



# St. Bernard Parish Government

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

**October 2021**

**Prepared By: Finance Department**

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

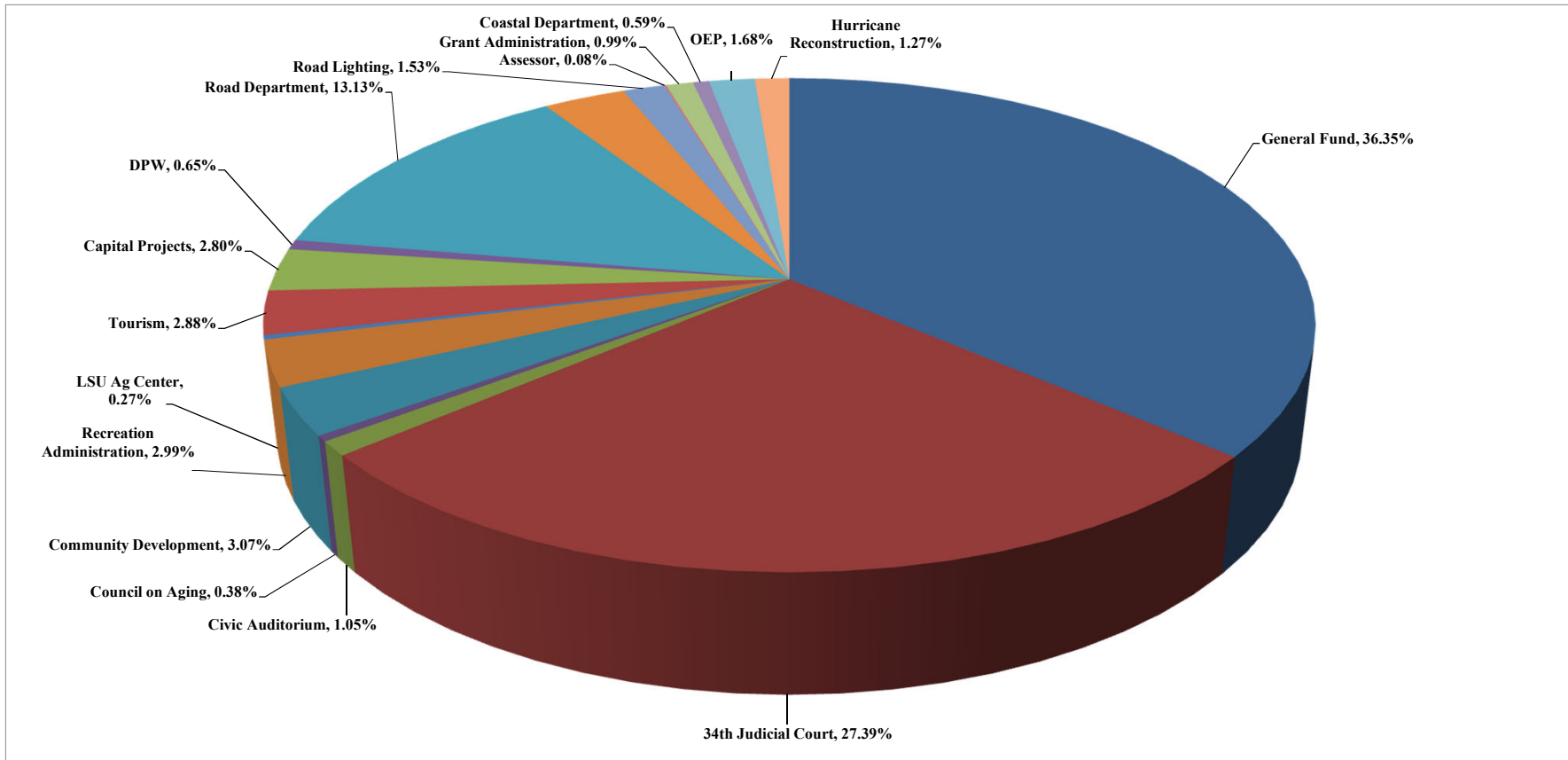
Included with this report are the financial statements for October 2021. As disclosed in the report, during October 2021 the Parish operated well within its allowable budget parameters with regards to operational expenditures. The optimum level of monthly expenditures as a percentage of budgeted expenditures through October is 83.33%. The overall rate within the General Fund of actual expenditures, as a percentage through October 2021, is 67.22% which results in a favorable variance of 16.11% 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,**

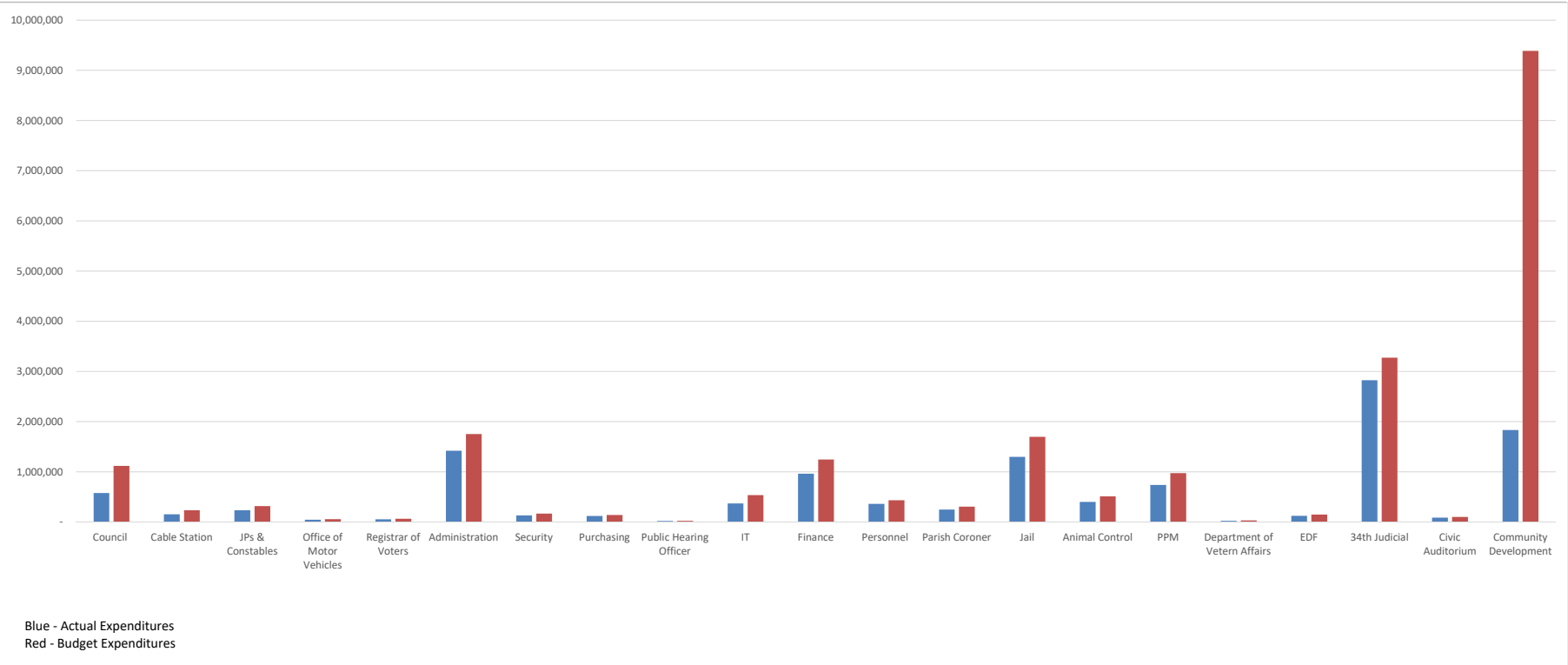
**St. Bernard Parish Finance Department**

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	9.21%	9.21%
FEB	949,834.84	316,611.61	316,611.61	1,583,058.06	9.49%	18.69%
MAR	1,275,236.91	425,078.94	425,078.94	2,125,394.79	12.74%	31.43%
APRIL	1,094,047.63	364,682.52	364,682.52	1,823,412.67	10.93%	42.36%
MAY	1,160,508.32	386,836.06	386,836.06	1,934,180.44	11.59%	53.95%
JUNE	1,224,247.64	408,082.54	408,082.54	2,040,412.72	12.23%	66.17%
JULY	1,185,033.92	395,011.28	395,011.28	1,975,056.48	11.83%	78.01%
AUG	1,033,954.95	344,651.63	344,651.63	1,723,258.21	10.33%	88.33%
SEPT	1,168,203.65	389,401.20	389,401.20	1,947,006.05	11.67%	100.00%
OCT				-	0.00%	100.00%
NOV				-	0.00%	100.00%
DEC				-	0.00%	100.00%
Actual	10,012,980.88	3,337,660.09	3,337,660.09	16,688,301.06	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	13,817,224.88	4,605,741.34	4,605,741.34	\$ 23,028,707.57		
Difference	1,817,224.88	605,741.34	605,741.34	\$ 3,028,707.57		
Projection Perc.	15.14%	15.14%	15.14%	15.14%		
October Estimate	1,281,219.56	427,073.16	427,073.16	\$ 2,135,365.88		
Total W/ Estimate & Audits	11,294,200.44	3,764,733.25	3,764,733.25	\$ 18,823,666.94		
Per G/L (11/1/21 balance of 402000)	10,034,290.92	3,344,763.43	3,344,763.43	\$ 16,723,817.78		
Difference	1,259,909.52	419,969.82	419,969.82	\$ 2,099,849.16		
	11,294,200.44	3,764,733.25	3,764,733.25			
COLLECTION FEE ACCRUAL						
October Estimate	102,497.56	34,165.85	34,165.85	170,829.27		
Total W/ Estimate	903,536.04	301,178.66	301,178.66	1,505,893.36		
Per G/L (balance of 580000)	802,743.27	267,581.07	267,581.07	1,337,905.41		
Difference	100,792.77	33,597.59	33,597.59	167,987.95	Total per journal entries	
	903,536.04	301,178.66	301,178.66		2,267,837.10	

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



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



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

DEPARTMENT	Revenues YTD Actual 1/1/21 to 10/31/21	Expenditures YTD Actual 1/1/21 to 10/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (83.33%)	Expenditures % of Budget Spent (83.33%)
<b>GENERAL FUND</b>						
<b>100 General Fund</b>						
2010 Council	80,837	578,624	107,500	1,122,996	75.20%	51.53%
2015 Cable Station	383,459	155,045	525,000	235,164	73.04%	65.93%
2120 JPs and Constables	-	236,638	-	320,900	-	73.74%
2175 Office of Motor Vehicles	5,795	48,853	25,000	58,300	23.18%	83.80%
2210 Registrar of Voters	1,031	55,208	725	67,753	142.21%	81.48%
2310 Administration	27,547	1,422,626	-	1,755,489	-	81.04%
2311 Security	816	135,299	-	169,191	-	79.97%
2313 Purchasing	163	122,391	-	141,564	-	86.46%
2314 Public Hearing Officer	14,900	22,500	5,000	27,000	298.00%	83.33%
2317 Information Technology	5,755	371,580	58,800	538,399	-	69.02%
2320 Finance	11,350,827	966,250	13,211,473	1,247,030	85.92%	77.48%
2330 Personnel Department	127	364,115	-	437,082	-	83.31%
3100 Parish Coroner	22,923	251,148	21,200	308,192	108.13%	81.49%
3200 Jail	-	1,299,128	150,000	1,700,195	-	76.41%
4040 Animal Control	35,022	402,640	45,500	513,184	76.97%	78.46%
4042 PPM	197,638	740,452	91,400	976,296	216.23%	75.84%
6510 Economic Development Comm	-	125,000	-	150,000	-	83.33%
<b>101 Sales Tax</b>	11,294,200	11,294,200	12,188,500	12,188,500	92.66%	92.66%
<b>105 34th Judicial Court</b>	2,966,460	2,826,219	3,275,933	3,275,933	90.55%	86.27%
<b>152 Civic Auditorium</b>	95,930	89,004	103,610	103,610	92.59%	85.90%
<b>160 Community Development</b>	8,681,840	1,833,511	9,680,727	9,389,528	89.68%	19.53%
<b>Total General Fund</b>	<u>\$ 35,165,270</u>	<u>\$ 23,365,682</u>	<u>\$ 39,490,368</u>	<u>\$ 34,759,604</u>	<u>89.05%</u>	<u>67.22%</u>
<b>Special Revenue Funds</b>						
<b>201 Hurricane Gustav</b>	-	-	25,000	25,000	-	-
<b>205 Hurricane Isaac</b>	123,559	-	25,393	25,393	486.59%	-
<b>229 Hurricane Katrina</b>	3,476,034	3,180,583	6,578,110	6,578,110	52.84%	48.35%
<b>253 Criminal Court Fund</b>	122,503	115,655	270,000	270,000	45.37%	42.84%



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

DEPARTMENT	Revenues YTD Actual 1/1/21 to 10/31/21	Expenditures YTD Actual 1/1/21 to 10/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (83.33%)	Expenditures % of Budget Spent (83.33%)
<i>Special Revenue Funds (Continued)</i>						
<b>254 Fire Department</b>	11,980,906	10,938,613	14,391,310	14,364,835	<b>83.25%</b>	76.15%
<b>259 Council on Aging</b>	359,457	38,429	437,541	437,541	<b>82.15%</b>	8.78%
<b>260 CDBG Disaster Recovery</b>	320,590	311,755	3,460,703	3,460,703	-	9.01%
<b>261 Recreation</b>						
6103 Zone 3 - Borgnemouth Park	75,000	26,880	-	-	-	-
6110 Administration	1,844,218	1,539,970	1,681,320	1,681,320	109.69%	<b>91.59%</b>
6120 LSU Ag Center	27,747	29,968	29,968	29,968	92.59%	<b>100.00%</b>
6200 Tourism	546,139	494,601	637,641	637,641	85.65%	77.57%
<b>Total 261 Recreation</b>	<b>2,493,104</b>	<b>2,091,419</b>	<b>2,348,929</b>	<b>2,348,929</b>	<b>106.14%</b>	<b>89.04%</b>
<b>262 Public Works</b>						
3495 Capital Projects	287,342	323,226	411,542	411,542	<b>69.82%</b>	78.54%
4010 DPW Main	249,678	277,771	340,391	339,141	<b>73.35%</b>	81.90%
4015 Road Department	2,933,337	2,563,764	3,325,059	3,359,827	88.22%	76.31%
4025 Delacroix Shipyard	57,151	11,847	65,000	31,482	87.92%	37.63%
4030 Mosquito Control	329,040	288,234	357,900	357,900	91.94%	80.53%
<b>Total 262 Public Works</b>	<b>3,856,548</b>	<b>3,464,842</b>	<b>4,499,892</b>	<b>4,499,892</b>	<b>85.70%</b>	<b>77.00%</b>
<b>263 Road Lighting</b>	599,678	529,066	700,271	700,271	85.64%	75.55%
<b>264 Sanitation Department</b>	4,878,537	4,964,811	5,309,868	5,949,018	91.88%	<b>83.46%</b>
<b>265 Canals and Drainage</b>	4,550,000	1,358,128	8,033,500	4,135,601	<b>56.64%</b>	32.84%
<b>266 Assessor's Fund</b>	21,160	28,043	53,157	53,157	<b>39.81%</b>	52.76%
<b>267 WIA</b>	2,834,764	3,055,851	4,072,984	4,072,984	<b>69.60%</b>	75.03%
<b>270 Hazard Mitigation</b>	591,200	300,093	10,262,650	10,262,650	-	2.92%
<b>271 Health Unit</b>	226,013	26,246	265,076	265,076	85.26%	9.90%
<b>273 Communications District</b>	592,011	349,482	590,000	590,000	100.34%	59.23%
<b>277 Housing &amp; Redevelopment</b>	5,257,319	5,264,694	7,231,000	7,231,000	<b>72.71%</b>	72.81%
<b>279 Transit</b>	625,142	489,169	861,487	861,487	<b>72.57%</b>	56.78%
<b>286 Deputy Witness Fees</b>	31,474	250	25,000	25,000	125.90%	1.00%

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

DEPARTMENT	Revenues YTD Actual 1/1/21 to 10/31/21	Expenditures YTD Actual 1/1/21 to 10/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (83.33%)	Expenditures % of Budget Spent (83.33%)
<i>Special Revenue Funds (continued)</i>						
<b>290 State &amp; Federal Grants</b>						
2312 Grants Administration	131,565	93,715	280,569	280,569	46.89%	33.40%
3500 OEP	400,959	378,901	479,441	479,441	83.63%	79.03%
3900 Battered Women's Shelter	-	-	125,000	125,000	-	0.00%
5255 Coastal Impact	82,711	494,033	627,207	627,207	13.19%	78.77%
5256 Restore Act	-	192,484	7,200,000	7,200,000	-	2.67%
<b>Total 290 State &amp; Federal Grants</b>	615,235	1,159,133	8,712,217	8,712,217	7.06%	13.30%
<b>291 GOMESA</b>	1,035,622	259,529	1,050,000	1,050,000	98.63%	24.72%
<b>Total Non-Major Special Revenue Funds</b>	<u>\$ 44,590,856</u>	<u>\$ 37,925,791</u>	<u>\$ 79,204,088</u>	<u>\$ 75,918,864</u>	<u>56.30%</u>	<u>49.96%</u>
<i>Debt Service Funds</i>						
<b>312 2012 Sales Tax Bonds</b>	3,452,566	4,082,500	4,082,500	4,082,500	84.57%	100.00%
<b>354 Fire Sinking Fund</b>	235,357	280,535	280,535	280,535	83.90%	100.00%
<b>Debt Service</b>	<u>\$ 3,687,923</u>	<u>\$ 4,363,035</u>	<u>\$ 4,363,035</u>	<u>\$ 4,363,035</u>	<u>84.53%</u>	<u>100.00%</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>	1,290,774	629,672	1,976,819	3,251,594	-	19.37%
<b>464 Capital Projects</b>	277,170	449,758	4,382,316	5,788,254	6.32%	7.77%
<b>Capital Projects</b>	<u>\$ 2,124,095</u>	<u>\$ 1,089,118</u>	<u>\$ 6,759,135</u>	<u>\$ 9,560,256</u>	<u>31.43%</u>	<u>11.39%</u>

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

DEPARTMENT	Revenues YTD Actual 1/1/21 to 10/31/21	Expenditures YTD Actual 1/1/21 to 10/31/21	Revenues 2021 YTD Budget	Expenditures 2021 YTD Budget	Revenues % of Budget Received (83.33%)	Expenditures % of Budget Spent (83.33%)
<i>Water &amp; Sewer Division Business-Type Activities</i>						
<b>500 Water &amp; Sewer Operations</b>	11,069,426	14,626,806	14,759,696	15,520,890	75.00%	94.24%
<b>529 W&amp;S Sales Tax</b>	3,764,733	3,602,315	3,916,667	4,460,041	96.12%	80.77%
<b>530 2004 Sales Tax Debt Service</b>	48,371	65,625	64,209	65,625	75.33%	100.00%
<b>557 Water &amp; Sewer Capital Projects</b>	-	678,228	17,866,500	14,312,234	-	4.74%
<b>Total Water &amp; Sewer</b>	14,882,530	18,972,974	36,607,072	34,358,790	40.65%	55.22%
<i>Other Business-Type Activities</i>						
<b>578 Recreational Facilities</b>	389,304	403,678	281,000	505,513	138.54%	79.86%
<b>Total Business-Type Activities</b>	15,271,834	19,376,652	36,888,072	34,864,303	41.40%	55.58%
<i>Internal Service Funds</i>						
<b>650 Insurance</b>	2,138,453	2,779,698	2,586,987	2,586,987	82.66%	107.45%
<b>675 W&amp;S Insurance</b>	573,328	294,307	689,000	689,000	83.21%	42.72%
<b>Total Internal Service</b>	\$ 2,711,781	\$ 3,074,005	\$ 3,275,987	\$ 3,275,987	82.78%	93.83%
<b>TOTAL ALL FUNDS</b>	<b>\$ 103,551,759</b>	<b>\$ 89,194,283</b>	<b>\$ 169,980,685</b>	<b>\$ 162,742,049</b>	<b>60.92%</b>	<b>54.81%</b>

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

(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	Pro-rated Budget (83.33%)	Pro-rated Budget (83.33%)	YTD Budget	YTD Budget
<b>GENERAL FUND</b>							
<b>100 General Fund</b>							
2010 Council	80,837	578,624	(497,787)	89,583	935,830	107,500	1,122,996
2015 Cable Station	383,459	155,045	228,414	437,500	195,970	525,000	235,164
2120 JPs and Constables	-	236,638	(236,638)	-	267,417	-	320,900
2175 Office of Motor Vehicles	5,795	48,853	(43,058)	20,833	48,583	25,000	58,300
2210 Registrar of Voters	1,031	55,208	(54,177)	604	56,461	725	67,753
2310 Administration	27,547	1,422,626	(1,395,079)	-	1,462,908	-	1,755,489
2311 Security	816	135,299	(134,483)	-	140,993	-	169,191
2313 Purchasing	163	122,391	(122,228)	-	117,970	-	141,564
2314 Public Hearing Officer	14,900	22,500	(7,600)	4,167	22,500	5,000	27,000
2317 Information Technology	5,755	371,580	(365,825)	49,000	448,666	58,800	538,399
2320 Finance	11,350,827	966,250	10,384,577	11,009,561	1,039,192	13,211,473	1,247,030
2330 Personnel Department	127	364,115	(363,988)	-	364,235	-	437,082
3100 Parish Coroner	22,923	251,148	(228,225)	17,667	256,827	21,200	308,192
3200 Jail	-	1,299,128	(1,299,128)	125,000	1,416,829	150,000	1,700,195
4040 Animal Control	35,022	402,640	(367,618)	37,917	427,653	45,500	513,184
4042 PPM	197,638	740,452	(542,814)	76,167	813,580	91,400	976,296
5210 LA Dept of Veteran Affairs	-	25,251	(25,251)	-	27,748	-	33,298
6510 Economic Development Comm	-	125,000	(125,000)	-	125,000	-	150,000
<b>101 Sales Tax</b>	11,294,200	11,294,200	-	10,157,083	10,157,083	12,188,500	12,188,500
<b>105 34th Judicial Court</b>	2,966,460	2,826,219	140,241	2,729,944	2,729,944	3,275,933	3,275,933
<b>152 Civic Auditorium</b>	95,930	89,004	6,926	86,342	86,342	103,610	103,610
<b>160 Community Development</b>	8,681,840	1,833,511	6,848,329	8,067,273	7,824,607	9,680,727	9,389,528
<b>Total General Fund</b>	<u>\$ 35,165,270</u>	<u>\$ 23,365,682</u>	<u>\$ 11,799,588</u>	<u>\$ 32,908,640</u>	<u>\$ 28,966,337</u>	<u>\$ 39,490,368</u>	<u>\$ 34,759,604</u>

**Special Revenue Funds**

<b>201 Hurricane Gustav</b>	-	-	-	20,833	20,833	25,000	25,000
<b>205 Hurricane Isaac</b>	123,559	-	123,559	21,161	21,161	25,393	25,393
<b>229 Hurricane Katrina</b>	3,476,034	3,180,583	295,451	5,481,758	5,481,758	6,578,110	6,578,110
<b>253 Criminal Court Fund</b>	122,503	115,655	6,848	225,000	225,000	270,000	270,000
<b>254 Fire Department</b>	11,980,906	10,938,613	1,042,293	11,992,758	11,970,696	14,391,310	14,364,835
<b>259 Council on Aging</b>	359,457	38,429	321,028	364,618	364,618	437,541	437,541
<b>260 CDBG Disaster Recovery</b>	320,590	311,755	8,835	2,883,919	2,883,919	3,460,703	3,460,703

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

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	Pro-rated Budget (83.33%)	Pro-rated Budget (83.33%)	YTD Budget	YTD Budget
<i>Special Revenue Funds (continued)</i>							
<b>261 Recreation</b>							
6101-4 Zones 1-4	75,000	26,880	48,120	-	-	-	-
6110 Administration	1,844,218	1,539,970	304,248	1,401,100	1,401,100	1,681,320	1,681,320
6120 LSU Ag Center	27,747	29,968	(2,221)	24,973	24,973	29,968	29,968
6200 Tourism	546,139	494,601	51,538	531,368	531,368	637,641	637,641
<b>Total 261 Recreation</b>	<b>2,493,104</b>	<b>2,091,419</b>	<b>401,685</b>	<b>1,957,441</b>	<b>1,957,441</b>	<b>2,348,929</b>	<b>2,348,929</b>
<b>262 Public Works</b>							
3495 Capital Projects	287,342	323,226	(35,884)	342,952	342,952	411,542	411,542
4010 DPW Main	249,678	277,771	(28,093)	283,659	282,618	340,391	339,141
4015 Road Department	2,933,337	2,563,764	369,573	2,770,883	2,799,856	3,325,059	3,359,827
4025 Delacroix Shipyard	57,151	11,847	45,304	54,167	26,235	65,000	31,482
4030 Mosquito Control	329,040	288,234	40,806	298,250	298,250	357,900	357,900
<b>Total 262 Public Works</b>	<b>3,856,548</b>	<b>3,464,842</b>	<b>391,706</b>	<b>3,749,910</b>	<b>3,749,910</b>	<b>4,499,892</b>	<b>4,499,892</b>
<b>263 Road Lighting</b>	<b>599,678</b>	<b>529,066</b>	<b>70,612</b>	<b>583,559</b>	<b>583,559</b>	<b>700,271</b>	<b>700,271</b>
<b>264 Sanitation Department</b>	<b>4,878,537</b>	<b>4,964,811</b>	<b>(86,274)</b>	<b>4,424,890</b>	<b>4,957,515</b>	<b>5,309,868</b>	<b>5,949,018</b>
<b>265 Canals and Drainage</b>	<b>4,550,000</b>	<b>1,358,128</b>	<b>3,191,872</b>	<b>6,694,583</b>	<b>3,446,334</b>	<b>8,033,500</b>	<b>4,135,601</b>
<b>266 Assessor's Fund</b>	<b>21,160</b>	<b>28,043</b>	<b>(6,883)</b>	<b>44,298</b>	<b>44,298</b>	<b>53,157</b>	<b>53,157</b>
<b>267 WIA</b>	<b>2,834,764</b>	<b>3,055,851</b>	<b>(221,087)</b>	<b>3,394,153</b>	<b>3,394,153</b>	<b>4,072,984</b>	<b>4,072,984</b>
<b>270 Hazard Mitigation</b>	<b>591,200</b>	<b>300,093</b>	<b>291,107</b>	<b>8,552,208</b>	<b>8,552,208</b>	<b>10,262,650</b>	<b>10,262,650</b>
<b>271 Health Unit</b>	<b>226,013</b>	<b>26,246</b>	<b>199,767</b>	<b>220,897</b>	<b>220,897</b>	<b>265,076</b>	<b>265,076</b>
<b>273 Communications District</b>	<b>592,011</b>	<b>349,482</b>	<b>242,529</b>	<b>491,667</b>	<b>491,667</b>	<b>590,000</b>	<b>590,000</b>
<b>277 Housing &amp; Redevelopment</b>	<b>5,257,319</b>	<b>5,264,694</b>	<b>(7,375)</b>	<b>6,025,833</b>	<b>6,025,833</b>	<b>7,231,000</b>	<b>7,231,000</b>
<b>279 Transit</b>	<b>625,142</b>	<b>489,169</b>	<b>135,973</b>	<b>717,906</b>	<b>717,906</b>	<b>861,487</b>	<b>861,487</b>
<b>286 Deputy Witness Fees</b>	<b>31,474</b>	<b>250</b>	<b>31,224</b>	<b>20,833</b>	<b>20,833</b>	<b>25,000</b>	<b>25,000</b>
<b>290 State &amp; Federal Grants</b>							
2312 Grants Administration	131,565	93,715	37,850	233,808	233,808	280,569	280,569
3500 OEP	400,959	378,901	22,058	399,534	399,534	479,441	479,441
3900 Battered Women's Shelter	-	-	-	104,167	104,167	125,000	125,000
5255 Coastal Impact	82,711	494,033	(411,322)	522,673	522,673	627,207	627,207
5256 Restore Act	-	192,484	(192,484)	6,000,000	6,000,000	7,200,000	7,200,000
<b>Total 290 State &amp; Federal Grants</b>	<b>615,235</b>	<b>1,159,133</b>	<b>(543,898)</b>	<b>7,260,181</b>	<b>7,260,181</b>	<b>8,712,217</b>	<b>8,712,217</b>
<b>291 GOMESA</b>	<b>1,035,622</b>	<b>259,529</b>	<b>776,093</b>	<b>875,000</b>	<b>875,000</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>Special Revenue Funds</b>	<b>\$ 44,590,856</b>	<b>\$ 37,925,791</b>	<b>\$ 6,665,065</b>	<b>\$ 66,003,407</b>	<b>\$ 63,265,720</b>	<b>\$ 79,204,088</b>	<b>\$ 75,918,864</b>

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

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	YTD Actual 1/1/21 to 10/31/21	Pro-rated Budget (83.33%)	Pro-rated Budget (83.33%)	YTD Budget	YTD Budget
<i>Debt Service Funds</i>							
312 2012 Sales Tax Bonds	3,452,566	4,082,500	(629,934)	3,402,083	3,402,083	4,082,500	4,082,500
354 Fire Sinking Fund	235,357	280,535	(45,178)	233,779	233,779	280,535	280,535
<b>Debt Service</b>	<b>\$ 3,687,923</b>	<b>\$ 4,363,035</b>	<b>\$ (675,112)</b>	<b>\$ 3,635,863</b>	<b>\$ 3,635,863</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)	-	100,340	-	120,408
454 Fire Capital Projects Fund	-	-	-	333,333	333,333	400,000	400,000
457 Bond Capital Projects Fund	1,290,774	629,672	661,102	1,647,349	2,709,662	1,976,819	3,251,594
462 Jackson/Pakenham	556,151	-	556,151	-	-	-	-
464 Capital Projects	277,170	449,758	(172,588)	3,651,930	4,823,545	4,382,316	5,788,254
<b>Capital Projects</b>	<b>\$ 2,124,095</b>	<b>\$ 1,089,118</b>	<b>\$ 1,034,977</b>	<b>\$ 5,632,613</b>	<b>\$ 7,966,880</b>	<b>\$ 6,759,135</b>	<b>\$ 9,560,256</b>
<i>Water &amp; Sewer Division Business-Type Activities</i>							
500 Water & Sewer Operations	11,069,426	14,626,806	(3,557,380)	12,299,747	12,934,075	14,759,696	15,520,890
529 W&S Sales Tax	3,764,733	3,602,315	162,418	3,263,889	3,716,701	3,916,667	4,460,041
530 2004 Sales Tax Debt Service	48,371	65,625	(17,254)	53,508	54,688	64,209	65,625
532 1999/2008 Sales Tax Debt Service	-	-	-	-	-	-	-
533 Sewer & Water Loan Debt Service	-	-	-	-	-	-	-
557 Water & Sewer Capital Projects	-	678,228	(678,228)	14,888,750	11,926,862	17,866,500	14,312,234
<b>Total Water &amp; Sewer</b>	<b>14,882,530</b>	<b>18,972,974</b>	<b>(4,090,444)</b>	<b>30,505,893</b>	<b>28,632,325</b>	<b>36,607,072</b>	<b>34,358,790</b>
<i>Other Business-Type Activities</i>							
578 Recreational Facilities	389,304	403,678	(14,374)	234,167	421,261	281,000	505,513
<b>Total Business-Type Activities</b>	<b>\$ 15,271,834</b>	<b>\$ 19,376,652</b>	<b>\$ (4,104,818)</b>	<b>\$ 30,740,060</b>	<b>\$ 29,053,586</b>	<b>\$ 36,888,072</b>	<b>\$ 34,864,303</b>
<i>Internal Service Funds</i>							
650 Insurance	2,138,453	2,779,698	(641,245)	2,155,823	2,155,823	2,586,987	2,586,987
675 W&S Insurance	573,328	294,307	279,021	574,167	574,167	689,000	689,000
<b>Total Internal Service</b>	<b>\$ 2,711,781</b>	<b>\$ 3,074,005</b>	<b>\$ (362,224)</b>	<b>\$ 2,729,989</b>	<b>\$ 2,729,989</b>	<b>\$ 3,275,987</b>	<b>\$ 3,275,987</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 103,551,759</b>	<b>\$ 89,194,283</b>	<b>\$ 14,357,476</b>	<b>\$ 141,650,571</b>	<b>\$ 135,618,374</b>	<b>\$ 169,980,685</b>	<b>\$ 162,742,049</b>