

St. Tammany Parish School Board

FINAL BUDGETS
Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2021 – June 30, 2022
November 10, 2022



SCHOOL FOOD SERVICES FUND

The School Food Services Fund provides over 3.6 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

	2019-2020			2021-2022		2021-2022		2021-2022		% Change vs. Actual
	Actual	Actual	#Emp	Original Budget	Actual Year-To-Date As of August 31st	Estimated Remaining For Year	Actual Result At Year End	Final vs. Original Budgets Difference		
							Final Budget			
Revenue From Local Sources										
415000	Interest	\$ 26,251	\$ 736	\$ 1,000	\$ 12,829	\$ -	\$ 12,829	\$ 11,829	1182.85%	
416100	Food Service Collections	2,936,978	366,960	350,000	449,646	-	449,646	99,646	28.47%	
419990	Miscellaneous	116,215	4,311	5,000	270,124	-	270,124	265,124	5302.47%	
	Total Revenue From Local Sources	3,079,444	372,007	356,000	732,598	-	732,598	376,598	105.79%	
Revenue From State Sources										
431100	State Public Fund Equalization (MFP)	6,000,000	6,000,000	4,000,000	4,000,000	-	4,000,000	-	0.00%	
442900	Other State Unrestricted Grant	-	-	-	78,860	-	78,860	78,860	100.00%	
445900	Other State Restricted Grant	-	-	-	820,631	-	820,631	820,631	100.00%	
	Total Revenue From State Sources	6,000,000	6,000,000	4,000,000	4,899,491	-	4,899,491	-	0.00%	
Revenue From Federal Sources										
445150	School Food Service Programs	11,596,745	16,439,371	15,350,000	19,924,106	-	19,924,106	4,574,106	29.80%	
449200	Value Of Usda Commodities	1,309,325	2,111,664	1,444,732	1,889,869	-	1,889,869	445,137	30.81%	
	Total Revenue From Federal Sources	12,906,070	18,551,035	16,794,732	21,813,975	-	21,813,975	5,019,243	29.89%	
	Total Revenue	21,985,514	24,923,041	21,150,732	27,446,064	-	27,446,064	6,295,332	29.76%	
Fund Transfers In										
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%	
	Total Fund Transfers In	2,038,000	2,038,000	2,038,000	2,038,000	-	2,038,000	-	0.00%	
	Total Revenue & Fund Transfers In	24,023,514	26,961,041	23,188,732	29,484,064	-	29,484,064	6,295,332	27.15%	
Expenditures										
2650-573000	Equipment	-	-	-	30,166	-	30,166	30,166	100.00%	
3100-521000	Health Insurance	2,077,396	2,026,216	2,100,000	2,604,877	-	2,604,877	504,877	24.04%	
3100-522500	Medicare	132,725	146,149	170,000	135,909	-	135,909	(34,091)	-20.05%	
3100-523100	Teachers' Retirement System Regular/Plan A	2,276,437	2,488,415	2,486,000	2,288,611	-	2,288,611	(197,389)	-7.94%	
3100-523300	School Employee Retirement System	64,423	70,662	78,000	78,963	-	78,963	963	1.23%	
3100-523900	Other Retirement Systems	3,464	-	-	-	-	-	-	0.00%	
3100-525000	Unemployment Compensation	192	1,468	600	4,846	-	4,846	4,246	707.73%	
3100-526000	Worker's Compensation	489,091	572,878	700,000	532,683	-	532,683	(167,317)	-23.90%	
3100-527000	Group Insurance - Retirees	1,708,032	1,696,768	1,700,000	1,420,182	-	1,420,182	(279,818)	-16.46%	
3100-528000	Sick Leave Severance Pay	36,243	41,250	41,250	32,217	-	32,217	(9,033)	-21.90%	
3100-532000	Workshops	-	-	1,000	-	-	-	(1,000)	-100.00%	
3100-533300	Audit Fee	1,910	2,602	3,000	2,083	-	2,083	(917)	-30.56%	
3100-534000	Purchased Technical Services	31,729	32,738	35,000	34,857	-	34,857	(143)	-0.41%	
3100-542100	Garbage	36,666	36,666	37,000	36,666	-	36,666	(334)	-0.90%	
3100-543000	Repairs and Maintenance	82,902	91,263	97,000	111,405	-	111,405	14,405	14.85%	
3100-553000	Telephone	14,216	13,601	15,100	11,613	-	11,613	(3,487)	-23.09%	
3100-554000	Advertising	455	409	1,000	735	-	735	(265)	-26.47%	
3100-555000	Printing	968	815	1,000	1,637	-	1,637	637	63.69%	
3100-557000	Food Service Management	2,833,906	-	-	-	-	-	-	0.00%	

School Food Service (SLF)

St. Tammany Parish School Board

				2021-2022		2021-2022				% Change	
		2019-2020	2020-2021	2021-2022	Actual	Estimated	2021-2022	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	
3100-558200	Travel	4,096	4,056	8,000	7,692	-	7,692		(308)		-3.85%
3100-561000	Materials and Supplies	461,665	582,139	650,000	603,057	-	603,057		(46,943)		-7.22%
3100-562200	Utilities	159,315	150,500	207,000	179,221	-	179,221		(27,779)		-13.42%
3100-563100	Food (Excluding Commodities)	4,122,627	3,782,300	4,950,000	4,773,580	-	4,773,580		(176,420)		-3.56%
3100-563200	USDA Commodities	1,067,745	1,956,068	1,444,732	2,097,681	-	2,097,681		652,949		45.20%
3100-573100	Large Equipment	64,550	110,365	600,000	274,564	-	274,564		(325,436)		-54.24%
3100-581000	Dues and Fees	95,275	12,091	30,000	9,682	-	9,682		(20,318)		-67.73%
3100-589000	Uniforms	28,425	27,825	30,000	30,630	-	30,630		630		2.10%
3100-589001	Storage and Distribution	164,227	259,238	150,000	197,088	-	197,088		47,088		31.39%
3110-511400	Salaries - Office/Clerical	36,055	39,948	1.0	37,642	-	37,642	1.0	-		0.00%
3111-511100	Salary - Supervisor	75,801	83,130	1.0	85,391	-	85,391	1.0	-		0.00%
3112-511100	Salaries - Assistants	262,133	277,517	4.0	275,331	-	288,986	5.0	13,655		4.96%
3120-511600	Salaries - Food Service Workers	5,545,078	6,141,755	270.0	5,856,461	-	5,649,614	268.0	(206,847)		-3.53%
3120-511700	Salaries - Maintenance	219,326	248,037	6.0	263,568	-	255,567	6.0	(8,001)		-3.04%
3120-512300	Salaries - Subs	110,957	164,480		165,000	-	98,653		(66,347)		-40.21%
3121-511100	Salaries- Managers	2,151,438	2,279,994	54.0	2,175,772	-	2,180,582	55.0	4,810		0.22%
3122-511100	Salaries- Assistant Managers	1,278,153	1,352,149	52.0	1,368,642	-	1,316,887	53.0	(51,755)		-3.78%
	Total Expenditures	25,637,621	24,693,491	388.0	25,763,489	25,413,965	25,413,965	389.0	(379,690)		-1.47%
	Revenues Over (Under) Expenditures	(1,614,107)	2,267,550		(2,574,757)	4,070,099	-	4,070,099	6,644,856		-258.08%
	Beginning Fund Balance	1,928,050	313,943		2,593,616	2,581,493	-	2,581,493	(12,123)		-0.47%
	Ending Fund Balance	\$ 313,943	\$ 2,581,493		\$ 18,859	\$ 6,651,592	\$ -	\$ 6,651,592	\$ 6,632,733		35170.12%



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

				2021-2022	2021-2022			%	
		2019-2020	2020-2021	2021-2022	Actual	Estimated	2021-2022	Final vs. Original	
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Budgets	
				Budget	As of August 31st	For Year	At Year End	Difference	
Revenues							Final Budget	Change	
								Budget	
								vs. Actual	
416100	Food Service Collections	\$ -	\$ 1,606	\$ 1,700	\$ -	\$ -	\$ -	\$ (1,700)	-100.00%
445155	Summer Feeding Program Grant - Federal	11,609	66,651	58,600	10,534	-	10,534	(48,066)	-82.02%
	Total Revenue	11,609	68,257	60,300	10,534	-	10,534	(49,766)	-82.53%
	Expenditures								
3100-522500	Medicare	238	187	200	229	-	229	29	14.30%
3100-523100	Teachers' Retirement System Regular/Plan A	4,271	3,336	3,500	3,973	-	3,973	473	13.51%
3100-526000	Worker's Compensation	489	421	750	307	-	307	(443)	-59.03%
3100-561000	Materials and Supplies	154	1,176	1,200	211	-	211	(989)	-82.39%
3100-563100	Food (Excluding Commodities)	2,639	17,057	18,000	1,420	-	1,420	(16,580)	-92.11%
3100-563200	USDA Commodities	576	10,750	11,000	523	-	523	(10,477)	-95.25%
3120-511600	Salaries - Food Service Workers	1,397	2,066	2,400	846	-	846	(1,554)	-64.74%
3121-511100	Salaries- Managers	12,642	7,681	7,800	12,745	-	12,745	4,945	63.40%
3122-511100	Salaries - Assistant Managers	2,389	3,183	4,200	2,175	-	2,175	(2,025)	-48.22%
	Total Expenditures	24,796	45,858	49,050	22,428	-	22,428	(26,622)	-54.27%
	Revenues Over Expenditures	(13,187)	22,399	11,250	(11,895)	-	(11,895)	(23,145)	-205.73%
	Beginning Fund Balance	144,541	131,354	153,753	153,753	-	153,753	-	0.00%
	Ending Fund Balance	\$ 131,354	\$ 153,753	\$ 165,003	\$ 141,858	\$ -	\$ 141,858	\$ (23,144)	-14.03%



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 and other operational expenses. Additional funding from General Fund was transferred to this account for those expenditures.

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of August 31st	For Year	Final Budget	Difference	vs. Actual
Revenues									
415000	Interest Income	\$ 210,716	\$ 36,594	\$ 38,000	\$ 31,689	\$ -	\$ 31,689	\$ (6,311)	-16.61%
415320	Unrealized Gain (Loss) on Investments	17,994	(25,158)	-	(8,335)	-	(8,335)	(8,335)	-100.00%
452201	Transfer In - General Fund (COVID)	5,000,000	14,300,000	-	2,150,000	-	2,150,000	2,150,000	100.00%
	Total Revenue	5,228,710	14,311,436	38,000	2,173,354	-	2,173,354	2,135,354	5619.35%
	Expenditures								
1000	Instruction								
1100	Regular Education Programs								
1100-522500	Medicare	-	28,138	-	27,276	-	27,276	27,276	100.00%
1100-523100	Teacher Retirement	-	488,065	-	462,014	-	462,014	462,014	100.00%
1100-523300	School Employees Retirement	-	287	-	-	-	-	-	0.00%
1100-523900	Other Retirement	-	487	-	875	-	875	875	100.00%
1100-526000	Worker's Compensation	-	15,159	-	14,688	-	14,688	14,688	100.00%
1105-511200	Salaries - Kindergarten Teachers	-	140,000	-	139,450	-	139,450	139,450	100.00%
1110-511200	Salaries - Elementary Teachers	-	1,292,339	-	1,253,356	-	1,253,356	1,253,356	100.00%
1130-511200	Salaries - Secondary Teachers	-	511,180	-	490,302	-	490,302	490,302	100.00%
	Total - Instruction - Regular	-	2,475,655	-	2,387,962	-	2,387,962	2,387,962	100.00%
1200	Students With Exceptionalities Programs								
1200-522500	Medicare	-	16,096	-	17,470	-	17,470	17,470	100.00%
1200-523100	Teacher Retirement	-	275,867	-	296,344	-	296,344	296,344	100.00%
1200-523300	School Employees Retirement	-	4,023	-	2,009	-	2,009	2,009	100.00%
1200-523900	Other Retirement	-	401	-	395	-	395	395	100.00%
1200-526000	Worker's Compensation	-	9,257	-	9,478	-	9,478	9,478	100.00%
1210-511200	Salaries-Stidents with Exceptionalities	-	-	-	85	-	85	85	100.00%
1211-511200	Salaries - Classroom Teachers	-	433,661	-	409,036	-	409,036	409,036	100.00%
1211-511500	Salaries - Classroom Paraprofessionals	-	399,588	-	520,711	-	520,711	520,711	100.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	-	20,000	-	21,000	-	21,000	21,000	100.00%
1216-511200	Salaries - Preschool Classroom Teacher	-	58,000	-	59,000	-	59,000	59,000	100.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	-	43,000	-	42,000	-	42,000	42,000	100.00%
1220-511200	Salaries - Gifted & Talented Teachers	-	156,000	-	154,000	-	154,000	154,000	100.00%
	Total - Students With Exceptionalities	-	1,415,893	-	1,531,528	-	1,531,528	1,531,528	100.00%
1300	Career and Technical (Formerly Vocational Education) Programs								
1300-522500	Medicare	-	900	-	888	-	888	888	100.00%
1300-523100	Teacher Retirement	-	16,036	-	15,188	-	15,188	15,188	100.00%
1300-526000	Worker's Compensation	-	484	-	478	-	478	478	100.00%
1310-511200	Salaries - Agriculture Teachers	-	22,542	-	22,769	-	22,769	22,769	100.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	-	13,000	-	13,000	-	13,000	13,000	100.00%
1350-511200	Salaries - Industrial Arts Teachers	-	6,000	-	5,000	-	5,000	5,000	100.00%
1360-511200	Salaries - Business, COE, & DE Teachers	-	20,500	-	20,500	-	20,500	20,500	100.00%
	Total - Career and Technical Programs	-	79,462	-	77,823	-	77,823	77,823	100.00%
1400	Other Instructional Programs								
1400-522500	Medicare	-	1,178	-	1,140	-	1,140	1,140	100.00%
1400-523100	Teacher Retirement	-	20,182	-	18,807	-	18,807	18,807	100.00%
1400-523300	School Employees Retirement	-	574	-	574	-	574	574	100.00%
1400-526000	Worker's Compensation	-	634	-	613	-	613	613	100.00%
1450-511200	Salaries - ROTC Instructors	-	23,072	-	23,072	-	23,072	23,072	100.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	-	2,000	-	1,000	-	1,000	1,000	100.00%

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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									
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	-	2,198	-	-	-	-	-	100.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	-	10,592	-	10,592	-	10,592	10,592	100.00%
1490-511100	Salaries - Virtual Academy (VA) Coordinator	-	1,442	-	-	-	-	-	100.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	-	8,920	-	8,920	-	8,920	8,920	100.00%
1490-511500	Salaries - Aides - In School Suspension	-	33,000	-	35,047	-	35,047	35,047	100.00%
	Total - Other Instructional	-	103,791	-	99,765	-	99,765	99,765	100.00%
1500	Special Programs								
1500-522500	Medicare	-	512	-	2,347	-	2,347	2,347	100.00%
1500-523100	Teacher Retirement	-	9,135	-	40,283	-	40,283	40,283	100.00%
1500-526000	Worker's Compensation	-	276	-	1,262	-	1,262	1,262	100.00%
1510-511200	Salaries- ESSA (Title I) Teachers	-	-	-	17,616	-	17,616	17,616	100.00%
1510-511500	Salaries- ESSA (Title I) Aides	-	-	-	21,000	-	21,000	21,000	100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	-	16,105	-	16,105	-	16,105	16,105	100.00%
1520-511500	Salaries - ESL Aides	-	17,000	-	11,000	-	11,000	11,000	100.00%
1530-511100	Salaries - Pre-Kindergarten Supervisor	-	1,215	-	-	-	-	-	100.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	-	1,000	-	48,084	-	48,084	48,084	100.00%
1530-511500	Salaries - Pre-Kindergarten Aides	-	-	-	48,049	-	48,049	48,049	100.00%
	Total - Special Programs	-	45,242	-	205,746	-	205,746	157,697	100.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2100-522500	Medicare	-	4,983	-	6,526	-	6,526	6,526	100.00%
2100-523100	Teacher Retirement	-	85,404	-	109,114	-	109,114	109,114	100.00%
2100-523900	Other Retirement	-	2,089	-	2,870	-	2,870	2,870	100.00%
2100-526000	Worker's Compensation	-	2,717	-	3,539	-	3,539	3,539	100.00%
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	-	3,042	-	5,541	-	5,541	5,541	100.00%
2112-511400	Clerical - Child Welfare	-	5,768	-	5,851	-	5,851	5,851	100.00%
2113-511300	Salaries - Social Workers	-	16,575	-	18,133	-	18,133	18,133	100.00%
2122-511300	Salaries - School Counselors	-	80,732	-	86,389	-	86,389	86,389	100.00%
2124-511300	Salaries - Career Tech Coordinator	-	1,442	-	1,442	-	1,442	1,442	100.00%
2129-511100	Salaries - 504 Coordinator	-	1,442	-	1,442	-	1,442	1,442	100.00%
2131-511800	Salaries-Supervisor of Health Services	-	-	-	1,675	-	1,675	1,675	100.00%
2134-511800	Salaries - Nurses	-	31,722	-	31,442	-	31,442	31,442	100.00%
2139-561000	Student/Employee Health Supplies	4,081	94,260	-	-	-	-	-	100.00%
2142-511300	Salaries - Psychologists Supervision	-	17,680	-	16,575	-	16,575	16,575	100.00%
2144-511300	Salaries- Psychologists	-	4,176	-	70,467	-	70,467	70,467	100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	-	1,442	-	-	-	-	-	100.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	-	15,470	-	18,785	-	18,785	18,785	100.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	-	5,768	-	5,768	-	5,768	5,768	100.00%
2152-511300	Salaries - Speech Therapists	-	124,408	-	124,707	-	124,707	124,707	100.00%
2154-511900	Salaries - Interpretive Services	-	13,000	-	12,000	-	12,000	12,000	100.00%
2161-511300	Salaries - Occupational Therapists	-	20,166	-	23,481	-	23,481	23,481	100.00%
2166-511300	Salaries - Physical Therapists	-	5,464	-	2,149	-	2,149	2,149	100.00%
2169-511900	Salaries-Students with Exceptionalities Orientation Mobility	-	-	-	1,000	-	1,000	1,000	100.00%
	Total - Pupil Support Services	4,081	537,750	-	548,896	-	548,896	548,896	100.00%
2200	Instructional Staff Services								
2200-522500	Medicare	-	1,844	-	2,923	-	2,923	2,923	100.00%

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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									
2200-523100	Teacher Retirement	-	29,815	-	48,727	-	48,727	48,727	100.00%
2200-526000	Worker's Compensation	-	1,003	-	1,584	-	1,584	1,584	100.00%
2211-511100	Salaries - Directors/Supervisors of Instruction	-	12,800	-	16,800	-	16,800	16,800	100.00%
2211-511400	Salaries - Clerical - Instruction	-	5,768	-	10,094	-	10,094	10,094	100.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	-	6,076	-	23,438	-	23,438	23,438	100.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	-	10,094	-	23,072	-	23,072	23,072	100.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	-	6,309	-	7,414	-	7,414	7,414	100.00%
2214-511100	Salaries- Federal Program Coordinators	-	-	-	7,041	-	7,041	7,041	100.00%
2214-511400	Salaries- Federal Program Clerical	-	-	-	6,425	-	6,425	6,425	100.00%
2219-511100	Salaries- Virtual Academy Coordinators	-	-	-	1,442	-	1,442	1,442	100.00%
2220-511100	Salaries - Testing Coordinator	-	1,442	-	1,442	-	1,442	1,442	100.00%
2220-511300	Salaries - Curriculum Specialists	-	15,488	-	16,795	-	16,795	16,795	100.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	-	1,442	-	1,442	-	1,442	1,442	100.00%
2232-511300	Salaries-Student with Exceptionalities Instructional Coaches	-	-	-	1,158	-	1,158	1,158	100.00%
2234-511100	Salaries - Early Childhood Coordinator	-	2,320	-	6,319	-	6,319	6,319	100.00%
2234-511300	Salaries-ESSA (Title I) Instructional Coaches	-	-	-	39,672	-	39,672	39,672	100.00%
2239-511400	Salaries - Instr. Tech Clerical	-	2,884	-	2,884	-	2,884	2,884	100.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	-	1,442	-	1,442	-	1,442	1,442	100.00%
2252-511200	Salaries - Librarians	-	45,000	-	45,000	-	45,000	45,000	100.00%
2252-511500	Salaries - Library Aides	-	7,000	-	6,000	-	6,000	6,000	100.00%
2259-511800	CH13 - Supervisor, Coordinator	-	3,100	-	3,425	-	3,425	3,425	100.00%
2259-511900	CH13 - Production Specialists/Editors	-	7,460	-	8,610	-	8,610	8,610	100.00%
	Total - Instructional Staff Services	-	161,287	-	283,149	-	283,149	283,149	100.00%
2300	General Administration								
2300-522500	Medicare	-	265	-	329	-	329	329	100.00%
2300-523100	Teacher Retirement	-	5,258	-	5,874	-	5,874	5,874	100.00%
2300-526000	Worker's Compensation	-	171	-	208	-	208	208	100.00%
2321-511400	Salary - Executive Assistant - Superintendent/Board	-	1,442	-	1,761	-	1,761	1,761	100.00%
2324-511100	Salaries - Associate/Assistant Superintendents	-	4,150	-	8,050	-	8,050	8,050	100.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	-	4,326	-	4,326	-	4,326	4,326	100.00%
2329-511400	Salaries - Clerical - Administration	-	5,768	-	5,768	-	5,768	5,768	100.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	-	6,292	-	6,703	-	6,703	6,703	100.00%
	Total - General Administration	-	27,672	-	33,019	-	33,019	33,019	100.00%
2400	School Administration								
2400-522500	Medicare	-	5,354	-	5,606	-	5,606	5,606	100.00%
2400-523100	Teacher Retirement	-	93,265	-	96,087	-	96,087	96,087	100.00%
2400-526000	Worker's Compensation	-	2,955	-	3,093	-	3,093	3,093	100.00%
2410-511100	Salaries - Principals	-	82,230	-	81,820	-	81,820	81,820	100.00%
2410-511400	Salaries - School Clerical	-	176,942	-	186,081	-	186,081	186,081	100.00%
2420-511100	Salaries - Assistant Principals	-	104,370	-	116,680	-	116,680	116,680	100.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	-	15,320	-	11,989	-	11,989	11,989	100.00%
	Total - School Administration	-	480,435	-	501,356	-	501,356	501,356	100.00%
2500	Business Services								
2500-522500	Medicare	-	599	-	679	-	679	679	100.00%
2500-523100	Teacher Retirement	-	11,078	-	11,758	-	11,758	11,758	100.00%
2500-526000	Worker's Compensation	-	698	-	643	-	643	643	100.00%

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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									
2511-511100	Salary - Chief Financial Officer	-	1,815	-	2,035	-	2,035	2,035	100.00%
2514-511400	Salaries - Payroll Clerical	-	5,768	-	7,452	-	7,452	7,452	100.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	-	4,592	-	4,388	-	4,388	4,388	100.00%
2515-511400	Salaries - Accounting Clerical	-	8,652	-	8,797	-	8,797	8,797	100.00%
2515-511800	Salaries - Financial Accountants	-	4,534	-	5,295	-	5,295	5,295	100.00%
2516-511800	Salary - Internal Auditor	-	1,550	-	1,675	-	1,675	1,675	100.00%
2520-511100	Salary - Supervisor of Purchasing	-	1,550	-	1,700	-	1,700	1,700	100.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	-	2,884	-	4,002	-	4,002	4,002	100.00%
2540-511100	Salary - Supervisor of Graphic Arts	-	1,550	-	1,675	-	1,675	1,675	100.00%
2540-511700	Salaries - Graphic Arts Operators	-	11,536	-	11,536	-	11,536	11,536	100.00%
	Total - Finance (Formerly Business Services)	-	56,807	-	61,635	-	61,635	61,635	100.00%
2600	Operation & Maintenance of Plant								
2600-521000	Employee Group Insurance	-	237	-	-	-	-	-	100.00%
2600-522500	Medicare	-	9,393	-	12,085	-	12,085	12,085	100.00%
2600-523100	Teacher Retirement	-	2,192	-	3,552	-	3,552	3,552	100.00%
2600-523300	School Employees Retirement	-	171,215	-	219,662	-	219,662	219,662	100.00%
2600-523900	Other Retirement	-	2,425	-	2,580	-	2,580	2,580	100.00%
2600-526000	Worker's Compensation	-	43,837	-	55,193	-	55,193	55,193	100.00%
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	-	7,692	-	24,453	-	24,453	24,453	100.00%
2610-511400	Salaries - Maintenance Clerical	-	2,884	-	5,760	-	5,760	5,760	100.00%
2620-511601	Salaries - Custodians	-	480,183	-	542,501	-	542,501	542,501	100.00%
2620-511700	Salaries - Maintenance	-	140,659	-	213,924	-	213,924	213,924	100.00%
2620-511701	Salaries - Foremen	-	16,412	-	42,089	-	42,089	42,089	100.00%
2620-543000	Repair & Upkeep of Buildings	-	-	-	793	-	793	793	100.00%
2620-561000	Building COVID19 Supplies	104,523	934,905	-	-	-	-	-	100.00%
2630-542400	Lawn Care	-	-	-	76,229	-	76,229	76,229	100.00%
2662-511600	Security Coordinator Salary	-	-	-	2,483	-	2,483	2,483	100.00%
2662-511601	Security Officers Salary	-	-	-	2,215	-	2,215	2,215	100.00%
	Total - Operation & Maintenance	104,523	1,812,034	-	1,203,518	-	1,203,518	1,203,518	100.00%
2700	Student Transportation Services								
2700-522500	Medicare	-	7,333	-	7,445	-	7,445	7,445	100.00%
2700-523100	Teacher Retirement	-	3,800	-	5,225	-	5,225	5,225	100.00%
2700-523300	School Employees Retirement	-	132,585	-	133,083	-	133,083	133,083	100.00%
2700-526000	Worker's Compensation	-	2,834	-	5,564	-	5,564	5,564	100.00%
2710-511100	Director & Assistant Directors - Transportation	-	12,044	-	14,052	-	14,052	14,052	100.00%
2710-511400	Salaries - Transportation Clerical	-	8,652	-	12,383	-	12,383	12,383	100.00%
2721-511600	Salaries - Regular Ed. Bus Operators	-	281,000	-	261,000	-	261,000	261,000	100.00%
2721-573000	New Regular Ed School Buses	-	-	1,680,000	-	-	-	(1,680,000)	-100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	-	85,000	-	101,000	-	101,000	101,000	100.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	-	120,000	-	126,000	-	126,000	126,000	100.00%
	Total - Student Transportation	-	653,248	1,680,000	665,750	-	665,750	(1,014,250)	-60.37%
2800	Central Services								
2800-522500	Medicare	-	1,359	-	1,601	-	1,601	1,601	100.00%
2800-523100	Teacher Retirement	-	23,947	-	27,150	-	27,150	27,150	100.00%
2800-526000	Worker's Compensation	-	731	-	1,061	-	1,061	1,061	100.00%
2820-511100	Salary - Director of Communications	-	1,550	-	1,800	-	1,800	1,800	100.00%

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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									
2820-511800	Salaries - Communication Manager/Communication Specialist	-	2,984	-	5,421	-	5,421	5,421	100.00%
2830-511400	Salaries - Human Resources Clerical	-	24,514	-	22,168	-	22,168	22,168	100.00%
2830-534000	COVID 19 Contractual Services	-	16,343	-	-	-	-	-	100.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	-	1,600	-	5,100	-	5,100	5,100	100.00%
2831-511101	Salary - Human Resources Coordinators	-	2,992	-	3,192	-	3,192	3,192	100.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	-	1,815	-	2,035	-	2,035	2,035	100.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	-	11,936	-	16,384	-	16,384	16,384	100.00%
2844-511900	Salaries - Operations - Information Technology	-	5,818	-	7,692	-	7,692	7,692	100.00%
2849-511400	Salaries - Clerical - Information Technology	-	1,442	-	2,884	-	2,884	2,884	100.00%
2849-511800	Salaries - Computer Technicians - Information Technology	-	22,380	-	27,345	-	27,345	27,345	100.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	-	16,704	-	16,409	-	16,409	16,409	100.00%
	Total - Central Services	-	136,116	-	140,242	-	140,242	140,242	100.00%
3100	Food Service Operations								
3100-521000	Employee Group Insurance	-	-	-	1	-	1	1	100.00%
3100-522500	Medicare	-	5,225	-	6,190	-	6,190	6,190	100.00%
3100-523100	Teacher Retirement	-	83,813	-	95,932	-	95,932	95,932	100.00%
3100-523300	School Employees Retirement	-	2,380	-	5,151	-	5,151	5,151	100.00%
3100-526000	Worker's Compensation	-	20,970	-	23,853	-	23,853	23,853	100.00%
3110-511400	Salaries - Office/Clerical	-	1,442	-	1,442	-	1,442	1,442	100.00%
3111-511100	Salary - Director	-	1,600	-	1,750	-	1,750	1,750	100.00%
3112-511100	Salaries - Assistant Directors	-	5,892	-	9,828	-	9,828	9,828	100.00%
3120-511600	Salaries - Food Service Workers	-	240,350	-	255,387	-	255,387	255,387	100.00%
3120-511700	Salaries - Maintenance	-	8,084	-	18,061	-	18,061	18,061	100.00%
3121-511100	Salaries- Managers	-	54,000	-	82,633	-	82,633	82,633	100.00%
3122-511100	Salaries- Assistant Managers	-	49,000	-	57,794	-	57,794	57,794	100.00%
	Total - Food Service Operations	-	472,755	-	558,022	-	558,022	558,022	100.00%
3200	Risk Management								
3200-511100	Salaries-Risk Manager	-	-	-	1,750	-	1,750	1,750	100.00%
3200-511400	Salaries-Rick Management Clerical	-	-	-	1,442	-	1,442	1,442	100.00%
3200-522500	Medicare	-	-	-	46	-	46	46	100.00%
3200-523100	Teacher Retirement	-	-	-	804	-	804	804	100.00%
3200-526000	Worker's Compensation	-	-	-	25	-	25	25	100.00%
	Total - Risk Management	-	-	-	4,068	-	4,068	4,068	100.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	-	3,255	-	3,835	\$ -	3,835	3,835	100.00%
4500-511400	Salaries - Clerical - Construction	-	2,884	-	2,950	\$ -	2,950	2,950	100.00%
4500-522500	Medicare	-	89	-	98	\$ -	98	98	100.00%
4500-523100	Teacher Retirement	-	1,144	-	1,197	\$ -	1,197	1,197	100.00%
4500-526000	Worker's Compensation	-	48	-	53	\$ -	53	53	100.00%
	Total - Facility Acquisition & Construction	-	7,420	-	8,134	-	8,134	8,134	100.00%
	TOTAL - Expenditures	108,604	8,465,568	1,680,000	8,310,613		8,310,613	6,578,496	391.58%
	Revenue Over (Under) Expenditures	5,120,106	5,845,868	(1,642,000)	(6,137,259)	-	(6,137,259)	(4,443,142)	270.59%
	Beginning Fund Balance	16,948,707	22,068,813	27,914,681	27,914,681	-	27,914,681	-	0.00%
	Ending Fund Balance	\$ 22,068,813	\$ 27,914,681	\$ 26,272,681	\$ 21,777,422	\$ -	\$ 21,777,422	\$ (4,495,259)	-17.11%



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)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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									
415000	Interest Income	\$ 129,889	\$ 8,377	\$ 8,400	\$ 18,520	\$ -	\$ 18,520	\$ 10,120	120.48%
415320	Unrealized Gain (Loss) on Investments	\$ -	\$ -	\$ -	\$ (6,567)	\$ -	\$ (6,567)	\$ (6,567)	-100.00%
452221	Transfer In - General Fund	-	-	-	-	-	-	-	0.00%
	Total Revenue	129,889	8,377	8,400	11,953	-	11,953	\$ 3,553	42.30%
Expenditures									
5200-593228	Transfer out- School Security Fund	-	-	-	-	-	-	-	0.00%
	Total Expenditures	-	-	-	-	-	-	-	0.00%
	Revenue Over (Under) Expenditures	129,889	8,377	8,400	11,953	-	11,953	3,553	42.30%
	Beginning Fund Balance	11,828,177	11,958,066	11,966,443	11,966,443	-	11,966,443	11,978,396	100.10%
	Ending Fund Balance	\$ 11,958,066	\$ 11,966,443	\$ 11,974,843	\$ 11,978,396	\$ -	\$ 11,978,396	11,981,949	100.06%



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)

		2019-2020	2020-2021		2021-2022	2021-2022	2021-2022		2021-2022	Final vs. Original	%
		Actual	Actual	#Emp	Original	Actual	Estimated	2021-2022	Actual Result	Budgets	Change
					Budget	Year-To-Date	Remaining	Actual Result	At Year End	Difference	Budget
						As of August 31st	For Year	Final Budget	#Emp		vs. Actual
Revenue and Transfer In											
411125	Taxes (1.90 Mills)	\$ 4,147,756	\$ 4,445,478		\$ 4,552,800	\$ 4,518,047	\$ -	\$ 4,518,047		\$ (34,753)	-0.76%
411160	Taxes Penalties and Interest	789	152		130	690	-	690		560	430.60%
415100	Interest	21,063	1,184		1,200	4,099	-	4,099		2,899	241.55%
452201	Transfer In - General Fund (costs transferred)	4,250,000	4,450,000		4,450,000	4,450,000	-	4,450,000		-	0.00%
	Total Revenue & Transfers In	8,419,608	8,896,814		9,004,130	8,972,835	-	8,972,835		(31,295)	-0.35%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	2,837,311	3,064,362	56	2,830,282	2,937,135	-	2,937,135	56	106,853	3.78%
2144-521000	MHP Health Insurance	428,408	419,786		420,000	436,894	-	436,894		16,894	4.02%
2144-522500	MHP Medicare	38,843	42,156		41,050	40,538	-	40,538		(512)	-1.25%
2144-523100	MHP Teachers Retirement System	711,167	764,195		713,500	716,962	-	716,962		3,462	0.49%
2144-523900	MHP State Employees Retirement	46,235	48,361		47,000	47,601	-	47,601		601	1.28%
2144-526000	MHP Worker's Compensation	18,447	23,902		22,100	22,912	-	22,912		812	3.67%
2315-531300	Pension Funds- Fees Tax Collection	134,607	142,068		145,250	144,114	-	144,114		(1,136)	-0.78%
2315-573000	Equipment for Assessor's Office	2,707	-		-	-	-	-		-	0.00%
2662-511600	Security Coordinator Salary	74,009	79,885	1	78,074	78,074	-	78,074	1	(0)	0.00%
2662-511601	Security Officers Salaries	80,866	89,958	2	83,698	83,565	-	83,565	2	(133)	-0.16%
2662-521000	Security Health Insurance	40,367	44,036		44,100	47,723	-	47,723		3,623	8.22%
2662-522500	Security Medicare	2,077	2,295		2,470	2,170	-	2,170		(300)	-12.16%
2662-523100	Security Teachers' Retirement System	40,267	43,820		40,800	40,887	-	40,887		87	0.21%
2662-526000	Security Worker's Compensation	1,007	1,325		1,270	1,261	-	1,261		(9)	-0.74%
2662-533900	School Resource Officers and Details	3,888,546	4,133,849		4,139,000	3,990,735	-	3,990,735		(148,265)	-3.58%
2662-558200	Travel - Security Coordinator	1,163	1,164		1,500	1,045	-	1,045		(455)	-30.34%
	Total Expenditures	8,346,027	8,901,162	59.0	8,610,094	8,591,615	-	8,591,615	59.0	(18,479)	-0.21%
	Revenues Over (Under) Expenditures	73,581	(4,348)		394,036	381,220	-	381,220		(12,816)	-3.25%
	Beginning Fund Balance	24,828	98,409		104,319	94,061	-	94,061		(10,258)	-9.83%
	Ending Fund Balance	\$ 98,409	\$ 94,061		\$ 498,355	\$ 475,281	\$ -	\$ 475,281		\$ (23,074)	-4.63%



EMPLOYEE SALARY RESERVE FUND

The Employee Salary Reserve Fund was created at the end of FY 2021-2022. Starting with FY 2021-2022, once the books are finalized for the fiscal year, if the General Fund had a surplus (Revenues exceed Expenditures for the year), then the following will occur:

- (a) 50% of any final surplus for the fiscal year will be transferred to the Employee Salary Reserve Fund;
- (b) An equal one-time stipend (including benefits) will be calculated for all employees who (1) were active employees as of June 30, 2022, (2) were still employed as of November 1, 2022, and (3) if the employee is certificated they must have received an effective rating for FY 2021-2022;
- (c) This stipend will be paid on November 15, 2022;
- (d) Since this one-time stipend includes benefits, the calculation may not be exact. Any overage will be carried over to the following years stipend calculation. Any shortage will be covered by General Fund and reduce the following years stipend calculation if applicable;
- (e) If the General Fund balance must be utilized for any year, this stipend will not be issued until the fund balance is replenished to the prior level.

St. Tammany Parish School Board

Employee Salary Reserve Fund (ERP)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
452201	Transfer In - General Fund	-	-	-	9,840,825	-	9,840,825	\$ 9,840,825	100.00%
	Total Revenue	-	-	-	9,840,825	-	9,840,825	9,840,825	100.00%
	Expenditures								
	Total Expenditures	-	-	-	-	-	-	-	0.00%
	Revenue Over (Under) Expenditures	-	-	-	-	-	-	-	0.00%
	Beginning Fund Balance	-	-	-	-	-	-	9,840,825	100.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 9,840,825	\$ -	\$ 9,840,825	9,840,825	100.00%



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)**

	2021-2022							
	2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	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
Revenues	(1)							
School Activity Fund Revenues	\$ 11,044,379	\$ 5,554,091	\$ 7,650,000	\$ 8,051,555	\$ -	\$ 8,051,555	\$ 401,555	5.25%
Total Revenues	11,044,379	5,554,091	7,650,000	8,051,555	-	8,051,555	401,555	5.25%
Expenditures								
School Activity Fund Expenditures	10,333,252	5,127,428	7,300,000	7,461,709	-	7,461,709	161,709	2.22%
Total Expenditures	10,333,252	5,127,428	7,300,000	7,461,709	-	7,461,709	161,709	2.22%
Revenues Over (Under) Expenditure	711,127	426,663	350,000	589,846	-	589,846	239,846	68.53%
Beginning Fund Balance	7,815,075	8,275,831	8,919,046	8,702,494	-	8,702,494	(216,552)	-2.43%
Ending Fund Balance	\$ 8,526,202	\$ 8,702,494	\$ 9,269,046	\$ 9,292,340	\$ -	\$ 9,292,340	\$ 23,294	0.25%

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



CAPITAL PROJECTS FUNDS

The Capital Projects Funds are Construction Roofing, 2013 Bond, 2019 Bond, 2021 Bond, 2022 Bond, 2022A Bond, and Parishwide 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)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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
Revenue and Transfers In									
415000	Interest Income	\$ 28,544	\$ 1,630	\$ 1,800	\$ 7,065	\$ -	\$ 7,065	\$ 5,265	292.48%
452201	Transfer From General Fund	1,800,000	1,800,000	1,800,000	1,800,000	-	1,800,000	-	0.00%
	Total Revenue and Transfer In	1,828,544	1,801,630	1,801,800	1,807,065	-	1,807,065	5,265	0.29%
Expenditures									
4600-545000	Building Improvements	1,864,075	807,172	1,900,000	1,088,850	-	1,088,850	(811,150)	-42.69%
4300-533400	Architect & Engineering Fees	134,301	63,512	136,000	144,671	-	144,671	8,671	6.38%
	Total Expenditures	1,998,376	870,684	2,036,000	1,233,522	-	1,233,522	(802,478)	-39.41%
	Revenue Over (Under) Expenditures	(169,832)	930,946	(234,200)	573,543	-	573,543	807,743	-344.89%
	Beginning Fund Balance	1,349,502	1,179,670	2,933,274	2,110,616	-	2,110,616	(822,658)	-28.05%
	Ending Fund Balance	\$ 1,179,670	\$ 2,110,616	\$ 2,699,074	\$ 2,684,159	\$ -	\$ 2,684,159	\$ (14,915)	-0.55%

St. Tammany Parish School Board

2013 Bond Construction Fund (C32)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
415000	Interest Income	\$ 261,078	\$ 10,282	\$ 5,000	\$ 14,928	\$ -	\$ 14,928	\$ 9,928	198.57%
452221	Transfer In- General Fund	-	451,655	-	-	-	-	-	0.00%
	Total Revenues	261,078	461,937	5,000	14,928	-	14,928	9,928	198.57%
	Expenditures								
2640-573000	Equipment Repairs and Maintenance	4,952,049	-	-	-	-	-	-	0.00%
4300-533400	Architect & Engineering Fees	89,041	288,848	500,000	167,466	-	167,466	(332,534)	-66.51%
4500-573000	Equipment	153,451	2,041,128	2,100,000	-	-	-	(2,100,000)	-100.00%
4600-545000	Building Improvements	925,685	6,677,376	6,835,817	2,008,557	-	2,008,557	(4,827,260)	-70.62%
5200-593227	Transfer Out - 2019 Bond Construction Fund	-	451,655	-	-	-	-	-	0.00%
	Total Expenditures	6,120,226	9,459,008	9,435,817	2,176,023	-	2,176,023	(7,259,794)	-76.94%
	Revenues Over (Under) Expenditures	(5,859,148)	(8,997,071)	(9,430,817)	(2,161,095)	-	(2,161,095)	7,269,722	-77.08%
	Beginning Fund Balance	22,738,028	16,878,880	9,430,817	7,881,809	-	7,881,809	(1,549,008)	-16.42%
	Ending Fund Balance	\$ 16,878,880	\$ 7,881,809	\$ -	\$ 5,720,714	\$ -	\$ 5,720,714	\$ 5,720,714	100.00%

2019 Bond Construction Fund (C34)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
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	284,657	291,378	200,000	1,362	-	1,362	(198,638)	-99.32%
415320	Unrealized Gain (Loss) on Investments	268,820	(268,820)	-	-	-	-	-	0.00%
452235	Transfer In- 2013 Bond Construction Fund	-	451,655	-	-	-	-	-	0.00%
	Total Revenues	38,398,030	474,213	200,000	1,362	-	1,362	(198,638)	-99.32%
	Expenditures								
4300-533400	Architect & Engineering Fees	2,548,934	2,863,345	2,000,000	745,035	-	745,035	(1,254,965)	-62.75%
4500-573000	Equipment	-	9,776,702	2,500,000	2,774,885	-	2,774,885	274,885	11.00%
4600-545000	Building Improvements	121,315	10,449,248	4,714,846	9,339,569	-	9,339,569	4,624,723	98.09%
5100-533200	Debt Service- Legal Fees	1,627	-	-	-	-	-	-	0.00%
5100-534000	Debt Service - Purchased Technical Fees	65,289	-	-	-	-	-	-	0.00%
5200-593232	Transfer Out - 2021 Bond Construction Fund	-	-	-	119,079	-	119,079	119,079	100.00%
	Total Expenditures	2,737,165	23,089,295	9,214,846	12,978,568	-	12,978,568	3,644,642	39.55%
	Revenues Over (Under) Expenditures	35,660,865	(22,615,082)	(9,014,846)	(12,977,206)	-	(12,977,206)	(3,962,360)	43.95%
	Beginning Fund Balance	(68,577)	35,592,288	9,014,846	12,977,206	-	12,977,206	3,962,360	43.95%
	Ending Fund Balance	\$ 35,592,288	\$ 12,977,206	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%

2021 Bond Construction Fund (C35)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	-	-	1,200,000	1,424,097	-	1,424,097	-	0.00%
415000	Interest Income	-	-	100,000	5,321	-	5,321	(94,679)	-94.68%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
452235	Transfer In- 2019 Bond Construction Fund	-	-	-	119,079	-	119,079	119,079	100.00%
	Total Revenues	-	-	16,300,000	16,548,497	-	16,548,497	24,400	0.15%
	Expenditures								
4300-533400	Architect & Engineering Fees	-	-	1,200,000	700,622	-	700,622	(499,378)	-41.61%
4500-573000	Equipment	-	-	2,000,000	698,400	-	698,400	(1,301,600)	-65.08%
4600-545000	Building Improvements	-	-	1,000,000	15,064,842	-	15,064,842	14,064,842	1406.48%
5100-533200	Debt Service- Legal Fees	-	-	60,000	56,120	-	56,120	(3,880)	-6.47%
5100-534000	Debt Service - Purchased Technical Fees	-	-	2,000	28,514	-	28,514	26,514	1325.72%
	Total Expenditures	-	-	4,262,000	16,548,497	-	16,548,497	12,286,497	288.28%
	Revenues Over (Under) Expenditures	-	-	12,038,000	-	-	-	(12,038,000)	-100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ 12,038,000	\$ -	\$ -	\$ -	\$ (12,038,000)	-100.00%

2022 Bond Construction Fund (C36)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ 25,000,000	\$ -	\$ 25,000,000	\$ 25,000,000	100.00%
451300	Accrued Interest and Premium On Bonds Sold	-	-	-	3,132,413	-	3,132,413	3,132,413	100.00%
415000	Interest Income	-	-	-	30,582	-	30,582	30,582	100.00%
415320	Unrealized Gain (Loss) on Investments	-	-	-	2,715	-	2,715	2,715	100.00%
	Total Revenues	-	-	-	28,165,710	-	28,165,710	28,165,710	100.00%
	Expenditures								
4300-533400	Architect & Engineering Fees	-	-	-	757,437	-	757,437	757,437	100.00%
4500-573000	Equipment	-	-	-	1,775,512	-	1,775,512	1,775,512	100.00%
4600-545000	Building Improvements	-	-	-	16,963,178	-	16,963,178	16,963,178	100.00%
5100-533200	Debt Service- Legal Fees	-	-	-	62,162	-	62,162	62,162	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	-	52,529	-	52,529	52,529	100.00%
5100-589000	Miscellaneous Expense	-	-	-	527	-	527	527	100.00%
	Total Expenditures	-	-	-	19,611,346	-	19,611,346	19,611,346	100.00%
	Revenues Over (Under) Expenditures	-	-	-	8,554,364	-	8,554,364	8,554,364	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 8,554,364	\$ -	\$ 8,554,364	\$ 8,554,364	100.00%

2022A Bond Construction Fund (C37)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of August 31st	For Year	Final Budget		vs. Actual
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ 25,000,000	\$ -	\$ 25,000,000	\$ 25,000,000	100.00%
451300	Accrued Interest and Premium On Bonds Sold	-	-	-	1,251,950	-	1,251,950	1,251,950	100.00%
415000	Interest Income	-	-	-	1,339	-	1,339	1,339	100.00%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
	Total Revenues	-	-	-	26,253,289	-	26,253,289	26,253,289	100.00%
	Expenditures								
4300-533400	Architect & Engineering Fees	-	-	-	-	-	-	-	0.00%
4500-573000	Equipment	-	-	-	-	-	-	-	0.00%
4600-545000	Building Improvements	-	-	-	-	-	-	-	0.00%
5100-533200	Debt Service- Legal Fees	-	-	-	61,120	-	61,120	61,120	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	-	42,355	-	42,355	42,355	100.00%
	Total Expenditures	-	-	-	103,475	-	103,475	103,475	100.00%
	Revenues Over (Under) Expenditures	-	-	-	26,149,814	-	26,149,814	26,149,814	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 26,149,814	\$ -	\$ 26,149,814	\$ 26,149,814	100.00%

St. Tammany Parish School Board

Parishwide Construction Fund (PWF)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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 and Transfers In									
415000	Interest Income	\$ 65,051	\$ 11,069	\$ 15,000	\$ 63,071	\$ -	\$ 63,071	\$ 48,071	320.48%
415320	Unrealized Gain (Loss) on Investments	-	-	-	945	-	945	945	100.00%
419200	Contributions and Donations	355	870	1,000	225	-	225	(775)	-77.50%
452201	Transfer from General Fund	13,300,000	14,300,000	6,300,000	19,385,000	-	19,385,000	13,085,000	207.70%
	Total Revenue and Transfers In	13,365,406	14,311,939	6,316,000	19,449,241	-	19,449,241	13,133,241	207.94%
Expenditures									
2620-543000	Repair & Upkeep of Buildings	9,850	-	-	-	-	-	-	0.00%
2630-543000	Upkeep of Grounds	-	-	10,500,000	-	-	-	(10,500,000)	-100.00%
2640-543000	Repair & Upkeep of Equipment	46,632	46,711	50,000	32,370	-	32,370	(17,630)	-35.26%
4300-533400	Architect & Engineering Fees	206,486	435,730	600,000	552,056	-	552,056	(47,944)	-7.99%
4500-573000	Equipment	-	-	350,000	-	-	-	(350,000)	-100.00%
4600-545000	Building Improvements	1,853,887	1,645,286	4,500,000	4,940,067	-	4,940,067	440,067	9.78%
	Total Expenditures	2,116,855	2,127,727	16,000,000	5,524,493	-	5,524,493	(10,475,507)	-65.47%
	Revenue Over (Under) Expenditures	11,248,551	12,184,212	(9,684,000)	13,924,749	-	13,924,749	23,608,749	-243.79%
	Beginning Fund Balance	5,020,625	16,269,176	27,496,116	28,453,388	-	28,453,388	957,272	3.48%
	Ending Fund Balance	\$ 16,269,176	\$ 28,453,388	\$ 17,812,116	\$ 42,378,137	\$ -	\$ 42,378,137	\$ 24,566,021	137.92%



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

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	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
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 29,513,090	\$ 32,513,556	\$ 33,307,392	\$ 33,083,656	\$ -	\$ 33,083,656	\$ (223,736)	-0.67%
411160	Taxes Penalties and Interest	18,292	8,532	8,500	17,801	-	17,801	9,301	109.42%
451100	Bond Proceeds	5,620,000	23,290,000	9,850,000	9,850,000	-	9,850,000	-	0.00%
415000	Interest Income	415,444	20,311	20,500	54,829	-	54,829	34,329	167.46%
451200	Accrued Interest and Premium On Bonds Sold	-	-	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	(48,853)	-	-	(8,335)	-	(8,335)	(8,335)	100.00%
	Total Revenue And Other Financing Sources	35,517,973	55,832,399	43,186,392	42,997,950	-	42,997,950	(188,442)	-0.44%
Expenditures And Other Financing Uses									
	General Administration								
2315-531300	Pension Fund Contributions	935,516	1,039,334	1,100,000	1,054,304	-	1,054,304	(45,696)	-4.15%
2315-573000	Equipment For Assessor's Office	18,820	41,840	42,000	52,250	-	52,250	10,250	24.40%
	Total General Administration	954,335	1,081,174	1,142,000	1,106,554	-	1,106,554	(35,446)	-3.10%
Debt Service and Other Financing Uses									
5100-583100	Redemption of Principal	20,810,000	21,340,000	21,800,000	22,580,000	-	22,580,000	780,000	3.58%
5100-583200	Interest Expense	10,509,369	9,863,774	8,695,680	8,576,951	-	8,576,951	(118,729)	-1.37%
5100-534000	Paying Agent Expenses	7,600	8,600	11,000	7,200	-	7,200	(3,800)	-34.55%
5100-591500	Payments to Escrow Agent	5,586,280	23,558,054	9,963,000	10,030,200	-	10,030,200	67,200	0.67%
5100-592500	Discount on Issuance of Bonds	33,720	139,740	59,100	29,550	-	29,550	(29,550)	-50.00%
	Total Debt Service	36,946,969	54,910,168	40,528,780	41,223,901	-	41,223,901	695,121	1.72%
	Total Expenditures	37,901,304	55,991,342	41,670,780	42,330,455	-	42,330,455	659,675	1.58%
	Revenue Over (Under) Expenditures	(2,383,332)	(158,944)	1,515,612	667,495	-	667,495	(848,117)	-55.96%
	Beginning Fund Balance	31,993,477	29,610,145	29,440,203	29,451,201	-	29,451,201	10,998	0.04%
	Ending Fund Balance	\$ 29,610,145	\$ 29,451,201	\$ 30,955,815	\$ 30,118,696	\$ -	\$ 30,118,696	\$ (837,119)	-2.70%

St. Tammany Parish School Board

Limited Tax Revenue Bonds Sinking Fund (LSF)

		2019-2020	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	vs. Actual
					As of August 31st	Budget	Final Budget		
Revenue And Other Financing Sources									
415000	Interest Income	\$ -	\$ 41	\$ 100	\$ 44	\$ -	\$ 44	\$ (56)	-127.48%
452201	Transfer from General Fund	-	172,801	207,073	207,073	-	207,073	-	0.00%
	Total Revenue And Other Financing Sources	-	172,842	207,173	207,117	-	207,117	(56)	-0.03%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	-	-	166,000	166,000	-	166,000	-	0.00%
5100-583200	Interest Expense	-	6,801	31,922	31,922	-	31,922	-	0.00%
5100-534000	Paying Agent Expenses	-	-	11,000	-	-	-	(11,000)	-100.00%
	Total Expenditures	-	6,801	208,922	197,922	-	197,922	(11,000)	-5.56%
	Revenue Over (Under) Expenditures	-	166,041	(1,749)	9,195	-	9,195	10,944	119.01%
	Beginning Fund Balance	-	-	166,041	166,041	-	166,041	-	0.00%
	Ending Fund Balance	\$ -	\$ 166,041	\$ 164,292	\$ 175,236	\$ -	\$ 175,236	\$ 10,944	6.25%