



# St. Bernard Parish Government

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

**August 2021**

**Prepared By: Finance Department**

**ST. BERNARD PARISH GOVERNMENT**  
**TABLE OF CONTENTS**  
**For the Month Ended August 31, 2021**

	<u>PAGE</u>
Letter to User	1
2021 Sales Tax Projections	2
Sales Tax Breakdown Based on Actual Collections	3
General Fund - Actual Expenditures Vs. Budgeted Expenditures	4
Monthly Summary of Percentage of Budget Spent	5
Monthly Summary Statement of Revenues and Expenditures & Fund Balances	
Statements of Revenues, Expenditures and Changes in Fund Balance:	9
<i>General Fund</i>	
100 General Fund	
2010 Council	12
2015 Cable Station	13
2120 JPs and Constables	13
2175 Office of Motor Vehicles	13
2210 Registrar of Voters	14
2310 Administration	14
2311 Security	15
2313 Purchasing	15
2314 Public Hearing Officer	16
2317 Information Technology	16
2320 Finance	17
2330 Personnel Department	18
3100 Parish Coroner	19
3200 Jail	19
4040 Animal Control	20
4042 PP&E	21
5210 LA Dept of Veteran Affairs	22
6510 Economic Development Comm	22
101 Sales Tax	23
105 34th Judicial Court	24
152 Civic Auditorium	27
160 Community Development	28
<i>Special Revenue Funds:</i>	
201 Hurricane Gustav	31
205 Hurricane Isaac	32
229 Hurricane Katrina	33
234 Tree Fund	35
253 Criminal Court Fund	36
254 Fire Department	37
259 Council on Aging	39
260 CDBG Disaster Recovery	40
261 Recreation	
6102 Zone 2 - Vista/Versailles Park	41
6103 Zone 3 - Borgnemouth Park	41
6110 Recreation	41
6120 LSU Ag Center	43
6150 Leisure Services	43
6200 Tourism	43

**ST. BERNARD PARISH GOVERNMENT**  
**TABLE OF CONTENTS (continued)**  
**For the Month Ended August 31, 2021**

	<u>PAGE</u>
<i>Special Revenue Funds (continued):</i>	
262 Public Works	
3495 Capital Projects	46
4010 DPW Main	46
4015 Road Department	47
4025 Delacroix Shipyard	49
4030 Mosquito Control	49
263 Road Lighting	50
264 Sanitation Department	51
265 Canals and Drainage	52
266 Assessor's Fund	53
267 WIA	54
270 HMGP	55
271 Health Unit	56
273 Communications District	57
277 Housing & Redevelopment	58
279 Transit	61
286 Deputy Witness Fees	62
290 State & Federal Grants	
2312 Grants Administration	63
3500 Office of Emergency Prep.	63
3900 Battered Women's Shelter	64
5255 Coastal Impact	65
5256 Restore Act	65
290 GOMESA	67
<i>Debt Service Funds:</i>	
312 2012 Sales Tax Bonds	68
354 Fire Sinking Fund	69
<i>Capital Project Funds:</i>	
443 Courthouse Capital	70
454 Fire Capital Project Fund	71
457 Capital Projects Fund	72
462 Jackson/Pakenham	73
464 Capital Outlay Projects	74
<i>Water &amp; Sewer Division Business-Type Activities:</i>	
500 Water & Sewer Operations	75
529 W&S Sales Tax	79
530 50M Bond Debt Service	80
532 1999/2008 Sales Tax Debt Service	81
533 Sewer & Water Loan Debt Service	82
557 Water & Sewer Capital Projects	83
<i>Other Business-Type Activities:</i>	
578 Events Facilities	85
<i>Internal Service Funds:</i>	
650 Insurance	87
675 W&S Insurance	88

# **Letter to User**

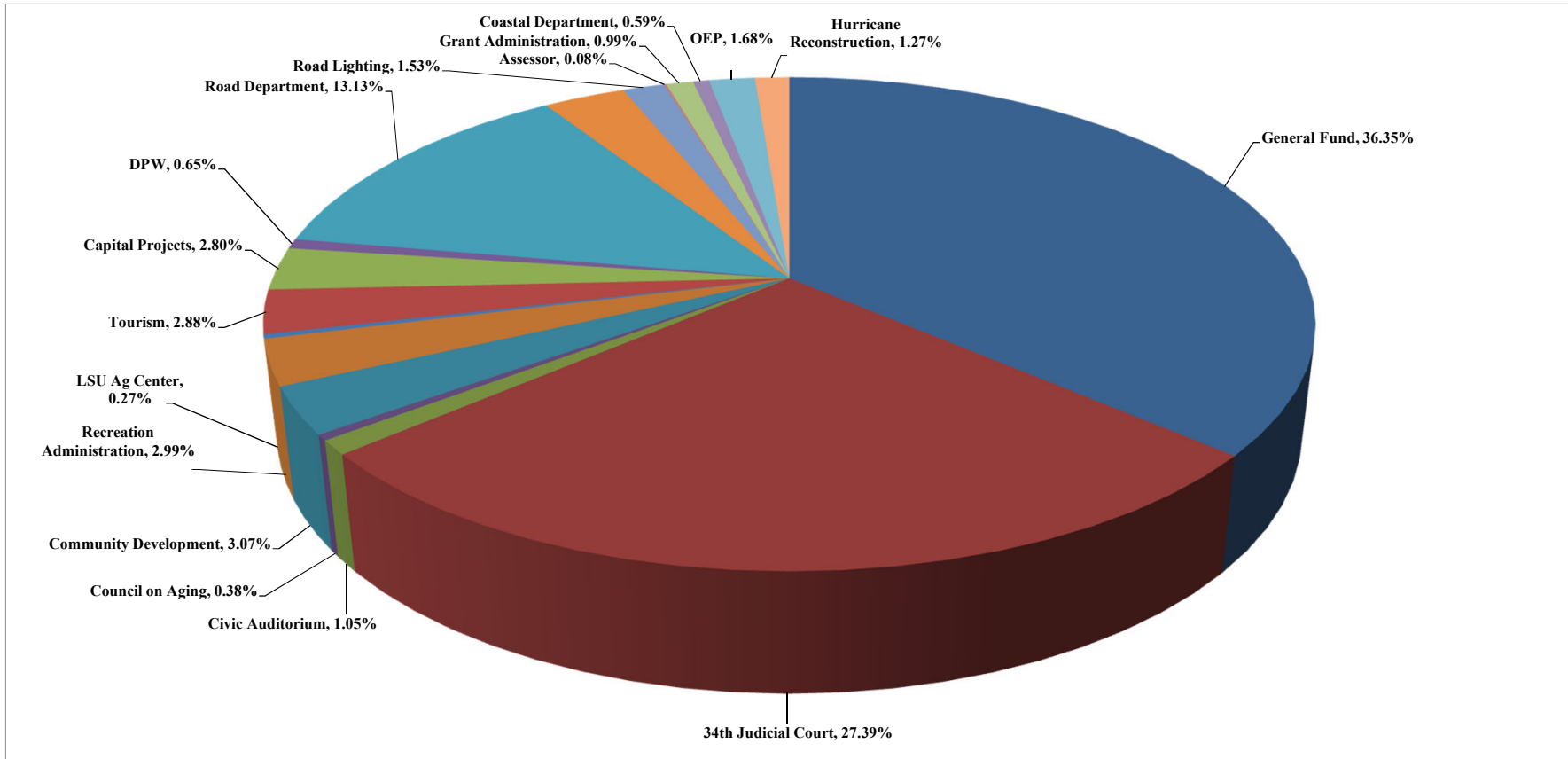
Included with this report are the financial statements for August 2021. As disclosed in the report, during August 2021 the Parish operated well within its allowable budget parameters with regards to operational expenditures. The optimum level of monthly expenditures as a percentage of budgeted expenditures through August is 66.67%. The overall rate within the General Fund of actual expenditures, as a percentage through August 2021, is 52.96% which results in a favorable variance of 13.71% 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,**

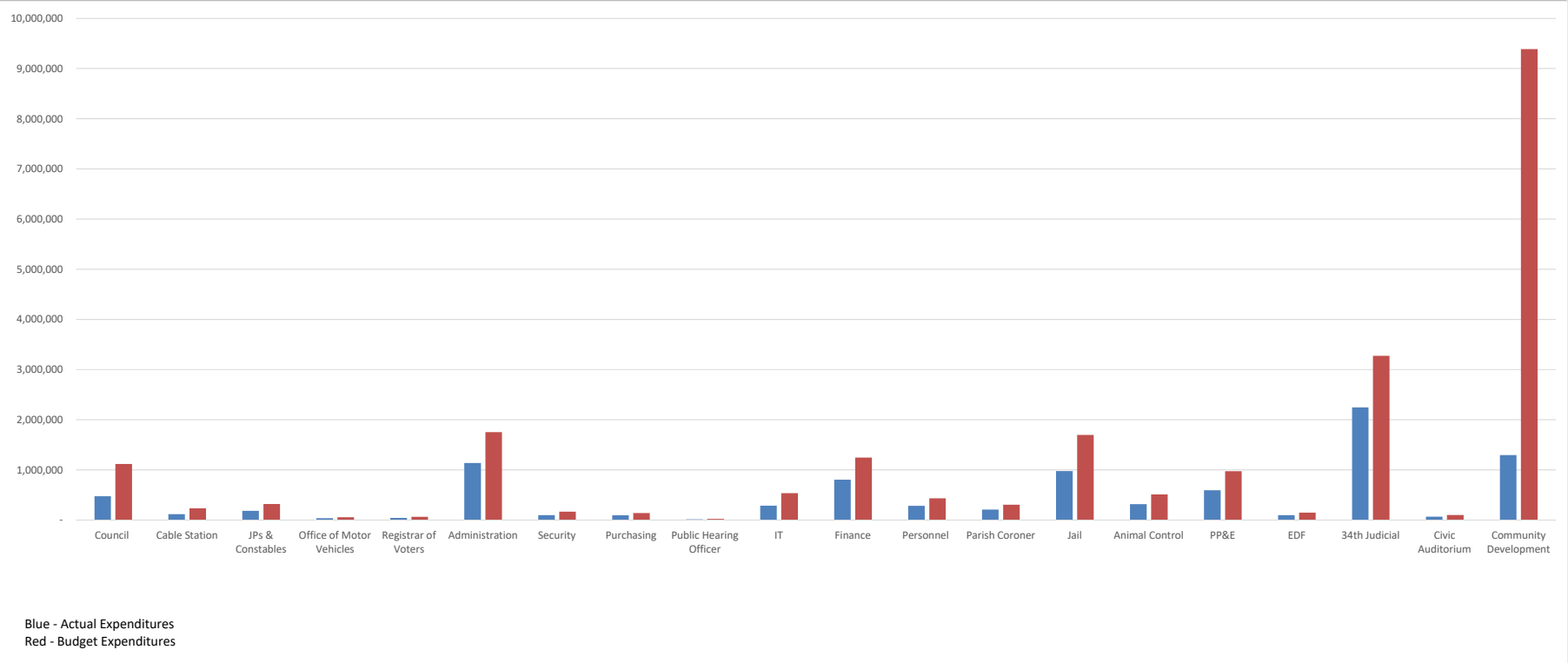
**St. Bernard Parish Finance Department**

ST BERNARD PARISH GOVERNMENT						
ACCRUAL BASE SALES TAX PROJECTION						
2021						
2019 & 2020 Average Receipts of Sales Tax						
	GENERAL SALES TAX	SANITATION	W&S 1/2 SALES TAX	TOTAL ACTUAL SALES TAX	% of Total Collected	Running Total
JAN	979,528.59	326,509.52	326,509.52	1,632,547.63	8.35%	8.35%
FEB	832,228.76	277,409.57	277,409.57	1,387,047.90	7.09%	15.44%
MAR	960,882.86	320,294.28	320,294.28	1,601,471.42	8.19%	23.63%
APRIL	916,592.42	305,530.83	305,530.83	1,527,654.07	7.81%	31.44%
MAY	913,120.99	304,373.65	304,373.65	1,521,868.28	7.78%	39.22%
JUNE	986,442.13	328,814.03	328,814.03	1,644,070.18	8.41%	47.62%
JULY	929,062.74	309,687.56	309,687.56	1,548,437.85	7.92%	55.54%
AUG	978,183.79	326,061.25	326,061.25	1,630,306.29	8.34%	63.88%
SEPT	1,008,125.43	336,041.80	336,041.80	1,680,209.03	8.59%	72.47%
OCT	1,088,158.09	362,719.34	362,719.34	1,813,596.76	9.27%	81.74%
NOV	961,910.37	320,623.27	320,623.27	1,603,156.91	8.20%	89.94%
DEC	1,180,946.54	393,648.84	393,648.84	1,968,244.21	10.06%	100.00%
Actual	11,735,182.68	3,911,713.91	3,911,713.91	19,558,610.50	100.00%	
2021 Actual Receipts of Sales Tax						
	GENERAL SALES TAX	SANITATION	W&S 1/2 SALES TAX	TOTAL ACTUAL SALES TAX	% of Total Budgeted	Running Total
JAN	921,913.02	307,304.31	307,304.31	1,536,521.64	11.80%	11.80%
FEB	949,834.84	316,611.61	316,611.61	1,583,058.06	12.16%	23.96%
MAR	1,275,236.91	425,078.94	425,078.94	2,125,394.79	16.33%	40.29%
APRIL	1,094,047.63	364,682.52	364,682.52	1,823,412.67	14.01%	54.30%
MAY	1,160,508.32	386,836.06	386,836.06	1,934,180.44	14.86%	69.15%
JUNE	1,224,247.64	408,082.54	408,082.54	2,040,412.72	15.67%	84.83%
JULY	1,185,033.92	395,011.28	395,011.28	1,975,056.48	15.17%	100.00%
AUG	-	-	-	-	0.00%	100.00%
SEPT	-	-	-	-	0.00%	100.00%
OCT	-	-	-	-	0.00%	100.00%
NOV	-	-	-	-	0.00%	100.00%
DEC	-	-	-	-	0.00%	100.00%
Actual	7,810,822.28	2,603,607.26	2,603,607.26	13,018,036.80	100.00%	
Original Budget	12,000,000.00	4,000,000.00	4,000,000.00	20,000,000.00		
Calculation of Subsequent Month Accrual						
FUND	1012400	2644200	5297311	Total		
SALES TAX ACCRUAL						
Original Budget	12,000,000.00	4,000,000.00	4,000,000.00	\$ 20,000,000.00		
Estimated Total	14,063,100.63	4,687,699.91	4,687,699.91	\$ 23,438,500.45		
Difference	2,063,100.63	687,699.91	687,699.91	\$ 3,438,500.45		
Projection Perc.	17.19%	17.19%	17.19%	17.19%		
August Estimate	1,172,228.54	390,742.82	390,742.82	\$ 1,953,714.18		
Total W/ Estimate & Audits	8,983,050.82	2,994,350.08	2,994,350.08	\$ 14,971,750.98		
Per G/L (9/1/21 balance of 40200)	7,727,237.27	2,575,745.59	2,575,745.59	\$ 12,878,728.45		
Difference	1,255,813.55	418,604.49	418,604.49	\$ 2,093,022.53		
	8,983,050.82	2,994,350.08	2,994,350.08			
COLLECTION FEE ACCRUAL						
August Estimate	93,778.28	31,259.43	31,259.43	156,297.13		
Total W/ Estimate	718,644.07	239,548.01	239,548.01	1,197,740.08		
Per G/L (balance of 580000)	618,178.98	206,059.65	206,059.65	1,030,298.28		
Difference	100,465.09	33,488.36	33,488.36	167,441.80	Total per journal entries	
	718,644.07	239,548.01	239,548.01		2,260,464.33	

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



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



**ST. BERNARD PARISH GOVERNMENT  
MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT  
FOR THE MONTH ENDED AUGUST 2021**

DEPARTMENT	(continued)		Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21						
<b>GENERAL FUND</b>								
<b>100 General Fund</b>								
2010 Council	76,837	476,671	105,000	1,120,496	73.18%	42.54%		
2015 Cable Station	322,476	120,260	525,000	235,164	<b>61.42%</b>	51.14%		
2120 JPs and Constables	-	186,110	-	320,900	-	58.00%		
2175 Office of Motor Vehicles	4,306	39,204	25,000	58,300	<b>17.22%</b>	<b>67.25%</b>		
2210 Registrar of Voters	1,031	44,099	725	67,753	142.21%	65.09%		
2310 Administration	27,547	1,140,528	-	1,755,489	-	64.97%		
2311 Security	816	101,056	-	169,191	-	59.73%		
2313 Purchasing	163	98,070	-	141,564	-	<b>69.28%</b>		
2314 Public Hearing Officer	14,450	18,000	5,000	27,000	289.00%	66.67%		
2317 Information Technology	5,755	289,125	58,800	538,399	-	53.70%		
2320 Finance	10,138,254	806,018	13,211,473	1,247,030	76.74%	64.64%		
2330 Personnel Department	127	285,043	-	437,082	-	65.21%		
3100 Parish Coroner	17,038	211,713	21,200	308,192	80.37%	<b>68.70%</b>		
3200 Jail	-	977,439	150,000	1,700,195	-	57.49%		
4040 Animal Control	23,369	318,457	45,500	513,184	<b>51.36%</b>	62.06%		
4042 PP&E	188,238	596,022	91,400	976,296	205.95%	61.05%		
6510 Economic Development Comm	-	100,000	-	150,000	-	66.67%		
<b>101 Sales Tax</b>	8,983,051	8,983,051	12,188,500	12,188,500	73.70%	<b>73.70%</b>		
<b>105 34th Judicial Court</b>	2,376,992	2,248,703	3,275,933	3,275,933	72.56%	<b>68.64%</b>		
<b>152 Civic Auditorium</b>	76,813	70,951	103,610	103,610	74.14%	<b>68.48%</b>		
<b>160 Community Development</b>	7,767,117	1,298,455	9,680,727	9,389,528	80.23%	13.83%		
<b>Total General Fund</b>	<u>\$ 30,024,380</u>	<u>\$ 18,408,975</u>	<u>\$ 39,487,868</u>	<u>\$ 34,757,104</u>	<u>76.03%</u>	<u>52.96%</u>		
<b>Special Revenue Funds</b>								
<b>201 Hurricane Gustav</b>	-	-	25,000	25,000	-	-		
<b>205 Hurricane Isaac</b>	-	-	25,393	25,393	-	-		
<b>229 Hurricane Katrina</b>	3,496,406	2,819,422	6,578,110	6,578,110	<b>53.15%</b>	42.86%		
<b>253 Criminal Court Fund</b>	100,904	103,128	270,000	270,000	<b>37.37%</b>	38.20%		



**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED AUGUST 2021**  
(continued)

DEPARTMENT	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	2021 YTD Budget	2021 YTD Budget	% of Budget Received (66.67%)	% of Budget Spent (66.67%)
<i>Special Revenue Funds (Continued)</i>						
<b>254 Fire Department</b>	10,038,095	8,494,904	14,391,310	14,364,835	69.75%	59.14%
<b>259 Council on Aging</b>	287,593	30,815	437,541	437,541	<b>65.73%</b>	7.04%
<b>260 CDBG Disaster Recovery</b>	320,590	311,466	3,460,703	3,460,703	-	9.00%
<b>261 Recreation</b>						
6103 Zone 3 - Borgnemouth Park	75,000	20,445	-	-	-	-
6110 Administration	1,546,951	1,138,825	1,681,320	1,681,320	92.01%	<b>67.73%</b>
6120 LSU Ag Center	22,217	22,476	29,968	29,968	74.14%	<b>75.00%</b>
6200 Tourism	318,476	332,914	637,641	637,641	<b>49.95%</b>	52.21%
<b>Total 261 Recreation</b>	<b>1,962,644</b>	<b>1,514,660</b>	<b>2,348,929</b>	<b>2,348,929</b>	<b>83.55%</b>	<b>64.48%</b>
<b>262 Public Works</b>						
3495 Capital Projects	230,321	238,508	411,542	411,542	<b>55.97%</b>	57.95%
4010 DPW Main	209,007	215,817	340,391	339,141	<b>61.40%</b>	63.64%
4015 Road Department	2,373,198	2,039,490	3,325,059	3,359,827	71.37%	60.70%
4025 Delacroix Shipyard	33,802	6,991	65,000	31,482	<b>52.00%</b>	22.21%
4030 Mosquito Control	263,453	203,648	357,900	357,900	73.61%	56.90%
<b>Total 262 Public Works</b>	<b>3,109,781</b>	<b>2,704,454</b>	<b>4,499,892</b>	<b>4,499,892</b>	<b>69.11%</b>	<b>60.10%</b>
<b>263 Road Lighting</b>	485,219	409,134	700,271	700,271	69.29%	58.43%
<b>264 Sanitation Department</b>	3,899,266	3,667,076	5,309,868	5,949,018	73.43%	61.64%
<b>265 Canals and Drainage</b>	4,550,000	240,730	8,033,500	4,135,601	<b>56.64%</b>	5.82%
<b>266 Assessor's Fund</b>	19,443	23,790	53,157	53,157	<b>36.58%</b>	44.75%
<b>267 WIA</b>	2,235,176	2,378,257	4,072,984	4,072,984	<b>54.88%</b>	58.39%
<b>270 Hazard Mitigation</b>	419,795	200,012	10,262,650	10,262,650	-	1.95%
<b>271 Health Unit</b>	183,514	26,246	265,076	265,076	69.23%	9.90%
<b>273 Communications District</b>	458,781	221,652	590,000	590,000	77.76%	37.57%
<b>277 Housing &amp; Redevelopment</b>	3,180,166	4,224,773	7,231,000	7,231,000	<b>43.98%</b>	58.43%
<b>279 Transit</b>	608,672	406,934	861,487	861,487	70.65%	47.24%
<b>286 Deputy Witness Fees</b>	27,043	100	25,000	25,000	108.17%	0.40%

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED AUGUST 2021**  
(continued)

DEPARTMENT	Revenues YTD Actual 1/1/21 to 8/31/21	Expenditures YTD Actual 1/1/21 to 8/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (66.67%)	Expenditures % of Budget Spent (66.67%)
<i>Special Revenue Funds (continued)</i>						
<b>290 State &amp; Federal Grants</b>						
2312 Grants Administration	81,083	87,000	280,569	280,569	<b>28.90%</b>	31.01%
3500 OEP	339,065	321,298	479,441	479,441	70.72%	<b>67.02%</b>
3900 Battered Women's Shelter	-	-	125,000	125,000	-	0.00%
5255 Coastal Impact	70,598	332,521	627,207	627,207	<b>11.26%</b>	53.02%
5256 Restore Act	-	10,261	7,200,000	7,200,000	-	0.14%
<b>Total 290 State &amp; Federal Grants</b>	490,746	751,080	8,712,217	8,712,217	<b>5.63%</b>	8.62%
<b>291 GOMESA</b>	1,035,622	196,577	1,400,000	1,400,000	73.97%	14.04%
<b>Total Non-Major Special Revenue Funds</b>	<u>\$ 36,909,456</u>	<u>\$ 28,725,210</u>	<u>\$ 79,554,088</u>	<u>\$ 76,268,864</u>	<u><b>46.40%</b></u>	<u>37.66%</u>
<i>Debt Service Funds</i>						
<b>312 2012 Sales Tax Bonds</b>	2,762,500	4,082,500	4,082,500	4,082,500	67.67%	<b>100.00%</b>
<b>354 Fire Sinking Fund</b>	188,353	272,023	280,535	280,535	67.14%	<b>96.97%</b>
<b>Debt Service</b>	<u>\$ 2,950,853</u>	<u>\$ 4,354,523</u>	<u>\$ 4,363,035</u>	<u>\$ 4,363,035</u>	<u>67.63%</u>	<u><b>99.80%</b></u>
<i>Capital Project Funds</i>						
<b>443 Courthouse Capital</b>	-	9,688	-	120,408	-	8.05%
<b>445 Fire Capital Projects Fund</b>	-	-	400,000	400,000	-	0.00%
<b>457 Bond Capital Projects Fund</b>	1,100,000	457,638	1,976,819	3,251,594	-	14.07%
<b>464 Capital Projects</b>	175,138	297,479	4,382,316	5,788,254	<b>4.00%</b>	5.14%
<b>Capital Projects</b>	<u>\$ 1,831,289</u>	<u>\$ 764,805</u>	<u>\$ 6,759,135</u>	<u>\$ 9,560,256</u>	<u><b>27.09%</b></u>	<u>8.00%</u>

**ST. BERNARD PARISH GOVERNMENT**  
**MONTHLY SUMMARY OF PERCENTAGE OF BUDGET SPENT**  
**FOR THE MONTH ENDED AUGUST 2021**  
(continued)

DEPARTMENT	Revenues YTD Actual 1/1/21 to 8/31/21	Expenditures YTD Actual 1/1/21 to 8/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (66.67%)	Expenditures % of Budget Spent (66.67%)
<i>Water &amp; Sewer Division Business-Type Activities</i>						
<b>500 Water &amp; Sewer Operations</b>	8,489,782	11,268,370	14,759,696	15,520,890	57.52%	72.60%
<b>529 W&amp;S Sales Tax</b>	2,994,350	2,845,306	3,916,667	4,460,041	76.45%	63.80%
<b>530 2004 Sales Tax Debt Service</b>	43,058	65,625	64,209	65,625	67.06%	100.00%
<b>557 Water &amp; Sewer Capital Projects</b>	-	613,900	17,866,500	14,312,234	-	4.29%
<b>Total Water &amp; Sewer</b>	11,527,190	14,793,201	36,607,072	34,358,790	31.49%	43.06%
<i>Other Business-Type Activities</i>						
<b>578 Recreational Facilities</b>	353,301	323,150	281,000	505,513	125.73%	63.93%
<b>Total Business-Type Activities</b>	11,880,491	15,116,351	36,888,072	34,864,303	32.21%	43.36%
<i>Internal Service Funds</i>						
<b>650 Insurance</b>	1,710,762	2,502,722	2,586,987	2,586,987	66.13%	96.74%
<b>675 W&amp;S Insurance</b>	456,037	253,468	689,000	689,000	66.19%	36.79%
<b>Total Internal Service</b>	\$ 2,166,799	\$ 2,756,190	\$ 3,275,987	\$ 3,275,987	66.14%	84.13%
<b>TOTAL ALL FUNDS</b>	<b>\$ 85,763,268</b>	<b>\$ 70,126,054</b>	<b>\$ 170,328,185</b>	<b>\$ 163,089,549</b>	<b>50.35%</b>	<b>43.00%</b>

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

(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	Pro-rated Budget (66.67%)	Pro-rated Budget (66.67%)	YTD Budget	YTD Budget
<b>GENERAL FUND</b>							
<b>100 General Fund</b>							
2010 Council	76,837	476,671	(399,834)	70,000	746,997	105,000	1,120,496
2015 Cable Station	322,476	120,260	202,216	350,000	156,776	525,000	235,164
2120 JPs and Constables	-	186,110	(186,110)	-	213,933	-	320,900
2175 Office of Motor Vehicles	4,306	39,204	(34,898)	16,667	38,867	25,000	58,300
2210 Registrar of Voters	1,031	44,099	(43,068)	483	45,169	725	67,753
2310 Administration	27,547	1,140,528	(1,112,981)	-	1,170,326	-	1,755,489
2311 Security	816	101,056	(100,240)	-	112,794	-	169,191
2313 Purchasing	163	98,070	(97,907)	-	94,376	-	141,564
2314 Public Hearing Officer	14,450	18,000	(3,550)	3,333	18,000	5,000	27,000
2317 Information Technology	5,755	289,125	(283,370)	39,200	358,933	58,800	538,399
2320 Finance	10,138,254	806,018	9,332,236	8,807,649	831,353	13,211,473	1,247,030
2330 Personnel Department	127	285,043	(284,916)	-	291,388	-	437,082
3100 Parish Coroner	17,038	211,713	(194,675)	14,133	205,461	21,200	308,192
3200 Jail	-	977,439	(977,439)	100,000	1,133,463	150,000	1,700,195
4040 Animal Control	23,369	318,457	(295,088)	30,333	342,123	45,500	513,184
4042 PP&E	188,238	596,022	(407,784)	60,933	650,864	91,400	976,296
5210 LA Dept of Veteran Affairs	-	-	-	-	22,199	-	33,298
6510 Economic Development Comm	-	100,000	(100,000)	-	100,000	-	150,000
<b>101 Sales Tax</b>	8,983,051	8,983,051	-	8,125,667	8,125,667	12,188,500	12,188,500
<b>105 34th Judicial Court</b>	2,376,992	2,248,703	128,289	2,183,955	2,183,955	3,275,933	3,275,933
<b>152 Civic Auditorium</b>	76,813	70,951	5,862	69,073	69,073	103,610	103,610
<b>160 Community Development</b>	7,767,117	1,298,455	6,468,662	6,453,818	6,259,685	9,680,727	9,389,528
<b>Total General Fund</b>	<u>\$ 30,024,380</u>	<u>\$ 18,408,975</u>	<u>\$ 11,615,405</u>	<u>\$ 26,325,245</u>	<u>\$ 23,171,403</u>	<u>\$ 39,487,868</u>	<u>\$ 34,757,104</u>
<b>Special Revenue Funds</b>							
<b>201 Hurricane Gustav</b>	-	-	-	16,667	16,667	25,000	25,000
<b>205 Hurricane Isaac</b>	-	-	-	16,929	16,929	25,393	25,393
<b>229 Hurricane Katrina</b>	3,496,406	2,819,422	676,984	4,385,407	4,385,407	6,578,110	6,578,110
<b>253 Criminal Court Fund</b>	100,904	103,128	(2,224)	180,000	180,000	270,000	270,000
<b>254 Fire Department</b>	10,038,095	8,494,904	1,543,191	9,594,207	9,576,557	14,391,310	14,364,835
<b>259 Council on Aging</b>	287,593	30,815	256,778	291,694	291,694	437,541	437,541
<b>260 CDBG Disaster Recovery</b>	320,590	311,466	9,124	2,307,135	2,307,135	3,460,703	3,460,703

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

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	Pro-rated Budget (66.67%)	Pro-rated Budget (66.67%)	YTD Budget	YTD Budget
<i>Special Revenue Funds (continued)</i>							
<b>261 Recreation</b>							
6101-4 Zones 1-4	75,000	20,445	54,555	-	-	-	-
6110 Administration	1,546,951	1,138,825	408,126	1,120,880	1,120,880	1,681,320	1,681,320
6120 LSU Ag Center	22,217	22,476	(259)	19,979	19,979	29,968	29,968
6200 Tourism	318,476	332,914	(14,438)	425,094	425,094	637,641	637,641
<b>Total 261 Recreation</b>	<b>1,962,644</b>	<b>1,514,660</b>	<b>447,984</b>	<b>1,565,953</b>	<b>1,565,953</b>	<b>2,348,929</b>	<b>2,348,929</b>
<b>262 Public Works</b>							
3495 Capital Projects	230,321	238,508	(8,187)	274,361	274,361	411,542	411,542
4010 DPW Main	209,007	215,817	(6,810)	226,927	226,094	340,391	339,141
4015 Road Department	2,373,198	2,039,490	333,708	2,216,706	2,239,885	3,325,059	3,359,827
4025 Delacroix Shipyard	33,802	6,991	26,811	43,333	20,988	65,000	31,482
4030 Mosquito Control	263,453	203,648	59,805	238,600	238,600	357,900	357,900
<b>Total 262 Public Works</b>	<b>3,109,781</b>	<b>2,704,454</b>	<b>405,327</b>	<b>2,999,928</b>	<b>2,999,928</b>	<b>4,499,892</b>	<b>4,499,892</b>
<b>263 Road Lighting</b>	<b>485,219</b>	<b>409,134</b>	<b>76,085</b>	<b>466,847</b>	<b>466,847</b>	<b>700,271</b>	<b>700,271</b>
<b>264 Sanitation Department</b>	<b>3,899,266</b>	<b>3,667,076</b>	<b>232,190</b>	<b>3,539,912</b>	<b>3,966,012</b>	<b>5,309,868</b>	<b>5,949,018</b>
<b>265 Canals and Drainage</b>	<b>4,550,000</b>	<b>240,730</b>	<b>4,309,270</b>	<b>5,355,667</b>	<b>2,757,067</b>	<b>8,033,500</b>	<b>4,135,601</b>
<b>266 Assessor's Fund</b>	<b>19,443</b>	<b>23,790</b>	<b>(4,347)</b>	<b>35,438</b>	<b>35,438</b>	<b>53,157</b>	<b>53,157</b>
<b>267 WIA</b>	<b>2,235,176</b>	<b>2,378,257</b>	<b>(143,081)</b>	<b>2,715,323</b>	<b>2,715,323</b>	<b>4,072,984</b>	<b>4,072,984</b>
<b>270 Hazard Mitigation</b>	<b>419,795</b>	<b>200,012</b>	<b>219,783</b>	<b>6,841,767</b>	<b>6,841,767</b>	<b>10,262,650</b>	<b>10,262,650</b>
<b>271 Health Unit</b>	<b>183,514</b>	<b>26,246</b>	<b>157,268</b>	<b>176,717</b>	<b>176,717</b>	<b>265,076</b>	<b>265,076</b>
<b>273 Communications District</b>	<b>458,781</b>	<b>221,652</b>	<b>237,129</b>	<b>393,333</b>	<b>393,333</b>	<b>590,000</b>	<b>590,000</b>
<b>277 Housing &amp; Redevelopment</b>	<b>3,180,166</b>	<b>4,224,773</b>	<b>(1,044,607)</b>	<b>4,820,667</b>	<b>4,820,667</b>	<b>7,231,000</b>	<b>7,231,000</b>
<b>279 Transit</b>	<b>608,672</b>	<b>406,934</b>	<b>201,738</b>	<b>574,325</b>	<b>574,325</b>	<b>861,487</b>	<b>861,487</b>
<b>286 Deputy Witness Fees</b>	<b>27,043</b>	<b>100</b>	<b>26,943</b>	<b>16,667</b>	<b>16,667</b>	<b>25,000</b>	<b>25,000</b>
<b>290 State &amp; Federal Grants</b>							
2312 Grants Administration	81,083	87,000	(5,917)	187,046	187,046	280,569	280,569
3500 OEP	339,065	321,298	17,767	319,627	319,627	479,441	479,441
3900 Battered Women's Shelter	-	-	-	83,333	83,333	125,000	125,000
5255 Coastal Impact	70,598	332,521	(261,923)	418,138	418,138	627,207	627,207
5256 Restore Act	-	10,261	(10,261)	4,800,000	4,800,000	7,200,000	7,200,000
<b>Total 290 State &amp; Federal Grants</b>	<b>490,746</b>	<b>751,080</b>	<b>(260,334)</b>	<b>5,808,145</b>	<b>5,808,145</b>	<b>8,712,217</b>	<b>8,712,217</b>
<b>291 GOMESA</b>	<b>1,035,622</b>	<b>196,577</b>	<b>839,045</b>	<b>933,333</b>	<b>933,333</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>Special Revenue Funds</b>	<b>\$ 36,909,456</b>	<b>\$ 28,725,210</b>	<b>\$ 8,184,246</b>	<b>\$ 53,036,059</b>	<b>\$ 50,845,909</b>	<b>\$ 79,554,088</b>	<b>\$ 76,268,864</b>

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

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	YTD Actual 1/1/21 to 8/31/21	Pro-rated Budget (66.67%)	Pro-rated Budget (66.67%)	YTD Budget	YTD Budget
<i>Debt Service Funds</i>							
312 2012 Sales Tax Bonds	2,762,500	4,082,500	(1,320,000)	2,721,667	2,721,667	4,082,500	4,082,500
354 Fire Sinking Fund	188,353	272,023	(83,670)	187,023	187,023	280,535	280,535
<b>Debt Service</b>	<b>\$ 2,950,853</b>	<b>\$ 4,354,523</b>	<b>\$ (1,403,670)</b>	<b>\$ 2,908,690</b>	<b>\$ 2,908,690</b>	<b>\$ 4,363,035</b>	<b>\$ 4,363,035</b>
<i>Capital Project Funds</i>							
443 Court House Capital Fund	-	9,688	(9,688)	-	80,272	-	120,408
454 Fire Capital Projects Fund	-	-	-	266,667	266,667	400,000	400,000
457 Bond Capital Projects Fund	1,100,000	457,638	642,362	1,317,879	2,167,729	1,976,819	3,251,594
462 Jackson/Pakenham	556,151	-	556,151	-	-	-	-
464 Capital Projects	175,138	297,479	(122,341)	2,921,544	3,858,836	4,382,316	5,788,254
<b>Capital Projects</b>	<b>\$ 1,831,289</b>	<b>\$ 764,805</b>	<b>\$ 1,066,484</b>	<b>\$ 4,506,090</b>	<b>\$ 6,373,504</b>	<b>\$ 6,759,135</b>	<b>\$ 9,560,256</b>
<i>Water &amp; Sewer Division Business-Type Activities</i>							
500 Water & Sewer Operations	8,489,782	11,268,370	(2,778,588)	9,839,797	10,347,260	14,759,696	15,520,890
529 W&S Sales Tax	2,994,350	2,845,306	149,044	2,611,111	2,973,361	3,916,667	4,460,041
530 2004 Sales Tax Debt Service	43,058	65,625	(22,567)	42,806	43,750	64,209	65,625
532 1999/2008 Sales Tax Debt Service	-	-	-	-	-	-	-
533 Sewer & Water Loan Debt Service	-	-	-	-	-	-	-
557 Water & Sewer Capital Projects	-	613,900	(613,900)	11,911,000	9,541,489	17,866,500	14,312,234
<b>Total Water &amp; Sewer</b>	<b>11,527,190</b>	<b>14,793,201</b>	<b>(3,266,011)</b>	<b>24,404,715</b>	<b>22,905,860</b>	<b>36,607,072</b>	<b>34,358,790</b>
<i>Other Business-Type Activities</i>							
578 Recreational Facilities	353,301	323,150	30,151	187,333	337,009	281,000	505,513
<b>Total Business-Type Activities</b>	<b>\$ 11,880,491</b>	<b>\$ 15,116,351</b>	<b>\$ (3,235,860)</b>	<b>\$ 24,592,048</b>	<b>\$ 23,242,869</b>	<b>\$ 36,888,072</b>	<b>\$ 34,864,303</b>
<i>Internal Service Funds</i>							
650 Insurance	1,710,762	2,502,722	(791,960)	1,724,658	1,724,658	2,586,987	2,586,987
675 W&S Insurance	456,037	253,468	202,569	459,333	459,333	689,000	689,000
<b>Total Internal Service</b>	<b>\$ 2,166,799</b>	<b>\$ 2,756,190</b>	<b>\$ (589,391)</b>	<b>\$ 2,183,991</b>	<b>\$ 2,183,991</b>	<b>\$ 3,275,987</b>	<b>\$ 3,275,987</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 85,763,268</b>	<b>\$ 70,126,054</b>	<b>\$ 15,637,214</b>	<b>\$ 113,552,123</b>	<b>\$ 108,726,366</b>	<b>\$ 170,328,185</b>	<b>\$ 163,089,549</b>