



St. Bernard Parish Government

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

December 2020

Prepared By: Finance Department

ST. BERNARD PARISH GOVERNMENT
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Letter to User

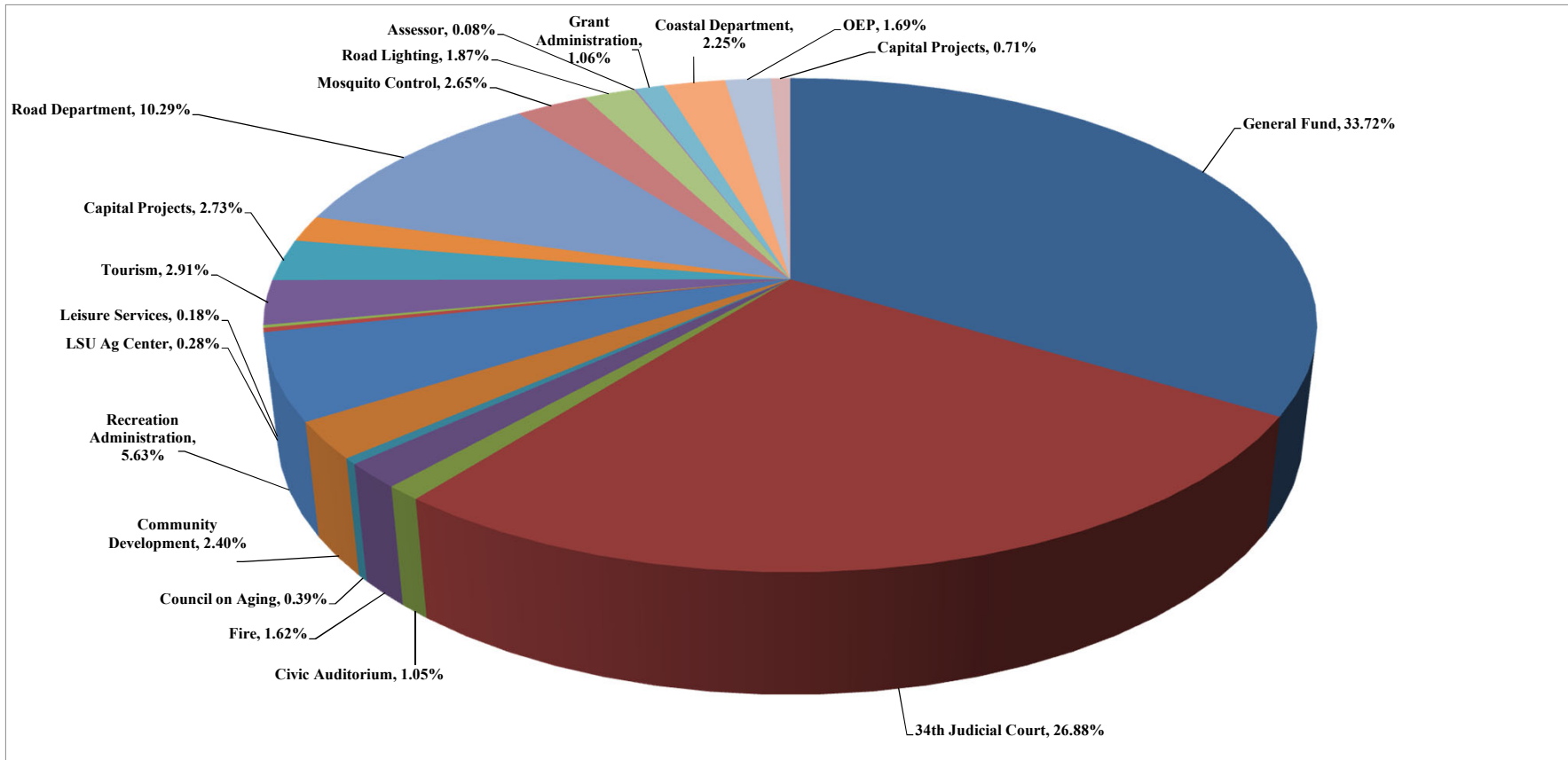
Included with this report are the financial statements for December 2020. As disclosed in the report, during December 2020 the Parish operated well within its allowable budget parameters with regards to operational expenditures. The optimum level of monthly expenditures as a percentage of budgeted expenditures through December is 100%. The overall rate within the General Fund of actual expenditures, as a percentage through December 2020, is 93.51% which results in a favorable variance of 6.49% 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,

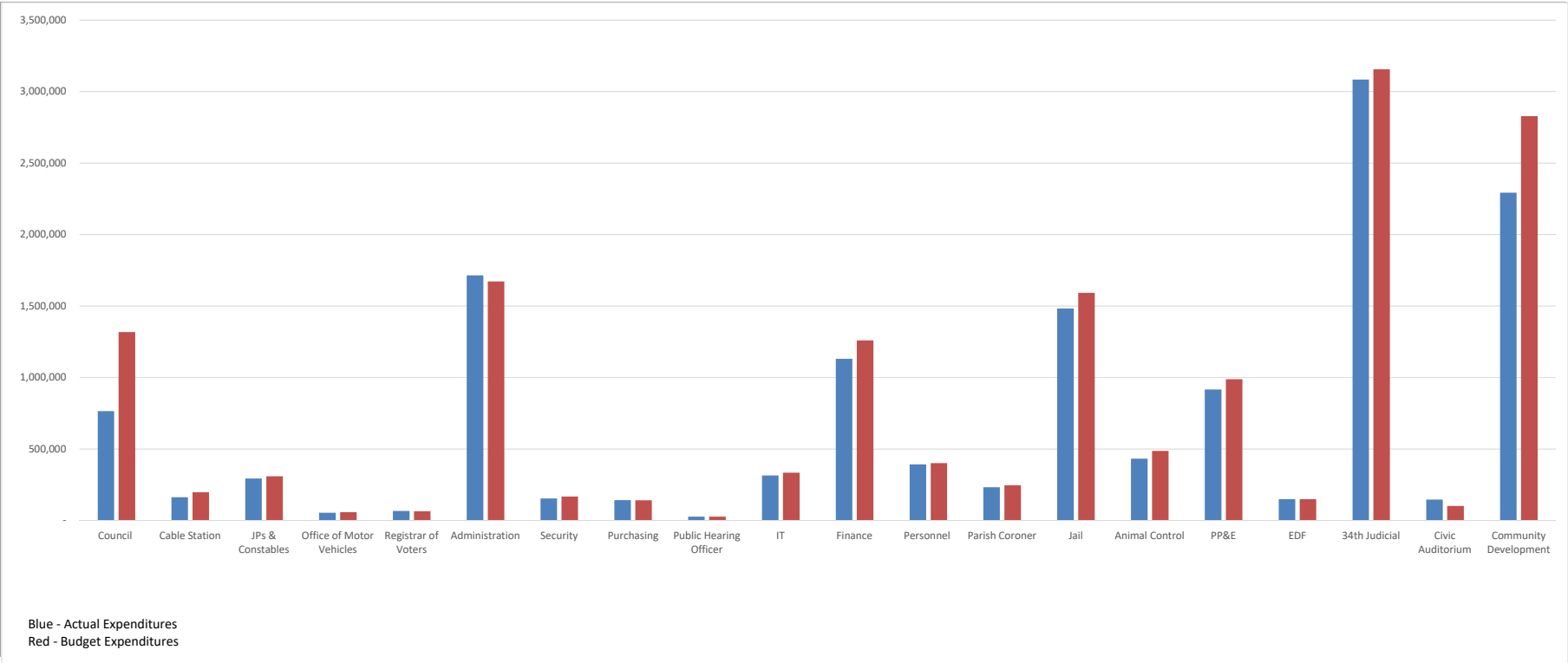
St. Bernard Parish Finance Department

ST BERNARD PARISH GOVERNMENT						
ACCRUAL BASE SALES TAX PROJECTION						
2020						
2018 & 2019 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	984,891.03	328,297.00	328,297.00	1,641,485.02	8.23%	8.23%
FEB	821,459.66	273,819.88	273,819.88	1,369,099.41	6.86%	15.09%
MAR	1,055,274.76	351,758.25	351,758.25	1,758,791.26	8.81%	23.90%
APRIL	997,465.00	332,488.34	332,488.34	1,662,441.68	8.33%	32.23%
MAY	1,006,021.99	335,340.65	335,340.65	1,676,703.29	8.40%	40.63%
JUNE	967,822.73	322,610.56	322,610.56	1,613,043.85	8.08%	48.72%
JULY	1,017,659.64	339,219.87	339,219.87	1,696,099.37	8.50%	57.22%
AUG	947,576.03	315,858.65	315,858.65	1,579,293.33	7.91%	65.13%
SEPT	967,772.70	322,590.89	322,590.89	1,612,954.48	8.08%	73.22%
OCT	1,145,411.42	381,803.80	381,803.80	1,909,019.01	9.57%	82.78%
NOV	974,004.98	324,654.82	324,654.82	1,623,314.62	8.13%	90.92%
DEC	1,087,495.28	362,498.43	362,498.43	1,812,492.13	9.08%	100.00%
Actual	11,972,855.19	3,990,941.12	3,990,941.12	19,954,737.42	100.00%	
2020 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	914,375.12	304,791.70	304,791.70	1,523,958.52	8.73%	8.73%
FEB	881,535.14	293,845.02	293,845.02	1,469,225.18	8.41%	17.14%
MAR	970,860.98	323,620.32	323,620.32	1,618,101.62	9.27%	26.40%
APRIL	926,002.97	308,667.65	308,667.65	1,543,338.27	8.84%	35.24%
MAY	953,653.10	317,884.34	317,884.34	1,589,421.78	9.10%	44.34%
JUNE	1,055,119.79	351,706.57	351,706.57	1,758,532.93	10.07%	54.41%
JULY	947,673.41	315,891.10	315,891.10	1,579,455.61	9.04%	63.45%
AUG	959,516.21	319,838.73	319,838.73	1,599,193.67	9.16%	72.61%
SEPT	977,180.40	325,726.80	325,726.80	1,628,634.00	9.33%	81.94%
OCT	935,730.44	311,910.10	311,910.10	1,559,550.64	8.93%	90.87%
NOV	957,124.21	319,041.37	319,041.37	1,595,206.95	9.13%	100.00%
DEC				-	0.00%	100.00%
Actual	10,478,771.77	3,492,923.70	3,492,923.70	17,464,619.17	100.00%	
Original Budget	11,750,000.00	3,916,666.67	3,916,666.67	19,583,333.33		
Calculation of Subsequent Month Accrual						
FUND	1012400	2644200	5297311	Total		
SALES TAX ACCRUAL						
Original Budget	11,750,000.00	3,916,666.67	3,916,666.67	\$ 19,583,333.33		
Estimated Total	11,525,648.33	3,841,882.53	3,841,882.53	\$ 19,209,413.39		
Difference	(224,351.67)	(74,784.14)	(74,784.14)	\$ (373,919.94)		
Projection Perc.	-1.91%	-1.91%	-1.91%	-1.91%		
December Estimate	1,046,876.56	348,958.83	348,958.83	\$ 1,744,794.22		
Total W/ Estimate & Audits	11,525,648.33	3,841,882.53	3,841,882.53	\$ 19,209,413.39		
Per G/L (1/1/21 balance of 40200)	10,457,339.46	3,485,779.61	3,485,779.61	\$ 17,428,898.68		
Difference	1,068,308.87	356,102.92	356,102.92	\$ 1,780,514.71		
	11,525,648.33	3,841,882.53	3,841,882.53			
COLLECTION FEE ACCRUAL						
December Estimate	83,750.12	27,916.71	27,916.71	139,583.54		
Total W/ Estimate	922,051.87	307,350.60	307,350.60	1,536,753.07		
Per G/L (balance of 580000)	836,587.16	278,862.37	278,862.37	1,394,311.90		
Difference	85,464.71	28,488.23	28,488.23	142,441.17	Total per journal entries	
	922,051.87	307,350.60	307,350.60		1,922,955.89	

**ST. BERNARD PARISH GOVERNMENT
SALES TAX BREAKDOWN BASED ON ACTUAL COLLECTIONS
As of December 31, 2020**



**ST. BERNARD PARISH GOVERNMENT
GENERAL FUND
ACTUAL EXPENDITURES VS BUDGETED EXPENDITURES
As of December 31, 2020**



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 12/31/20	Expenditures YTD Actual 1/1/20 to 12/31/20	Revenues 2020 YTD Budget	Expenditures 2020 YTD Budget	Revenues % of Budget Received (100%)	Expenditures % of Budget Spent (100%)
GENERAL FUND						
100 General Fund						
2010 Council	7,660	765,407	5,000	1,318,228	153.20%	58.06%
2015 Cable Station	485,349	163,429	495,000	198,208	98.05%	82.45%
2120 JPs and Constables	-	294,423	-	309,900	-	95.01%
2175 Office of Motor Vehicles	13,278	54,612	17,000	58,300	78.11%	93.67%
2210 Registrar of Voters	2,298	67,376	725	64,903	316.97%	103.81%
2310 Administration	27,392	1,714,626	29,500	1,672,110	92.85%	102.54%
2311 Security	2,692	154,072	-	168,131	-	91.64%
2313 Purchasing	1,016	142,565	-	142,070	-	100.35%
2314 Public Hearing Officer	754	27,000	2,000	27,000	37.70%	100.00%
2317 Information Technology	3,145	315,646	-	334,387	-	94.40%
2320 Finance	7,049,943	1,130,995	8,013,447	1,259,731	87.98%	89.78%
2330 Personnel Department	-	392,659	-	402,032	-	97.67%
3100 Parish Coroner	19,161	232,506	18,200	246,797	105.28%	94.21%
3200 Jail	156,099	1,483,048	150,000	1,591,815	104.07%	93.17%
4040 Animal Control	39,953	432,331	35,500	487,182	112.54%	88.74%
4042 PP&E	113,505	916,021	131,400	988,177	86.38%	92.70%
6510 Economic Development Comm	-	150,000	-	150,000	-	100.00%
101 Sales Tax	11,528,039	11,525,648	11,750,000	11,750,000	98.11%	98.09%
105 34th Judicial Court	3,066,843	3,084,745	3,156,093	3,156,093	97.17%	97.74%
152 Civic Auditorium	100,152	147,102	102,101	102,101	98.09%	144.07%
160 Community Development	6,362,446	2,292,522	3,668,937	2,828,381	173.41%	81.05%
Total General Fund	<u>\$ 28,979,725</u>	<u>\$ 25,486,733</u>	<u>\$ 27,574,903</u>	<u>\$ 27,255,546</u>	<u>105.09%</u>	<u>93.51%</u>
Special Revenue Funds						
201 Hurricane Gustav	-	4,077	244,956	100,000	-	4.08%
205 Hurricane Isaac	59,551	-	417,123	100,000	14.28%	-
229 Hurricane Katrina	6,262,974	4,913,200	13,025,414	9,736,500	48.08%	50.46%
234 Tree Fund	-	-	-	14,064	-	0.00%
253 Criminal Court Fund	139,908	105,500	255,000	255,000	54.87%	41.37%

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 12/31/20	Expenditures YTD Actual 1/1/20 to 12/31/20	Revenues 2020 YTD Budget	Expenditures 2020 YTD Budget	Revenues % of Budget Received (100%)	Expenditures % of Budget Spent (100%)
<i>Special Revenue Funds (Continued)</i>						
254 Fire Department	16,186,599	12,654,165	15,263,647	14,660,570	106.05%	86.31%
259 Council on Aging	403,670	29,798	414,380	414,380	97.42%	7.19%
260 CDBG Disaster Recovery	84,571	276,408	2,131,644	1,500,000	3.97%	18.43%
261 Recreation						
6102 Zone 2 - Vista/Versailles Park	-	4,776	-	75,000	-	6.37%
6103 Zone 3 - Borgnemouth Park	73,568	132,980	75,000	150,000	-	88.65%
6110 Administration	1,882,584	1,439,372	1,719,927	1,719,927	109.46%	83.69%
6120 LSU Ag Center	29,396	29,968	29,968	29,968	98.09%	100.00%
6150 Leisure Services	19,236	17,894	19,609	19,609	98.10%	91.25%
6200 Tourism	501,391	549,414	647,642	647,642	77.42%	84.83%
Total 261 Recreation	2,581,175	2,174,404	2,492,146	2,642,146	103.57%	82.30%
262 Public Works						
3495 Capital Projects	419,677	450,950	452,589	452,589	92.73%	99.64%
4010 DPW Main	465,059	333,080	756,102	756,102	61.51%	44.05%
4015 Road Department	2,817,005	2,449,291	2,871,413	2,871,413	98.11%	85.30%
4025 Delacroix Shipyard	45,262	14,286	40,000	16,232	113.16%	88.01%
4030 Mosquito Control	306,040	359,455	325,657	349,425	93.98%	102.87%
Total 262 Public Works	4,053,043	3,607,062	4,445,761	4,445,761	91.17%	81.13%
263 Road Lighting	757,427	407,135	691,827	691,827	109.48%	58.85%
264 Sanitation Department	5,250,502	5,191,686	5,196,824	5,729,327	101.03%	90.62%
266 Assessor's Fund	31,917	48,919	53,157	53,157	60.04%	92.03%
267 WIA	2,204,583	2,311,128	2,040,000	2,039,311	108.07%	113.33%
270 Hazard Mitigation	796,267	840,318	22,169,042	22,068,611	3.59%	3.81%
271 Health Unit	280,592	31,532	249,943	232,112	112.26%	13.58%
273 Communications District	640,500	343,954	580,000	653,684	110.43%	52.62%
277 Housing & Redevelopment	5,837,875	6,102,356	7,512,539	7,419,791	77.71%	82.24%
279 Transit	175,342	412,380	528,061	528,061	33.20%	78.09%
286 Deputy Witness Fees	21,235	350	25,000	25,000	84.94%	1.40%

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 12/31/20	Expenditures YTD Actual 1/1/20 to 12/31/20	Revenues 2020 YTD Budget	Expenditures 2020 YTD Budget	Revenues % of Budget Received (100%)	Expenditures % of Budget Spent (100%)
<i>Special Revenue Funds (continued)</i>						
290 State & Federal Grants						
2312 Grants Administration	115,753	122,885	290,550	290,550	39.84%	42.29%
3500 OEP	265,909	272,568	286,584	286,584	92.79%	95.11%
3900 Battered Women's Shelter	96,665	51,585	125,000	125,000	77.33%	41.27%
5255 Coastal Impact	2,084,078	2,985,884	4,286,005	3,371,750	48.63%	88.56%
5256 Restore Act	91,257	144,272	5,393,000	5,393,000	1.69%	2.68%
Total 290 State & Federal Grants	2,653,662	3,577,194	10,381,139	9,466,884	25.56%	37.79%
291 GOMESA	1,468,662	581,386	1,468,662	1,468,662	100.00%	39.59%
Total Non-Major Special Revenue Funds	<u>\$ 49,890,055</u>	<u>\$ 43,612,952</u>	<u>\$ 89,586,265</u>	<u>\$ 84,244,848</u>	<u>55.69%</u>	<u>51.77%</u>
<i>Debt Service Funds</i>						
312 2012 Sales Tax Bonds	4,164,315	4,108,600	4,157,767	4,108,200	100.16%	100.01%
354 Fire Sinking Fund	283,719	276,858	276,858	276,858	102.48%	100.00%
Debt Service	<u>\$ 4,448,034</u>	<u>\$ 4,385,458</u>	<u>\$ 4,434,625</u>	<u>\$ 4,385,058</u>	<u>100.30%</u>	<u>100.01%</u>
<i>Capital Project Funds</i>						
443 Courthouse Capital	126	20,333	-	51,259	0.00%	39.67%
445 Fire Capital Projects Fund	500,000	-	500,000	-	100.00%	0.00%
457 Bond Capital Projects Fund	600,000	244,685	2,576,819	4,014,048	23.28%	6.10%
462 Jackson/Pakenham	4,520,531	1,975,191	2,500,000	4,500,000	180.82%	43.89%
464 Capital Projects	2,058,949	1,586,361	4,903,541	5,599,505	41.99%	28.33%
Capital Projects	<u>\$ 7,179,606</u>	<u>\$ 3,826,570</u>	<u>\$ 10,480,360</u>	<u>\$ 14,164,812</u>	<u>68.51%</u>	<u>27.01%</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 12/31/20	Expenditures YTD Actual 1/1/20 to 12/31/20	Revenues 2020 YTD Budget	Expenditures 2020 YTD Budget	Revenues % of Budget Received (100%)	Expenditures % of Budget Spent (100%)
<i>Water & Sewer Division Business-Type Activities</i>						
500 Water & Sewer Operations	13,152,090	17,300,930	14,653,950	18,184,298	89.75%	95.14%
529 W&S Sales Tax	3,842,815	3,888,133	3,916,667	4,538,058	98.11%	85.68%
530 2004 Sales Tax Debt Service	67,044	68,375	66,958	68,375	100.13%	100.00%
532 1999/2008 Sales Tax Debt Service	1,049	-	-	-	-	-
533 Sewer & Water Loan Debt Service	480	-	-	-	-	-
557 Water & Sewer Capital Projects	834	2,825,104	17,170,936	17,282,976	-	16.35%
Total Water & Sewer	17,064,312	24,082,542	35,808,511	40,073,707	47.65%	60.10%
<i>Other Business-Type Activities</i>						
578 Recreational Facilities	234,390	419,596	265,500	486,349	88.28%	86.27%
Total Business-Type Activities	17,298,702	24,502,138	36,074,011	40,560,056	47.95%	60.41%
<i>Internal Service Funds</i>						
650 Insurance	1,533,924	1,445,148	1,676,792	1,676,792	91.48%	86.19%
675 W&S Insurance	879,696	235,813	838,281	838,281	104.94%	28.13%
Total Internal Service	<u>\$ 2,413,620</u>	<u>\$ 1,680,961</u>	<u>\$ 2,515,073</u>	<u>\$ 2,515,073</u>	<u>95.97%</u>	<u>66.84%</u>
TOTAL ALL FUNDS	<u>\$ 110,209,742</u>	<u>\$ 103,494,812</u>	<u>\$ 170,665,237</u>	<u>\$ 173,125,393</u>	<u>64.58%</u>	<u>59.78%</u>

ST. BERNARD PARISH GOVERNMENT
MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES
FOR THE MONTH ENDED DECEMBER 2020

(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	Pro-rated Budget (100%)	Pro-rated Budget (100%)	YTD Budget	YTD Budget
GENERAL FUND							
100 General Fund							
2010 Council	7,660	765,407	(757,747)	5,000	1,318,228	5,000	1,318,228
2015 Cable Station	485,349	163,429	321,920	495,000	198,208	495,000	198,208
2120 JPs and Constables	-	294,423	(294,423)	-	309,900	-	309,900
2175 Office of Motor Vehicles	13,278	54,612	(41,334)	17,000	58,300	17,000	58,300
2210 Registrar of Voters	2,298	67,376	(65,078)	725	64,903	725	64,903
2310 Administration	27,392	1,714,626	(1,687,234)	29,500	1,672,110	29,500	1,672,110
2311 Security	2,692	154,072	(151,380)	-	168,131	-	168,131
2313 Purchasing	1,016	142,565	(141,549)	-	142,070	-	142,070
2314 Public Hearing Officer	754	27,000	(26,246)	2,000	27,000	2,000	27,000
2317 Information Technology	3,145	315,646	(312,501)	-	334,387	-	334,387
2320 Finance	7,049,943	1,130,995	5,918,948	8,013,447	1,259,731	8,013,447	1,259,731
2330 Personnel Department	-	392,659	(392,659)	-	402,032	-	402,032
3100 Parish Coroner	19,161	232,506	(213,345)	18,200	246,797	18,200	246,797
3200 Jail	156,099	1,483,048	(1,326,949)	150,000	1,591,815	150,000	1,591,815
4040 Animal Control	39,953	432,331	(392,378)	35,500	487,182	35,500	487,182
4042 PP&E	113,505	916,021	(802,516)	131,400	988,177	131,400	988,177
5210 LA Dept of Veteran Affairs	-	-	-	-	-	-	-
6510 Economic Development Comm	-	150,000	(150,000)	-	150,000	-	150,000
101 Sales Tax	11,528,039	11,525,648	2,391	11,750,000	11,750,000	11,750,000	11,750,000
105 34th Judicial Court	3,066,843	3,084,745	(17,902)	3,156,093	3,156,093	3,156,093	3,156,093
152 Civic Auditorium	100,152	147,102	(46,950)	102,101	102,101	102,101	102,101
160 Community Development	6,362,446	2,292,522	4,069,924	3,668,937	2,828,381	3,668,937	2,828,381
Total General Fund	<u>\$ 28,979,725</u>	<u>\$ 25,486,733</u>	<u>\$ 3,492,992</u>	<u>\$ 27,574,903</u>	<u>\$ 27,255,546</u>	<u>\$ 27,574,903</u>	<u>\$ 27,255,546</u>
Special Revenue Funds							
201 Hurricane Gustav	-	4,077	(4,077)	244,956	100,000	244,956	100,000
205 Hurricane Isaac	59,551	-	59,551	417,123	100,000	417,123	100,000
229 Hurricane Katrina	6,262,974	4,913,200	1,349,774	13,025,414	9,736,500	13,025,414	9,736,500
234 Tree Fund	-	-	-	-	14,064	-	14,064
253 Criminal Court Fund	139,908	105,500	34,408	255,000	255,000	255,000	255,000
254 Fire Department	16,186,599	12,654,165	3,532,434	15,263,647	14,660,570	15,263,647	14,660,570
259 Council on Aging	403,670	29,798	373,872	414,380	414,380	414,380	414,380
260 CDBG Disaster Recovery	84,571	276,408	(191,837)	2,131,644	1,500,000	2,131,644	1,500,000

ST. BERNARD PARISH GOVERNMENT
MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES
FOR THE MONTH ENDED DECEMBER 2020
(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	Pro-rated Budget (100%)	Pro-rated Budget (100%)	YTD Budget	YTD Budget
<i>Special Revenue Funds (continued)</i>							
261 Recreation							
6101 Zone 1 - Carolyn Park	75,000	-	75,000	-	-	-	-
6102 Zone 2 - Vista/Versailles Park	-	4,776	(4,776)	-	75,000	-	75,000
6103 Zone 3 - Borgemouth Park	73,568	132,980	(59,412)	75,000	150,000	75,000	150,000
6110 Administration	1,882,584	1,439,372	443,212	1,719,927	1,719,927	1,719,927	1,719,927
6120 LSU Ag Center	29,396	29,968	(572)	29,968	29,968	29,968	29,968
6150 Leisure Services	19,236	17,894	1,342	19,609	19,609	19,609	19,609
6200 Tourism	501,391	549,414	(48,023)	647,642	647,642	647,642	647,642
Total 261 Recreation	2,581,175	2,174,404	406,771	2,492,146	2,642,146	2,492,146	2,642,146
262 Public Works							
3495 Capital Projects	419,677	450,950	(31,273)	452,589	452,589	452,589	452,589
4010 DPW Main	465,059	333,080	131,979	756,102	756,102	756,102	756,102
4015 Road Department	2,817,005	2,449,291	367,714	2,871,413	2,871,413	2,871,413	2,871,413
4025 Delacroix Shipyard	45,262	14,286	30,976	40,000	16,232	40,000	16,232
4030 Mosquito Control	306,040	359,455	(53,415)	325,657	349,425	325,657	349,425
Total 262 Public Works	4,053,043	3,607,062	445,981	4,445,761	4,445,761	4,445,761	4,445,761
263 Road Lighting	757,427	407,135	350,292	691,827	691,827	691,827	691,827
264 Sanitation Department	5,250,502	5,191,686	58,816	5,196,824	5,729,327	5,196,824	5,729,327
266 Assessor's Fund	31,917	48,919	(17,002)	53,157	53,157	53,157	53,157
267 WIA	2,204,583	2,311,128	(106,545)	2,040,000	2,039,311	2,040,000	2,039,311
270 Hazard Mitigation	796,267	840,318	(44,051)	22,169,042	22,068,611	22,169,042	22,068,611
271 Health Unit	280,592	31,532	249,060	249,943	232,112	249,943	232,112
273 Communications District	640,500	343,954	296,546	580,000	653,684	580,000	653,684
277 Housing & Redevelopment	5,837,875	6,102,356	(264,481)	7,512,539	7,419,791	7,512,539	7,419,791
279 Transit	175,342	412,380	(237,038)	528,061	528,061	528,061	528,061
286 Deputy Witness Fees	21,235	350	20,885	25,000	25,000	25,000	25,000
290 State & Federal Grants							
2312 Grants Administration	115,753	122,885	(7,132)	290,550	290,550	290,550	290,550
3500 OEP	265,909	272,568	(6,659)	286,584	286,584	286,584	286,584
3900 Battered Women's Shelter	96,665	51,585	45,080	125,000	125,000	125,000	125,000
5255 Coastal Impact	2,084,078	2,985,884	(901,806)	4,286,005	3,371,750	4,286,005	3,371,750
5256 Restore Act	91,257	144,272	(53,015)	5,393,000	5,393,000	5,393,000	5,393,000
Total 290 State & Federal Grants	2,653,662	3,577,194	(923,532)	10,381,139	9,466,884	10,381,139	9,466,884
291 GOMESA	1,468,662	581,386	887,276	1,468,662	1,468,662	1,468,662	1,468,662
Special Revenue Funds	\$ 49,890,055	\$ 43,612,952	\$ 6,277,103	\$ 89,586,265	\$ 84,244,848	\$ 89,586,265	\$ 84,244,848

ST. BERNARD PARISH GOVERNMENT
MONTHLY SUMMARY STATEMENT OF REVENUES AND EXPENDITURES FUND BALANCES
FOR THE MONTH ENDED DECEMBER 2020
(continued)

DEPARTMENT	Revenues	Expenditures	Net Effect on FB	Revenues	Expenditures	Revenues	Expenditures
	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	YTD Actual 1/1/20 to 12/31/20	Pro-rated Budget (100%)	Pro-rated Budget (100%)	YTD Budget	YTD Budget
<i>Debt Service Funds</i>							
312 2012 Sales Tax Bonds	4,164,315	4,108,600	55,715	4,157,767	4,108,200	4,157,767	4,108,200
354 Fire Sinking Fund	283,719	276,858	6,861	276,858	276,858	276,858	276,858
Debt Service	\$ 4,448,034	\$ 4,385,458	\$ 62,576	\$ 4,434,625	\$ 4,385,058	\$ 4,434,625	\$ 4,385,058
<i>Capital Project Funds</i>							
443 Court House Capital Fund	126	20,333	(20,207)	-	51,259	-	51,259
454 Fire Capital Projects Fund	500,000	-	500,000	500,000	-	500,000	-
457 Bond Capital Projects Fund	600,000	244,685	355,315	2,576,819	4,014,048	2,576,819	4,014,048
462 Jackson/Pakenham	4,520,531	1,975,191	2,545,340	2,500,000	4,500,000	2,500,000	4,500,000
464 Capital Projects	2,058,949	1,586,361	472,588	4,903,541	5,599,505	4,903,541	5,599,505
Capital Projects	\$ 7,679,606	\$ 3,826,570	\$ 3,853,036	\$ 10,480,360	\$ 14,164,812	\$ 10,480,360	\$ 14,164,812
<i>Water & Sewer Division Business-Type Activities</i>							
500 Water & Sewer Operations	13,152,090	17,300,930	(4,148,840)	14,653,950	18,184,298	14,653,950	18,184,298
529 W&S Sales Tax	3,842,815	3,888,133	(45,318)	3,916,667	4,538,058	3,916,667	4,538,058
530 2004 Sales Tax Debt Service	67,044	68,375	(1,331)	66,958	68,375	66,958	68,375
532 1999/2008 Sales Tax Debt Service	1,049	-	1,049	-	-	-	-
533 Sewer & Water Loan Debt Service	480	-	480	-	-	-	-
557 Water & Sewer Capital Projects	834	2,825,104	(2,824,270)	17,170,936	17,282,976	17,170,936	17,282,976
Total Water & Sewer	17,064,312	24,082,542	(7,018,230)	35,808,511	40,073,707	35,808,511	40,073,707
<i>Other Business-Type Activities</i>							
578 Recreational Facilities	234,390	419,596	(185,206)	265,500	486,349	265,500	486,349
Total Business-Type Activities	\$ 17,298,702	\$ 24,502,138	\$ (7,203,436)	\$ 36,074,011	\$ 40,560,056	\$ 36,074,011	\$ 40,560,056
<i>Internal Service Funds</i>							
650 Insurance	1,533,924	1,445,148	88,776	1,676,792	1,676,792	1,676,792	1,676,792
675 W&S Insurance	879,696	235,813	643,883	838,281	838,281	838,281	838,281
Total Internal Service	\$ 2,413,620	\$ 1,680,961	\$ 732,659	\$ 2,515,073	\$ 2,515,073	\$ 2,515,073	\$ 2,515,073
TOTAL ALL FUNDS	\$ 110,709,742	\$ 103,494,812	\$ 7,214,930	\$ 170,665,237	\$ 173,125,393	\$ 170,665,237	\$ 173,125,393