



St. Bernard Parish Government

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

July 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 July 2021. As disclosed in the report, during July 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 July is 58.33%. The overall rate within the General Fund of actual expenditures, as a percentage through July 2021, is 46.96% which results in a favorable variance of 11.37% 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	13.91%	13.91%
FEB	949,834.84	316,611.61	316,611.61	1,583,058.06	14.34%	28.25%
MAR	1,275,236.91	425,078.94	425,078.94	2,125,394.79	19.25%	47.50%
APRIL	1,094,047.63	364,682.52	364,682.52	1,823,412.67	16.51%	64.01%
MAY	1,160,508.32	386,836.06	386,836.06	1,934,180.44	17.52%	81.52%
JUNE	1,224,247.64	408,082.54	408,082.54	2,040,412.72	18.48%	100.00%
JULY				-	0.00%	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	6,625,788.36	2,208,595.98	2,208,595.98	11,042,980.32	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					1,094,047.63	
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	13,912,608.87	4,637,535.99	4,637,535.99	\$ 23,187,680.86		
Difference	1,912,608.87	637,535.99	637,535.99	\$ 3,187,680.86		
Projection Perc.	15.94%	15.94%	15.94%	15.94%		
July Estimate	1,101,448.91	367,149.61	367,149.61	\$ 1,835,748.13		
Total W/ Estimate & Audits	7,727,237.27	2,575,745.59	2,575,745.59	\$ 12,878,728.45		
Per G/L (8/1/21 balance of 40200)	6,559,276.02	2,186,425.18	2,186,425.18	\$ 10,932,126.38		
Difference	1,167,961.25	389,320.41	389,320.41	\$ 1,946,602.07		
	7,727,237.27	2,575,745.59	2,575,745.59			
COLLECTION FEE ACCRUAL						
July Estimate	88,115.91	29,371.97	29,371.97	146,859.85		
Total W/ Estimate	618,178.98	206,059.65	206,059.65	1,030,298.28		
Per G/L (balance of 580000)	524,742.08	174,914.01	174,914.01	874,570.10		
Difference	93,436.90	31,145.64	31,145.64	155,728.18	Total per journal entries	
	618,178.98	206,059.65	206,059.65		2,102,330.25	

