ 3,980,000</u>
Bond premium at December 31, 2021			<u>541,384</u>	
			<u>\$ 34,161,384</u>	

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**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 November 2021 through June 2036	8,080,000	2.40%	8,080,000	270,000
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	0.45%	8,183,000	476,000
LDHH - Drinking Water #2 Revolving Loan, due in annual installments ranging from \$511,000 to \$810,000 commencing June 2018 through June 2037	13,000,000	1.95%	11,531,786	600,000
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%	1,727,435	276,000
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%	216,373	216,373
			<u>29,738,594</u>	<u>1,838,373</u>
			Bond premium at December 31, 2021	
			<u>32,322</u>	
			<u>\$ 29,770,916</u>	

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

The payment requirements for all bonds and certificates outstanding, as of December 31, 2021, are as follows:

	Governmental Activities			
	Sales Tax Bonds		Direct Borrowings	
	Principal	Interest	Principal	Interest
Year ending December 31:				
2022	\$ 3,715,000	\$ 351,100	\$ 265,000	\$ 334,989
2023	3,405,000	208,700	275,000	342,338
2024	3,515,000	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 - 2031	3,500,000	1,878,331	1,495,000	1,421,400
2032 - 2036	4,260,000	1,120,131	1,825,000	1,097,000
2037 - 2041	5,015,000	362,900	2,230,000	700,600
2042 - 2046	-	-	2,130,000	217,400
	<u>\$ 24,630,000</u>	<u>\$ 4,924,074</u>	<u>\$ 8,985,000</u>	<u>\$ 5,097,327</u>

	Business-type Activities			
	Direct Borrowing		Direct Placements	
	Principal	Interest	Principal	Interest
Year ending December 31:				
2022	\$ 270,000	\$ 205,224	\$ 1,568,373	\$ 495,851
2023	475,000	181,740	1,374,000	292,134
2024	490,000	170,160	1,397,000	275,166
2025	500,000	158,280	1,419,000	257,853
2026	510,000	146,160	1,442,000	240,193
2027 - 2031	2,745,000	538,500	6,415,435	829,510
2032 - 2036	3,090,000	188,880	6,678,000	325,988
2037 - 2041	-	-	1,364,786	9,640
	<u>\$ 8,080,000</u>	<u>\$ 1,588,944</u>	<u>\$ 21,658,594</u>	<u>\$ 2,726,335</u>

The Parish's 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, 2021, the Parish is in compliance with all financial related covenants.

The Parish's legal debt limit for General Obligation Bonds is 10% of the assessed value of property, or \$46,538,217. At December 31, 2021, Parish's outstanding debt is funded through sales tax receipts and utilities revenues. At December 31, 2021, the Parish has \$46,538,217 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, 2021, these funds had \$20,402,722 in fund balance reserved to service debt.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

**Direct Borrowing - Limited Tax Certificates of Indebtedness**

On March 18, 2014, the Limited Tax Certificates of Indebtedness, Series 2014 were issued for the purpose of acquiring, constructing and improving fire protection facilities and purchasing fire trucks and other firefighting equipment in the amount of \$2,200,000. The certificates bear interest at 0.5 – 3.3% and mature on March 1, 2023. At December 31, 2021, the LTCOI balance is \$540,000.

**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 November 1, 2024 and maturing on November 1, 2045, with an interest rate of 4.00%. At December 31, 2021, the loan balance was \$8,445,000.

**Direct Borrowing – 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, 2022 and maturing on June 1, 2036, with an interest rate of 2.40%. At December 31, 2021, the loan balance was \$8,080,000.

**Direct Placement – State Revolving Loans**

**Drinking Water Revolving Loans**

On May 18, 2017, the Parish entered into an agreement with the Louisiana Department of Health and Hospitals relating to the issuance of, not to exceed, \$13,000,000 Taxable Utilities Revenue Bond, Series 2017 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2018 and maturing on June 1, 2037, with an interest rate of 1.95% and an administrative fee of 0.50%. At December 31, 2021, the loan balance was \$11,531,786.

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 2020 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%. At December 31, 2021, the loan balance was \$216,373.

**Clean Water State Revolving Loans**

On December 1, 2015, the Parish entered into an agreement with the Louisiana Department of Environmental Quality relating to the issuance of, not to exceed \$10,000,000 Taxable Utilities Revenue Bond, Series 2015 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2018 and maturing on June 1, 2037, with an interest rate of 0.45% and an administrative fee of 0.50%. At December 31, 2021, the loan balance is \$8,183,000.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

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

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%. At December 31, 2021, the loan balance is \$1,727,435.

**Changes in Long-Term Liabilities**

Long-term liability activity for the year ended December 31, 2021 was as follows:

	<u>January 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2021</u>	<u>Due in one year</u>
<b><u>Governmental Activities:</u></b>					
Accrued annual and sick leave (note 1)	\$ 2,542,813	\$ 1,012,991	\$ (1,212,748)	\$ 2,343,056	\$ 1,004,273
Sales tax bonds	14,220,000	14,000,000	(3,585,000)	24,635,000	3,715,000
Premium on sales tax bonds payable	724,990	-	(183,606)	541,384	183,606
GOMESA revenue bond	-	8,445,000	-	8,445,000	-
Direct borrowing - Limited tax certificates of indebtedness	800,000	-	(260,000)	540,000	265,000
Net pension liability (note 11)	15,557,183	-	(7,900,358)	7,656,825	-
Total other post-employment liability	<u>28,540,964</u>	<u>1,242,191</u>	<u>-</u>	<u>29,783,155</u>	<u>852,353</u>
	<u>\$ 62,385,950</u>	<u>\$ 24,700,182</u>	<u>\$ (13,141,712)</u>	<u>\$ 73,944,420</u>	<u>\$ 6,020,232</u>
<b><u>Business-type Activities:</u></b>					
Accrued annual and sick leave (note 1)	\$ 244,288	\$ 182,453	\$ (202,071)	\$ 224,670	\$ 182,453
Direct placement - state revolving loans	30,327,323	9,064,272	(9,653,000)	29,738,595	1,838,373
Net pension liability (note 11)	26,693	-	(26,693)	-	-
Sales tax bonds	230,000	-	(230,000)	-	-
Premium on sales tax bonds payable	43,096	-	(43,096)	-	-
Total other post-employment liability	<u>5,315,536</u>	<u>264,898</u>	<u>-</u>	<u>5,580,434</u>	<u>181,764</u>
	<u>\$ 36,186,936</u>	<u>\$ 9,511,623</u>	<u>\$ (10,154,860)</u>	<u>\$ 35,543,699</u>	<u>\$ 2,202,590</u>

**NOTE 9 – OPERATING LEASE INCOME**

The Parish's governmental activities recorded lease income of \$101,597 from nine lease agreements in effect during the year ended December 31, 2021. The Parish's business-type activities recorded lease income of \$62,479 from seven lease agreements in effect during the year ended December 31, 2021. The Parish has granted the St. Bernard Parish School Board the use of property at St. Bernard Highway and Palmisano Boulevard free of rent for a period of thirty years. Parish has also granted Louisiana Community and Technical College, Nunez Community College the use of 100 West Virtue Street free of rent for a period of ninety-nine years. The future minimum rental for the next five years and in the aggregate are:

<u>Year Ending December 31,</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2022	\$ 70,689	\$ 28,800
2023	1	28,800
2024	1	28,800
2025	1	18,000
2026	1	-
Total	<u>\$ 70,693</u>	<u>\$ 104,400</u>



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 10 – 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, 2021, were as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
<b>Governmental Funds</b>		
Major Funds		
General Fund	\$ 8,642,189	\$ 3,204,083
Disaster Recovery Fund	8,168,714	13,389,024
Fire Protection District No. 1-2	-	2,253,989
Non-major Funds	3,193,823	7,273,043
Total governmental funds	<u>20,004,486</u>	<u>26,120,139</u>
<b>Business-type Activities</b>		
Water and Sewer Fund	14,749,587	8,818,998
Non-major Enterprise Funds	-	590,915
Self-Insurance Internal Service	50,000	-
Water and Sewer Self Insurance		
Internal Service	1,274,325	548,346
Total business-type activities	<u>16,073,912</u>	<u>9,958,259</u>
Total	<u>\$ 36,078,398</u>	<u>\$ 36,078,398</u>

Transfers between funds during the year ended December 31, 2021 are as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
<b>Governmental Funds</b>		
Major Funds		
General Fund	\$ 142,117	\$ 4,872,071
Fire Protection District No. 1-2	-	754,109
Disaster Recovery Fund	-	2,561,310
Non-major Funds	11,347,166	784,310
Total governmental funds	<u>11,489,283</u>	<u>8,971,800</u>
<b>Business-type Activities</b>		
Water and Sewer Fund	1,854,084	4,371,567
Total business-type activities	<u>1,854,084</u>	<u>4,371,567</u>
Total Fund Transfers	<u>\$ 13,343,367</u>	<u>\$ 13,343,367</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, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS**

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

**General Information about the Pension Plans**

**Plan Descriptions**

FRS

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

PERS

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

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

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

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

RVERS

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

DARS

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

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

**Benefits Provided**

FRS

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

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

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

PERS

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

RVERS

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

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

DARS

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

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

**Disability Benefits**

PERS

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of

Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

RVERS

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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.

**Survivor Benefits**

PERS

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

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

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

RVERS

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

DARS

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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.

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

FRS

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

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

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

PERS

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

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

RVERS

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

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

DARS

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

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

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



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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**

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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**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, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, employer contributions are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined contribution rates were 32.50% for members above the poverty line and 34.50% for members below the poverty line, respectively, of member's compensation. However, for the year ending June 30, 2021, employer contributions were 27.75%, respectively, of covered payroll above poverty and 29.75%, respectively, of covered payroll below poverty, respectively and for the years ended June 30, 2020, employer contributions were 27.75%, respectively, of covered payroll above poverty and 29.75%, respectively. The actual rates differ from the actuarially required rate due to state statutes that require the contribution rate be calculated and set two years prior to the year effective. Contributions to the pension plan from the Parish were \$1,770,442 for the year ended December 31, 2021.

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, 2021, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 11.11% of compensation for the year ended December 31, 2021. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2021 and 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2021 and 2020 was 12.25% 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 \$1,094,953 for the year ended December 31, 2021. The Water and Sewer Division's contributions to the pension plan were \$381,962 for the year ended December 31, 2021.

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, 2020.

RVERS

Contributions for all members are established by statute at 7.0% of compensation for the years ending/ended June 30, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined contribution rate was 16.89% of member's compensation. However, for the years ending/ended June 30, 2021 and 2020, the actual employer contribution rate are 18.00% and 18.00%, 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 Parish were \$5791 for the year ended December 31, 2021.

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, 2021.

**DARS**

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2021 and 2020. The contributions are deducted from the member's salary and remitted by the Parish.

According to state statute, contribution requirements for all employers are actuarially determined each year. For the years ending/ended June 30, 2021 and 2020, the actuarially determined employer contribution rate were 3.83% and 3.83%, respectively, of member's compensation. However, for the years ending/ended June 30, 2021 and 2020, the actual employer contribution rates was 4.00%. 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 \$51,897 for the year ended December 31, 2021.

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, 2020.

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

At December 31, 2021, the Parish reported a combined liability of \$4,380,089 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2021, December 31, 2021, June 30, 2021, and June 30, 2021, 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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, 2021 and the change compared to the December 31, 2020 proportion.

	<b>Net Pension (Asset) Liability at December 31, 2021</b>	<b>Proportion at Measurement Date</b>	<b>Increase (Decrease) to Prior Measurement Date</b>
<b>PERS</b>	\$ (3,276,736)	1.868775%	-0.020053%
<b>FRS</b>	7,456,286	2.104006%	-0.008783%
<b>DARS</b>	193,724	1.088138%	0.079798%
<b>RVRS</b>	6,815	0.214833%	-0.022734%
	<u>\$4,380,089</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, 2021.

	<b>Pension Expense</b>	<b>Amortization</b>	<b>Total</b>
<b>PERS</b>	\$ 347,340	\$ (1,518,753)	\$ (1,171,413)
<b>FRS</b>	405,254	(1,703,916)	(1,298,662)
<b>DARS</b>	129,883	(27,377)	102,506
<b>RVRS</b>	1,651	(5,905)	(4,254)
	<u>\$ 884,128</u>	<u>\$ (3,255,951)</u>	<u>\$ (2,371,823)</u>

At December 31, 2021, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b><u>FRS</u></b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 106,407	\$ (669,591)
Changes in assumptions	1,615,723	-
Net difference between projected and actual earnings on pension plan investments	-	(4,524,910)
Changes in proportion and differences between employer contributions and proportionate share of contributions	207,330	(887,773)
Employer contributions subsequent to the measurement date	967,512	-
Total FRS	<u>\$ 2,896,972</u>	<u>\$ (6,082,274)</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

**PERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 797,774	\$ (391,097)
Changes in assumptions	1,072,045	-
Net difference between projected and actual earnings on pension plan investments	-	(6,395,237)
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,876	(202,690)
Employer contributions subsequent to the measurement date	1,476,915	-
Total PERS	\$ 3,354,610	\$ (6,989,024)

**RVERS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,141	\$ (3,939)
Changes in assumptions	7,499	-
Net difference between projected and actual earnings on pension plan investments	-	(33,482)
Changes in proportion and differences between employer contributions and proportionate share of contributions	632	(3,992)
Employer contributions subsequent to the measurement date	3,118	-
Total RVERS	\$ 14,390	\$ (41,413)

**DARS**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 62,150	\$ (59,485)
Changes in assumptions	365,577	-
Net difference between projected and actual earnings on pension plan investments	-	(526,882)
Changes in proportion and differences between employer contributions and proportionate share of contributions	42,522	(556)
Employer contributions subsequent to the measurement date	38,138	-
Total DARS	\$ 508,387	\$ (586,923)

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>PERS</b>	\$ 3,354,610	\$ (6,989,024)
<b>FRS</b>	2,896,972	(6,082,274)
<b>DARS</b>	508,387	(586,923)
<b>RVERS</b>	14,390	(41,413)
	\$ 6,774,359	\$ (13,699,634)

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>	\$ 1,476,915
<b>FRS</b>	967,512
<b>DARS</b>	38,138
<b>RVERS</b>	3,118
	\$ 2,485,683

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 December 31:</b>	<b>PERS</b>	<b>FRS</b>	<b>DARS</b>	<b>RVERS</b>	<b>Total</b>
2022	\$(1,456,263)	\$ (1,012,109)	\$ (9,858)	\$ (7,324)	\$(2,485,554)
2023	(549,205)	(1,020,328)	10,411	(7,936)	(1,567,058)
2024	(2,061,087)	(1,087,473)	(49,664)	(6,389)	(3,204,613)
2025	(1,044,774)	(1,307,274)	(67,506)	(8,492)	(2,428,046)
2026	-	175,909	(38)	-	175,871
2027	-	98,461	(19)	-	98,442
<b>Total</b>	<b>\$(5,111,329)</b>	<b>\$(4,152,814)</b>	<b>\$ (116,674)</b>	<b>\$ (30,141)</b>	<b>\$(9,410,958)</b>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – 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, 2021 are as follows:

	FRS	PERS
<b>Valuation Date</b>	June 30, 2021	December 31, 2020
<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 Retirees. 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, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

	<b>RVERS</b>	<b>DARS</b>
<b>Valuation Date</b>	June 30, 2021	June 30, 2021
<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.	Only those previously granted.
<b>Mortality</b>	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for female each with full generational projection using the appropriate MP-2019 improvement scale – Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale – Disabled Annuitants.	Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP 2019 scale. Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries each with full generational projection using the MP 2019 scale. Pub 2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP 2019 scale.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

FRS	PERS	RVERS	DARS
The estimated long-term expected rate of return on pension plan investments was determined using the System's target asset allocation as of January 2021 and the System's actuary's study for 2021. The actuary's method uses information from multiple consultants and investment firms regarding future expected rates of returns, variances, and correlation coefficients for each asset class. The actuary's method integrates data from multiple sources to produce average values thereby reducing reliance on a single data source.	The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM 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 2.00% and an adjustment for the effect of rebalancing diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 8.75% for the year ended June 30, 2021.	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting expected long-term rate of return is 8.25% for the year ended June 30, 2021.

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, 2020 is summarized in the following table:

PERS		
Asset Class	Target Allocation	Long-Term Expected Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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, 2021 is summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>			<u>Long-Term Expected Portfolio Real Rate of Return</u>		
	<u>FRS</u>	<u>RVERS</u>	<u>DARS</u>	<u>FRS</u>	<u>RVERS</u>	<u>DARS</u>
Domestic equities	27.50%	37.5%	57.11%	5.86%	2.81%	6.43%
International equities	28.50%	20.0%	-	7.16%	1.70%	-
Domestic fixed income	21.00%	12.5%	30.19%	0.69%	0.31%	0.94%
International fixed income	5.00%	10.0%	-	2.75%	0.35%	-
Alternative investments	18.00%	10.0%	12.67%	7.42%	0.63%	0.89%
Real estate	-	10.0%	-	-	0.45%	-
Cash	-	-	0.03%	-	-	-
Total	100.0%	100.0%	100.0%		6.25%	5.80%
Inflation					2.50%	2.45%
Expected Arithmetic Nominal Return					8.75%	8.25%

**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, 2020. 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, 2021.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

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

The following presents the Parish’s proportionate share of the Net Pension Liability (Asset) using the discount rate, as well as what the Parish’s proportionate share of the Net Pension Liability (Asset) would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
<b>FRS</b>			
Discount rate	5.90%	6.90%	7.90%
Parish’s proportionate share of NPL	\$ 14,304,335	\$ 7,456,286	\$ 1,745,086
<b>PERS</b>			
Discount rate	5.40%	6.40%	7.40%
Parish’s proportionate share of NPL(NPA)	\$ 6,870,358	\$ (3,276,736)	\$ (11,774,714)
<b>RVERS</b>			
Discount rate	5.25%	6.25%	7.25%
Parish’s proportionate share of NPL	\$ 38,871	\$ 6,815	\$ (20,470)
<b>DARS</b>			
Discount rate	5.10%	6.10%	7.10%
Parish’s proportionate share of NPL	\$ 949,867	\$ 193,724	\$ (439,763)

**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, 2021, 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>	\$ 601,068
<b>PERS</b>	157,113
<b>RVERS</b>	7,001
<b>DARS</b>	112,269
	<u>\$ 877,451</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 11 – 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, 2021, the Parish had no payables to the pension plans for the December 2021 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 12 – 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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	191
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	344
	535

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)**

**Total OPEB Liability**

The Parish's total OPEB liability of \$35,363,589 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* – The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0%, including inflation
Discount rate	2.12% annually (Beginning of Year to Determine ADC) 2.06%, 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, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

**Changes in the Total OPEB Liability**

Balance at December 31, 2021	\$ 33,857,586
Changes for the year:	
Service cost	563,921
Interest	707,391
Differences between expected and actual experience	880,123
Changes in assumptions	335,859
Benefit payments and net transfers	(981,291)
Net changes	<u>1,506,003</u>
Balance at December 31, 2021	<u><u>\$ 35,363,589</u></u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 12 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS (CONTINUED)**

**Sensitivity of the total OPEB liability to changes in the discount rate** – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	<b>1.0% Decrease (1.06%)</b>	<b>Current Discount Rate (2.06%)</b>	<b>1.0% Increase (3.06%)</b>
Total OPEB liability	\$ 42,740,093	\$ 35,363,589	\$ 29,671,801

**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 (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$ 30,387,906	\$ 35,363,589	\$ 41,870,905

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

For the year ended December 31, 2021, the Parish recognized OPEB expense of \$1,794,367. At December 31, 2021, 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	\$ 1,251,151	\$ (2,533,624)
Changes in assumptions	6,903,322	(1,900,696)
<b>Total</b>	<b>\$ 8,154,473</b>	<b>\$ (4,434,320)</b>

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:	
2022	\$ 523,055
2023	523,055
2024	523,055
2025	624,757
2026	381,560
thereafter	1,144,680

**NOTE 13 – 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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 13 – SELF-INSURANCE/RISK MANAGEMENT (CONTINUED)**

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, 2021.

	Balance 12/31/2020	New Claims and Changes in Estimates	Benefits/ Losses Paid	Balance 12/31/2021
<b><u>Governmental Activities:</u></b>				
Automobile/General Liability	\$ 1,718,218	\$ 173,465	\$ (327,043)	\$ 1,564,640
Workers Compensation	724,455	2,522,236	(2,438,177)	808,514
Total Governmental Activities	<u>\$ 2,442,673</u>	<u>\$ 2,695,701</u>	<u>\$ (2,765,220)</u>	<u>\$ 2,373,154</u>
<b><u>Business-type Activities:</u></b>				
Automobile/General Liability	\$ 225,932	\$ 64,556	\$ -	\$ 290,488
Workers Compensation	33,419	123,641	(155,445)	1,615
Total Business-type Activities	<u>\$ 259,351</u>	<u>\$ 188,197</u>	<u>\$ (155,445)</u>	<u>\$ 292,103</u>

**NOTE 14 – CRIMINAL COURT FUND**

Louisiana Revised Statutes, at LSA-R.S. 15:571.11 require that one-half of any surplus remaining in the Criminal Court Fund at year-end shall be transmitted to the Parish's General Fund. However, there was no surplus for the year ended December 31, 2021.

**NOTE 15 – 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 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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 15 – COMMITMENTS AND CONTINGENCIES (CONTINUED)**

period agreed upon by the grantor agency and the Parish. These amounts are uncertain as of the report date and therefore no amounts are recorded in the financial statements.

**Construction Contracts in Progress**

The Parish had several construction contracts in progress during the year ended December 31, 2021.

	Governmental Activities	Business-type Activities
Total amount of contracts	\$ 69,230,186	\$ 53,284,441
Completed as of December 31, 2021	(25,032,810)	(31,451,605)
Outstanding contracts	\$ 44,197,377	\$ 21,832,835

**NOTE 16 – 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 13, 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 \$2,373,154 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 \$259,351 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, 2021**

**NOTE 17 – DEFICIT FUND BALANCES**

The following funds have deficit fund balances at December 31, 2021.

Fund Description	Fund Balance (deficit)
Disaster Recovery Fund	\$ (8,250,176)
Urban System Roadway	(737,689)
Urban Mass Transportation	(241,524)
CDBG Disaster Fund	(817,241)
Event Facilities	(689,368)

At December 31, 2021, the Disaster Recovery Fund (FEMA), Urban System Roadway, Urban Mass Transportation Fund, CDBG Disaster Fund, Housing and Redevelopment, and Federal and State Grant Fund had deficit fund balances. The deficit fund balances these funds results primarily from expenditures incurred for which the related revenue is deferred at December 31, 2021. The deficit fund balances described above will be funded through future revenues of the Parish or through the release of deferred revenues.

**NOTE 18 – 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, 2021:

Four oil and gas companies, through an agreement negotiated with the Industrial Tax Exemption program has property assessed at \$54,199,192 with exempt property taxes of \$7,647,555. Of the \$7,647,555 in exempt taxes, the Parish’s portion of these taxes for the year ended December 31, 2021 was \$2,742,528. The Industrial Tax Exemption program may be granted to manufacturers located within the Parish. The Industrial Tax Exemption program abates, 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.

**NOTE 19 – SHORT TERM CERTIFICATES OF INDEBTEDNESS**

On July 14, 2021, the Parish issued Limited Certificates of Indebtedness totaling \$4,000,000, of which the \$1,500,000 was drawn down for the purpose of advance funding in anticipation of the collection of parish wide ad valorem tax revenues. The certificates bear interest at 2.73% and mature on March 1, 2022. Thus, the entire amount of the certificates is included as a current liability in the balance sheet of governmental funds, as well as the statement of net position at December 31, 2021. At December 31, 2021, the certificates had a balance of \$1,500,000 which was paid in full in February 2022.

<b>Governmental Activities:</b>	<b>January 1, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>December 31, 2021</b>
2020 Limited Certificates of Indebtedness	\$ 2,750,000	\$ -	\$ 2,750,000	\$ -
2021 Limited Certificates of Indebtedness	-	1,500,000	-	1,500,000
	<u>\$ 2,750,000</u>	<u>\$ 1,500,000</u>	<u>\$ 2,750,000</u>	<u>\$ 1,500,000</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 20 – 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:

	<b>Demand Deposits</b>	<b>Demand Deposits, Restricted</b>	<b>Total</b>
St. Bernard Library	\$ 3,515,157	\$ -	\$ 3,515,157
St. Bernard Home Mortgage Authority	112,370	-	112,370
Total Cash and Cash Equivalents	\$ 3,627,527	\$ -	\$ 3,627,527

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 March 31, 2021, 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.

Investment Type	Fair Value	Less than 1	1 – 5	5 or more
U.S. Treasury Securities	\$ 12,620,308	\$ 12,620,308	\$ -	\$ -

**B. Capital Assets**

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

Governmental Activities:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Non-depreciable capital assets:</b>				
Land	\$ 1,084,398	\$ -	\$ -	\$ 1,084,398
CIP	1,479,294	41,647	-	1,520,941
Total Non-depreciable capital assets	2,563,692	41,647	-	2,605,339
<b>Depreciable capital assets:</b>				
Building	262,910	-	-	262,910
Furniture and equipment	1,751,464	54,339	-	1,805,803
Library collections	4,003,755	20,545	(46,891)	3,977,409
Total acquisition costs	6,018,129	74,884	(46,891)	6,046,122
Less: accumulated depreciation	(5,857,915)	(86,463)	46,891	(5,897,487)
Capital assets, net	\$ 2,723,906	\$ 30,068	\$ -	\$ 2,753,974

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**December 31, 2021**

**NOTE 21 – CANALS AND DRAINAGE DEPARTMENT**

On July 1, 2021 St. Bernard Parish Government and the Southeast Louisiana Flood Protection Authority East (SLFP AE) entered into an intergovernmental agreement for the transfer of all interior drainage and pumping functions in St. Bernard Parish to the St. Bernard Parish Government. Under this agreement, the Parish will operate and maintain drainage channels and interior drainage pumps, and receive certain moveable and immovable property necessary for that purpose. Under this agreement, SLFP AE paid the Parish \$4,550,000, an amount representing the millage collected for the purpose of operating and maintaining the drainage system plus prior year accumulated funds. The value of the transferred capital assets net of accumulated depreciation was \$3,383,689.

**NOTE 22 – PRIOR PERIOD ADJUSTMENT**

During the preparation of the financial statements for the year ended December 31, 2021, management of the Parish identified an error in the Statement of Net Position and Balance Sheet related to accounts payable amounts. Accounts Payable included amounts that had already been paid due to an accounting system conversion error. The error had an impact on both the beginning fund balance and beginning net position at December 31, 2021. The Parish also identified additional lots held for sale that had been acquired but not booked in previous years. This error had an impact on the beginning net position at December 31, 2021.

	<u>General Fund</u>	<u>Disaster Recovery Fund</u>	<u>Consolidated Fire Protection Fund</u>	<u>Non-major Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance					
- December 31, 2020	\$ 15,040,535	\$ (3,893,357)	\$ 6,567,090	\$ 12,804,130	\$ 30,518,398
Prior period adjustment:					
Accounts Payable	85,503	105,870	(175)	93,038	284,236
Fund Balance, as restated	<u>\$ 15,126,038</u>	<u>\$ (3,787,487)</u>	<u>\$ 6,566,915</u>	<u>\$ 12,897,168</u>	<u>\$ 30,802,634</u>
	<u>Water and Sewer Fund</u>	<u>Other Enterprise Fund</u>	<u>Total Enterprise Funds</u>	<u>Self- Insurance Fund</u>	
Net Position					
- December 31, 2020	\$ 210,943,514	\$ (631,749)	\$ 210,311,765	\$ 2,025,094	
Prior period adjustment:					
Accounts Payable	(30,959)	2,045	(28,914)	600	
Net Position, as restated	<u>\$ 210,912,555</u>	<u>\$ (629,704)</u>	<u>\$ 210,282,851</u>	<u>\$ 2,025,694</u>	
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>		
Net Position					
- December 31, 2020	\$ 363,539,372	\$ 211,984,996	\$ 575,524,368		
Prior period adjustment:					
Investments - Land	1,349,500	-	1,349,500		
Accounts Payable	284,236	(28,314)	255,922		
Net Position, as restated	<u>\$ 365,173,108</u>	<u>\$ 211,956,682</u>	<u>\$ 577,129,790</u>		

**NOTE 23 – SUBSEQUENT EVENTS**

The Parish has evaluated subsequent events through September 30, 2022, the date the financial statements were available to be issued, and no subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S PROPORTIONATE**  
**SHARE OF THE NET PENSION LIABILITY**  
**For the Year Ended December 31, 2021**

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S CONTRIBUTIONS**  
**For the Year Ended December 31, 2021**

Year Ended December 31:	(a) Statutorily Required Contribution	(b) Contributions in relation to the statutorily Required Contribution	(a-b) Contribution Deficiency (Excess)	Agency's Covered- Payroll	Contributions as a Percentage of Covered- Payroll
<i>Firefighters' Retirement System:</i>					
2021	\$ 1,770,442	\$ 1,770,442	\$ -	\$ 5,362,375	33.02%
2020	1,644,187	1,644,187	-	5,469,039	30.06%
2019	1,400,210	1,400,210	-	5,162,008	27.13%
2018	1,313,621	1,313,621	-	4,957,309	26.50%
2017	1,326,433	1,326,433	-	4,927,629	26.92%
2016	1,433,895	1,433,895	-	5,453,732	26.29%
2015	1,519,450	1,519,450	-	5,469,568	27.78%
2014	1,563,013	1,563,013	-	5,281,367	29.59%
<i>Registrar of Voters Employees' Retirement System:</i>					
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>					
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>					
2021	1,476,915	1,476,915	-	12,056,457	12.25%
2020	1,452,767	1,452,767	-	11,859,331	12.25%
2019	1,265,176	1,265,176	-	11,513,485	10.99%
2018	1,334,142	1,334,142	-	11,701,135	11.40%
2017	1,419,746	1,419,746	-	11,357,930	12.50%
2016	1,452,695	1,452,695	-	11,174,575	13.00%
2015	1,589,308	1,589,308	-	10,999,376	14.45%
2014	1,637,704	1,637,704	-	10,235,649	16.80%

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION PLAN SCHEDULES**  
**For the Year Ended December 31, 2021**

**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, 2021, the investment rate of return decreased from 7.00% to 6.90%. For Firefighters' Retirement System for the valuation year ended June 30, 2020, the investment rate of return decreased from 7.15% to 7.00%. For Firefighters' Retirement System 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 Firefighters' Retirement System for the valuation year ended June 30, 2018, the investment rate of return decreased from 7.40% to 7.30% and the inflation rate decreased from 2.775% to 2.700%. For the valuation year ended June 30, 2017, the investment rate of return decreased from 7.50% to 7.40% and the inflation rate decreased from 2.875% to 2.775%. For the valuation year ended June 30, 2015, the inflation rate decreased from 3% to 2.875%.

For the Parochial Employees' Retirement System for the valuation year ended December 31, 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 Parochial Employees' Retirement System for the valuation year ended December 31, 2018, the investment rate of return decreased from 7.00% to 6.50%, and the inflation rate decreased from 2.50% to 2.40% and salary increases decreased from 5.25% to 4.75%. For the Parochial Employees' Retirement System for the valuation year ended December 31, 2017, the investment rate of return decreased from 7.00% to 6.75%. For the valuation year ended December 31, 2016, the investment rate of return decreased from 7.25% to 6.75%, for the valuation year ended December 31, 2015, the investment rate of return decreased from 7.25% to 7.00%, projected salary increases decreased from 5.75% to 5.25% and inflation decreased from 3.00% to 2.50%

For Registrar of Voters Employees' Retirement System for the valuation year ended June 30, 2021, the investment rate of return decreased from 6.40% to 6.25%. For Registrar of Voters Employees' Retirement System 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, 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 District Attorneys' Retirement System for the valuation year ended June 30, 2018, the expected remaining service lives were decreased from 7 years to 6 years and the investment rate of return decreased from 6.75% to 6.50%. For valuation year ended June 30, 2017, the investment rate of return was decreased from 7.00% to 6.75%. The expected remaining service lives were increased from 6 years to 7 years for the year ended June 30, 2016.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF ST. BERNARD PARISH GOVERNMENT'S CHANGES IN TOTAL**  
**OPEB LIABILITY AND RELATED RATIOS**  
**For the Year Ended December 31, 2021**

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Service cost	\$ 553,933	\$ 471,987	\$ 468,731	\$ 563,921
Interest	987,361	1,050,786	916,653	707,391
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(600,842)	752,199	(3,555,104)	880,123
Changes of assumptions	(2,851,044)	6,609,185	3,046,593	335,859
Benefit payments	(1,156,059)	(1,169,639)	(947,549)	(980,206)
Net change in total OPEB liability	(3,066,651)	7,714,518	(70,676)	1,507,088
Total OPEB liability – beginning	29,280,395	26,213,744	33,928,262	33,857,586
Total OPEB liability – ending	<u>\$ 26,213,744</u>	<u>\$ 33,928,262</u>	<u>\$ 33,857,586</u>	<u>\$ 35,364,674</u>
 Covered-employee payroll	 \$ 15,486,007	 \$ 16,105,520	 \$ 15,239,831	 \$ 15,849,424
 Total OPEB liability as a percentage of covered-employee payroll	 169.27%	 210.66%	 222.17%	 223.13%

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION –**  
**CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**For the Year Ended December 31, 2021**

**NOTE A – OPEB LIABILITY SCHEDULE**

**Change of Benefit Terms Include:**

There were no changes of benefit terms for the year ended December 31, 2021 and 2020.

**Change of Assumptions Include:**

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

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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,186,826	\$ 1,139,489	\$ 1,139,489	\$ -
Sales and use taxes	12,000,000	14,449,173	14,449,172	(1)
Other	936,000	164,041	164,041	-
Licenses and permits	1,597,500	1,943,686	1,943,686	-
Intergovernmental:				
Federal funds	6,525,000	34,697	34,696	(1)
State revenue sharing (unrestricted)	15,360	17,137	17,137	-
Charges for services	793,100	1,690,724	1,690,724	-
Fines and forfeitures	107,200	264,128	264,128	-
Use of money and property	10,000	1,319	1,319	-
Other revenues	3,680,060	10,825,620	10,825,620	-
Total revenues	<u>26,851,046</u>	<u>30,530,014</u>	<u>30,530,012</u>	<u>(2)</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Judicial				
34th judicial court	3,275,933	3,527,294	3,527,294	-
Other general government				
Parish council	870,496	680,668	680,668	-
Cable station	170,164	180,349	180,349	-
JPs and constables	320,900	284,777	284,777	-
Office of motor vehicles	58,300	58,410	58,410	-
Registrar of voters	67,753	65,607	65,607	-
Administration	1,755,489	1,682,744	1,682,753	(9)
Security	170,441	160,235	160,235	-
Purchasing	141,564	146,214	146,214	-
Public hearing officer	27,000	27,023	27,023	-
Information technology	473,599	444,674	444,674	-
Finance	1,244,126	1,311,670	1,311,670	-
Personnel department	437,082	435,301	435,301	-
Physical plant and maintenance	941,296	915,923	915,923	-
LA Department of Veteran Affairs	16,068	25,251	25,251	-
Economic development	150,000	150,000	150,000	-
Sales tax	960,000	1,290,327	1,290,327	-
Civic center	103,610	107,058	107,058	-
Community development	2,814,528	2,041,187	2,041,187	-
Public safety				
Jail	1,660,195	1,627,171	1,627,168	3
Health and welfare				
Coroner	308,192	294,514	294,514	-
Animal control	513,184	489,618	489,618	-
Capital outlay				
34th judicial court	-	22,788	22,788	-
Cable station	-	32,681	32,681	-
Information technology	6,000	29,000	29,000	-
Jail	40,000	39,217	39,217	-
Physical plant and maintenance	-	9,148	9,148	-
Community development	6,500,000	182,491	182,491	-
Total expenditures	<u>23,025,920</u>	<u>16,261,340</u>	<u>16,261,346</u>	<u>(6)</u>
Excess (Deficiency) of Revenues Over Expenditures	3,825,126	14,268,674	14,268,666	(8)

**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, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from insurance settlements	\$ -	\$ 62,554	\$ 62,554	\$ -
Transfer in	7,513,592	142,117	142,117	-
Transfer out	(11,047,500)	(4,872,071)	(4,872,071)	-
Total other financing sources (uses)	<u>(3,533,908)</u>	<u>(4,667,400)</u>	<u>(4,667,400)</u>	<u>-</u>
 Changes in fund balance	 291,218	 9,601,274	 9,601,266	 (8)
 Fund balance - beginning of year	 10,491,580	 15,040,535	 15,040,535	 -
Prior period adjustment	-	85,503	85,503	-
Fund balance -as restated	<u>10,491,580</u>	<u>15,126,038</u>	<u>15,126,038</u>	<u>-</u>
 Fund balance - end of year	 <u>\$ 10,782,798</u>	 <u>\$ 24,727,312</u>	 <u>\$ 24,727,304</u>	 <u>\$ (8)</u>

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**DISASTER RECOVERY FUND**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 6,628,503	\$ 3,693,865	\$ 3,693,865	\$ -
Total revenues	<u>6,628,503</u>	<u>3,693,865</u>	<u>3,693,865</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government				
Katrina	264,638	4,731,539	4,731,539	-
Gustav	-	124	124	-
Isaac	-	6,760	6,760	-
Ike	-	41	41	-
Capital outlay				
Katrina	6,300,972	818,540	818,540	-
Gustav	25,000	-	-	-
Isaac	25,393	38,240	38,240	-
Total expenditures	<u>6,616,003</u>	<u>5,595,244</u>	<u>5,595,244</u>	<u>-</u>
Excess of Revenues				
Over Expenditures	12,500	(1,901,379)	(1,901,379)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	-
Transfer out	(12,500)	(2,561,310)	(2,561,310)	-
Total other financing sources (uses)	<u>(12,500)</u>	<u>(2,561,310)</u>	<u>(2,561,310)</u>	<u>-</u>
Changes in fund balance	-	(4,462,689)	(4,462,689)	-
Fund balance (deficit) - beginning of year	(3,550,256)	(3,550,256)	(3,550,256)	-
Prior period adjustment	-	343,101	343,101	-
Fund balance -as restated	<u>(3,550,256)</u>	<u>(3,207,155)</u>	<u>(3,207,155)</u>	<u>-</u>
Fund balance (deficit) - end of year	<u>\$ (3,550,256)</u>	<u>\$ (8,012,945)</u>	<u>\$ (8,012,945)</u>	<u>\$ -</u>

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**CONSOLIDATED FIRE PROTECTION DISTRICT NO. 1-2**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 11,807,620	\$ 11,355,222	\$ 11,355,221	\$ (1)
Other	-	17,700	17,700	-
Licenses and permits	25,000	16,755	16,755	-
Intergovernmental:				
Federal funds	-	37,088	37,088	-
State revenue sharing (unrestricted)	15,690	17,512	17,512	-
Other state funding	185,000	184,640	184,640	-
Charges for services	2,130,000	1,580,957	1,580,957	-
Use of money and property	28,000	-	-	-
Other revenues	200,000	79,375	79,375	-
Total revenues	<u>14,391,310</u>	<u>13,289,249</u>	<u>13,289,248</u>	<u>(1)</u>
<b>EXPENDITURES</b>				
Current				
Public safety	13,483,391	13,466,015	13,466,015	-
Capital outlay	125,000	-	-	-
Total expenditures	<u>13,608,391</u>	<u>13,466,015</u>	<u>13,466,015</u>	<u>-</u>
Excess of Revenues Over Expenditures	782,919	(176,766)	(176,767)	(1)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the sale of capital assets	-	6,250	6,250	-
Proceeds from insurance settlement	-	13,969	13,969	-
Transfer in	-	-	-	-
Transfer out	(756,444)	(754,109)	(754,109)	-
Total other financing sources (uses)	<u>(756,444)</u>	<u>(733,890)</u>	<u>(733,890)</u>	<u>-</u>
Changes in fund balance	26,475	(910,656)	(910,657)	(1)
Fund balance - beginning of year	5,517,613	6,567,090	6,567,090	-
Prior period adjustment	-	(175)	(175)	-
Fund balance - beginning, As Restated	<u>5,517,613</u>	<u>6,566,915</u>	<u>6,566,915</u>	<u>-</u>
Fund balance - end of year	<u>\$ 5,544,088</u>	<u>\$ 5,656,259</u>	<u>\$ 5,656,258</u>	<u>\$ (1)</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, 2021**

**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 2021 Adopted Budget is viewable on the Parish’s website.





## **OTHER SUPPLEMENTARY INFORMATION**

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS**  
**December 31, 2021**

**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.

***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 (CONTINUED)**  
**December 31, 2021**

**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 that 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 with in the parish based on the proportion 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.

***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.

**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 (CONTINUED)**  
**December 31, 2021**

**DEBT SERVICE FUNDS (CONTINUED)**

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

**CAPITAL PROJECT FUNDS**

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

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

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

*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.

*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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**December 31, 2021**

*Non-Major Special Revenue Funds*

	<b>Criminal Court</b>	<b>Council on Aging</b>	<b>Recreation</b>	<b>Public Works</b>	<b>Canals and Drainage</b>	<b>Road Lighting District No. 1</b>	<b>Workforce Investment Act</b>	<b>Health</b>	<b>Communications</b>	<b>Housing and Redevelopment</b>
<b>ASSETS</b>										
Cash and cash equivalents	\$ 23,182	\$ 1,446	\$ 362,154	\$ 1,344,464	2,079,321	\$ 786,514	\$ 80,715	\$ 784,262	\$ 1,733,255	\$ 500,502
Receivables:										
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Property taxes	-	353,186	816,743	1,147,850	2,943,208	457,295	-	231,782	-	-
Intergovernmental	-	-	9,264	501,133	-	5,216	156,684	2,630	-	196,468
Other	23,313	-	65	-	70,700	-	-	-	99,884	-
Due from other funds	-	-	64,288	323,563	-	-	-	1,213	-	-
Prepaid expenses	17,712	3,006	82,893	26,468	27,036	-	-	-	4,048	-
Inventory	-	-	2,404	-	-	-	-	-	-	-
Total assets	<u>\$ 64,207</u>	<u>\$ 357,638</u>	<u>\$ 1,337,811</u>	<u>\$ 3,343,478</u>	<u>\$ 5,120,265</u>	<u>\$ 1,249,025</u>	<u>\$ 237,399</u>	<u>\$ 1,019,887</u>	<u>\$ 1,837,187</u>	<u>\$ 696,970</u>
<b>LIABILITIES</b>										
Accounts payable	\$ 25,272	\$ 11,771	\$ 134,445	\$ 838,978	\$ 387,958	\$ 539,873	\$ 123,901	\$ 134,876	\$ 30,882	\$ 31,400
Retainage payable	-	-	-	-	8,843	-	-	-	-	-
Salaries and payroll deductions payable	-	-	12,261	32,880	25,330	-	2,311	-	-	9,131
Due to other funds	-	-	406,689	1,520,204	-	412,716	50,000	-	1,130	656,439
Advance collections	-	-	5,548	-	-	-	-	-	-	-
Total liabilities	<u>25,272</u>	<u>11,771</u>	<u>558,943</u>	<u>2,392,062</u>	<u>422,131</u>	<u>952,589</u>	<u>176,212</u>	<u>134,876</u>	<u>32,012</u>	<u>696,970</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenues	-	6,705	37,371	432,673	55,975	13,999	-	7,030	-	-
Total deferred inflows of resources	<u>-</u>	<u>6,705</u>	<u>37,371</u>	<u>432,673</u>	<u>55,975</u>	<u>13,999</u>	<u>-</u>	<u>7,030</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE</b>										
Nonspendable:										
Prepaid items	17,712	3,006	82,893	26,468	27,036	-	-	-	4,048	-
Inventory	-	-	2,404	-	-	-	-	-	-	-
Restricted:										
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	61,187	-	-	-
Council on aging	-	336,156	-	-	-	-	-	-	-	-
Road lighting	-	-	-	-	-	282,437	-	-	-	-
Health	-	-	-	-	-	-	-	877,981	-	-
Communication	-	-	-	-	-	-	-	-	1,801,127	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	656,200	-	-	-	-	-	-	-
Court operations	21,223	-	-	-	-	-	-	-	-	-
Public works	-	-	-	492,275	4,615,123	-	-	-	-	-
Committed:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total fund balance	<u>38,935</u>	<u>339,162</u>	<u>741,497</u>	<u>518,743</u>	<u>4,642,159</u>	<u>282,437</u>	<u>61,187</u>	<u>877,981</u>	<u>1,805,175</u>	<u>-</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 64,207</u>	<u>\$ 357,638</u>	<u>\$ 1,337,811</u>	<u>\$ 3,343,478</u>	<u>\$ 5,120,265</u>	<u>\$ 1,249,025</u>	<u>\$ 237,399</u>	<u>\$ 1,019,887</u>	<u>\$ 1,837,187</u>	<u>\$ 696,970</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**December 31, 2021**

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non- Major Special Revenue Funds
<b>ASSETS</b>										
Cash and cash equivalents	\$ 99,582	\$ -	\$ 130,347	\$ 60,609	\$ -	\$ 441,478	\$ 46,064	\$ 2,663,543	\$ 9,849,947	\$ 20,987,385
Receivables:										
Sales and use taxes	-	1,032,403	-	-	-	-	-	-	-	1,032,403
Property taxes	-	1,147,850	-	-	-	-	-	-	-	7,097,914
Intergovernmental	7,801	13,018	-	85,611	468,642	231,770	-	459,837	-	2,138,074
Other	-	-	2,135	-	-	-	-	-	-	196,097
Due from other funds	-	-	-	-	-	-	-	-	-	389,064
Prepaid expenses	4,124	1,473	-	-	-	-	-	-	-	166,760
Inventory	-	-	-	-	-	-	-	-	-	2,404
Total assets	<u>\$ 111,507</u>	<u>\$ 2,194,744</u>	<u>\$ 132,482</u>	<u>\$ 146,220</u>	<u>\$ 468,642</u>	<u>\$ 673,248</u>	<u>\$ 46,064</u>	<u>\$ 3,123,380</u>	<u>\$ 9,849,947</u>	<u>\$ 32,010,101</u>
<b>LIABILITIES</b>										
Accounts payable	\$ 141,832	\$ 958,667	\$ -	\$ 678	\$ 474,924	\$ 185,157	\$ -	\$ 433,465	\$ 121,766	\$ 4,575,845
Retainage payable	-	-	-	-	16,266	15,200	-	29,528	-	69,837
Salaries and payroll deductions payable	5,517	8,617	-	-	-	4,891	-	-	-	100,938
Due to other funds	205,682	474,579	-	47,667	643,856	335,270	-	1,283,227	-	6,037,459
Advance collections	-	-	-	-	-	-	-	197,914	-	203,462
Total liabilities	<u>353,031</u>	<u>1,441,863</u>	<u>-</u>	<u>48,345</u>	<u>1,135,046</u>	<u>540,518</u>	<u>-</u>	<u>1,944,134</u>	<u>121,766</u>	<u>10,987,541</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Unavailable revenues	-	34,810	-	85,611	150,837	132,730	-	306,425	113,080	1,377,246
Total deferred inflows of resources	<u>-</u>	<u>34,810</u>	<u>-</u>	<u>85,611</u>	<u>150,837</u>	<u>132,730</u>	<u>-</u>	<u>306,425</u>	<u>113,080</u>	<u>1,377,246</u>
<b>FUND BALANCE</b>										
Nonspendable:										
Prepaid items	4,124	1,473	-	-	-	-	-	-	-	166,760
Inventory	-	-	-	-	-	-	-	-	-	2,404
Restricted:										
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	1,341	-	-	-	-	-	-	-	-	62,528
Council on aging	-	-	-	-	-	-	-	-	-	336,156
Road lighting	-	-	-	-	-	-	-	-	-	282,437
Health	-	-	-	-	-	-	-	-	-	877,981
Communication	-	-	-	-	-	-	-	-	-	1,801,127
Sanitation	-	716,598	-	-	-	-	-	-	-	716,598
Culture and recreation	-	-	-	-	-	-	46,064	-	-	702,264
Court operations	-	-	132,482	-	-	-	-	-	-	153,705
Assessor	-	-	-	12,264	-	-	-	-	-	5,119,662
Committed:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Unassigned	(246,989)	-	-	-	(817,241)	-	-	872,821	9,615,101	9,423,692
Total fund balance	<u>(241,524)</u>	<u>718,071</u>	<u>132,482</u>	<u>12,264</u>	<u>(817,241)</u>	<u>-</u>	<u>46,064</u>	<u>872,821</u>	<u>9,615,101</u>	<u>19,645,314</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 111,507</u>	<u>\$ 2,194,744</u>	<u>\$ 132,482</u>	<u>\$ 146,220</u>	<u>\$ 468,642</u>	<u>\$ 673,248</u>	<u>\$ 46,064</u>	<u>\$ 3,123,380</u>	<u>\$ 9,849,947</u>	<u>\$ 32,010,101</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**December 31, 2021**

	<i>Non-Major Debt Service Funds</i>					
	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
<b>ASSETS</b>						
Cash and cash equivalents	\$ 14,386,305	\$ 3,607,812	\$ 230,302	\$ 18,224,419	\$ 1,121,767	\$ 21,364
Receivables:						
Sales and use taxes	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	286,338	-
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	2,804,758	-
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Total assets	<u>\$ 14,386,305</u>	<u>\$ 3,607,812</u>	<u>\$ 230,302</u>	<u>\$ 18,224,419</u>	<u>\$ 4,212,863</u>	<u>\$ 21,364</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 206,462	\$ -
Retainage payable	-	-	-	-	80,556	-
Salaries and payroll deductions payable	-	-	-	-	-	-
Due to other funds	-	284,600	-	284,600	202,226	-
Advance collections	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>284,600</u>	<u>-</u>	<u>284,600</u>	<u>489,244</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenues	-	-	-	-	243,504	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>243,504</u>	<u>-</u>
<b>FUND BALANCE</b>						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Restricted:						
Debt service	14,386,305	3,323,212	230,302	17,939,819	-	-
Federal programs	-	-	-	-	-	-
Council on aging	-	-	-	-	-	-
Road lighting	-	-	-	-	-	-
Health	-	-	-	-	-	-
Communication	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court operations	-	-	-	-	-	-
BP oil spill	-	-	-	-	-	-
Committed:						
Capital outlay	-	-	-	-	-	-
Assigned:						
Capital outlay	-	-	-	-	3,480,115	21,364
Unassigned	-	-	-	-	-	-
Total fund balance	<u>14,386,305</u>	<u>3,323,212</u>	<u>230,302</u>	<u>17,939,819</u>	<u>3,480,115</u>	<u>21,364</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 14,386,305</u>	<u>\$ 3,607,812</u>	<u>\$ 230,302</u>	<u>\$ 18,224,419</u>	<u>\$ 4,212,863</u>	<u>\$ 21,364</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**COMBINING BALANCE SHEET (CONTINUED)**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**December 31, 2021**

	<i>Non-Major Capital Project Funds</i>					
	Urban System Roadway	General Capital Projects Fund	Canals and Drainage Capital Fund	Fire Capital Fund	Total Non- Major Capital Project Funds	Total Non-Major Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 11,069	\$ 1,295,973	\$ 500,000	\$ 900,000	\$ 3,850,173	\$ 43,061,977
Receivables:						
Sales and use taxes	-	-	-	-	-	1,032,403
Property taxes	-	-	-	-	-	7,097,914
Intergovernmental	-	245,812	-	-	532,150	2,670,224
Other	-	-	-	-	-	196,097
Due from other funds	-	-	-	-	2,804,758	3,193,822
Prepaid expenses	-	-	-	-	-	166,760
Inventory	-	-	-	-	-	2,404
Total assets	<u>\$ 11,069</u>	<u>\$ 1,541,785</u>	<u>\$ 500,000</u>	<u>\$ 900,000</u>	<u>\$ 7,187,081</u>	<u>\$ 57,421,601</u>
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ 226,803	\$ -	\$ -	\$ 433,265	\$ 5,009,110
Retainage payable	-	-	-	-	80,556	150,393
Salaries and payroll deductions payable	-	-	-	-	-	100,938
Due to other funds	748,758	-	-	-	950,984	7,273,043
Advance collections	-	-	-	-	-	203,462
Total liabilities	<u>748,758</u>	<u>226,803</u>	<u>-</u>	<u>-</u>	<u>1,464,805</u>	<u>12,736,946</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenues	-	106,249	-	-	349,753	1,726,999
Total deferred inflows of resources	<u>-</u>	<u>106,249</u>	<u>-</u>	<u>-</u>	<u>349,753</u>	<u>1,726,999</u>
<b>FUND BALANCE</b>						
Nonspendable:						
Prepaid items	-	-	-	-	-	166,760
Inventory	-	-	-	-	-	2,404
Restricted:						
Debt service	-	-	-	-	-	17,939,819
Federal programs	-	-	-	-	-	62,528
Council on aging	-	-	-	-	-	336,156
Road lighting	-	-	-	-	-	282,437
Health	-	-	-	-	-	877,981
Communication	-	-	-	-	-	1,801,127
Sanitation	-	-	-	-	-	716,598
Culture and recreation	-	-	-	-	-	702,264
Court operations	-	-	-	-	-	153,705
BP oil spill	-	-	-	-	-	5,119,662
Committed:						
Capital outlay	-	1,208,733	500,000	900,000	2,608,733	2,608,733
Assigned:						
Capital outlay	-	-	-	-	3,501,479	3,501,479
Unassigned	(737,689)	-	-	-	(737,689)	8,686,003
Total fund balance	<u>(737,689)</u>	<u>1,208,733</u>	<u>500,000</u>	<u>900,000</u>	<u>5,372,523</u>	<u>42,957,656</u>
Total liabilities, deferred inflows and fund balance	<u>\$ 11,069</u>	<u>\$ 1,541,785</u>	<u>\$ 500,000</u>	<u>\$ 900,000</u>	<u>\$ 7,187,081</u>	<u>\$ 57,421,601</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, 2021**

	<i>Non-Major Special Revenue Funds</i>									
	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	\$ -	\$ 380,816	\$ 882,230	\$ 1,237,686	\$ 3,033,472	\$ 493,217	\$ -	\$ 249,917	\$ -	\$ -
Sales and use taxes	-	-	-	-	-	-	-	-	-	-
Other	-	641	1,487	2,080	-	833	-	421	659,133	-
Licenses and permits	-	-	1,000	17,300	-	-	-	-	-	-
Intergovernmental:										
Federal funds	-	-	16,875	142,932	-	-	3,800,746	-	-	6,281,858
State revenue sharing (unrestricted)	-	-	13,256	18,630	-	7,464	-	3,762	-	-
Other state funding	-	-	245,234	528,779	-	-	-	-	-	-
Charges for services	-	-	751,410	177,052	-	-	-	-	-	-
Fines and forfeitures	139,924	-	-	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-	-	-	-
Other revenues	-	-	175,247	6,301	4,550,000	16	-	7	-	-
Total revenues	139,924	381,457	2,086,739	2,130,760	7,583,472	501,530	3,800,746	254,107	659,133	6,281,858
<b>EXPENDITURES</b>										
Current										
General government:										
Judicial	142,539	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	434,592	-
Public works	-	-	-	3,976,503	2,345,162	602,541	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	2,525,551	-	-	-	-	-	-	-
Health and welfare	-	415,624	-	-	-	-	3,825,776	185,005	-	6,325,611
Capital outlay	-	-	87,171	733,176	94,856	-	-	-	8,150	-
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	142,539	415,624	2,612,722	4,709,679	2,440,018	602,541	3,825,776	185,005	442,742	6,325,611
Excess (Deficiency) of Revenues	-	-	-	-	-	-	-	-	-	-
Over Expenditures	(2,615)	(34,167)	(525,983)	(2,578,919)	5,143,454	(101,011)	(25,030)	69,102	216,391	(43,753)
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from the sale of capital assets	-	-	3,175	131,400	-	-	-	-	-	-
Issuance of long-term debt	-	-	-	-	-	-	-	-	-	-
Transfer in	-	41,536	712,944	2,176,353	-	169,442	-	-	-	290,025
Transfer out	-	-	(75,000)	-	(501,295)	-	-	(102)	-	-
Total other financing sources (uses)	-	41,536	641,119	2,307,753	(501,295)	169,442	-	(102)	-	290,025
Changes in fund balance	(2,615)	7,369	115,136	(271,166)	4,642,159	68,431	(25,030)	69,000	216,391	246,272
Fund balance (deficit) - beginning of year	41,550	331,793	621,582	757,293	-	90,036	86,217	808,981	1,588,784	(246,272)
Prior period adjustment (Note 22)	-	-	4,779	32,616	-	123,970	-	-	-	-
Fund balance (deficit) - beginning, as restated	41,550	331,793	626,361	789,909	-	214,006	86,217	808,981	1,588,784	(246,272)
Fund balance (deficit) - end of year	\$ 38,935	\$ 339,162	\$ 741,497	\$ 518,743	\$ 4,642,159	\$ 282,437	\$ 61,187	\$ 877,981	\$ 1,805,175	\$ -

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, 2021**

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non- Major Special Revenue Funds
<b>REVENUES</b>										
Taxes:										
Property taxes	\$ -	\$ 1,237,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,514,982
Sales and use taxes	-	4,816,391	-	-	-	-	-	-	-	4,816,391
Other	-	2,080	-	-	-	-	-	-	-	666,675
Licenses and permits	-	-	-	-	-	-	-	-	-	18,300
Intergovernmental:										
Federal funds	474,494	4,503	-	-	632,564	577,192	-	726,347	1,035,622	13,693,133
State revenue sharing (unrestricted)	-	18,630	-	-	-	-	-	-	-	61,742
Other state funding	93,882	-	-	-	-	-	-	-	-	867,895
Charges for services	28,621	-	35,534	-	-	-	-	-	-	992,617
Fines and forfeitures	-	-	-	-	-	-	-	-	-	139,924
Use of money and property	-	-	-	-	-	-	-	-	-	-
Other revenues	50,000	-	-	24,806	-	12,969	-	-	-	4,819,346
Total revenues	646,997	6,079,248	35,534	24,806	632,564	590,161	-	726,347	1,035,622	33,591,005
<b>EXPENDITURES</b>										
Current										
General government:										
Judicial	-	-	250	-	-	-	-	1,807	-	144,596
Other general government	488,055	-	-	31,009	16,526	1,209,453	-	-	646,184	2,391,227
Public safety	-	-	-	-	-	-	-	-	-	434,592
Public works	-	-	-	-	-	-	-	-	-	6,924,206
Sanitation	-	6,219,910	-	-	-	-	-	-	-	6,219,910
Culture and recreation	-	-	-	-	-	-	-	-	-	2,525,551
Health and welfare	-	-	-	-	-	-	-	-	-	10,752,016
Capital outlay	185,276	-	-	-	773,788	203,347	-	656,020	9,030	2,750,814
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	673,331	6,219,910	250	31,009	790,314	1,412,800	-	657,827	655,214	32,142,912
Excess (Deficiency) of Revenues										
Over Expenditures	(26,334)	(140,662)	35,284	(6,203)	(157,750)	(822,639)	-	68,520	380,408	1,448,093
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from the sale of capital assets	21,500	-	-	-	-	-	-	-	-	156,075
Issuance of long-term debt	-	-	-	-	-	-	-	-	8,445,000	8,445,000
Transfer in	-	-	-	18,467	-	1,266,405	32,000	-	-	4,707,172
Transfer out	-	(505)	-	-	-	-	-	-	(31,069)	(607,972)
Total other financing sources (uses)	21,500	(505)	-	18,467	-	1,266,405	32,000	-	8,413,931	12,700,275
Changes in fund balance	(4,834)	(141,167)	35,284	12,264	(157,750)	443,766	32,000	68,520	8,794,339	14,148,368
Fund balance (deficit) - beginning of year	(243,301)	1,141,063	97,198	-	(674,158)	(452,908)	14,064	584,820	817,758	5,364,500
Prior period adjustment (Note 22)	6,611	(281,825)	-	-	14,667	9,142	-	219,481	3,004	132,445
Fund balance (deficit) - beginning, as restated	(236,690)	859,238	97,198	-	(659,491)	(443,766)	14,064	804,301	820,762	5,496,945
Fund balance (deficit) - end of year	\$ (241,524)	\$ 718,071	\$ 132,482	\$ 12,264	\$ (817,241)	\$ -	\$ 46,064	\$ 872,821	\$ 9,615,101	\$ 19,645,313

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, 2021**

	<i>Non-Major Debt Service Funds</i>					
	2021 Sales Tax	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
<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	-	-	-	-	-	-
Other revenues	191,252	-	-	191,252	470,941	-
Total revenues	191,252	-	-	191,252	470,941	-
<b>EXPENDITURES</b>						
Current						
General government:						
Judicial	-	-	-	-	-	9,688
Other general government	23,000	400	-	23,400	38,230	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	788,954	-
Debt service:						
Principal	-	3,585,000	260,000	3,845,000	-	-
Interest	-	497,100	20,536	517,636	-	-
Total expenditures	23,000	4,082,500	280,536	4,386,036	827,184	9,688
Excess (Deficiency) of Revenues Over Expenditures	168,252	(4,082,500)	(280,536)	(4,194,784)	(356,243)	(9,688)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from the sale of capital assets	-	-	-	-	-	-
Issuance of long-term debt	14,000,000	-	-	14,000,000	-	-
Transfer in	-	4,142,633	282,362	4,424,995	215,000	-
Transfer out	(176,240)	-	-	(176,240)	-	-
Total other financing sources (uses)	13,823,760	4,142,633	282,362	18,248,755	215,000	-
Changes in fund balance	13,992,012	60,133	1,826	14,053,971	(141,243)	(9,688)
Fund balance (deficit) - beginning of year	394,293	3,263,079	228,476	3,885,848	3,621,358	31,052
Prior period adjustment (Note 22)	-	-	-	-	-	-
Fund balance (deficit) - beginning, as restated	394,293	3,263,079	228,476	3,885,848	3,621,358	31,052
Fund balance (deficit) - end of year	\$ 14,386,305	\$ 3,323,212	\$ 230,302	\$ 17,939,819	\$ 3,480,115	\$ 21,364

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, 2021**

	<i>Non-Major Capital Projects</i>				Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds
	Urban System Roadway	General Capital Projects Fund	Canals and Drainage Capital Fund	Fire Capital Fund		
<b>REVENUES</b>						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,514,982
Sales and use taxes	-	-	-	-	-	4,816,391
Other	-	-	-	-	-	666,675
Licenses and permits	-	-	-	-	-	18,300
Intergovernmental:						
Federal funds	556,150	279,946	-	-	836,096	14,529,229
State revenue sharing (unrestricted)	-	-	-	-	-	61,742
Other state funding	-	139,563	-	-	139,563	1,007,458
Charges for services	-	-	-	-	-	992,617
Fines and forfeitures	-	-	-	-	-	139,924
Use of money and property	-	-	-	-	-	-
Other revenues	-	-	-	-	470,941	5,481,539
Total revenues	<u>556,150</u>	<u>419,509</u>	<u>-</u>	<u>-</u>	<u>1,446,600</u>	<u>35,228,857</u>
<b>EXPENDITURES</b>						
Current						
General government:						
Judicial	-	-	-	-	9,688	154,284
Other general government	-	-	-	-	38,230	2,452,855
Public safety	-	-	-	-	-	434,592
Public works	-	-	-	-	-	6,924,206
Sanitation	-	-	-	-	-	6,219,910
Culture and recreation	-	-	-	-	-	2,525,551
Health and welfare	-	-	-	-	-	10,752,016
Capital outlay	(6,546)	973,126	-	-	1,755,534	4,506,348
Debt service:						
Principal	-	-	-	-	-	3,845,000
Interest	-	-	-	-	-	517,636
Total expenditures	<u>(6,546)</u>	<u>973,126</u>	<u>-</u>	<u>-</u>	<u>1,803,452</u>	<u>38,332,398</u>
Excess (Deficiency) of Revenues Over Expenditures	562,696	(553,617)	-	-	(356,852)	(3,103,541)
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from the sale of capital assets	-	-	-	-	-	156,075
Issuance of long-term debt	-	-	-	-	-	22,445,000
Transfer in	-	1,100,000	500,000	400,000	2,215,000	11,347,167
Transfer out	-	-	-	-	-	(784,212)
Total other financing sources (uses)	<u>-</u>	<u>1,100,000</u>	<u>500,000</u>	<u>400,000</u>	<u>2,215,000</u>	<u>33,164,030</u>
Changes in fund balance	562,696	546,383	500,000	400,000	1,858,148	30,060,489
Fund balance (deficit) - beginning of year	(1,258,425)	659,797	-	500,000	3,553,782	12,804,130
Prior period adjustment (Note 22)	(41,960)	2,553	-	-	(39,407)	93,038
Fund balance (deficit) - beginning, as restated	<u>(1,300,385)</u>	<u>662,350</u>	<u>-</u>	<u>500,000</u>	<u>3,514,375</u>	<u>12,897,168</u>
Fund balance (deficit) - end of year	<u>\$ (737,689)</u>	<u>\$ 1,208,733</u>	<u>\$ 500,000</u>	<u>\$ 900,000</u>	<u>\$ 5,372,523</u>	<u>\$ 42,957,657</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**CRIMINAL COURT**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Fines and forfeitures	\$ 270,000	\$ 139,924	\$ 139,924	\$ -
Total revenues	270,000	139,924	139,924	-
<b>EXPENDITURES</b>				
Current				
General government:				
Judicial	270,000	142,539	142,539	-
Total expenditures	270,000	142,539	142,539	-
Excess (Deficiency) of Revenues Over Expenditures	-	(2,615)	(2,615)	-
Changes in fund balance	-	(2,615)	(2,615)	-
Fund balance - beginning of year	7,142	41,550	41,550	-
Fund balance - end of year	\$ 7,142	\$ 38,935	\$ 38,935	-

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**COUNCIL ON AGING**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 395,305	\$ 380,816	\$ 380,816	\$ -
Use of money and property	700	641	641	-
Total revenues	<u>396,005</u>	<u>381,457</u>	<u>381,457</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	437,541	415,624	415,624	-
Total expenditures	<u>437,541</u>	<u>415,624</u>	<u>415,624</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(41,536)	(34,167)	(34,167)	-
<b>OTHER FINANCING SOURCES</b>				
Transfer in	41,536	41,536	41,536	-
Total other financing sources	<u>41,536</u>	<u>41,536</u>	<u>41,536</u>	<u>-</u>
Changes in fund balance	-	7,369	7,369	-
Fund balance - beginning of year	346,027	331,793	331,793	-
Fund balance - end of year	<u>\$ 346,027</u>	<u>\$ 339,162</u>	<u>\$ 339,162</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**RECREATION**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 919,485	\$ 882,230	\$ 882,230	\$ -
Other	-	1,487	1,487	-
Licenses and permits	-	1,000	1,000	-
Intergovernmental:				
Federal funds	-	16,875	16,875	-
State revenue sharing (unrestricted)	12,000	13,256	13,256	-
Other state funding	160,000	245,234	245,234	-
Charges for services	422,200	751,410	751,410	-
Other revenues	122,300	175,247	175,247	-
Total revenues	<u>1,635,985</u>	<u>2,086,739</u>	<u>2,086,739</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Culture and recreation	2,348,929	2,525,551	2,525,551	-
Capital outlay	-	87,171	87,171	-
Total expenditures	<u>2,348,929</u>	<u>2,612,722</u>	<u>2,612,722</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	(712,944)	(525,983)	(525,983)	-
<b>OTHER FINANCING SOURCES</b>				
Proceeds from sale of capital assets	-	3,175	3,175	-
Transfer in	712,944	712,944	712,944	-
Transfer out	-	(75,000)	(75,000)	-
Total other financing sources	<u>712,944</u>	<u>641,119</u>	<u>641,119</u>	<u>-</u>
Changes in fund balance	-	115,136	115,136	-
Fund balance - beginning of year	109,795	621,582	621,582	-
Prior period adjustment	-	4,779	4,779	-
Fund balance - beginning, As Restated	<u>109,795</u>	<u>626,361</u>	<u>626,361</u>	<u>-</u>
Fund balance - end of year	<u>\$ 109,795</u>	<u>\$ 741,497</u>	<u>\$ 741,497</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**PUBLIC WORKS**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,287,697	\$ 1,237,686	\$ 1,237,686	\$ -
Other	-	2,080	2,080	-
Licenses and permits	-	17,300	17,300	-
Intergovernmental:				
Federal funds	147,372	142,932	142,932	-
State revenue sharing (unrestricted)	16,250	18,630	18,630	-
Other state funding	770,520	528,779	528,779	-
Charges for services	99,200	177,052	177,052	-
Other revenues	2,500	6,301	6,301	-
Total revenues	<u>2,323,539</u>	<u>2,130,760</u>	<u>2,130,760</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works	4,499,892	3,976,503	3,976,503	-
Capital outlay	-	733,176	733,176	-
Total expenditures	<u>4,499,892</u>	<u>4,709,679</u>	<u>4,709,679</u>	<u>-</u>
Deficiency of Revenues Over Expenditures	(2,176,353)	(2,578,919)	(2,578,919)	-
<b>OTHER FINANCING SOURCES</b>				
Proceeds from the sale of assets	-	131,400	131,400	-
Transfer in	2,176,353	2,176,353	2,176,353	-
Total other financing sources	<u>2,176,353</u>	<u>2,307,753</u>	<u>2,307,753</u>	<u>-</u>
Changes in fund balance	-	(271,166)	(271,166)	-
Fund balance - beginning of year	51,149	757,293	757,293	-
Prior period adjustment	-	32,616	32,616	-
Fund balance - beginning, as restated	<u>51,149</u>	<u>789,909</u>	<u>789,909</u>	<u>-</u>
Fund balance - end of year	<u>\$ 51,149</u>	<u>\$ 518,743</u>	<u>\$ 518,743</u>	<u>\$ -</u>

See accompanying independent auditors' report.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD LIGHTING DISTRICT NO. 1**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 522,629	\$ 493,217	\$ 493,217	\$ -
Other	-	833	833	-
Intergovernmental:				
State revenue sharing (unrestricted)	6,700	7,464	7,464	-
Other revenues	1,500	16	16	-
Total revenues	<u>530,829</u>	<u>501,530</u>	<u>501,530</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public works	700,271	602,541	602,541	-
Total expenditures	<u>700,271</u>	<u>602,541</u>	<u>602,541</u>	<u>-</u>
Deficiency of Revenues Over Expenditures	(169,442)	(101,011)	(101,011)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	169,442	169,442	169,442	-
Transfer out	-	-	-	-
Total other financing sources (uses)	<u>169,442</u>	<u>169,442</u>	<u>169,442</u>	<u>-</u>
Changes in fund balance	-	68,431	68,431	-
Fund balance - beginning of year	5,352	90,036	90,036	-
Prior period adjustment	-	123,970	123,970	-
Fund balance - beginning, As Restated	<u>5,352</u>	<u>214,006</u>	<u>214,006</u>	<u>-</u>
Fund balance - end of year	<u>\$ 5,352</u>	<u>\$ 282,437</u>	<u>\$ 282,437</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**WORKFORCE INVESTMENT ACT**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 4,072,984	\$ 3,800,746	\$ 3,800,746	\$ -
Total revenues	<u>4,072,984</u>	<u>3,800,746</u>	<u>3,800,746</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	<u>4,072,984</u>	<u>3,805,045</u>	<u>3,825,776</u>	<u>20,731</u>
Total expenditures	<u>4,072,984</u>	<u>3,805,045</u>	<u>3,825,776</u>	<u>20,731</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>(4,299)</u>	<u>(25,030)</u>	<u>(20,731)</u>
Changes in fund balance	-	(4,299)	(25,030)	(20,731)
Fund balance - beginning of year	45,175	86,217	86,217	-
Fund balance - end of year	<u>\$ 45,175</u>	<u>\$ 81,918</u>	<u>\$ 61,187</u>	<u>\$ (20,731)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**HEALTH**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 261,139	\$ 249,917	\$ 249,917	\$ -
Other	-	421	421	-
Intergovernmental:				
State revenue sharing (unrestricted)	3,387	3,762	3,762	-
Other revenues	550	7	7	-
Total revenues	<u>265,076</u>	<u>254,107</u>	<u>254,107</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	239,569	185,005	185,005	-
Capital outlay	25,312	-	-	-
Total expenditures	<u>264,881</u>	<u>185,005</u>	<u>185,005</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	195	69,102	69,102	-
<b>OTHER FINANCING USES</b>				
Transfer out	(195)	(102)	(102)	-
Total other financing uses	<u>(195)</u>	<u>(102)</u>	<u>(102)</u>	<u>-</u>
Changes in fund balance	-	69,000	69,000	-
Fund balance - beginning of year	767,355	808,981	808,981	-
Fund balance - end of year	<u>\$ 767,355</u>	<u>\$ 877,981</u>	<u>\$ 877,981</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**COMMUNICATIONS**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Other	\$ 590,000	\$ 659,133	\$ 659,133	\$ -
Total revenues	<u>590,000</u>	<u>659,133</u>	<u>659,133</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Public safety	540,830	434,592	434,592	-
Capital outlay	49,170	8,150	8,150	-
Total expenditures	<u>590,000</u>	<u>442,742</u>	<u>442,742</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	216,391	216,391	-
<b>OTHER FINANCING SOURCES</b>				
Transfer out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in fund balance	-	216,391	216,391	-
Fund balance - beginning of year	<u>1,216,113</u>	<u>1,588,784</u>	<u>1,588,784</u>	<u>-</u>
Fund balance - end of year	<u>\$ 1,216,113</u>	<u>\$ 1,805,175</u>	<u>\$ 1,805,175</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**HOUSING AND REDEVELOPMENT**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 7,192,000	\$ 6,281,858	\$ 6,281,858	\$ -
Charges for services	9,000	-	-	-
Use of money and property	15,000	-	-	-
Other revenues	15,000	-	-	-
Total revenues	<u>7,231,000</u>	<u>6,281,858</u>	<u>6,281,858</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Health and welfare	<u>7,231,000</u>	<u>6,325,611</u>	<u>6,325,611</u>	<u>-</u>
Total expenditures	<u>7,231,000</u>	<u>6,325,611</u>	<u>6,325,611</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	(43,753)	(43,753)	-
<b>OTHER FINANCING SOURCES</b>				
Transfer in	-	290,025	290,025	-
Total other financing sources	<u>-</u>	<u>290,025</u>	<u>290,025</u>	<u>-</u>
Changes in fund balance	-	246,272	246,272	-
Fund balance - beginning of year	113,000	(246,272)	(246,272)	-
Fund balance - end of year	<u>\$ 113,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**URBAN MASS TRANSPORTATION ADMINISTRATION**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 699,487	\$ 474,494	\$ 474,494	\$ -
Other state funding	87,000	93,882	93,882	-
Charges for services	74,000	28,621	28,621	-
Use of money and property	1,000	-	-	-
Other revenues	-	50,000	50,000	-
Total revenues	<u>861,487</u>	<u>646,997</u>	<u>646,997</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	661,487	488,055	488,055	-
Capital outlay	200,000	185,276	185,276	-
Total expenditures	<u>861,487</u>	<u>673,331</u>	<u>673,331</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	-	(26,334)	(26,334)	-
<b>OTHER FINANCING SOURCES</b>				
Proceeds from the sale of capital assets	-	21,500	21,500	-
Transfer in	-	-	-	-
Total other financing sources	<u>-</u>	<u>21,500</u>	<u>21,500</u>	<u>-</u>
Changes in fund balance	-	(4,834)	(4,834)	-
Fund balance - beginning of year	-	(243,301)	(243,301)	-
Prior period adjustment	-	6,611	6,611	-
Fund balance - beginning, As Restated	<u>-</u>	<u>(236,690)</u>	<u>(236,690)</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ (241,524)</u>	<u>\$ (241,524)</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**GARBAGE DISTRICT NO. 1**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
Property taxes	\$ 1,289,197	\$ 1,237,644	\$ 1,237,644	\$ -
Sales and use taxes	4,000,000	4,816,391	4,816,391	-
Other	-	2,080	2,080	-
Intergovernmental:				
Federal funds	-	4,503	4,503	-
State revenue sharing (unrestricted)	16,671	18,630	18,630	-
Other revenues	4,000	42	-	(42)
Total revenues	<u>5,309,868</u>	<u>6,079,290</u>	<u>6,079,248</u>	<u>(42)</u>
<b>EXPENDITURES</b>				
Current				
Sanitation	<u>5,948,060</u>	<u>6,219,952</u>	<u>6,219,910</u>	<u>42</u>
Total expenditures	<u>5,948,060</u>	<u>6,219,952</u>	<u>6,219,910</u>	<u>42</u>
Excess of Revenues Over Expenditures				
	(638,192)	(140,662)	(140,662)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	-	-	-	-
Transfer out	<u>(958)</u>	<u>(505)</u>	<u>(505)</u>	<u>-</u>
Total other financing sources (uses)	<u>(958)</u>	<u>(505)</u>	<u>(505)</u>	<u>-</u>
Changes in fund balance	(639,150)	(141,167)	(141,167)	-
Fund balance - beginning of year	795,442	1,141,063	1,141,063	-
Prior period adjustment	<u>-</u>	<u>(281,825)</u>	<u>(281,825)</u>	<u>-</u>
Fund balance - beginning, As Restated	<u>795,442</u>	<u>859,238</u>	<u>859,238</u>	<u>-</u>
Fund balance - end of year	<u>\$ 156,292</u>	<u>\$ 718,071</u>	<u>\$ 718,071</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**DEPUTY WITNESS FEES**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance With</u> <u>Final Budget -</u> <u>Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Charges for services	\$ 25,000	\$ 35,534	\$ 35,534	\$ -
Total revenues	25,000	35,534	35,534	-
<b>EXPENDITURES</b>				
Current				
General government:				
Judicial	25,000	250	250	-
Total expenditures	25,000	250	250	-
Excess of Revenues Over Expenditures	-	35,284	35,284	-
Changes in fund balance	-	35,284	35,284	-
Fund balance - beginning of year	76,311	97,198	97,198	-
Fund balance - end of year	<u>\$ 76,311</u>	<u>\$ 132,482</u>	<u>\$ 132,482</u>	<u>\$ -</u>

See accompanying independent auditors' report.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**ASSESSOR'S FUND**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Other revenues	\$ 31,000	\$ 24,806	\$ 24,806	\$ -
Total revenues	31,000	24,806	24,806	-
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	53,157	31,009	31,009	-
Total expenditures	53,157	31,009	31,009	-
Deficiency of Revenues				
Over Expenditures	(22,157)	(6,203)	(6,203)	-
<b>OTHER FINANCING SOURCES</b>				
Transfer in	22,157	18,467	18,467	-
Total other financing sources	22,157	18,467	18,467	-
Changes in fund balance	-	12,264	12,264	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ 12,264	\$ 12,264	\$ -

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**CDBG DISASTER FUND**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 3,460,703	\$ 632,564	\$ 632,564	\$ -
Total revenues	<u>3,460,703</u>	<u>632,564</u>	<u>632,564</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
Other general government	66,703	16,524	16,526	(2)
Capital outlay	3,394,000	773,788	773,788	-
Total expenditures	<u>3,460,703</u>	<u>790,312</u>	<u>790,314</u>	<u>(2)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>(157,748)</u>	<u>(157,750)</u>	<u>(2)</u>
Changes in fund balance	-	(157,748)	(157,750)	(2)
Fund balance - beginning of year	-	(674,158)	(674,158)	-
Prior period adjustment	-	14,667	14,667	-
Fund balance - beginning, As Restated	<u>-</u>	<u>(659,491)</u>	<u>(659,491)</u>	<u>-</u>
Fund balance - end of year	<u>\$ -</u>	<u>\$ (817,239)</u>	<u>\$ (817,241)</u>	<u>\$ (2)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FEDERAL & STATE GRANTS**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 7,848,419	\$ 577,192	\$ 577,192	\$ -
Other state funding	165,700	-	-	-
Other revenues	13,000	12,969	12,969	-
Total revenues	<u>8,027,119</u>	<u>590,161</u>	<u>590,161</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	1,602,517	1,209,453	1,209,453	-
Capital outlay	7,109,700	203,347	203,347	-
Total expenditures	<u>8,712,217</u>	<u>1,412,800</u>	<u>1,412,800</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	(685,098)	(822,639)	(822,639)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	685,098	1,266,405	1,266,405	-
Total other financing sources (uses)	<u>685,098</u>	<u>1,266,405</u>	<u>1,266,405</u>	<u>-</u>
Changes in fund balance	-	443,766	443,766	-
Fund balance - beginning of year	793,794	(452,908)	(452,908)	-
Prior period adjustment	-	9,142	9,142	-
Fund balance - beginning, As Restated	<u>793,794</u>	<u>(443,766)</u>	<u>(443,766)</u>	<u>-</u>
Fund balance - end of year	<u>\$ 793,794</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**TREE FUND**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Use of money and property	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	-	-	-	-
Total expenditures	-	-	-	-
Excess of Revenues Over Expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds on the sale of assets				
Transfer in	-	32,000	32,000	-
Total other financing sources (uses)	-	32,000	32,000	-
Changes in fund balance	-	32,000	32,000	-
Fund balance - beginning of year	-	14,064	14,064	-
Fund balance - end of year	\$ -	\$ 46,064	\$ 46,064	\$ -

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**HAZARD MITIGATION GRANT PROGRAM FUND**  
**For the year ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 10,262,650	\$ 726,347	\$ 726,347	\$ -
Total revenues	10,262,650	726,347	726,347	-
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	434,600	1,807	1,807	-
Capital outlay	9,828,050	656,020	656,020	-
Total expenditures	10,262,650	657,827	657,827	-
Excess of Revenues Over Expenditures	-	68,520	68,520	-
Changes in fund balance	-	68,520	68,520	-
Fund balance (deficit) - beginning of year	-	584,820	584,820	-
Prior period adjustment	-	219,481	219,481	-
Fund balance (deficit) - beginning, as restated	-	804,301	804,301	-
Fund balance (deficit) - end of year	<u>\$ -</u>	<u>\$ 872,821</u>	<u>\$ 872,821</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**GOMESA**

For the year ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget - Over/ (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental:				
Federal funds	\$ 1,400,000	\$ 1,035,622	\$ 1,035,622	\$ -
Total revenues	<u>1,400,000</u>	<u>1,035,622</u>	<u>1,035,622</u>	<u>-</u>
<b>EXPENDITURES</b>				
Current				
General government:				
Other general government	-	646,184	646,184	-
Capital outlay	<u>1,355,940</u>	<u>9,030</u>	<u>9,030</u>	<u>-</u>
Total expenditures	<u>1,355,940</u>	<u>655,214</u>	<u>655,214</u>	<u>-</u>
Excess of Revenues Over Expenditures	44,060	380,408	380,408	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from the issuance of bonds	-	8,445,000	8,445,000	-
Transfer out	<u>(44,060)</u>	<u>(31,069)</u>	<u>(31,069)</u>	<u>-</u>
Total other financing sources (uses)	<u>(44,060)</u>	<u>8,413,931</u>	<u>8,413,931</u>	<u>-</u>
Changes in fund balance	-	8,794,339	8,794,339	-
Fund balance (deficit) - beginning of year	-	817,758	817,758	-
Prior period adjustment	<u>-</u>	<u>3,004</u>	<u>3,004</u>	<u>-</u>
Fund balance (deficit) - beginning, as restated	<u>-</u>	<u>820,762</u>	<u>820,762</u>	<u>-</u>
Fund balance (deficit) - end of year	<u>\$ -</u>	<u>\$ 9,612,097</u>	<u>\$ 9,615,101</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR PROPRIETARY FUND DESCRIPTIONS**  
**December 31, 2021**

*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, 2021**

	<b>Events Facilities</b>	<b>Total Non-Major Enterprise Fund</b>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ -	\$ -
Customer receivable, net of allowance	235	235
Inventory	3,195	3,195
Total current assets	3,430	3,430
Capital assets, net of accumulated depreciation	56,028	56,028
Total assets	\$ 59,458	\$ 59,458
<b>LIABILITIES</b>		
Current liabilities		
Accounts and other payables	\$ 76,684	\$ 76,684
Salaries payable	3,487	3,487
Advance collections	77,740	77,740
Due to other funds	590,915	590,915
Total liabilities	\$ 748,826	\$ 748,826
<b>NET POSITION</b>		
Net investment in capital assets	56,028	56,028
Unrestricted (deficit)	(745,396)	(745,396)
Total net position (deficit)	\$ (689,368)	\$ (689,368)

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, 2021**

	<b>Events Facilities</b>	<b>Total Non- Major Enterprise Fund</b>
<b>OPERATING REVENUES</b>		
Charges for service	\$ 415,998	\$ 415,998
Total operating revenues	415,998	415,998
<b>OPERATING EXPENSES</b>		
Personnel services and related benefits	217,424	217,424
Utilities	147,935	147,935
Contractual services, supplies, and materials	28,756	28,756
Professional services	54,993	54,993
Depreciation and amortization	12,035	12,035
Other expenses	26,135	26,135
Total operating expenses	487,278	487,278
Operating loss	(71,280)	(71,280)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Federal grants	1,917	1,917
Other non-operating revenues	9,699	9,699
Total non-operating revenues	11,616	11,616
<b>CHANGE IN NET POSITION</b>	(59,664)	(59,664)
<b>NET POSITION - BEGINNING OF YEAR</b>	(631,749)	(631,749)
<b>PRIOR PERIOD ADJUSTMENT (Note 22)</b>	2,045	2,045
<b>NET POSITION - BEGINNING OF YEAR (RESTATED)</b>	(629,704)	(629,704)
<b>NET POSITION - END OF YEAR</b>	<u>\$ (689,368)</u>	<u>\$ (689,368)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR PROPRIETARY FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2021**

	<b>Events Facilities</b>	<b>Total Non- Major Enterprise Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers and users	\$ 448,783	\$ 448,783
Cash paid to suppliers of goods or services	(234,579)	(234,579)
Cash paid to employees	(216,912)	(216,912)
	(2,708)	(2,708)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Other non-operating revenue	11,616	11,616
Net payments to other funds	-	-
	11,616	11,616
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchase of capital assets	(8,908)	(8,908)
	(8,908)	(8,908)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		
	-	-
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>		
	-	-
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>		
	\$ -	\$ -
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Operating loss	\$ (71,280)	\$ (71,280)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	12,035	12,035
Inventory	1,505	1,505
Decrease in customer receivable, net of allowance	(235)	(235)
Accounts and other payables	23,780	23,780
Salaries payable	512	512
Advance collections	30,975	30,975
	(2,708)	(2,708)
Net cash used in operating activities	\$ (2,708)	\$ (2,708)

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NON-MAJOR INTERNAL SERVICE FUNDS DESCRIPTIONS**  
**December 31, 2021**

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

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

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

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**  
**December 31, 2021**

	<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	\$ 776,563	\$ 1,553,986	\$ 2,330,549
Investments	1,117,889	-	1,117,889
Due from other funds	50,000	1,274,325	1,324,325
Prepaid expenses	10,658	13,596	24,254
Other receivable	281	-	281
Total assets	<u>\$ 1,955,391</u>	<u>\$ 2,841,907</u>	<u>\$ 4,797,298</u>
<b>LIABILITIES AND NET POSITION</b>			
Current liabilities:			
Accounts and other payables	\$ 274	\$ -	\$ 274
Self insurance claims payable	2,373,154	292,103	2,665,257
Salaries and payroll deductions payable	5,392	-	5,392
Due to other funds	-	548,346	548,346
Total current liabilities	<u>2,378,820</u>	<u>840,449</u>	<u>3,219,269</u>
Total liabilities	2,378,820	840,449	3,219,269
<b>NET POSITION</b>			
Unrestricted	<u>(423,429)</u>	<u>2,001,458</u>	<u>1,578,029</u>
Total net position	<u>\$ (423,429)</u>	<u>\$ 2,001,458</u>	<u>\$ 1,578,029</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN NET POSITION**  
**For the Year Ended December 31, 2021**

	<u>Self-Insurance</u>	<u>Water &amp; Sewer Self-Insurance</u>	<u>Total Self- Insurance</u>
<b>OPERATING REVENUES</b>			
Charges for service	\$ 2,566,143	\$ 687,992	\$ 3,254,135
Total operating revenues	<u>2,566,143</u>	<u>687,992</u>	<u>3,254,135</u>
<b>OPERATING EXPENSES</b>			
Personnel services and related benefits	276,380	-	276,380
Professional services	39,760	9,890	49,650
Insurance and claims	3,022,306	350,475	3,372,781
Other expenses	4,158	-	4,158
Total operating expenses	<u>3,342,604</u>	<u>360,365</u>	<u>3,702,969</u>
Operating income	(776,461)	327,627	(448,834)
<b>NON-OPERATING REVENUES</b>			
Interest earnings			
Restricted assets	1,169	-	1,169
Total non-operating revenues	<u>1,169</u>	<u>-</u>	<u>1,169</u>
<b>CHANGE IN NET POSITION BEFORE</b>	(775,292)	327,627	(447,665)
<b>NET POSITION - BEGINNING OF YEAR</b>	351,863	1,673,231	2,025,094
<b>PRIOR PERIOD ADJUSTMENT</b>	-	600	600
<b>NET POSITION - BEGINNING OF YEAR (RESTATED)</b>	<u>351,863</u>	<u>1,673,831</u>	<u>2,025,694</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ (423,429)</u>	<u>\$ 2,001,458</u>	<u>\$ 1,578,029</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2021**

	<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	\$ 2,567,080	\$ 688,592	\$ 3,255,672
Payments for claims	(3,145,992)	(329,351)	(3,475,343)
Cash paid to employees	(276,013)	-	(276,013)
Net cash (used) provided by operating activities	<u>(854,925)</u>	<u>359,241</u>	<u>(495,684)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest paid	(937)	-	(937)
Net cash used by investing activities	<u>(937)</u>	<u>-</u>	<u>(937)</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>			
	(855,862)	359,241	(496,621)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>1,632,425</u>	<u>1,194,745</u>	<u>2,827,170</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 776,563</u>	<u>\$ 1,553,986</u>	<u>\$ 2,330,549</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income	\$ (776,461)	\$ 327,627	\$ (448,834)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Changes in operating assets and liabilities:			
Prepaid Items	(2,799)	(888)	(3,687)
Other receivables	937	-	937
Accounts and other payables	(7,450)	(250)	(7,700)
Self-insurance claims payable	(69,519)	32,752	(36,767)
Salaries payable	367	-	367
Net cash (used) provided by operating activities	<u>\$ (854,925)</u>	<u>\$ 359,241</u>	<u>\$ (495,684)</u>

See accompanying independent auditors' report.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SCHEDULE OF COUNCIL MEMBERS' COMPENSATION**  
**For the Year Ended December 31, 2021**

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, 2021**

Agency Head - Guy McInnis, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 154,371
Benefits - health insurance	7,274
Benefits - retirement	19,661
Benefits - life insurance	140
Cell phone	480
Dues	6,429
Conference travel	3,058
Gas	5,744
	<u>\$ 197,157</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, 2021**

	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
<b>Receipts From:</b>		
St. Bernard Sheriff's Office, Civil Fees	119,990	45,856
St. Bernard Sheriff's Office, Criminal Fines	100,291	82,019
34th Judicial District Attorney's Office, Bond Fees	750	1,577
<b>Total Receipts</b>	221,031	129,452



**STATISTICAL SECTION  
(UNAUDITED)**

# STATISTICAL SECTION

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

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

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

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

	Fiscal Year							
	2014, restated	2015, restated	2016	2017	2018, restated	2019	2020	2021
<b>Governmental Activities</b>								
Net investment in capital assets	\$ 347,417,372	\$ 357,038,864	\$ 367,215,411	\$ 375,168,727	\$ 371,016,818	\$ 366,444,594	\$ 353,018,682	\$ 338,292,320
Restricted	15,937,711	15,236,622	13,215,014	11,726,929	14,326,139	17,721,721	24,674,521	53,155,948
Unrestricted	10,526,002	47,873,423	44,123,972	22,751,093	12,026,377	(23,545,807)	(33,907,803)	(13,839,984)
Total Governmental Activities Net Position	<u>\$ 373,881,085</u>	<u>\$ 420,148,909</u>	<u>\$ 424,554,397</u>	<u>\$ 409,646,749</u>	<u>\$ 397,369,334</u>	<u>\$ 360,620,508</u>	<u>\$ 343,785,400</u>	<u>\$ 377,608,284</u>
<b>Business Type Activities</b>								
Net investment in capital assets	\$ 213,189,989	\$ 196,619,074	\$ 209,192,549	\$ 210,759,675	\$ 215,119,125	\$ 211,180,177	\$ 201,935,253	\$ 196,289,267
Restricted	7,531,203	5,351,524	4,735,936	3,392,724	2,773,807	2,871,356	2,772,109	3,890,904
Unrestricted	8,781,027	17,827,434	8,530,137	6,826,614	7,322,565	6,602,619	6,605,338	5,963,030
Total Business Type Activities Net Position	<u>\$ 229,502,219</u>	<u>\$ 219,798,032</u>	<u>\$ 222,458,622</u>	<u>\$ 220,979,013</u>	<u>\$ 225,215,497</u>	<u>\$ 220,654,152</u>	<u>\$ 211,312,700</u>	<u>\$ 206,143,201</u>
<b>Primary Government</b>								
Net investment in capital assets	\$ 560,607,361	\$ 553,657,938	\$ 576,407,960	\$ 585,928,402	\$ 586,135,943	\$ 577,624,771	\$ 554,953,935	\$ 534,581,587
Restricted	23,468,914	20,588,146	17,950,950	15,119,653	17,099,946	20,593,077	27,446,630	57,046,852
Unrestricted	30,024,080	65,700,857	52,654,109	29,577,707	19,348,942	(16,943,188)	(27,302,465)	(7,876,954)
Total Primary Government Net Position	<u>\$ 614,100,355</u>	<u>\$ 639,946,941</u>	<u>\$ 647,013,019</u>	<u>\$ 630,625,762</u>	<u>\$ 622,584,831</u>	<u>\$ 581,274,660</u>	<u>\$ 555,098,100</u>	<u>\$ 583,751,485</u>

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

Expenses	Fiscal Year							
	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:								
General government								
Judicial	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 6,137,399	\$ 3,220,585	\$ 4,848,848
Other general government	22,942,805	33,157,803	25,705,408	38,546,184	22,760,901	26,749,077	15,134,981	24,229,410
Public safety	10,242,189	10,872,392	14,970,179	16,803,400	16,599,437	20,148,424	13,747,467	17,017,217
Public works	15,580,221	16,398,444	5,816,392	6,271,015	6,471,582	7,038,982	4,301,390	8,903,641
Sanitation	4,769,494	5,596,379	6,143,008	5,784,315	4,974,771	6,105,961	5,470,235	7,434,819
Culture and recreation	3,787,646	3,010,246	2,334,365	3,054,936	3,040,353	3,226,245	2,078,847	3,270,135
Health and welfare	6,832,287	9,154,803	11,491,363	11,656,125	12,463,545	12,189,169	9,858,578	14,498,676
Interest on long-term debt	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636
Total Governmental Activities Expenses	<u>66,279,406</u>	<u>80,381,246</u>	<u>71,659,715</u>	<u>87,054,883</u>	<u>72,026,862</u>	<u>82,401,954</u>	<u>54,477,141</u>	<u>80,720,382</u>
Business-Type Activities:								
Water and sewer	11,165,143	22,753,572	13,993,556	16,229,635	16,522,238	19,730,458	21,216,094	21,190,647
Event Facilities	2,079	938,067	1,220,910	434,981	433,347	476,998	424,008	487,278
Interest on long-term debt	240,516	164,219	178,775	390,529	415,337	462,644	528,280	532,730
Total Business-Type Activities Expenses	<u>11,407,738</u>	<u>23,855,858</u>	<u>15,393,241</u>	<u>17,055,145</u>	<u>17,370,922</u>	<u>20,670,100</u>	<u>22,168,382</u>	<u>22,210,655</u>
Total Primary Government Expenses	<u>\$ 77,687,144</u>	<u>\$ 104,237,104</u>	<u>\$ 87,052,956</u>	<u>\$ 104,110,028</u>	<u>\$ 89,397,784</u>	<u>\$ 103,072,054</u>	<u>\$ 76,645,523</u>	<u>\$ 102,937,037</u>
<b>Program Revenues</b>								
Governmental Activities:								
Charges for services	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,134,258	\$ 8,737,330	\$ 5,964,957
Operating grants and contributions	10,370,636	21,131,977	10,870,638	9,068,664	11,026,777	12,021,684	14,412,558	18,147,904
Capital grants and contributions	38,860,849	32,249,132	28,211,921	26,259,675	9,201,138	19,538,797	7,045,393	4,952,912
Total Governmental Activities Program Revenues	<u>52,263,870</u>	<u>56,762,136</u>	<u>42,429,413</u>	<u>39,429,808</u>	<u>25,439,335</u>	<u>38,694,739</u>	<u>30,195,281</u>	<u>29,065,773</u>
Business-Type Activities:								
Charges for services	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605	12,495,188	13,388,020	13,729,969
Operating grants and contributions	31,560	516,129	-	-	-	-	-	-
Capital grants and contributions	-	-	1,488,453	767,508	573,028	392,357	179,091	105,415
Total Business-Type Activities Program Revenues	<u>5,907,475</u>	<u>12,576,409</u>	<u>14,587,612</u>	<u>13,209,028</u>	<u>13,502,633</u>	<u>12,887,545</u>	<u>13,567,111</u>	<u>13,835,384</u>
Total Primary Government Program Revenues	<u>\$ 58,171,345</u>	<u>\$ 69,338,545</u>	<u>\$ 57,017,025</u>	<u>\$ 52,638,836</u>	<u>\$ 38,941,968</u>	<u>\$ 51,582,284</u>	<u>\$ 43,762,392</u>	<u>\$ 42,901,157</u>
Net (Expense)/Revenue								
Governmental activities	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (43,707,215)	\$ (24,281,860)	\$ (51,654,609)
Business-type Activity	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(7,782,555)	(8,601,271)	(8,372,271)
Total Primary Government Net Expense	<u>\$ (19,515,799)</u>	<u>\$ (34,898,559)</u>	<u>\$ (30,035,931)</u>	<u>\$ (51,471,192)</u>	<u>\$ (50,455,816)</u>	<u>\$ (51,489,770)</u>	<u>\$ (32,883,131)</u>	<u>\$ (60,029,880)</u>

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

General Revenues and Other Changes in Net Position	Fiscal Year							
	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:								
Taxes:								
Ad valorem taxes	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,207,606	\$ 17,563,390	\$ 19,908,984
Sales taxes	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381	19,265,563
Other taxes	1,677,378	1,330,176	1,101,197	1,196,065	1,389,531	1,269,317	1,080,900	1,045,901
Fines and forfeitures	151,781	210,550	218,983	190,465	195,347	142,391	146,278	163,666
State revenue sharing (unrestricted)	92,912	72,560	76,589	79,774	81,741	86,298	94,072	101,037
Parish road royalty	935,697	426,803	241,323	287,852	348,311	211,076	68,587	61,699
Other general revenues (expenses)	640,021	705,028	1,085,110	1,282,052	3,124,268	4,213,432	5,585,782	17,444,388
Interest and investment earnings	187,198	188,079	191,898	260,371	406,648	459,694	260,395	186,094
(Loss)/Gain on Disposal of Assets	83,974	(415,762)	-	-	-	-	-	-
Gain on sale of investments land held for sale	546,240	282,702	-	-	-	-	-	-
Forgiveness of Loans	-	-	-	-	-	(33,028,779)	-	-
Proceeds from insurance settlement	62,466	128,930	273,541	-	-	-	-	-
Proceeds from litigation settlement	-	9,359,306	1,780,006	21,000,000	-	-	-	-
Transfer from other government agency	-	-	-	-	-	-	-	3,383,689
Transfers	(219,376)	2,306,733	458,703	(2,262,721)	(3,211,148)	1,669,176	4,084,735	2,517,581
Capital contributions	(13,215,123)	-	-	-	-	-	-	-
Miscellaneous revenues	-	772,340	423,268	935,733	1,066,367	92,838	154,048	11,182
Total Governmental Activities	20,427,459	43,018,011	33,496,206	52,555,592	34,310,112	8,199,242	44,935,568	64,089,784
Business-Type Activities:								
Sales taxes	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192	3,841,883	4,816,391
Other general revenues (expenses)	262,529	203,078	275,318	481,928	635,335	621,255	94,606	262,980
Interest and investment earnings	39,188	51,670	58,245	59,375	136,977	299,938	14,630	-
(Loss)/Gain on Disposal of Assets	11,100	(10,149)	-	-	-	-	-	-
Proceeds from insurance settlement	-	35,211	(5,500)	-	-	-	-	-
Transfers	219,376	(2,306,733)	(458,703)	2,262,721	3,211,148	(1,669,176)	(4,084,735)	(2,517,581)
Capital contributions	13,215,123	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total Business-Type Activities	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773	3,221,209	(133,616)	2,561,790
Total Primary Government	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 11,420,451	\$ 44,801,952	\$ 66,651,574
<b>Changes in Net Position</b>								
Governmental Activities	\$ (3,191,651)	\$ 13,787,709	\$ (14,128,869)	\$ 5,968,065	\$ (12,277,415)	\$ (35,507,973)	\$ 20,653,708	\$ 12,435,176
Business-type activities	6,492,041	769,633	(379,898)	3,110,821	4,236,484	(4,561,346)	(8,734,887)	(5,813,481)
Total Primary Government	\$ 3,300,390	\$ 14,557,342	\$ (14,508,767)	\$ 9,078,886	\$ (8,040,931)	\$ (40,069,319)	\$ 11,918,821	\$ 6,621,695

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

<b>Fiscal Year</b>	<b>Ad Valorem</b>	<b>Sales and Use</b>	<b>Severance</b>	<b>E Telephone</b>	<b>Other</b>	<b>Total</b>
2012	7,658,899	13,446,184	951,475	370,042	109,234	22,535,834
2013	12,941,340	15,844,744	971,328	378,840	111,949	30,248,201
2014	13,387,595	16,096,696	985,553	451,084	240,741	31,161,669
2015	13,382,777	14,408,732	622,785	379,001	328,390	29,121,685
2016	13,258,151	14,387,437	431,377	392,760	277,060	28,746,785
2017	12,885,666	16,700,335	506,257	425,602	264,206	30,782,066
2018	14,423,795	16,485,252	551,340	588,430	249,761	32,298,578
2019	17,207,606	15,876,193	418,181	585,138	265,998	34,353,116
2020	17,563,390	15,897,381	155,046	640,500	285,354	34,541,671
2021	19,908,984	19,265,563	118,519	659,133	268,249	40,220,448



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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	\$ 151,675
Restricted	91,185	91,185	3,404,667	3,992,868	3,970,789	3,941,952	4,275,605	4,934,947	8,827,842	17,225,584
Committed	-	-	-	-	-	343,784	1,935,023	1,448,063	450,403	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
Unassigned	2,887,607	2,436,466	-	733,079	1,445,188	69,464	83,803	94,172	1,616,386	3,104,993
<b>Total general fund</b>	<b>\$ 3,053,592</b>	<b>\$ 2,612,641</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>
All other governmental funds										
Nonspendable	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	\$ 179,523
Restricted	7,328,584	9,379,192	12,533,044	11,243,754	9,244,225	7,784,977	10,050,534	12,867,459	15,846,679	33,642,888
Committed	2,209,969	1,803,029	956,733	956,564	956,654	598,990	865,203	351,587	1,159,797	2,608,733
Assigned	7,749,171	7,097,625	6,665,667	6,363,714	6,009,953	5,950,431	3,923,020	2,846,192	3,652,410	3,501,479
Unassigned	(29,138,816)	(5,495,701)	(4,681,726)	(3,547,526)	(7,423,988)	(7,779,686)	(4,319,263)	(8,749,563)	(5,369,523)	435,828
<b>Total all other governmental funds</b>	<b>\$ (11,754,402)</b>	<b>\$ 12,897,889</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>\$ 33,625,176</b>

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

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

REVENUES	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Taxes:										
Ad valorem	\$ 7,481,374	\$ 12,824,501	\$ 13,391,771	\$ 13,382,777	\$ 13,113,135	\$ 13,011,043	\$ 14,481,211	\$ 17,178,385	\$ 17,249,159	\$ 20,009,692
Sales and use	13,446,184	15,844,744	16,096,696	14,408,732	14,387,436	16,700,336	16,485,252	15,876,192	15,896,840	19,265,563
Other taxes, penalties, interest, etc.	1,430,751	1,462,117	1,509,091	1,130,478	921,198	1,002,071	1,213,548	1,089,651	875,663	848,416
Licenses and permits	1,160,616	1,243,407	1,197,920	1,356,425	1,353,158	1,442,888	1,646,095	1,650,947	1,878,031	1,978,741
Intergovernmental:										
Federal grants	80,992,837	77,288,240	44,604,677	46,387,297	43,562,515	36,580,200	27,725,778	21,640,349	26,644,290	18,294,878
State revenue sharing (net)	14,084	39,068	52,448	64,650	71,967	79,592	80,431	83,254	88,892	96,391
Other state funding	3,034,249	2,257,549	2,228,740	1,514,272	1,182,680	1,275,993	1,420,811	1,667,474	1,008,916	1,192,098
Fees, charges, and commissions for services	2,726,286	3,555,847	1,811,480	2,001,255	2,764,342	3,159,347	3,735,679	5,923,431	7,916,530	4,264,298
Fines and forfeitures	237,132	181,524	152,370	222,793	198,657	216,202	296,671	235,466	206,461	404,052
Use of money and property	1,114	830	1,839	1,142	2,312	71,784	211,287	259,446	68,426	1,319
Misc. Revenues	-	-	-	-	-	-	-	-	-	-
Other revenues	410,474	987,103	550,334	786,362	1,598,339	1,473,557	1,674,763	2,162,008	3,384,760	16,386,534
Total revenues	110,935,101	115,684,930	81,597,366	81,256,183	79,155,739	75,013,013	68,971,526	67,766,603	75,217,968	82,741,982
<b>EXPENDITURES</b>										
Current:										
General government:										
Judicial	90,600	88,775	212,704	195,647	2,903,611	3,054,874	3,625,360	4,696,438	3,220,587	3,681,578
Other general government	48,906,737	25,843,161	23,840,855	30,280,681	18,484,746	29,343,501	17,511,308	14,730,603	15,128,985	17,198,746
Public safety	8,424,249	9,718,598	9,360,090	9,828,930	11,601,962	12,518,053	11,859,915	13,649,123	13,792,930	15,527,775
Public works	10,728,553	9,189,794	4,691,641	4,338,347	4,557,047	4,979,685	4,959,807	5,392,559	4,301,390	6,924,206
Sanitation	-	-	4,769,494	4,776,040	4,812,945	4,593,206	3,852,456	4,809,225	5,470,235	6,219,910
Culture and recreation	1,746,805	1,913,604	2,750,175	1,782,990	1,828,936	2,425,862	2,347,240	2,504,328	2,078,847	2,525,551
Health and welfare	6,269,959	6,625,617	6,760,781	9,070,216	9,128,028	9,025,270	9,665,287	9,507,256	9,864,450	11,536,148
Capital outlay	47,475,550	22,281,619	25,802,144	23,380,496	21,902,370	21,513,948	12,254,379	14,553,881	9,621,480	5,678,453
Debt service:										
Principal	270,000	280,000	470,000	3,170,000	3,260,000	3,365,000	3,480,000	3,600,000	3,720,000	3,845,000
Interest and service charges	88,860	1,322,566	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058	517,636
Bond issuance costs	417,455	-	-	-	-	-	-	-	-	-
Total expenditures	124,418,768	77,263,734	79,986,580	88,128,800	79,678,747	91,893,049	70,498,657	74,250,111	67,863,962	73,655,003
Excess (deficiency) of revenues over (under) expenditures	(13,483,667)	38,421,196	1,610,786	(6,872,617)	(523,008)	(16,880,036)	(1,527,131)	(6,483,508)	7,354,006	9,086,979
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	6,594,635	14,131,402	11,691,952	11,238,213	10,277,861	12,376,168	14,353,111	14,697,477	12,046,166	11,489,284
Transfers out	(27,116,490)	(47,581,671)	(25,901,808)	(11,844,105)	(8,293,003)	(11,917,465)	(16,633,139)	(12,169,738)	(7,961,430)	(8,971,702)
Proceeds from long-term debt	-	-	-	2,200,000	-	-	-	-	-	22,445,000
Proceeds from bond issuance	-	33,885,000	-	-	-	-	-	-	-	-
Bond premium	-	2,433,041	-	-	-	-	-	-	-	-
Payment to escrow agent	-	(3,261,468)	-	-	-	-	-	-	-	-
Proceeds from the sales of capital assets	-	-	-	83,974	291,500	146,135	-	127,353	-	162,325
Proceeds from the sale of investments - land held for sale	-	-	-	1,643,740	861,202	-	-	-	-	-
Proceeds from insurance settlements	-	-	-	623,741	128,930	37,180	56,369	32,509	27,808	76,523
Proceeds from litigation settlements	-	-	-	-	9,359,306	1,780,006	21,000,000	-	-	-
Total other financing sources (uses)	(20,521,855)	(393,696)	(14,209,856)	3,945,563	12,625,796	2,422,024	18,776,341	2,687,601	4,112,544	25,201,430
Net change in fund balances	\$ 4,458,447	\$ (13,877,363)	\$ 24,211,340	\$ 5,556,349	\$ 5,753,179	\$ 1,899,016	\$ 1,896,305	\$ 1,160,470	\$ 11,466,550	\$ 34,288,409
Debt service as a percentage of noncapital expenditures	0.43%	1.01%	2.91%	3.32%	6.91%	7.72%	6.31%	7.59%	7.53%	6.42%

**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>
2012	\$ 164,635,938	\$ 207,766,965	\$ 372,402,903	29.03
2013	170,805,390	199,367,569	370,172,959	49.27
2014	169,463,272	220,936,376	390,399,648	49.27
2015	173,343,983	209,561,261	382,905,244	49.27
2016	187,331,162	191,676,268	379,007,430	50.27
2017	195,580,993	181,614,308	377,195,301	50.00
2018	201,275,172	211,577,039	412,852,211	50.00
2019	208,112,149	261,237,985	469,350,134	50.04
2020	217,318,334	193,233,437	410,551,771	51.13
2021	227,432,292	166,732,643	394,164,935	59.13

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 St. Bernard Parish School Board				Total Direct & Overlapping Rates
	Operating Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage	Other Entities	
2012	49.27	49.27	35.00	10.00	45.00	32.43	126.70
2013	49.27	49.27	35.00	10.00	45.00	8.38	102.65
2014	49.27	49.27	35.00	5.50	40.50	59.21	148.98
2015	50.27	50.27	35.00	5.50	40.50	59.21	149.98
2016	50.00	50.00	35.72	5.50	41.22	60.17	151.39
2017	50.00	50.00	41.22	-	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

Source: St. Bernard Assessor's Office

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

Taxpayer	Type of Business	2021			2012		
		Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Valuation	Rank	Percentage of Total Taxable Assessed Value
PBF Company	Oil and Gas	\$ 73,852,797	1	18.74%	\$ 55,832,596	1	14.99%
Valero Refining	Oil and Gas	43,950,594	2	11.15%	-	-	-
Colonial Pipeline Co.	Oil and Gas	27,329,460	3	6.93%	21,609,610	3	5.54%
American Sugar/Domino	Sugar Refinery	19,852,816	4	5.04%	8,681,552	6	2.33%
Energry Louisiana Inc.	Electric Utility	12,900,500	5	3.27%	9,299,700	4	2.50%
Southern Natural Gas	Gas Utility	12,290,240	6	3.12%	9,212,180	5	2.49%
Tennessee Gas Pipeline Co.	Oil and Gas	6,242,670	7	1.58%	2,655,800	9	0.68%
Atmos Energy Corporation	Gas Utility	3,719,020	8	0.94%	-	-	-
Rain CII Carbon, LLC	Refinery	3,676,562	9	0.93%	3,600,152	7	0.87%
J. Aron & Company LLC	Oil and Gas	1,848,039	10	0.47%	-	-	-
Capital One	Financial Services	1,590,230	-	-	-	-	-
Walmart / Sam's Club	Retail	1,511,973	-	-	-	-	-
Moem Pipeline	Oil and Gas	-	-	-	3,050,360	8	0.82%
Murphy Oil	Oil and Gas	-	-	-	42,170,213	2	11.39%
Shell Oil	Oil and Gas	-	-	-	1,990,000	10	0.53%
		<u>\$ 208,764,901</u>		<u>52.18%</u>	<u>\$ 158,102,163</u>		<u>42.14%</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
2012	*	\$ 12,177,883	*	\$ 763,457	\$ 12,941,340	*
2013	12,886,735	12,869,675	99.87%	71,665	12,941,340	*
2014	13,587,374	12,885,558	94.83%	502,037	13,387,595	98.53%
2015	13,202,176	12,656,857	95.87%	525,920	13,182,777	99.85%
2016	13,225,814	12,748,443	96.39%	409,708	13,158,151	99.49%
2017	13,047,615	12,361,923	94.74%	523,743	12,885,666	98.76%
2018	14,525,011	13,920,381	95.84%	503,414	14,423,795	99.30%
2019	16,817,429	16,369,661	97.34%	837,945	17,207,606	102.32%
2020	20,660,749	17,057,356	82.56%	506,034	17,563,390	85.01%
2021	20,004,361	19,250,079	96.23%	759,612	20,009,691	100.03%

\*Information not available

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

<u>Taxpayer</u>	<u>2021</u>			<u>2012</u>		
	<u>Sales Tax Collections</u>	<u>Rank</u>	<u>Percentage of Total Sales Tax Collections</u>	<u>Sales Tax Collections</u>	<u>Rank</u>	<u>Percentage of Total Sales Tax Collections</u>
Refineries	\$ 7,221,520	1	15.1%	\$ 7,988,372	1	23.0%
Warehouse / Superstores	6,927,402	2	14.5%	5,474,280	2	15.8%
Motor Vehicles	5,071,275	3	10.6%	2,704,599	3	7.8%
Grocery Stores	3,301,595	4	6.9%	1,719,621	4	5.0%
Online Vendors	2,514,966	5	5.3%	-	5	0.0%
Restaurants	2,210,893	6	4.6%	1,081,036	8	3.1%
Retail Stores	1,184,082	7	2.5%	633,367	7	1.8%
Gas/Convenience Stores	1,176,657	8	2.5%	572,605	-	1.7%
Local Pharmacies	1,064,578	9	2.2%	784,892	6	2.3%
Auto Stores	466,135	10	1.0%	336,378	9	1.0%
Hotels/Motels	-	-	-	222,557	10	0.6%
<b>Total</b>	<u>\$ 31,139,103</u>		<u>65.14%</u>	<u>\$ 21,517,707</u>		<u>62.05%</u>

Source: St. Bernard Parish Sheriff's Office

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

<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>
2012	2.00%	0.50%	0.50%	2.00%	5.00%
2013	2.00%	0.50%	0.50%	2.00%	5.00%
2014	2.00%	0.50%	0.50%	2.00%	5.00%
2015	2.00%	0.50%	0.50%	2.00%	5.00%
2016	2.00%	0.50%	0.50%	2.00%	5.00%
2017	2.00%	0.50%	0.50%	2.00%	5.00%
2018	2.00%	0.50%	0.50%	2.00%	5.00%
2019	2.00%	0.50%	0.50%	2.00%	5.00%
2020	2.00%	0.50%	0.50%	2.00%	5.00%
2021	2.00%	0.50%	0.50%	2.00%	5.00%

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>
2012	\$ 13,446,184	\$ 3,338,375	\$ 3,338,375	\$ 13,446,184	\$ 33,569,118
2013	15,844,744	3,961,184	3,961,184	15,844,744	39,611,856
2014	16,096,696	4,024,174	4,024,174	16,096,696	40,241,740
2015	14,408,732	3,602,185	3,602,185	14,408,732	36,021,834
2016	14,387,437	3,596,859	3,596,859	14,387,437	35,968,592
2017	16,700,335	4,175,086	4,175,086	16,700,335	41,750,842
2018	16,485,252	4,121,313	4,121,313	16,485,252	41,213,130
2019	15,876,193	3,969,192	3,969,192	15,876,193	39,690,770
2020	15,897,381	3,841,883	3,841,883	15,897,381	39,478,528
2021	19,265,563	4,816,391	4,816,391	19,265,563	48,163,908

(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			
2012	\$36,368,269	\$ -	\$ 5,000,000	\$ 60,000	\$ 41,428,269	\$ 10,304,288	\$ -	\$ -	\$ 10,304,288	\$ 51,732,557	4.92%	1,308
2013	35,894,144	-	-	9,356,000	45,250,144	7,358,514	-	-	7,358,514	52,608,658	4.69%	1,264
2014	35,240,538	-	-	8,960,932	44,201,470	4,292,740	-	-	4,292,740	48,494,210	4.28%	1,115
2015	32,101,932	-	-	4,200,662	36,302,594	3,561,966	703,846	-	4,265,812	40,568,406	3.60%	914
2016	28,883,326	-	-	6,260,000	35,143,326	2,806,192	6,858,195	-	9,664,387	44,807,713	3.53%	987
2017	25,564,720	-	-	5,630,000	31,194,720	2,020,418	17,811,970	-	19,832,388	51,027,108	4.54%	1,115
2018	22,136,116	-	-	1,295,000	23,431,116	1,194,644	22,371,170	-	23,565,814	46,996,930	3.72%	1,006
2019	18,597,512	-	-	1,050,000	19,647,512	338,870	26,611,408	-	26,950,278	46,597,790	3.43%	986
2020	14,220,000	-	-	3,550,000	18,493,904	273,096	30,309,915	-	30,583,011	49,076,915	3.10%	1,019
2021	24,635,000	-	-	9,526,384	34,161,384	32,322	29,738,594	-	29,770,916	63,932,300	4.60%	1,327

(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>
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2021**  
**(UNAUDITED)**

<u>Government Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
St. Bernard Parish School Board	\$ -	100%	\$ -
St. Bernard Hospital Service District	-	100%	-
			<u>-</u>
Subtotal, overlapping debt			
St. Bernard Parish Government direct debt	<u>34,161,384</u>	100%	34,161,384
Total direct and overlapping debt	<u>\$ 34,161,384</u>		<u>\$ 34,161,384</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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 125,187,347	\$ 130,341,016	\$ 129,560,536	\$ 136,639,877	\$ 134,016,835	\$ 132,652,601	\$ 144,498,274	\$ 164,272,547	\$ 138,049,862	\$ 137,957,727
Total net debt applicable to limit	<u>7,035,353</u>	<u>4,314,420</u>	<u>4,789,347</u>	<u>3,404,499</u>	<u>1,768,554</u>	<u>44,969</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Legal debt margin	<u>118,151,994</u>	<u>126,026,596</u>	<u>129,560,536</u>	<u>136,639,877</u>	<u>134,016,835</u>	<u>132,652,601</u>	<u>144,498,274</u>	<u>164,272,547</u>	<u>138,049,862</u>	<u>137,957,727</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>5.62%</u>	<u>3.31%</u>	<u>3.70%</u>	<u>2.49%</u>	<u>1.32%</u>	<u>0.03%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

Legal debt margin calculation for fiscal year 2021

Assessed Value	\$ 394,164,935
Debt Limit - 35% of Assessed Value (1)	137,957,727
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>\$ 137,957,727</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			
2012	\$ 16,784,559	\$ 33,300,000	\$ 621,612	\$ 33,921,612	0.49	
2013	19,805,928	3,215,000	1,708,619	4,923,619	4.02	
2014	20,120,870	3,525,000	1,565,978	5,090,978	3.95	
2015	18,010,917	3,675,000	1,296,337	4,971,337	3.62	
2016	17,984,296	3,780,000	1,429,802	5,209,802	3.45	
2017	20,875,421	3,910,000	1,143,527	5,053,527	4.13	
2018	20,606,565	4,060,000	924,700	4,984,700	4.13	
2019	19,845,385	4,200,000	805,537	4,436,701	4.47	
2020	19,739,264	3,525,000	651,075	4,385,058	4.50	
2021	24,081,954	3,815,000	508,406	4,323,406	5.57	

**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>
2012	39,558	\$ 1,051,530,756	\$ 26,582	8.4	6,377
2013	41,635	1,121,060,256	26,926	8.1	6,852
2014	43,482	1,132,270,859	26,040	5.6	7,132
2015	44,409	1,127,592,086	25,391	6.7	7,442
2016	45,408	1,269,300,000	27,953	5.8	7,464
2017	45,776	1,123,661,950	24,547	6.2	7,538
2018	46,721	1,264,892,652	27,073	6.9	7,695
2019	47,244	1,357,207,620	28,728	6.3	7,809
2020	47,708	1,585,312,000	32,130	9.1	7,868
2021	48,172	1,388,929,356	29,079	5.2	7,941

\*Information not available

Source (1): St. Bernard Economic Foundation

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

Source (3): St. Bernard Parish School Board

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

Employer	Location	2021			2012		
		Employees	Rank	% of Total St. Bernard Parish Employment	Employees	Rank	% of Total St. Bernard Parish Employment
St. Bernard Parish School Board	Chalmette	965	1	8.92%	870	1	8.00%
Exxon Mobile	Chalmette	615	2	5.66%	598	2	4.80%
St. Bernard Parish Government	Chalmette	450	3	4.14%	460	3	4.23%
St. Bernard Parish Hospital	Chalmette	385	4	3.54%	*	*	*
Walmart	Chalmette	370	5	3.40%	*	*	*
St. Bernard Parish Sheriff	Chalmette	305	6	2.80%	400	4	3.68%
Domino Sugar	Arabi	299	7	2.75%	364	5	3.35%
Valero Oil	Meraux	282	8	2.59%	*	*	*
Boasso America	Chalmette	215	9	1.98%	210	7	1.93%
Associated Terminals	Chalmette	171	10	1.57%	136	9	1.25%
Nunez Community College	Chalmette	150	11	1.38%	279	6	2.57%
SDT Waste and Disposal	Parish wide	*	*	*	200	8	1.84%
<b>TOTAL</b>		<b>4,207</b>		<b>38.73%</b>	<b>3,517</b>		<b>31.65%</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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Judicial	30	30	38	38	41	38	38	40	40	44
Other general government	142	146	105	103	104	85	82	70	67	70
Public safety	107	110	112	117	116	115	110	110	107	110
Public works	65	62	78	76	71	62	60	60	43	43
Sanitation	5	4	4	4	8	10	10	13	12	12
Culture and recreation	20	25	22	21	21	17	12	12	9	9
Health and welfare	28	28	18	20	23	21	20	21	24	24
Water and sewer	55	55	60	59	73	73	75	80	66	77
Events facilities	-	-	3	3	2	2	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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Safety - Fire</b>										
Total number of rolls	4,272	3,901	4,088	4,047	4,039	4,185	4,471	4,343	4,326	5,081
Number of fires	282	243	302	224	238	242	245	233	275	184
Number of rescue calls	3,128	2,849	3,031	2,913	2,818	2,881	3,100	3,030	2,951	3,518
Number of service calls	204	236	198	334	356	363	442	338	303	505
<b>Public Works</b>										
Potholes Repaired	39	19	41	28	24	60	117	40	160	*
Trees cut	208	141	98	91	83	298	1,126	315	251	183
<b>Public Utility</b>										
<b>Water &amp; Sewer</b>										
Avg number of billed accounts	15,710	15,889	16,140	16,381	16,507	16,747	16,984	17,212	17,465	17,920
Number of billed accounts	15,742	15,966	16,298	16,366	16,568	16,813	17,028	17,285	17,666	18,099
New meter connections	47	60	42	58	57	64	215	99	381	433
<b>Building Permits</b>										
Residential Construction	45	96	57	96	136	132	211	212	347	308
Commercial Construction	71	58	45	30	42	51	30	33	18	29
Renovations	162	85	81	93	57	58	52	39	44	52
Pools	12	13	9	13	12	8	7	11	15	27
Tents	20	12	4	15	12	11	14	17	13	13
Accessory Structure	45	50	61	76	96	46	72	59	78	93
Elevate Residence	54	27	6	11	19	10	1	9	-	-
Additions	11	15	8	22	24	11	11	17	23	13
Electrical Permits	1	2	3	5	1	-	-	-	-	-
Office Trailer Permits	-	-	-	-	1	-	-	1	-	-
Other	31	13	10	30	51	12	18	9	34	55
Mobile Homes	16	20	14	19	8	-	-	-	-	-
Signs	81	52	39	2	3	3	4	3	4	2
Boat Dock	-	3	9	4	1	3	8	4	-	4
Coastal Use	5	2	8	9	6	2	1	-	-	-
Slab Removal	2	2	9	1	4	-	-	-	-	-
Demolition	4	5	6	11	1	-	-	-	-	-

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

	<b>December 31,</b>									
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Recreation and Culture										
Number of players in baseball/softball league	937	1,223	1,180	1,135	1,116	1,069	959	945	705	1,079
Number of players in football league	451	484	376	380	212	141	225	70	-	-
Number of players in flag football league	*	*	*	*	87	71	320	301	-	238
Number of players in cheerleading	90	103	62	63	69	46	65	56	-	-
Number of players in basketball league	433	553	564	564	491	424	594	640	640	660
Number of players in volleyball league	72	88	80	81	77	97	128	183	-	266
Number of players in soccer league	423	624	697	676	704	707	745	638	638	783
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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Vehicles	36	36	35	30	30	30	31	34	37	32
Utility Vehicles	2	2	3	3	3	3	3	3	3	3
Tractors	2	2	2	2	2	2	2	2	2	5
Trailers	1	1	1	1	1	2	2	2	3	3
Boats	7	6	8	8	8	8	8	8	8	8
Public safety- Fire										
Vehicles	10	10	11	11	11	11	11	11	13	12
Utility Vehicles	2	2	2	2	2	2	2	2	3	2
Fire Apparatus	16	16	15	16	17	17	16	16	16	16
Trailers	-	-	4	4	4	4	4	4	4	4
Public works										
Vehicles	50	50	50	39	39	39	43	43	46	35
Tractors	28	27	27	27	27	28	28	33	38	42
Trailers	*	18	20	20	20	21	21	22	22	24
Dump Trucks	6	6	6	6	6	6	6	6	6	7
Excavators	8	8	8	8	8	8	8	8	8	10
Airplanes	2	2	2	2	2	2	2	2	2	-
Sanitation										
Vehicles	-	-	-	-	-	2	2	2	2	2
Dump Trucks	1	1	1	1	1	1	1	1	1	1
Excavators	3	3	3	3	3	3	3	3	-	-
Culture and recreation										
Vehicles	5	5	5	3	3	3	3	3	5	3
Utility Vehicles	5	5	5	5	5	5	5	6	2	4
Tractors	6	6	6	6	5	8	8	8	2	2
Trailers	-	-	-	-	1	1	1	1	2	4
Excavators	1	1	1	1	1	1	1	1	-	-
Health and welfare										
Vehicles	7	7	7	7	7	8	8	8	8	8

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

	December 31,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Water and Sewer										
Vehicles	37	38	35	34	33	35	37	40	44	42
Tractors	1	1	1	1	1	1	1	1	3	3
Trailers	12	12	12	12	12	12	12	13	13	13
Dump Trucks	1	1	1	1	1	1	1	1	1	-
Crane Trucks	1	1	1	1	1	1	1	1	2	2
Excavators	12	13	13	13	13	13	13	13	14	14
Total										
Vehicles	145	146	143	124	123	128	135	141	155	134
Utility Vehicles	9	9	10	10	10	14	14	17	8	9
Fire Apparatus	16	16	15	16	17	17	16	16	16	16
Tractors	37	36	36	36	35	39	39	44	48	52
Trailers	15	15	15	15	16	17	18	19	44	48
Boats	7	6	8	8	8	8	8	8	8	8
Dump Trucks	8	8	8	8	8	8	8	8	8	8
Crane Trucks	1	1	1	1	1	1	1	1	2	2
Excavators	30	31	31	31	31	31	31	31	22	24
Airplanes	2	2	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, 2021, and the related notes to the financial statements, which collectively comprise the Parish’s basic financial statements, and have issued our report thereon dated September 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the St. Bernard Parish Library, as described in our report on the Parish’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Postlethwaite & Netterville*

Metairie, Louisiana  
September 30, 2022

**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**

***Opinion on Each Major Federal Program***

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, 2021. 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.

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 major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

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.

***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

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

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

*Postlethwaite & Netterville*

Metairie, Louisiana  
September 30, 2022

**ST. BERNARD PARISH GOVERNMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

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	\$ 1,295,586	
Disaster Grants - Public Assistance (presidentially Declared) - Zeta	97.036	FEMA-LA-DR4577	1,295,964	
Disaster Grants - Public Assistance (presidentially Declared) - Isaac	97.036	FEMA-LA-DR1786	45,000	
			<u>2,636,550</u>	
 Hazard Mitigation Grant	 97.039	 1603C-087-0007	 657,828	
 State Homeland Security Program 2021	 97.067	 EMW-2021-SS-00019-S01	 990	
State Homeland Security Program 2020	97.067	EMW-2020-SS-00011-S01	23,189	
State Homeland Security Program 2019	97.067	EMW-2019-SS-00014-S01	846	
Urban Areas Security Initiative 2020	97.067	EMW-2020-00011-S01	209,778	
			<u>234,803</u>	
 Emergency Management Performance 2021	 97.042	 EMT-2021-EP-00001-S01	 18,602	
Emergency Management Performance 2020	97.042	EMT-2020-EP-00001-S01	6,498	
			<u>25,100</u>	
 Total U.S. Department of Homeland Security			 <u>3,554,281</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	13,366	
Cities Readiness Initiative 2021	93.069	2000514652	4,988	
			<u>18,354</u>	
 Low Income Home Energy Assistance	 93.568		 36,328	
 Community Services Block Grant	 93.569	 2010P0081	 250,428	
			<u>305,110</u>	
 Total U.S. Department of Health & Human Services			 <u>305,110</u>	
<b>U. S. Department of Commerce</b>				
<i>Pass - Through Louisiana State Department of Natural Resources</i>				
Coastal Zone Management	11.419	2000275620	23,185	
			<u>23,185</u>	
 Total U.S. Department of Commerce			 <u>23,185</u>	
<b>U.S. Department of Housing and Urban Development</b>				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		5,965,066	
<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		632,564	
Total CDBG Entitlement Grants Cluster			<u>632,564</u>	
 LLT Program	 14.228	 H44P-00001	 553,056	
			<u>7,150,686</u>	
 Total U.S. Department of Housing and Urban Development			 <u>7,150,686</u>	
<b>U. S. Department of the Interior</b>				
Gulf of Mexico Security Act of 2006 (GoMESA)	15.435		400,710	
			<u>400,710</u>	
 Total U.S. Department of the Interior			 <u>400,710</u>	

**ST. BERNARD PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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	\$ 705,606	
WIOA Adult Program PY	17.258	2000439928	208,351	
WIOA Youth Activities PY	17.259	2000439928	997,675	
WIOA Dislocated Workers FY	17.278	2000512120	715,842	
WIOA Dislocated Workers PY	17.278	2000439928	282,711	
Total WIOA Cluster			<u>2,910,185</u>	
WIOA National Dislocated Worker Grant	17.277	2000522468	900,589	
Total U.S. Department of Labor			<u>3,810,774</u>	
<b>U.S. Department of Transportation</b>				
<i>Pass - Through Louisiana Department of Transportation &amp; Development</i>				
Highway Planning and Construction Cluster				
Federal Highway Administration - Local Road Safety Program	20.205	H.009175	156,387	
Total Highway Planning and Construction Cluster			<u>156,387</u>	
Federal Transit Cluster				
Federal Transit Formula Grant	20.507	1521-2016-1	268,578	
Total Federal Transit Cluster			<u>268,578</u>	
Total U.S. Department of Transportation			<u>424,965</u>	
<b>U.S. Department of The Treasury</b>				
Research and Development Cluster				
Nunez Community College Fisheries Workforce Development Program	21.015	RDCGR370047	93,975	93,975
<i>Pass - Through Louisiana Department of Health and Hospitals</i>				
Lake Lery Marsh Creation Phase 3	21.015	BS-0034	195,685	
Total Research and Development Cluster			<u>289,660</u>	
Total U.S. Department of The Treasury			<u>289,660</u>	93,975
<b>Environmental Protection Agency</b>				
<i>Pass - Through University of New Orleans Research and Technology Foundation, Inc.</i>				
Sewer Master Plan	66.125		86,542	
Munster Sewer Master Plan	66.125	58561K	25,000	
Violet and Riverbend Sewer Master Plan	66.125	58561N	9,680	
Fazendville Sewer Master Plan	66.125	58560L	5,941	
			<u>127,163</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	6,790	
Total Clean Water State Revolving Fund Cluster			<u>6,790</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	481,478	
Drinking Water Revolving Loan Fund #3	66.468	1087001-03	98,935	
Total Drinking Water State Revolving Fund Cluster			<u>580,413</u>	
Total Environmental Protection Agency			<u>714,366</u>	
Total Expenditures of Federal Awards			<u>\$ 16,673,737</u>	<u>\$ 93,975</u>

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES**  
**OF FEDERAL AWARDS**  
**December 31, 2021**

**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, 2021. 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, 2021.

**NOTE 3 – RECONCILIATION OF FEDERAL EXPENDITURES**

Federal assistance expended as reported on SEFA	\$ 16,673,737
Less: loan proceeds recorded on SEFA	(587,204)
Add: revenues received in current year for prior year expenditures	1,678,846
Add: revenues received in current year for future year expenditures	<u>634,913</u>
Total intergovernmental revenues	<u>\$ 18,400,293</u>
Intergovernmental revenues as reported on Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position	
Governmental funds	\$ 18,294,878
Proprietary funds	<u>105,415</u>
	<u>\$ 18,400,293</u>

**NOTE 4 – NON-CASH ASSISTANCE**

During the year ended December 31, 2013, the Parish entered into a cooperative endeavor agreement with the State of Louisiana Office of Community Development and the Louisiana Road Home Corporation d/b/a Louisiana Land Trust (LLT) , to transfer all the properties within St. Bernard Parish that were being held by LLT to St. Bernard Parish. Included on the statement of net position at December 31, 2021 is \$516,500 in land held for sale representing lots throughout St. Bernard Parish. No depreciation is being recorded on the properties being held for sale. During the year ended December 31, 2021, the Parish sold 428 properties for \$9,135,875. As the remaining lots are sold, CDBG program income will be recognized in the financial statements of the Parish. The proceeds from sales of the properties are restricted for use for direct management costs of the properties and for recovery related activities in furtherance of the cooperative endeavor agreement and the eligibility requirements under CDBG guidelines.

**NOTE 5 – DE MINIMIS COST RATE**

During the year ended December 31, 2021, 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, 2021**

**(1) Summary of Auditors' Results**

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

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

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

Any audit findings which are required to be reported in accordance with the 2 CFR 200.516(a)? No

Identification of major programs:

Name of Federal Awards (or Cluster)	CFDA No.
FEMA Disaster Grants	97.036
WIOA/WIA Cluster	17.258, 17.259, 17.278
WIOA National Dislocated Workers	17.277

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes

**(2) Findings relating to the financial statements reported in accordance with *Government Auditing Standards*:**

None

**(3) Findings and questioned costs relating to federal awards:**

None



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended December 31, 2021**

(1) **Prior Audit Findings relating to the financial statements reported in accordance with Government Auditing Standards:**

There were no findings related to the financial statements for the year ended December 31, 2020.

(2) **Prior Audit Findings and questioned costs relating to federal awards:**

There were no findings or questioned costs related to federal award programs for the year ended December 31, 2020.

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

**STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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

**STATEWIDE AGREED-UPON PROCEDURES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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

To the Board of Directors of St. Bernard Parish Government  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Management of the St. Bernard Parish Government (the Entity) is responsible for those C/C areas identified in the SAUPs.

The Entity has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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

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

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

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

*Postlethwaite & Netterville*

Metairie, Louisiana  
September 30, 2022

**ST. BERNARD PARISH GOVERNMENT**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2021**

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 25 *“we performed the procedure and discussed the results with management.”* If not, then a description of the exception ensues.

***Written Policies and Procedures***

---

1. Obtain and inspect the entity’s written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):
  - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.  
*No exception noted.*
  - b) ***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.  
*The Entity’s policies and procedures related to purchasing do not address attribute (2) how vendors are added to the vendor list.*
  - c) ***Disbursements***, including processing, reviewing, and approving.  
*No exception noted.*
  - d) ***Receipts/Collections***, including receiving, recording, preparing deposits, and managements actions to determine the completeness of all collections for each type of revenue or agency fund addition(s).  
*No exception noted.*
  - e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.  
*No exception noted.*
  - f) ***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 policies and procedures relating to contracting do not address attributes (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.*
  - g) ***Credit Cards*** (and debit cards, fuel cards, P-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)  
*The Entity’s policies and procedures relating to credit cards do not address attribute (4) required approvers of statements.*
  - h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.  
*No exception noted.*

**ST. BERNARD PARISH GOVERNMENT**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2021**

Schedule A

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*The Entity did not have formal policies and procedures in place related to ethics during the period.*

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The Entity's policies and procedures relating to debt service do not address attributes (3) debt reserve requirements and (4) debt service requirements.*

- k) **Disaster Recovery/ Business Continuity**, including (1) Identification of critical data and frequency 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 all systems, (5) timely application of all available system and software patches/ updates, (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

*The Entity's policies and procedures relating to disaster recovery/business continuity do not address attributes (1) identification of critical data and frequency of backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification of backups can be restored, (4) use of antivirus software 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.*

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

*The Entity's policies and procedures relating to sexual harassment do not address attributes (2) annual employee training, and (3) annual reporting.*

***Board or Finance Committee***

---

2. 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:

- a) Observe that 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.*

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-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.*

**ST. BERNARD PARISH GOVERNMENT**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2021**

Schedule A

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted 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 unrestricted fund balance in the general fund.

*No exception noted.*

***Bank Reconciliations***

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- 3. Obtain a listing of client 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 selected each account, and observe that:

*A listing of bank accounts was provided. Management identified the main operating account. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we selected the operating account and haphazardly selected 4 other accounts and obtained the bank reconciliations for the month ending December 31, 2021, resulting in 5 bank reconciliations obtained and subjected to the below procedures.*

- a) 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.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*No exception noted.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*No exception noted.*

***Collections***

---

- 4. 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.*



**ST. BERNARD PARISH GOVERNMENT**  
**AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS**  
**DECEMBER 31, 2021**

Schedule A

5. 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 (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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 #4 was provided. No exceptions were noted as a result of performing this procedure.*

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*No exception noted.*

- b) Each employee responsible for collecting cash is not 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.*

- c) Each employee responsible for collecting cash is not 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.

*No exception noted.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

*No exception noted.*

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*No exception noted.*

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (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). Alternately, 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:

- a) Observe that receipts are sequentially pre-numbered.

*No exception noted.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exception noted.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*No exception noted.*

**ST. BERNARD PARISH GOVERNMENT  
AGREED-UPON PROCEDURES PERFORMED AND ASSOCIATED FINDINGS  
DECEMBER 31, 2021**

Schedule A

- d) 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).

*For one of the 10 deposits selected, the deposit was made more than one business day from the date of receipt at the collection location.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

- 8. 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 processed payments for the fiscal period was provided. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we selected the single payment processing location identified by management and performed the procedures below.*

- 9. For each location selected under #8 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, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*The listing of employees involved with non-payroll purchasing and payment functions for the single payment processing location identified in procedure #8 was provided. No exceptions were noted as a result of performing this procedure.*

Review of the Entity's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*No exception noted.*

- b) At least two employees are involved in processing and approving payments to vendors.

*No exception noted.*

- c) 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.*

- d) 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.

*No exception noted.*

**ST. BERNARD PARISH GOVERNMENT**  
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10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

*A listing of non-payroll disbursements for the single payment processing location selected in procedure #8 was provided related to the reporting period. No exceptions were noted as a result of performing this procedure.*

*From each of the listings provided, we randomly selected 5 disbursements and performed the procedures below.*

- a) Observe that the disbursement matched the related original invoice/billing statement.  
*No exception noted.*
- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*No exception noted.*

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-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 by management. No exceptions were noted as a result of performing this procedure.*

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*From the listing provided, we selected all 3 cards used in the fiscal period. We haphazardly selected one monthly statement for each of the 3 cards selected and performed the procedures noted below.*

- a) Observe that 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) was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*No exception noted.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*No exception noted.*

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13. Using the monthly statements or combined statements selected under #12 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 (i.e. each card should have 10 transactions subject to testing). 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).

*We performed the procedure above. None of the eleven transactions tested met attribute (2) written documentation of the business/public purpose.*

**Travel and Travel-Related Expense Reimbursements (excluding card transactions)**

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14. 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, 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 for the fiscal period was provided by management. 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.*

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*We performed the procedure above and noted one exception. For one travel-related expense reimbursement, the reimbursement rate used does not agree to the rates established by the State of Louisiana or the U.S. General Services Administration.*

- b) 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.*

- c) 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 policy (procedure #1h).

*No exception noted.*

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exception noted.*

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***Contracts***

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15. 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. *Alternately, 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 by management. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we selected 5 contracts and performed the procedures below.*

- a) Observe that 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.*

- b) Observe that 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.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

*No exception noted.*

- d) 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.*

***Payroll and Personnel***

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16. 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 employed during the fiscal year was provided by management. No exceptions were noted as a result of performing this procedure.*

*From the listing provided, we haphazardly selected 5 employees and performed the specified procedures.*

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

*We haphazardly selected 1 pay period during the fiscal period and performed the procedures below for the 5 employees selected in procedure #16.*

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- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

*No exception noted.*

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

*No exception noted.*

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*No exception noted.*

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

*No exception noted.*

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

*Management represents that no employees received termination payments during the fiscal period. Thus, this procedure could not be performed.*

19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*No exception noted.*

***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*No exception noted.*

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

*No exception noted.*

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***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

*A listing of bonds/notes and other debt instruments issued during the fiscal year was provided by management. No exceptions were noted as a result of performing this procedure.*

22. 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 and other debt instruments outstanding during the fiscal year was provided by management. No exceptions were noted as a result of performing this procedure.*

***Fraud Notice***

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23. 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.

*Management represented that there were no misappropriations of public funds and assets during the fiscal period. Thus, this procedure could not be performed.*

24. 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.*

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

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25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

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

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- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, 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.*

- c) 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.*

***Sexual Harassment***

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- 26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

*We performed the procedure above using the 5 haphazardly selected employee from procedure #16. None of the 5 employee files had observable documentation demonstrating each employee/official completed at least one hour of sexual harassment training during the calendar year.*

- 27. Observe 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.*

- 28. 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 it includes the applicable requirements of R.S. 42:344:

- a) 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.*

- b) Number of sexual harassment complaints received by the agency;

*No exception noted.*

- c) Number of complaints which resulted in a finding that sexual harassment occurred;

*No exception noted.*

- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

*No exception noted.*

- e) Amount of time it took to resolve each complaint.

*No exception noted.*



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Schedule B

**Management's Response to Statewide Agreed-Upon Procedures St. Bernard Parish Government**

In response to Written Policies and Procedures exceptions 1b), 1f), 1g), 1i), 1j), 1k), and 1l):

*The Parish will review and revise its policies and procedures to ensure that all required elements are addressed and documented.*

In response to Collections exception 7:

*The Parish will continue to emphasize the timely collection and deposit of all deposits at all locations.*

In response to Credit Cards exception 13:

*The Parish will revise its credit card authorization form to require the formal documentation of business/public purpose for all transactions.*

In response to Travel-Related Expense Reimbursement exception 14a):

*The Parish will ensure that only the most up-to-date reimbursement forms and approved rates are used.*

In response to Sexual Harassment exception 26 and 28:

*The Parish will review and revise its policies and procedures to ensure that all employees take at least one hour of sexual harassment training during the calendar year and that proper documentation is included in each employee's file documenting such.*