



# St. Bernard Parish Government

## **Monthly Financial Summary Statement of Revenues and Expenditures And Change in Fund Balance**

**January 2021**

**Prepared By: Finance Department**

**ST. BERNARD PARISH GOVERNMENT**  
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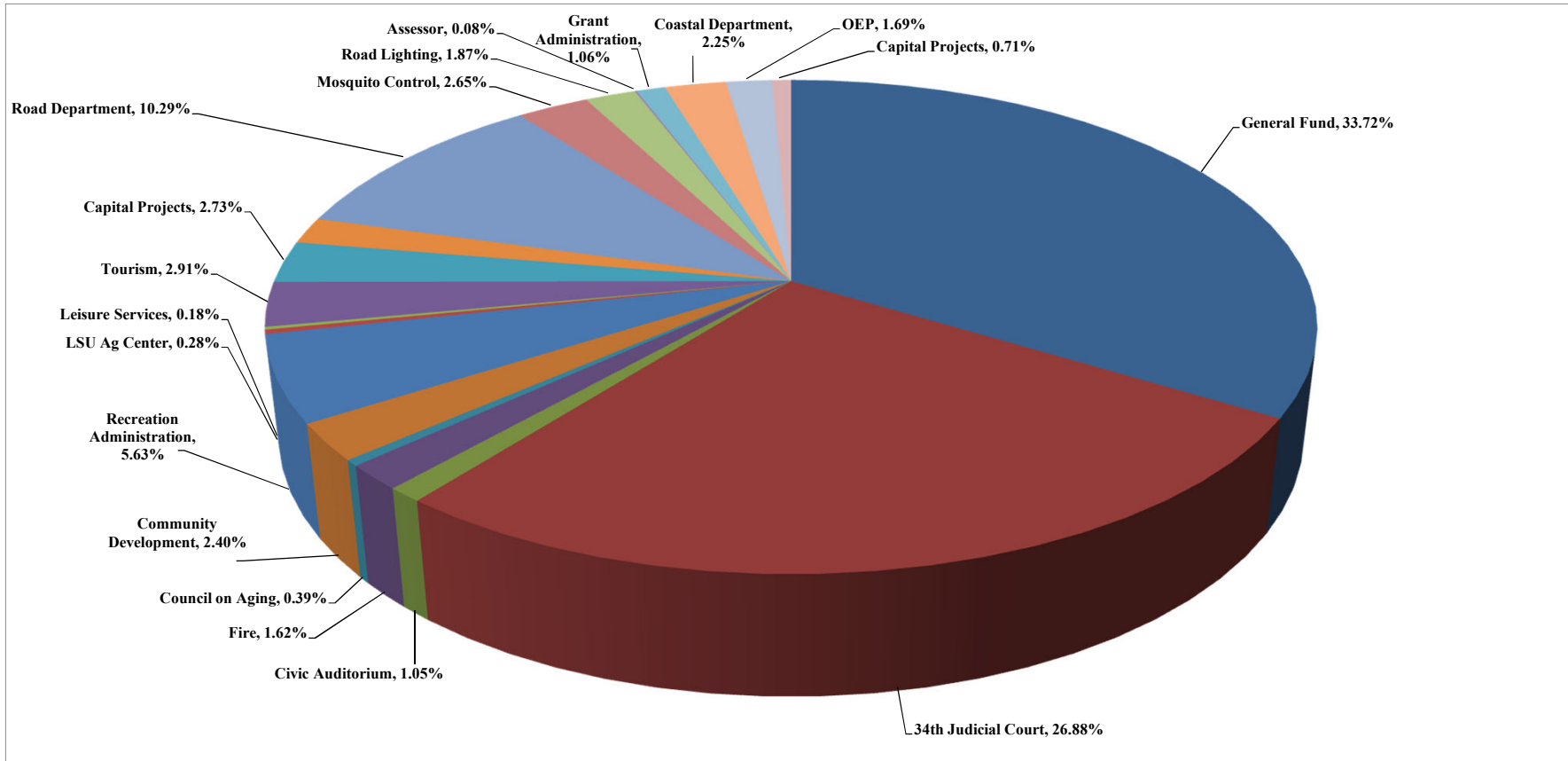
# **Letter to User**

Included with this report are the financial statements for January 2021. As disclosed in the report, during January 2021 the Parish operated well within its allowable budget parameters with regards to operational expenditures. The optimum level of monthly expenditures as a percentage of budgeted expenditures through January is 8.33%. The overall rate within the General Fund of actual expenditures, as a percentage through January 2021, is 5.24% which results in a favorable variance of 3.09% below budgeted amounts. The Parish will continuously monitor the budget in an effort to maximize revenues while also finding ways to become more efficient.

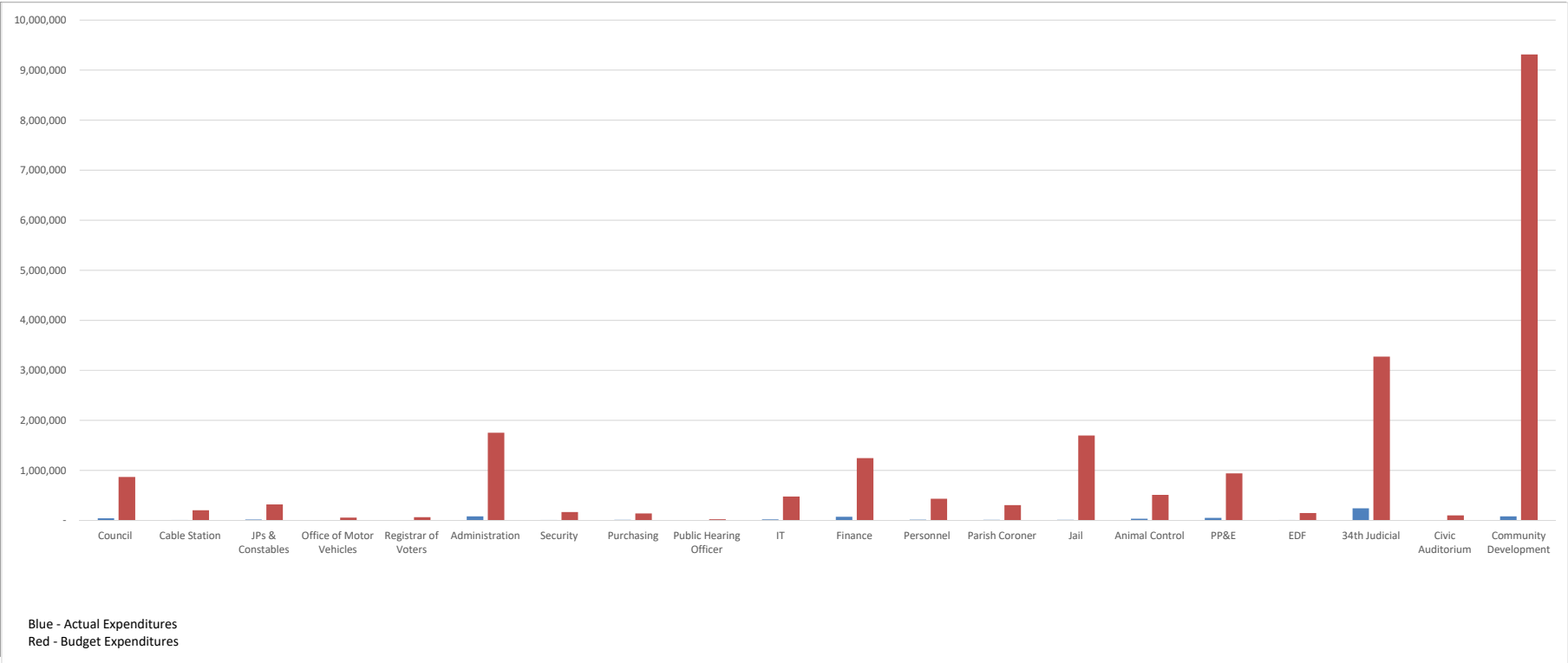
**Thank you,**

**St. Bernard Parish Finance Department**

**ST. BERNARD PARISH GOVERNMENT  
SALES TAX BREAKDOWN BASED ON ACTUAL COLLECTIONS  
As of January 31, 2021**



**ST. BERNARD PARISH GOVERNMENT  
GENERAL FUND  
ACTUAL EXPENDITURES VS BUDGETED EXEPNDITURES  
As of January 31, 2021**



**ST. BERNARD PARISH GOVERNMENT  
MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT  
FOR THE MONTH ENDED DECEMBER 2020**

DEPARTMENT	(continued)		Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (8.33%)	Expenditures % of Budget Received (8.33%)
	Revenues	Expenditures				
	YTD Actual 1/1/20 to 1/31/21	YTD Actual 1/1/20 to 1/31/21				
<b>GENERAL FUND</b>						
<b>100 General Fund</b>						
2010 Council	-	44,087	5,000	870,496	0.00%	5.06%
2015 Cable Station	43,551	11,664	505,000	205,164	<b>8.62%</b>	5.69%
2120 JPs and Constables	-	21,262	-	320,900	-	6.63%
2175 Office of Motor Vehicles	2,502	4,200	25,000	58,300	<b>10.01%</b>	7.20%
2210 Registrar of Voters	510	5,902	725	67,753	70.34%	<b>8.71%</b>
2310 Administration	-	83,511	-	1,755,489	<b>#DIV/0!</b>	<b>4.76%</b>
2311 Security	-	12,081	-	170,441	-	7.09%
2313 Purchasing	-	14,166	-	141,564	-	<b>10.01%</b>
2314 Public Hearing Officer	-	2,250	5,000	27,000	<b>0.00%</b>	8.33%
2317 Information Technology	-	22,018	-	479,599	-	4.59%
2320 Finance	753,185	74,512	8,595,947	1,247,030	<b>8.76%</b>	5.98%
2330 Personnel Department	-	16,824	-	437,082	-	3.85%
3100 Parish Coroner	1,698	16,084	21,200	308,192	8.01%	5.22%
3200 Jail	-	15,296	150,000	1,700,195	<b>0.00%</b>	0.90%
4040 Animal Control	2,580	37,198	45,500	513,184	5.67%	7.25%
4042 PP&E	1,714	54,252	56,400	941,296	<b>3.04%</b>	5.76%
6510 Economic Development Comm	-	12,500	-	150,000	-	8.33%
<b>101 Sales Tax</b>	1,001,634	1,001,634	12,007,500	12,007,500	<b>8.34%</b>	8.34%
<b>105 34th Judicial Court</b>	292,417	245,985	3,275,933	3,275,933	<b>8.93%</b>	7.51%
<b>152 Civic Auditorium</b>	8,642	8,610	103,610	103,610	<b>8.34%</b>	<b>8.31%</b>
<b>160 Community Development</b>	707,774	83,779	9,605,727	9,314,528	7.37%	0.90%
<b>Total General Fund</b>	<u>\$ 2,816,207</u>	<u>\$ 1,787,815</u>	<u>\$ 34,402,542</u>	<u>\$ 34,111,324</u>	<u>8.19%</u>	<u>5.24%</u>
<b>Special Revenue Funds</b>						
<b>201 Hurricane Gustav</b>	-	-	25,000	25,000	-	0.00%
<b>205 Hurricane Isaac</b>	-	-	25,393	25,393	<b>0.00%</b>	-
<b>229 Hurricane Katrina</b>	150,100	-	6,578,110	6,578,110	<b>2.28%</b>	0.00%
<b>234 Tree Fund</b>	-	-	-	-	-	<b>#DIV/0!</b>
<b>253 Criminal Court Fund</b>	14,172	-	270,000	270,000	<b>5.25%</b>	0.00%

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED DECEMBER 2020**  
(continued)

DEPARTMENT	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/20 to 1/31/21	YTD Actual 1/1/20 to 1/31/21	2021 YTD Budget	2021 YTD Budget	% of Budget Received (8.33%)	% of Budget Received (8.33%)
<i>Special Revenue Funds (Continued)</i>						
<b>254 Fire Department</b>	957,305	859,536	14,391,310	14,364,835	6.65%	5.98%
<b>259 Council on Aging</b>	35,565	946	437,541	437,541	<b>8.13%</b>	0.22%
<b>260 CDBG Disaster Recovery</b>	-	4,503	3,460,703	3,460,703	<b>0.00%</b>	0.13%
<b>261 Recreation</b>						
6102 Zone 2 - Vista/Versailles Park	-	-	-	-	-	#DIV/0!
6103 Zone 3 - Borgnemouth Park	-	-	-	-	-	#DIV/0!
6110 Administration	106,205	68,529	1,681,320	1,681,320	6.32%	4.08%
6120 LSU Ag Center	2,500	-	29,968	29,968	<b>8.34%</b>	<b>0.00%</b>
6150 Leisure Services	-	-	-	-	<b>#DIV/0!</b>	<b>#DIV/0!</b>
6200 Tourism	35,220	31,117	637,641	637,641	<b>5.52%</b>	4.88%
<b>Total 261 Recreation</b>	143,925	99,646	2,348,929	2,348,929	6.13%	4.24%
<b>262 Public Works</b>						
3495 Capital Projects	25,778	38,471	411,542	411,542	<b>6.26%</b>	9.35%
4010 DPW Main	26,533	22,459	340,391	339,141	<b>7.79%</b>	6.62%
4015 Road Department	274,721	149,164	3,325,059	3,359,827	<b>8.26%</b>	4.44%
4025 Delacroix Shipyard	3,277	283	65,000	31,482	5.04%	0.90%
4030 Mosquito Control	29,851	606	357,900	357,900	<b>8.34%</b>	<b>0.17%</b>
<b>Total 262 Public Works</b>	360,160	210,983	4,499,892	4,499,892	<b>8.00%</b>	4.69%
<b>263 Road Lighting</b>	55,634	-	700,271	700,271	7.94%	0.00%
<b>264 Sanitation Department</b>	438,078	303,125	5,309,868	5,949,018	8.25%	5.10%
<b>266 Assessor's Fund</b>	776	2,136	53,157	53,157	<b>1.46%</b>	4.02%
<b>267 WIA</b>	303,947	231,434	4,072,984	4,072,984	7.46%	<b>5.68%</b>
<b>270 Hazard Mitigation</b>	-	-	10,262,650	10,262,650	<b>0.00%</b>	0.00%
<b>271 Health Unit</b>	21,200	-	265,076	265,076	8.00%	0.00%
<b>273 Communications District</b>	77,334	12,678	590,000	590,000	13.11%	2.15%
<b>277 Housing &amp; Redevelopment</b>	539,246	527,738	7,231,000	7,231,000	<b>7.46%</b>	7.30%
<b>279 Transit</b>	9,930	26,765	861,487	861,487	<b>1.15%</b>	3.11%
<b>286 Deputy Witness Fees</b>	3,517	-	25,000	25,000	<b>14.07%</b>	0.00%



**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED DECEMBER 2020**  
(continued)

DEPARTMENT	Revenues YTD Actual 1/1/20 to 1/31/21	Expenditures YTD Actual 1/1/20 to 1/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (8.33%)	Expenditures % of Budget Received (8.33%)
<i>Special Revenue Funds (continued)</i>						
<b>290 State &amp; Federal Grants</b>						
2312 Grants Administration	9,123	9,265	280,569	280,569	3.25%	3.30%
3500 OEP	15,517	31,421	479,441	479,441	3.24%	6.55%
3900 Battered Women's Shelter	-	-	125,000	125,000	0.00%	0.00%
5255 Coastal Impact	5,476	17,905	627,207	627,207	0.87%	2.85%
5256 Restore Act	-	-	7,200,000	7,200,000	0.00%	0.00%
<b>Total 290 State &amp; Federal Grants</b>	30,116	58,591	8,712,217	8,712,217	0.35%	0.67%
<b>291 GOMESA</b>	-	-	1,400,000	1,400,000	0.00%	0.00%
<b>Total Non-Major Special Revenue Funds</b>	<u>\$ 3,141,005</u>	<u>\$ 2,338,081</u>	<u>\$ 71,520,588</u>	<u>\$ 72,133,263</u>	<u>4.39%</u>	<u>3.24%</u>
<i>Debt Service Funds</i>						
<b>312 2012 Sales Tax Bonds</b>	346,150	3,869,600	4,082,500	4,082,500	8.48%	94.79%
<b>354 Fire Sinking Fund</b>	23,670	-	280,535	280,535	8.44%	0.00%
<b>Debt Service</b>	<u>\$ 369,820</u>	<u>\$ 3,869,600</u>	<u>\$ 4,363,035</u>	<u>\$ 4,363,035</u>	<u>8.48%</u>	<u>88.69%</u>
<i>Capital Project Funds</i>						
<b>443 Courthouse Capital</b>	-	-	-	120,408	0.00%	0.00%
<b>445 Fire Capital Projects Fund</b>	-	-	400,000	400,000	0.00%	0.00%
<b>457 Bond Capital Projects Fund</b>	-	-	1,976,819	3,251,594	0.00%	0.00%
<b>462 Jackson/Pakenham</b>	-	-	-	-	#DIV/0!	#DIV/0!
<b>464 Capital Projects</b>	64,186	34,125	4,382,316	5,788,254	1.46%	0.59%
<b>Capital Projects</b>	<u>\$ 64,186</u>	<u>\$ 34,125</u>	<u>\$ 6,759,135</u>	<u>\$ 9,560,256</u>	<u>0.95%</u>	<u>0.36%</u>

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED DECEMBER 2020**  
 (continued)

DEPARTMENT	Revenues YTD Actual 1/1/20 to 1/31/21	Expenditures YTD Actual 1/1/20 to 1/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (8.33%)	Expenditures % of Budget Received (8.33%)
<i>Water &amp; Sewer Division Business-Type Activities</i>						
<b>500 Water &amp; Sewer Operations</b>	1,025,304	1,164,104	14,404,196	15,165,390	7.12%	7.68%
<b>529 W&amp;S Sales Tax</b>	333,878	320,228	3,916,667	4,460,041	8.52%	7.18%
<b>530 2004 Sales Tax Debt Service</b>	5,542	61,000	64,209	65,625	8.63%	92.95%
<b>532 1999/2008 Sales Tax Debt Service</b>	-	-	-	-	-	-
<b>533 Sewer &amp; Water Loan Debt Service</b>	-	-	-	-	-	-
<b>557 Water &amp; Sewer Capital Projects</b>	-	-	17,866,500	14,312,234	-	0.00%
<b>Total Water &amp; Sewer</b>	1,364,724	1,545,332	36,251,572	34,003,290	3.76%	4.54%
<i>Other Business-Type Activities</i>						
<b>578 Recreational Facilities</b>	2,433	16,910	281,000	505,513	0.87%	3.35%
<b>Total Business-Type Activities</b>	1,367,157	1,562,242	36,532,572	34,508,803	3.74%	4.53%
<i>Internal Service Funds</i>						
<b>650 Insurance</b>	-	22,682	2,586,987	2,586,987	0.00%	0.88%
<b>675 W&amp;S Insurance</b>	-	12,708	689,000	689,000	0.00%	1.84%
<b>Total Internal Service</b>	\$ -	\$ 35,390	\$ 3,275,987	\$ 3,275,987	0.00%	1.08%
<b>TOTAL ALL FUNDS</b>	<b>\$ 7,758,375</b>	<b>\$ 9,627,253</b>	<b>\$ 156,853,859</b>	<b>\$ 157,952,668</b>	<b>4.95%</b>	<b>6.10%</b>

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES**  
**FOR THE MONTH ENDED JANUARY 2021**

(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	Pro-rated Budget (8.33%)	Pro-rated Budget (8.33%)	YTD Budget	YTD Budget
<b>GENERAL FUND</b>							
<b>100 General Fund</b>							
2010 Council	-	44,087	(44,087)	417	72,541	5,000	870,496
2015 Cable Station	43,551	11,664	31,887	42,083	17,097	505,000	205,164
2120 JPs and Constables	-	21,262	(21,262)	-	26,742	-	320,900
2175 Office of Motor Vehicles	2,502	4,200	(1,698)	2,083	4,858	25,000	58,300
2210 Registrar of Voters	510	5,902	(5,392)	60	5,646	725	67,753
2310 Administration	-	83,511	(83,511)	-	146,291	-	1,755,489
2311 Security	-	12,081	(12,081)	-	14,203	-	170,441
2313 Purchasing	-	14,166	(14,166)	-	11,797	-	141,564
2314 Public Hearing Officer	-	2,250	(2,250)	417	2,250	5,000	27,000
2317 Information Technology	-	22,018	(22,018)	-	39,967	-	479,599
2320 Finance	753,185	74,512	678,673	716,329	103,919	8,595,947	1,247,030
2330 Personnel Department	-	16,824	(16,824)	-	36,424	-	437,082
3100 Parish Coroner	1,698	16,084	(14,386)	1,767	25,683	21,200	308,192
3200 Jail	-	15,296	(15,296)	12,500	141,683	150,000	1,700,195
4040 Animal Control	2,580	37,198	(34,618)	3,792	42,765	45,500	513,184
4042 PP&E	1,714	54,252	(52,538)	4,700	78,441	56,400	941,296
5210 LA Dept of Veteran Affairs	-	-	-	-	1,339	-	16,068
6510 Economic Development Comm	-	12,500	(12,500)	-	12,500	-	150,000
<b>101 Sales Tax</b>	1,001,634	1,001,634	-	1,000,625	1,000,625	12,007,500	12,007,500
<b>105 34th Judicial Court</b>	292,417	245,985	46,432	272,994	272,994	3,275,933	3,275,933
<b>152 Civic Auditorium</b>	8,642	8,610	32	8,634	8,634	103,610	103,610
<b>160 Community Development</b>	707,774	83,779	623,995	800,477	776,211	9,605,727	9,314,528
<b>Total General Fund</b>	<u>\$ 2,816,207</u>	<u>\$ 1,787,815</u>	<u>\$ 1,028,392</u>	<u>\$ 2,866,879</u>	<u>\$ 2,842,610</u>	<u>\$ 34,402,542</u>	<u>\$ 34,111,324</u>
<b>Special Revenue Funds</b>							
<b>201 Hurricane Gustav</b>	-	-	-	2,083	2,083	25,000	25,000
<b>205 Hurricane Isaac</b>	-	-	-	2,116	2,116	25,393	25,393
<b>229 Hurricane Katrina</b>	150,100	-	150,100	548,176	548,176	6,578,110	6,578,110
<b>234 Tree Fund</b>	-	-	-	-	-	-	-
<b>253 Criminal Court Fund</b>	14,172	-	14,172	22,500	22,500	270,000	270,000
<b>254 Fire Department</b>	957,305	859,536	97,769	1,199,276	1,197,070	14,391,310	14,364,835
<b>259 Council on Aging</b>	35,565	946	34,619	36,462	36,462	437,541	437,541
<b>260 CDBG Disaster Recovery</b>	-	4,503	(4,503)	288,392	288,392	3,460,703	3,460,703

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES**  
**FOR THE MONTH ENDED JANUARY 2021**  
(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	Pro-rated Budget (8.33%)	Pro-rated Budget (8.33%)	YTD Budget	YTD Budget
<i>Special Revenue Funds (continued)</i>							
<b>261 Recreation</b>							
6101 Zone 1 - Carolyn Park	-	-	-	-	-	-	-
6102 Zone 2 - Vista/Versailles Park	-	-	-	-	-	-	-
6103 Zone 3 - Borgemouth Park	-	-	-	-	-	-	-
6110 Administration	106,205	68,529	37,676	140,110	140,110	1,681,320	1,681,320
6120 LSU Ag Center	2,500	-	2,500	2,497	2,497	29,968	29,968
6150 Leisure Services	-	-	-	-	-	-	-
6200 Tourism	35,220	31,117	4,103	53,137	53,137	637,641	637,641
<b>Total 261 Recreation</b>	<b>143,925</b>	<b>99,646</b>	<b>44,279</b>	<b>195,744</b>	<b>195,744</b>	<b>2,348,929</b>	<b>2,348,929</b>
<b>262 Public Works</b>							
3495 Capital Projects	25,778	38,471	(12,693)	34,295	34,295	411,542	411,542
4010 DPW Main	26,533	22,459	4,074	28,366	28,262	340,391	339,141
4015 Road Department	274,721	149,164	125,557	277,088	279,986	3,325,059	3,359,827
4025 Delacroix Shipyard	3,277	283	2,994	5,417	2,624	65,000	31,482
4030 Mosquito Control	29,851	606	29,245	29,825	29,825	357,900	357,900
<b>Total 262 Public Works</b>	<b>360,160</b>	<b>210,983</b>	<b>149,177</b>	<b>374,991</b>	<b>374,991</b>	<b>4,499,892</b>	<b>4,499,892</b>
<b>263 Road Lighting</b>	<b>55,634</b>	<b>-</b>	<b>55,634</b>	<b>58,356</b>	<b>58,356</b>	<b>700,271</b>	<b>700,271</b>
<b>264 Sanitation Department</b>	<b>438,078</b>	<b>303,125</b>	<b>134,953</b>	<b>442,489</b>	<b>495,752</b>	<b>5,309,868</b>	<b>5,949,018</b>
<b>266 Assessor's Fund</b>	<b>776</b>	<b>2,136</b>	<b>(1,360)</b>	<b>4,430</b>	<b>4,430</b>	<b>53,157</b>	<b>53,157</b>
<b>267 WIA</b>	<b>303,947</b>	<b>231,434</b>	<b>72,513</b>	<b>339,415</b>	<b>339,415</b>	<b>4,072,984</b>	<b>4,072,984</b>
<b>270 Hazard Mitigation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>855,221</b>	<b>855,221</b>	<b>10,262,650</b>	<b>10,262,650</b>
<b>271 Health Unit</b>	<b>21,200</b>	<b>-</b>	<b>21,200</b>	<b>22,090</b>	<b>22,090</b>	<b>265,076</b>	<b>265,076</b>
<b>273 Communications District</b>	<b>77,334</b>	<b>12,678</b>	<b>64,656</b>	<b>49,167</b>	<b>49,167</b>	<b>590,000</b>	<b>590,000</b>
<b>277 Housing &amp; Redevelopment</b>	<b>539,246</b>	<b>527,738</b>	<b>11,508</b>	<b>602,583</b>	<b>602,583</b>	<b>7,231,000</b>	<b>7,231,000</b>
<b>279 Transit</b>	<b>9,930</b>	<b>26,765</b>	<b>(16,835)</b>	<b>71,791</b>	<b>71,791</b>	<b>861,487</b>	<b>861,487</b>
<b>286 Deputy Witness Fees</b>	<b>3,517</b>	<b>-</b>	<b>3,517</b>	<b>2,083</b>	<b>2,083</b>	<b>25,000</b>	<b>25,000</b>
<b>290 State &amp; Federal Grants</b>							
2312 Grants Administration	9,123	9,265	(142)	23,381	23,381	280,569	280,569
3500 OEP	15,517	31,421	(15,904)	39,953	39,953	479,441	479,441
3900 Battered Women's Shelter	-	-	-	10,417	10,417	125,000	125,000
5255 Coastal Impact	5,476	17,905	(12,429)	52,267	52,267	627,207	627,207
5256 Restore Act	-	-	-	600,000	600,000	7,200,000	7,200,000
<b>Total 290 State &amp; Federal Grants</b>	<b>30,116</b>	<b>58,591</b>	<b>(28,475)</b>	<b>726,018</b>	<b>726,018</b>	<b>8,712,217</b>	<b>8,712,217</b>
<b>291 GOMESA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>116,667</b>	<b>116,667</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>Special Revenue Funds</b>	<b>\$ 3,141,005</b>	<b>\$ 2,338,081</b>	<b>\$ 802,924</b>	<b>\$ 5,960,049</b>	<b>\$ 6,011,105</b>	<b>\$ 71,520,588</b>	<b>\$ 72,133,263</b>

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES**  
**FOR THE MONTH ENDED JANUARY 2021**  
(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	YTD Actual 1/1/21 to 1/31/21	Pro-rated Budget (100%)	Pro-rated Budget (100%)	YTD Budget	YTD Budget
<i>Debt Service Funds</i>							
312 2012 Sales Tax Bonds	346,150	3,869,600	(3,523,450)	340,208	340,208	4,082,500	4,082,500
354 Fire Sinking Fund	23,670	-	23,670	23,378	23,378	280,535	280,535
Debt Service	<u>\$ 369,820</u>	<u>\$ 3,869,600</u>	<u>\$ (3,499,780)</u>	<u>\$ 363,586</u>	<u>\$ 363,586</u>	<u>\$ 4,363,035</u>	<u>\$ 4,363,035</u>
<i>Capital Project Funds</i>							
443 Court House Capital Fund	-	-	-	-	10,034	-	120,408
454 Fire Capital Projects Fund	-	-	-	33,333	33,333	400,000	400,000
457 Bond Capital Projects Fund	-	-	-	164,735	270,966	1,976,819	3,251,594
462 Jackson/Pakenham	-	-	-	-	-	-	-
464 Capital Projects	64,186	34,125	30,061	365,193	482,355	4,382,316	5,788,254
Capital Projects	<u>\$ 64,186</u>	<u>\$ 34,125</u>	<u>\$ 30,061</u>	<u>\$ 563,261</u>	<u>\$ 796,688</u>	<u>\$ 6,759,135</u>	<u>\$ 9,560,256</u>
<i>Water &amp; Sewer Division Business-Type Activities</i>							
500 Water & Sewer Operations	1,025,304	1,164,104	(138,800)	1,200,350	1,263,783	14,404,196	15,165,390
529 W&S Sales Tax	333,878	320,228	13,650	326,389	371,670	3,916,667	4,460,041
530 2004 Sales Tax Debt Service	5,542	61,000	(55,458)	5,351	5,469	64,209	65,625
532 1999/2008 Sales Tax Debt Service	-	-	-	-	-	-	-
533 Sewer & Water Loan Debt Service	-	-	-	-	-	-	-
557 Water & Sewer Capital Projects	-	-	-	1,488,875	1,192,686	17,866,500	14,312,234
Total Water & Sewer	1,364,724	1,545,332	(180,608)	3,020,964	2,833,608	36,251,572	34,003,290
<i>Other Business-Type Activities</i>							
578 Recreational Facilities	2,433	16,910	(14,477)	23,417	42,126	281,000	505,513
Total Business-Type Activities	<u>\$ 1,367,157</u>	<u>\$ 1,562,242</u>	<u>\$ (195,085)</u>	<u>\$ 3,044,381</u>	<u>\$ 2,875,734</u>	<u>\$ 36,532,572</u>	<u>\$ 34,508,803</u>
<i>Internal Service Funds</i>							
650 Insurance	-	22,682	(22,682)	215,582	215,582	2,586,987	2,586,987
675 W&S Insurance	-	12,708	(12,708)	57,417	57,417	689,000	689,000
Total Internal Service	<u>\$ -</u>	<u>\$ 35,390</u>	<u>\$ (35,390)</u>	<u>\$ 272,999</u>	<u>\$ 272,999</u>	<u>\$ 3,275,987</u>	<u>\$ 3,275,987</u>
<b>TOTAL ALL FUNDS</b>	<u><b>\$ 7,758,375</b></u>	<u><b>\$ 9,627,253</b></u>	<u><b>\$ (1,868,878)</b></u>	<u><b>\$ 13,071,155</b></u>	<u><b>\$ 13,162,722</b></u>	<u><b>\$ 156,853,859</b></u>	<u><b>\$ 157,952,668</b></u>