

# St. Tammany Parish School Board

FINAL BUDGETS  
Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year  
July 1, 2020 – June 30, 2021  
November 11, 2021



## **SCHOOL FOOD SERVICES FUND**

The School Food Services Fund provides over 3 million lunches and 1.7 million breakfasts annually. It is supported by Federal subsidies, State subsidies (through the General Fund Equalization Formula), and local sales and ad valorem taxes (transfers from General Fund).

School Food Service (SLF)

St. Tammany Parish School Board

|                                     |  | 2018-2019         |                   | 2019-2020         |                                | 2020-2021          |                           | 2020-2021 |                    | Final vs. Original |                | %      |
|-------------------------------------|--|-------------------|-------------------|-------------------|--------------------------------|--------------------|---------------------------|-----------|--------------------|--------------------|----------------|--------|
|                                     |  | Actual            |                   | Actual            |                                | Original           |                           | Estimated |                    | Budgets            |                | Change |
|                                     |  | Actual            | #Emp              | Budget            | Year-To-Date As of August 31st | Remaining For Year | Actual Result At Year End | #Emp      | Difference         | Budget vs. Actual  |                |        |
| <b>Revenue From Local Sources</b>   |  |                   |                   |                   |                                |                    |                           |           |                    |                    |                |        |
| 415000                              | Interest                                     | 44,558            | \$ 26,251         | \$ 20,000         | \$ 736                         | \$ -               | \$ 736                    |           | \$ (19,264)        |                    | -96.32%        |        |
| 416100                              | Food Service Collections                     | 3,753,070         | 2,936,978         | 4,000,000         | 366,960                        | -                  | 366,960                   |           | (3,633,040)        |                    | -90.83%        |        |
| 419990                              | Miscellaneous                                | 80,643            | 116,214           | 50,000            | 4,311                          | -                  | 4,311                     |           | (45,689)           |                    | -91.38%        |        |
|                                     | <b>Total Revenue From Local Sources</b>      | <b>3,878,271</b>  | <b>3,079,443</b>  | <b>4,070,000</b>  | <b>372,007</b>                 | <b>-</b>           | <b>372,007</b>            |           | <b>(3,697,993)</b> |                    | <b>-90.86%</b> |        |
| <b>Revenue From State Sources</b>   |  |                   |                   |                   |                                |                    |                           |           |                    |                    |                |        |
| 431100                              | State Public Fund Equalization (MFP)         | 4,887,500         | 6,000,000         | 6,000,000         | 6,000,000                      | -                  | 6,000,000                 |           | -                  |                    | 0.00%          |        |
|                                     | <b>Total Revenue From State Sources</b>      | <b>4,887,500</b>  | <b>6,000,000</b>  | <b>6,000,000</b>  | <b>6,000,000</b>               | <b>-</b>           | <b>6,000,000</b>          |           | <b>-</b>           |                    | <b>0.00%</b>   |        |
| <b>Revenue From Federal Sources</b> |  |                   |                   |                   |                                |                    |                           |           |                    |                    |                |        |
| 445150                              | School Food Service Programs                 | 10,706,131        | 11,596,745        | 11,600,000        | 16,439,371                     | -                  | 16,439,371                |           | 4,839,371          |                    | 41.72%         |        |
| 449200                              | Value Of Usda Commodities                    | 1,339,131         | 1,309,325         | 1,468,000         | 2,111,664                      | -                  | 2,111,664                 |           | 643,664            |                    | 43.85%         |        |
|                                     | <b>Total Revenue From Federal Sources</b>    | <b>12,045,262</b> | <b>12,906,070</b> | <b>13,068,000</b> | <b>18,551,035</b>              | <b>-</b>           | <b>18,551,035</b>         |           | <b>5,483,035</b>   |                    | <b>41.96%</b>  |        |
|                                     | <b>Total Revenue</b>                         | <b>20,811,033</b> | <b>21,985,514</b> | <b>23,138,000</b> | <b>24,923,041</b>              | <b>-</b>           | <b>24,923,041</b>         |           | <b>1,785,041</b>   |                    | <b>7.71%</b>   |        |
| <b>Fund Transfers In</b>            |  |                   |                   |                   |                                |                    |                           |           |                    |                    |                |        |
| 452201                              | From General Fund (Prop 3)                   | 551,000           | 551,000           | 551,000           | 551,000                        | -                  | 551,000                   |           | -                  |                    | 0.00%          |        |
| 452219                              | From General Fund (Sales Tax 66)             | 1,083,000         | 1,083,000         | 1,083,000         | 1,083,000                      | -                  | 1,083,000                 |           | -                  |                    | 0.00%          |        |
| 452220                              | From General Fund (Sales Tax 77)             | 404,000           | 404,000           | 404,000           | 404,000                        | -                  | 404,000                   |           | -                  |                    | 0.00%          |        |
|                                     | <b>Total Fund Transfers In</b>               | <b>2,038,000</b>  | <b>2,038,000</b>  | <b>2,038,000</b>  | <b>2,038,000</b>               | <b>-</b>           | <b>2,038,000</b>          |           | <b>-</b>           |                    | <b>0.00%</b>   |        |
|                                     | <b>Total Revenue &amp; Fund Transfers In</b> | <b>22,849,033</b> | <b>24,023,514</b> | <b>25,176,000</b> | <b>26,961,041</b>              | <b>-</b>           | <b>26,961,041</b>         |           | <b>1,785,041</b>   |                    | <b>7.09%</b>   |        |
| <b>Expenditures</b>                 |  |                   |                   |                   |                                |                    |                           |           |                    |                    |                |        |
| 3100-521000                         | Health Insurance                             | 2,147,804         | 2,077,396         | 2,077,396         | 2,026,216                      | -                  | 2,026,216                 |           | (51,180)           |                    | -2.46%         |        |
| 3100-522500                         | Medicare                                     | 126,602           | 132,725           | 132,725           | 146,149                        | -                  | 146,149                   |           | 13,424             |                    | 10.11%         |        |
| 3100-523100                         | Teachers' Retirement System Regular/Plan A   | 2,177,054         | 2,276,437         | 2,258,926         | 2,488,415                      | -                  | 2,488,415                 |           | 229,489            |                    | 10.16%         |        |
| 3100-523300                         | School Employee Retirement System            | 73,285            | 64,423            | 62,889            | 70,662                         | -                  | 70,662                    |           | 7,773              |                    | 12.36%         |        |
| 3100-523900                         | Other Retirement Systems                     | 46,640            | 3,464             | -                 | -                              | -                  | -                         |           | -                  |                    | 0.00%          |        |
| 3100-525000                         | Unemployment Compensation                    | 0                 | 192               | 179               | 1,468                          | -                  | 1,468                     |           | 1,289              |                    | 719.88%        |        |
| 3100-526000                         | Worker's Compensation                        | 468,791           | 489,091           | 489,091           | 572,878                        | -                  | 572,878                   |           | 83,787             |                    | 17.13%         |        |
| 3100-527000                         | Group Insurance - Retirees                   | 1,646,139         | 1,708,032         | 1,708,032         | 1,696,768                      | -                  | 1,696,768                 |           | (11,264)           |                    | -0.66%         |        |
| 3100-528000                         | Sick Leave Severance Pay                     | 26,646            | 36,243            | 26,000            | 41,250                         | -                  | 41,250                    |           | 15,250             |                    | 58.65%         |        |
| 3100-532000                         | Workshops                                    | -                 | -                 | 1,000             | -                              | -                  | -                         |           | (1,000)            |                    | -100.00%       |        |
| 3100-533300                         | Audit Fee                                    | 1,733             | 1,910             | 2,000             | 2,602                          | -                  | 2,602                     |           | 602                |                    | 30.09%         |        |
| 3100-534000                         | Purchased Technical Services                 | 25,342            | 31,729            | 33,500            | 32,738                         | -                  | 32,738                    |           | (762)              |                    | -2.27%         |        |
| 3100-542100                         | Garbage                                      | 36,666            | 36,666            | 37,000            | 36,666                         | -                  | 36,666                    |           | (334)              |                    | -0.90%         |        |
| 3100-543000                         | Repairs and Maintenance                      | 83,813            | 82,902            | 85,000            | 91,263                         | -                  | 91,263                    |           | 6,263              |                    | 7.37%          |        |
| 3100-553000                         | Telephone                                    | 15,046            | 14,216            | 15,100            | 13,601                         | -                  | 13,601                    |           | (1,499)            |                    | -9.93%         |        |
| 3100-554000                         | Advertising                                  | 554               | 455               | 1,000             | 409                            | -                  | 409                       |           | (591)              |                    | -59.06%        |        |
| 3100-555000                         | Printing                                     | 256               | 968               | 1,000             | 815                            | -                  | 815                       |           | (185)              |                    | -18.51%        |        |
| 3100-557000                         | Food Service Management                      | 0                 | 2,833,906         | -                 | -                              | -                  | -                         |           | -                  |                    | 0.00%          |        |
| 3100-558200                         | Travel                                       | 8,735             | 4,096             | 8,000             | 4,056                          | -                  | 4,056                     |           | (3,944)            |                    | -49.29%        |        |
| 3100-561000                         | Materials and Supplies                       | 583,797           | 461,665           | 630,000           | 582,139                        | -                  | 582,139                   |           | (47,861)           |                    | -7.60%         |        |
| 3100-562200                         | Utilities                                    | 206,237           | 159,315           | 207,000           | 150,500                        | -                  | 150,500                   |           | (56,500)           |                    | -27.29%        |        |

School Food Service (SLF)

St. Tammany Parish School Board

|             |                                    |                     |                   | 2020-2021       |                                | 2020-2021           |                           |                     |              | % Change            |                |
|-------------|------------------------------------|---------------------|-------------------|-----------------|--------------------------------|---------------------|---------------------------|---------------------|--------------|---------------------|----------------|
|             |                                    | 2018-2019           | 2019-2020         | 2020-2021       | Actual                         | Estimated           | 2020-2021                 | Final vs. Original  | Budget       | Budget              |                |
|             |                                    | Actual              | Actual            | Original Budget | Year-To-Date As of August 31st | Remaining For Year  | Actual Result At Year End | #Emp                | Difference   | vs. Actual          |                |
| 3100-563100 | Food (Excluding Commodities)       | 4,974,049           | 4,122,627         |                 | 5,300,000                      | 3,782,300           | -                         | 3,782,300           |              | (1,517,700)         | -28.64%        |
| 3100-563200 | USDA Commodities                   | 1,289,091           | 1,067,745         |                 | 1,468,000                      | 1,956,068           | -                         | 1,956,068           |              | 488,068             | 33.25%         |
| 3100-573100 | Large Equipment                    | 81,430              | 64,550            |                 | 150,000                        | 110,365             | -                         | 110,365             |              | (39,635)            | -26.42%        |
| 3100-581000 | Dues and Fees                      | 110,916             | 95,275            |                 | 115,000                        | 12,091              | -                         | 12,091              |              | (102,909)           | -89.49%        |
| 3100-589000 | Uniforms                           | 28,800              | 28,425            |                 | 30,000                         | 27,825              | -                         | 27,825              |              | (2,175)             | -7.25%         |
| 3100-589001 | Storage and Distribution           | 158,282             | 164,227           |                 | 150,000                        | 259,238             | -                         | 259,238             |              | 109,238             | 72.83%         |
| 3110-511400 | Salaries - Office/Clerical         | 34,324              | 36,055            | 1.0             | 36,055                         | 39,948              | -                         | 39,948              | 1.0          | 3,893               | 10.80%         |
| 3111-511100 | Salary - Supervisor                | 105,520             | 75,801            | 1.0             | 78,330                         | 83,130              | -                         | 83,130              | 1.0          | 4,800               | 6.13%          |
| 3112-511100 | Salaries - Assistants              | 254,383             | 262,133           | 5.0             | 262,133                        | 277,517             | -                         | 277,517             | 5.0          | 15,384              | 5.87%          |
| 3120-511600 | Salaries - Food Service Workers    | 5,274,635           | 5,545,078         | 287.0           | 5,545,078                      | 6,141,755           | -                         | 6,141,755           | 241.2        | 596,677             | 10.76%         |
| 3120-511700 | Salaries - Maintenance             | 208,754             | 219,326           | 5.0             | 219,326                        | 248,037             | -                         | 248,037             | 6.0          | 28,711              | 13.09%         |
| 3120-512300 | Salaries - Subs                    | 137,015             | 110,957           |                 | 110,957                        | 164,480             | -                         | 164,480             |              | 53,523              | 48.24%         |
| 3121-511100 | Salaries- Managers                 | 2,065,115           | 2,151,438         | 52.0            | 2,151,438                      | 2,279,994           | -                         | 2,279,994           | 54.0         | 128,556             | 5.98%          |
| 3122-511100 | Salaries- Assistant Managers       | 1,235,462           | 1,278,153         | 53.0            | 1,278,153                      | 1,352,149           | -                         | 1,352,149           | 53.0         | 73,996              | 5.79%          |
|             | <b>Total Expenditures</b>          | <b>23,632,916</b>   | <b>25,637,621</b> | <b>404.0</b>    | <b>24,670,308</b>              | <b>24,693,491</b>   | -                         | <b>24,693,491</b>   | <b>361.2</b> | <b>23,183</b>       | <b>0.09%</b>   |
|             | Revenues Over (Under) Expenditures | (783,883)           | (1,614,107)       |                 | 505,692                        | 2,267,550           | -                         | 2,267,550           |              | 1,761,858           | 348.41%        |
|             | Beginning Fund Balance             | 2,711,933           | 1,928,050         |                 | 308,242                        | 313,943             | -                         | 313,943             |              | 5,701               | 1.85%          |
|             | <b>Ending Fund Balance</b>         | <b>\$ 1,928,050</b> | <b>\$ 313,943</b> |                 | <b>\$ 813,934</b>              | <b>\$ 2,581,493</b> | <b>\$ -</b>               | <b>\$ 2,581,493</b> |              | <b>\$ 1,767,559</b> | <b>217.16%</b> |



### **SUMMER FEEDING PROGRAM FUND**

The Summer Feeding Program Fund provides an opportunity to continue a child's physical and social development while providing nutritious meals. This program also helps lower income children return to school ready to learn.

The Louisiana Department of Education reimburses sponsors for meals served at approved feeding sites in low income areas to children 18 years and under. This is a federally funded program operated nationally by the U. S. Department of Agriculture and administered at the State level by the Louisiana Department of Education.

**Summer Feeding Program (SFP)**

**St. Tammany Parish School Board**

|                 |  |                   |                   | 2020-2021         | 2020-2021         |             |                     | %                  |               |
|-----------------|--|-------------------|-------------------|-------------------|-------------------|-------------|---------------------|--------------------|---------------|
|                 |  | 2018-2019         | 2019-2020         | 2020-2021         | Actual            | Estimated   | 2020-2021           | Final vs. Original |               |
|                 |  | Actual            | Actual            | Original          | Year-To-Date      | Remaining   | Actual Result       | Budgets            |               |
|                 |  |                   |                   | Budget            | As of August 31st | For Year    | At Year End         | Difference         |               |
| <b>Revenues</b> |  |                   |                   |                   |                   |             | <b>Final Budget</b> | <b>Change</b>      |               |
|                 |  |                   |                   |                   |                   |             |                     | <b>Budget</b>      |               |
|                 |  |                   |                   |                   |                   |             |                     | <b>vs. Actual</b>  |               |
| 416100          | Food Service Collections                   | \$ -              | \$ -              | \$ -              | \$ 1,606          | \$ -        | \$ 1,606            | \$ 1,606           | 100.00%       |
| 445155          | Summer Feeding Program Grant - Federal     | 58,552            | 11,609            | 58,600            | 66,651            | -           | 66,651              | 8,051              | 13.74%        |
|                 | <b>Total Revenue</b>                       | <b>58,552</b>     | <b>11,609</b>     | <b>58,600</b>     | <b>68,257</b>     | <b>-</b>    | <b>68,257</b>       | <b>9,657</b>       | <b>16.48%</b> |
|                 | <b>Expenditures</b>                        |                   |                   |                   |                   |             |                     |                    |               |
| 3100-522500     | Medicare                                   | 5                 | 238               | 238               | 187               | -           | 187                 | (51)               | -21.25%       |
| 3100-523100     | Teachers' Retirement System Regular/Plan A | 91                | 4,271             | 4,239             | 3,336             | -           | 3,336               | (903)              | -21.30%       |
| 3100-526000     | Worker's Compensation                      | 8                 | 489               | 490               | 421               | -           | 421                 | (69)               | -14.07%       |
| 3100-561000     | Materials and Supplies                     | 904               | 154               | 1,200             | 1,176             | -           | 1,176               | (24)               | -2.00%        |
| 3100-563100     | Food (Excluding Commodities)               | 16,134            | 2,639             | 16,200            | 17,057            | -           | 17,057              | 857                | 5.29%         |
| 3100-563200     | USDA Commodities                           | 2,097             | 576               | 2,100             | 10,750            | -           | 10,750              | 8,650              | 411.90%       |
| 3120-511600     | Salaries - Food Service Workers            | 104               | 1,397             | 1,397             | 2,066             | -           | 2,066               | 669                | 47.90%        |
| 3121-511100     | Salaries- Managers                         | 235               | 12,642            | 12,642            | 7,681             | -           | 7,681               | (4,961)            | -39.24%       |
| 3122-511100     | Salaries - Assistant Managers              | -                 | 2,389             | 2,389             | 3,183             | -           | 3,183               | 794                | 33.25%        |
|                 | <b>Total Expenditures</b>                  | <b>19,578</b>     | <b>24,796</b>     | <b>40,895</b>     | <b>45,858</b>     | <b>-</b>    | <b>45,858</b>       | <b>4,963</b>       | <b>12.14%</b> |
|                 | Revenues Over Expenditures                 | 38,974            | (13,187)          | 17,705            | 22,399            | -           | 22,399              | 4,694              | 26.51%        |
|                 | Beginning Fund Balance                     | 105,567           | 144,541           | 131,354           | 131,354           | -           | 131,354             | -                  | 0.00%         |
|                 | <b>Ending Fund Balance</b>                 | <b>\$ 144,541</b> | <b>\$ 131,354</b> | <b>\$ 149,059</b> | <b>\$ 153,753</b> | <b>\$ -</b> | <b>\$ 153,753</b>   | <b>\$ 4,694</b>    | <b>3.15%</b>  |



### **COMMUNITY DISASTER LOAN FUND**

The Community Disaster Loan Fund is used to account for the proceeds of the three loans through the Community Disaster Loan Program administered by the Federal Emergency Management Agency (FEMA). Loan proceeds may be used to cover operational expenditures such as salaries and benefits. These loans were forgiven by the federal government in 2014 under the forgiveness standards established by the Stafford Act. The loan proceeds remaining are approximately \$16.9 million. This fund was also used to account for and track the COVID 19 pandemic expenditures. Additional funding from General Fund was transferred to this account for those expenditures.

|                 |   | 2018-2019      | 2019-2020        | 2020-2021      | 2020-2021         | 2020-2021 | 2020-2021         | Final vs. Original | %               |
|-----------------|---|----------------|------------------|----------------|-------------------|-----------|-------------------|--------------------|-----------------|
|                 |   | Actual         | Actual           | Original       | Actual            | Estimated | Actual Result     | Budgets            | Change          |
|                 |   |                |                  | Budget         | Year-To-Date      | Remaining | At Year End       | Difference         | Budget          |
|                 |   |                |                  |                | As of August 31st | For Year  | Final Budget      |                    | vs. Actual      |
| <b>Revenues</b> |   |                |                  |                |                   |           |                   |                    |                 |
| 415000          | Interest Income   | \$ 227,389     | \$ 210,716       | \$ 150,000     | \$ 36,594         | \$ -      | \$ 36,594         | \$ (113,406)       | -75.60%         |
| 415320          | Unrealized Gain (Loss) on Investments                                 | 53,307         | 17,994           | 20,000         | (25,158)          | -         | (25,158)          | (45,158)           | -225.79%        |
| 452201          | Transfer In - General Fund (COVID)                                    | -              | 5,000,000        | -              | 14,300,000        | -         | 14,300,000        | 14,300,000         | 100.00%         |
|                 | <b>Total Revenue</b>  | <b>280,696</b> | <b>5,228,710</b> | <b>170,000</b> | <b>14,311,436</b> | <b>-</b>  | <b>14,311,436</b> | <b>14,141,436</b>  | <b>8318.49%</b> |
|                 | <b>Expenditures</b>   |                |                  |                |                   |           |                   |                    |                 |
| 1000            | <b>Instruction</b>  |                |                  |                |                   |           |                   |                    |                 |
| 1100            | <b>Regular Education Programs</b>                                     |                |                  |                |                   |           |                   |                    |                 |
| 1100-522500     | Medicare  | -              | -                | -              | 28,138            | -         | 28,138            | 28,138             | 100.00%         |
| 1100-523100     | Teacher Retirement  | -              | -                | -              | 488,065           | -         | 488,065           | 488,065            | 100.00%         |
| 1100-523300     | School Employees Retirement   | -              | -                | -              | 287               | -         | 287               | 287                | 100.00%         |
| 1100-523900     | Other Retirement  | -              | -                | -              | 487               | -         | 487               | 487                | 100.00%         |
| 1100-526000     | Worker's Compensation   | -              | -                | -              | 15,159            | -         | 15,159            | 15,159             | 100.00%         |
| 1105-511200     | Salaries - Kindergarten Teachers                                      | -              | -                | -              | 140,000           | -         | 140,000           | 140,000            | 100.00%         |
| 1110-511200     | Salaries - Elementary Teachers  | -              | -                | -              | 1,292,339         | -         | 1,292,339         | 1,292,339          | 100.00%         |
| 1130-511200     | Salaries - Secondary Teachers   | -              | -                | -              | 511,180           | -         | 511,180           | 511,180            | 100.00%         |
|                 | <b>Total - Instruction - Regular</b>                                  | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>2,475,655</b>  | <b>-</b>  | <b>2,475,655</b>  | <b>2,475,655</b>   | <b>100.00%</b>  |
| 1200            | <b>Students With Exceptionalities Programs</b>                        |                |                  |                |                   |           |                   |                    |                 |
| 1200-522500     | Medicare  | -              | -                | -              | 16,096            | -         | 16,096            | 16,096             | 100.00%         |
| 1200-523100     | Teacher Retirement  | -              | -                | -              | 275,867           | -         | 275,867           | 275,867            | 100.00%         |
| 1200-523300     | School Employees Retirement   | -              | -                | -              | 4,023             | -         | 4,023             | 4,023              | 100.00%         |
| 1200-523900     | Other Retirement  | -              | -                | -              | 401               | -         | 401               | 401                | 100.00%         |
| 1200-526000     | Worker's Compensation   | -              | -                | -              | 9,257             | -         | 9,257             | 9,257              | 100.00%         |
| 1211-511200     | Salaries - Classroom Teachers   | -              | -                | -              | 433,662           | -         | 433,662           | 433,662            | 100.00%         |
| 1211-511500     | Salaries - Classroom Paraprofessionals                                | -              | -                | -              | 399,588           | -         | 399,588           | 399,588            | 100.00%         |
| 1214-511200     | Salaries - Adaptive Physical Education Teacher                        | -              | -                | -              | 20,000            | -         | 20,000            | 20,000             | 100.00%         |
| 1216-511200     | Salaries - Preschool Classroom Teacher                                | -              | -                | -              | 58,000            | -         | 58,000            | 58,000             | 100.00%         |
| 1216-511500     | Salaries - Paraprofessionals - Preschool Classrooms                   | -              | -                | -              | 43,000            | -         | 43,000            | 43,000             | 100.00%         |
| 1220-511200     | Salaries - Gifted & Talented Teachers                                 | -              | -                | -              | 156,000           | -         | 156,000           | 156,000            | 100.00%         |
|                 | <b>Total - Students With Exceptionalities</b>                         | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>1,415,894</b>  | <b>-</b>  | <b>1,415,894</b>  | <b>1,415,894</b>   | <b>100.00%</b>  |
| 1300            | <b>Career and Technical ( Formerly Vocational Education) Programs</b> |                |                  |                |                   |           |                   |                    |                 |
| 1300-522500     | Medicare  | -              | -                | -              | 900               | -         | 900               | 900                | 100.00%         |
| 1300-523100     | Teacher Retirement  | -              | -                | -              | 16,036            | -         | 16,036            | 16,036             | 100.00%         |
| 1300-526000     | Worker's Compensation   | -              | -                | -              | 484               | -         | 484               | 484                | 100.00%         |
| 1310-511200     | Salaries - Agriculture Teachers                                       | -              | -                | -              | 22,542            | -         | 22,542            | 22,542             | 100.00%         |
| 1340-511200     | Salaries - Family Consumer Science Teachers (Home Economics)          | -              | -                | -              | 13,000            | -         | 13,000            | 13,000             | 100.00%         |
| 1350-511200     | Salaries - Industrial Arts Teachers                                   | -              | -                | -              | 6,000             | -         | 6,000             | 6,000              | 100.00%         |
| 1360-511200     | Salaries - Business, COE, & DE Teachers                               | -              | -                | -              | 20,500            | -         | 20,500            | 20,500             | 100.00%         |
|                 | <b>Total - Career and Technical Programs</b>                          | <b>-</b>       | <b>-</b>         | <b>-</b>       | <b>79,462</b>     | <b>-</b>  | <b>79,462</b>     | <b>79,462</b>      | <b>100.00%</b>  |
| 1400            | <b>Other Instructional Programs</b>                                   |                |                  |                |                   |           |                   |                    |                 |
| 1400-522500     | Medicare  | -              | -                | -              | 1,178             | -         | 1,178             | 1,178              | 100.00%         |
| 1400-523100     | Teacher Retirement  | -              | -                | -              | 20,182            | -         | 20,182            | 20,182             | 100.00%         |
| 1400-523300     | School Employees Retirement   | -              | -                | -              | 574               | -         | 574               | 574                | 100.00%         |
| 1400-526000     | Worker's Compensation   | -              | -                | -              | 634               | -         | 634               | 634                | 100.00%         |
| 1450-511200     | Salaries - ROTC Instructors   | -              | -                | -              | 23,072            | -         | 23,072            | 23,072             | 100.00%         |
| 1480-511200     | Salaries - Teachers - Project Team/Project Believe/Rise               | -              | -                | -              | 2,000             | -         | 2,000             | 2,000              | 100.00%         |
| 1480-511400     | Salaries - Clerical- Project Team/Project Believe/Rise                | -              | -                | -              | 2,198             | -         | 2,198             | 2,198              | 100.00%         |



|                 |  | 2018-2019 | 2019-2020    | 2020-2021 | 2020-2021         | 2020-2021 | 2020-2021      | Final vs. Original | %              |
|-----------------|--|-----------|--------------|-----------|-------------------|-----------|----------------|--------------------|----------------|
|                 |  | Actual    | Actual       | Original  | Actual            | Estimated | Actual Result  | Budgets            | Change         |
|                 |  |           |              | Budget    | Year-To-Date      | Remaining | At Year End    | Difference         | Budget         |
|                 |  |           |              |           | As of August 31st | For Year  | Final Budget   |                    | vs. Actual     |
| <b>Revenues</b> |  |           |              |           |                   |           |                |                    |                |
| 1480-511500     | Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise      | -         | -            | -         | 10,592            | -         | 10,592         | 10,592             | 100.00%        |
| 1490-511100     | Salaries - Virtual Academy (VA) Coordinator                                | -         | -            | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 1490-511200     | Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform   | -         | -            | -         | 8,920             | -         | 8,920          | 8,920              | 100.00%        |
| 1490-511500     | Salaries - Aides - In School Suspension                                    | -         | -            | -         | 33,000            | -         | 33,000         | 33,000             | 100.00%        |
|                 | <b>Total - Other Instructional</b>   | -         | -            | -         | <b>103,791</b>    | -         | <b>103,791</b> | <b>103,791</b>     | <b>100.00%</b> |
| <b>1500</b>     | <b>Special Programs</b>  |           |              |           |                   |           |                |                    |                |
| 1500-522500     | Medicare   | -         | -            | -         | 512               | -         | 512            | 512                | 100.00%        |
| 1500-523100     | Teacher Retirement   | -         | -            | -         | 9,135             | -         | 9,135          | 9,135              | 100.00%        |
| 1500-526000     | Worker's Compensation  | -         | -            | -         | 276               | -         | 276            | 276                | 100.00%        |
| 1520-511200     | Salaries - English As a Second Language (ESL) Teachers                     | -         | -            | -         | 16,105            | -         | 16,105         | 16,105             | 100.00%        |
| 1520-511500     | Salaries - ESL Aides   | -         | -            | -         | 17,000            | -         | 17,000         | 17,000             | 100.00%        |
| 1530-511100     | Salaries - Pre-Kindergarten Supervisor                                     | -         | -            | -         | 1,215             | -         | 1,215          | 1,215              | 100.00%        |
| 1530-511200     | Salaries - Pre-Kindergarten Teachers                                       | -         | -            | -         | 1,000             | -         | 1,000          | 1,000              | 100.00%        |
|                 | <b>Total - Special Programs</b>  | -         | -            | -         | <b>45,242</b>     | -         | <b>45,242</b>  | <b>45,242</b>      | <b>100.00%</b> |
| <b>2000</b>     | <b>Support Services Programs</b>   |           |              |           |                   |           |                |                    |                |
| 2100            | Pupil Support Services   |           |              |           |                   |           |                |                    |                |
| 2100-522500     | Medicare   | -         | -            | -         | 4,983             | -         | 4,983          | 4,983              | 100.00%        |
| 2100-523100     | Teacher Retirement   | -         | -            | -         | 85,404            | -         | 85,404         | 85,404             | 100.00%        |
| 2100-523900     | Other Retirement   | -         | -            | -         | 2,089             | -         | 2,089          | 2,089              | 100.00%        |
| 2100-526000     | Worker's Compensation  | -         | -            | -         | 2,717             | -         | 2,717          | 2,717              | 100.00%        |
| 2112-511100     | Salaries - Child Welfare - Supervisor/Coordinator                          | -         | -            | -         | 3,042             | -         | 3,042          | 3,042              | 100.00%        |
| 2112-511400     | Clerical - Child Welfare   | -         | -            | -         | 5,768             | -         | 5,768          | 5,768              | 100.00%        |
| 2113-511300     | Salaries - Social Workers  | -         | -            | -         | 16,575            | -         | 16,575         | 16,575             | 100.00%        |
| 2122-511300     | Salaries - School Counselors   | -         | -            | -         | 80,732            | -         | 80,732         | 80,732             | 100.00%        |
| 2124-511300     | Salaries - Career Tech Coordinator   | -         | -            | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2129-511100     | Salaries - 504 Coordinator   | -         | -            | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2134-511800     | Salaries - Nurses  | -         | -            | -         | 31,722            | -         | 31,722         | 31,722             | 100.00%        |
| 2139-561000     | Student/Employee Health Supplies   | -         | 4,081        | -         | 94,260            | -         | 94,260         | 94,260             | 100.00%        |
| 2142-511300     | Salaries - Psychologists Supervision                                       | -         | -            | -         | 17,680            | -         | 17,680         | 17,680             | 100.00%        |
| 2144-511300     | Salaries- Psychologists  | -         | -            | -         | 4,176             | -         | 4,176          | 4,176              | 100.00%        |
| 2145-511100     | Salaries - Pupil Appraisal Coordinator                                     | -         | -            | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2145-511300     | Salaries - Educational Diagnosticians - Pupil Appraisal                    | -         | -            | -         | 15,470            | -         | 15,470         | 15,470             | 100.00%        |
| 2145-511400     | Salaries - Clerical - Pupil Appraisal                                      | -         | -            | -         | 5,768             | -         | 5,768          | 5,768              | 100.00%        |
| 2152-511300     | Salaries - Speech Therapists   | -         | -            | -         | 124,408           | -         | 124,408        | 124,408            | 100.00%        |
| 2154-511900     | Salaries - Interpretive Services   | -         | -            | -         | 13,000            | -         | 13,000         | 13,000             | 100.00%        |
| 2161-511300     | Salaries - Occupational Therapists   | -         | -            | -         | 20,166            | -         | 20,166         | 20,166             | 100.00%        |
| 2166-511300     | Salaries - Physical Therapists   | -         | -            | -         | 5,464             | -         | 5,464          | 5,464              | 100.00%        |
|                 | <b>Total - Pupil Support Services</b>                                      | -         | <b>4,081</b> | -         | <b>537,750</b>    | -         | <b>537,750</b> | <b>537,750</b>     | <b>100.00%</b> |
| <b>2200</b>     | <b>Instructional Staff Services</b>  |           |              |           |                   |           |                |                    |                |
| 2200-522500     | Medicare   | -         | -            | -         | 1,844             | -         | 1,844          | 1,844              | 100.00%        |
| 2200-523100     | Teacher Retirement   | -         | -            | -         | 29,815            | -         | 29,815         | 29,815             | 100.00%        |
| 2200-526000     | Worker's Compensation  | -         | -            | -         | 1,003             | -         | 1,003          | 1,003              | 100.00%        |
| 2211-511100     | Salaries - Directors/Supervisors of Instruction                            | -         | -            | -         | 12,800            | -         | 12,800         | 12,800             | 100.00%        |
| 2211-511400     | Salaries - Clerical - Instruction  | -         | -            | -         | 5,768             | -         | 5,768          | 5,768              | 100.00%        |
| 2212-511100     | Salaries - Director & Assistant Directors - Students With Exceptionalities | -         | -            | -         | 6,076             | -         | 6,076          | 6,076              | 100.00%        |
| 2212-511400     | Salaries - Clerical - Students With Exceptionalities                       | -         | -            | -         | 10,094            | -         | 10,094         | 10,094             | 100.00%        |

|                 |  | 2018-2019 | 2019-2020 | 2020-2021 | 2020-2021         | 2020-2021 | 2020-2021      | Final vs. Original | %              |
|-----------------|--|-----------|-----------|-----------|-------------------|-----------|----------------|--------------------|----------------|
|                 |  | Actual    | Actual    | Original  | Actual            | Estimated | Actual Result  | Budgets            | Change         |
|                 |  |           |           | Budget    | Year-To-Date      | Remaining | At Year End    | Difference         | Budget         |
|                 |  |           |           |           | As of August 31st | For Year  | Final Budget   |                    | vs. Actual     |
| <b>Revenues</b> |  |           |           |           |                   |           |                |                    |                |
| 2213-511100     | Salaries - Student With Exceptionalities Coordinators      | -         | -         | -         | 6,309             | -         | 6,309          | 6,309              | 100.00%        |
| 2220-511100     | Salaries - Testing Coordinator                             | -         | -         | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2220-511300     | Salaries - Curriculum Specialists                          | -         | -         | -         | 15,488            | -         | 15,488         | 15,488             | 100.00%        |
| 2220-511400     | Salaries - Clerical - Curriculum Specialists/Testing       | -         | -         | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2234-511100     | Salaries - Early Childhood Coordinator                     | -         | -         | -         | 2,320             | -         | 2,320          | 2,320              | 100.00%        |
| 2239-511400     | Salaries - Instr. Tech Clerical                            | -         | -         | -         | 2,884             | -         | 2,884          | 2,884              | 100.00%        |
| 2239-511900     | Salaries - Instr. Tech. Computer Coordinator               | -         | -         | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2252-511200     | Salaries - Librarians                                      | -         | -         | -         | 45,000            | -         | 45,000         | 45,000             | 100.00%        |
| 2252-511500     | Salaries - Library Aides                                   | -         | -         | -         | 7,000             | -         | 7,000          | 7,000              | 100.00%        |
| 2259-511800     | CH13 - Supervisor, Coordinator                             | -         | -         | -         | 3,100             | -         | 3,100          | 3,100              | 100.00%        |
| 2259-511900     | CH13 - Production Specialists/Editors                      | -         | -         | -         | 7,460             | -         | 7,460          | 7,460              | 100.00%        |
|                 | <b>Total - Instructional Staff Services</b>                | -         | -         | -         | <b>161,287</b>    | -         | <b>161,287</b> | <b>161,287</b>     | <b>100.00%</b> |
| <b>2300</b>     | <b>General Administration</b>                              |           |           |           |                   |           |                |                    |                |
| 2300-522500     | Medicare   | -         | -         | -         | 265               | -         | 265            | 265                | 100.00%        |
| 2300-523100     | Teacher Retirement   | -         | -         | -         | 5,258             | -         | 5,258          | 5,258              | 100.00%        |
| 2300-526000     | Worker's Compensation                                      | -         | -         | -         | 171               | -         | 171            | 171                | 100.00%        |
| 2321-511400     | Salary - Executive Assistant - Superintendent/Board        | -         | -         | -         | 1,442             | -         | 1,442          | 1,442              | 100.00%        |
| 2324-511100     | Salaries - Associate/Assistant Superintendents             | -         | -         | -         | 4,150             | -         | 4,150          | 4,150              | 100.00%        |
| 2324-511400     | Salaries - Clerical - Assistant Superintendents            | -         | -         | -         | 4,326             | -         | 4,326          | 4,326              | 100.00%        |
| 2329-511400     | Salaries - Clerical - Administration                       | -         | -         | -         | 5,768             | -         | 5,768          | 5,768              | 100.00%        |
| 2329-511900     | Salaries - Supervisors - Administration/Building Manager   | -         | -         | -         | 6,292             | -         | 6,292          | 6,292              | 100.00%        |
|                 | <b>Total - General Administration</b>                      | -         | -         | -         | <b>27,672</b>     | -         | <b>27,672</b>  | <b>27,672</b>      | <b>100.00%</b> |
| <b>2400</b>     | <b>School Administration</b>                               |           |           |           |                   |           |                |                    |                |
| 2400-522500     | Medicare   | -         | -         | -         | 5,354             | -         | 5,354          | 5,354              | 100.00%        |
| 2400-523100     | Teacher Retirement   | -         | -         | -         | 93,265            | -         | 93,265         | 93,265             | 100.00%        |
| 2400-526000     | Worker's Compensation                                      | -         | -         | -         | 2,955             | -         | 2,955          | 2,955              | 100.00%        |
| 2410-511100     | Salaries - Principals                                      | -         | -         | -         | 82,230            | -         | 82,230         | 82,230             | 100.00%        |
| 2410-511400     | Salaries - School Clerical                                 | -         | -         | -         | 176,942           | -         | 176,942        | 176,942            | 100.00%        |
| 2420-511100     | Salaries - Assistant Principals                            | -         | -         | -         | 104,370           | -         | 104,370        | 104,370            | 100.00%        |
| 2490-511100     | Salaries - Administration Alternative Programs/Admin Assts | -         | -         | -         | 15,320            | -         | 15,320         | 15,320             | 100.00%        |
|                 | <b>Total - School Administration</b>                       | -         | -         | -         | <b>480,435</b>    | -         | <b>480,435</b> | <b>480,435</b>     | <b>100.00%</b> |
| <b>2500</b>     | <b>Business Services</b>                                   |           |           |           |                   |           |                |                    |                |
| 2500-522500     | Medicare   | -         | -         | -         | 599               | -         | 599            | 599                | 100.00%        |
| 2500-523100     | Teacher Retirement   | -         | -         | -         | 11,078            | -         | 11,078         | 11,078             | 100.00%        |
| 2500-526000     | Worker's Compensation                                      | -         | -         | -         | 698               | -         | 698            | 698                | 100.00%        |
| 2511-511100     | Salary - Chief Financial Officer                           | -         | -         | -         | 1,815             | -         | 1,815          | 1,815              | 100.00%        |
| 2514-511400     | Salaries - Payroll Clerical                                | -         | -         | -         | 5,768             | -         | 5,768          | 5,768              | 100.00%        |
| 2514-511800     | Salaries - Payroll Supervisors/Accountants                 | -         | -         | -         | 4,592             | -         | 4,592          | 4,592              | 100.00%        |
| 2515-511400     | Salaries - Accounting Clerical                             | -         | -         | -         | 8,652             | -         | 8,652          | 8,652              | 100.00%        |
| 2515-511800     | Salaries - Financial Accountants                           | -         | -         | -         | 4,534             | -         | 4,534          | 4,534              | 100.00%        |
| 2516-511800     | Salary - Internal Auditor                                  | -         | -         | -         | 1,550             | -         | 1,550          | 1,550              | 100.00%        |
| 2520-511100     | Salary - Supervisor of Purchasing                          | -         | -         | -         | 1,550             | -         | 1,550          | 1,550              | 100.00%        |
| 2520-511400     | Salaries - Assistant Supervisor/Buyer- Purchasing          | -         | -         | -         | 2,884             | -         | 2,884          | 2,884              | 100.00%        |

|             |  | 2018-2019 | 2019-2020      | 2020-2021 | 2020-2021         | 2020-2021 | 2020-2021        | Final vs. Original | %              |
|-------------|--|-----------|----------------|-----------|-------------------|-----------|------------------|--------------------|----------------|
|             |  | Actual    | Actual         | Original  | Actual            | Estimated | Actual Result    | Budgets            | Change         |
|             |  |           |                | Budget    | Year-To-Date      | Remaining | At Year End      | Difference         | Budget         |
|             |  |           |                |           | As of August 31st | For Year  | Final Budget     |                    | vs. Actual     |
| Revenues    |  |           |                |           |                   |           |                  |                    |                |
| 2540-511100 | Salary - Supervisor of Graphic Arts  | -         | -              | -         | 1,550             | -         | 1,550            | 1,550              | 100.00%        |
| 2540-511700 | Salaries - Graphic Arts Operators  | -         | -              | -         | 11,536            | -         | 11,536           | 11,536             | 100.00%        |
|             | <b>Total - Finance (Formerly Business Services)</b>                        | -         | -              | -         | <b>56,807</b>     | -         | <b>56,807</b>    | <b>56,807</b>      | <b>100.00%</b> |
| <b>2600</b> | <b>Operation &amp; Maintenance of Plant</b>                                |           |                |           |                   |           |                  |                    |                |
| 2600-521000 | Employee Group Insurance   | -         | -              | -         | 237               | -         | 237              | 237                | 100.00%        |
| 2600-522500 | Medicare   | -         | -              | -         | 9,393             | -         | 9,393            | 9,393              | 100.00%        |
| 2600-523100 | Teacher Retirement   | -         | -              | -         | 2,192             | -         | 2,192            | 2,192              | 100.00%        |
| 2600-523300 | School Employees Retirement  | -         | -              | -         | 171,215           | -         | 171,215          | 171,215            | 100.00%        |
| 2600-523900 | Other Retirement   | -         | -              | -         | 2,425             | -         | 2,425            | 2,425              | 100.00%        |
| 2600-526000 | Worker's Compensation  | -         | -              | -         | 43,837            | -         | 43,837           | 43,837             | 100.00%        |
| 2610-511100 | Salaries - Director/Asst. Directors/Conservation Specialist                | -         | -              | -         | 7,692             | -         | 7,692            | 7,692              | 100.00%        |
| 2610-511400 | Salaries - Maintenance Clerical  | -         | -              | -         | 2,884             | -         | 2,884            | 2,884              | 100.00%        |
| 2620-511601 | Salaries - Custodians  | -         | -              | -         | 480,183           | -         | 480,183          | 480,183            | 100.00%        |
| 2620-511700 | Salaries - Maintenance   | -         | -              | -         | 140,659           | -         | 140,659          | 140,659            | 100.00%        |
| 2620-511701 | Salaries - Foremen   | -         | -              | -         | 16,412            | -         | 16,412           | 16,412             | 100.00%        |
| 2620-561000 | Building COVID19 Supplies  | -         | 104,523        | -         | 934,905           | -         | 934,905          | 934,905            | 100.00%        |
|             | <b>Total - Operation &amp; Maintenance</b>                                 | -         | <b>104,523</b> | -         | <b>1,812,034</b>  | -         | <b>1,812,034</b> | <b>1,812,034</b>   | <b>100.00%</b> |
| <b>2700</b> | <b>Student Transportation Services</b>                                     |           |                |           |                   |           |                  |                    |                |
| 2700-522500 | Medicare   | -         | -              | -         | 7,333             | -         | 7,333            | 7,333              | 100.00%        |
| 2700-523100 | Teacher Retirement   | -         | -              | -         | 3,800             | -         | 3,800            | 3,800              | 100.00%        |
| 2700-523300 | School Employees Retirement  | -         | -              | -         | 132,585           | -         | 132,585          | 132,585            | 100.00%        |
| 2700-526000 | Worker's Compensation  | -         | -              | -         | 2,834             | -         | 2,834            | 2,834              | 100.00%        |
| 2710-511100 | Director & Assistant Directors - Transportation                            | -         | -              | -         | 12,044            | -         | 12,044           | 12,044             | 100.00%        |
| 2710-511400 | Salaries - Transportation Clerical   | -         | -              | -         | 8,652             | -         | 8,652            | 8,652              | 100.00%        |
| 2721-511600 | Salaries - Regular Ed. Bus Operators                                       | -         | -              | -         | 281,000           | -         | 281,000          | 281,000            | 100.00%        |
| 2721-573000 | New Regular Ed School Buses  | -         | -              | -         | -                 | -         | -                | -                  | 0.00%          |
| 2731-511600 | Salaries - Students With Exceptionalities Bus Operators                    | -         | -              | -         | 85,000            | -         | 85,000           | 85,000             | 100.00%        |
| 2732-511500 | Salaries - Bus Attendants Students With Exceptionalities                   | -         | -              | -         | 120,000           | -         | 120,000          | 120,000            | 100.00%        |
|             | <b>Total - Student Transportation</b>                                      | -         | -              | -         | <b>653,248</b>    | -         | <b>653,248</b>   | <b>653,248</b>     | <b>100.00%</b> |
| <b>2800</b> | <b>Central Services</b>  |           |                |           |                   |           |                  |                    |                |
| 2800-522500 | Medicare   | -         | -              | -         | 1,359             | -         | 1,359            | 1,359              | 100.00%        |
| 2800-523100 | Teacher Retirement   | -         | -              | -         | 23,947            | -         | 23,947           | 23,947             | 100.00%        |
| 2800-526000 | Worker's Compensation  | -         | -              | -         | 731               | -         | 731              | 731                | 100.00%        |
| 2820-511100 | Salary - Director of Communications  | -         | -              | -         | 1,550             | -         | 1,550            | 1,550              | 100.00%        |
| 2820-511800 | Salaries - Communication Manager/Communication Specialist                  | -         | -              | -         | 2,984             | -         | 2,984            | 2,984              | 100.00%        |
| 2830-511400 | Salaries - Human Resources Clerical  | -         | -              | -         | 24,514            | -         | 24,514           | 24,514             | 100.00%        |
| 2830-534000 | COVID 19 Contractual Services  | -         | -              | -         | 16,343            | -         | 16,343           | 16,343             | 100.00%        |
| 2831-511100 | Salaries - Directors/Supervisors of Human Resources                        | -         | -              | -         | 1,600             | -         | 1,600            | 1,600              | 100.00%        |
| 2831-511101 | Salary - Human Resources Coordinators                                      | -         | -              | -         | 2,992             | -         | 2,992            | 2,992              | 100.00%        |
| 2841-511100 | Salaries - Chief Information Officer/Supervisors of Information Technology | -         | -              | -         | 1,815             | -         | 1,815            | 1,815              | 100.00%        |
| 2842-511800 | Salaries - Sys. And Oper. Analysts - Information Technology                | -         | -              | -         | 11,936            | -         | 11,936           | 11,936             | 100.00%        |
| 2844-511900 | Salaries - Operations - Information Technology                             | -         | -              | -         | 5,818             | -         | 5,818            | 5,818              | 100.00%        |
| 2849-511400 | Salaries - Clerical - Information Technology                               | -         | -              | -         | 1,442             | -         | 1,442            | 1,442              | 100.00%        |
| 2849-511800 | Salaries - Computer Technicians - Information Technology                   | -         | -              | -         | 22,380            | -         | 22,380           | 22,380             | 100.00%        |
| 2849-511801 | Salaries - Para Professional Technicians - Information Tech.               | -         | -              | -         | 16,704            | -         | 16,704           | 16,704             | 100.00%        |
|             | <b>Total - Central Services</b>  | -         | -              | -         | <b>136,116</b>    | -         | <b>136,116</b>   | <b>136,116</b>     | <b>100.00%</b> |

|                 |  | 2018-2019            | 2019-2020            | 2020-2021            | 2020-2021            | 2020-2021   | 2020-2021            | Final vs. Original   | %              |
|-----------------|--|----------------------|----------------------|----------------------|----------------------|-------------|----------------------|----------------------|----------------|
|                 |  | Actual               | Actual               | Original             | Actual               | Estimated   | Actual Result        | Budgets              | Change         |
|                 |  |                      |                      | Budget               | Year-To-Date         | Remaining   | At Year End          | Difference           | Budget         |
|                 |  |                      |                      |                      | As of August 31st    | For Year    | Final Budget         |                      | vs. Actual     |
| <b>Revenues</b> |  |                      |                      |                      |                      |             |                      |                      |                |
| <b>3100</b>     | <b>Food Service Operations</b>                                       |                      |                      |                      |                      |             |                      |                      |                |
| 3100-522500     | Medicare   | -                    | -                    | -                    | 5,225                | -           | 5,225                | 5,225                | 100.00%        |
| 3100-523100     | Teacher Retirement   | -                    | -                    | -                    | 83,813               | -           | 83,813               | 83,813               | 100.00%        |
| 3100-523300     | School Employees Retirement  | -                    | -                    | -                    | 2,380                | -           | 2,380                | 2,380                | 100.00%        |
| 3100-526000     | Worker's Compensation  | -                    | -                    | -                    | 20,970               | -           | 20,970               | 20,970               | 100.00%        |
| 3110-511400     | Salaries - Office/Clerical   | -                    | -                    | -                    | 1,442                | -           | 1,442                | 1,442                | 100.00%        |
| 3111-511100     | Salary - Director  | -                    | -                    | -                    | 1,600                | -           | 1,600                | 1,600                | 100.00%        |
| 3112-511100     | Salaries - Assistant Directors                                       | -                    | -                    | -                    | 5,892                | -           | 5,892                | 5,892                | 100.00%        |
| 3120-511600     | Salaries - Food Service Workers                                      | -                    | -                    | -                    | 240,350              | -           | 240,350              | 240,350              | 100.00%        |
| 3120-511700     | Salaries - Maintenance   | -                    | -                    | -                    | 8,084                | -           | 8,084                | 8,084                | 100.00%        |
| 3121-511100     | Salaries- Managers   | -                    | -                    | -                    | 54,000               | -           | 54,000               | 54,000               | 100.00%        |
| 3122-511100     | Salaries- Assistant Managers   | -                    | -                    | -                    | 49,000               | -           | 49,000               | 49,000               | 100.00%        |
|                 | <b>Total - Food Service Operations</b>                               | -                    | -                    | -                    | <b>472,755</b>       | -           | <b>472,755</b>       | <b>472,755</b>       | <b>100.00%</b> |
| <b>4500</b>     | <b>Facility Acquisition &amp; Construction</b>                       |                      |                      |                      |                      |             |                      |                      |                |
| 4500-511100     | Salaries - Chief of Construction Services/Supervisor of Construction | -                    | -                    | -                    | 3,255                | \$ -        | 3,255                | 3,255                | 100.00%        |
| 4500-511400     | Salaries - Clerical - Construction                                   | -                    | -                    | -                    | 2,884                | \$ -        | 2,884                | 2,884                | 100.00%        |
| 4500-522500     | Medicare   | -                    | -                    | -                    | 89                   | \$ -        | 89                   | 89                   | 100.00%        |
| 4500-523100     | Teacher Retirement   | -                    | -                    | -                    | 1,144                | \$ -        | 1,144                | 1,144                | 100.00%        |
| 4500-526000     | Worker's Compensation  | -                    | -                    | -                    | 48                   | \$ -        | 48                   | 48                   | 100.00%        |
|                 | <b>Total - Facility Acquisition &amp; Construction</b>               | -                    | -                    | -                    | <b>7,420</b>         | -           | <b>7,420</b>         | <b>7,420</b>         | <b>100.00%</b> |
|                 | <b>TOTAL - Expenditures</b>  | -                    | <b>108,604</b>       | -                    | <b>8,465,568</b>     |             | <b>8,465,568</b>     | <b>8,465,568</b>     | <b>100.00%</b> |
|                 | Revenue Over (Under) Expenditures                                    | 280,696              | 5,120,106            | 170,000              | 5,845,868            | -           | 5,845,868            | 5,675,868            | 3338.75%       |
|                 | Beginning Fund Balance   | 16,668,011           | 16,948,707           | 17,177,413           | 22,068,813           | -           | 22,068,813           | 4,891,400            | 28.48%         |
|                 | <b>Ending Fund Balance</b>   | <b>\$ 16,948,707</b> | <b>\$ 22,068,813</b> | <b>\$ 17,347,413</b> | <b>\$ 27,914,681</b> | <b>\$ -</b> | <b>\$ 27,914,681</b> | <b>\$ 10,567,268</b> | <b>60.92%</b>  |



### **BP OIL SPILL SETTLEMENT FUND**

In August 2015, the School Board received a legal settlement for loss revenue and other damages related to the BP Oil Spill which occurred in 2010. These funds will be used at the discretion of the Superintendent and the Board.

## St. Tammany Parish School Board

### BP Oil Spill Settlement Fund (BPO)

|                     |                                    | 2018-2019            | 2019-2020            | 2020-2021            | 2020-2021            | 2020-2021   | 2020-2021            | Final vs. Original | %              |
|---------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|----------------------|--------------------|----------------|
|                     |                                    | Actual               | Actual               | Original             | Actual               | Estimated   | Actual Result        | Budgets            | Change         |
|                     |                                    |                      |                      | Budget               | Year-To-Date         | Remaining   | At Year End          | Difference         | Budget         |
|                     |                                    |                      |                      |                      | As of August 31st    | For Year    | Final Budget         |                    | vs. Actual     |
| <b>Revenues</b>     |                                    |                      |                      |                      |                      |             |                      |                    |                |
| 415000              | Interest Income                    | \$ 122,652           | \$ 129,889           | \$ 100,000           | \$ 8,377             | \$ -        | \$ 8,377             | \$ (91,623)        | -91.62%        |
| 452221              | Transfer In - General Fund         | 4,000,000            | -                    | -                    | -                    | -           | -                    | -                  | 0.00%          |
|                     | <b>Total Revenue</b>               | <b>4,122,652</b>     | <b>129,889</b>       | <b>100,000</b>       | <b>8,377</b>         | <b>-</b>    | <b>8,377</b>         | <b>\$ (91,623)</b> | <b>-91.62%</b> |
| <b>Expenditures</b> |                                    |                      |                      |                      |                      |             |                      |                    |                |
| 5200-593228         | Transfer out- School Security Fund | 4,000,000            | -                    | -                    | -                    | -           | -                    | -                  | 0.00%          |
|                     | <b>Total Expenditures</b>          | <b>4,000,000</b>     | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>    | <b>-</b>             | <b>-</b>           | <b>0.00%</b>   |
|                     | Revenue Over (Under) Expenditures  | 122,652              | 129,889              | 100,000              | 8,377                | -           | 8,377                | (91,623)           | -91.62%        |
|                     | Beginning Fund Balance             | 11,705,525           | 11,828,177           | 11,958,060           | 11,958,066           | -           | 11,958,066           | 6                  | 0.00%          |
|                     | <b>Ending Fund Balance</b>         | <b>\$ 11,828,177</b> | <b>\$ 11,958,066</b> | <b>\$ 12,058,060</b> | <b>\$ 11,966,443</b> | <b>\$ -</b> | <b>\$ 11,966,443</b> | <b>(91,617)</b>    | <b>-0.76%</b>  |



### **SCHOOL SECURITY FUND**

The School Security Fund was created to account for all school security services including salaries and benefits of the Security Coordinator, Security Officers, and the Mental Health Providers at each school and all related expenses for these positions. This fund also accounts for the School Resource Officers (SROs) and School Resource Officer details at each school in the district.

St. Tammany Parish School Board

School Security Fund (SSF)

|                                |  | 2018-2019        | 2019-2020        | 2020-2021        | 2020-2021         | 2020-2021        | 2020-2021        | 2020-2021        | Final vs. Original  | %              |              |
|--------------------------------|--|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|---------------------|----------------|--------------|
|                                |  | Actual           | Actual           | Original         | Actual            | Estimated        | Actual Result    | Actual Result    | Budgets             | Change         |              |
|                                |  |                  | #Emp             | Budget           | Year-To-Date      | Remaining        | At Year End      | Final Budget     | Difference          | Budget         |              |
|                                |  |                  |                  |                  | As of August 31st | For Year         |                  |                  |                     | vs. Actual     |              |
| <b>Revenue and Transfer In</b> |  |                  |                  |                  |                   |                  |                  |                  |                     |                |              |
| 411125                         | Taxes (1.90 Mills)                             | \$ -             | \$ 4,147,756     | \$ 4,518,608     | \$ 4,445,478      | \$ -             | \$ 4,445,478     |                  | \$ (73,130)         | -1.62%         |              |
| 411160                         | Taxes Penalties and Interest                   | -                | 789              | 850              | 152               | -                | 152              |                  | (698)               | -82.10%        |              |
| 415100                         | Interest                                       | 14,149           | 21,063           | 15,000           | 1,184             | -                | 1,184            |                  | (13,816)            | -92.11%        |              |
| 452234                         | Transfer In - BP Oil Spill Fund                | 4,000,000        | -                | -                | -                 | -                | -                |                  | -                   | 0.00%          |              |
| 452201                         | Transfer In - General Fund (costs transferred) | 2,860,000        | 4,250,000        | 4,250,000        | 4,450,000         | -                | 4,450,000        |                  | 200,000             | 4.71%          |              |
|                                | <b>Total Revenue &amp; Transfers In</b>        | <b>6,874,149</b> | <b>8,419,608</b> | <b>8,784,458</b> | <b>8,896,814</b>  | <b>-</b>         | <b>8,896,814</b> |                  | <b>112,356</b>      | <b>1.28%</b>   |              |
| <b>Expenditures</b>            |  |                  |                  |                  |                   |                  |                  |                  |                     |                |              |
| 2144-511300                    | Mental Health Providers (MHPs) Salaries        | 2,676,785        | 2,837,311        | 56               | 2,837,311         | 3,064,362        | -                | 3,064,362        | 56                  | 227,051        | 8.00%        |
| 2144-521000                    | MHP Health Insurance                           | 353,416          | 428,408          |                  | 428,408           | 419,786          | -                | 419,786          |                     | (8,622)        | -2.01%       |
| 2144-522500                    | MHP Medicare                                   | 36,914           | 38,843           |                  | 38,843            | 42,156           | -                | 42,156           |                     | 3,313          | 8.53%        |
| 2144-523100                    | MHP Teachers Retirement System                 | 691,357          | 711,167          |                  | 705,696           | 764,195          | -                | 764,195          |                     | 58,499         | 8.29%        |
| 2144-523900                    | MHP State Employees Retirement                 | 41,160           | 46,235           |                  | 46,325            | 48,361           | -                | 48,361           |                     | 2,036          | 4.39%        |
| 2144-526000                    | MHP Worker's Compensation                      | 17,396           | 18,447           |                  | 18,447            | 23,902           | -                | 23,902           |                     | 5,455          | 29.57%       |
| 2315-531300                    | Pension Funds- Fees Tax Collection             | -                | 134,607          |                  | 140,000           | 142,068          | -                | 142,068          |                     | 2,068          | 1.48%        |
| 2315-573000                    | Equipment for Assessor's Office                | -                | 2,707            |                  | 3,000             | -                | -                | -                |                     | (3,000)        | -100.00%     |
| 2662-511600                    | Security Coordinator Salary                    | 71,209           | 74,009           | 1                | 74,009            | 79,885           | -                | 79,885           | 1                   | 5,876          | 7.94%        |
| 2662-511601                    | Security Officers Salaries                     | 77,598           | 80,866           | 2                | 80,866            | 89,958           | -                | 89,958           | 2                   | 9,092          | 11.24%       |
| 2662-521000                    | Security Health Insurance                      | 27,099           | 40,367           |                  | 40,367            | 44,036           | -                | 44,036           |                     | 3,669          | 9.09%        |
| 2662-522500                    | Security Medicare                              | 2,002            | 2,077            |                  | 2,077             | 2,295            | -                | 2,295            |                     | 218            | 10.51%       |
| 2662-523100                    | Security Teachers' Retirement System           | 39,732           | 40,267           |                  | 39,957            | 43,820           | -                | 43,820           |                     | 3,863          | 9.67%        |
| 2662-526000                    | Security Worker's Compensation                 | 967              | 1,007            |                  | 1,007             | 1,325            | -                | 1,325            |                     | 318            | 31.56%       |
| 2662-533900                    | School Resource Officers and Details           | 2,812,856        | 3,888,546        |                  | 3,888,546         | 4,133,849        | -                | 4,133,849        |                     | 245,303        | 6.31%        |
| 2662-558200                    | Travel - Security Coordinator                  | 830              | 1,163            |                  | 1,500             | 1,164            | -                | 1,164            |                     | (336)          | -22.39%      |
|                                | <b>Total Expenditures</b>                      | <b>6,849,321</b> | <b>8,346,027</b> | <b>59.0</b>      | <b>8,346,359</b>  | <b>8,901,162</b> | <b>-</b>         | <b>8,901,162</b> | <b>59.0</b>         | <b>554,803</b> | <b>6.65%</b> |
|                                | Revenues Over (Under) Expenditures             | 24,828           | 73,581           |                  | 438,099           | (4,348)          | -                | (4,348)          |                     | (442,447)      | -100.99%     |
|                                | Beginning Fund Balance                         | -                | 24,828           |                  | 86,069            | 98,409           | -                | 98,409           |                     | 12,340         | 14.34%       |
|                                | <b>Ending Fund Balance</b>                     | <b>\$ 24,828</b> | <b>\$ 98,409</b> |                  | <b>\$ 524,168</b> | <b>\$ 94,061</b> | <b>\$ -</b>      | <b>\$ 94,061</b> | <b>\$ (430,107)</b> | <b>-82.06%</b> |              |





### **SCHOOL ACTIVITY FUND**

The Governmental Accounting Standards Board (GASB) issued Statement No. 84, “Fiduciary Activities” in January 2017. This statement was effective beginning with FY 2020-2021. This statement requires that School Activity funds or the accounting for individual schools be included as a Special Revenue Fund. Special Revenue Funds require a budget to be presented; however, the Louisiana Legislative Auditor and the Louisiana Department of Education have stated that no budgets are required for this fund. The School Board has elected to present this budget for informational purposes.

**School Activity Funds (SFA)  
Preliminary (Implementation GASB 84)**

|                                   | 2020-2021           |                     |                     |                     |             |                     |                    |                |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|--------------------|----------------|
|                                   | 2018-2019           | 2019-2020           | 2020-2021           | 2020-2021           | 2020-2021   | Projected           | Final vs. Original | %              |
|                                   | Actual              | Actual              | Original            | Actual              | Estimated   | Actual Result       | Budgets            | Change         |
|                                   |                     |                     | Budget              | Year-To-Date        | Remaining   | At Year End         | Difference         | Budget         |
|                                   |                     |                     |                     | As of August 31st   | For Year    | Final Budget        |                    | vs. Actual     |
| <b>Revenues</b>                   | (1)                 | (1)                 |                     |                     |             |                     |                    |                |
| School Activity Fund Revenues     | \$ 12,221,778       | \$ 11,044,379       | \$ 13,000,000       | \$ 5,554,091        | \$ -        | \$ 5,554,091        | \$ (7,445,909)     | -57.28%        |
| <b>Total Revenues</b>             | <b>12,221,778</b>   | <b>11,044,379</b>   | <b>13,000,000</b>   | <b>5,554,091</b>    | <b>-</b>    | <b>5,554,091</b>    | <b>(7,445,909)</b> | <b>-57.28%</b> |
|                                   |                     |                     |                     |                     |             |                     |                    |                |
| <b>Expenditures</b>               |                     |                     |                     |                     |             |                     |                    |                |
| School Activity Fund Expenditures | 12,062,887          | 10,375,306          | 13,000,000          | 5,127,428           | -           | 5,127,428           | (7,872,572)        | -60.56%        |
| <b>Total Expenditures</b>         | <b>12,062,887</b>   | <b>10,375,306</b>   | <b>13,000,000</b>   | <b>5,127,428</b>    | <b>-</b>    | <b>5,127,428</b>    | <b>(7,872,572)</b> | <b>-60.56%</b> |
| Revenues Over (Under) Expenditure | 158,891             | 669,073             | -                   | 426,663             | -           | 426,663             | 426,663            | 100.00%        |
| Beginning Fund Balance            | 7,447,867           | 7,606,758           | 8,535,554           | 8,275,831           | -           | 8,275,831           | (259,723)          | -3.04%         |
| <b>Ending Fund Balance</b>        | <b>\$ 7,606,758</b> | <b>\$ 8,275,831</b> | <b>\$ 8,535,554</b> | <b>\$ 8,702,494</b> | <b>\$ -</b> | <b>\$ 8,702,494</b> | <b>\$ 166,940</b>  | <b>1.96%</b>   |

(1) SFA Funds reported as agency funds for FY 2018-2019 and FY 2019-2020. Totals presented for information purposes only.



### **CAPITAL PROJECTS FUNDS**

The Capital Projects Funds are Construction Roofing, 2013 Bond, 2008 Bond, 2019 Bond, and Parish wide Construction Funds. The expenditures are for the construction and improvement of facilities and purchase of equipment. The Capital Projects Funds cannot be used for operational expenses.

## St. Tammany Parish School Board

### Construction Roofing Fund (CRF)

|                                 |                                      | 2018-2019           | 2019-2020           | 2020-2021           | 2020-2021           | 2020-2021   | 2020-2021           | Final vs. Original | %              |
|---------------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|---------------------|--------------------|----------------|
|                                 |                                      | Actual              | Actual              | Original            | Actual              | Estimated   | Actual Result       | Budgets            | Change         |
|                                 |                                      |                     |                     | Budget              | Year-To-Date        | Remaining   | At Year End         | Difference         | Budget         |
|                                 |                                      |                     |                     |                     | As of August 31st   | For Year    | Final Budget        |                    | vs. Actual     |
| <b>Revenue and Transfers In</b> |                                      |                     |                     |                     |                     |             |                     |                    |                |
| 415000                          | Interest Income                      | \$ 31,772           | \$ 28,544           | \$ 20,000           | \$ 1,630            | \$ -        | \$ 1,630            | \$ (18,370)        | -91.85%        |
| 452201                          | Transfer From General Fund           | 1,800,000           | 1,800,000           | 1,800,000           | 1,800,000           | -           | 1,800,000           | -                  | 0.00%          |
|                                 | <b>Total Revenue and Transfer In</b> | <b>1,831,772</b>    | <b>1,828,544</b>    | <b>1,820,000</b>    | <b>1,801,630</b>    | <b>-</b>    | <b>1,801,630</b>    | <b>(18,370)</b>    | <b>-1.01%</b>  |
| <b>Expenditures</b>             |                                      |                     |                     |                     |                     |             |                     |                    |                |
| 4600-545000                     | Building Improvements                | 1,620,811           | 1,864,075           | 1,800,000           | 807,172             | -           | 807,172             | (992,828)          | -55.16%        |
| 4300-533400                     | Architect & Engineering Fees         | 130,639             | 134,301             | 136,000             | 63,512              | -           | 63,512              | (72,488)           | -53.30%        |
|                                 | <b>Total Expenditures</b>            | <b>1,751,450</b>    | <b>1,998,376</b>    | <b>1,936,000</b>    | <b>870,684</b>      | <b>-</b>    | <b>870,684</b>      | <b>(1,065,316)</b> | <b>-55.03%</b> |
|                                 | Revenue Over (Under) Expenditures    | 80,322              | (169,832)           | (116,000)           | 930,946             | -           | 930,946             | 1,046,946          | -902.54%       |
|                                 | Beginning Fund Balance               | 1,269,181           | 1,349,502           | 1,242,047           | 1,179,670           | -           | 1,179,670           | (62,377)           | -5.02%         |
|                                 | <b>Ending Fund Balance</b>           | <b>\$ 1,349,503</b> | <b>\$ 1,179,670</b> | <b>\$ 1,126,047</b> | <b>\$ 2,110,616</b> | <b>\$ -</b> | <b>\$ 2,110,616</b> | <b>\$ 984,569</b>  | <b>87.44%</b>  |

## St. Tammany Parish School Board

### 2013 Bond Construction Fund (C32)

|  |  | 2018-2019            | 2019-2020            | 2020-2021           | 2020-2021           | 2020-2021   | 2020-2021           | Final vs. Original  | %              |
|--|--|----------------------|----------------------|---------------------|---------------------|-------------|---------------------|---------------------|----------------|
|  |  | Actual               | Actual               | Original            | Actual              | Estimated   | Actual Result       | Budgets             | Change         |
|  |  |                      |                      | Budget              | Year-To-Date        | Remaining   | At Year End         | Difference          | Budget         |
|  |  |                      |                      |                     | As of August 31st   | For Year    | Final Budget        |                     | vs. Actual     |
| <b>Revenues and Other Financing Source</b> |  |                      |                      |                     |                     |             |                     |                     |                |
| 415000                                     | Interest Income                            | \$ 376,778           | \$ 261,078           | \$ 200,000          | \$ 10,282           | \$ -        | \$ 10,282           | \$ (189,718)        | -94.86%        |
| 452221                                     | Transfer In- General Fund                  | -                    | -                    | -                   | 451,655             | -           | 451,655             | 451,655             | 100.00%        |
| 452225                                     | Transfer In - Community Block Grant        | 11,828               | -                    | -                   | -                   | -           | -                   | -                   | 0.00%          |
|  | <b>Total Revenues</b>                      | <b>388,606</b>       | <b>261,078</b>       | <b>200,000</b>      | <b>461,937</b>      | <b>-</b>    | <b>461,937</b>      | <b>261,937</b>      | <b>130.97%</b> |
| <b>Expenditures</b>                        |  |                      |                      |                     |                     |             |                     |                     |                |
| 2640-573000                                | Equipment Repairs and Maintenance          | 642,433              | 4,952,049            | -                   | -                   | -           | -                   | -                   | 0.00%          |
| 4300-533400                                | Architect & Engineering Fees               | 184,455              | 89,041               | 200,000             | 288,848             | -           | 288,848             | 88,848              | 44.42%         |
| 4500-573000                                | Equipment                                  | -                    | 153,451              | 3,500,000           | 2,041,128           | -           | 2,041,128           | (1,458,872)         | -41.68%        |
| 4600-545000                                | Building Improvements                      | 2,310,636            | 925,685              | 8,500,000           | 6,677,376           | -           | 6,677,376           | (1,822,624)         | -21.44%        |
| 5200-593227                                | Transfer Out - 2019 Bond Construction Fund | -                    | -                    | -                   | 451,655             | -           | 451,655             | 451,655             | 100.00%        |
|  | <b>Total Expenditures</b>                  | <b>3,137,524</b>     | <b>6,120,226</b>     | <b>12,200,000</b>   | <b>9,459,008</b>    | <b>-</b>    | <b>9,459,008</b>    | <b>(2,740,992)</b>  | <b>-22.47%</b> |
|  | Revenues Over (Under) Expenditures         | (2,748,918)          | (5,859,148)          | (12,000,000)        | (8,997,071)         | -           | (8,997,071)         | 3,002,929           | -25.02%        |
|  | Beginning Fund Balance                     | 25,486,946           | 22,738,028           | 15,149,106          | 16,878,880          | -           | 16,878,880          | 1,729,774           | 11.42%         |
|  | <b>Ending Fund Balance</b>                 | <b>\$ 22,738,028</b> | <b>\$ 16,878,880</b> | <b>\$ 3,149,106</b> | <b>\$ 7,881,809</b> | <b>\$ -</b> | <b>\$ 7,881,809</b> | <b>\$ 4,732,703</b> | <b>150.29%</b> |

St. Tammany Parish School Board

**2008 Bond Construction Fund (C33)**

|  |   | 2018-2019            | 2019-2020           | 2020-2021           | 2020-2021         | 2020-2021 | 2020-2021        | Final vs. Original    | %               |
|--|---|----------------------|---------------------|---------------------|-------------------|-----------|------------------|-----------------------|-----------------|
|  |   | Actual               | Actual              | Original            | Actual            | Estimated | Actual Result    | Budgets               | Change          |
|  |   |                      |                     | Budget              | Year-To-Date      | Remaining | At Year End      | Difference            | Budget          |
|  |   |                      |                     |                     | As of August 31st | For Year  | Final Budget     |                       | vs. Actual      |
| <b>Revenues and Other Financing Source</b> |   |                      |                     |                     |                   |           |                  |                       |                 |
| 415000                                     | Interest Income                         | \$ 389,553           | \$ 267,635          | \$ 200,000          | \$ 3,275          | \$ -      | \$ 3,275         | \$ (196,725)          | -98.36%         |
| 452221                                     | Transfers In- General Fund              | -                    | 2,150               | -                   | -                 | -         | -                | -                     | 0.00%           |
|  | <b>Total Revenues</b>                   | <b>389,553</b>       | <b>269,785</b>      | <b>200,000</b>      | <b>3,275</b>      | <b>-</b>  | <b>3,275</b>     | <b>(196,725)</b>      | <b>-98.36%</b>  |
| <b>Expenditures</b>                        |   |                      |                     |                     |                   |           |                  |                       |                 |
| 4300-533400                                | Architect & Engineering Fees            | 1,032,326            | 329,682             | 1,000,000           | 155,076           | -         | 155,076          | (844,924)             | -84.49%         |
| 4500-573000                                | Equipment                               | -                    | -                   | 500,000             | -                 | -         | -                | (500,000)             | -100.00%        |
| 4600-545000                                | Building Improvements                   | 2,447,698            | 17,003,666          | 4,500,000           | 6,840,074         | -         | 6,840,074        | 2,340,074             | 52.00%          |
| 5100-534000                                | Debt Service - Purchased Technical Fees | 13,025               | -                   | -                   | -                 | -         | -                | -                     | 0.00%           |
|  | <b>Total Expenditures</b>               | <b>3,493,049</b>     | <b>17,333,348</b>   | <b>6,000,000</b>    | <b>6,995,150</b>  | <b>-</b>  | <b>6,995,150</b> | <b>995,150</b>        | <b>16.59%</b>   |
|  | Revenues Over (Under) Expenditures      | (3,103,496)          | (17,063,563)        | (5,800,000)         | (6,991,875)       | -         | (6,991,875)      | (1,191,875)           | 20.55%          |
|  | Beginning Fund Balance                  | 27,158,934           | 24,055,438          | 7,225,224           | 6,991,875         | -         | 6,991,875        | (233,349)             | -3.23%          |
|  | <b>Ending Fund Balance</b>              | <b>\$ 24,055,438</b> | <b>\$ 6,991,875</b> | <b>\$ 1,425,224</b> | <b>\$ -</b>       | <b>-</b>  | <b>\$ -</b>      | <b>\$ (1,425,224)</b> | <b>-100.00%</b> |

## 2019 Bond Construction Fund (C34)

|  |  | 2018-2019          | 2019-2020            | 2020-2021            | 2020-2021            | 2020-2021   | 2020-2021            | Final vs. Original     | %              |
|--|--|--------------------|----------------------|----------------------|----------------------|-------------|----------------------|------------------------|----------------|
|  |  | Actual             | Actual               | Original             | Actual               | Estimated   | Actual Result        | Budgets                | Change         |
|  |  |                    |                      | Budget               | Year-To-Date         | Remaining   | At Year End          | Difference             | Budget         |
|  |  |                    |                      |                      | As of August 31st    | For Year    | Final Budget         |                        | vs. Actual     |
| <b>Revenues and Other Financing Source</b> |  |                    |                      |                      |                      |             |                      |                        |                |
| 451100                                     | Proceeds from Bond Sale                      | \$ -               | \$ 35,000,000        | \$ -                 | \$ -                 | \$ -        | \$ -                 | \$ -                   | 0.00%          |
| 451300                                     | Accrued Interest and Premium On Bonds Sold   | -                  | 2,844,553            | -                    | -                    | -           | -                    | -                      | 0.00%          |
| 415000                                     | Interest Income                              | 256                | 284,657              | 200,000              | 291,378              | -           | 291,378              | 91,378                 | 45.69%         |
| 415320                                     | Unrealized Gain (Loss) on Investments        | -                  | 268,820              | -                    | (268,820)            | -           | (268,820)            | (268,820)              | 100.00%        |
| 452235                                     | Transfer In- 2013 Bond Construction Fund     | -                  | -                    | -                    | 451,655              | -           | 451,655              | 451,655                | 100.00%        |
|  | <b>Total Revenues</b>                        | <b>256</b>         | <b>38,398,030</b>    | <b>200,000</b>       | <b>474,213</b>       | <b>-</b>    | <b>474,213</b>       | <b>274,213</b>         | <b>137.11%</b> |
| <b>Expenditures</b>                        |  |                    |                      |                      |                      |             |                      |                        |                |
| 2640-543000                                | Equipment purchases (Under \$5,000 per item) | -                  | -                    | 5,000,000            | -                    | -           | -                    | (5,000,000)            | -100.00%       |
| 4300-533400                                | Architect & Engineering Fees                 | -                  | 2,548,934            | 2,700,000            | 2,863,345            | -           | 2,863,345            | 163,345                | 6.05%          |
| 4500-573000                                | Equipment                                    | -                  | -                    | 1,500,000            | 9,776,702            | -           | 9,776,702            | 8,276,702              | 551.78%        |
| 4600-545000                                | Building Improvements                        | -                  | 121,315              | 3,000,000            | 10,449,248           | -           | 10,449,248           | 7,449,248              | 248.31%        |
| 5100-533200                                | Debt Service- Legal Fees                     | 66,120             | 1,627                | -                    | -                    | -           | -                    | -                      | 0.00%          |
| 5100-534000                                | Debt Service - Purchased Technical Fees      | 2,713              | 65,289               | -                    | -                    | -           | -                    | -                      | 0.00%          |
|  | <b>Total Expenditures</b>                    | <b>68,833</b>      | <b>2,737,165</b>     | <b>12,200,000</b>    | <b>23,089,295</b>    | <b>-</b>    | <b>23,089,295</b>    | <b>10,889,295</b>      | <b>89.26%</b>  |
|  | Revenues Over (Under) Expenditures           | (68,577)           | 35,660,865           | (12,000,000)         | (22,615,082)         | -           | (22,615,082)         | (10,615,082)           | 88.46%         |
|  | Beginning Fund Balance                       | -                  | (68,577)             | 35,262,537           | 35,592,288           | -           | 35,592,288           | 329,751                | 0.94%          |
|  | <b>Ending Fund Balance</b>                   | <b>\$ (68,577)</b> | <b>\$ 35,592,288</b> | <b>\$ 23,262,537</b> | <b>\$ 12,977,206</b> | <b>\$ -</b> | <b>\$ 12,977,206</b> | <b>\$ (10,285,331)</b> | <b>-44.21%</b> |

## St. Tammany Parish School Board

### Parishwide Construction Fund (PWF)

|                                  |                                       | 2018-2019           | 2019-2020            | 2020-2021           | 2020-2021            | 2020-2021   | 2020-2021            | Final vs. Original   | %              |
|----------------------------------|---------------------------------------|---------------------|----------------------|---------------------|----------------------|-------------|----------------------|----------------------|----------------|
|                                  |                                       | Actual              | Actual               | Original            | Actual               | Estimated   | Actual Result        | Budgets              | Change         |
|                                  |                                       |                     |                      | Budget              | Year-To-Date         | Remaining   | At Year End          | Difference           | Budget         |
|                                  |                                       |                     |                      |                     | As of August 31st    | For Year    | Final Budget         |                      | vs. Actual     |
| <b>Revenues and Transfers In</b> |                                       |                     |                      |                     |                      |             |                      |                      |                |
| 415000                           | Interest Income                       | \$ 22,249           | \$ 65,051            | \$ 60,000           | \$ 11,069            | \$ -        | \$ 11,069            | \$ (48,931)          | -81.55%        |
| 419200                           | Contributions and Donations           | 350                 | 355                  | 355                 | 870                  | -           | 870                  | 515                  | 145.07%        |
| 452201                           | Transfer from General Fund            | 7,300,000           | 13,300,000           | 3,300,000           | 14,300,000           | -           | 14,300,000           | 11,000,000           | 333.33%        |
|                                  | <b>Total Revenue and Transfers In</b> | <b>7,322,599</b>    | <b>13,365,406</b>    | <b>3,360,355</b>    | <b>14,311,939</b>    | <b>-</b>    | <b>14,311,939</b>    | <b>10,951,584</b>    | <b>325.91%</b> |
| <b>Expenditures</b>              |                                       |                     |                      |                     |                      |             |                      |                      |                |
| 2620-543000                      | Repair & Upkeep of Buildings          | 20,810              | 9,850                | 9,850               | -                    | -           | -                    | (9,850)              | -100.00%       |
| 2630-543000                      | Upkeep of Grounds                     | -                   | -                    | 10,500,000          | -                    | -           | -                    | (10,500,000)         | -100.00%       |
| 2640-543000                      | Repair & Upkeep of Equipment          | -                   | 46,632               | 46,700              | 46,711               | -           | 46,711               | 11                   | 0.02%          |
| 4300-533400                      | Architect & Engineering Fees          | 172,936             | 206,486              | 400,000             | 435,730              | -           | 435,730              | 35,730               | 8.93%          |
| 4500-573000                      | Equipment                             | -                   | -                    | 10,000              | -                    | -           | -                    | (10,000)             | -100.00%       |
| 4600-545000                      | Building Improvements                 | 2,303,768           | 1,853,887            | 4,500,000           | 1,645,286            | -           | 1,645,286            | (2,854,714)          | -63.44%        |
|                                  | <b>Total Expenditures</b>             | <b>2,497,514</b>    | <b>2,116,855</b>     | <b>15,466,550</b>   | <b>2,127,727</b>     | <b>-</b>    | <b>2,127,727</b>     | <b>(13,338,823)</b>  | <b>-86.24%</b> |
|                                  | Revenue Over (Under) Expenditures     | 4,825,085           | 11,248,551           | (12,106,195)        | 12,184,212           | -           | 12,184,212           | 24,290,407           | -200.64%       |
|                                  | Beginning Fund Balance                | 195,540             | 5,020,625            | 15,419,549          | 16,269,176           | -           | 16,269,176           | 849,627              | 5.51%          |
|                                  | <b>Ending Fund Balance</b>            | <b>\$ 5,020,625</b> | <b>\$ 16,269,176</b> | <b>\$ 3,313,354</b> | <b>\$ 28,453,388</b> | <b>\$ -</b> | <b>\$ 28,453,388</b> | <b>\$ 25,140,034</b> | <b>758.75%</b> |





## **DEBT SERVICE FUNDS**

The Debt Service Funds exist solely to retire our long-term debt. The Debt Service Sinking Fund is funded by Parishwide ad valorem (property) taxes. Expenditures retire our General Obligation Bonds approved in various elections. The Limited Tax Revenue Bonds Sinking Fund is funded by transfers from General Fund. Expenditures retire our Limited Tax Revenue Bonds approved by the Board to purchase school buses in FY 2021.

## St. Tammany Parish School Board

### Debt Service (SFF) - GO Bonds

|  |  | 2018-2019            | 2019-2020            | 2020-2021            | 2020-2021            | 2020-2021   | 2020-2021            | Final vs. Original | %             |
|--|--|----------------------|----------------------|----------------------|----------------------|-------------|----------------------|--------------------|---------------|
|  |  | Actual               | Actual               | Original             | Actual               | Estimated   | Actual Result        | Budgets            | Change        |
|  |  |                      |                      | Budget               | Year-To-Date         | Remaining   | At Year End          | Difference         | Budget        |
|  |  |                      |                      |                      | As of August 31st    | Budget      | Final Budget         |                    | vs. Actual    |
| <b>Revenue And Other Financing Sources</b>   |  |                      |                      |                      |                      |             |                      |                    |               |
| 411130                                       | Taxes (13.9 Mills)                               | \$ 32,667,791        | \$ 29,513,090        | \$ 31,404,316        | \$ 32,513,556        | \$ -        | \$ 32,513,556        | \$ 1,109,240       | 3.53%         |
| 411160                                       | Taxes Penalties and Interest                     | 26,420               | 18,292               | 20,000               | 8,532                | -           | 8,532                | (11,468)           | -57.34%       |
| 451100                                       | Bond Proceeds                                    | -                    | 5,620,000            | 11,388,000           | 23,290,000           | -           | 23,290,000           | 11,902,000         | 104.51%       |
| 415000                                       | Interest Income                                  | 382,651              | 415,444              | 350,000              | 20,311               | -           | 20,311               | (329,689)          | -94.20%       |
| 451200                                       | Accrued Interest and Premium On Bonds Sold       | -                    | -                    | -                    | -                    | -           | -                    | -                  | 0.00%         |
| 415320                                       | Unrealized Gain (Loss) on Investments            | 86,113               | (48,853)             | -                    | -                    | -           | -                    | -                  | 0.00%         |
|  | <b>Total Revenue And Other Financing Sources</b> | <b>33,162,975</b>    | <b>35,517,973</b>    | <b>43,162,316</b>    | <b>55,832,399</b>    | <b>-</b>    | <b>55,832,399</b>    | <b>12,670,083</b>  | <b>29.35%</b> |
| <b>Expenditures And Other Financing Uses</b> |  |                      |                      |                      |                      |             |                      |                    |               |
|  | <b>General Administration</b>                    |                      |                      |                      |                      |             |                      |                    |               |
| 2315-531300                                  | Pension Fund Contributions                       | 1,036,422            | 935,516              | 945,000              | 1,039,334            | -           | 1,039,334            | 94,334             | 9.98%         |
| 2315-573000                                  | Equipment For Assessor's Office                  | 42,624               | 18,820               | 20,000               | 41,840               | -           | 41,840               | 21,840             | 109.20%       |
|  | <b>Total General Administration</b>              | <b>1,079,046</b>     | <b>954,335</b>       | <b>965,000</b>       | <b>1,081,174</b>     | <b>-</b>    | <b>1,081,174</b>     | <b>116,174</b>     | <b>12.04%</b> |
| <b>Debt Service and Other Financing Uses</b> |  |                      |                      |                      |                      |             |                      |                    |               |
| 5100-583100                                  | Redemption of Principal                          | 19,215,000           | 20,810,000           | 21,160,000           | 21,340,000           | -           | 21,340,000           | 180,000            | 0.85%         |
| 5100-583200                                  | Interest Expense                                 | 10,468,438           | 10,509,369           | 10,183,885           | 9,863,774            | -           | 9,863,774            | (320,111)          | -3.14%        |
| 5100-534000                                  | Paying Agent Expenses                            | 9,100                | 7,600                | 9,000                | 8,600                | -           | 8,600                | (400)              | -4.44%        |
| 5100-591500                                  | Payments to Escrow Agent                         | -                    | 5,586,280            | 11,320,920           | 23,558,054           | -           | 23,558,054           | 12,237,134         | 108.09%       |
| 5100-592500                                  | Discount on Issuance of Bonds                    | -                    | 33,720               | 67,080               | 139,740              | -           | 139,740              | 72,660             | 108.32%       |
|  | <b>Total Debt Service</b>                        | <b>29,692,538</b>    | <b>36,946,969</b>    | <b>42,740,885</b>    | <b>54,910,168</b>    | <b>-</b>    | <b>54,910,168</b>    | <b>12,169,283</b>  | <b>28.47%</b> |
|  | <b>Total Expenditures</b>                        | <b>30,771,584</b>    | <b>37,901,304</b>    | <b>43,705,885</b>    | <b>55,991,342</b>    | <b>-</b>    | <b>55,991,342</b>    | <b>12,285,457</b>  | <b>28.11%</b> |
|  | Revenue Over (Under) Expenditures                | 2,391,391            | (2,383,332)          | (543,569)            | (158,944)            | -           | (158,944)            | 384,625            | -70.76%       |
|  | Beginning Fund Balance                           | 29,602,086           | 31,993,477           | 29,455,271           | 29,610,145           | -           | 29,610,145           | 154,874            | 0.53%         |
|  | <b>Ending Fund Balance</b>                       | <b>\$ 31,993,477</b> | <b>\$ 29,610,145</b> | <b>\$ 28,911,702</b> | <b>\$ 29,451,201</b> | <b>\$ -</b> | <b>\$ 29,451,201</b> | <b>\$ 539,499</b>  | <b>1.87%</b>  |

## St. Tammany Parish School Board

### Limited Tax Revenue Bonds Sinking Fund (

|  |  | 2018-2019   | 2019-2020   | 2020-2021   | 2020-2021         | 2020-2021   | 2020-2021         | Final vs. Original | %              |
|--|--|-------------|-------------|-------------|-------------------|-------------|-------------------|--------------------|----------------|
|  |  | Actual      | Actual      | Original    | Actual            | Estimated   | Actual Result     | Budgets            | Change         |
|  |  |             |             | Budget      | Year-To-Date      | Remaining   | At Year End       | Difference         | Budget         |
|  |  |             |             |             | As of August 31st | Budget      | Final Budget      |                    | vs. Actual     |
| <b>Revenue And Other Financing Sources</b>   |  |             |             |             |                   |             |                   |                    |                |
| 415000                                       | Interest Income                                  | \$ -        | \$ -        | \$ -        | \$ 41             | \$ -        | \$ 41             | \$ 41              | 100.00%        |
| 452201                                       | Transfer from General Fund                       | -           | -           | -           | 172,801           | -           | 172,801           | 172,801            | 100.00%        |
|  | <b>Total Revenue And Other Financing Sources</b> | -           | -           | -           | <b>172,842</b>    | -           | <b>172,842</b>    | <b>172,842</b>     | <b>100.00%</b> |
| <b>Expenditures And Other Financing Uses</b> |  |             |             |             |                   |             |                   |                    |                |
| <b>Debt Service</b>                          |  |             |             |             |                   |             |                   |                    |                |
| 5100-583100                                  | Redemption of Principal                          | -           | -           | -           | -                 | -           | -                 | -                  | 100.00%        |
| 5100-583200                                  | Interest Expense                                 | -           | -           | -           | 6,801             | -           | 6,801             | 6,801              | 100.00%        |
|  | <b>Total Expenditures</b>                        | -           | -           | -           | <b>6,801</b>      | -           | <b>6,801</b>      | <b>6,801</b>       | <b>100.00%</b> |
|  | Revenue Over (Under) Expenditures                | -           | -           | -           | 166,041           | -           | 166,041           | 166,041            | 100.00%        |
|  | Beginning Fund Balance                           | -           | -           | -           | -                 | -           | -                 | -                  | 0.00%          |
|  | <b>Ending Fund Balance</b>                       | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 166,041</b> | <b>\$ -</b> | <b>\$ 166,041</b> | <b>\$ 166,041</b>  | <b>100.00%</b> |