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FINANCIAL PRESENTATION



FOR THE YEAR ENDED DECEMBER 31, 2020

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National Strength.

SOUTHERN ROOTS.

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ST. CHARLES PARISH COUNCIL
Financial Presentation
For the Year Ended December 31, 2020

SUMMARY OF AUDIT FINDINGS

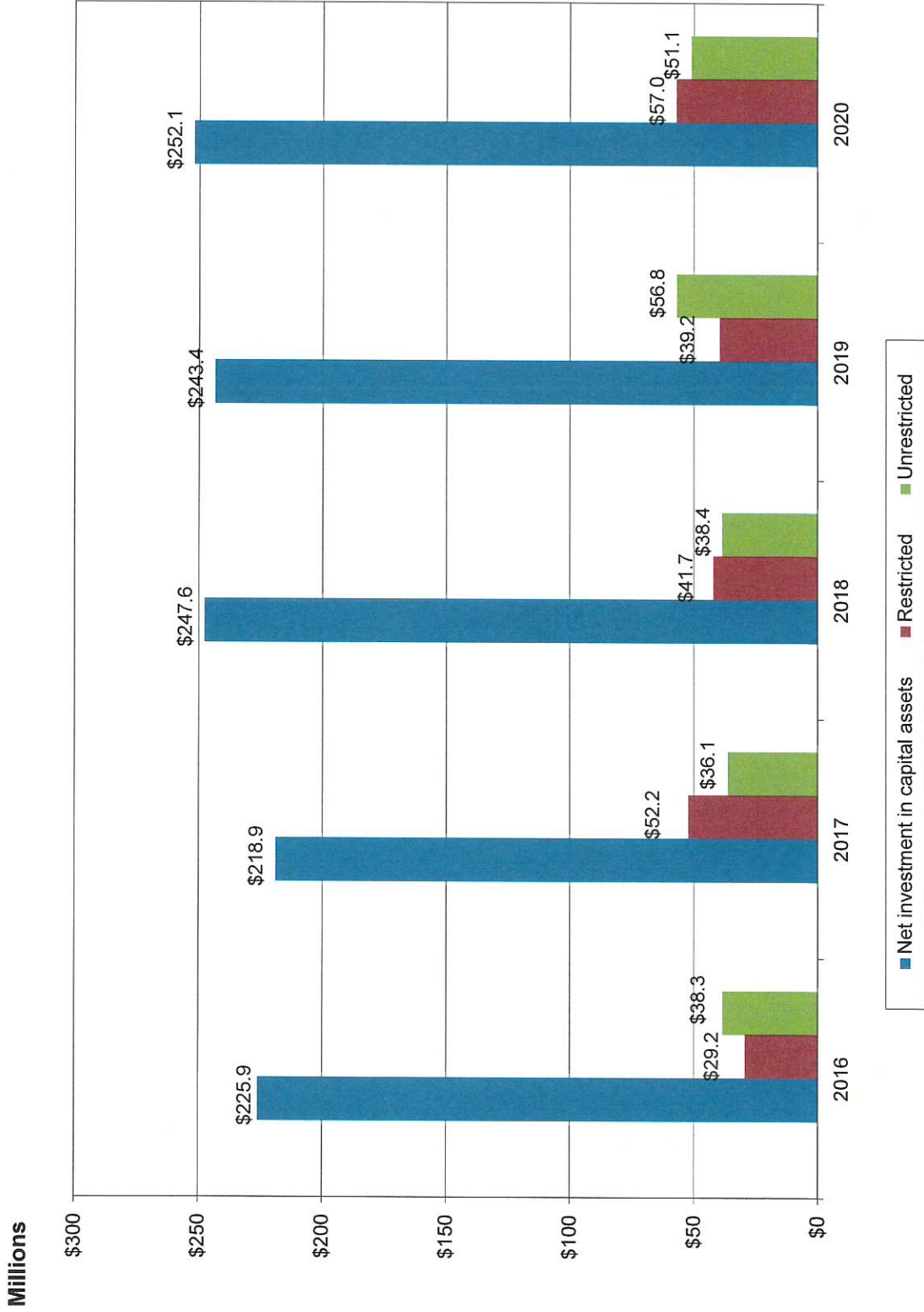
1. The Independent Auditors' Report is expected to express an unmodified ("clean") opinion that the financial statements of St. Charles Parish are presented fairly, in all material respects.
2. No compliance deficiencies were noted during our audit of the financial statements.
3. The *Independent Auditors' Report on Compliance for the Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance* is expected to state, in our opinion, the Parish complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program.
4. No control deficiencies were disclosed during the audit of the major federal award program, which are reported in the *Independent Auditors' Report on Compliance for the Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance*.
5. The Independent Auditors' Report is expected to disclose no findings required to be reported in accordance with the Uniform Guidance in the *Independent Auditors' Report on Compliance for the Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance*.
6. A management letter is not expected to be issued.
7. Program tested as major federal award program as follows:

Federal Program or Cluster	Federal Award
GoMESA - CFDA# 15.435	\$1,687,259
Coronavirus Relief Fund – CFDA# 21.019	\$1,357,824
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program – CFDA# 87.052	\$786,506
Flood Mitigation Assistance – CFDA# 97.029	\$1,056,987

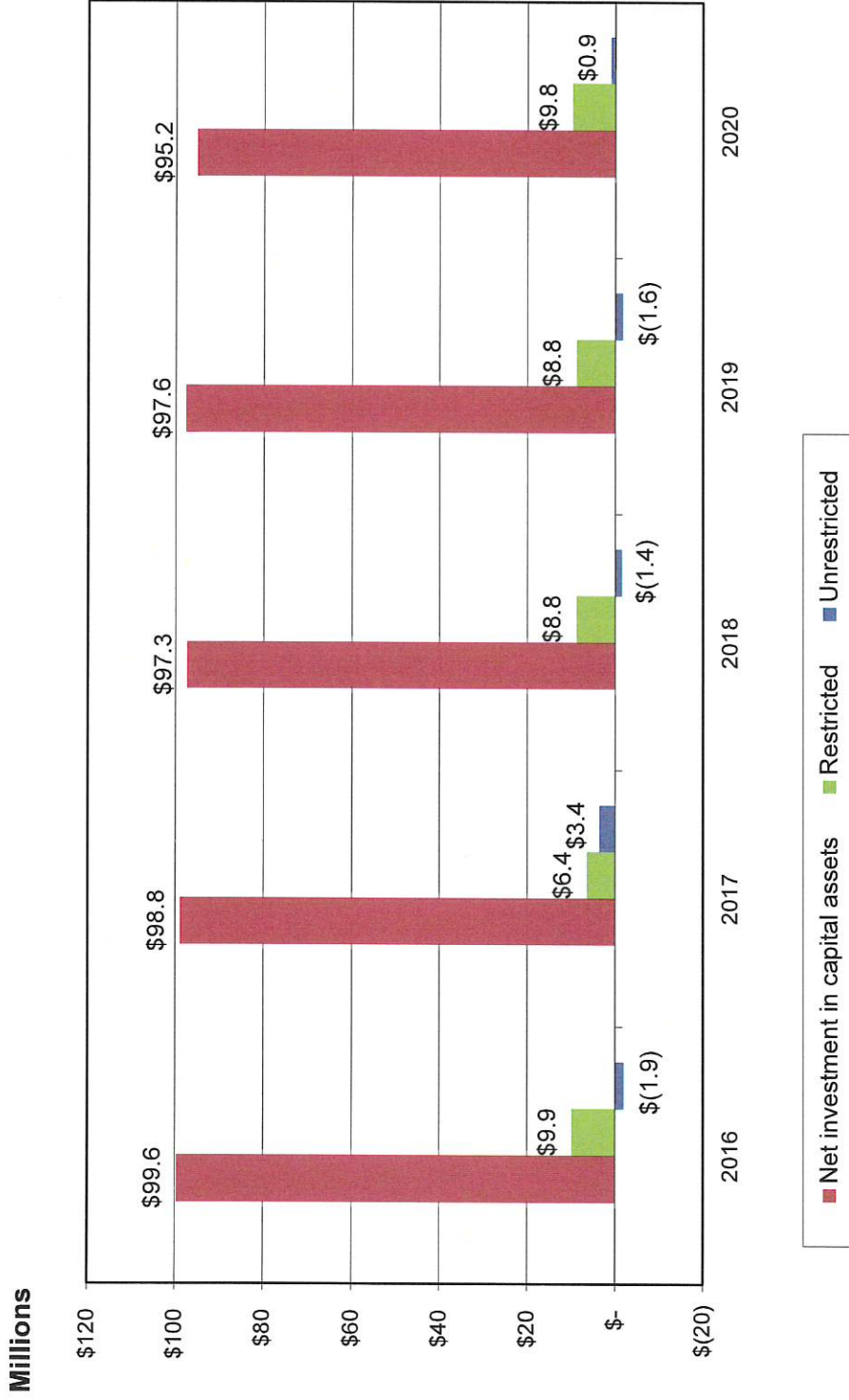
GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) AWARD

The Parish has received the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" for 24 consecutive years. The Parish's 2020 CAFR will also be submitted for this prestigious award.

**ST. CHARLES PARISH
GOVERNMENT WIDE
GOVERNMENTAL NET POSITION
2016 - 2020**

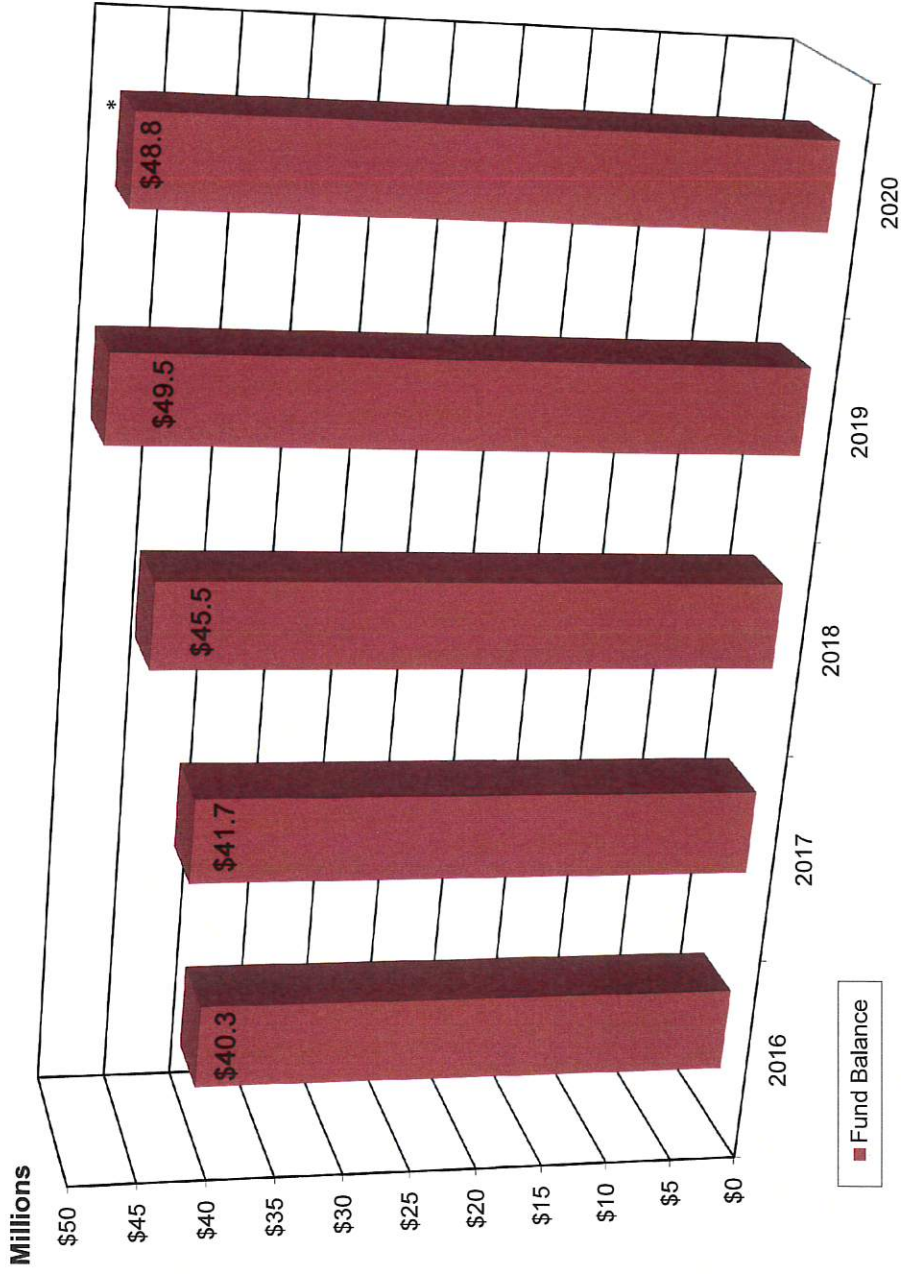


**ST. CHARLES PARISH
PROPRIETARY FUNDS
NET POSITION
2016 - 2020**



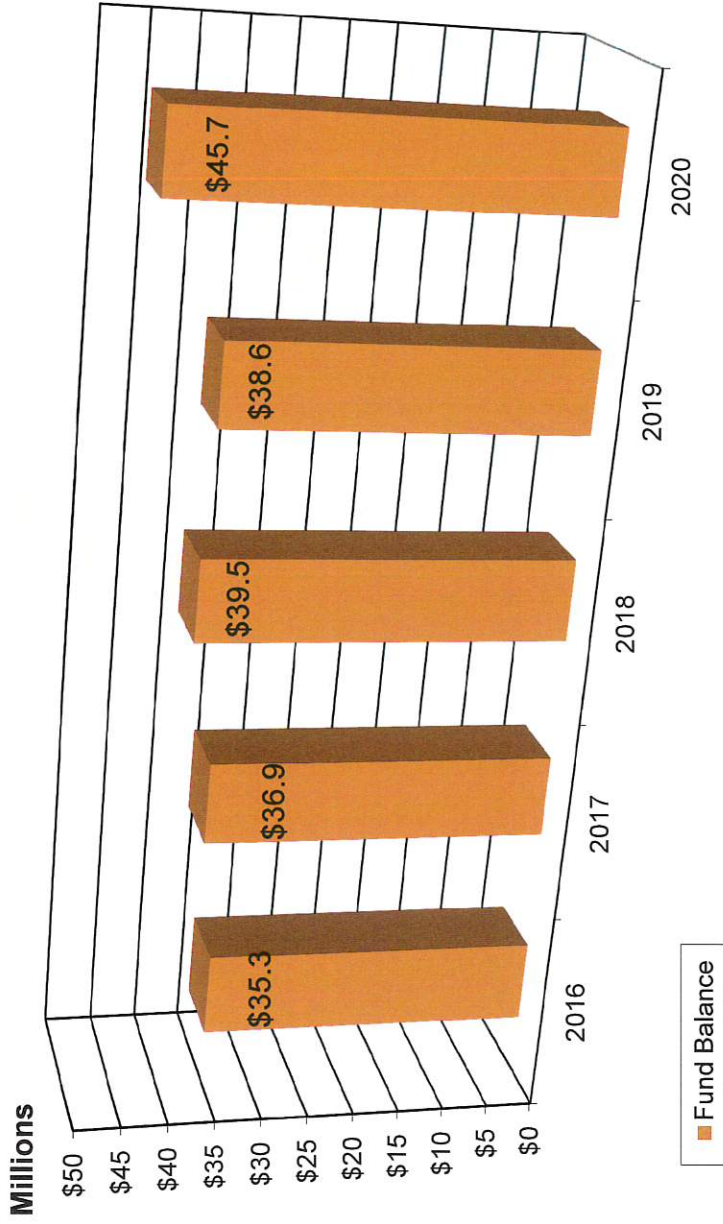
NOTE: The Proprietary Funds consist of the Waterworks Utility System, Wastewater Utility System, and Solid Waste Collection and Disposal.

**ST. CHARLES PARISH
GENERAL FUND
FUND BALANCE
2016 - 2020**



* \$17.0 million unassigned General Fund fund balance.
Required to maintain a minimum unassigned fund balance of 5% of General Fund expenditures or \$7 million.

**ST. CHARLES PARISH
SPECIAL REVENUE
FUND BALANCE
2016 - 2020**

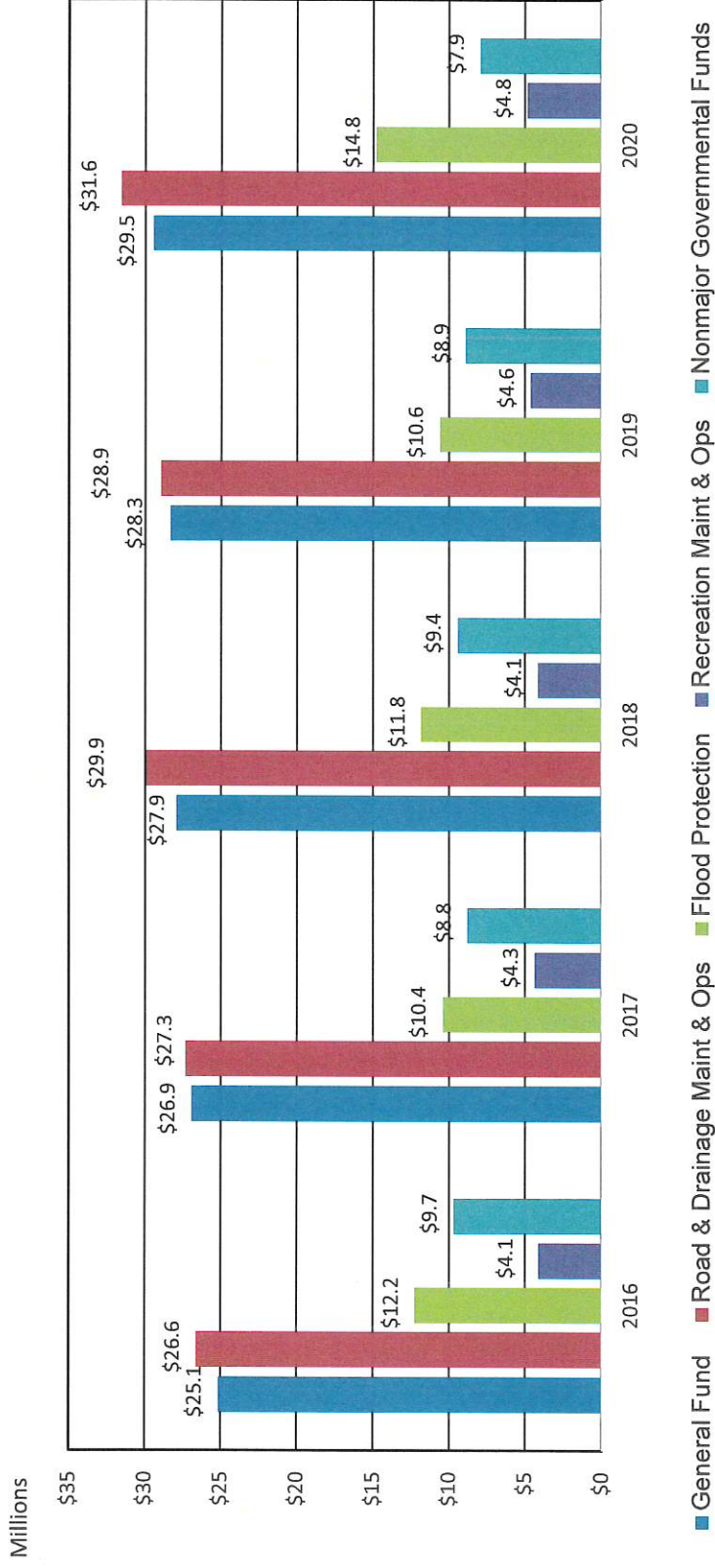


NOTE:

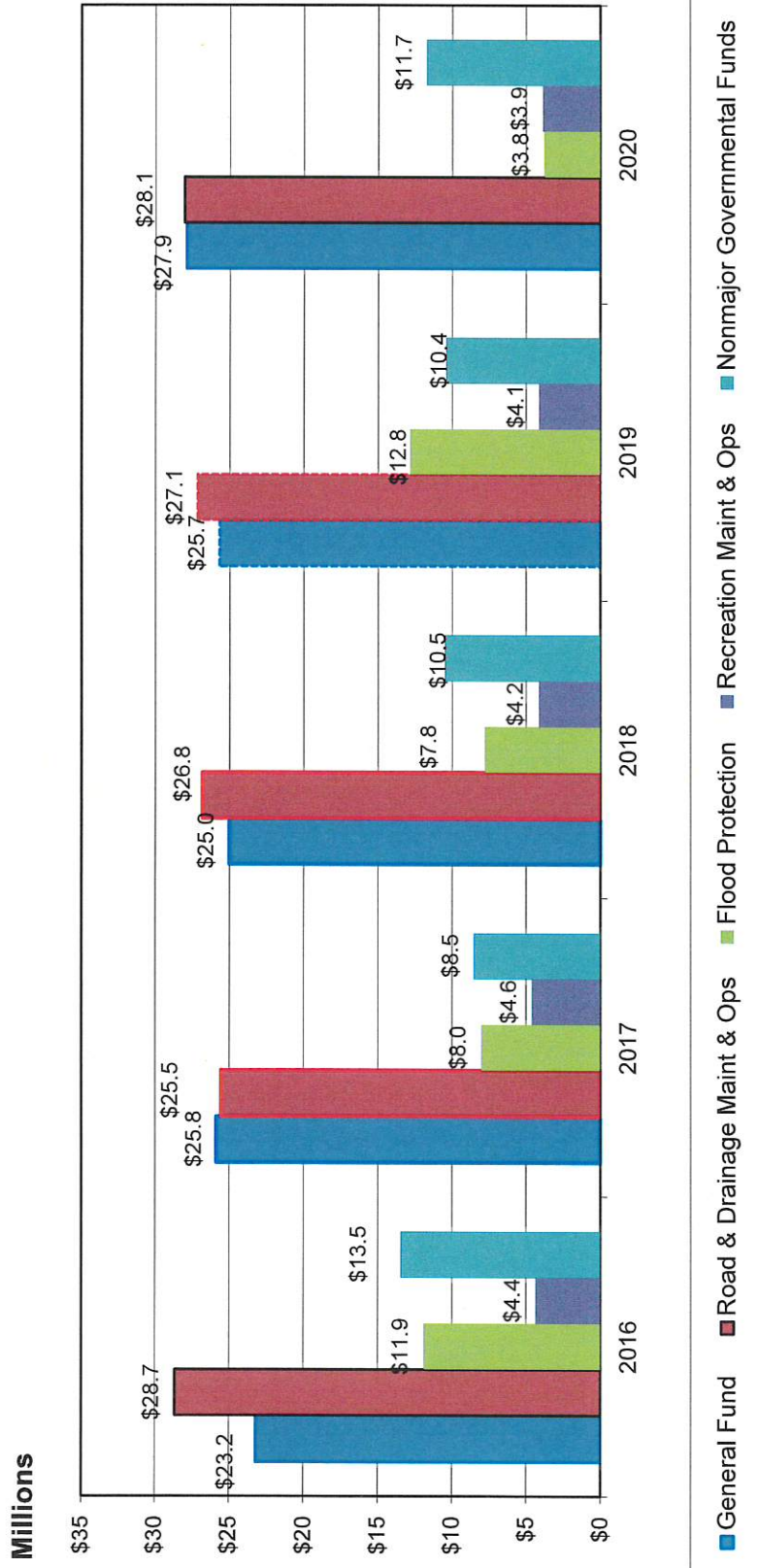
The Special Revenue Funds are as follows:

- 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

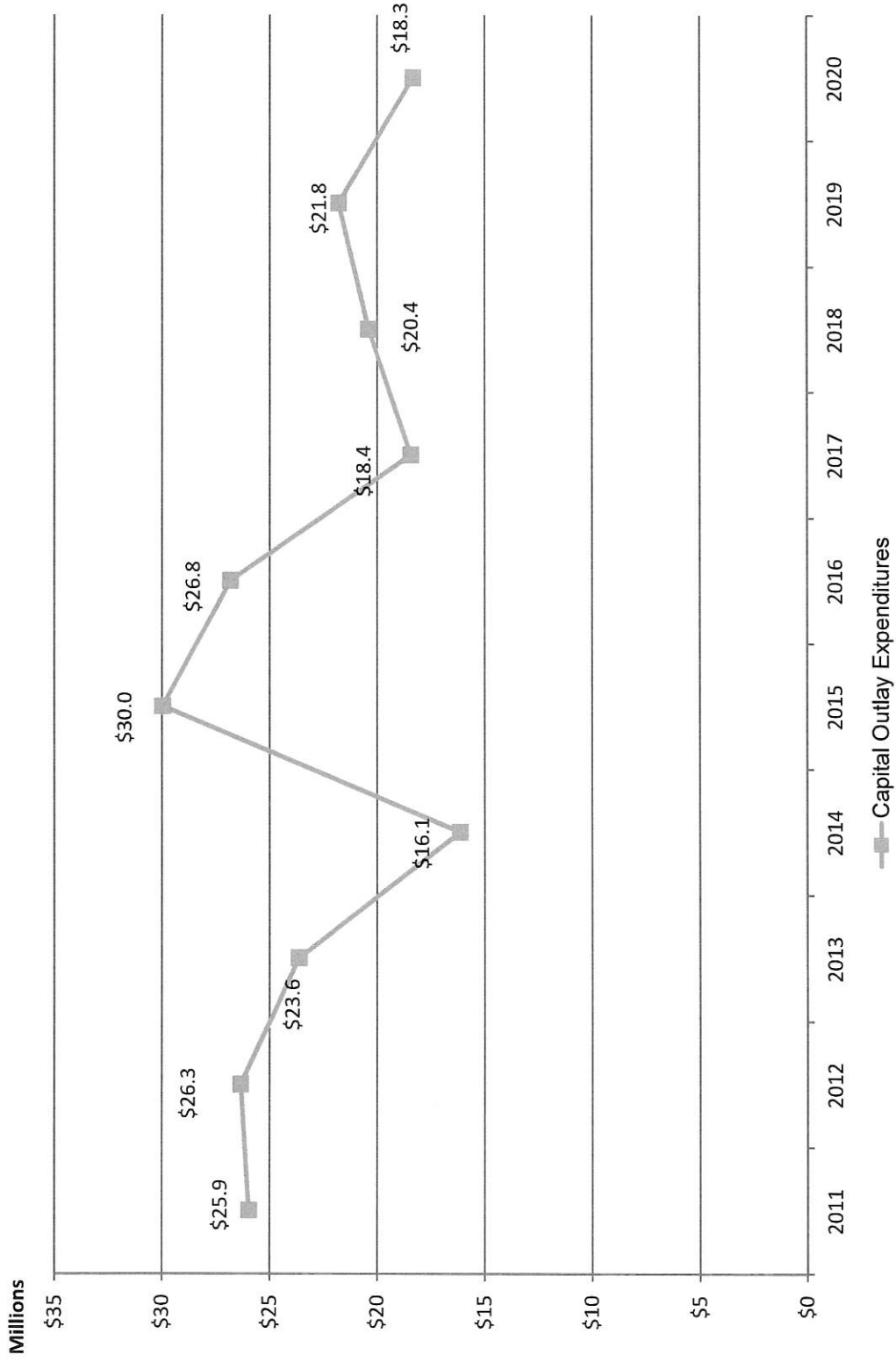
ST. CHARLES PARISH
GOVERNMENTAL FUNDS
REVENUES
2016 - 2020



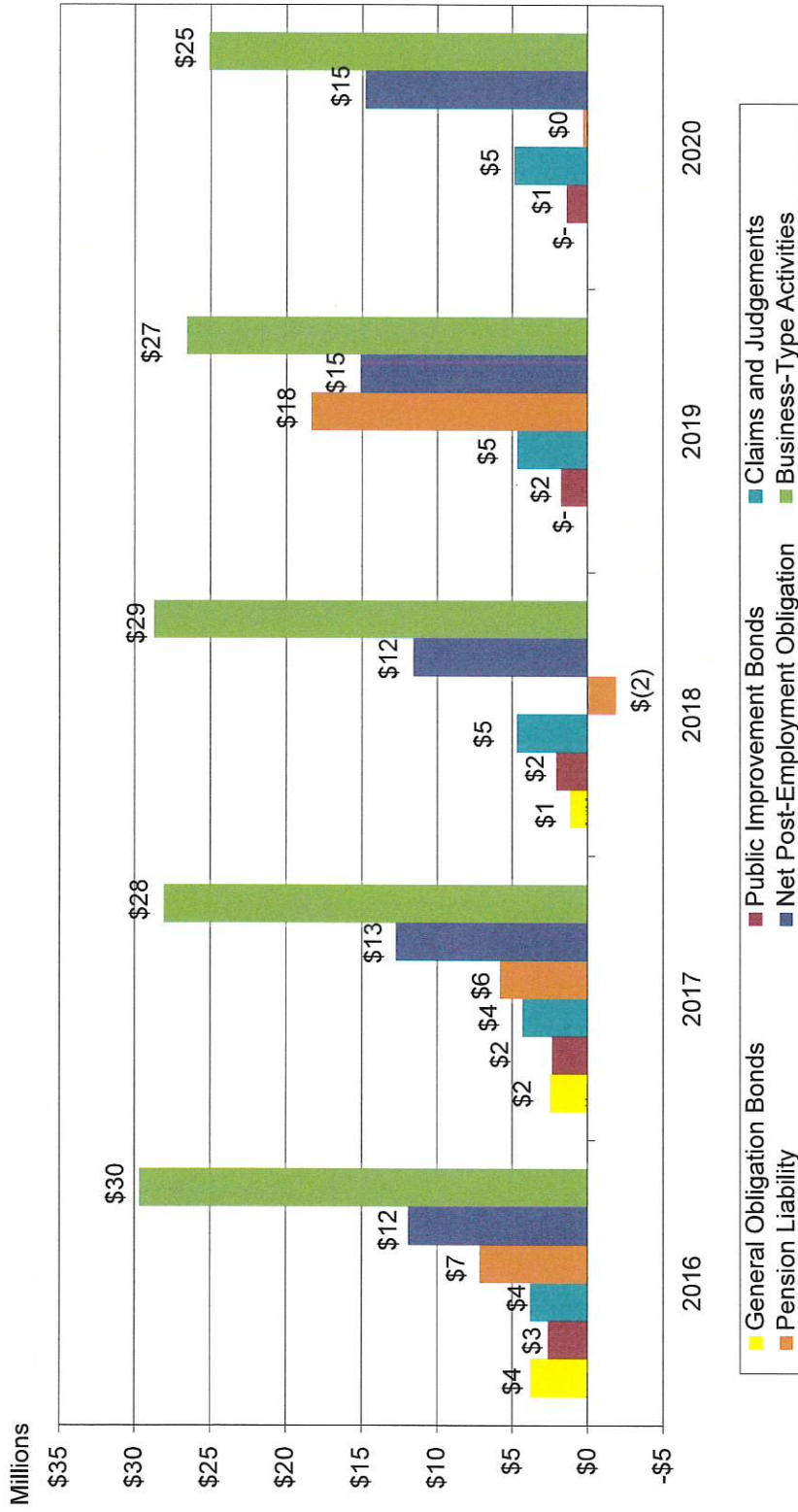
**ST. CHARLES PARISH
GOVERNMENTAL FUNDS
EXPENDITURES
2016 - 2020**



**ST. CHARLES PARISH
CAPITAL OUTLAY EXPENDITURES
2011 - 2020**



**ST. CHARLES PARISH
COMPOSITION OF LONG-TERM DEBT
2016 - 2020**



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

	2021	2020	2023	2024	2025-2039
Principal	\$ 2,150,000	\$ 2,466,000	\$ 2,557,000	\$ 2,328,000	\$ 30,637,512
Interest	1,511,230	1,444,309	1,367,922	1,281,605	8,171,476
Total	\$ 3,661,230	\$ 3,910,309	\$ 3,924,922	\$ 3,609,605	\$ 38,808,988

**ST. CHARLES PARISH
SALES AND PROPERTY TAX TRENDS
2011 - 2020**

