



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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2020

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2020

Prepared by:
Department of Finance

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
As of and for the Year Ended December 31, 2020

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INTRODUCTORY SECTION



St. Bernard Parish Government

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Chalmette, Louisiana 70043
Fax (504) 278 - 4330

Guy McInnis
Parish President

June 30, 2021

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

State law requires that all general-purpose local governments publish, within six (6) months of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Comprehensive Annual Financial Report (CAFR) of St. Bernard Parish Government for the year ended December 31, 2020.

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, 2020. 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, 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 84 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 47,244 people, which is approximately 65% 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: Jackson/Packenham, constructing and acquiring improvements, extensions and replacements to combined water and sewer system, bike paths, 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
- Three million gallon domestic water tank repair
- A comprehensive water resource plan
- Jean Lafitte Sidewalk
- Buccaneer Villa North Drainage Project
- Lake Lery Marsh Creation
- New Library Building

Acknowledgments

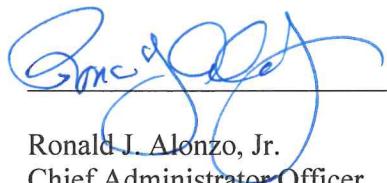
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Bernard Parish Government for its CAFR for the fiscal year ended December 31, 2019. This was the fourth year that the Parish has achieved 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,



Ronald J. Alonzo, Jr.
Chief Administrator Officer



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 Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Monill

Executive Director/CEO

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PRINCIPAL ELECTED OFFICIALS
DECEMBER 31, 2020**

PARISH PRESIDENT

Guy McInnis

PARISH COUNCIL MEMBER

Richard J. Lewis – Member at Large West

Kerri Callais – Member at Large East

Gillis McCloskey – District A

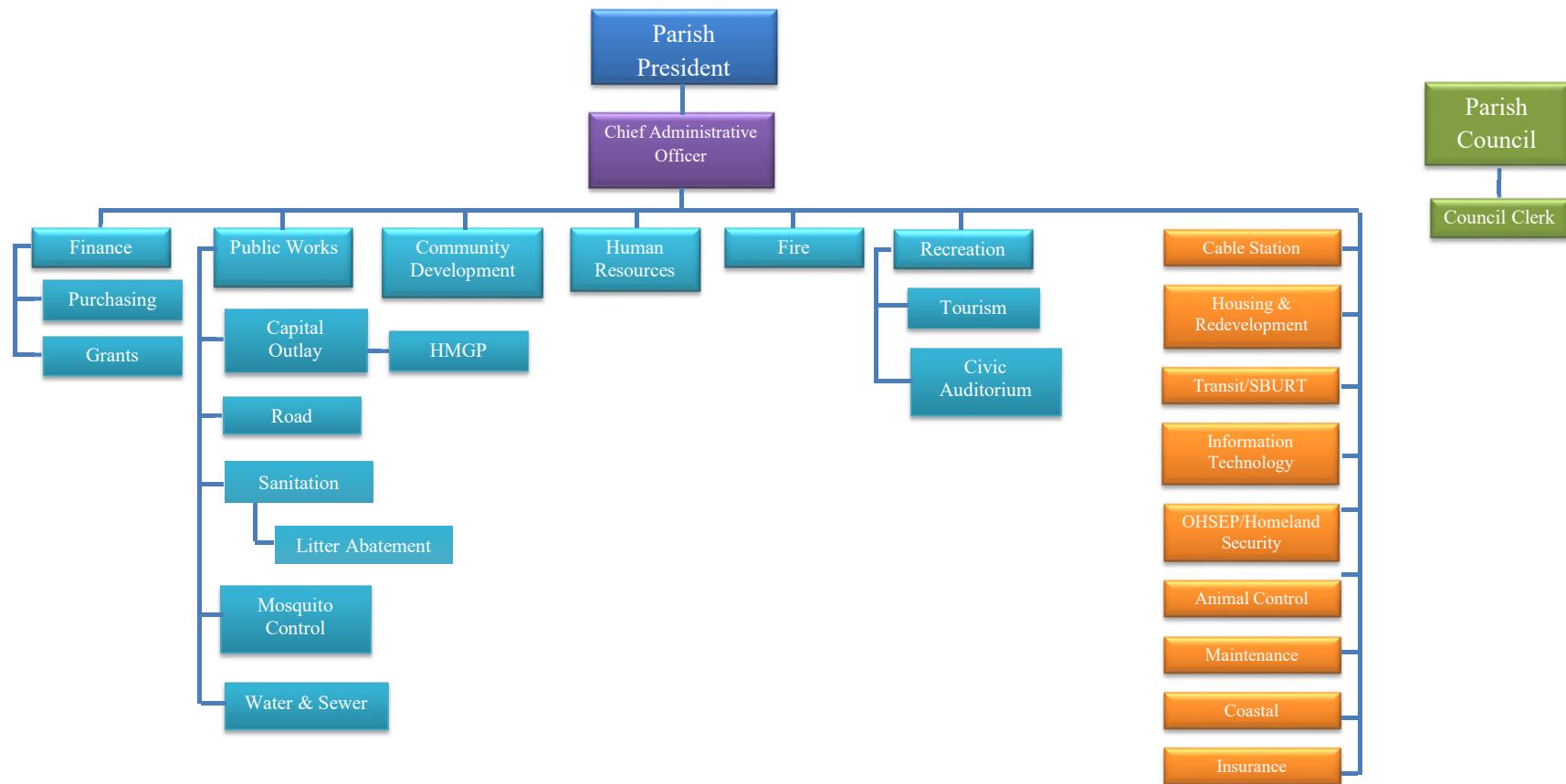
Joshua “Josh” Moran – District B

Howard Luna – District C

Wanda Alcon – District D

Fred Everhardt, Jr. – District E

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
ORGANIZATIONAL CHART
December 31, 2020





FINANCIAL SECTION

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Bernard Parish Government (the Parish) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the St. Bernard Parish Library, which represent 99.5 percent, 99.5 percent, and 99.9 percent, respectively, of the assets, net position, and revenues of the aggregate 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. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the 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 Parish, as of December 31, 2020, 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.

Other Matters

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 84 through 88), and other required supplementary information as listed in the table of contents (pages 79 through 83) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The introductory section; combining and individual nonmajor fund financial statements; statistical section; schedule of Council members' compensation; schedule of compensation, benefits, and other payments to the Agency Head; Justice System Funding Schedule; and HUD financial data schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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 HUD financial data schedules; and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements; schedule of Council members' compensation; schedule of compensation, benefits, and other payments to the Agency Head; financial data schedules; and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, 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
June 30, 2021

REQUIRED SUPPLEMENTARY INFORMATION

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended December 31, 2020

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, 2020. 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 \$575,524,471 at December 31, 2020.
- The 2020 government-wide statement of activities reported a decrease in net position of \$5,750,189.
- Total government-wide assets decreased \$14,907,222 or 2.12 % when compared to December 31, 2019.
- Total deferred outflows on pension obligation and other post-employment benefits totaled \$15,297,304 at December 31, 2020 which is a decrease from \$17,358,261 in 2019.
- Total liabilities decreased from \$133,165,019 in 2019 to \$117,137,167 in 2020.
- Total deferred inflows on pension obligations and other post-employment benefits totaled \$11,989,740 at December 31, 2020 which is an increase from \$6,125,878 in 2019.
- 2020 general fund tax revenues decreased by \$239,534 compared to 2019.
- The general fund reported an excess of revenues and other financing sources over expenses and other financing uses of \$3,524,845 for a total ending fund balance at December 31, 2020 of \$15,040,535. \$8,926,097 of fund balance is restricted or non-spendable, \$450,403 is committed for coastal restoration, while \$4,047,649 is assigned for coastal restoration and capital outlay, and \$1,616,386 is unassigned.
- Total governmental funds reported an excess of revenues and other financing sources over expenses and other financing uses of \$11,511,890 for the year ended December 31, 2020.
- Total cash and cash equivalents of governmental funds amounted to \$30,052,022 at December 31, 2020, an increase of \$7,828,157 compared to December 31, 2019.

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, 2020

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, 2020. 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, 2020

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 89-125 of this report.

Government-wide Financial Analysis

As noted previously, net position may serve over time as a useful indicator of a government's financial position. The Parish's assets and deferred outflows exceeded liabilities and deferred inflows by \$575,524,471 at December 31, 2020.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

Table 1
Net Position
December 31, 2020 and 2019

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 57,021,830	\$ 58,276,669	\$ 19,223,691	\$ 20,670,822	\$ 76,245,521	\$ 78,947,491
Capital assets	379,942,883	386,092,104	232,535,670	238,591,701	612,478,553	624,683,805
Total assets	436,964,713	444,368,773	251,759,361	259,262,523	688,724,074	703,631,296
Deferred outflows	13,772,560	14,327,470	2,154,744	3,030,791	15,927,304	17,358,261
Other liabilities	15,012,752	22,269,680	3,551,529	5,817,743	18,564,281	28,087,423
Long-term liabilities	62,385,950	70,290,595	36,186,936	35,211,001	98,572,886	105,501,596
Total liabilities	77,398,702	92,560,275	39,738,465	41,028,744	117,137,167	133,589,019
Deferred inflows	9,799,198	5,515,460	2,190,542	610,418	11,989,740	6,125,878
Net position:						
Net investment of						
capital assets	364,197,893	366,444,594	201,935,251	211,180,177	566,133,144	577,624,771
Restricted	24,719,985	17,721,721	2,772,109	2,871,356	27,492,094	20,593,077
Unrestricted	(25,378,505)	(23,545,807)	7,277,738	6,602,619	(18,100,767)	(16,943,188)
Total net position	\$ 363,539,373	\$ 360,620,508	\$ 211,985,098	\$ 220,654,152	\$ 575,524,471	\$ 581,274,660

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 \$566,133,144 at December 31, 2020. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided by other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The Parish has accumulated \$6,348,751 at December 31, 2020 to provide for the servicing of annual interest and principal payments on bonds and are classified in restricted net position.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

Government-wide Activities

Changes in Net Position

For the Years Ended December 31, 2020 and 2019

	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 4,407,822	\$ 7,134,258	\$ 13,388,020	\$ 12,495,188	\$ 17,795,842	\$ 19,629,446
Operating grants and contributions	14,412,558	12,021,684	-	-	14,412,558	12,021,684
Capital grants and contributions	7,045,393	19,538,797	179,091	392,357	7,224,484	19,931,154
General revenues:						
Ad valorem taxes	17,563,390	17,207,606	-	-	17,563,390	17,207,606
Sales taxes	15,897,381	15,876,193	3,974,354	3,969,192	19,871,735	19,845,385
Other taxes	1,080,900	1,269,317	-	-	1,080,900	1,269,317
Unrestricted grants and investment earnings	260,395	459,694	14,135	299,938	274,530	759,632
Other general revenues	10,384,211	4,746,035	94,482	621,255	10,478,694	5,367,290
Total revenues	71,052,050	78,253,584	17,650,082	17,777,930	88,702,133	96,031,514
Program expenses:						
General government	24,482,655	32,886,476	-	-	24,482,655	32,886,476
Public safety	18,942,669	20,148,424	-	-	18,942,669	20,148,424
Public works	5,883,811	7,038,982	-	-	5,883,811	7,038,982
Sanitation	6,655,428	6,105,961	-	-	6,655,428	6,105,961
Culture and recreation	2,805,987	3,226,245	-	-	2,805,987	3,226,245
Health and welfare	12,782,313	12,189,169	-	-	12,782,313	12,189,169
Interest on long-term debt	665,058	806,698	528,424	462,644	1,193,482	1,269,342
Other general expenses	-	33,028,779	-	-	-	33,028,779
Water and sewer	-	-	21,281,969	19,730,458	21,281,969	19,730,458
Events facilities	-	-	424,008	476,998	424,008	476,998
Total expenses	72,217,920	115,430,733	22,234,401	20,670,100	94,452,322	136,100,834
Net (expense) revenue before transfers	(1,165,870)	(37,177,149)	(4,584,319)	(2,892,170)	(5,750,189)	(40,069,320)
Transfers in (Out)	4,084,735	1,669,176	(4,084,735)	(1,669,176)	-	-
Change in Net Position	2,918,865	(35,507,973)	(8,669,054)	(4,561,346)	(5,750,189)	(40,069,320)
Net Position - beginning	360,620,508	397,369,344	220,654,152	225,215,498	581,274,660	622,584,842
Prior period adjustment	-	(1,240,863)	-	-	-	(1,240,863)
Net Position - beginning, as restated	360,620,508	396,128,481	220,654,152	225,215,498	581,274,660	621,343,979
Net Position - ending	\$ 363,539,373	\$ 360,620,508	\$ 211,985,098	\$ 220,654,152	\$ 575,524,471	\$ 581,274,659

Total revenue decreased by \$7,329,381, or 7.63%, from \$96,031,514 in 2019 to \$88,702,133 in 2020. Operating grants and contributions increased by \$2,390,874, or 19.89%, in 2020. Capital grants and contributions have decreased by \$12,706,670 or 63.75%, from \$19,931,154 in 2019 to \$7,224,484 in 2020. 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 \$94,452,322 in 2020, a decrease of \$41,648,512, or 30.60%, compared to \$136,100,834 in 2019. General government expense decreased \$8,403,821, or 25.55%, from \$32,886,476 in 2019 to \$24,482,655 in 2020. Public safety expense decreased \$1,205,755, or 5.98%, and Public works decreased \$1,155,171, or 16.41%.

Business-type revenues decreased by \$127,848, or .72%, from \$17,777,930 in 2019 to \$17,650,082 in 2020. Business-type expenses increased from \$20,670,100 in 2019 to \$22,234,401 in 2020 due to an increase in depreciation, as well as an increase in salaries and benefits.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

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, 2020, the Parish's governmental funds reported a combined fund balance of \$30,518,399, an increase of \$11,511,890, in comparison with the prior year. Included in this amount is a deficit of \$3,753,144, which constitutes unassigned fund balance. The remainder of the fund balance is either nonspendable, restricted, committed or assigned to indicate that it is 1) not in spendable form (\$241,299), 2) restricted for particular purposes (\$24,719,985), 3) committed for particular purposes (\$1,610,200), or 4) assigned for particular purposes (\$7,700,059).

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 \$5,604,505, an increase of \$121,628, or 2.22%.

General Fund

The General Fund is the chief operating fund of the Parish. During the year ended December 31, 2020, the general fund's fund balance increased by \$3,524,845 from \$11,515,690 to \$15,040,535. Key factors relative to this change are as follows:

- Total revenues increased by \$3,400,260 or 17.83%, from \$19,067,026 in 2019 to \$22,467,286 in 2020. 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 decreased in 2020 to \$15,304,014 compared to \$15,923,264 in 2019, a decrease of \$619,250, which represents a 3.89% decrease in expenditures. This is primarily the result of capital outlay, which decreased from \$974,303 in 2019 to \$293,103 in 2020.
- Other financing sources (uses), net, totaled \$(3,638,427) in 2020, representing a decrease of \$1,569,897, or 30.14%, in comparison to 2019. This decrease is due to less transfers out when compared to 2019, from \$(6,159,858) in 2019 to \$(4,857,935) in 2020.
- Licenses and permits increased by \$219,424 from \$1,629,822 in 2019 to \$1,849,246 in 2020.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

- Use of money and property decreased by \$72,027, or 97.64% from \$73,770 in 2019 to \$1,743 in 2020 due to near zero interest rates due to the federal response to COVID-19. Total interest across all governmental funds decreased from \$259,446 in 2019 to \$68,426 in 2020.
- Miscellaneous and other revenues increased from \$894,993 in 2019 to \$5,748,814 in 2020, an increase of \$4,853,821, or 542%, mainly due to the increased activity in the LLT program.

The accompanying table shows the amount of General Fund revenues by source for 2020 and 2019:

Revenues	2020 Actual	% of Total	Increase		2019 Actual	% of Total
			(Decrease) Over 2019	2019 Actual		
Taxes	\$ 13,282,457	56.07%	\$ (239,534)	\$ 13,521,991		67.55%
Licenses and permits	1,849,246	7.81%	219,424	1,629,822		8.14%
Intergovernmental	216,147	0.91%	142,468	73,679		0.37%
Charges for services	1,302,286	5.50%	(1,466,776)	2,769,062		13.83%
Fines and forfeitures	66,593	0.28%	(37,116)	103,709		0.52%
Use of money and property	1,743	0.01%	(72,027)	73,770		0.37%
Other revenues	5,748,814	24.27%	4,853,821	894,993		4.47%
Other financing sources	1,219,508	5.15%	267,974	951,534		4.75%
	<u>\$ 23,686,794</u>	<u>100.00%</u>	<u>\$ 3,668,234</u>	<u>\$ 20,018,560</u>		<u>100.00%</u>

The accompanying table shows the amount of general fund expenditures by source for 2020 and 2019:

Expenditures	2020 Actual	% of Total	Increase		2019 Actual	% of Total
			(Decrease) 2019	2019 Actual		
General government	\$ 12,892,475	63.95%	\$ (372)	\$ 12,892,847		58.39%
Public safety	1,447,005	7.18%	(19,307)	1,466,312		6.64%
Health and welfare	671,431	3.33%	81,629	589,802		2.67%
Capital outlay	293,103	1.45%	(681,200)	974,303		4.41%
Operating transfers out	4,857,935	24.09%	(1,301,923)	6,159,858		27.89%
	<u>\$ 20,161,949</u>	<u>100.00%</u>	<u>\$ (1,921,173)</u>	<u>\$ 22,083,122</u>		<u>100.00%</u>

Disaster Recovery Fund

The Disaster Recovery fund primarily accounts for grants received as a result of Hurricanes Katrina, Rita, 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, 2020 of \$3,893,357 is partially attributable to \$6,916,269 of revenue that has been 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 \$5,765,851 in 2020 compared to \$7,722,857 in 2019, while expenditures totaled \$4,498,918 in 2020 compared to \$7,235,249 in 2019. Revenues and expenditures for Hurricanes Katrina, Rita and Gustav in the FEMA fund are decreasing as funding for the emergencies comes to an end and projects are closed out.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

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, 2020 amounted to \$6,567,090 which was an increase of \$1,608,555. Revenue amounted to \$15,116,930 in 2020 compared to \$14,660,972 in 2019, an increase of \$455,958 or 3.11%. Property taxes increased \$41,842, or .36% from \$11,492,022 in 2019 to \$11,533,864 in 2020. Expenditures totaled \$12,220,131 in 2020 compared to \$11,897,971 in 2019, which is an increase of \$322,160 or 2.71%. This increase is 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 \$5,364,500 at December 31, 2020, which was a \$2,474,880 increase compared to \$2,889,619 at December 31, 2019. Federal funds increased from \$13,418,899 in 2019 to \$12,638,103 in 2020, which was a decrease of \$780,796. Property tax increased by \$23,037, or .51%, from \$4,532,841 in 2019 to \$4,555,878 in 2020. Expenditures during the year ended December 31, 2020 decreased by \$1,097,987 or 3.84%. The primarily reason for this is the completion of projects in 2019 and not having those same expenses in 2020. Other financing sources and uses increased by \$289,371 or 6.72% from \$4,307,311 in 2019 to \$4,596,682.

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 \$3,885,848 at December 31, 2020, which was a \$62,578 increase compared to the prior year balance of \$3,823,270. The increase in fund balance is due to a decrease in sinking requirements which are satisfied via transfers in. Transfers in were \$4,441,124 for the year ended December 31, 2020, which was a \$19,288 decrease compared to prior year activity of \$4,460,412. Expenditures during the year ended December 31, 2020 decreased by \$21,641 as a result of interest and principal payments.

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 \$3,553,782 at December 31, 2020, an increase of \$4,155,769 from the prior year. Capital Projects fund expenditures during 2020 totaled \$3,934,944, a decrease of \$2,278,439 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 \$210,311,867 at December 31, 2020, a decrease of \$9,222,543. Total operating revenues increased \$892,832, or 7.15%, to \$13,388,020 for the year ended December 31, 2020. This increase is due primarily to an increase in charges for services. Total operating expenses increased \$1,888,854, or 9.45%, to \$21,886,240 for the year ended December 31, 2020. This increase is due to increased depreciation expense from \$9,700,618 in 2019 to \$10,707,989 in 2020, a

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

\$1,007,371 or 10.38% increase, as well as due to an increase in professional services of \$695,881 or 90.60% increase, from \$768,073 in 2019 to \$1,463,954 in 2020. 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 \$2,025,094 at December 31, 2020, an increase of \$1,329,352 from the prior year. Charges for services decreased by \$498,578 from \$2,911,256 in 2019 to \$2,412,678 during the year ended December 31, 2020. Total operating expenses decreased by \$2,097,854 from \$3,189,543 to \$1,091,689 during the year ended December 31, 2020. This decrease was mainly attributable to a decrease in new claims and changes in estimates during the year.

General Fund Budgetary Highlights

The general fund final budget revenue were \$22,467,286 which was a \$3,455,880, or 18.18%, increase when compared to the original budget. General fund final budget expenditures were \$15,298,018 or a decrease of \$7,053,229, or 31.56% decrease when compared to the original budget. Variances between general fund amended budget and actual are delineated in the schedule below.

	2020		Variance with Final Budget Over/(Under)
	Budget	Actual	
Revenues			
Taxes	\$ 13,282,457	\$ 13,282,457	\$ -
Licenses and permits	1,849,246	1,849,246	- -
Intergovernmental	216,147	216,147	- -
Charges for services	5,637,205	1,302,286	(4,334,919)
Fines and forfeitures	66,593	66,593	- -
Use of money and property	1,743	1,743	- -
Other revenues	1,413,895	5,748,814	4,334,919
Total Revenues	<u>22,467,286</u>	<u>22,467,286</u>	- -
Expenditures	15,298,018	15,304,014	(5,996)
Other Financing Sources (Uses), net	<u>(3,638,427)</u>	<u>(3,638,427)</u>	- -
Net Change in Fund Balance	<u><u>\$ 3,530,841</u></u>	<u><u>\$ 3,524,845</u></u>	<u><u>\$ (5,996)</u></u>

Capital Assets

Capital assets at December 31, 2020 and 2019 are as follows (net of depreciation):

The Parish's net investment in capital assets as of December 31, 2020 amounts to \$612,478,553 (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, 2020

	2020	2019
Land	\$ 20,779,873	\$ 20,536,058
Construction in progress	27,420,617	16,794,883
Buildings and improvements	233,298,292	233,155,266
Furniture, machinery and equipment	35,712,033	33,235,398
Infrastructure	619,651,954	618,781,134
Accumulated depreciation	<u>(324,384,216)</u>	<u>(297,818,934)</u>
	<u><u>\$ 612,478,553</u></u>	<u><u>\$ 624,683,805</u></u>

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

- Construction in progress has begun on the Parish's canal crossing which is funded via FEMA.
- 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.
- Construction was completed on the Delacroix Pier and Boat Lift.
- Depreciation expense for 2020 amounted to \$26,565,282.

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

Debt Administration

Outstanding debt at December 31, 2020 totaled \$45,577,323, which is secured by specific revenue sources (property, sales taxes or charges for services).

	2020	2019
2012 Sales Tax Refunding bonds	\$ 14,220,000	\$ 17,690,000
2004 Sales Tax bonds	<u>230,000</u>	<u>285,000</u>
Total bonds	<u>14,450,000</u>	<u>17,975,000</u>
Limited Tax Certificates of Indebtedness, Series 2014	<u>800,000</u>	<u>1,050,000</u>
Total certificates of indebtedness	<u>800,000</u>	<u>1,050,000</u>
LDHH - Drinking Water Revolving Loan #1	8,525,000	8,920,000
LDHH - Drinking Water Revolving Loan #2	11,626,308	8,780,466
LDHH - Drinking Water Revolving Loan #3	126,438	-
LDEQ - Clean Water Revolving Loan #1	8,653,990	9,120,990
LDEQ - Clean Water Revolving Loan #2	<u>1,395,587</u>	<u>251,187</u>
Total revolving loans	<u>30,327,323</u>	<u>27,072,643</u>
Total outstanding debt	<u><u>\$ 45,577,323</u></u>	<u><u>\$ 46,097,643</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020

The following is a summary of debt transactions:

Balance at January 1, 2020	\$ 46,097,643
New issues	4,626,680
Payments	(5,147,000)
Balance at December 31, 2020	<u>\$ 45,577,323</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, 2020 include the following:

- Total Other Post-Employment benefits increased during the fiscal year from \$33,928,262 in 2019 to \$33,856,500.
- During the year ended December 31, 2020, the Parish drew down substantial amounts on the Drinking Water Revolving Loans and the Clean Water State Revolving Loans, including entering into Drinking Water Revolving Loan #3 during the year. The balance at December 31, 2020 was \$30,327,323 compared to \$27,072,643 at December 31, 2019.
- At December 31, 2020, the Parish recorded a decrease to net pension liability of \$4,183,883 in the governmental activities and a \$2,245,988 decrease in the business-type activities.

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, 2020 totaled \$2,750,000, which is secured by property taxes.

	2020	2019
Limited Tax Certificates of Indebtedness, Series 2019	\$ -	\$ 3,755,000
Limited Tax Certificates of Indebtedness, Series 2020	<u>2,750,000</u>	-
Total certificates of indebtedness	<u>2,750,000</u>	3,755,000
Total outstanding short term debt	<u>\$ 2,750,000</u>	\$ 3,755,000

Major short-term debt transactions for the year ended December 31, 2020 include the following:

- The Parish paid in full the 2019 certificates of indebtedness in the amount of \$3,755,000, in February 2020. The Parish issued 2020 certificates of indebtedness in the amount of \$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, 2020

Economic Factors and Next Year's Budget and Rates

The Parish's primary recurring funding sources are Sales Tax and Ad Valorem Tax. In 2020, actual Sales Tax collections were \$19,871,735, which was an increase of \$26,350, or .13%, when compared to prior year. The Parish projects no significant changes in Sales Tax revenues in 2021 over 2020 primarily due to the oil and gas industries within the Parish performing large scale construction projects in both 2019 and 2020 and the overall economy is steady in St. Bernard. In 2020, actual Ad Valorem Tax collections were \$17,563,390, which is an increase of \$355,784 or 2.07%. 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 2021 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 2021 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, 2020 was different because of 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 2021 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.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
For the Year Ended December 31, 2020**

Based on the factors stated above, Parish management believes the 2021 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.

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, 2020

	Primary Government					Component Units
	Governmental Activities		Business-Type Activities		Total	
ASSETS						
Cash and cash equivalents	\$ 31,684,447	\$ 8,260,045	\$ 39,944,492	\$ 2,762,655		
Investments	1,115,783	-	1,115,783		12,617,431	
Investments - land held for sale	940,500	-	940,500			
Receivables:						
Sales and use taxes	3,016,611	754,150	3,770,761		-	
Property taxes	15,252,977	-	15,252,977		1,258,554	
Customer	-	1,467,187	1,467,187		-	
Intergovernmental	10,114,772	52,305	10,167,077		485,273	
Other	713,235	-	713,235		-	
Unbilled charges	-	738,740	738,740		-	
Internal balances	(6,065,653)	6,065,653	-		-	
Prepaid expenses	244,783	217,868	462,651		-	
Inventory	4,375	347,903	352,278		-	
Restricted assets - cash and cash equivalents	-	1,319,840	1,319,840		-	
Other current assets	-	-	-		579,781	
Capital assets:						
Land and construction in progress	41,932,267	6,268,223	48,200,490		-	
Other capital assets, net of depreciation	338,010,616	226,267,447	564,278,063		2,723,906	
Total assets	<u>\$ 436,964,713</u>	<u>\$ 251,759,361</u>	<u>\$ 688,724,074</u>		<u>\$ 20,427,600</u>	
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows on pension benefits	\$ 6,653,414	\$ 813,666	\$ 7,467,080		\$ 40,392	
Deferred outflows on other post-employment benefits	7,119,146	1,341,078	8,460,224		-	
Total deferred outflows of resources	<u>\$ 13,772,560</u>	<u>\$ 2,154,744</u>	<u>\$ 15,927,304</u>		<u>\$ 40,392</u>	
LIABILITIES						
Accounts payables	\$ 7,927,536	\$ 1,291,891	\$ 9,219,427		\$ 95,715	
Claims payable	2,442,673	259,351	2,702,024		-	
Retainage payable	601,106	352,682	953,788		-	
Salaries and payroll deductions payable	441,452	75,181	516,633		28,388	
Customer deposits	-	1,402,053	1,402,053		-	
Accrued interest payable	197,615	77,867	275,482		-	
Advance collections	652,370	92,504	744,874		-	
Certificates of indebtedness	2,750,000	-	2,750,000		-	
Long-term liabilities:						
Due within one year	5,733,766	2,276,524	8,010,290		-	
Due in more than one year	56,652,184	33,910,412	90,562,596		1,306	
Total liabilities	<u>\$ 77,398,702</u>	<u>\$ 39,738,465</u>	<u>\$ 117,137,167</u>		<u>\$ 125,409</u>	
DEFERRED INFLOWS						
Deferred inflows on pension benefits	\$ 5,256,308	\$ 1,300,434	\$ 6,556,742		\$ 61,048	
Deferred inflows on other post-employment benefits	4,542,890	890,108	5,432,998		-	
Total deferred inflows of resources	<u>\$ 9,799,198</u>	<u>\$ 2,190,542</u>	<u>\$ 11,989,740</u>		<u>\$ 61,048</u>	
NET POSITION						
Net investment in capital assets	\$ 364,197,893	\$ 201,935,251	\$ 566,133,144		\$ 2,723,906	
Restricted for:						
Capital projects	-	199,249	199,249		-	
Debt service	3,885,848	2,462,903	6,348,751		-	
Federal programs	8,820,472	-	8,820,472		-	
Public safety	6,546,071	-	6,546,071		-	
Other purposes	5,467,594	109,957	5,577,551		-	
Unrestricted (deficit)	(25,378,505)	7,277,738	(18,100,767)		17,557,629	
Total net position	<u>\$ 363,539,373</u>	<u>\$ 211,985,098</u>	<u>\$ 575,524,471</u>		<u>\$ 20,281,535</u>	

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

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2020

Function/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Component Units
Governmental Activities								
General government								
Judicial	\$ 4,490,439	\$ 44,365	\$ 3,162	\$ -	\$ (4,442,912)	\$ -	\$ (4,442,912)	
Other general government	19,992,215	2,262,622	3,238,935	6,968,393	(7,522,265)	-	(7,522,265)	
Public safety	18,942,669	1,651,000	2,250,533	-	(15,041,136)	-	(15,041,136)	
Public works	5,883,811	84,310	547,756	-	(5,251,745)	-	(5,251,745)	
Sanitation	6,655,428	-	-	-	(6,655,428)	-	(6,655,428)	
Culture and recreation	2,805,987	365,511	136,399	-	(2,304,077)	-	(2,304,077)	
Health and welfare	12,782,313	14	8,235,773	77,000	(4,469,526)	-	(4,469,526)	
Interest on long-term debt	665,058	-	-	-	(665,058)	-	(665,058)	
Total governmental activities	72,217,920	4,407,822	14,412,558	7,045,393	(46,352,147)	-	(46,352,147)	
Business-Type Activities								
Water and sewer	21,281,969	13,169,136	-	179,091	-	(7,933,742)	(7,933,742)	
Events facilities	424,008	218,884	-	-	-	(205,124)	(205,124)	
Interest on long-term debt	528,424	-	-	-	-	(528,424)	(528,424)	
Total business-type activities	22,234,401	13,388,020	-	179,091	-	(8,667,290)	(8,667,290)	
Total	94,452,321	17,795,842	14,412,558	7,224,484	(46,352,147)	(8,667,290)	(55,019,437)	
Component Units								
Total Component Units	\$ 642,292	\$ 11,049	\$ 8,975	\$ -			\$ (622,268)	
General Revenues								
Taxes:								
Property taxes				17,563,390	-	17,563,390	1,524,480	
Sales and use taxes				15,897,381	3,974,354	19,871,735	-	
Severance				155,046	-	155,046	-	
E telephone				640,500	-	640,500	-	
Other				285,354	-	285,354	-	
Fines and forfeitures				146,278	-	146,278	-	
State revenue sharing (unrestricted)				94,072	-	94,072	21,005	
Parish road royalty				68,587	-	68,587	-	
Other general revenues (expenses)				9,921,226	94,482	10,015,708	(23,829)	
Interest and investment earnings				260,395	14,135	274,530	111,756	
Miscellaneous revenues				154,048	-	154,048	2,552	
Transfers				4,084,735	(4,084,735)	-	-	
Total general revenues and transfers				49,271,012	(1,764)	49,269,248	1,635,964	
Change in net position				2,918,865	(8,669,054)	(5,750,189)	1,013,696	
Net position - beginning of year				360,620,508	220,654,152	581,274,660	19,267,839	
Net position - end of year				\$ 363,539,373	\$ 211,985,098	\$ 575,524,471	\$ 20,281,535	

The accompanying notes are an integral part of this statement.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	Special Revenue Funds					
	General Fund		Disaster Recovery Fund		Consolidated Fire Protection District No. 1 - 2	
	General Fund	Disaster Recovery Fund	Consolidated Fire Protection District No. 1 - 2	Non-Major Governmental Funds	Total	
ASSETS						
Cash and cash equivalents	\$ 7,603,258	\$ 5,034,339	\$ 2,341,493	\$ 15,072,932	\$ 30,052,022	
Investments - land held for sale	940,500	-	-	-	940,500	
Receivables:						
Sales and use taxes	2,262,458	-	-	754,153	3,016,611	
Property taxes	1,023,634	-	10,201,478	4,027,865	15,252,977	
Intergovernmental	83,378	7,076,229	638,856	2,316,309	10,114,772	
Other	571,942	-	-	140,075	712,017	
Due from other funds	8,641,269	8,104,956	-	3,193,823	19,940,048	
Prepaid expenses	98,255	-	21,019	117,650	236,924	
Inventory	-	-	-	4,375	4,375	
Total assets	<u>\$ 21,224,694</u>	<u>\$ 20,215,524</u>	<u>\$ 13,202,846</u>	<u>\$ 25,627,182</u>	<u>\$ 80,270,246</u>	
LIABILITIES						
Accounts payable	\$ 805,107	\$ 3,485,789	\$ 443,951	\$ 3,184,965	\$ 7,919,812	
Retainage payable	34,119	317,799	-	249,188	601,106	
Salaries and payroll deductions payable	96,089	-	262,689	77,649	436,427	
Due to other funds	3,488,923	13,389,024	2,253,989	6,923,765	26,055,701	
Advance collections	450,932	-	-	201,438	652,370	
Short-term certificates of indebtedness	-	-	2,750,000	-	2,750,000	
Total liabilities	<u>4,875,170</u>	<u>17,192,612</u>	<u>5,710,629</u>	<u>10,637,005</u>	<u>38,415,416</u>	
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	<u>1,308,989</u>	<u>6,916,269</u>	<u>925,127</u>	<u>2,186,046</u>	<u>11,336,431</u>	
Total deferred inflows of resources	<u>1,308,989</u>	<u>6,916,269</u>	<u>925,127</u>	<u>2,186,046</u>	<u>11,336,431</u>	
FUND BALANCE						
Nonspendable:						
Prepaid items	98,255	-	21,019	117,650	236,924	
Inventory	-	-	-	4,375	4,375	
Restricted:						
Mortgage refunding	93,587	-	-	-	93,587	
Debt service	-	-	-	3,885,848	3,885,848	
Federal programs	8,734,255	-	-	86,217	8,820,472	
Council on aging	-	-	-	329,149	329,149	
Road lighting	-	-	-	90,036	90,036	
Health	-	-	-	808,981	808,981	
Communication	-	-	-	1,573,878	1,573,878	
Sanitation	-	-	-	1,139,695	1,139,695	
Culture and recreation	-	-	-	562,837	562,837	
Court operations	-	-	-	138,748	138,748	
Public safety	-	-	6,546,071	-	6,546,071	
Public works	-	-	-	730,683	730,683	
Committed:						
Coastal restoration	450,403	-	-	1,159,797	1,610,200	
Assigned:						
Council	3,211,906	-	-	-	3,211,906	
Capital outlay	835,743	-	-	3,652,410	4,488,153	
Unassigned	<u>1,616,386</u>	<u>(3,893,357)</u>	<u>-</u>	<u>(1,476,173)</u>	<u>(3,753,144)</u>	
Total fund balance	<u>15,040,535</u>	<u>(3,893,357)</u>	<u>6,567,090</u>	<u>12,804,131</u>	<u>30,518,399</u>	
Total liabilities, deferred inflows and fund balance	<u>\$ 21,224,694</u>	<u>\$ 20,215,524</u>	<u>\$ 13,202,846</u>	<u>\$ 25,627,182</u>	<u>\$ 80,270,246</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, 2020

Fund balances - total governmental funds	\$ 30,518,399
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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	\$ 533,278,369
Accumulated depreciation	<u>(153,335,486)</u>
	379,942,883

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.

11,336,431

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	\$ (15,744,990)
Total other post-employment benefit liability	(28,540,964)
Net pension liability	(15,557,183)
Compensated absences	<u>(2,542,813)</u>
	(62,385,950)

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.

351,863

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	\$ 6,653,414
OPEB-related deferred outflows	7,119,146
Pension-related deferred inflows	(5,256,308)
OPEB-related deferred inflows	<u>(4,542,890)</u>
	3,973,362

Net position - governmental activities	<u>\$ 363,539,373</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, 2020

	Special Revenue Funds					Non-major Governmental Funds	Total		
	General Fund	Consolidated Fire Protection District		No. 1 - 2					
		Disaster Recovery Fund							
REVENUES									
Taxes:									
Property taxes	\$ 1,159,417	\$ -	\$ 11,533,864	\$ 4,555,878	\$ 17,249,159				
Sales and use taxes	11,922,630	-	-	3,974,210	15,896,840				
Other	200,410	-	26,314	648,939	875,663				
Licenses and permits	1,849,246	-	15,805	12,980	1,878,031				
Intergovernmental:									
Federal funds	200,333	5,765,851	1,685,127	17,158,610	24,809,921				
State revenue sharing (unrestricted)	15,814	-	16,157	56,921	88,892				
Other state funding	-	-	181,575	2,661,710	2,843,285				
Charges for services	1,302,286	-	1,635,195	644,130	3,581,611				
Fines and forfeitures	66,593	-	-	139,868	206,461				
Use of money and property	1,743	-	226	66,457	68,426				
Other revenues	5,748,814	-	22,667	1,948,198	7,719,679				
Total revenues	22,467,286	5,765,851	15,116,930	31,867,901	75,217,968				
EXPENDITURES									
Current									
General government:									
Judicial	3,090,545	-	-	130,040	3,220,585				
Other general government	9,801,930	1,033,187	-	4,299,864	15,134,981				
Public safety	1,447,005	-	11,965,250	335,212	13,747,467				
Public works	-	-	-	4,301,390	4,301,390				
Sanitation	-	-	-	5,470,235	5,470,235				
Culture and recreation	-	-	-	2,078,847	2,078,847				
Health and welfare	671,431	-	-	9,187,147	9,858,578				
Capital outlay	293,103	3,465,731	254,881	5,607,765	9,621,480				
Debt service:									
Principal	-	-	-	3,720,000	3,720,000				
Interest	-	-	-	665,058	665,058				
Total expenditures	15,304,014	4,498,918	12,220,131	35,795,558	67,818,621				
Excess (Deficiency) of Revenues									
Over Expenditures	7,163,272	1,266,933	2,896,799	(3,927,657)	7,399,347				
OTHER FINANCING SOURCES (USES)									
Proceeds from insurance settlements	-	-	-	27,808	27,808				
Transfer in	1,219,508	-	171,659	10,654,999	12,046,166				
Transfer out	(4,857,935)	(1,581,672)	(1,459,903)	(61,921)	(7,961,431)				
Total other financing sources (uses)	(3,638,427)	(1,581,672)	(1,288,244)	10,620,886	4,112,543				
Changes in fund balance	3,524,845	(314,739)	1,608,555	6,693,229	11,511,890				
Fund balance (deficit) - beginning of year	11,515,690	(3,578,618)	4,958,535	6,110,902	19,006,509				
Fund balance (deficit) - end of year	\$ 15,040,535	\$ (3,893,357)	\$ 6,567,090	\$ 12,804,131	\$ 30,518,399				

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, 2020

Total net changes in fund balances - governmental funds	\$ 11,511,890
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay	\$ 9,621,480
Depreciation expense	<u>(15,857,293)</u>
	(6,235,813)

Governmental funds do not report donated assets. However, in the Statement of Activities, donated assets are recorded as revenue and increase net position	86,592
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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.

Change in compensated absences	\$ (241,458)
Change in deferred inflows in unavailable revenues	<u>(6,380,091)</u>
	(6,527,122)

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.	(949)
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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.	(595,202)
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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	3,720,000
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.	<u>775,863</u>
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Change in net position - governmental activities	<u>\$ 2,918,865</u>
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ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
December 31, 2020

	Enterprise Funds			Internal Service Fund	
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund	
				Internal Service Fund	
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 7,065,299	\$ -	\$ 7,065,299	\$ 2,827,170	
Investments	-	-	-	1,115,783	
Customer receivable, net of allowance	1,467,187	-	1,467,187	-	
Intergovernmental receivable	52,305	-	52,305	-	
Unbilled charges	738,740	-	738,740	-	
Due from other funds	14,749,587	-	14,749,587	1,324,325	
Prepads	205,161	-	205,161	20,567	
Inventory	343,203	4,700	347,903	-	
Interest receivable	-	-	-	-	
Other receivable	-	-	-	1,218	
Restricted assets:					
Cash and cash equivalents					
Capital renewal and replacement and systems improvement account	199,249	-	199,249	-	
Revenue bond debt service account	1,049	-	1,049	-	
Sales tax bond debt service reserve	1,009,585	-	1,009,585	-	
Customer meter deposits	109,957	-	109,957	-	
Sales tax receivable	754,150	-	754,150	-	
Total current assets	<u>26,695,472</u>	<u>4,700</u>	<u>26,700,172</u>	<u>5,289,063</u>	
Non-current assets:					
Land and construction in progress	6,268,223	-	6,268,223	-	
Other capital assets, net of accumulated depreciation	<u>226,208,292</u>	<u>59,155</u>	<u>226,267,447</u>	<u>-</u>	
Total non-current assets	<u>232,476,515</u>	<u>59,155</u>	<u>232,535,670</u>	<u>-</u>	
Total assets	<u><u>\$ 259,171,987</u></u>	<u><u>\$ 63,855</u></u>	<u><u>\$ 259,235,842</u></u>	<u><u>\$ 5,289,063</u></u>	
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on pension benefits	\$ 813,666	\$ -	\$ 813,666	\$ -	
Deferred outflows on other post-employment benefits	<u>1,341,078</u>	<u>-</u>	<u>1,341,078</u>	<u>-</u>	
Total deferred outflows of resources	<u><u>\$ 2,154,744</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,154,744</u></u>	<u><u>\$ -</u></u>	
LIABILITIES					
Current liabilities					
Accounts and other payables	\$ 1,236,092	\$ 54,949	\$ 1,291,041	\$ 8,574	
Self insurance claims payable	-	-	-	2,702,024	
Retainage payable	352,682	-	352,682	-	
Salaries payable	72,206	2,975	75,181	5,025	
Current OPEB liability	170,617	-	170,617	-	
Advance collections	45,739	46,765	92,504	-	
Due to other funds	8,818,998	590,915	9,409,913	548,346	
Total current liabilities	<u>10,696,334</u>	<u>695,604</u>	<u>11,391,938</u>	<u>3,263,969</u>	
Current liabilities payable from restricted assets					
Bonds payable, net of amortization	1,867,032	-	1,867,032	-	
Accrued vacation leave	238,875	-	238,875	-	
Accrued interest payable	77,867	-	77,867	-	
Customer deposits	1,402,053	-	1,402,053	-	
Total current liabilities payable from restricted assets	<u>3,585,827</u>	<u>-</u>	<u>3,585,827</u>	<u>-</u>	
Total current liabilities	<u>14,282,161</u>	<u>695,604</u>	<u>14,977,765</u>	<u>3,263,969</u>	
Noncurrent liabilities					
Accrued vacation leave	5,413	-	5,413	-	
Net pension liability	26,693	-	26,693	-	
Total OPEB liability	5,144,919	-	5,144,919	-	
Bonds payable, net of premium	28,733,387	-	28,733,387	-	
Total noncurrent liabilities	<u>33,910,412</u>	<u>-</u>	<u>33,910,412</u>	<u>-</u>	
Total liabilities	<u><u>\$ 48,192,573</u></u>	<u><u>\$ 695,604</u></u>	<u><u>\$ 48,888,177</u></u>	<u><u>\$ 3,263,969</u></u>	

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION (CONTINUED)
December 31, 2020

	Enterprise Funds			Internal Service Fund	
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund	
DEFERRED INFLOWS					
Deferred inflows on pension benefits	\$ 1,300,434	\$ -	\$ 1,300,434	\$ -	
Deferred inflows on other post-employment benefits	<u>890,108</u>	<u>-</u>	<u>890,108</u>		
Total deferred inflows of resources	<u><u>2,190,542</u></u>	<u><u>-</u></u>	<u><u>2,190,542</u></u>		
NET POSITION					
Net investment in capital assets	\$ 201,876,098	\$ 59,155	\$ 201,935,253	\$ -	
Restricted					
Capital renewal and replacement and system improvements	199,249	-	199,249		
Debt service	2,462,903	-	2,462,903		
Other purposes	109,957	-	109,957		
Unrestricted (deficit)	<u>6,295,409</u>	<u>(690,904)</u>	<u>5,604,505</u>		<u>2,025,094</u>
Total net position (deficit)	<u><u>210,943,616</u></u>	<u><u>(631,749)</u></u>	<u><u>210,311,867</u></u>		<u><u>2,025,094</u></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, 2020

Net position - total proprietary funds	\$ 210,311,867
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Water and Sewer internal service fund is used by management to charge the costs of certain activities to individual funds. The assets and liabilities of the Water and Sewer internal service fund is included in the business-type activities in the Statement of Net Position

Net position - business-type activities	<hr/> <hr/> <hr/> \$ 211,985,098
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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, 2020

	Enterprise Funds			Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund
OPERATING REVENUES				
Charges for service	\$ 13,033,573	\$ 218,884	\$ 13,252,457	\$ 2,412,678
Other operating revenues	135,563	-	135,563	-
Total operating revenues	13,169,136	218,884	13,388,020	2,412,678
OPERATING EXPENSES				
Personnel services and related benefits	4,786,038	207,129	4,993,167	267,023
Utilities	989,494	138,321	1,127,815	-
Contractual services, supplies, and materials	1,003,695	18,336	1,022,031	-
Professional services	1,424,335	39,619	1,463,954	52,593
Insurance and claims	1,226,727	-	1,226,727	767,031
Depreciation	10,704,814	3,175	10,707,989	-
Other expenditures	1,327,129	17,428	1,344,557	5,042
Total operating expenses	21,462,232	424,008	21,886,240	1,091,689
Operating (loss) income	(8,293,096)	(205,124)	(8,498,220)	1,320,989
NON-OPERATING REVENUES (EXPENSES)				
Sales tax	3,974,354	-	3,974,354	-
Interest earnings				
Restricted assets	3,579	-	3,579	-
Current assets	10,556	-	10,556	8,363
Interest expenses and bank fees	(528,424)	-	(528,424)	-
Capital grants	176,855	2,236	179,091	-
Other non-operating revenues	81,212	13,270	94,482	-
Deductions from taxes	(373,226)	-	(373,226)	-
Total non-operating revenues (expenses)	3,344,906	15,506	3,360,412	8,363
CHANGE IN NET POSITION BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS				
	(4,948,190)	(189,618)	(5,137,808)	1,329,352
Transfer in	1,567,767	-	1,567,767	-
Transfer out	(5,652,502)	-	(5,652,502)	-
Transfers and capital contributions, net	(4,084,735)	-	(4,084,735)	-
CHANGE IN NET POSITION				
NET POSITION - BEGINNING OF YEAR	(9,032,925)	(189,618)	(9,222,543)	1,329,352
NET POSITION - END OF YEAR	219,976,541	(442,131)	219,534,410	695,742
	\$ 210,943,616	\$ (631,749)	\$ 210,311,867	\$ 2,025,094

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, 2020

Total net changes in net position - proprietary funds	\$ (9,222,543)
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>553,489</u>
Change in net position - business-type activities	<u><u>\$ (8,669,054)</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, 2020

	Enterprise Funds			Internal Service Fund
	Water and Sewer Division	Other Enterprise Funds	Total	Self-Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers and users	\$ 12,566,244	\$ 194,689	\$ 12,760,933	\$ -
Cash paid to suppliers of goods or services	(8,240,242)	(170,444)	(8,410,686)	-
Cash paid to employees and related benefits	(4,635,279)	(212,210)	(4,847,489)	(272,701)
Receipts from interfund services provided	-	-	-	2,413,013
Payments for claims	-	-	-	(1,593,603)
Net cash provided by (used in) operating activities	(309,277)	(187,965)	(497,242)	546,709
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers	(4,084,735)	-	(4,084,735)	-
Other non-operating revenue	-	15,506	15,506	-
Net payments to other funds	116,108	217,122	333,230	-
Net cash (used in) provided by non-capital financing activities	(3,968,627)	232,628	(3,735,999)	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from federal grants	258,067	-	258,067	-
Sales tax receipts, net tax deductions	3,549,170	-	3,549,170	-
Principal payments on outstanding bonds	(1,437,774)	-	(1,437,774)	-
Proceeds from issuance of debt	4,626,679	-	4,626,679	-
Interest expense on outstanding bonds	(455,306)	-	(455,306)	-
Purchase of capital assets	(4,606,957)	(45,001)	(4,651,958)	-
Net cash provided by (used in) capital and related financing activities	1,933,879	(45,001)	1,888,878	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	974,699	-	974,699	224
Net cash provided by investing activities	974,699	-	974,699	224
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
CASH AND CASH EQUIVALENTS (INCLUDING \$1,417,557 INCLUDED IN RESTRICTED ASSETS), BEGINNING OF YEAR	(1,369,326)	(338)	(1,369,664)	546,933
CASH AND CASH EQUIVALENTS (INCLUDING \$1,319,840 INCLUDED IN RESTRICTED ASSETS), END OF YEAR	<u>9,754,465</u>	<u>338</u>	<u>9,754,803</u>	<u>2,280,237</u>
	<u>\$ 8,385,139</u>	<u>\$ -</u>	<u>\$ 8,385,139</u>	<u>\$ 2,827,170</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
Operating loss	\$ (8,293,096)	\$ (205,124)	\$ (8,498,220)	\$ 1,320,989
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	10,704,814	3,175	10,707,989	-
Change in operating assets and liabilities:				
Customer receivable	(599,365)	-	(599,365)	-
Intergovernmental receivable	(9,900)	-	(9,900)	-
Unbilled charges	(11,960)	-	(11,960)	-
Prepaid items	(27,652)	-	(27,652)	(2,437)
Inventory	696	2,267	2,963	-
Other receivables	-	-	-	335
Deferred outflows on pension benefits	1,177,808	-	1,177,808	-
Deferred outflows on other post-employment benefits	(301,761)	-	(301,761)	-
Accounts payable and accrued expenditures	(2,188,535)	40,993	(2,147,542)	4,899
Retainage payable	(8,291)	-	(8,291)	-
Salaries payable	(92,453)	(5,081)	(97,534)	(5,678)
Customer deposits	33,895	-	33,895	-
Self-insurance claims payable	-	-	-	(771,399)
Net pension liability	(2,245,988)	-	(2,245,988)	-
OPEB liability	(12,051)	-	(12,051)	-
Deferred inflows on pension benefits	1,143,810	-	1,143,810	-
Deferred inflows on other post-employment benefits	436,314	-	436,314	-
Advance collections	(15,562)	(24,195)	(39,757)	-
Net cash provided by (used in) operating activities	<u>\$ (309,277)</u>	<u>\$ (187,965)</u>	<u>\$ (497,242)</u>	<u>\$ 546,709</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, 2020

	Governmental Activities		Business-Type Activities		Total Component Units
	St. Bernard Parish Library	St. Bernard Home Mortgage Authority *	St. Bernard Home Mortgage Authority *	St. Bernard Parish Library	
ASSETS					
Cash and cash equivalents	\$ 2,650,777	\$ 111,878	\$ 2,762,655		
Investments	12,617,431	-	12,617,431		
Receivables:					
Property taxes	1,258,554	-	1,258,554		
Intergovernmental	485,273	-	485,273		
Other current assets	579,781	-	579,781		
Capital assets:					
Other capital assets, net of depreciation	2,723,906	-	2,723,906		
Total assets	<u><u>\$ 20,315,722</u></u>	<u><u>\$ 111,878</u></u>	<u><u>\$ 20,427,600</u></u>		
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on pension benefits	\$ 40,392	\$ -	\$ 40,392		
Total deferred outflows of resources	<u><u>\$ 40,392</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 40,392</u></u>		
LIABILITIES					
Accounts payables	\$ 95,715	\$ -	\$ 95,715		
Salaries and payroll deductions payable	28,388	-	28,388		
Long-term non-current liabilities:					
Due in more than one year	1,306	-	1,306		
Total liabilities	<u><u>\$ 125,409</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 125,409</u></u>		
DEFERRED INFLOWS					
Deferred inflows on pension benefits	\$ 61,048	\$ -	\$ 61,048		
Total deferred inflows of resources	<u><u>\$ 61,048</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 61,048</u></u>		
NET POSITION					
Net investment in capital assets	\$ 2,723,906	\$ -	\$ 2,723,906		
Unrestricted	17,445,751	111,878	17,557,629		
Total net position	<u><u>\$ 20,169,657</u></u>	<u><u>\$ 111,878</u></u>	<u><u>\$ 20,281,535</u></u>		

* As of March 31, 2020

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, 2020

Function/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Position - Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	St. Bernard Parish Library	St. Bernard Home Mortgage Authority *	Total
Governmental Activities							
St. Bernard Parish Library	\$ 641,298	\$ 8,978	\$ 8,975	\$ -	\$ (623,345)	\$ -	\$ (623,345)
Total governmental activities	641,298	8,978	8,975	-	(623,345)	-	(623,345)
Business-Type Activities							
St. Bernard Parish Home Mortgage Authority *	994	2,071	-	-	-	1,077	1,077
Total business-type activities	994	2,071	-	-	-	1,077	1,077
Total	\$ 642,292	\$ 11,049	\$ 8,975	\$ -	\$ 20,169,657	\$ 111,878	\$ 20,281,535
General Revenues							
Taxes:							
Property taxes				1,524,480		-	1,524,480
State revenue sharing (unrestricted)				21,005		-	21,005
Interest and investment earnings				111,723		33	111,756
Unrealized loss on investments				(23,829)		-	(23,829)
Miscellaneous revenues				2,552		-	2,552
Total general revenues and transfers				1,635,931		33	1,635,964
Change in net position				1,012,586		1,110	1,013,696
Net position - beginning of year				19,157,071		110,768	19,267,839
Net position - end of year				\$ 20,169,657	\$ 111,878	\$ 20,281,535	

* As of March 31, 2020
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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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, 2020

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 \$940,500 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 uncollectibles. 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, 2020

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, 2020

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, 2020.

R. Annual and Sick Leave

Substantially all employees of the Parish Government earn from 10 to 25 days of annual leave each year depending on length of service. Annual leave accumulated in one year must be used by December 31st of the following year except for 5 days 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, 2020, accrued vacation and sick leave was \$2,542,813 for governmental activities.

At December 31, 2020, the accrued vacation and sick leave was \$244,288 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, 2020

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, 2020

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, 2020

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 implemented GASB 88 – Disclosures related to debt in the current year. See Note 8 for debt disclosures.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020, the carrying amount of the Parish's deposits was as follows:

Demand Deposits	\$ 39,944,491
Demand Deposits, Restricted	1,319,840
Total Cash and Cash Equivalents	<u>\$ 41,264,331</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, 2020, the Parish's bank balances totaled \$44,110,129. 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, 2020.

Investments Louisiana Asset Management Pool - At December 31, 2020, 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 L.A.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 \$309,422 and Certificate of Deposits held at a local bank with maturities greater than 90 days totaling \$806,361 at December 31, 2020.

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020**

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, 2020 were not subject to custodial credit risk. The Parish has no formal investment policy regarding custodial credit risk or concentration of 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, 2020 is \$940,500 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, 217 properties were sold by the Parish for \$4,272,058 with a gain of \$3,323,058, 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, 2020, 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 \$50.04 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, 2020

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, 2020 are as follows:

General:	
General governmental services	2.81
Special revenue:	
Fire Protection District No. 1	7.42
Fire Protection District No. 2	8.35
St. Bernard Council on Aging	0.94
Recreation	2.17
Public Works (Road District No. 1)	3.05
Road Lighting District No. 1	1.22
Public health	0.62
Garbage District No. 1	3.05
Parishwide fire protection facilities	20.41
	<hr/>
	50.04
	<hr/>

Property taxes levied on November 15, collected during 2020, 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:

Governmental funds:

General Fund	\$ 237,560
Consolidated Fire Protection District No. 1 - 2	234,710
Non-major governmental funds	92,712

Business-type funds:

Water and Sewer Division	<hr/> 1,315,492
Total allowance for uncollectibles	<hr/> \$ 1,880,674

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 7 – CAPITAL ASSETS

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

	Balance January 1, 2020	Additions	Deletions and adjustments	Balance December 31, 2020
<u>Governmental Activities:</u>				
Nondepreciable capital assets:				
Land	\$ 20,307,522	\$ 243,815	\$ -	\$ 20,551,337
Construction in progress	13,977,474	10,051,575	(2,648,119)	21,380,930
Total nondepreciable capital assets	<u>34,284,996</u>	<u>10,295,390</u>	<u>(2,648,119)</u>	<u>41,932,267</u>
Depreciable capital assets:				
Land improvements	862,954	-	-	862,954
Buildings and improvements	143,076,083	143,026	-	143,219,109
Machinery and equipment	21,147,576	1,077,675	-	22,225,251
Road system	324,198,688	840,100	-	325,038,788
Total depreciable capital assets	<u>489,285,301</u>	<u>2,060,801</u>	<u>-</u>	<u>491,346,102</u>
Less: accumulated depreciation				
Land improvements	(142,308)	(25,360)	-	(167,668)
Buildings and improvements	(27,223,259)	(3,655,834)	-	(30,879,093)
Machinery and equipment	(17,560,262)	(611,497)	-	(18,171,759)
Road system	(92,552,364)	(11,564,602)	-	(104,116,966)
Total accumulated depreciation	<u>(137,478,193)</u>	<u>(15,857,293)</u>	<u>-</u>	<u>(153,335,486)</u>
Total depreciable capital assets, net	<u>351,807,108</u>	<u>(13,796,492)</u>	<u>-</u>	<u>338,010,616</u>
Total governmental activities capital assets, net	<u>\$ 386,092,104</u>	<u>\$ (3,501,102)</u>	<u>\$ (2,648,119)</u>	<u>\$ 379,942,883</u>
<u>Business-type Activities:</u>				
Nondepreciable capital assets:				
Land	\$ 228,536	\$ -	\$ -	\$ 228,536
Construction in progress	2,817,409	3,552,546	(330,268)	6,039,687
Total nondepreciable capital assets	<u>3,045,945</u>	<u>3,552,546</u>	<u>(330,268)</u>	<u>6,268,223</u>
Depreciable capital assets:				
Buildings	89,216,229	-	-	89,216,229
Machinery and equipment	12,087,822	1,398,960	-	13,486,782
Infrastructure	294,582,446	30,720	-	294,613,166
Total depreciable capital assets	<u>395,886,497</u>	<u>1,429,680</u>	<u>-</u>	<u>397,316,177</u>
Less: accumulated depreciation				
Buildings	(15,810,709)	(2,227,214)	-	(18,037,923)
Machinery and equipment	(3,197,245)	(1,059,606)	-	(4,256,851)
Infrastructure	(141,332,787)	(7,421,169)	-	(148,753,956)
Total accumulated depreciation	<u>(160,340,741)</u>	<u>(10,707,989)</u>	<u>-</u>	<u>(171,048,730)</u>
Total depreciable capital assets, net	<u>235,545,756</u>	<u>(9,278,309)</u>	<u>-</u>	<u>226,267,447</u>
Total business-type activities capital assets, net	<u>\$ 238,591,701</u>	<u>\$ (5,725,763)</u>	<u>\$ (330,268)</u>	<u>\$ 232,535,670</u>

At December 31, 2020, 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, 2020

NOTE 7 – CAPITAL ASSETS (CONTINUED)

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

Governmental Activities:

General government	
Judicial	\$ 1,079,336
Other general government	5,046,821
Public safety	3,530,913
Public works	1,476,625
Sanitation	1,146,946
Culture and recreation	699,120
Health and welfare	<u>2,877,532</u>
Total depreciation expense - governmental activities	<u><u>\$ 15,857,293</u></u>

Business-type Activities:

Water and sewer	<u><u>\$ 10,707,989</u></u>
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NOTE 8 – LONG-TERM DEBT

Bond Transactions – Governmental Activities

The Parish issues bonds to provide for the acquisition and construction of major capital facilities. Bonds payable, at December 31, 2020 comprise the following page:

Description	Original issue	Range of average interest rates	Amount outstanding	Due in one year
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%	\$ 14,220,000	\$ 3,585,000
Direct Borrowings				
2014 Limited Tax Certificates of Indebtedness, Series 2014 commencing March 2015 through March 2023	2,200,000	0.5 - 3.3%	<u>800,000</u>	<u>260,000</u>
			15,020,000	<u><u>\$ 3,845,000</u></u>
Bond premium at December 31, 2020			<u>724,990</u>	
			<u><u>\$ 15,744,990</u></u>	

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 8 – LONG-TERM DEBT (CONTINUED)

Bond Transactions – Business-type Activities

Description	Original issue	Range of average interest rates	Amount outstanding	Due in one year
2004 Sales Tax Bonds due in annual installments ranging from \$45,000 to \$2,415,000 commencing August 2004 through March 2024	\$ 50,000,000	4.0-5.0%	\$ 230,000	\$ 55,000
Direct Placements				
LDHH - Drinking Water Revolving Loan, due in annual installments ranging from \$351,000 to \$668,000 commencing June 2017 through June 2036	10,000,000	2.95%	8,525,000	408,000
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%	8,653,990	471,000
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%	11,626,308	550,000
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	0.45%	1,395,587	274,000
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%	126,438 30,557,323	126,438 1,884,438
Bond premium at December 31, 2020			43,096	
				\$ 30,600,419

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 8 – LONG-TERM DEBT (CONTINUED)

The payment requirements for all bonds and certificates outstanding, as of December 31, 2020, are as follows:

	Governmental Activities			
	Sales Tax Bonds		Direct Borrowings	
	Principal	Interest	Principal	Interest
Year ending December 31:				
2021	\$ 3,585,000	\$ 497,100	\$ 260,000	\$ 20,535
2022	3,715,000	351,100	265,000	13,050
2023	3,405,000	208,700	275,000	4,538
2024	3,515,000	70,300	-	-
	<u>\$ 14,220,000</u>	<u>\$ 1,127,200</u>	<u>\$ 800,000</u>	<u>\$ 38,123</u>
 Business-type Activities				
Sales Tax Bonds				
	Principal	Interest	Principal	Interest
Year ending December 31:				
2021	\$ 55,000	\$ 10,125	\$ 1,829,438	\$ 807,300
2022	55,000	7,375	1,737,000	776,680
2023	60,000	4,500	1,774,000	550,255
2024	60,000	1,500	1,810,000	517,996
2025	-	-	1,847,000	483,895
2026 - 2030	-	-	8,370,587	1,712,018
2031 - 2035	-	-	9,389,000	812,911
2036 - 2038	-	-	3,570,298	54,400
	<u>\$ 230,000</u>	<u>\$ 23,500</u>	<u>\$ 30,327,323</u>	<u>\$ 5,715,455</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, 2020, 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 \$39,442,818. At December 31, 2020, Parish's outstanding debt is funded through sales tax receipts and utilities revenues. At December 31, 2020, the Parish has \$39,442,818 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, 2020, the debt service funds had \$6,348,751 in fund balance reserved to service debt.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020, the LTCOI balance is \$800,000.

Direct Placement – State Revolving Loans

Drinking Water Revolving Loans

On June 1, 2015, 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 2015 secured by revenues from the Water and Sewer Fund. The low interest loan is payable annually beginning June 1, 2017 and maturing on June 1, 2036, with an interest rate of 2.95% and an administrative fee of 0.50%. At December 31, 2020, the loan balance was \$8,525,000 and \$1,125,000 has been forgiven.

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, 2020, the loan balance was \$11,626,306.

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, 2020, the loan balance was \$126,438.

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, 2020, the loan balance is \$8,653,990.

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, 2020, the loan balance is \$1,395,587.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 8 – LONG-TERM DEBT (CONTINUED)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2020 was as follows:

	January 1, 2020	Additions	Deletions	December 31, 2020	Due in one year
<u>Governmental Activities:</u>					
Accrued annual and sick leave (note 1)	\$ 2,301,355	\$ 1,046,161	\$ (804,703)	\$ 2,542,813	\$ 1,059,719
Sales tax bonds	17,690,000	-	(3,470,000)	14,220,000	3,585,000
Premium on sales tax bonds payable	907,510	-	(182,520)	724,990	-
Direct borrowing - Limited tax certificates of indebtedness	1,050,000	-	(250,000)	800,000	260,000
Net pension liability (note 11)	19,741,066	-	(4,183,883)	15,557,183	
Total other post-employment liability	28,600,664	-	(59,700)	28,540,964	829,047
	<u>\$ 70,290,595</u>	<u>\$ 1,046,161</u>	<u>\$ (8,950,806)</u>	<u>\$ 62,385,950</u>	<u>\$ 5,733,766</u>
<u>Business-type Activities:</u>					
Accrued annual and sick leave (note 1)	\$ 199,208	\$ 191,764	\$ (146,684)	\$ 244,288	\$ 238,875
Direct placement - state revolving loans	27,072,643	4,626,680	(1,372,000)	30,327,323	1,812,032
Net pension liability (note 11)	2,272,681	-	(2,245,988)	26,693	-
Sales tax bonds	285,000	-	(55,000)	230,000	55,000
Premium on sales tax bonds payable	53,870	-	(10,774)	43,096	-
Total other post-employment liability	5,327,598	-	(12,063)	5,315,536	170,617
	<u>\$ 35,211,000</u>	<u>\$ 4,818,444</u>	<u>\$ (3,842,509)</u>	<u>\$ 36,186,936</u>	<u>\$ 2,276,524</u>

NOTE 9 – OPERATING LEASE INCOME

The Parish's governmental activities recorded lease income of \$198,288 from nine lease agreements in effect during the year ended December 31, 2020. The Parish's business-type activities recorded lease income of \$102,604 from seven lease agreements in effect during the year ended December 31, 2020. 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:

Year Ending December 31,	Governmental Activities	Business-type Activities
2021	\$ 101,597	\$ 62,479
2022	70,689	28,800
2023	1	28,800
2024	1	28,800
2025	1	18,000
Total	<u>\$ 172,289</u>	<u>\$ 166,879</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020, were as follows:

Fund	Due from Other Funds	Due to Other Funds
Governmental Funds		
Major Funds		
General Fund	\$ 8,641,269	\$ 3,488,923
Disaster Recovery Fund	8,104,956	13,389,024
Fire Protection District No. 1-2	-	2,253,989
Non-major Funds	3,193,823	6,923,765
Total governmental funds	<u>19,940,048</u>	<u>26,055,701</u>
Business-type Activities		
Water and Sewer Fund	14,749,587	8,818,998
Non-major Enterprise Funds	-	590,915
Self-Insurance Internal Service	1,274,325	548,346
Water and Sewer Self Insurance Internal Service	50,000	-
Total business-type activities	<u>16,073,912</u>	<u>9,958,259</u>
Total	<u><u>\$ 36,013,960</u></u>	<u><u>\$ 36,013,960</u></u>

Transfers between funds during the year ended December 31, 2020 are as follows:

Fund	Transfers In	Transfers Out
Governmental Funds		
Major Funds		
General Fund	\$ 1,219,508	\$ 4,857,935
Fire Protection District No. 1-2	171,659	1,459,903
Disaster Recovery Fund	-	1,581,672
Non-major Funds	10,654,999	61,921
Total governmental funds	<u>12,046,166</u>	<u>7,961,431</u>
Business-type Activities		
Water and Sewer Fund	1,567,767	5,652,502
Total business-type activities	<u>1,567,767</u>	<u>5,652,502</u>
Total Fund Transfers	<u><u>\$ 13,613,933</u></u>	<u><u>\$ 13,613,933</u></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, 2020

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, 2020

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, 2020

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, 2020

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 years 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, or 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, 2020

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, 2020

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.

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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.

REVERS

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 $\frac{1}{2}$ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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 die 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020 and 2019. 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, 2020 and 2019, the actuarially determined contribution rates were 28.50% and 28.50%, respectively, of member's compensation. However, for the year ending June 30, 2020, 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, 2019, 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 \$1,644,187 for the year ended December 31, 2020.

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, 2020, and were excluded from pension expense.

PERS

Contributions for all members are established by statute at 9.5% of compensation for the year ended December 31, 2020. 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, 2020 and 2019, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A. However, the actual rate for the year ended December 31, 2020 and 2019 was 11.50% 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 \$1,072,951 for the year ended December 31, 2020. The Water and Sewer Division's contributions to the pension plan were \$379,816 for the year ended December 31, 2020.

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, 2020 and 2019. 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, 2020

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, 2020 and 2019, the actuarially determined contribution rates were 16.89% and 16.89%, respectively, of member's compensation. However, for the years ending/ended June 30, 2020 and 2019, 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 \$6,016 for the year ended December 31, 2020.

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, 2020.

DARS

Contributions for all members are established by statute at 8.0% of compensation for the years ending/ended June 30, 2020 and 2019. 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, 2020 and 2019, 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, 2020 and 2019, 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 \$26,446 for the year ended December 31, 2020.

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, 2020, the Parish reported a combined liability of \$15,583,876 for its proportionate share of the Net Pension liabilities (NPL). The NPL for FRS, PERS, RVERS, and DARS was measured as of June 30, 2020, December 31, 2020, June 30, 2020, and June 30, 2020, 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, 2020

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, 2020 and the change compared to the December 31, 2019 proportion.

	Net Pension Liability at December 31, 2020	Proportion at Measurement Date	Increase (Decrease) to Prior Measurement Date
PERS	\$ 88,916	1.888828%	-0.079438%
FRS	14,644,901	2.112789%	0.050716%
DARS	798,880	1.008340%	0.008839%
RVRS	<u>51,179</u>	0.237567%	0.003256%
	<u>\$ 15,583,876</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, 2020.

	Pension Expense	Amortization	Total
PERS	\$ 1,695,526	\$ (1,327,694)	\$ 367,832
FRS	2,173,662	(1,460,921)	712,741
DARS	241,107	(25,712)	215,395
RVRS	<u>10,644</u>	<u>(5,854)</u>	<u>4,790</u>
	<u>\$ 4,120,939</u>	<u>\$ (2,820,181)</u>	<u>\$ 1,300,758</u>

At December 31, 2020, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>FRS</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (936,979)
Changes in assumptions	1,415,700	-
Net difference between projected and actual earnings on pension plan investments	1,612,786	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	245,993	(1,202,366)
Employer contributions subsequent to the measurement date	<u>898,313</u>	<u>-</u>
Total FRS	<u>\$ 4,172,792</u>	<u>\$ (2,139,345)</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

PERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$	\$
Differences between expected and actual experience	-	(795,987)
Changes in assumptions	1,241,819	-
Net difference between projected and actual earnings on pension plan investments	-	(3,333,025)
Changes in proportion and differences between employer contributions and proportionate share of contributions	15,753	(202,763)
Employer contributions subsequent to the measurement date	1,452,767	-
Total PERS	\$ 2,710,339	\$ (4,331,775)

RVERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$	\$
Differences between expected and actual experience	-	(8,261)
Changes in assumptions	9,436	-
Net difference between projected and actual earnings on pension plan investments	1,369	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	912	(489)
Employer contributions subsequent to the measurement date	3,119	-
Total RVERS	\$ 14,836	\$ (8,750)

DARS

	Deferred Outflows of Resources	Deferred Inflows of Resources
	\$	\$
Differences between expected and actual experience	38,055	(76,267)
Changes in assumptions	358,645	-
Net difference between projected and actual earnings on pension plan investments	129,513	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	29,378	(605)
Employer contributions subsequent to the measurement date	13,522	-
Total DARS	\$ 569,113	\$ (76,872)

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
PERS	\$ 2,710,339	\$ (4,331,775)
FRS	4,172,792	(2,139,345)
DARS	569,113	(76,872)
RVERS	<u>14,836</u>	<u>(8,750)</u>
	<u><u>\$ 7,467,080</u></u>	<u><u>\$ (6,556,742)</u></u>

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

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

	Subsequent Contributions
PERS	\$ 1,452,767
FRS	898,313
DARS	13,522
RVERS	<u>3,119</u>
	<u><u>\$ 2,367,721</u></u>

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

Year ending December 31:	PERS	FRS	DARS	RVERS	Total
2021	\$ (713,089)	\$ (44,358)	\$ 106,246	\$ (1,230)	\$ (652,611)
2022	(888,670)	371,184	111,281	1,290	(404,915)
2023	28,140	362,809	129,972	592	521,513
2024	(1,500,584)	294,664	74,000	2,315	(1,129,605)
2025	-	73,573	57,239	-	130,812
2026	-	77,442	(19)	-	77,423
Total	<u><u>\$(3,074,203)</u></u>	<u><u>\$ 1,135,134</u></u>	<u><u>\$ 478,719</u></u>	<u><u>\$ 2,967</u></u>	<u><u>\$ (1,457,383)</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020 are as follows:

	FRS	PERS
Valuation Date	June 30, 2020	December 31, 2019
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	7 years	4 years
Investment Rate of Return	7.00% per annum (net of investment expenses, including inflation) (decreased from 7.15% in 2019)	6.50%, net of investment expense, including inflation
Inflation Rate	2.500% per annum	2.400% per annum
Salary Increases	14.10% in the first two years of service and 5.20% with 3 or more years of service; includes inflation and merit increases (in 2019, salary increases ranged from 14.75% in the first two years of service to 4.50% with 25 or more years of service)	4.75% for Plan A and 4.25% for Plan B
Cost of Living Adjustments	For the purpose of determining the present value of benefits, COLAs were deemed not to be substantively automatic and only those previously granted were included.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees. 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.
Mortality	The mortality rate assumptions were updated in fiscal year 2020 to reflect changes from the recent experience study and rates set in the Pub-2010 Public Retirement Plans mortality tables, as compared to the RP-2000 Combined Healthy and Disabled Lives tables that were used for the previous valuation.	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2010-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2010-2014) experience study on plan data.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 11 – EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

	RVERS	DARS
Valuation Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry Age Normal Cost	Entry Age Normal Cost
Actuarial Assumptions:		
Expected Remaining Service Lives	5 years	6 years
Investment Rate of Return	6.40%, net of investment expense.	6.25%, net of investment expense.
Inflation Rate	2.30% per annum	2.30% per annum.
Salary Increases	5.25%	5.00% (2.30% Inflation, 2.70% Merit).
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.	Only those previously granted.
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table for disabled annuitants. The mortality was projected forward to a period equivalent to the estimated duration of the System's liabilities. The mortality tables selected were set forward or set back to approximate mortality improvement.	The RP 2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (setback 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP 2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disable annuitants. Setbacks in these tables were used to approximate mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2014) experience study on plan data.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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 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, 2.50%	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 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 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 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.

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, 2019 is summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
		PERS
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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, 2020 is summarized in the following table:

Asset Class	Target Allocation			Long-Term Expected Portfolio Real Rate of Return		
	FRS	RVERS	DARS	FRS	RVERS	DARS
Domestic equities	26.00%	37.5%	48.27%	5.72%	2.81%	5.54%
International equities	28.00%	20.0%	-	21.08%	1.70%	-
Domestic fixed income	26.00%	12.5%	24.54%	1.00%	0.31%	1.09%
International fixed income	5.00%	10.0%	-	3.40%	0.35%	-
Alternative investments	15.0%	10.0%	26.77%	14.49%	0.63%	1.87%
Global asset allocation	-	-	-	-	-	-
Real estate	-	10.0%	0.42%	-	0.45%	0.00%
Other	-	-	-	-	-	-
Total	100.0%	100.0%	100.0%	45.69%	6.25%	6.11%

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 6.50% for the year ended December 31, 2019. The discount rate used to measure the total pension liability for FRS was 7.00%, for DARS was 6.25% and RVERS was 6.40% for the year ended June 30, 2020.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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:

	1.0% Decrease	Current Discount Rate	1.0% Increase
FRS			
Discount rate	6.00%	7.00%	8.00%
Parish's proportionate share of NPL	\$ 21,154,415	\$ 14,644,901	\$ 9,211,379
PERS			
Discount rate	5.50%	6.50%	7.50%
Parish's proportionate share of NPA	\$ 9,610,154	\$ 88,916	\$ (7,889,696)
RVERS			
Discount rate	5.40%	6.40%	7.40%
Parish's proportionate share of NPL	\$ 84,047	\$ 51,179	\$ 23,167
DARS			
Discount rate	5.25%	6.25%	7.25%
Parish's proportionate share of NPL	\$ 1,459,310	\$ 798,880	\$ 245,471

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, 2020, the Parish recognized revenue as a result of support received from non-employer contributing entities for the following amounts for each pension plan:

FRS	\$ 591,954
PERS	152,850
RVERS	7,528
DARS	99,789
	<hr/>
	\$ 852,121

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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.llla.la.gov and searching under the Reports section.

Payables to the Pension Plan

At December 31, 2020, the Parish had no payables to the pension plans for the December 2020 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) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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, 2020, 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	<u>344</u>
	<u><u>535</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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

Total OPEB Liability

The Parish's total OPEB liability of \$33,857,586 was measured as of December 31, 2020 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2020 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	2.74% annually (Beginning of Year to Determine ADC) 2.12%, 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, 2020, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2020.

Changes in the Total OPEB Liability

Balance at December 31, 2019	\$ 33,928,262
Changes for the year:	
Service cost	468,731
Interest	916,653
Differences between expected and actual experience	(3,555,104)
Changes in assumptions	3,046,593
Benefit payments and net transfers	(948,635)
Net changes	<u>(71,762)</u>
Balance at December 31, 2020	<u><u>\$ 33,856,500</u></u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

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 (1.12%) or 1-percentage-point higher (3.12%) than the current discount rate:

	1.0% Decrease (1.12%)	Current Discount Rate (2.12%)	1.0% Increase (3.12%)
Total OPEB liability	\$ 39,146,314	\$ 33,856,500	\$ 29,571,643

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 30,442,599	\$ 33,856,500	\$ 38,114,752

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

For the year ended December 31, 2020, the Parish recognized OPEB expense of \$1,665,242. At December 31, 2020, 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	\$ 615,435	\$ (3,294,715)
Changes in assumptions	7,844,789	(2,138,283)
Total	\$ 8,460,224	\$ (5,432,998)

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:	
2021	\$ 279,858
2022	279,858
2023	279,858
2024	279,858
2025	381,560
thereafter	<u>1,526,234</u>
	<u><u>\$ 3,027,226</u></u>

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, 2020

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, 2020.

	Balance 12/31/2019	New Claims and Changes in Estimates	Benefits/ Losses Paid	Balance 12/31/2020
<u>Governmental Activities:</u>				
Automobile/General Liability	\$ 1,730,654	\$ 36,003	\$ (48,439)	\$ 1,718,218
Workers Compensation	1,448,156	371,973	(1,095,674)	724,455
Total Governmental Activities	<u>\$ 3,178,811</u>	<u>\$ 407,976</u>	<u>\$ (1,144,113)</u>	<u>\$ 2,442,673</u>
<u>Business-type Activities:</u>				
Automobile/General Liability	\$ 207,337	\$ 30,158	\$ (11,563)	\$ 225,932
Workers Compensation	87,275	20,079	(73,935)	33,419
Total Business-type Activities	<u>\$ 294,612</u>	<u>\$ 50,237</u>	<u>\$ (85,498)</u>	<u>\$ 259,351</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.

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 to its financial position.

In August and September 2005, the Parish suffered significant damage from Hurricanes Katrina and Rita. The Parish recovered damages from Katrina and Rita from the Federal Emergency Management Agency (FEMA). 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, 2020

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, 2020.

	Governmental Activities	Business-type Activities
Total amount of contracts	\$ 72,831,449	\$ 69,490,854
Completed as of December 31, 2020	<u>(50,177,513)</u>	<u>(39,649,750)</u>
Outstanding contracts	<u>\$ 22,653,936</u>	<u>\$ 29,841,104</u>

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 \$2,442,673 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, 2020

NOTE 17 – DEFICIT FUND BALANCES

The following funds have deficit fund balances at December 31, 2020.

Fund Description	Fund Balance (deficit)
Disaster Recovery Fund	\$ (3,893,357)
Urban System Roadway	(1,258,425)
Urban Mass Transportation	(243,301)
CDBG Disaster Fund	(674,156)
Housing and Redevelopment	(246,272)
Federal and State Grants	(452,908)
Other enterprise fund	(631,749)

At December, 31, 2020, 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, 2020. 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, 2020:

Four oil and gas companies, through an agreement negotiated with the Industrial Tax Exemption program has property assessed at \$69,680,822 with exempt property taxes of \$9,466,879. Of the \$9,466,879 in exempt taxes, the Parish’s portion of these taxes for the year ended December 31, 2020 was \$2,968,446.

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.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 19 – SHORT TERM CERTIFICATES OF INDEBTEDNESS

On August 13, 2020, the Parish issued Limited Certificates of Indebtedness totaling \$4,400,000, of which the \$2,750,000 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 2.93% and mature on March 1, 2021. 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, 2020. At December 31, 2020, the certificates had a balance of \$2,750,000 which was paid in full in March 2021.

Governmental Activities:	January 1, 2020			December 31, 2020
	Additions	Deletions		
2019 Limited Certificates of Indebtedness	\$ 3,755,000	\$ -	\$ 3,755,000	\$ -
2020 Limited Certificates of Indebtedness	-	2,750,000	-	2,750,000
	<u>\$ 3,755,000</u>	<u>\$ 2,750,000</u>	<u>\$ 3,755,000</u>	<u>\$ 2,750,000</u>

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:

	Demand Deposits	Demand Deposits, Restricted	Total
St. Bernard Library	\$ 2,650,777	\$ -	\$ 2,650,777
St. Bernard Home Mortgage Authority	111,878	-	111,878
Total Cash and Cash Equivalents	<u>\$ 2,762,655</u>	<u>\$ -</u>	<u>\$ 2,762,655</u>

At year end the Component Units' deposits were not exposed to any custodial credit risk.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 20 – SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (CONTINUED)

Credit Risk and Concentration of Credit Risk

The Authority's deposit policy for custodial credit risk conforms to state law. At March 31, 2020, cash balances were entirely covered 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	<u>\$ 12,617,431</u>	<u>\$ 12,617,431</u>	<u>\$ -</u>	<u>\$ -</u>

B. Capital Assets

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

<u>Governmental Activities:</u>		Beginning Balance	Additions	Deletions	Ending Balance
St. Bernard Parish Library					
Non-depreciable capital assets:					
Land	\$ 1,084,398	\$ -	\$ -	\$ -	\$ 1,084,398
CIP	448,894	1,030,400	-	-	1,479,294
Total Non-depreciable capital assets	<u>1,533,292</u>	<u>1,030,400</u>	<u>-</u>	<u>-</u>	<u>2,563,692</u>
Depreciable capital assets:					
Building	262,910	-	-	-	262,910
Furniture and equipment	1,748,866	2,598	-	-	1,751,464
Library collections	3,991,708	33,065	(21,018)	-	4,003,755
Total acquisition costs	<u>6,003,484</u>	<u>35,663</u>	<u>(21,018)</u>	<u>-</u>	<u>6,018,129</u>
Less: accumulated depreciation	<u>(5,758,719)</u>	<u>(120,214)</u>	<u>-</u>	<u>-</u>	<u>(5,857,915)</u>
Capital assets, net	<u>\$ 1,778,057</u>	<u>\$ 945,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,723,906</u>

NOTE 21 – SUBSEQUENT EVENTS

The Parish has evaluated subsequent events through June 30, 2021, 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.

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 occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
December 31, 2020

NOTE 21 – SUBSEQUENT EVENTS (Continued)

On April 24, 2021, the voters of St. Bernard Parish approved a levy for a special tax of eight (8) mills on all property subject to taxation within the Parish (an estimated \$3,283,500 reasonable expected at this time to be collected from the levy of the tax for an entire year), for a period of ten (10) years, beginning with the year 2021 and ending with the year 2030, for the purpose of acquiring, constructing, improving, operating and maintaining drainage canals, pumps, pumping plants, dykes, small levees and other drainage works, including all necessary equipment, within and for the Parish. This millage was passed with the expectation that the Parish would be taking over and maintaining the drainage canals within the Parish which are currently operated and maintained by Southeast Flood Protection Authority – East. The Parish anticipates the transition to begin approximately July 1, 2021.

On March 11, 2021 the American Rescue Plan Act of 2021 was signed into law. As a result of this, St. Bernard Parish received \$4,588,297 in the first of two installments of local government aid from the United States Treasury. The Parish is currently evaluating the best use of these funds for infrastructure projects within the Parish and to ensure that the funds are spent in accordance with the guidelines.



**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, 2020

Measureme nt Period	St. Bernard's Proportion of the Net Pension Liability (asset)	St. Bernard's Proportionate Share of the Net Pension Liability (asset)	St. Bernard's Covered- Payroll	St. Bernard's Proportionate Share of the Net Pension Liability (asset) as a Percentage of its Covered- Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability
For the Year Ended June 30:					
<i>Firefighters' Retirement System:</i>					
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>					
2020	0.237567%	51,179	32,184	159.02%	92.32%
2019	0.234311%	43,817	32,184	136.15%	93.89%
2018	0.231955%	54,751	29,708	184.30%	80.51%
2017	0.234926%	51,569	32,174	160.28%	80.51%
2016	0.234222%	66,461	32,174	206.57%	73.98%
2015	0.235990%	57,795	32,011	180.55%	76.80%
2014	0.142920%	33,043	33,359	99.05%	77.70%
<i>District Attorney's Retirement System:</i>					
2020	1.008340%	798,880	625,538	127.71%	92.37%
2019	0.999501%	321,543	587,694	54.71%	92.38%
2018	0.885494%	284,945	550,550	51.76%	92.92%
2017	0.834054%	224,963	506,853	44.38%	95.09%
2016	0.676158%	129,422	395,668	32.71%	95.09%
2015	0.618792%	33,331	316,501	10.53%	98.60%
2014	0.520183%	10,374	258,077	4.02%	99.40%
For the Year Ended December 31:					
<i>Parochial Employees' Retirement System:</i>					
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, 2020

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><u>Firefighters' Retirement System:</u></i>					
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><u>Registrar of Voters Employees' Retirement System:</u></i>					
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><u>District Attorney's Retirement System:</u></i>					
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><u>Parochial Employees' Retirement System:</u></i>					
2020	1,452,767	1,452,767	-	11,859,331	12.25%
2019	1,265,176	1,265,176	-	11,513,485	10.99%
2018	1,334,142	1,334,142	-	11,701,135	11.40%
2017	1,419,746	1,419,746	-	11,357,930	12.50%
2016	1,452,695	1,452,695	-	11,174,575	13.00%
2015	1,589,308	1,589,308	-	10,999,376	14.45%
2014	1,637,704	1,637,704	-	10,235,649	16.00%

Schedule is intended to show information for 10 years. 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, 2020

NOTE A – PENSION PLAN SCHEDULES

Change of Benefit Terms Include:

Firefighters' Retirement System– No Changes

Parochial Employees' Retirement System – No Changes

Registrar of Voters Employees' Retirement System – No Changes

District Attorney's Retirement System – No Changes

Change of Assumptions Include:

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, 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, 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, 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, 2020

Total OPEB Liability	2018	2019	2020
Service cost	\$ 553,933	\$ 471,987	\$ 468,731
Interest	987,361	1,050,786	916,653
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(600,842)	752,199	(3,555,104)
Changes of assumptions	(2,851,044)	6,609,185	3,046,593
Benefit payments	(1,156,059)	(1,169,639)	(948,635)
Net change in total OPEB liability	(3,066,651)	7,714,518	(71,762)
Total OPEB liability – beginning	29,280,395	26,213,744	33,928,262
Total OPEB liability – ending	<u>\$ 26,213,744</u>	<u>\$ 33,928,262</u>	<u>\$ 33,856,500</u>
 Covered-employee payroll	 \$ 15,486,007	 \$ 16,105,520	 \$ 15,239,831
Total OPEB liability as a percentage of covered-employee payroll	169.27%	210.66%	222.17%

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, 2020

NOTE A – OPEB LIABILITY SCHEDULE

Change of Benefit Terms Include:

There were no changes of benefit terms for the year ended December 31, 2020 and 2019.

Change of Assumptions Include:

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

2020	2.12%
2019	2.74%
2018	4.10%
2017	3.44%



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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 966,612	\$ 1,159,417	\$ 1,159,417	\$ -
Sales and use taxes	12,500,000	11,922,630	11,922,630	-
Other	550,000	200,410	200,410	-
Licenses and permits	1,740,000	1,849,246	1,849,246	-
Intergovernmental:				
Federal funds	55,913	200,333	200,333	-
State revenue sharing (unrestricted)	14,200	15,814	15,814	-
Charges for services	1,968,400	5,637,205	1,302,286	(4,334,919)
Fines and forfeitures	20,000	66,593	66,593	-
Use of money and property	162,500	1,743	1,743	-
Other revenues	1,033,781	1,413,895	5,748,814	4,334,919
Total revenues	19,011,406	22,467,286	22,467,286	-
EXPENDITURES				
Current				
General government:				
Judicial				
34th judicial court	3,012,067	3,090,545	3,090,545	-
Other general government				
Parish council	6,011,817	623,150	623,150	-
Cable station	162,535	163,989	163,989	-
JPs and constables	314,100	296,883	296,883	-
Office of motor vehicles	57,500	54,722	54,722	-
Registrar of voters	65,263	68,232	68,232	-
Administration	1,674,852	1,736,406	1,736,406	-
Security	167,693	154,360	154,360	-
Purchasing	133,201	143,331	143,332	(1)
Public hearing officer	28,000	27,000	27,000	-
Information technology	372,334	318,231	318,231	-
Finance	1,407,429	1,158,068	1,164,063	(5,995)
Personnel department	227,602	393,426	393,426	-
Physical plant and maintenance	1,039,192	923,977	923,977	-
LA Department of Veteran Affairs	16,068	-	-	-
Economic development	150,000	150,000	150,000	-
Sales tax	1,000,000	1,119,680	1,119,680	-
Civic center	109,870	101,810	101,810	-
Community development	3,354,379	2,362,669	2,362,669	-
Public safety				
Jail	1,837,605	1,447,005	1,447,005	-
Health and welfare				
Coroner	190,659	236,356	236,356	-
Animal control	436,081	435,075	435,075	-
Capital outlay				
34th judicial court	-	10,749	10,749	-
Parish council	-	145,234	145,234	-
Information technology	25,000	12,487	12,487	-
Jail	25,000	53,160	53,160	-
Physical plant and maintenance	10,000	-	-	-
Community development	523,000	71,473	71,473	-
Total expenditures	22,351,247	15,298,018	15,304,014	(5,996)
Excess (Deficiency) of Revenues Over Expenditures	(3,339,841)	7,169,268	7,163,272	(5,996)

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
Proceeds from insurance settlements	\$ -	\$ -	\$ -	\$ -
Transfer in	1,033,058	1,219,508	1,219,508	-
Transfer out	(4,890,440)	(4,857,935)	(4,857,935)	-
Total other financing sources (uses)	(3,857,382)	(3,638,427)	(3,638,427)	-
Changes in fund balance	(7,197,223)	3,530,841	3,524,845	(5,996)
Fund balance - beginning of year	11,515,690	11,515,690	11,515,690	-
Fund balance - end of year	<u>\$ 4,318,467</u>	<u>\$ 15,046,531</u>	<u>\$ 15,040,535</u>	<u>\$ (5,996)</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 111,174,225	\$ 5,765,851	\$ 5,765,851	\$ -
Total revenues	111,174,225	5,765,851	5,765,851	-
EXPENDITURES				
Current				
General government:				
Other general government				
Katrina	-	1,029,111	1,029,111	-
Capital outlay				
Katrina	104,410,763	3,465,731	3,465,731	-
Gustav	100,000	4,076	4,076	-
Isaac	100,000	-	-	-
Total expenditures	104,610,763	4,498,918	4,498,918	-
Excess of Revenues Over Expenditures	6,563,462	1,266,933	1,266,933	-
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Transfer out	(12,500)	(1,581,672)	(1,581,672)	-
Total other financing sources (uses)	(12,500)	(1,581,672)	(1,581,672)	-
Changes in fund balance	6,550,962	(314,739)	(314,739)	-
Fund balance (deficit) - beginning of year	(3,578,801)	(3,578,801)	(3,578,618)	183
Fund balance (deficit) - end of year	\$ 2,972,161	\$ (3,893,540)	\$ (3,893,357)	\$ 183

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 9,575,404	\$ 11,533,865	\$ 11,533,864	\$ (1)
Other	-	26,314	26,314	-
Licenses and permits	-	15,805	15,805	-
Intergovernmental:				
Federal funds	-	1,685,127	1,685,127	-
State revenue sharing (unrestricted)	14,505	16,157	16,157	-
Other state funding	179,000	181,575	181,575	-
Charges for services	2,557,980	1,635,195	1,635,195	-
Use of money and property	22,000	226	226	-
Other revenues	200,000	22,667	22,667	-
Total revenues	<u>12,548,889</u>	<u>15,116,931</u>	<u>15,116,930</u>	<u>(1)</u>
EXPENDITURES				
Current				
Public safety	11,959,593	12,010,713	11,965,250	45,463
Capital outlay	<u>65,000</u>	<u>254,881</u>	<u>254,881</u>	<u>-</u>
Total expenditures	<u>12,024,593</u>	<u>12,265,594</u>	<u>12,220,131</u>	<u>45,463</u>
Excess of Revenues Over Expenditures	524,296	2,851,337	2,896,799	45,462
OTHER FINANCING SOURCES (USES)				
Transfer in	565,000	171,659	171,659	-
Transfer out	<u>(346,672)</u>	<u>(1,459,903)</u>	<u>(1,459,903)</u>	<u>-</u>
Total other financing sources (uses)	<u>218,328</u>	<u>(1,288,244)</u>	<u>(1,288,244)</u>	<u>-</u>
Changes in fund balance	742,624	1,563,093	1,608,555	45,462
Fund balance - beginning of year	<u>4,958,535</u>	<u>4,958,535</u>	<u>4,958,535</u>	<u>-</u>
Fund balance - end of year	<u>\$ 5,701,159</u>	<u>\$ 6,521,628</u>	<u>\$ 6,567,090</u>	<u>\$ 45,462</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, 2020

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 2020 Adopted Budget may be viewed on the Parish's website.



OTHER SUPPLEMENTARY INFORMATION

**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR GOVERNMENTAL FUND DESCRIPTIONS
December 31, 2020**

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, 2020

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 administer the grant.

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

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

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

DEBT SERVICE FUNDS

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

2012 Sales Tax Reserve – This fund is used to accumulate monies for the payment of bonds dated March 2014 to March 2024. The 2012 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, 2020

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.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020

<i>Non-Major Special Revenue Funds</i>											
	Criminal Court	Council on Aging	Recreation	Public Works	Road Lighting District No. 1	Workforce Investment Act	Health	Communications	Housing and Redevelopment		
ASSETS											
Cash and cash equivalents	\$ 17,846	\$ 9,219	\$ 356,049	\$ 1,075,386	\$ 425,853	\$ 97,483	\$ 746,730	\$ 1,534,094	\$ 367,426		
Receivables:											
Sales and use taxes	-	-	-	-	-	-	-	-	-		
Property taxes	-	342,400	791,801	1,112,796	443,369	-	224,703	-	-		
Intergovernmental	-	-	8,624	498,017	4,856	146,044	2,448	-	131,386		
Other	23,704	-	15,000	-	-	-	-	99,884	-		
Due from other funds	-	-	64,288	323,563	-	-	1,213	-	-		
Prepaid expenses	-	2,644	68,434	26,610	-	-	-	14,906	-		
Inventory	-	-	4,375	-	-	-	-	-	-		
Total assets	\$ 41,550	\$ 354,263	\$ 1,308,571	\$ 3,036,372	\$ 874,078	\$ 243,527	\$ 975,094	\$ 1,648,884	\$ 498,812		
LIABILITIES											
Accounts payable	\$ -	\$ 12,240	\$ 131,245	\$ 296,924	\$ 353,100	\$ 103,192	\$ 156,952	\$ 58,970	\$ 79,735		
Retainage payable	-	-	9,347	-	-	-	-	-	-		
Salaries and payroll deductions payable	-	-	11,403	18,720	-	4,118	-	-	9,830		
Due to other funds	-	-	406,689	1,520,204	412,716	50,000	-	1,130	655,519		
Advance collections	-	-	3,524	-	-	-	-	-	-		
Total liabilities	-	12,240	562,208	1,835,848	765,816	157,310	156,952	60,100	745,084		
DEFERRED INFLOWS OF RESOURCES											
Unavailable revenues	-	10,230	124,781	443,231	18,226	-	9,161	-	-		
Total deferred inflows of resources	-	10,230	124,781	443,231	18,226	-	9,161	-	-		
FUND BALANCE											
Nonspendable:											
Prepaid items	-	2,644	68,434	26,610	-	-	-	14,906	-		
Inventory	-	-	4,375	-	-	-	-	-	-		
Restricted:											
Debt service	-	-	-	-	-	-	-	-	-		
Federal programs	-	-	-	-	-	86,217	-	-	-		
Council on aging	-	329,149	-	-	-	-	-	-	-		
Road lighting	-	-	-	-	90,036	-	-	-	-		
Health	-	-	-	-	-	-	808,981	-	-		
Communication	-	-	-	-	-	-	-	1,573,878	-		
Sanitation	-	-	-	-	-	-	-	-	-		
Culture and recreation	-	-	548,773	-	-	-	-	-	-		
Court operations	41,550	-	-	-	-	-	-	-	-		
Public works	-	-	-	730,683	-	-	-	-	-		
Committed:											
Capital outlay	-	-	-	-	-	-	-	-	-		
Assigned:											
Capital outlay	-	-	-	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-	-	-	(246,272)		
Total fund balance	\$ 41,550	\$ 331,793	\$ 621,582	\$ 757,293	\$ 90,036	\$ 86,217	\$ 808,981	\$ 1,588,784	\$ (246,272)		
Total liabilities, deferred inflows and fund balance	\$ 41,550	\$ 354,263	\$ 1,308,571	\$ 3,036,372	\$ 874,078	\$ 243,527	\$ 975,094	\$ 1,648,884	\$ 498,812		

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non-Major Special Revenue Funds
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ 95,711	\$ 48,901	\$ -	\$ -	\$ 14,064	\$ 2,451,754	\$ 959,298	\$ 8,199,814
Receivables:										
Sales and use taxes	-	754,153	-	-	-	-	-	-	-	754,153
Property taxes	-	1,112,796	-	-	-	-	-	-	-	4,027,865
Intergovernmental	398,941	13,694	-	118,361	32,768	102,269	-	72,107	-	1,529,515
Other	-	-	1,487	-	-	-	-	-	-	140,075
Due from other funds	-	-	-	-	-	-	-	-	-	389,064
Prepaid expenses	3,688	1,368	-	-	-	-	-	-	-	117,650
Inventory	-	-	-	-	-	-	-	-	-	4,375
Total assets	\$ 402,629	\$ 1,882,011	\$ 97,198	\$ 167,262	\$ 32,768	\$ 102,269	\$ 14,064	\$ 2,523,861	\$ 959,298	\$ 15,162,511
LIABILITIES										
Accounts payable	\$ 43,342	\$ 210,440	\$ -	\$ 658	\$ 3,635	\$ 87,739	\$ -	\$ 342,226	\$ 28,460	\$ 1,908,856
Retainage payable	-	-	-	-	26,667	16,944	-	115,674	-	168,632
Salaries and payroll deductions payable	4,829	8,987	-	-	-	19,762	-	-	-	77,649
Due to other funds	205,682	474,579	-	47,667	643,856	335,270	-	1,283,227	-	6,036,539
Advance collections	-	-	-	-	-	-	-	197,914	-	201,438
Total liabilities	253,853	694,006	-	48,325	674,156	459,715	-	1,939,041	28,460	8,393,114
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues	392,077	46,942	-	118,937	32,768	95,462	-	-	113,080	1,404,895
Total deferred inflows of resources	392,077	46,942	-	118,937	32,768	95,462	-	0	113,080	1,404,895
FUND BALANCE										
Nonspendable:										
Prepaid items	3,688	1,368	-	-	-	-	-	-	-	117,650
Inventory	-	-	-	-	-	-	-	-	-	4,375
Restricted:										
Debt service	-	-	-	-	-	-	-	-	-	-
Federal programs	-	-	-	-	-	-	-	-	-	86,217
Council on aging	-	-	-	-	-	-	-	-	-	329,149
Road lighting	-	-	-	-	-	-	-	-	-	90,036
Health	-	-	-	-	-	-	-	-	-	808,981
Communication	-	-	-	-	-	-	-	-	-	1,573,878
Sanitation	-	1,139,695	-	-	-	-	-	-	-	1,139,695
Culture and recreation	-	-	-	-	-	-	14,064	-	-	562,837
Court operations	-	-	97,198	-	-	-	-	-	-	138,748
Assessor	-	-	-	-	-	-	-	-	-	730,683
Committed:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Assigned:										
Capital outlay	-	-	-	-	-	-	-	-	-	-
Unassigned	(246,989)	-	-	-	(674,158)	(452,908)	-	584,820	817,758	(217,749)
Total fund balance	(243,301)	1,141,063	97,198	-	(674,158)	(452,908)	14,064	584,820	817,758	5,364,500
Total liabilities, deferred inflows and fund balance	\$ 402,629	\$ 1,882,011	\$ 97,198	\$ 167,262	\$ 32,768	\$ 102,269	\$ 14,064	\$ 2,523,861	\$ 959,298	\$ 15,162,509

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020

<i>Non-Major Debt Service Funds</i>						
	2012 Sales Tax Reserve	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
ASSETS						
Cash and cash equivalents	\$ 394,293	\$ 3,263,079	\$ 228,476	\$ 3,885,848	\$ 1,218,599	\$ 31,052
Receivables:						
Sales and use taxes	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	230,643	-
Other	-	-	-	-	-	-
Due from other funds	-	-	-	-	2,804,758	-
Prepaid expenses	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Total assets	<u><u>\$ 394,293</u></u>	<u><u>\$ 3,263,079</u></u>	<u><u>\$ 228,476</u></u>	<u><u>\$ 3,885,848</u></u>	<u><u>\$ 4,254,000</u></u>	<u><u>\$ 31,052</u></u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 124,860	\$ -
Retainage payable	-	-	-	-	80,556	-
Salaries and payroll deductions payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	202,226	-
Advance collections	-	-	-	-	-	-
Total liabilities	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>407,642</u></u>	<u><u>-</u></u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	-	-	-	-	225,000	-
Total deferred inflows of resources	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>225,000</u></u>	<u><u>-</u></u>
FUND BALANCE						
Nonspendable:						
Prepaid items	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Restricted:						
Debt service	394,293	3,263,079	228,476	3,885,848	-	-
Federal programs	-	-	-	-	-	-
Council on aging	-	-	-	-	-	-
Road lighting	-	-	-	-	-	-
Health	-	-	-	-	-	-
Communication	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Court operations	-	-	-	-	-	-
BP oil spill	-	-	-	-	-	-
Committed:						
Capital outlay	-	-	-	-	-	-
Assigned:						
Capital outlay	-	-	-	-	3,621,358	31,052
Unassigned	-	-	-	-	-	-
Total fund balance	<u><u>394,293</u></u>	<u><u>3,263,079</u></u>	<u><u>228,476</u></u>	<u><u>3,885,848</u></u>	<u><u>3,621,358</u></u>	<u><u>31,052</u></u>
Total liabilities, deferred inflows and fund balance	<u><u>\$ 394,293</u></u>	<u><u>\$ 3,263,079</u></u>	<u><u>\$ 228,476</u></u>	<u><u>\$ 3,885,848</u></u>	<u><u>\$ 4,254,000</u></u>	<u><u>\$ 31,052</u></u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING BALANCE SHEET (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
December 31, 2020

<i>Non-Major Capital Project Funds</i>						
	Urban System Roadway	Capital Projects Fund	Fire Capital Fund	Total Non- Major Capital Project Funds	Total Non-Major Governmental Funds	
ASSETS						
Cash and cash equivalents	\$ 450,751	\$ 786,868	\$ 500,000	\$ 2,987,270	\$ 15,072,932	
Receivables:						
Sales and use taxes	-	-	-	-	754,153	
Property taxes	-	-	-	-	4,027,865	
Intergovernmental	556,151	-	-	786,794	2,316,309	
Other	-	-	-	-	140,075	
Due from other funds	-	-	-	2,804,758	3,193,823	
Prepaid expenses	-	-	-	-	117,650	
Inventory	-	-	-	-	4,375	
Total assets	<u>\$ 1,006,902</u>	<u>\$ 786,868</u>	<u>\$ 500,000</u>	<u>\$ 6,578,822</u>	<u>\$ 25,627,182</u>	
LIABILITIES						
Accounts payable	\$ 1,024,176	\$ 127,071	\$ -	\$ 1,276,107	\$ 3,184,963	
Retainage payable	-	-	-	80,556	249,188	
Salaries and payroll deductions payable	-	-	-	-	77,649	
Due to other funds	685,000	-	-	887,226	6,923,765	
Advance collections	-	-	-	-	201,438	
Total liabilities	<u>1,709,176</u>	<u>127,071</u>	<u>-</u>	<u>2,243,889</u>	<u>10,637,003</u>	
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues	556,151	-	-	781,151	2,186,046	
Total deferred inflows of resources	<u>556,151</u>	<u>-</u>	<u>-</u>	<u>781,151</u>	<u>2,186,046</u>	
FUND BALANCE						
Nonspendable:						
Prepaid items	-	-	-	-	117,650	
Inventory	-	-	-	-	4,375	
Restricted:						
Debt service	-	-	-	-	3,885,848	
Federal programs	-	-	-	-	86,217	
Council on aging	-	-	-	-	329,149	
Road lighting	-	-	-	-	90,036	
Health	-	-	-	-	808,981	
Communication	-	-	-	-	1,573,878	
Sanitation	-	-	-	-	1,139,695	
Culture and recreation	-	-	-	-	562,837	
Court operations	-	-	-	-	138,748	
BP oil spill	-	-	-	-	730,683	
Committed:						
Capital outlay	-	659,797	500,000	1,159,797	1,159,797	
Assigned:						
Capital outlay	-	-	-	3,652,410	3,652,410	
Unassigned	(1,258,425)	-	-	(1,258,425)	(1,476,173)	
Total fund balance	<u>(1,258,425)</u>	<u>659,797</u>	<u>500,000</u>	<u>3,553,782</u>	<u>12,804,131</u>	
Total liabilities, deferred inflows and fund balance	<u>\$ 1,006,902</u>	<u>\$ 786,868</u>	<u>\$ 500,000</u>	<u>\$ 6,578,822</u>	<u>\$ 25,627,182</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, 2020

<i>Non-Major Special Revenue Funds</i>											
	Criminal Court	Council on Aging	Recreation	Public Works	Road Lighting District No. 1	Workforce Investment Act	Health	Communications	Housing and Redevelopment		
REVENUES											
Taxes:											
Property taxes	\$ -	\$ 387,574	\$ 892,729	\$ 1,259,547	\$ 502,094	\$ -	\$ 254,387	\$ -	\$ -	\$ -	
Sales and use taxes	-	-	-	-	-	-	-	-	-	-	
Other	-	832	1,086	2,696	1,077	-	547	640,500	-	-	
Licenses and permits	-	-	500	12,480	-	-	-	-	-	-	
Intergovernmental:											
Federal funds	-	-	3,134	130,095	-	2,351,738	-	-	6,046,236	-	
State revenue sharing (unrestricted)	-	-	12,219	17,173	6,873	-	3,483	-	-	-	
Other state funding	-	-	136,399	524,658	-	-	-	-	-	-	
Charges for services	-	-	366,031	201,595	-	-	-	-	11,256	-	
Fines and forfeitures	139,868	-	-	-	-	-	-	-	-	-	
Use of money and property	40	-	-	-	-	-	-	-	1,826	-	
Other revenues	-	-	58,234	-	11,218	-	-	-	-	-	
Total revenues	139,908	388,406	1,470,332	2,148,244	521,262	2,351,738	258,417	640,605	6,059,318	-	
EXPENDITURES											
Current											
General government:											
Judicial	105,500	-	-	-	-	-	-	-	-	-	
Other general government	-	-	-	-	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	-	335,212	-	-	
Public works	-	-	-	3,666,972	634,418	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	
Culture and recreation	-	-	2,078,847	-	-	-	-	-	-	-	
Health and welfare	-	443,909	-	-	-	2,310,006	188,435	-	6,244,797	-	
Capital outlay	-	-	168,729	43,042	-	-	-	-	-	-	
Debt service:											
Principal	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Total expenditures	105,500	443,909	2,247,576	3,710,014	634,418	2,310,006	188,435	335,212	6,244,797	-	
Excess (Deficiency) of Revenues											
Over Expenditures	34,408	(55,503)	(777,244)	(1,561,770)	(113,156)	41,732	69,982	305,393	(185,479)	-	
OTHER FINANCING SOURCES (USES)											
Proceeds from insurance settlement	-	-	-	-	-	-	-	-	-	-	
Transfer in	-	41,270	989,032	2,267,911	197,841	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	(10,525)	(6,406)	-	-	
Total other financing sources (uses)	-	41,270	989,032	2,267,911	197,841	-	(10,525)	(6,406)	-	-	
Changes in fund balance	34,408	(14,233)	211,788	706,141	84,685	41,732	59,457	298,987	(185,479)	-	
Fund balance (deficit) - beginning of year	7,142	346,026	409,794	51,152	5,351	44,485	749,524	1,289,797	(60,793)	-	
Fund balance (deficit) - end of year	\$ 41,550	\$ 331,793	\$ 621,582	\$ 757,293	\$ 90,036	\$ 86,217	\$ 808,981	\$ 1,588,784	\$ (246,272)	-	

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, 2020

	Urban Mass Transportation Administration	Garbage District No. 1	Deputy Witness Fees	Assessor's Fund	CDBG Disaster Fund	Federal & State Grants	Tree Fund	Hazard Mitigation Grant Program	GOMESA	Total Non-Major Special Revenue Funds
REVENUES										
Taxes:										
Property taxes	\$ -	\$ 1,259,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,555,878
Sales and use taxes	-	3,974,210	-	-	-	-	-	-	-	3,974,210
Other	-	2,201	-	-	-	-	-	-	-	648,939
Licenses and permits	-	-	-	-	-	-	-	-	-	12,980
Intergovernmental:										
Federal funds	15,274	31,151	-	-	247,673	297,307	-	2,046,833	1,468,662	12,638,103
State revenue sharing (unrestricted)	-	17,173	-	-	-	-	-	-	-	56,921
Other state funding	89,284	-	-	-	-	1,834,369	-	-	-	2,584,710
Charges for services	42,051	-	21,235	-	-	1,962	-	-	-	644,130
Fines and forfeitures	-	-	-	-	-	-	-	-	-	139,868
Use of money and property	511	-	-	-	-	20	-	-	-	2,397
Other revenues	-	-	-	-	-	-	-	-	-	95,221
Total revenues	147,120	5,284,282	21,235	23,892	247,673	2,135,430	-	2,046,833	1,468,662	25,353,357
EXPENDITURES										
Current										
General government:										
Judicial	-	-	348	-	-	-	-	3,859	-	109,707
Other general government	418,229	-	-	49,214	219,053	3,530,526	-	-	25,457	4,242,479
Public safety	-	-	-	-	-	-	-	-	-	335,212
Public works	-	-	-	-	-	-	-	-	-	4,301,390
Sanitation	-	5,470,235	-	-	-	-	-	-	-	5,470,235
Culture and recreation	-	-	-	-	-	-	-	-	-	2,078,847
Health and welfare	-	-	-	-	-	-	-	-	-	9,187,147
Capital outlay	-	-	-	-	71,134	46,770	-	839,080	581,387	1,750,142
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	418,229	5,470,235	348	49,214	290,187	3,577,296	-	842,939	606,844	27,475,159
Excess (Deficiency) of Revenues										
Over Expenditures	(271,109)	(185,953)	20,887	(25,322)	(42,514)	(1,441,866)	-	1,203,894	861,818	(2,121,802)
OTHER FINANCING SOURCES (USES)										
Proceeds from insurance settlement	27,808	-	-	-	-	-	-	-	-	27,808
Transfer in	-	-	-	25,322	-	1,109,419	-	-	-	4,630,795
Transfer out	-	(929)	-	-	-	-	-	-	(44,060)	(61,921)
Total other financing sources (uses)	27,808	(929)	-	25,322	-	1,109,419	-	-	(44,060)	4,596,682
Changes in fund balance	(243,301)	(186,882)	20,887	-	(42,514)	(332,447)	-	1,203,894	817,758	2,474,880
Fund balance (deficit) - beginning of year	-	1,327,945	76,311	-	(631,644)	(120,461)	14,064	(619,074)	-	2,889,619
Fund balance (deficit) - end of year	\$ (243,301)	\$ 1,141,063	\$ 97,198	\$ -	\$ (674,158)	\$ (452,908)	\$ 14,064	\$ 584,820	\$ 817,758	\$ 5,364,499

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, 2019

<i>Non-Major Debt Service Funds</i>						
	2012 Sales Tax Reserve	2012 Sales Tax Refunding	2014 Fire Sinking Fund	Total Non-Major Debt Service Funds	Hurricane Reconstruction	Courthouse Capital
REVENUES						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	- -	- -	- -	- -	- -	- -
Other	- -	- -	- -	- -	- -	- -
Licenses and permits	- -	- -	- -	- -	- -	- -
Intergovernmental:						
Federal funds	- -	- -	- -	- -	- -	- -
State revenue sharing (unrestricted)	- -	- -	- -	- -	- -	- -
Other state funding	- -	- -	- -	77,000	- -	- -
Charges for services	- -	- -	- -	- -	- -	- -
Fines and forfeitures	- -	- -	- -	- -	- -	- -
Use of money and property	- -	6,507	404	6,911	57,000	126
Other revenues	- -	- -	- -	- -	1,852,977	- -
Total revenues	- -	6,507	404	6,911	1,986,977	126
EXPENDITURES						
Current						
General government:						
Judicial	- -	- -	- -	- -	- -	20,333
Other general government	- -	399	- -	399	56,988	- -
Public safety	- -	- -	- -	- -	- -	- -
Public works	- -	- -	- -	- -	- -	- -
Sanitation	- -	- -	- -	- -	- -	- -
Culture and recreation	- -	- -	- -	- -	- -	- -
Health and welfare	- -	- -	- -	- -	- -	- -
Capital outlay	- -	- -	- -	1,586,644	- -	- -
Debt service:						
Principal	- -	3,470,000	250,000	3,720,000	- -	- -
Interest	- -	638,200	26,858	665,058	- -	- -
Total expenditures	- -	4,108,599	276,858	4,385,457	1,643,632	20,333
Excess (Deficiency) of Revenues						
Over Expenditures	- -	(4,102,092)	(276,454)	(4,378,546)	343,345	(20,207)
OTHER FINANCING SOURCES (USES)						
Proceeds from insurance settlement	- -	- -	- -	- -	- -	- -
Transfer in	- -	4,157,808	283,316	4,441,124	483,080	- -
Transfer out	- -	- -	- -	- -	- -	- -
Total other financing sources (uses)	- -	4,157,808	283,316	4,441,124	483,080	- -
Changes in fund balance	- -	55,716	6,862	62,578	826,425	(20,207)
Fund balance (deficit) - beginning of year	394,293	3,207,363	221,614	3,823,270	2,794,933	51,259
Fund balance (deficit) - end of year	<u>\$ 394,293</u>	<u>\$ 3,263,079</u>	<u>\$ 228,476</u>	<u>\$ 3,885,848</u>	<u>\$ 3,621,358</u>	<u>\$ 31,052</u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

<i>Non-Major Capital Projects</i>						
	Urban System Roadway	General Capital Projects Fund	Fire Capital Fund	Total Non-Major Capital Project Funds	Total Non-Major Governmental Funds	
REVENUES						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 4,555,878	
Sales and use taxes	- -	- -	- -	- -	3,974,210	
Other	- -	- -	- -	- -	648,939	
Licenses and permits	- -	- -	- -	- -	12,980	
Intergovernmental:						
Federal funds	4,520,507	- -	- -	4,520,507	17,158,610	
State revenue sharing (unrestricted)	- -	- -	- -	- -	56,921	
Other state funding	- -	- -	- -	77,000	2,661,710	
Charges for services	- -	- -	- -	- -	644,130	
Fines and forfeitures	- -	- -	- -	- -	139,868	
Use of money and property	23	- -	- -	57,149	66,457	
Other revenues	- -	- -	- -	1,852,977	1,948,198	
Total revenues	<u>4,520,530</u>	<u>- -</u>	<u>- -</u>	<u>6,507,633</u>	<u>31,867,901</u>	
EXPENDITURES						
Current						
General government:						
Judicial	- -	- -	- -	20,333	130,040	
Other general government	- -	- -	- -	56,988	4,299,864	
Public safety	- -	- -	- -	- -	335,212	
Public works	- -	- -	- -	- -	4,301,390	
Sanitation	- -	- -	- -	- -	5,470,235	
Culture and recreation	- -	- -	- -	- -	2,078,847	
Health and welfare	- -	- -	- -	- -	9,187,147	
Capital outlay	1,979,189	291,790	- -	3,857,623	5,607,765	
Debt service:						
Principal	- -	- -	- -	- -	3,720,000	
Interest	- -	- -	- -	- -	665,058	
Total expenditures	<u>1,979,189</u>	<u>291,790</u>	<u>- -</u>	<u>3,934,944</u>	<u>35,795,558</u>	
Excess (Deficiency) of Revenues						
Over Expenditures	2,541,341	(291,790)	- -	2,572,689	(3,927,657)	
OTHER FINANCING SOURCES (USES)						
Proceeds from insurance settlement	- -	- -	- -	- -	27,808	
Transfer in	- -	600,000	500,000	1,583,080	10,654,999	
Transfer out	- -	- -	- -	- -	(61,921)	
Total other financing sources (uses)	<u>- -</u>	<u>600,000</u>	<u>500,000</u>	<u>1,583,080</u>	<u>10,620,886</u>	
Changes in fund balance	2,541,341	308,210	500,000	4,155,769	6,693,229	
Fund balance (deficit) - beginning of year	<u>(3,799,766)</u>	<u>351,587</u>	<u>- -</u>	<u>(601,987)</u>	<u>6,110,902</u>	
Fund balance (deficit) - end of year	<u>\$ (1,258,425)</u>	<u>\$ 659,797</u>	<u>\$ 500,000</u>	<u>\$ 3,553,782</u>	<u>\$ 12,804,131</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Fines and forfeitures	\$ 255,000	\$ 139,868	\$ 139,868	\$ -
Use of money and property		40	40	-
Total revenues	<u>255,000</u>	<u>139,908</u>	<u>139,908</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Judicial	255,000	105,500	105,500	-
Total expenditures	<u>255,000</u>	<u>105,500</u>	<u>105,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>-</u>	<u>34,408</u>	<u>34,408</u>	<u>-</u>
Changes in fund balance				
Fund balance - beginning of year	7,142	7,142	7,142	-
Fund balance - end of year	<u>\$ 7,142</u>	<u>\$ 41,550</u>	<u>\$ 41,550</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
COUNCIL ON AGING
For the year ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 371,707	\$ 387,574	\$ 387,574	\$ -
Use of money and property	600	832	832	-
Total revenues	<u>372,307</u>	<u>388,406</u>	<u>388,406</u>	<u>-</u>
EXPENDITURES				
Current				
Health and welfare	414,380	443,909	443,909	-
Total expenditures	<u>414,380</u>	<u>443,909</u>	<u>443,909</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	(42,073)	(55,503)	(55,503)	-
OTHER FINANCING SOURCES				
Transfer in	42,073	41,270	41,270	-
Total other financing sources	<u>42,073</u>	<u>41,270</u>	<u>41,270</u>	<u>-</u>
Changes in fund balance	-	(14,233)	(14,233)	-
Fund balance - beginning of year	346,026	346,026	346,026	-
Fund balance - end of year	<u>\$ 346,026</u>	<u>\$ 331,793</u>	<u>\$ 331,793</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 862,313	\$ 892,729	\$ 892,729	\$ -
Other	1,800	1,086	1,086	-
Licenses and permits	-	500	500	-
Intergovernmental:				
Federal funds	-	3,134	3,134	-
State revenue sharing (unrestricted)	11,232	12,219	12,219	-
Other state funding	163,000	136,399	136,399	-
Charges for services	307,700	366,031	366,031	-
Fines and forfeitures			-	-
Use of money and property	-	-	-	-
Other revenues	213,500	58,234	58,234	-
Total revenues	1,559,545	1,470,332	1,470,332	-
EXPENDITURES				
Current				
Culture and recreation	2,401,259	2,078,847	2,078,847	-
Capital outlay	465,887	168,729	168,729	-
Total expenditures	2,867,146	2,247,576	2,247,576	-
Deficiency of Revenues				
Over Expenditures	(1,307,601)	(777,244)	(777,244)	-
OTHER FINANCING SOURCES				
Transfer in	1,007,601	989,032	989,032	-
Total other financing sources	1,007,601	989,032	989,032	-
Changes in fund balance	(300,000)	211,788	211,788	-
Fund balance - beginning of year	409,794	409,794	409,794	-
Fund balance - end of year	\$ 109,794	\$ 621,582	\$ 621,582	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 1,201,868	\$ 1,259,547	\$ 1,259,547	\$ -
Other	2,500	2,696	2,696	-
Licenses and permits	16,000	12,480	12,480	-
Intergovernmental:				
Federal funds	199,688	130,095	130,095	-
State revenue sharing (unrestricted)	15,789	17,173	17,173	-
Other state funding	550,000	524,658	524,658	-
Charges for services	165,870	201,595	201,595	-
Total revenues	2,151,715	2,148,244	2,148,244	-
EXPENDITURES				
Current				
Public works	4,413,069	3,666,972	3,666,972	-
Capital outlay	39,666	43,042	43,042	-
Total expenditures	4,452,735	3,710,014	3,710,014	-
Deficiency of Revenues				
Over Expenditures	(2,301,020)	(1,561,770)	(1,561,770)	-
OTHER FINANCING SOURCES				
Transfer in	2,301,020	2,267,911	2,267,911	-
Total other financing sources	2,301,020	2,267,911	2,267,911	-
Changes in fund balance	-	706,141	706,141	-
Fund balance - beginning of year	51,152	51,152	51,152	-
Fund balance - end of year	\$ 51,152	\$ 757,293	\$ 757,293	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 482,517	\$ 502,094	\$ 502,094	\$ -
Other	1,300	1,077	1,077	-
Intergovernmental:				
State revenue sharing (unrestricted)	6,318	6,873	6,873	-
Other revenues	-	11,218	11,218	-
Total revenues	<u>490,135</u>	<u>521,262</u>	<u>521,262</u>	<u>-</u>
EXPENDITURES				
Current				
Public works	<u>666,827</u>	<u>634,418</u>	<u>634,418</u>	<u>-</u>
Total expenditures	<u>666,827</u>	<u>634,418</u>	<u>634,418</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	(176,692)	(113,156)	(113,156)	-
OTHER FINANCING SOURCES (USES)				
Transfer in	201,692	197,841	197,841	-
Transfer out	(25,000)	-	-	-
Total other financing sources (uses)	<u>176,692</u>	<u>197,841</u>	<u>197,841</u>	<u>-</u>
Changes in fund balance	-	84,685	84,685	-
Fund balance - beginning of year	5,351	5,351	5,351	-
Fund balance - end of year	<u>\$ 5,351</u>	<u>\$ 90,036</u>	<u>\$ 90,036</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 2,040,000	\$ 2,351,738	\$ 2,351,738	\$ -
Total revenues	2,040,000	2,351,738	2,351,738	-
EXPENDITURES				
Current				
Health and welfare	2,039,310	2,310,006	2,310,006	-
Total expenditures	2,039,310	2,310,006	2,310,006	-
Excess of Revenues Over Expenditures	690	41,732	41,732	-
Changes in fund balance	690	41,732	41,732	-
Fund balance - beginning of year	44,485	44,485	44,485	-
Fund balance - end of year	\$ 45,175	\$ 86,217	\$ 86,217	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 246,233	\$ 254,387	\$ 254,387	\$ -
Other	500	547	547	-
Intergovernmental:				
State revenue sharing (unrestricted)	3,210	3,483	3,483	-
Total revenues	<u>249,943</u>	<u>258,417</u>	<u>258,417</u>	<u>-</u>
EXPENDITURES				
Current				
Health and welfare	216,917	188,435	188,435	-
Capital outlay	15,000	-	-	-
Total expenditures	<u>231,917</u>	<u>188,435</u>	<u>188,435</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	18,026	69,982	69,982	-
OTHER FINANCING USES				
Transfer out	(195)	(10,525)	(10,525)	-
Total other financing uses	<u>(195)</u>	<u>(10,525)</u>	<u>(10,525)</u>	<u>-</u>
Changes in fund balance	17,831	59,457	59,457	-
Fund balance - beginning of year	749,524	749,524	749,524	-
Fund balance - end of year	<u>\$ 767,355</u>	<u>\$ 808,981</u>	<u>\$ 808,981</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Other	\$ 580,000	\$ 640,500	\$ 640,500	\$ -
Intergovernmental:				
Other revenues	-	105	105	-
Total revenues	580,000	640,605	640,605	-
EXPENDITURES				
Current				
Public safety	534,651	335,212	335,212	-
Capital outlay	119,033	-	-	-
Total expenditures	653,684	335,212	335,212	-
Excess of Revenues Over Expenditures	(73,684)	305,393	305,393	-
OTHER FINANCING SOURCES				
Transfer out	-	(6,406)	(6,406)	-
Total other financing sources	-	(6,406)	(6,406)	-
Changes in fund balance	(73,684)	298,987	298,987	-
Fund balance - beginning of year	1,289,797	1,289,797	1,289,797	-
Fund balance - end of year	\$ 1,216,113	\$ 1,588,784	\$ 1,588,784	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 7,557,205	\$ 6,046,236	\$ 6,046,236	\$ -
Charges for services	24,000	11,256	11,256	-
Use of money and property	15,000	1,826	1,826	-
Total revenues	<u>7,596,205</u>	<u>6,059,318</u>	<u>6,059,318</u>	<u>-</u>
EXPENDITURES				
Current				
Health and welfare	<u>7,503,457</u>	<u>6,250,669</u>	<u>6,244,797</u>	<u>5,872</u>
Total expenditures	<u>7,503,457</u>	<u>6,250,669</u>	<u>6,244,797</u>	<u>5,872</u>
Excess of Revenues Over Expenditures	<u>92,748</u>	<u>(191,351)</u>	<u>(185,479)</u>	<u>5,872</u>
Changes in fund balance	92,748	(191,351)	(185,479)	5,872
Fund balance - beginning of year	(60,793)	(60,793)	(60,793)	-
Fund balance - end of year	<u>\$ 31,955</u>	<u>\$ (252,144)</u>	<u>\$ (246,272)</u>	<u>\$ 5,872</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 368,723	\$ 15,274	\$ 15,274	\$ -
Other state funding	87,000	89,284	89,284	-
Charges for services	54,800	42,051	42,051	-
Use of money and property	1,000	511	511	-
Total revenues	<u>511,523</u>	<u>147,120</u>	<u>147,120</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Other general government	528,061	418,229	418,229	-
Total expenditures	<u>528,061</u>	<u>418,229</u>	<u>418,229</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	(16,538)	(271,109)	(271,109)	-
OTHER FINANCING SOURCES				
Proceeds from insurance settlement	16,538	27,808	27,808	-
Transfer in	-	-	-	-
Total other financing sources	<u>16,538</u>	<u>27,808</u>	<u>27,808</u>	<u>-</u>
Changes in fund balance	-	(243,301)	(243,301)	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ (243,301)</u>	<u>\$ (243,301)</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Taxes:				
Property taxes	\$ 1,211,868	\$ 1,259,547	\$ 1,259,547	\$ -
Sales and use taxes	3,916,667	3,974,210	3,974,210	-
Other	2,500	2,201	2,201	-
Intergovernmental:				
Federal funds	50,000	31,151	31,151	-
State revenue sharing (unrestricted)	15,789	17,173	17,173	-
Total revenues	<u>5,196,824</u>	<u>5,284,282</u>	<u>5,284,282</u>	<u>-</u>
EXPENDITURES				
Current				
Sanitation	<u>5,728,369</u>	<u>5,470,235</u>	<u>5,470,235</u>	<u>-</u>
Total expenditures	<u>5,728,369</u>	<u>5,470,235</u>	<u>5,470,235</u>	<u>-</u>
Excess of Revenues Over Expenditures	(531,545)	(185,953)	(185,953)	-
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	-	-
Transfer out	<u>(958)</u>	<u>(929)</u>	<u>(929)</u>	<u>-</u>
Total other financing sources (uses)	<u>(958)</u>	<u>(929)</u>	<u>(929)</u>	<u>-</u>
Changes in fund balance	(532,503)	(186,882)	(186,882)	-
Fund balance - beginning of year	1,327,945	1,327,945	1,327,945	-
Fund balance - end of year	<u>\$ 795,442</u>	<u>\$ 1,141,063</u>	<u>\$ 1,141,063</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Charges for services	\$ 25,000	\$ 21,235	\$ 21,235	\$ -
Total revenues	<u>25,000</u>	<u>21,235</u>	<u>21,235</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Judicial	25,000	350	348	2
Total expenditures	<u>25,000</u>	<u>350</u>	<u>348</u>	<u>2</u>
Excess of Revenues Over Expenditures	-	20,885	20,887	2
Changes in fund balance	-	20,885	20,887	2
Fund balance - beginning of year	76,311	76,311	76,311	-
Fund balance - end of year	<u>\$ 76,311</u>	<u>\$ 97,196</u>	<u>\$ 97,198</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
ASSESSOR'S FUND
For the year ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Other revenues	\$ 30,900	\$ 23,892	\$ 23,892	\$ -
Total revenues	30,900	23,892	23,892	-
EXPENDITURES				
Current				
General government:				
Other general government	53,157	49,214	49,214	-
Total expenditures	53,157	49,214	49,214	-
Deficiency of Revenues				
Over Expenditures	(22,257)	(25,322)	(25,322)	-
OTHER FINANCING SOURCES				
Transfer in	22,257	25,322	25,322	-
Total other financing sources	22,257	25,322	25,322	-
Changes in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	\$ -	\$ -	\$ -	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 2,131,644	\$ 247,673	\$ 247,673	\$ -
Total revenues	2,131,644	247,673	247,673	-
EXPENDITURES				
Current				
Other general government	226,992	219,051	219,051	-
Capital outlay	1,273,008	71,134	71,134	-
Total expenditures	1,500,000	290,185	290,185	-
Excess of Revenues Over Expenditures	631,644	(42,512)	(42,512)	-
Changes in fund balance	631,644	(42,512)	(42,512)	-
Fund balance - beginning of year	(631,644)	(631,644)	(631,644)	-
Fund balance - end of year	\$ -	\$ (674,156)	\$ (674,156)	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 8,157,952	\$ 2,131,676	\$ 2,131,676	\$ -
Other state funding	167,050	-	-	-
Charges for services	-	1,962	1,962	-
Use of money and property	-	20	20	-
Other revenues	11,500	1,772	1,772	-
Total revenues	<u>8,336,502</u>	<u>2,135,430</u>	<u>2,135,430</u>	<u>-</u>
EXPENDITURES				
Current				
General government:				
Other general government	4,054,714	3,530,526	3,530,526	-
Capital outlay	5,412,171	46,770	46,770	-
Total expenditures	<u>9,466,885</u>	<u>3,577,296</u>	<u>3,577,296</u>	<u>-</u>
Deficiency of Revenues				
Over Expenditures	(1,130,383)	(1,441,866)	(1,441,866)	-
OTHER FINANCING SOURCES (USES)				
Transfer in	2,044,637	1,109,419	1,109,419	-
Total other financing sources (uses)	<u>2,044,637</u>	<u>1,109,419</u>	<u>1,109,419</u>	<u>-</u>
Changes in fund balance	914,254	(332,447)	(332,447)	-
Fund balance - beginning of year	(120,461)	(120,461)	(120,461)	-
Fund balance - end of year	<u>\$ 793,793</u>	<u>\$ (452,908)</u>	<u>\$ (452,908)</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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ -	\$ -
Other revenues	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current				
General government:				
Other general government	14,064	-	-	-
Total expenditures	<u>14,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues				
Over Expenditures	(14,064)	-	-	-
Changes in fund balance	(14,064)	-	-	-
Fund balance - beginning of year	14,064	14,064	14,064	-
Fund balance - end of year	<u>\$ -</u>	<u>\$ 14,064</u>	<u>\$ 14,064</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
HAZARD MITIGATION GRANT PROGRAM FUND
For the year ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 22,169,042	\$ 2,046,833	\$ 2,046,833	\$ -
Total revenues	22,169,042	2,046,833	2,046,833	-
EXPENDITURES				
Current				
General government:				
Other general government	581,919	3,859	3,859	-
Capital outlay	21,486,692	839,080	839,080	-
Total expenditures	22,068,611	842,939	842,939	-
Excess of Revenues Over Expenditures	100,431	1,203,894	1,203,894	-
Changes in fund balance	100,431	1,203,894	1,203,894	-
Fund balance (deficit) - beginning of year	(619,074)	(619,074)	(619,074)	-
Fund balance (deficit) - end of year	\$ (518,643)	\$ 584,820	\$ 584,820	\$ -

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, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Over/ (Under)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal funds	\$ 1,468,662	\$ 1,468,662	\$ 1,468,662	\$ -
Total revenues	1,468,662	1,468,662	1,468,662	-
EXPENDITURES				
Current				
General government:				
Other general government	-	25,457	25,457	-
Capital outlay	1,424,602	581,387	581,387	-
Total expenditures	1,424,602	606,844	606,844	-
Excess of Revenues				
Over Expenditures	44,060	861,818	861,818	-
OTHER FINANCING SOURCES (USES)				
Transfer out	(44,060)	(44,060)	(44,060)	-
Total other financing sources (uses)	(44,060)	(44,060)	(44,060)	-
Changes in fund balance	-	817,758	817,758	-
Fund balance (deficit) - beginning of year	-	-	-	-
Fund balance (deficit) - end of year	\$ -	\$ 817,758	\$ 817,758	\$ -

See accompanying independent auditors' report.



**ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR PROPRIETARY FUND DESCRIPTIONS
December 31, 2020**

Events Facilities – This fund is used to account for the rental income, concession sales, and operational expenditures for the Fredrick J. Sigur Civic Center.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBINING STATEMENT OF NET POSITION
NON-MAJOR PROPRIETARY FUNDS
December 31, 2020

	Events Facilities	Total Non-Major Enterprise Fund
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ -	\$ -
Inventory	4,700	4,700
Total current assets	<u>4,700</u>	<u>4,700</u>
Capital assets, net of accumulated depreciation	59,155	59,155
Total assets	<u><u>\$ 63,855</u></u>	<u><u>\$ 63,855</u></u>
LIABILITIES		
Current liabilities		
Accounts and other payables	\$ 54,949	\$ 54,949
Salaries payable	2,975	2,975
Advance collections	46,765	46,765
Due to other funds	590,915	590,915
Total liabilities	<u><u>\$ 695,604</u></u>	<u><u>\$ 695,604</u></u>
NET POSITION		
Net investment in capital assets	59,155	59,155
Unrestricted (deficit)	<u>(690,904)</u>	<u>(690,904)</u>
Total net position (deficit)	<u><u>\$ (631,749)</u></u>	<u><u>\$ (631,749)</u></u>

See accompanying independent auditors' report.

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
COMBING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NON-MAJOR PROPRIETARY FUNDS
For the Year Ended December 31, 2020

	Events Facilities	Total Non- Major Enterprise Fund
OPERATING REVENUES		
Charges for service	\$ 218,884	\$ 218,884
Total operating revenues	218,884	218,884
OPERATING EXPENSES		
Personnel services and related benefits	207,129	207,129
Utilities	138,321	138,321
Contractual services, supplies, and materials	18,336	18,336
Professional services	39,619	39,619
Insurance premiums	-	-
Depreciation and amortization	3,175	3,175
Other expenses	<u>17,428</u>	<u>17,428</u>
Total operating expenses	424,008	424,008
Operating loss	(205,124)	(205,124)
NON-OPERATING REVENUES (EXPENSES)		
Federal grants	2,236	2,236
Other non-operating revenues	<u>13,270</u>	<u>13,270</u>
Total non-operating revenues	<u>15,506</u>	<u>15,506</u>
CHANGE IN NET POSITION		
NET POSITION - BEGINNING OF YEAR	(189,618)	(189,618)
NET POSITION - END OF YEAR	<u>(442,131)</u>	<u>(442,131)</u>
	<u><u>\$ (631,749)</u></u>	<u><u>\$ (631,749)</u></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, 2020

	Events Facilities	Total Non- Major Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers and users	\$ 194,689	\$ 194,689
Cash paid to suppliers of goods or services	(170,444)	(170,444)
Cash paid to employees	<u>(212,210)</u>	<u>(212,210)</u>
Net cash used in operating activities	(187,965)	(187,965)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Other non-operating revenue	15,506	15,506
Net payments to other funds	<u>217,122</u>	<u>217,122</u>
Net cash provided by non-capital financing activities	232,628	232,628
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	<u>(45,001)</u>	<u>(45,001)</u>
Net used in capital and related financing activities	(45,001)	(45,001)
NET DECREASE IN CASH AND CASH EQUIVALENTS		
	(338)	(338)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		
CASH AND CASH EQUIVALENTS, END OF YEAR	338	338
	\$ -	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating loss	\$ (205,124)	\$ (205,124)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	3,175	3,175
Inventory	2,267	2,267
Accounts and other payables	40,993	40,993
Salaries payable	(5,081)	(5,081)
Advance collections	<u>(24,195)</u>	<u>(24,195)</u>
Net cash used in operating activities	<u>\$ (187,965)</u>	<u>\$ (187,965)</u>

See accompanying independent auditors' report.



ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NON-MAJOR INTERNAL SERVICE FUNDS DESCRIPTIONS
December 31, 2020

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, 2020

	Self-Insurance	Water & Sewer Self-Insurance	Total Self- Insurance
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 1,632,425	\$ 1,194,745	\$ 2,827,170
Investments	1,115,783	-	1,115,783
Due from other funds	50,000	1,274,325	1,324,325
Prepaid expenses	7,859	12,708	20,567
Other receivable	1,218	-	1,218
Total assets	<u>\$ 2,807,285</u>	<u>\$ 2,481,778</u>	<u>\$ 5,289,063</u>
LIABILITIES AND NET POSITION			
Current liabilities:			
Accounts and other payables	\$ 7,724	\$ 850	\$ 8,574
Self insurance claims payable	2,442,673	259,351	2,702,024
Salaries and payroll deductions payable	5,025	-	5,025
Due to other funds	-	548,346	548,346
Total current liabilities	<u>2,455,422</u>	<u>808,547</u>	<u>3,263,969</u>
Total liabilities	2,455,422	808,547	3,263,969
NET POSITION			
Unrestricted	<u>351,863</u>	<u>1,673,231</u>	<u>2,025,094</u>
Total net position	<u>\$ 351,863</u>	<u>\$ 1,673,231</u>	<u>\$ 2,025,094</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, 2020

	Self-Insurance	Water & Sewer Self-Insurance	Total Self- Insurance
OPERATING REVENUES			
Charges for service	\$ 1,532,942	\$ 879,736	\$ 2,412,678
Total operating revenues	<u>1,532,942</u>	<u>879,736</u>	<u>2,412,678</u>
OPERATING EXPENSES			
Personnel services and related benefits	267,023	-	267,023
Professional services	48,041	4,552	52,593
Insurance and claims	445,336	321,695	767,031
Other expenses	5,042	-	5,042
Total operating expenses	<u>765,442</u>	<u>326,247</u>	<u>1,091,689</u>
Operating income	767,500	553,489	1,320,989
NON-OPERATING REVENUES			
Interest earnings	8,363	-	8,363
Restricted assets	<u>8,363</u>	<u>-</u>	<u>8,363</u>
Total non-operating revenues	<u>8,363</u>	<u>-</u>	<u>8,363</u>
CHANGE IN NET POSITION BEFORE NET POSITION (DEFICIT)- BEGINNING OF YEAR			
	775,863	553,489	1,329,352
	<u>(424,000)</u>	<u>1,119,742</u>	<u>695,742</u>
NET POSITION - END OF YEAR	<u>\$ 351,863</u>	<u>\$ 1,673,231</u>	<u>\$ 2,025,094</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, 2020

	Self-Insurance	Water & Sewer Self-Insurance	Total Self- Insurance
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund services provided	\$ 1,533,277	\$ 879,736	\$ 2,413,013
Payments for claims	(1,230,191)	(363,412)	(1,593,603)
Cash paid to employees	(272,701)	-	(272,701)
Net cash provided by operating activities	<u>30,385</u>	<u>516,324</u>	<u>546,709</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest paid	224	-	224
Net cash provided by investing activities	<u>224</u>	<u>-</u>	<u>224</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS			
	30,609	516,324	546,933
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR			
	<u>1,601,816</u>	<u>678,421</u>	<u>2,280,237</u>
CASH AND CASH EQUIVALENTS, END OF YEAR			
	<u><u>\$ 1,632,425</u></u>	<u><u>\$ 1,194,745</u></u>	<u><u>\$ 2,827,170</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating income	\$ 767,500	\$ 553,489	\$ 1,320,989
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities			
Changes in operating assets and liabilities:			
Prepaid Items	(432)	(2,005)	(2,437)
Other receivables	335	-	335
Accounts and other payables	4,798	101	4,899
Self-insurance claims payable	(736,138)	(35,261)	(771,399)
Salaries payable	<u>(5,678)</u>	<u>-</u>	<u>(5,678)</u>
Net cash provided by operating activities	<u><u>\$ 30,385</u></u>	<u><u>\$ 516,324</u></u>	<u><u>\$ 546,709</u></u>

See accompanying independent auditors' report.



ST. BERNARD PARISH GOVERNMENT, LOUISIANA
SCHEDULE OF COUNCIL MEMBERS' COMPENSATION
For the Year Ended December 31, 2020

Council Member	Amount
Kerri Callais, Councilman at Large East	\$ 19,800
Richard J. Lewis, Councilman at Large West	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, 2020

Agency Head - Guy McInnis, Parish President

Purpose	Amount
Salary	\$ 154,371
Benefits - health insurance	7,274
Benefits - retirement	19,661
Benefits - life insurance	118
Vehicle provided by government	730
Cell phone	480
Dues	1,439
Registration fees	75
Conference travel	3,284
Gas	<u>352</u>
	<u><u>\$ 187,784</u></u>

See accompanying independent auditors' report.

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

First Six Month Period Ended 06/30/2020	Second Six Month Period Ended 12/31/2020
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Receipts From:

<i>St. Bernard Sheriff's Office, Civil Fees</i>	-	754
<i>St. Bernard Sheriff's Office, Criminal Fines - Other</i>	2,312	3,343
<i>St. Bernard Sheriff's Office, Criminal Fines - Other</i>	29,240	45,875
<i>St. Bernard Sheriff's Office, Criminal Fines - Other</i>	9,308	12,559
<i>St. Bernard Sheriff's Office, Civil Fees</i>	24,552	25,564
<i>34th Judicial District District Attorney's Office, Bond Fees</i>	44,619	17,688

Subtotal Receipts	110,032	105,783
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HUD Schedules

St. Bernard Parish Government (LA187)
Chalmette, LA

Program Balance Sheet Summary

Submission Type: Audited/Single Audit Fiscal Year End: 12/31/2020

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
111 Cash - Unrestricted			
112 Cash - Restricted - Modernization and Development			
113 Cash - Other Restricted	\$744,688		\$744,688
114 Cash - Tenant Security Deposits			
115 Cash - Restricted for Payment of Current Liabilities	\$56,611		\$56,611
100 Total Cash	\$801,299	\$0	\$801,299
121 Accounts Receivable - PHA Projects	\$70,827		\$70,827
122 Accounts Receivable - HUD Other Projects			
124 Accounts Receivable - Other Government			
125 Accounts Receivable - Miscellaneous			
126 Accounts Receivable - Tenants			
126.1 Allowance for Doubtful Accounts -Tenants			
126.2 Allowance for Doubtful Accounts - Other	\$0		\$0
127 Notes, Loans, & Mortgages Receivable - Current			
128 Fraud Recovery			
128.1 Allowance for Doubtful Accounts - Fraud			
129 Accrued Interest Receivable			
120 Total Receivables, Net of Allowances for Doubtful Accounts	\$70,827	\$0	\$70,827
131 Investments - Unrestricted			
132 Investments - Restricted			
135 Investments - Restricted for Payment of Current Liability			
142 Prepaid Expenses and Other Assets			
143 Inventories			
143.1 Allowance for Obsolete Inventories			
144 Inter Program Due From			
145 Assets Held for Sale			
150 Total Current Assets	\$872,126	\$0	\$872,126
161 Land			
162 Buildings			
163 Furniture, Equipment & Machinery - Dwellings			
164 Furniture, Equipment & Machinery - Administration			
165 Leasehold Improvements			
166 Accumulated Depreciation			
167 Construction in Progress			
168 Infrastructure			
160 Total Capital Assets, Net of Accumulated Depreciation	\$0	\$0	\$0
171 Notes, Loans and Mortgages Receivable - Non-Current			

172 Notes, Loans, & Mortgages Receivable - Non Current - Past			
173 Grants Receivable - Non Current			
174 Other Assets			
176 Investments in Joint Ventures			
180 Total Non-Current Assets	\$0	\$0	\$0
200 Deferred Outflow of Resources			
290 Total Assets and Deferred Outflow of Resources	\$872,126	\$0	\$872,126
311 Bank Overdraft			
312 Accounts Payable <= 90 Days	\$78,396		\$78,396
313 Accounts Payable >90 Days Past Due			
321 Accrued Wage/Payroll Taxes Payable	\$7,510		\$7,510
322 Accrued Compensated Absences - Current Portion			
324 Accrued Contingency Liability			
325 Accrued Interest Payable			
331 Accounts Payable - HUD PHA Programs			
332 Account Payable - PHA Projects			
333 Accounts Payable - Other Government			
341 Tenant Security Deposits			
342 Unearned Revenue			
343 Current Portion of Long-term Debt - Capital			
344 Current Portion of Long-term Debt - Operating Borrowings			
345 Other Current Liabilities	\$988,124		\$988,124
346 Accrued Liabilities - Other			
347 Inter Program - Due To			
348 Loan Liability - Current			
310 Total Current Liabilities	\$1,074,030	\$0	\$1,074,030
351 Long-term Debt, Net of Current - Capital Projects/Mortgage			
352 Long-term Debt, Net of Current - Operating Borrowings			
353 Non-current Liabilities - Other			
354 Accrued Compensated Absences - Non Current			
355 Loan Liability - Non Current			
356 FASB 5 Liabilities			
357 Accrued Pension and OPEB Liabilities			
350 Total Non-Current Liabilities	\$0	\$0	\$0
300 Total Liabilities	\$1,074,030	\$0	\$1,074,030
400 Deferred Inflow of Resources			
508.3 Nonspendable Fund Balance			
509.3 Restricted Fund Balance	\$56,611	\$0	\$56,611
510.3 Committed Fund Balance			
511.3 Assigned Fund Balance			
512.3 Unassigned Fund Balance	-\$258,515	\$0	-\$258,515

513 Total Equity - Net Assets / Position	-\$201,904	\$0	-\$201,904
600 Total Liabilities, Deferred Inflows of Resources and Equity -	\$872,126	\$0	\$872,126

St. Bernard Parish Government (LA187)

Chalmette, LA

Program Revenue and Expense Summary

Submission Type: Audited/Single Audit

Fiscal Year End: 12/31/2020

	14.871 Housing Choice Vouchers	14.HCC HCV CARES Act Funding	Total
70300 Net Tenant Rental Revenue			
70400 Tenant Revenue - Other			
70500 Total Tenant Revenue	\$0	\$0	\$0
70600 HUD PHA Operating Grants	\$4,020,309	\$0	\$4,020,309
70610 Capital Grants			
70710 Management Fee			
70720 Asset Management Fee			
70730 Book Keeping Fee			
70740 Front Line Service Fee			
70750 Other Fees			
70700 Total Fee Revenue			
70800 Other Government Grants	\$3,298	\$154,592	\$157,890
71100 Investment Income - Unrestricted	\$1,428		\$1,428
71200 Mortgage Interest Income			
71300 Proceeds from Disposition of Assets Held for Sale			
71310 Cost of Sale of Assets			
71400 Fraud Recovery	\$45,404		\$45,404
71500 Other Revenue	\$1,457,353		\$1,457,353
71600 Gain or Loss on Sale of Capital Assets			
72000 Investment Income - Restricted			
70000 Total Revenue	\$5,527,792	\$154,592	\$5,682,384
91100 Administrative Salaries	\$319,666	\$74,224	\$393,890
91200 Auditing Fees	\$19,081	\$3,550	\$22,631
91300 Management Fee			
91310 Book-keeping Fee			
91400 Advertising and Marketing			
91500 Employee Benefit contributions - Administrative	\$43,067	\$9,417	\$52,484
91600 Office Expenses	\$81,124	\$57,446	\$138,570
91700 Legal Expense			
91800 Travel	\$1,915		\$1,915
91810 Allocated Overhead			
91900 Other			
91000 Total Operating - Administrative	\$464,853	\$144,637	\$609,490
92000 Asset Management Fee			
92100 Tenant Services - Salaries			
92200 Relocation Costs			

92300 Employee Benefit Contributions - Tenant Services			
92400 Tenant Services - Other			
92500 Total Tenant Services	\$0	\$0	\$0
93100 Water			
93200 Electricity			
93300 Gas	\$465		\$465
93400 Fuel			
93500 Labor			
93600 Sewer			
93700 Employee Benefit Contributions - Utilities			
93800 Other Utilities Expense	\$5,819	\$253	\$6,072
93000 Total Utilities	\$6,284	\$253	\$6,537
94100 Ordinary Maintenance and Operations - Labor			
94200 Ordinary Maintenance and Operations - Materials and	\$2,169		\$2,169
94300 Ordinary Maintenance and Operations Contracts			
94500 Employee Benefit Contributions - Ordinary Maintenance			
94000 Total Maintenance	\$2,169	\$0	\$2,169
95100 Protective Services - Labor			
95200 Protective Services - Other Contract Costs			
95300 Protective Services - Other			
95500 Employee Benefit Contributions - Protective Services			
95000 Total Protective Services	\$0	\$0	\$0
96110 Property Insurance			
96120 Liability Insurance			
96130 Workmen's Compensation	\$4,125	\$375	\$4,500
96140 All Other Insurance	\$35,185	\$9,327	\$44,512
96100 Total insurance Premiums	\$39,310	\$9,702	\$49,012
96200 Other General Expenses			
96210 Compensated Absences			
96300 Payments in Lieu of Taxes			
96400 Bad debt - Tenant Rents			
96500 Bad debt - Mortgages			
96600 Bad debt - Other			
96800 Severance Expense			
96000 Total Other General Expenses	\$0	\$0	\$0
96710 Interest of Mortgage (or Bonds) Payable			
96720 Interest on Notes Payable (Short and Long Term)			
96730 Amortization of Bond Issue Costs			
96700 Total Interest Expense and Amortization Cost	\$0	\$0	\$0
96900 Total Operating Expenses	\$512,616	\$154,592	\$667,208

97000 Excess of Operating Revenue over Operating Expenses	\$5,015,176	\$0	\$5,015,176
97100 Extraordinary Maintenance			
97200 Casualty Losses - Non-capitalized			
97300 Housing Assistance Payments	\$3,759,015		\$3,759,015
97350 HAP Portability-In	\$1,416,353		\$1,416,353
97400 Depreciation Expense			
97500 Fraud Losses			
97600 Capital Outlays - Governmental Funds	\$0	\$0	\$0
97700 Debt Principal Payment - Governmental Funds	\$0	\$0	\$0
97800 Dwelling Units Rent Expense	\$0		\$0
90000 Total Expenses	\$5,687,984	\$154,592	\$5,842,576
10010 Operating Transfer In			
10020 Operating transfer Out			
10030 Operating Transfers from/to Primary Government			
10040 Operating Transfers from/to Component Unit			
10050 Proceeds from Notes, Loans and Bonds			
10060 Proceeds from Property Sales			
10070 Extraordinary Items, Net Gain/Loss			
10080 Special Items (Net Gain/Loss)			
10091 Inter Project Excess Cash Transfer In			
10092 Inter Project Excess Cash Transfer Out			
10093 Transfers between Program and Project - In			
10094 Transfers between Project and Program - Out			
10100 Total Other financing Sources (Uses)	\$0	\$0	\$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total	-\$160,192	\$0	-\$160,192
11020 Required Annual Debt Principal Payments	\$0	\$0	\$0
11030 Beginning Equity	-\$47,583	\$0	-\$47,583
11040 Prior Period Adjustments, Equity Transfers and	\$5,871		\$5,871
11050 Changes in Compensated Absence Balance	\$0	\$0	\$0
11060 Changes in Contingent Liability Balance	\$0	\$0	\$0
11070 Changes in Unrecognized Pension Transition Liability	\$0	\$0	\$0
11080 Changes in Special Term/Severance Benefits Liability	\$0	\$0	\$0
11090 Changes in Allowance for Doubtful Accounts - Dwelling	\$0	\$0	\$0
11100 Changes in Allowance for Doubtful Accounts - Other	\$0	\$0	\$0
11170 Administrative Fee Equity	-\$258,515		-\$258,515
11180 Housing Assistance Payments Equity	\$56,611		\$56,611
11190 Unit Months Available	6074		6074
11210 Number of Unit Months Leased	5984		5984
11270 Excess Cash			
11610 Land Purchases			
11620 Building Purchases			
11630 Furniture & Equipment - Dwelling Purchases			

11640 Furniture & Equipment - Administrative Purchases			
11650 Leasehold Improvements Purchases			
11660 Infrastructure Purchases			
13510 CFFP Debt Service Payments			
13901 Replacement Housing Factor Funds			



**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.

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Tables

Financial Trends

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These schedules contain trend information to help the reader understand how the

Revenue Capacity

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These schedules contain information to help the reader assess the Parish's most significant local revenue sources.

Debt Capacity

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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.

Demographic and Economic Information

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These schedules offer demographic and economic indicators to help the reader understand the environment within which the Parish's financial activities take place.

Operating Information

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These schedules contain service and infrastructure data to help the reader understand how the information in the Parish's financial report relates to the service the Parish provides and the activities it performs.

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

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

	Fiscal Year							
	2013	2014, restated	2015, restated	2016	2017	2018, restated	2019	2020
Governmental Activities								
Net investment in capital assets	\$ 350,256,061	\$ 347,417,372	\$ 357,038,864	\$ 367,215,411	\$ 375,168,727	\$ 371,016,818	\$ 366,444,594	\$ 353,018,682
Restricted	9,470,377	15,937,711	15,236,622	13,215,014	11,726,929	14,326,139	17,721,721	24,674,521
Unrestricted	18,673,457	10,526,002	47,873,423	44,123,972	22,751,093	12,026,377	(23,545,807)	(33,907,803)
Total Governmental Activities Net Position	<u>\$ 378,399,895</u>	<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>
Business Type Activities								
Net investment in capital assets	\$ 204,966,155	\$ 213,189,989	\$ 196,619,074	\$ 209,192,549	\$ 210,759,675	\$ 215,119,125	\$ 211,180,177	\$ 201,935,253
Restricted	857,133	7,531,203	5,351,524	4,735,936	3,392,724	2,773,807	2,871,356	2,772,109
Unrestricted	11,194,022	8,781,027	17,827,434	8,530,137	6,826,614	7,322,565	6,602,619	6,605,338
Total Business Type Activities Net Position	<u>\$ 217,017,310</u>	<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>
Primary Government								
Net investment in capital assets	\$ 555,222,216	\$ 560,607,361	\$ 553,657,938	\$ 576,407,960	\$ 585,928,402	\$ 586,135,943	\$ 577,624,771	\$ 554,953,935
Restricted	10,327,510	23,468,914	20,588,146	17,950,950	15,119,653	17,099,946	20,593,077	27,446,630
Unrestricted	29,867,479	30,024,080	65,700,857	52,654,109	29,577,707	19,348,942	(16,943,188)	(27,302,465)
Total Primary Government Net Position	<u>\$ 595,417,205</u>	<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>

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

Expenses

	Fiscal Year							
	2013	2014	2015	2016	2017	2018	2019	2020
Governmental Activities:								
General government								
Judicial	\$ 607,122	\$ 796,068	\$ 885,726	\$ 3,999,898	\$ 3,865,258	\$ 4,773,368	\$ 6,137,399	\$ 4,490,439
Other general government	29,878,021	22,942,805	33,157,803	25,705,408	38,546,184	22,760,901	26,749,077	19,992,215
Public safety	10,548,513	10,242,189	10,872,392	14,970,179	16,803,400	16,599,437	20,148,424	18,942,669
Public works	14,751,885	15,580,221	16,398,444	5,816,392	6,271,015	6,471,582	7,038,982	5,883,811
Sanitation	4,682,338	4,769,494	5,596,379	6,143,008	5,784,315	4,974,771	6,105,961	6,655,428
Culture and recreation	2,889,701	3,787,646	3,010,246	2,334,365	3,054,936	3,040,353	3,226,245	2,805,987
Health and welfare	6,692,893	6,832,287	9,154,803	11,491,363	11,656,125	12,463,545	12,189,169	12,782,313
Interest on long-term debt	1,860,282	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058
Total Governmental Activities Expenses	<u>71,910,755</u>	<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>72,217,920</u>
Business-Type Activities:								
Water and sewer	10,153,902	11,165,143	22,753,572	13,993,556	16,229,635	16,522,238	19,730,458	21,281,969
Event Facilities	-	2,079	938,067	1,220,910	434,981	433,347	476,998	424,008
Interest on long-term debt	494,988	240,516	164,219	178,775	390,529	415,337	462,644	528,424
Total Business-Type Activities Expenses	<u>10,648,890</u>	<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>22,234,401</u>
Total Primary Government Expenses	<u>\$ 82,559,645</u>	<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>\$ 94,452,321</u>
Program Revenues								
Governmental Activities:								
Charges for services	\$ 4,799,254	\$ 3,032,385	\$ 3,381,027	\$ 3,346,854	\$ 4,101,469	\$ 5,211,420	\$ 7,134,258	\$ 4,407,822
Operating grants and contributions	23,905,810	10,370,636	21,131,977	10,870,638	9,068,664	11,026,777	12,021,684	14,412,558
Capital grants and contributions	55,330,827	38,860,849	32,249,132	28,211,921	26,259,675	9,201,138	19,538,797	7,045,393
Total Governmental Activities Program Revenues	<u>84,035,891</u>	<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>25,865,773</u>
Business-Type Activities:								
Charges for services	5,748,284	5,875,915	12,060,280	13,099,159	12,441,520	12,929,605	12,495,188	13,388,020
Operating grants and contributions	12,550	31,560	516,129	-	-	-	-	-
Capital grants and contributions	5,690,363	-	-	1,488,453	767,508	573,028	392,357	179,091
Total Business-Type Activities Program Revenues	<u>11,451,197</u>	<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>
Total Primary Government Program Revenues	<u>\$ 95,487,088</u>	<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>\$ 39,432,884</u>
Net (Expense)/Revenue								
Governmental activities	\$ 12,125,136	\$ (14,015,536)	\$ (23,619,110)	\$ (29,230,302)	\$ (47,625,075)	\$ (46,587,527)	\$ (43,707,215)	\$ (46,352,147)
Business-type Activity	802,307	(5,500,263)	(11,279,449)	(805,629)	(3,846,117)	(3,868,289)	(7,782,555)	(8,667,290)
Total Primary Government Net Expense	<u>\$ 12,927,443</u>	<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>\$ (55,019,437)</u>

TABLE 2

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

Governmental Activities:

	2013	2014	2015	2016	2017	2018	2019	2020
Taxes:								
Ad valorem taxes	\$ 12,941,340	\$ 13,387,595	\$ 13,241,834	\$ 13,258,151	\$ 12,885,666	\$ 14,423,795	\$ 17,207,606	\$ 17,563,390
Sales taxes	15,844,744	16,096,696	14,408,732	14,387,437	16,700,335	16,485,252	15,876,193	15,897,381
Other taxes	1,462,117	1,677,378	1,330,176	1,101,197	1,196,065	1,389,531	1,269,317	1,080,900
Fines and forfeitures	-	151,781	210,550	218,983	190,465	195,347	142,391	146,278
State revenue sharing (unrestricted)	-	92,912	72,560	76,589	79,774	81,741	86,298	94,072
Parish road royalty	-	935,697	426,803	241,323	287,852	348,311	211,076	68,587
Other general revenues (expenses)	1,168,627	640,021	705,028	1,085,110	1,282,052	3,124,268	4,213,432	5,585,782
Interest and investment earnings	195,208	187,198	188,079	191,898	260,371	406,648	459,694	260,395
(Loss)/Gain on Disposal of Assets	(149,742)	83,974	(415,762)	-	-	-	-	-
Gain on sale of investments land held for sale	-	546,240	282,702	-	-	-	-	-
Forgiveness of Loans	5,403,510	-	-	-	-	-	(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	-	-	-
Transfers	-	(219,376)	2,306,733	458,703	(2,262,721)	(3,211,148)	1,669,176	4,084,735
Capital contributions	(13,215,123)	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	772,340	423,268	935,733	1,066,367	92,838	154,048
Total Governmental Activities	36,865,804	20,427,459	43,018,011	33,496,206	52,555,592	34,310,112	8,199,242	44,935,568

Business-Type Activities:

Sales taxes	3,961,184	4,024,174	3,602,185	3,596,859	4,175,086	4,121,313	3,969,192	3,841,883
Other general revenues (expenses)	330,835	262,529	203,078	275,318	481,928	635,335	621,255	94,606
Interest and investment earnings	37,106	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)
Capital contributions	-	13,215,123	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-	-
Total Business-Type Activities	4,329,125	17,771,490	1,575,262	3,466,219	6,979,110	8,104,773	3,221,209	(133,616)
Total Primary Government	\$ 41,194,929	\$ 38,198,949	\$ 44,593,273	\$ 36,962,425	\$ 59,534,702	\$ 42,414,885	\$ 11,420,451	\$ 44,801,952

Changes in Net Position

Governmental Activities	\$ 22,850,268	\$ (3,191,651)	\$ 13,787,709	\$ (14,128,869)	\$ 5,968,065	\$ (12,277,415)	\$ (35,507,973)	\$ 2,796,364
Business-type activities	(1,171,138)	6,492,041	769,633	(379,898)	3,110,821	4,236,484	(4,561,346)	(8,734,887)
Total Primary Government	\$ 21,679,130	\$ 3,300,390	\$ 14,557,342	\$ (14,508,767)	\$ 9,078,886	\$ (8,040,931)	\$ (40,069,319)	\$ (5,938,523)

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

Fiscal Year	Ad Valorem	Sales and Use	Severance	E Telephone	Other	Total
2011	\$ 7,652,880	\$ 15,901,969	\$ 922,529	\$ 359,703	\$ 51,368	\$ 24,888,449
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

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

	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
General Fund											
Nonspendable	\$ 80,342	\$ 74,800	\$ 84,990	\$ 98,722	\$ 109,215	\$ 94,582	\$ 87,587	\$ 157,412	\$ 200,299	\$ 98,255	
Restricted	161,345	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	
Committed	3,944	-	-	-	-	-	343,784	1,935,023	1,448,063	450,403	
Assigned	84,639	-	-	587,321	5,421,492	6,891,492	12,066,337	6,522,404	4,800,961	4,047,649	
Unassigned	8,223,388	2,887,607	2,436,466	-	733,079	1,445,188	69,464	83,803	94,172	1,616,386	
Reserved	-	-	-	-	-	-	-	-	-	-	
Unreserved	-	-	-	-	-	-	-	-	-	-	
Total general fund	\$ 8,553,658	\$ 3,053,592	\$ 2,612,641	\$ 4,090,710	\$ 10,256,654	\$ 12,402,051	\$ 16,509,124	\$ 12,974,247	\$ 11,478,442	\$ 15,040,535	
All other governmental funds											
Nonspendable	\$ 121,171	\$ 96,690	\$ 113,744	\$ 89,552	\$ 134,009	\$ 97,018	\$ 118,382	\$ 125,580	\$ 255,829	\$ 143,044	
Restricted	28,697,633	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	
Committed	3,078,436	2,209,969	1,803,029	956,733	956,564	956,654	598,990	865,203	351,587	1,159,797	
Assigned	7,235,508	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	
Unassigned	229	(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)	
Reserved	-	-	-	-	-	-	-	-	-	-	
Unreserved, undesignated, reported in:											
Special revenue funds	-	-	-	-	-	-	-	-	-	-	
Debt service funds	-	-	-	-	-	-	-	-	-	-	
Capital projects funds	-	-	-	-	-	-	-	-	-	-	
Total all other governmental funds	\$ 39,132,977	\$ (11,754,402)	\$ 12,897,889	\$ 15,563,270	\$ 15,150,515	\$ 8,883,862	\$ 6,673,094	\$ 10,645,074	\$ 7,571,504	\$ 15,432,407	

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)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
REVENUES										
Taxes:										
Ad valorem	\$ 7,652,880	\$ 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
Sales and use	15,901,969	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
Other taxes, penalties, interest, etc.	1,404,946	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
Licenses and permits	1,331,151	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
Intergovernmental:										
Federal grants	246,369,010	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
State revenue sharing (net)	18,307	14,084	39,068	52,448	64,650	71,967	79,592	80,431	83,254	88,892
Other state funding	4,332,734	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
Fees, charges, and commissions for services	1,724,358	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
Fines and forfeitures	349,220	237,132	181,524	152,370	222,793	198,657	216,202	296,671	235,466	206,461
Use of money and property	71,224	1,114	830	1,839	1,142	2,312	71,784	211,287	259,446	68,426
Other revenues	1,599,078	410,474	987,103	550,334	786,362	1,598,339	1,473,557	1,674,763	2,162,008	3,384,760
Total revenues	280,784,877	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
EXPENDITURES										
Current:										
General government:										
Judicial	1,255,100	90,600	88,775	212,704	195,647	2,903,611	3,054,874	3,625,360	4,696,438	3,220,587
Other general government	69,651,287	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
Public safety	8,025,968	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
Public works	11,579,754	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
Sanitation	-	-	-	4,769,494	4,776,040	4,812,945	4,593,206	3,852,456	4,809,225	5,470,235
Culture and recreation	2,046,703	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
Health and welfare	6,943,880	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
Capital outlay	155,875,749	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
Debt service:										
Principal	260,000	270,000	280,000	470,000	3,170,000	3,260,000	3,365,000	3,480,000	3,600,000	3,720,000
Interest and service charges	166,134	88,860	1,322,566	1,328,696	1,305,453	1,199,102	1,073,650	942,905	806,698	665,058
Bond issuance costs	-	417,455	-	-	-	-	-	-	-	-
Total expenditures	255,804,575	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
Excess (deficiency) of revenues over (under) expenditures	24,980,302	(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
OTHER FINANCING SOURCES (USES)										
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	10,690,081	12,046,166
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)	(7,521,151)	(7,961,430)
Proceeds from long-term debt	-	-	-	2,200,000	-	-	-	-	-	-
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	-	-
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	23,314	27,808
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	3,192,244	4,112,544
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	\$ (3,291,264)	\$ 11,466,550
Debt service as a percentage of noncapital expenditures	0.43%	1.01%	2.91%	3.32%	6.91%	7.72%	6.31%	7.59%	7.38%	7.53%

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

Fiscal Year	Real Property Assessed Value	Other Property Assessed Value	Total Taxable Assessed Value	Total Direct Tax Rate
2011	\$ 162,492,455	\$ 195,185,678	\$ 357,678,133	29.27
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	177,109,842	394,428,176	51.13

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

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

Fiscal Year	St. Bernard Parish		Overlapping Rates				Total Direct & Overlapping Rates
	Operating Millage	Total Parish Millage	Operating Millage	Debt Service Millage	Total School Millage	Other Entities	
2011	29.03	29.03	35.00	11.00	46.00	28.49	103.52
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	0.00	41.22	60.14	151.36
2018	50.00	50.00	41.22	-	41.22	60.14	151.36
2019	50.04	50.04	41.22	-	41.22	60.14	151.40
2020	51.13	51.13	42.11	-	42.11	53.05	146.29

Source: St. Bernard Assessor's Office

TABLE 8

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

Taxpayer	Type of Business	2020		2011		Percentage of Total Taxable Assessed Value	
		Taxable Assessed Valuation	Rank	Taxable Assessed Valuation	Rank		
Chalmette Refining	Oil and Gas	\$ 81,565,514	1	20.68%	\$ 66,662,054	1	18.64%
Valero Refining	Oil and Gas	50,588,570	2	12.83%	-	-	-
PBF Company	Oil and Gas	30,667,225	3	7.78%	-	-	-
American Sugar/Domino	Sugar Refinery	20,617,094	4	5.23%	8,639,755	5	2.42%
Southern Natural Gas	Gas Utility	12,156,720	5	3.08%	8,407,480	6	2.35%
Entergy Louisiana Inc.	Electric Utility	11,196,490	6	2.84%	10,779,100	4	2.89%
Tennessee Gas Pipeline Co.	Oil and Gas	5,849,740	7	1.48%	2,392,726	9	0.65%
Moem Pipeline, LLC	Oil and Gas	5,132,170	8	1.30%	-	-	-
Rain CII Carbon, LLC	Refinery	4,303,210	9	1.09%	3,467,594	7	0.92%
Atmos Energy Corporation	Gas Utility	3,440,490	10	0.87%	-	-	-
Colonial Pipeline Co.	Oil and Gas	-	-	-	21,481,290	3	4.58%
Bellsouth	Telephone Utility	-	-	-	2,742,727	8	0.77%
Murphy Oil	Oil and Gas	-	-	-	40,423,537	2	11.30%
Shell Oil	Oil and Gas	-	-	-	2,108,856	10	0.59%
		<u><u>\$ 225,517,223</u></u>		<u><u>57.18%</u></u>	<u><u>\$ 167,105,119</u></u>		<u><u>45.10%</u></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
2011	*	\$ 7,490,798	*	\$ 168,101	\$ 7,658,899	*
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%

*Information not available

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

Taxpayer	2020			2011			Percentage of Total Sales Tax Collections
	Sales Tax Collections	Rank	Percentage of Total Sales Tax Collections	Sales Tax Collections	Rank		
Warehouse / Superstores	\$ 6,335,403	1	16.05%	\$ 5,188,525	1		12.69%
Refineries	6,034,346	2	15.28%	4,092,513	2		10.01%
Motor Vehicles	3,949,571	3	10.00%	2,375,661	3		5.81%
Grocery Stores	3,506,141	4	8.88%	1,648,513	4		4.03%
Restaurants	1,913,436	5	4.85%	901,266	5		2.20%
Retail Stores	1,218,643	6	3.09%	540,914	8		1.32%
Gas/Convenience Store	1,085,134	7	2.75%	627,420	7		1.53%
Online Vendors	1,046,113	8	2.65%	-	-		-
Local Pharmacies	1,038,665	9	2.63%	858,865	6		2.10%
Auto Stores	405,101	10	1.03%	343,162	9		0.84%
Hotels/Motels	-	-	-	93,544	10		0.23%
Total	\$ 26,532,553		67.20%	\$ 16,670,383			40.76%

Source: St. Bernard Parish Sheriff's Office

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

Fiscal Year	Parish Council	Water & Sewer	Law Enforcement	School Board	Total Rate
2011	2.00%	0.50%	0.50%	2.00%	5.00%
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%

Source: St. Bernard Parish Sheriff's Office

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

Fiscal Year	Parish Council	Water and Sewer	Law Enforcement (1)	School Board (1)	Total
2011	\$ 15,901,969	\$ 3,774,778	\$ 3,774,778	\$ 15,901,969	\$ 39,353,494
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

(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					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	Total		
2011	\$3,718,128	\$ -	\$ 5,000,000	\$ -	\$ 8,718,128	\$ 43,688,009	\$ -	\$ -	\$ 43,688,009	\$ 52,406,137	4.86%	1,460
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	14,943,904	-	-	3,550,000	18,493,904	273,096	30,309,915	-	30,583,011	49,076,915	3.10%	1,019

(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)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund		Total	Percentage of Estimated Actual Taxable (1) Value of Property		Per Capita
2011	-	\$	-	\$	-	-	-
2012	-		-	-	-	-	-
2013	-		-	-	-	-	-
2014	-		-	-	-	-	-
2015	-		-	-	-	-	-
2016	-		-	-	-	-	-
2017	-		-	-	-	-	-
2018	-		-	-	-	-	-
2019	-		-	-	-	-	-
2020	-		-	-	-	-	-

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2020
(UNAUDITED)

Government Unit	Debt Outstanding	Estimated Percentage Applicable (1)	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
St. Bernard Parish School Board	\$ -	100%	\$ -
Subtotal, overlapping debt			
St. Bernard Parish Government direct debt	<u>18,493,904</u>	100%	18,493,904
Total direct and overlapping debt	<u><u>\$ 18,493,904</u></u>		<u><u>\$ 18,493,904</u></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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 121,866,913	\$ 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
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	<u>121,866,913</u>	<u>125,187,347</u>	<u>130,341,016</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>
Total net debt applicable to the limit as a percentage of debt limit	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>							
Legal debt margin calculation for fiscal year 2020										
								Assessed Value		\$ 394,428,176
								Debt Limit - 35% of Assessed Value (1)		138,049,862
								Debt applicable to the limit: General obligation bonds		-
								Less: Amount set aside for repayment of general obligation debt		-
								Total net debt applicable to limit		-
(1) Louisiana R.S. 39.562 allows a maximum of 35% of assessed valuation for total bonded general obligation debt.								Legal debt margin		\$ 138,049,862

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

Fiscal Year	Sales Tax Bonds					Coverage
	Sales Tax Revenue		Debt Service			
	Principal	Interest	TOTAL			
2011	\$ 19,676,747	\$ 3,163,692	\$ 2,205,379	\$ 5,369,071		3.66
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	3,600,000	836,701	4,436,701		4.47
2020	19,739,264	3,720,000	665,058	4,385,058		4.50

TABLE 18

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

Fiscal Year	Population of St. Bernard (1)	St. Bernard Total Personal Income	St. Bernard Per Capita Personal Income	Unemployment Rate (2)	St. Bernard Parish School Enrollment (3)
2011	35,897	\$ 1,078,592,600	\$ 30,047	7.8	5,950
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	48,172	1,585,312,000	32,130	9.1	7,868

*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	2020			2011			% of Total St. Bernard Parish Employment
		Employees	Rank		Employees	Rank		
St. Bernard Parish School Board	Chalmette	965	1		870	1		8.00%
Chalmette Refinery	Chalmette	620	2		598	2		4.80%
St. Bernard Parish Government	Chalmette	450	3		460	3		4.23%
St. Bernard Parish Hospital	Chalmette	385	4		3.50%	*	*	*
Walmart	Chalmette	370	5		3.36%	*	*	*
St. Bernard Parish Sheriff	Chalmette	301	6		2.74%	400	4	3.68%
Domino Sugar	Arabi	300	7		2.73%	364	5	3.35%
Valero Oil	Meraux	285	8		2.59%	*	*	*
Boasso America	Chalmette	220	9		2.00%	210	7	1.93%
Associated Terminals	Chalmette	175	10		1.59%	136	9	1.25%
Murphy Oil USA	Chalmette	*	*	*		279	6	2.57%
SDT Waste and Disposal	Parish wide	*	*	*		200	8	1.84%
TOTAL		4,071		37.01%		3,517		31.65%

* 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,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Judicial	33	30	30	38	38	41	38	38	40	40
Other general government	169	142	146	105	103	104	85	82	70	67
Public safety	117	107	110	112	117	116	115	110	110	107
Public works	102	65	62	78	76	71	62	60	60	43
Sanitation	7	5	4	4	4	8	10	10	13	12
Culture and recreation	27	20	25	22	21	21	17	12	12	9
Health and welfare	24	28	28	18	20	23	21	20	21	24
Water and sewer	52	55	55	60	59	73	73	75	80	66
Events facilities	-	-	-	3	3	2	2	3	3	3

Source: St. Bernard Parish Finance Department

TABLE 21

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

	December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety - Fire										
Total number of rolls	4,353	4,272	3,901	4,088	4,047	4,039	4,185	4,471	4,343	4,326
Number of fires	306	282	243	302	224	238	242	245	233	275
Number of rescue calls	3,297	3,128	2,849	3,031	2,913	2,818	2,881	3,100	3,030	2,951
Number of service calls	186	204	236	198	334	356	363	442	338	303
Public Works										
Potholes Repaired	9	39	19	41	28	24	60	117	40	160
Trees cut	156	208	141	98	91	83	298	1,126	315	251
Public Utility										
Water & Sewer										
Avg number of billed accounts	15,388	15,710	15,889	16,140	16,381	16,507	16,747	16,984	17,212	17,465
Number of billed accounts	15,475	15,742	15,966	16,298	16,366	16,568	16,813	17,028	17,285	17,666
New meter connections	57	47	60	42	58	57	64	215	99	381
Building Permits										
Residential Construction	60	45	96	57	96	136	132	211	212	347
Commercial Construction	17	71	58	45	30	42	51	30	33	18
Renovations	222	162	85	81	93	57	58	52	39	44
Pools	9	12	13	9	13	12	8	7	11	15
Tents	17	20	12	4	15	12	11	14	17	13
Accessory Structure	47	45	50	61	76	96	46	72	59	78
Elevate Residence	27	54	27	6	11	19	10	1	9	-
Additions	23	11	15	8	22	24	11	11	17	23
Electrical Permits	2	1	2	3	5	1	-	-	-	-
Office Trailer Permits	6	-	-	-	-	1	-	-	1	-
Other	6	31	13	10	30	51	12	18	9	34
Mobile Homes	28	16	20	14	19	8	-	-	-	-
Signs	32	81	52	39	2	3	3	4	3	4
Boat Dock	5	-	3	9	4	1	3	8	4	-
Coastal Use	2	5	2	8	9	6	2	1	-	-
Slab Removal	47	2	2	9	1	4	-	-	-	-
Demolition	9	4	5	6	11	1	-	-	-	-

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

	December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Recreation and Culture										
Number of players in baseball/softball league	850	937	1,223	1,180	1,135	1,116	1,069	959	945	705
Number of players in football league	346	451	484	376	380	212	141	225	70	-
Number of players in flag football league	*	*	*	*	*	87	71	320	301	-
Number of players in cheerleading	42	90	103	62	63	69	46	65	56	-
Number of players in basketball league	330	433	553	564	564	491	424	594	640	640
Number of players in volleyball league	40	72	88	80	81	77	97	128	183	-
Number of players in soccer league	406	423	624	697	676	704	707	745	638	638
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

TABLE 22

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

	December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General government										
Vehicles	36	36	36	35	30	30	30	31	34	37
Utility Vehicles	2	2	2	3	3	3	3	3	3	3
Tractors	2	2	2	2	2	2	2	2	2	5
Trailers	1	1	1	1	1	1	2	2	2	3
Boats	7	7	6	8	8	8	8	8	8	8
Public safety- Fire										
Vehicles	10	10	10	11	11	11	11	11	11	13
Utility Vehicles	2	2	2	2	2	2	2	2	2	3
Fire Apparatus	16	16	16	15	16	17	17	16	16	16
Trailers	-	-	-	4	4	4	4	4	4	4
Boats	*	*	*	*	*	-	-	-	-	-
Public works										
Vehicles	50	50	50	50	39	39	39	43	43	46
Tractors	28	28	27	27	27	27	28	28	33	38
Trailers	*	*	18	20	20	20	21	21	22	22
Dump Trucks	6	6	6	6	6	6	6	6	6	6
Excavators	8	8	8	8	8	8	8	8	8	8
Airplanes	2	2	2	2	2	2	2	2	2	2
Sanitation										
Vehicles	-	-	-	-	-	-	2	2	2	2
Dump Trucks	1	1	1	1	1	1	1	1	1	1
Excavators	2	3	3	3	3	3	3	3	3	-
Culture and recreation										
Vehicles	4	5	5	5	3	3	3	3	3	5
Utility Vehicles	5	5	5	5	5	5	5	5	6	2
Tractors	6	6	6	6	6	5	8	8	8	2
Trailers	-	-	-	-	-	1	1	1	1	2
Excavators	1	1	1	1	1	1	1	1	1	-
Health and welfare										
Vehicles	7	7	7	7	7	7	8	8	8	8

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

	December 31,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Water and Sewer										
Vehicles	37	37	38	35	34	33	35	37	40	44
Tractors	1	1	1	1	1	1	1	1	1	3
Trailers	12	12	12	12	12	12	12	12	13	13
Dump Trucks	1	1	1	1	1	1	1	1	1	1
Crane Trucks	1	1	1	1	1	1	1	1	1	2
Excavators	12	12	13	13	13	13	13	13	13	14
Total										
Vehicles	144	145	146	143	124	123	128	135	141	155
Utility Vehicles	9	9	9	10	10	10	10	10	11	8
Fire Apparatus	16	16	16	15	16	17	17	16	16	16
Tractors	37	37	36	36	36	35	39	39	44	48
Trailers	13	13	31	37	37	38	40	40	42	44
Boats	7	7	6	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	1	2
Excavators	23	24	25	25	25	25	25	25	25	22
Airplanes	2	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, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon dated June 30, 2021. 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.

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 may exist that have not been identified.

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
June 30, 2021

**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

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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Parish, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the Parish, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Postlethwaite & Netterville

Metairie, Louisiana
June 30, 2021

**ST. BERNARD PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/Pass-Through or Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Amounts Provided to Sub-recipients
U.S. Department of Homeland Security				
<i>Pass - Through Louisiana Military Department Office of Homeland Security and Emergency Preparedness</i>				
Disaster Grants - Public Assistance (presidentially Declared)				
Disaster Grants - Public Assistance (presidentially Declared) - Laura/Marco	97.036	FEMA-LA-DR4559	\$ 82,894	
Disaster Grants - Public Assistance (presidentially Declared) - Katrina	97.036	FEMA-LA-DR1603	5,920,103	
Disaster Grants - Public Assistance (presidentially Declared) - Gustav	97.036	FEMA-LA-DR1786	4,077	
Disaster Grants - Public Assistance (presidentially Declared) - Sally	97.036	FEMA-LA-DR3543	93,881	
			<u>6,100,955</u>	
Hazard Mitigation Grant	97.039	1603C-087-0007	842,939	
State Homeland Security Program 2020	97.067	EMW-2020-SS-00011-S01	4,320	
State Homeland Security Program 2019	97.067	EMW-2019-SS-00014-S01	30,995	
State Homeland Security Program 2018	97.067	EMW-2018-SS-00016-S01	11,816	
State Homeland Security Program 2017	97.067	EMW-2017-SS-00058-S01	4,555	
			<u>51,686</u>	
Emergency Management Performance 2020	97.042	EMT-2020-EP-00001-S01	20,212	
Emergency Management Performance 2019	97.042	EMT-2019-EP-00006-S01	21,683	
			<u>41,894</u>	
Total U.S. Department of Homeland Security			7,037,474	
U. S. Department of Health & Human Services				
<i>Pass - Through Louisiana State Department of Health and Hospitals Office of Public Health</i>				
Cities Readiness Initiative 2021	93-069	2000514652	10,162	
Cities Readiness Initiative 2020	93-069	2000447428	5,667	
			<u>15,829</u>	
Low Income Home Energy Assistance	93.568		206,377	
Community Services Block Grant	93.569	2010P0081	<u>162,201</u>	
Total U.S. Department of Health & Human Services			384,407	
U. S. Department of Commerce				
<i>Pass - Through Louisiana State Department of Natural Resources</i>				
Coastal Zone Management	11.419	2000275620	<u>30,913</u>	
Total U.S. Department of Commerce			30,913	
U.S. Department of Housing and Urban Development				
<i>Housing Voucher Cluster</i>				
Section 8 Housing Choice Vouchers	14.871		5,523,066	
COVID-19 - HCV CARES Act Funding	14.HCC	LA187AF0134	<u>154,592</u>	
Total Housing Voucher Cluster			5,677,658	
<i>Pass - Through State of Louisiana, Division of Administration Office of Community Development</i>				
<i>CDBG Entitlement Grants Cluster</i>				
Community Development Block Grant - Entitlement Grant	14.218		<u>290,184</u>	
Total CDBG Entitlement Grants Cluster			290,184	
LLT Program	14.228	H44P-00001	819,514	
<i>Pass - Through Louisiana Housing Corporation</i>				
Emergency Solutions Grant Program	14.231	FFY 018-2019	<u>51,585</u>	51,585
Total U.S. Department of Housing and Urban Development			6,838,941	51,585
U. S. Department of the Interior				
<i>Gulf of Mexico Security Act of 2006 (GoMESA)</i>				
Total U.S. Department of the Interior			<u>650,904</u>	650,904

ST. BERNARD PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through or Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures	Amounts Provided to Sub-recipients
U.S. Department of Labor				
<i>Pass - Through Louisiana Department of Labor</i>				
WIOA Cluster				
WIOA Adult Program FY	17.258	2000201088	\$ 602,259	
WIOA Adult Program PY	17.258	2000201088	100,103	
WIOA Youth Activities PY	17.259	2000201088	687,376	
WIOA Dislocated Workers FY	17.278	2000201088	647,870	
WIOA Dislocated Workers PY	17.278	2000201088	157,069	
WIOA National Dislocated Worker Grant	17.277	2000201088	95,186	
Total WIOA Cluster			<u>2,289,862</u>	
Total U.S. Department of Labor			2,289,862	
U.S. Department of Transportation				
<i>Pass - Through Louisiana Department of Transportation & Development</i>				
Highway Planning and Construction Cluster				
Federal Highway Administration - Jackson/Pakenham Rdwy Restoration	20.205	H.007331	1,979,189	
Federal Highway Administration - St. Bernard Multi-Use Path, Ph I & II	20.205	H.007546	62,310	
Federal Highway Administration - Local Road Safety Program	20.205	H.009175	57,858	
Federal Highway Administration - Pedestrian Improvements	20.205	H.014049	12,255	
Federal Highway Administration - St. Bernard Trailheads	20.205	H.011118	8,725	
Total Highway Planning and Construction Cluster			<u>2,120,337</u>	
Federal Transit Cluster				
COVID-19 - CARES Federal Transit Formula Grant	20.507	1521-2016-1	<u>374,379</u>	
Total Federal Transit Cluster			<u>374,379</u>	
Total U.S. Department of Transportation			2,494,716	
U.S. Department of The Treasury				
<i>Research and Development Cluster</i>				
Paris Road Corridor Streetscape Enhancement	21.015	RDCGR370044	31,750	
Nunez Community College Fisheries Workforce Development Program	21.015	RDCGR370047	<u>59,507</u>	59,507
<i>Pass - Through Louisiana Department of Health and Hospitals</i>				
Lake Lery Marsh Creation Phase 3	21.015	BS-0034	<u>53,182</u>	144,439
Total Research and Development Cluster				
<i>Pass - Through State of Louisiana Office of Homeland Security and Emergency Preparedness:</i>				
Coronavirus Relief Fund	21.019	N/A	<u>1,749,728</u>	
Total U.S. Department of The Treasury			1,894,167	59,507
Environmental Protection Agency				
<i>Pass - Through University of New Orleans Research and Technology Foundation, Inc.</i>				
Sewer Master Plan Cluster				
Munster Sewer Master Plan	66.125	58561K	36,750	
Violet and Riverbend Sewer Master Plan	66.125	58561N	23,595	
Fazendville Sewer Master Plan	66.125	58560L	12,629	
Total Sewer Master Plan Cluster			<u>72,974</u>	
<i>Pass - Through Louisiana Department of Environmental Quality</i>				
Clean Water State Revolving Fund Cluster				
Clean Water State Revolving Fund #2	66.458	CS 221310-05	<u>219,452</u>	
Total Clean Water State Revolving Fund Cluster			<u>219,452</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	3,355,840	
Drinking Water Revolving Loan Fund #3	66.468	1087001-03	<u>126,438</u>	
Total Drinking Water State Revolving Fund Cluster			3,482,278	
Total Environmental Protection Agency			<u>3,774,704</u>	
Total Expenditures of Federal Awards			<u>\$ 25,396,088</u>	<u>\$ 111,092</u>

ST. BERNARD PARISH GOVERNMENT, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
December 31, 2020

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 is defined in Note 1 to the financial statements for the year-ended December 31, 2020. 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, 2020.

NOTE 3 – RECONCILIATION OF FEDERAL EXPENDITURES

Federal assistance expended as reported on SEFA	\$ 25,396,088
Less: loan proceeds recorded on SEFA	(3,701,730)
Add: revenues received in current year for prior year expenditures	<u>3,294,654</u>
Total intergovernmental revenues	<u><u>\$ 24,989,012</u></u>
Intergovernmental revenues as reported on Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position	
Governmental funds	\$ 24,809,921
Proprietary funds	<u>179,091</u>
	<u><u>\$ 24,989,012</u></u>

NOTE 4 – NON-CASH ASSISTANCE

Community Development Block Grant

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, 2020 is \$940,500 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, 217 properties were sold by the Parish for \$4,272,058. 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, 2020, 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, 2020**

(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? none noted

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? none noted

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.
Section 8 Housing Choice Vouchers	14.871
Coronavirus Relief Fund	21.029
Hazard Mitigation Grant	97.039

Dollar threshold used to distinguish between Type A and Type B programs: \$761,883

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, 2020**

(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, 2019.

(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, 2019.