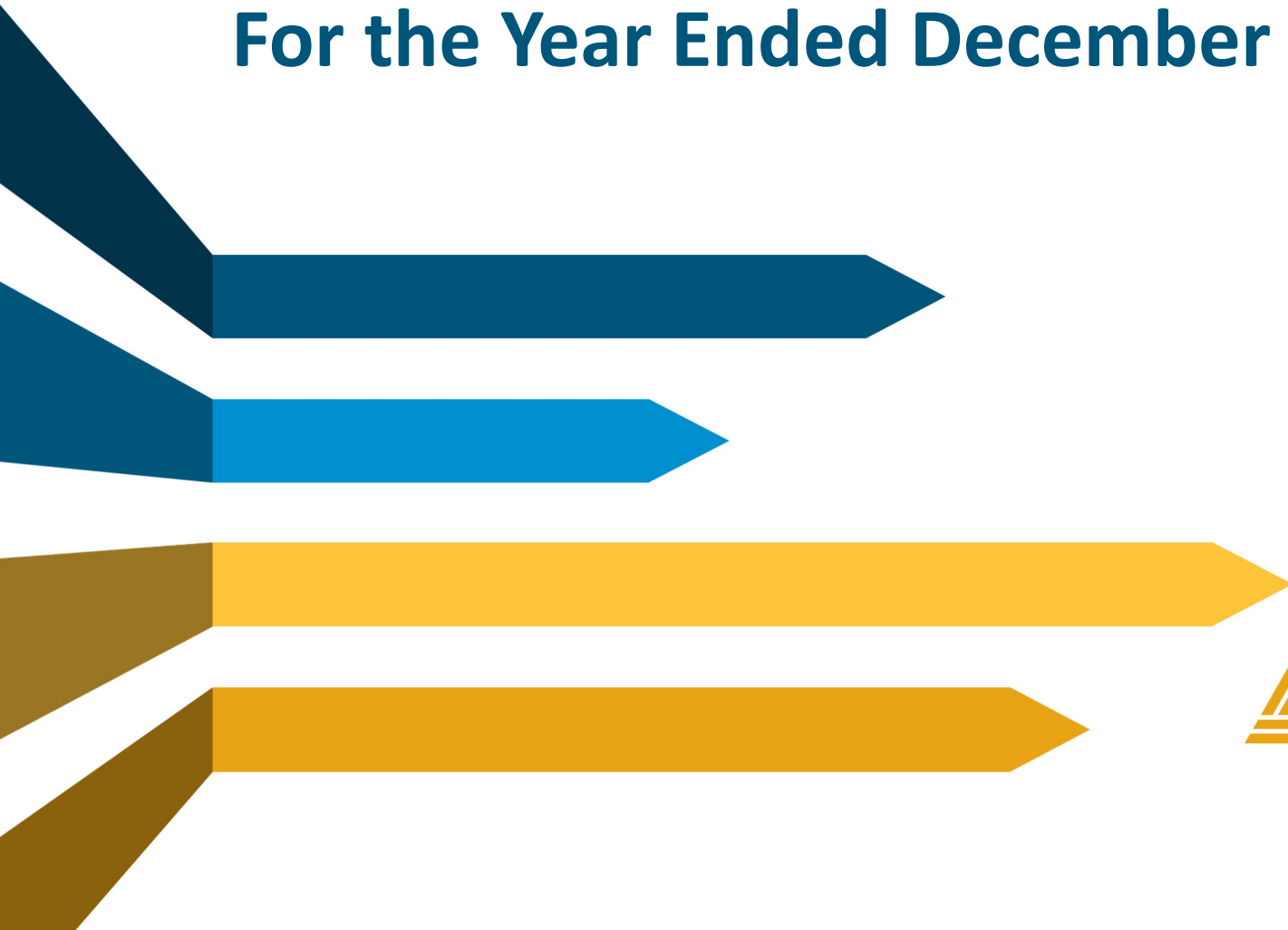


St. Charles Parish Audit Presentation For the Year Ended December 31, 2022



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

Table of Contents

	<u>Slide #</u>
• Summary of Audit Findings	3-5
• Graphs	
– Government-Wide – Governmental Net Position	6
– Proprietary Funds – Net Position	7
– General Fund – Fund Balance	8
– Special Revenue Funds – Fund Balance	9
– Governmental Funds – Revenues	10
– Governmental Funds – Expenditures	11
– Capital Outlay – Expenditures	12
– Composition of Long-Term Debt	13-14
– Sales and Property Tax Trends	15

Summary of Audit Findings

- The Independent Auditors' Report expresses an unmodified (“clean”) opinion that the financial statements of St. Charles Parish are presented fairly, in all material respects.
- 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 deficiencies and one compliance deficiency.
 - One compliance finding is reported related to late filing. Although extension request was submitted, because the committee has not yet met to formally grant the extension and because there are no active disaster declarations still open, the finding was required to be reported (even if it had been approved).
- A management letter was not issued.

Summary of Audit Findings (Continued)

- 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.
- Programs tested as major federal award programs are as follows:

Federal Program or Cluster	Assistance Listing Number	Federal Award
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$5,812,040
WIOA Cluster	17.258; 17.259; 17.278	\$1,728,410

Summary of Audit Findings (Continued)

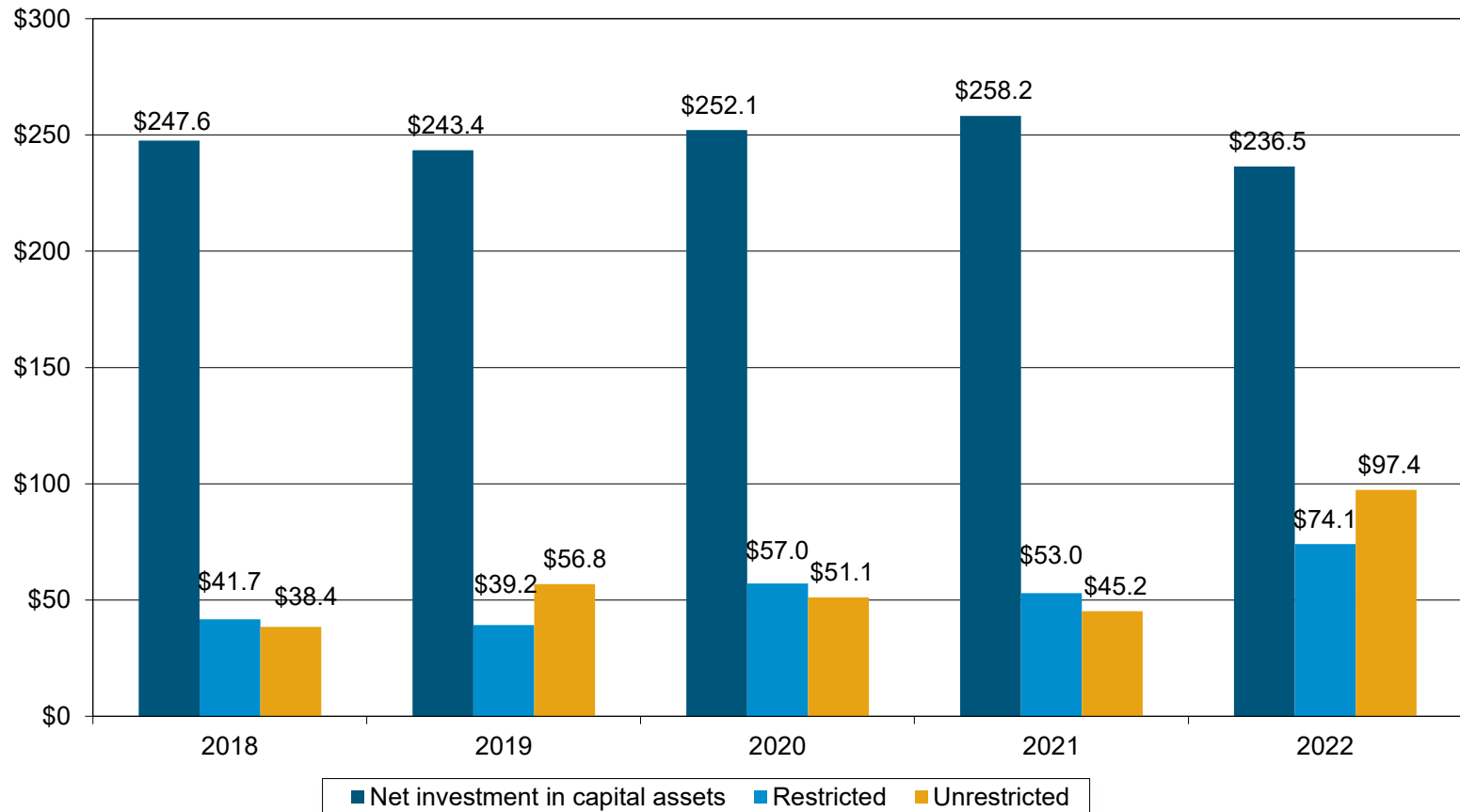
Government Finance Officers Association (GFOA) Award

The Parish has received the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" for 26 consecutive years. The Parish's 2022 ACFR will also be submitted for this prestigious award.

Graphs

ST. CHARLES PARISH GOVERNMENT-WIDE GOVERNMENTAL NET POSITION 2018 - 2022

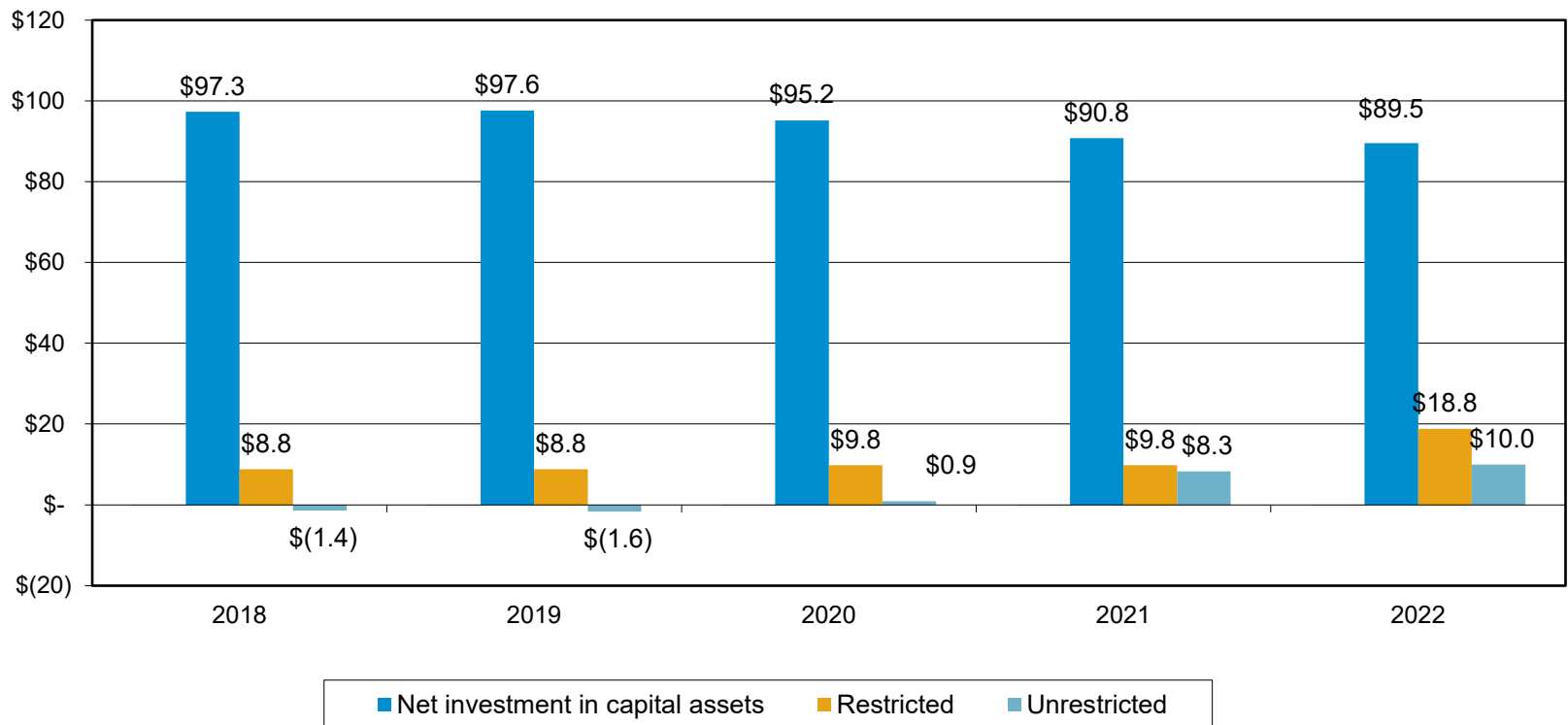
Millions



Graphs (Continued)

ST. CHARLES PARISH PROPRIETARY FUNDS NET POSITION 2018 - 2022

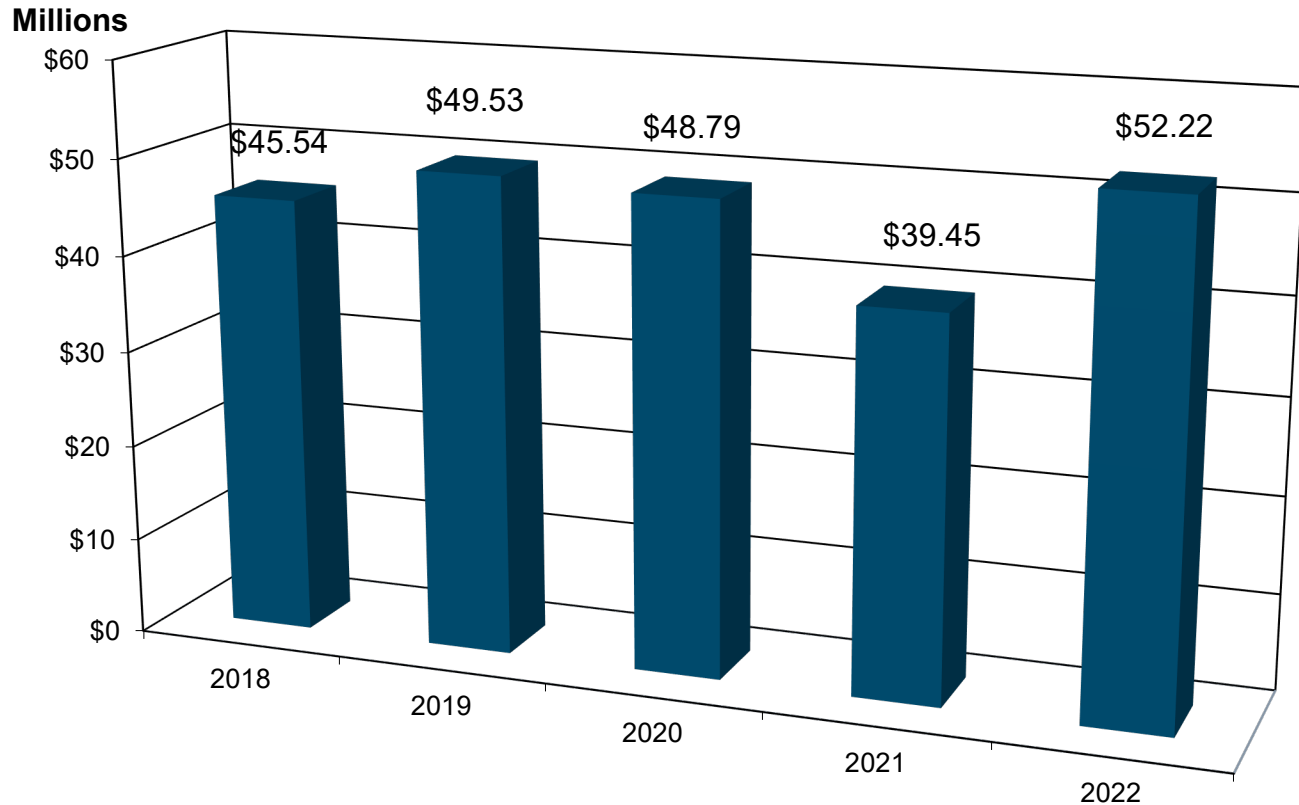
Millions



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

Graphs (Continued)

ST. CHARLES PARISH GENERAL FUND FUND BALANCE 2018 - 2022

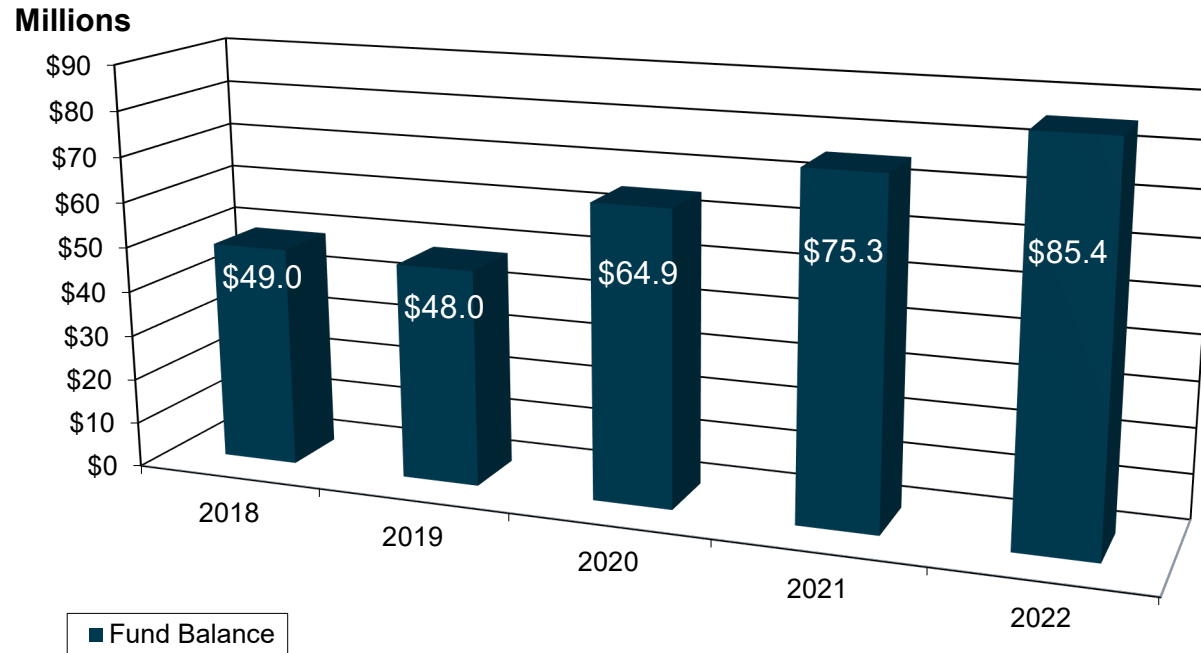


***\$52.0 million unrestricted General Fund fund balance.**

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

Graphs (Continued)

ST. CHARLES PARISH SPECIAL REVENUE FUND BALANCE 2018 - 2022

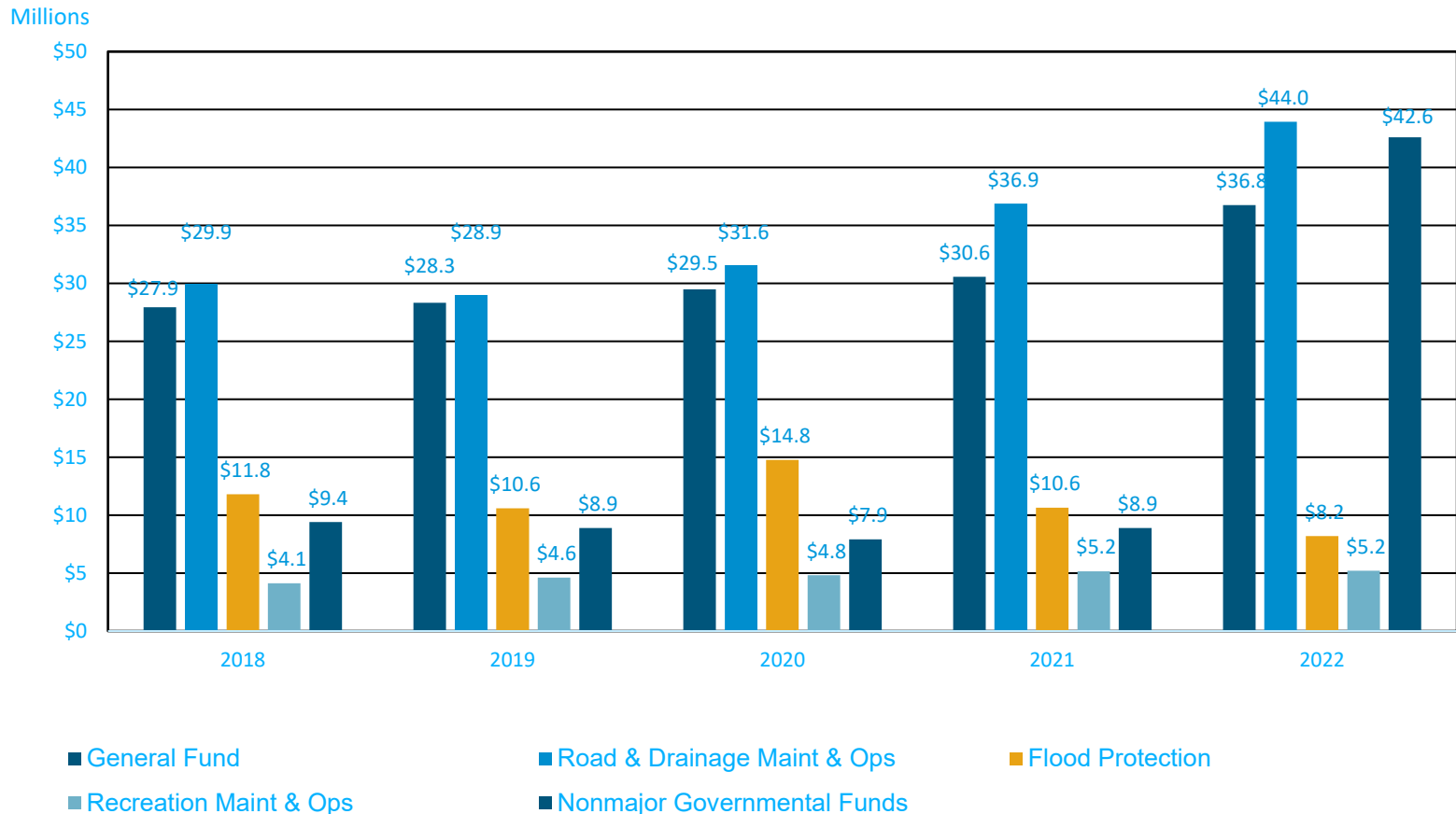


The Special Revenue Funds are as follows:

- 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

Graphs (Continued)

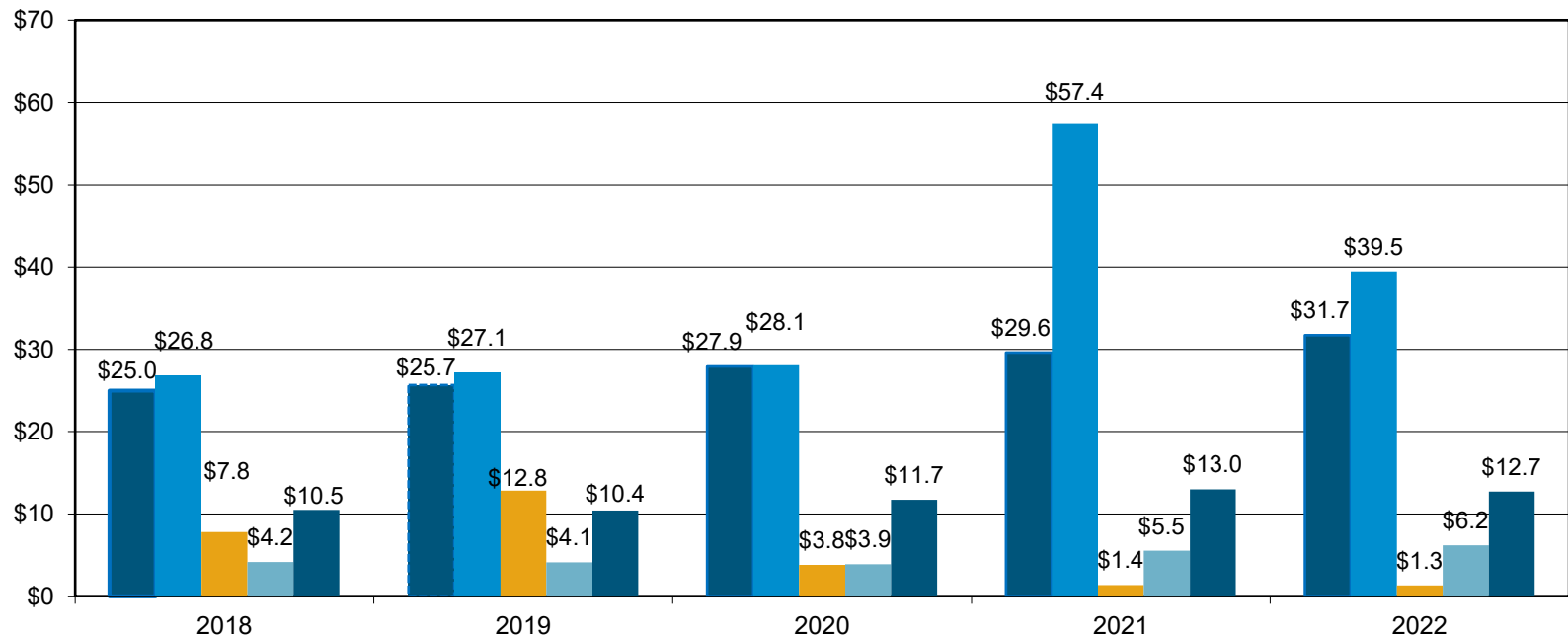
ST. CHARLES PARISH GOVERNMENTAL FUNDS REVENUES 2018 - 2022



Graphs (Continued)

ST. CHARLES PARISH GOVERNMENTAL FUNDS EXPENDITURES 2018 - 2022

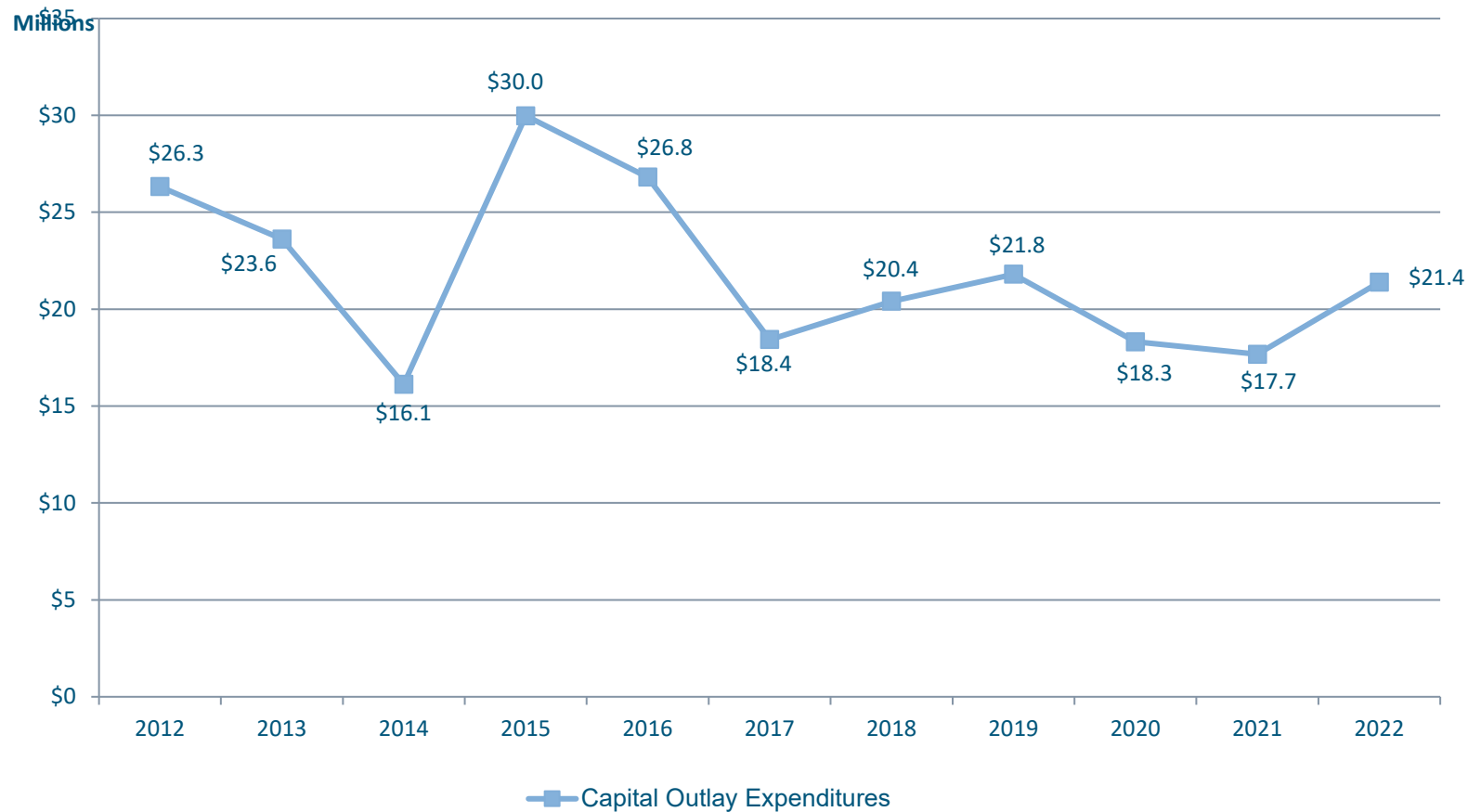
Millions



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

Graphs (Continued)

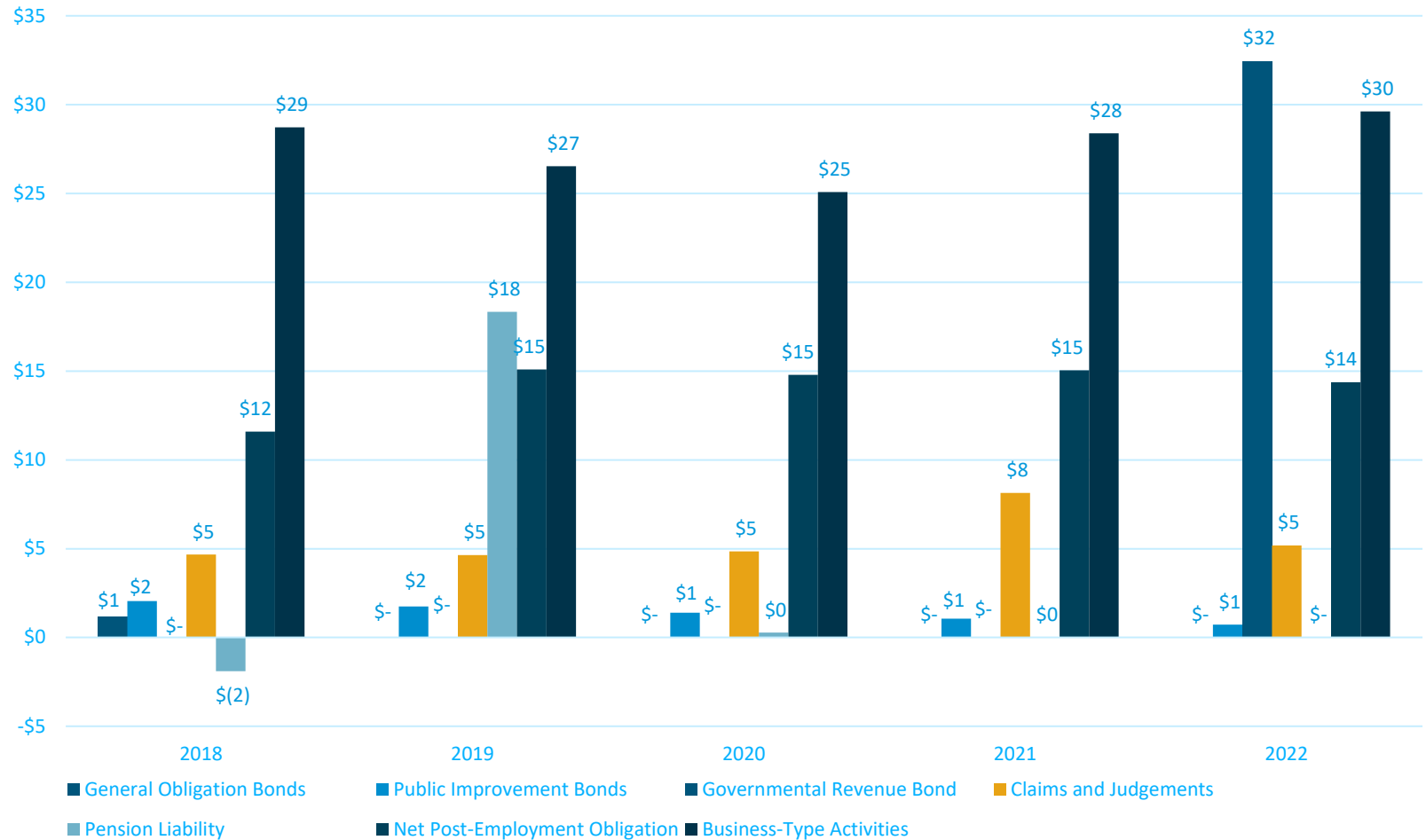
**ST. CHARLES PARISH
CAPITAL OUTLAY EXPENDITURES
2012-2022**



Graphs (Continued)

ST. CHARLES PARISH COMPOSITION OF LONG-TERM OBLIGATIONS 2018 - 2022

Millions



Graphs (Continued)

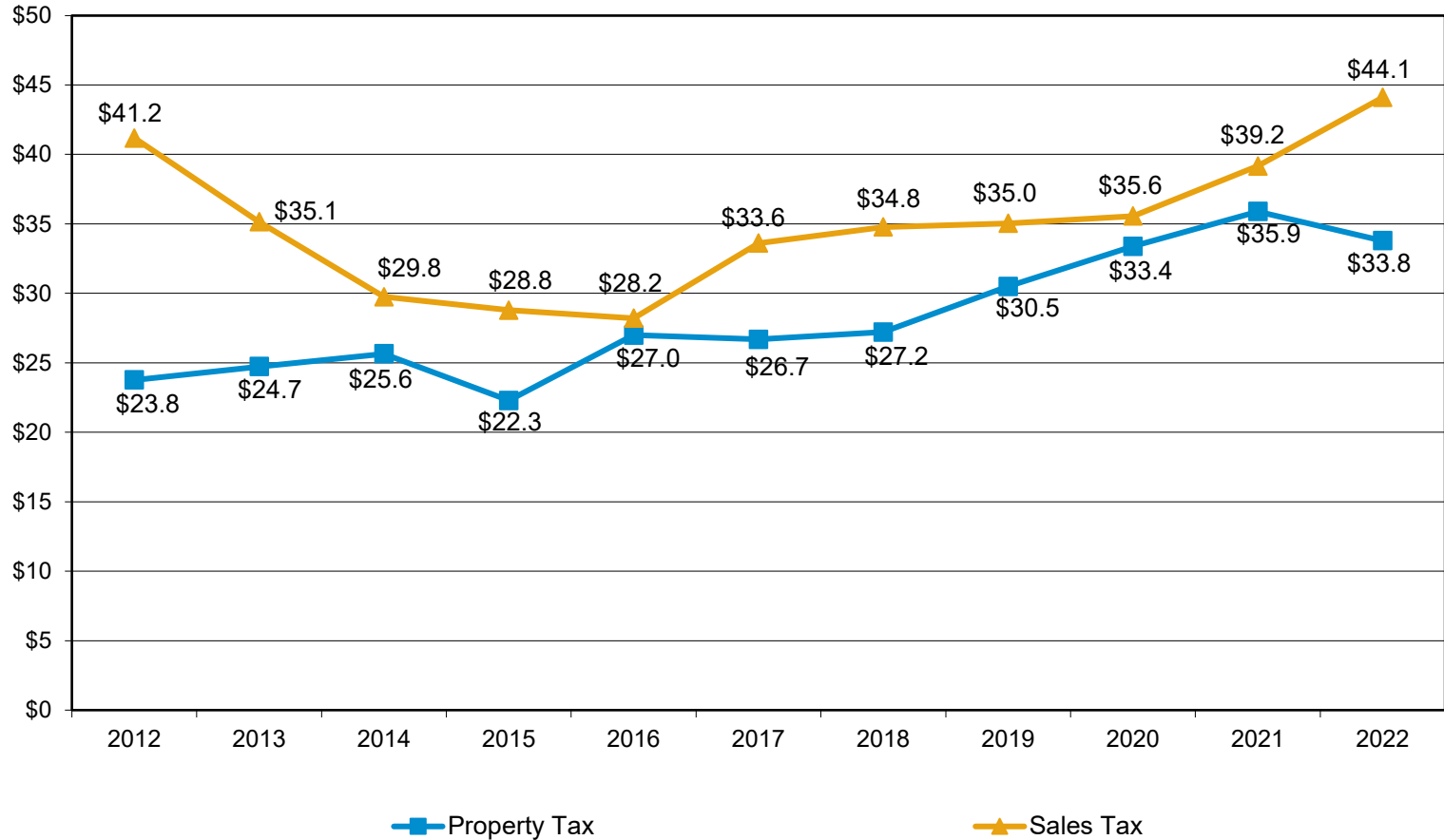
The annual requirements to maturity for the next 5 years for Governmental and Business-Type Debt are as follows:

	2023	2024	2025	2026	2027-2051	Total
Principal	\$ 2,830,000	\$ 5,309,000	\$ 5,460,000	\$ 5,630,000	\$66,020,072	\$85,249,072
Interest	2,295,555	2,179,584	2,023,610	1,859,393	12,181,697	20,539,839
Total	\$ 5,125,555	\$ 7,488,584	\$ 7,483,610	\$ 7,189,393	\$78,201,769	\$105,788,911

Graphs (Continued)

**ST. CHARLES PARISH
SALES AND PROPERTY TAX TRENDS
2012 - 2022**

Millions



- Today's Presenter -

Amy Verberne, Partner

New Orleans

985-626-8299

AVerberne@CRIcpa.com



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors