



CRI CARR
RIGGS &
INGRAM
CPAs and Advisors

FINANCIAL PRESENTATION



FOR THE YEAR ENDED DECEMBER 31, 2021

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National Strength.

SOUTHERN ROOTS.

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ST. CHARLES PARISH COUNCIL
Financial Presentation
For the Year Ended December 31, 2021

SUMMARY OF AUDIT FINDINGS

1. The Independent Auditors' Report expresses an unmodified ("clean") opinion that the financial statements of St. Charles Parish are presented fairly, in all material respects.
2. No compliance deficiencies were noted during our audit of the financial statements.
3. The *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* reported no control or compliance deficiencies.
4. The *Independent Auditors' Report on Compliance for the Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance* reported no control or compliance deficiencies related to the major programs tested.
5. A management letter was not issued.
6. Programs tested as major federal award programs are as follows:

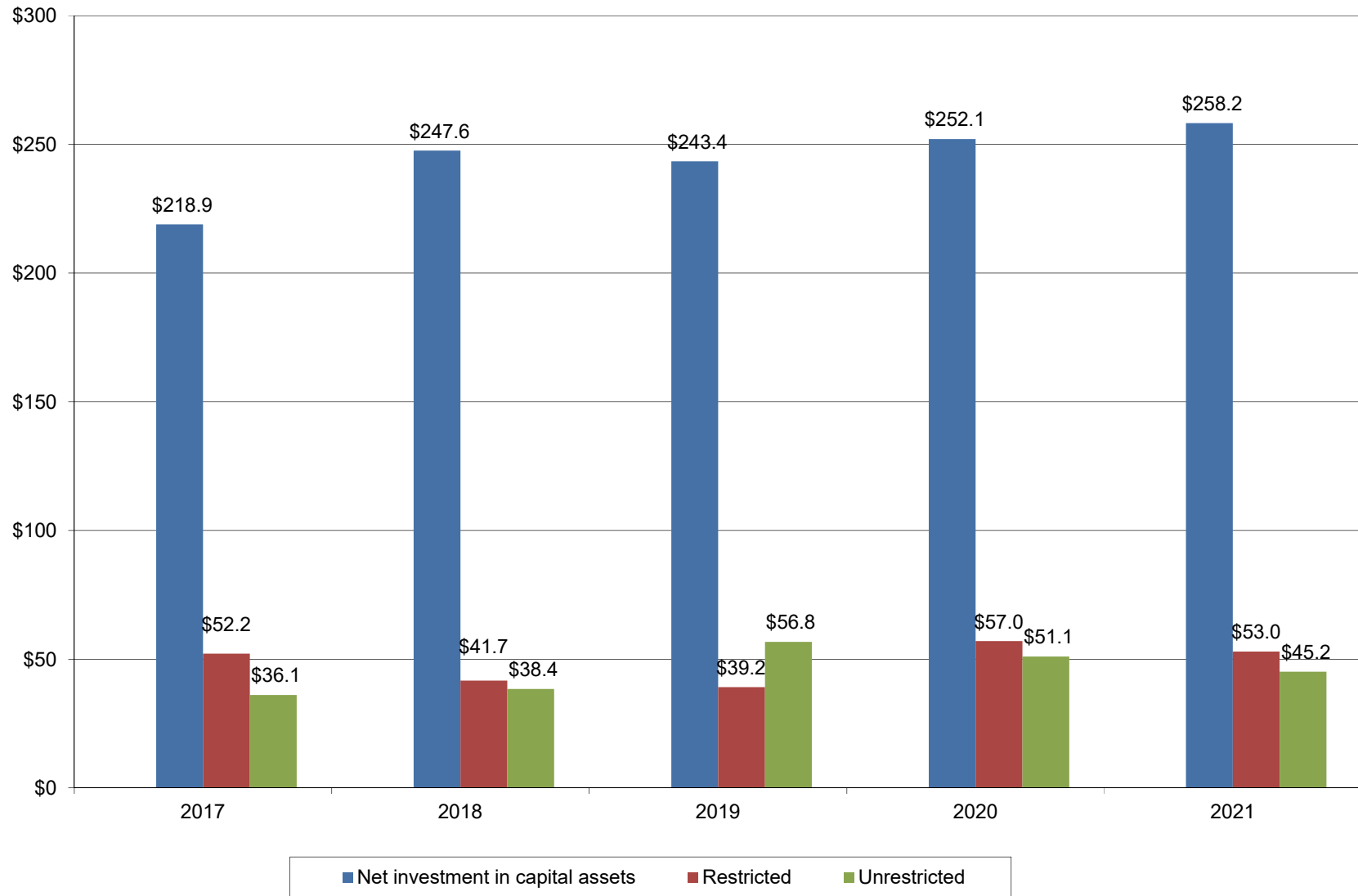
Federal Program or Cluster	Federal Award
Disaster Grants – Public Assistance (Presidentially Declared Disasters) – Assistance Listing # 97.036	\$5,211,496
Clean Water State Revolving Fund Cluster: Capitalization Grants for Clean Water State Revolving Funds – Assistance Listing # 66.458	\$895,616

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) AWARD

The Parish has received the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" for 25 consecutive years. The Parish's 2021 ACFR will also be submitted for this prestigious award.

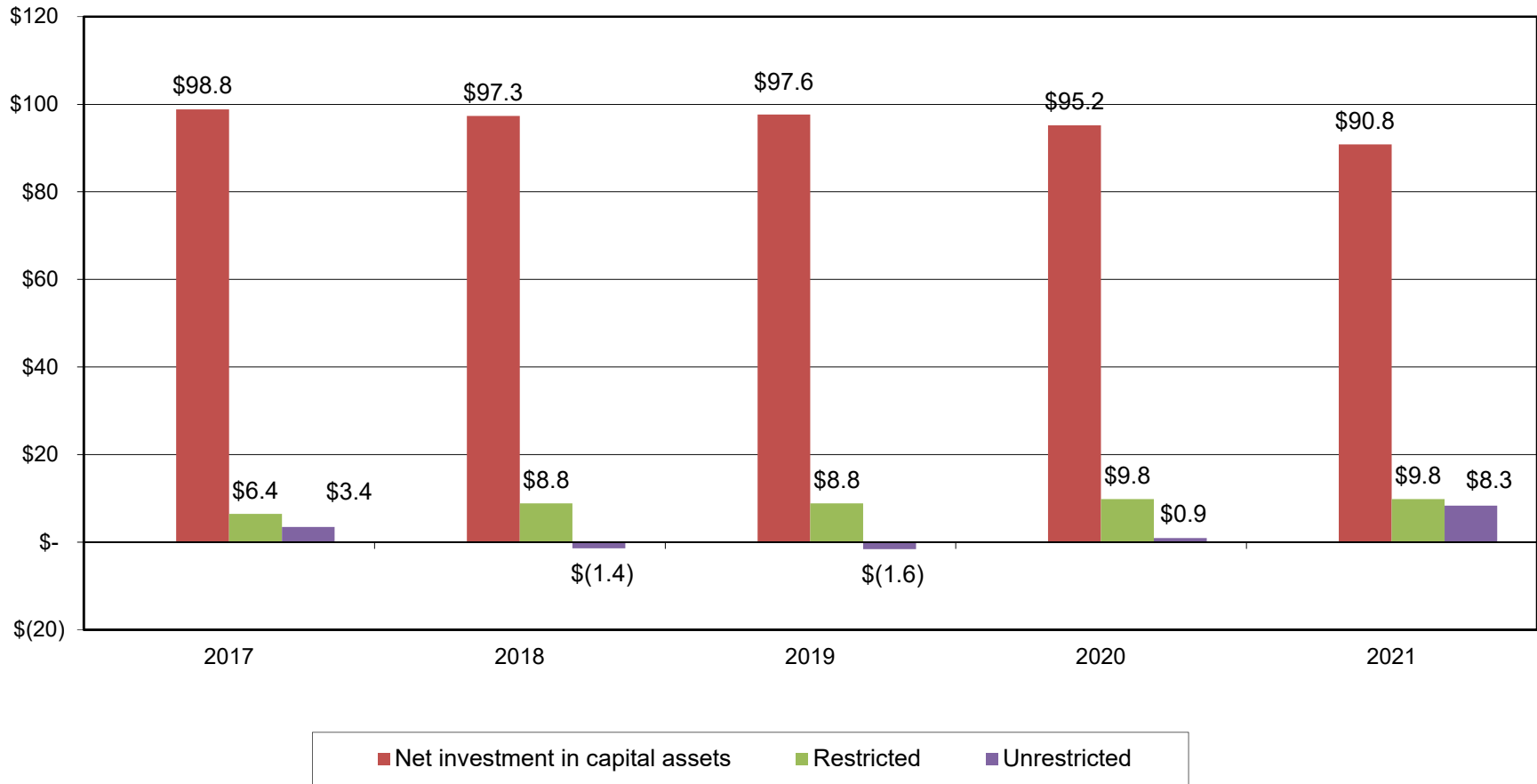
**ST. CHARLES PARISH
GOVERNMENT-WIDE
GOVERNMENTAL NET POSITION
2017 - 2021**

Millions



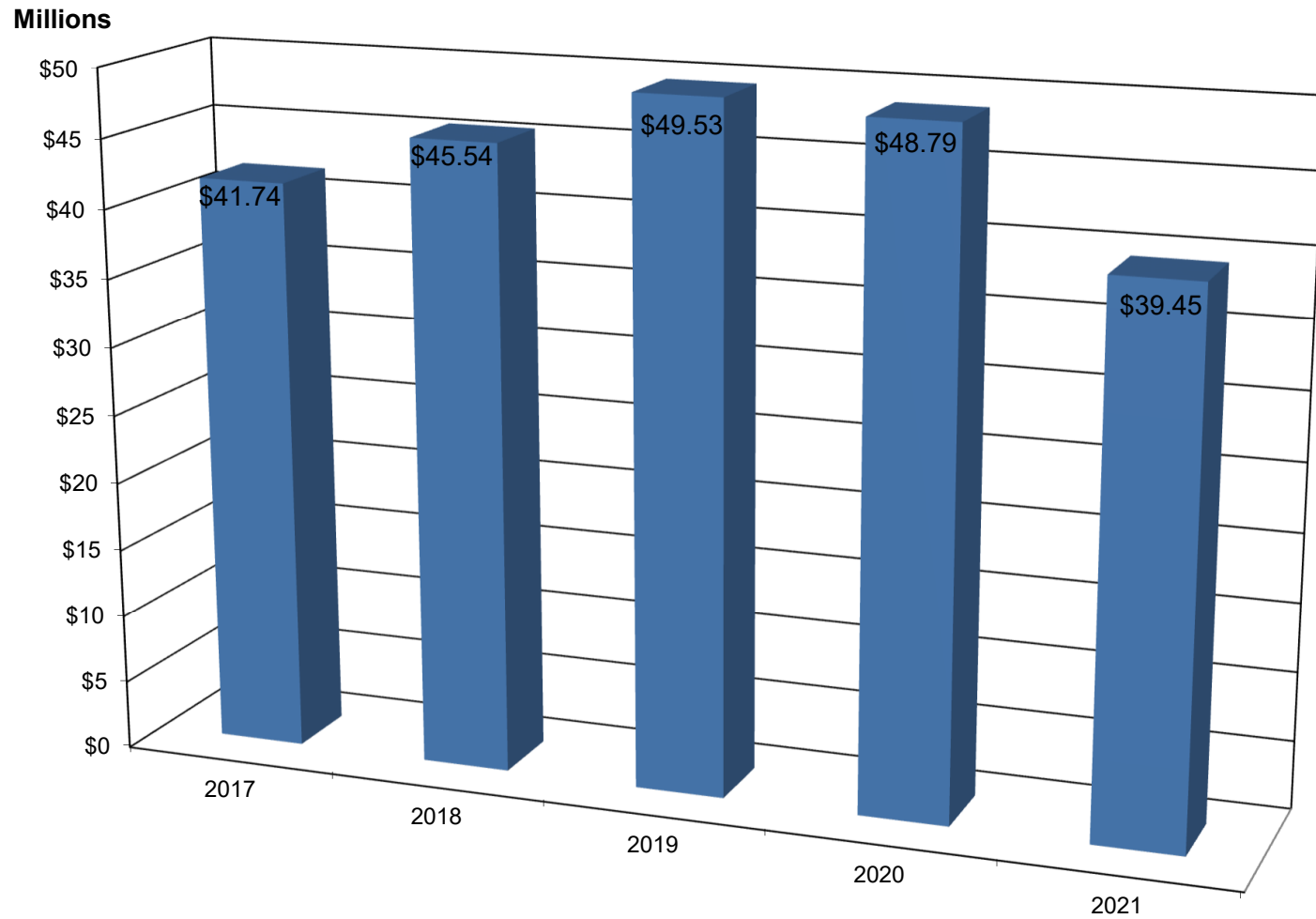
**ST. CHARLES PARISH
PROPRIETARY FUNDS
NET POSITION
2017 - 2021**

Millions



NOTE: The Proprietary Funds consist of the Waterworks Utility System, Wastewater Utility System, and Solid Waste Collection and Disposal.

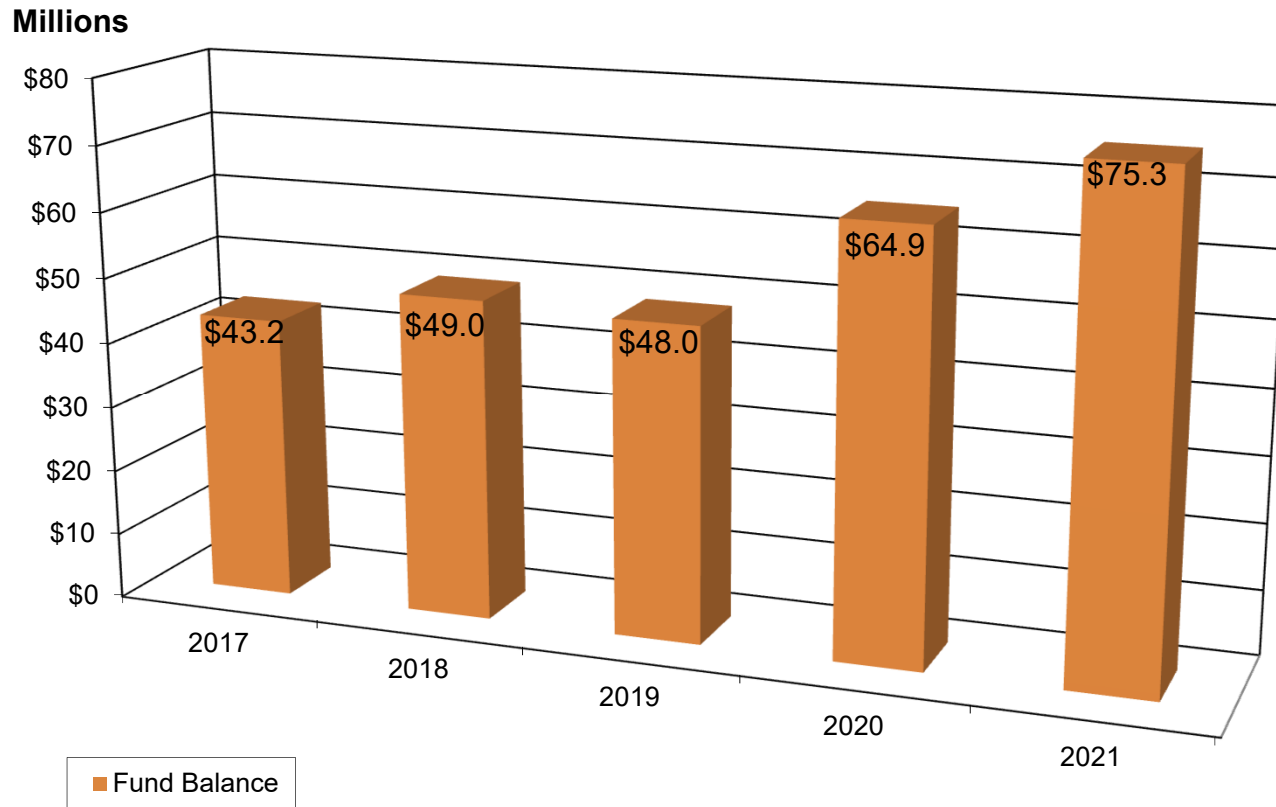
**ST. CHARLES PARISH
GENERAL FUND
FUND BALANCE
2017 - 2021**



* \$38.8 million unrestricted General Fund fund balance.

Required to maintain a minimum unrestricted fund balance of the greater of 5% of General Fund expenditures or \$7 million.

**ST. CHARLES PARISH
SPECIAL REVENUE
FUND BALANCE
2017 - 2021**

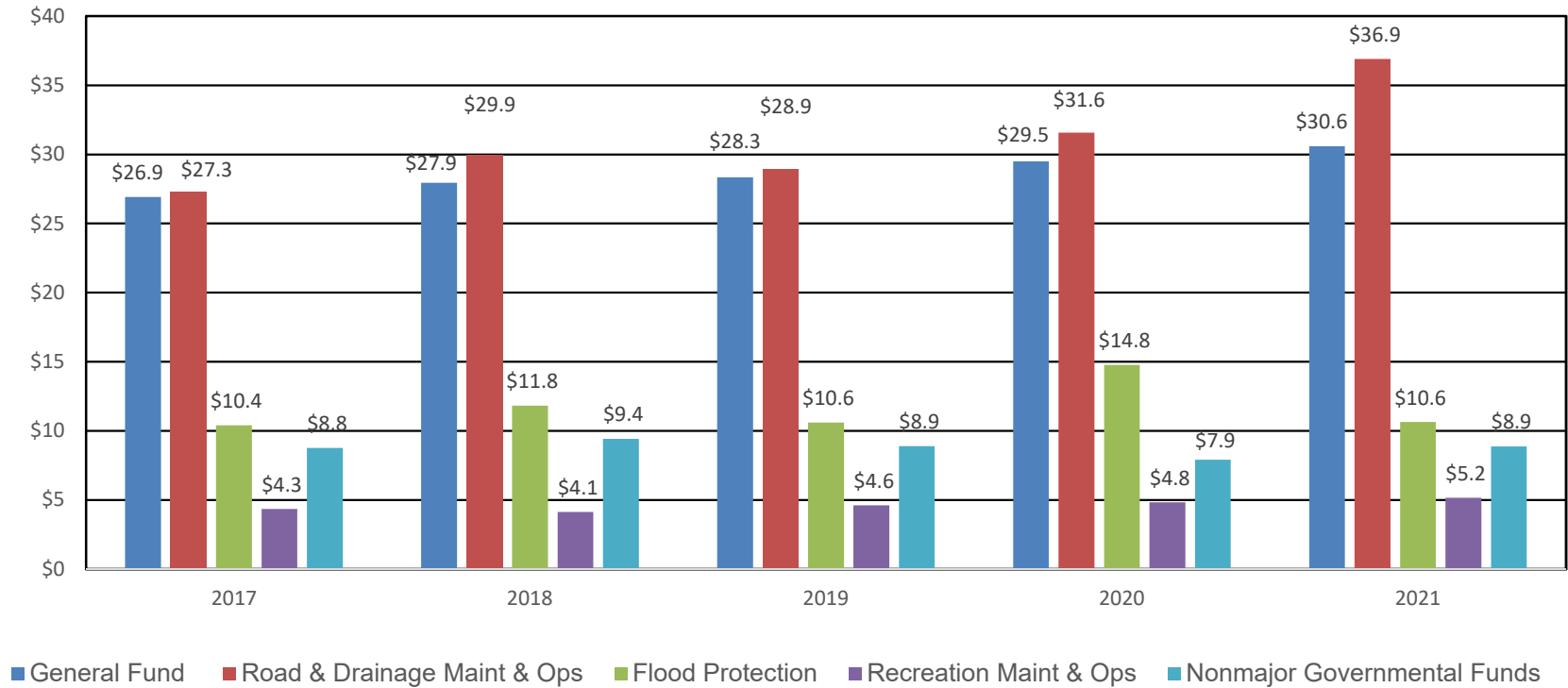


NOTE: The Special Revenue Funds are as follows:

- Road & Drainage Maintenance and Operations
- Recreation Maintenance and Operations
- Governmental Buildings
- Parish Transportation
- Road Lighting District No. 1
- Mosquito Control
- Retired Senior Volunteer Program
- Workforce Investment ACT SDA 14
- Criminal Court
- Flood Protection Fund

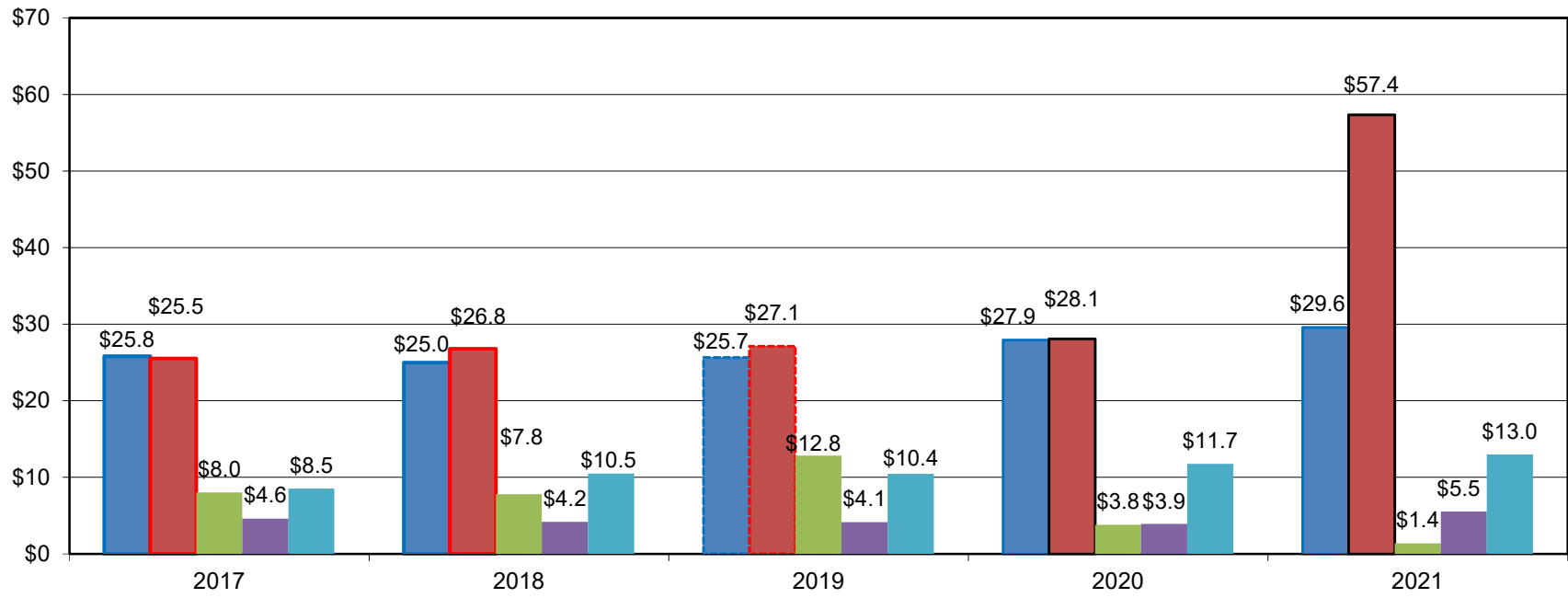
**ST. CHARLES PARISH
GOVERNMENTAL FUNDS
REVENUES
2017 - 2021**

Millions



**ST. CHARLES PARISH
GOVERNMENTAL FUNDS
EXPENDITURES
2017 - 2021**

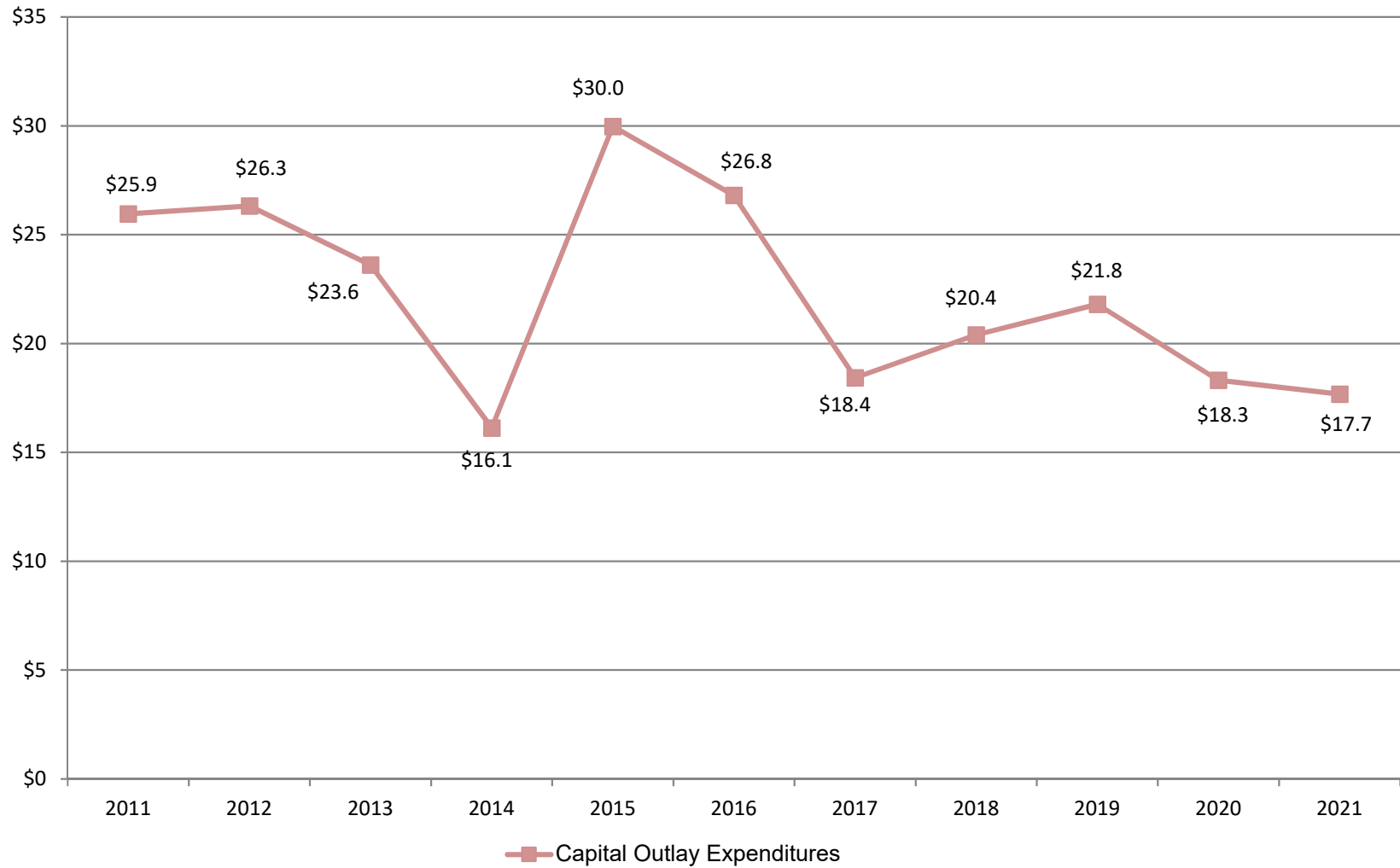
Millions



■ General Fund
 ■ Road & Drainage Maint & Ops
 ■ Flood Protection
 ■ Recreation Maint & Ops
 ■ Nonmajor Governmental Funds

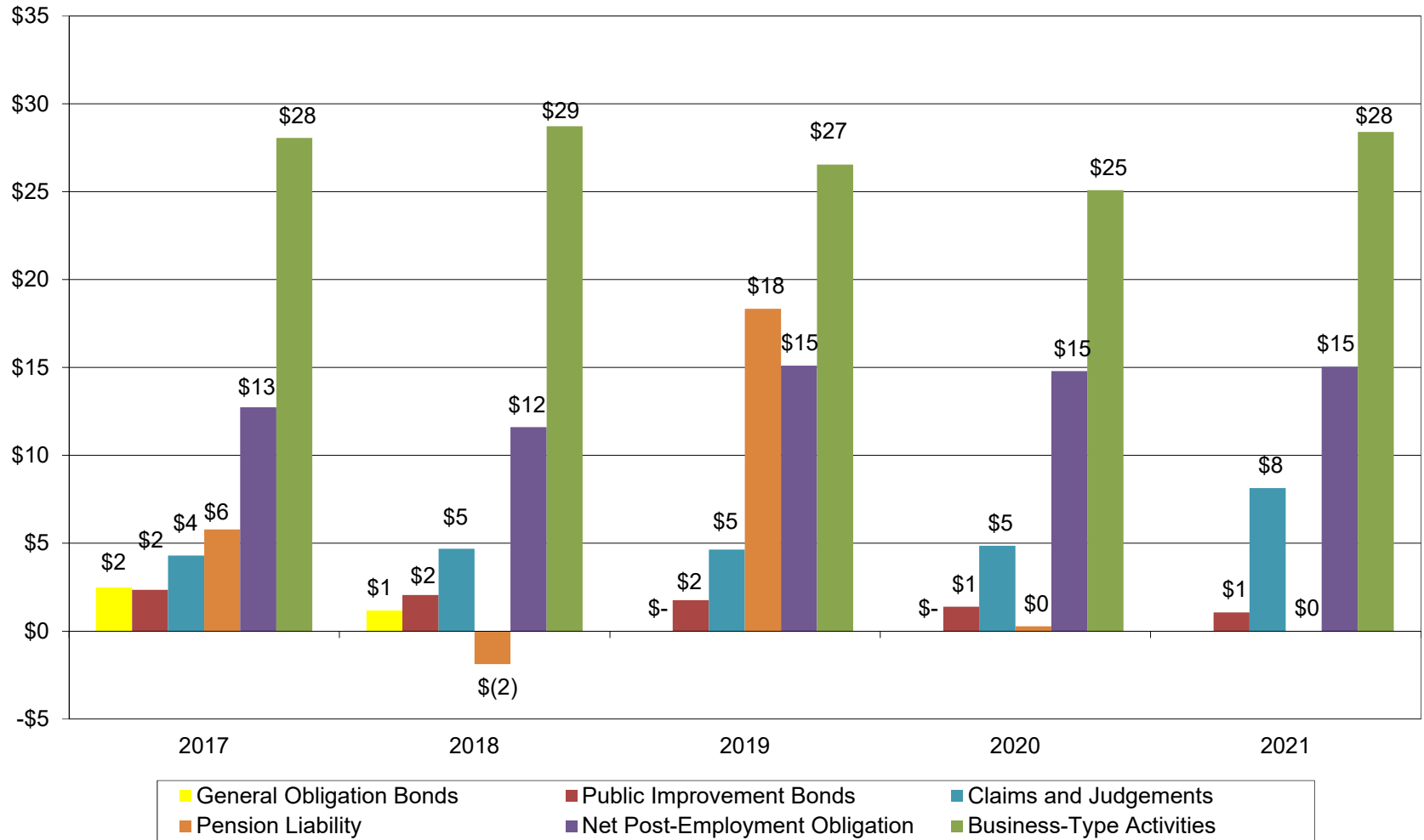
**ST. CHARLES PARISH
CAPITAL OUTLAY EXPENDITURES
2011 - 2021**

Millions



**ST. CHARLES PARISH
COMPOSITION OF LONG-TERM DEBT
2017 - 2021**

Millions



The annual requirements to maturity for the next 5 years for Governmental and Business-Type Debt are as follows:

	2022	2023	2024	2025	2026-2040
Principal	\$ 2,601,000	\$ 2,817,000	\$ 2,593,000	\$ 2,664,000	\$ 31,877,000
Interest	1,158,858	1,094,909	1,007,267	927,413	4,980,837
Total	<u>\$ 3,759,858</u>	<u>\$ 3,911,909</u>	<u>\$ 3,600,267</u>	<u>\$ 3,591,413</u>	<u>\$ 36,857,837</u>

**ST. CHARLES PARISH
SALES AND PROPERTY TAX TRENDS
2011 - 2021**

Millions

