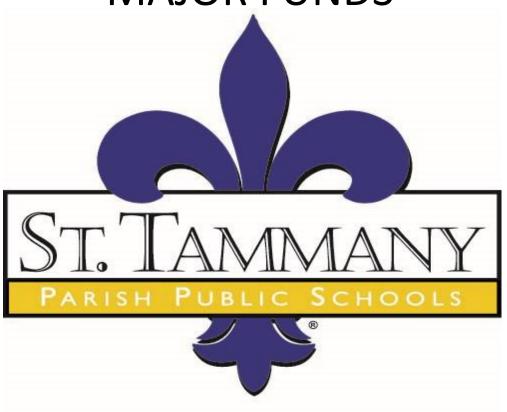
St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENTS GENERAL FUND AND OTHER MAJOR FUNDS



For the Period July 1, 2021 to August 31, 2021 (Cash Basis)



GENERAL FUND

The General Fund accounts for the day to day operations of the School Board.

ST. TAMMANY PARISH SCHOOL BOARD

Covington, Louisiana

General Fund

Budget Comparison Schedule
For the Period July 1, 2021 to August 31, 2021 (Cash basis-not final)

	Aug 2021 Actual	Aug 2020 Actual	Current to Prior Year Variance	FY 2022 Budget	FY 2022 Actual to date	FY 2022 Variance with Budget	
Budgetary Fund Balance, Beginning of Year				\$ 128,499,561	\$ 129,036,326	\$ 536,765	
				Ψ 120,400,001	ψ 123,000,020	ψ 000,700	
Resources (Inflows)							
Local Sources:				440 004 000		(440.004.000)	
Ad Valorem Taxes	-	-	-	113,601,000	-	(113,601,000)	
Sales and Use Taxes Tuition:	-	-	-	114,000,800	-	(114,000,800)	
Summer School/Drivers Education/Community Ed.	-	-	-	1,062,000	2,250	(1,059,750)	
Earnings on Investments	4,653	10,644	(5,991)	79,000	6,815	(72,185)	
Medical Services	-	-	-	3,000,000	-	(3,000,000)	
Other	115,596	72,793	42,803	881,240	111,389	(769,851)	
Total Resources from Local Sources	120,249	83,437	36,812	232,624,040	120,454	(232,503,586)	
State Sources:							
Equalization (MFP)	17,534,553	17,697,094	(162,541)	216,382,670	36,401,606	(179,981,064)	
Contributions to	,,	,,	(,)	,,	,,	(,,	
Teachers' Retirement	-	-	-	3.900	-	(3,900)	
Revenue Sharing	-	-	-	2,093,815	-	(2,093,815)	
Restricted Grant	-	-	-	324,657	-	(324,657)	
Professional Improvement Program	-	-	-	20,117	-	(20,117)	
Non-Public Students	-	-	-	172,823	-	(172,823)	
Total Resources from State Sources	17,534,553	17,697,094	(162,541)	218,997,982	36,401,606	(182,596,376)	
Federal Sources:							
FEMA Disaster Relief	-	-	-	-	-	-	
ROTC _	26,863	22,883	(3,980)	546,575	26,863	(519,712)	
Total Resources from Federal Sources	26,863	22,883	(3,980)	546,575	26,863	(519,712)	
Total Resources	17,681,665	17,803,414	(129,709)	452,168,597	36,548,923	(415,619,674)	
Other Financian Courses							
Other Financing Sources Transfers In:							
Bond Proceeds							
Indirect Costs	117,692	- -	(117,692)	7,000,000	117,692	(6,882,308)	
Total Other Financing Sources	117,692	-	(117,692)	7,000,000	117,692	(6,882,308)	
_		47.000.44	, ,		•		
Amounts Available for Appropriations	17,799,357	17,803,414	(247,401)	587,668,158	165,702,941	(421,965,217)	

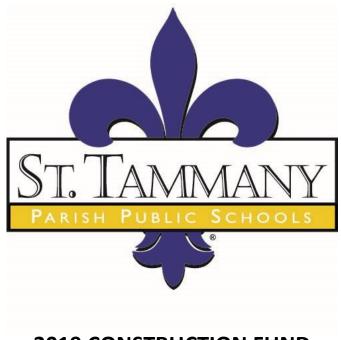
(continued)

ST. TAMMANY PARISH SCHOOL BOARD Covington, Louisiana

General Fund Budget Comparison Schedules For the Period July 1, 2021 to August 31, 2021 (Cash basis-not final)

(Continued)

			C		2022				
	Aug 2021	Aug 20:	20 F	Prior Year	2022	FY 2022	Variance with		
	Actual	Actua		Variance	Budget	Actual to date	Budget		
Charges to Appropriations (Outflows)									
Current:									
Instruction:									
Regular Education Programs	\$ 13,833,384	\$ 13,410	,132 \$	(423,252)	\$ 180,501,368	\$ 15,135,704	\$ (165,365,664)		
Special Education Programs	6,031,178	5,851	,573	(179,605)	73,667,846	6,420,296	(67,247,550)		
Vocational Education Programs	475,205	461	,855	(13,350)	7,122,287	672,463	(6,449,824)		
Other Instructional Programs	1,018,178	1,064	,583	46,405	9,623,177	1,663,310	(7,959,867)		
Special Programs	215,314	208	,020	(7,294)	3,714,057	257,372	(3,456,685)		
Support Services:									
Pupil Support	2,317,814	2,206	,119	(111,695)	27,877,306	2,506,988	(25,370,318)		
Instructional Staff Support	1,011,657	819	,409	(192,248)	11,592,652	1,634,442	(9,958,210)		
General Administration	314,403	247	,670	(66,733)	8,516,536	530,750	(7,985,786)		
School Administration	2,136,410	2,027	,517	(108,893)	26,757,602	2,323,993	(24,433,609)		
Business Administration	235,358	246	,198	10,840	3,098,582	443,254	(2,655,328)		
Operation and Maintenance of Plant	3,014,084	2,836	,116	(177,968)	40,848,616	7,715,221	(33,133,395)		
Pupil Transportation	2,810,475	2,680	,808,	(129,667)	33,849,950	3,277,524	(30,572,426)		
Central Services	644,210	427	,926	(216,284)	8,297,087	1,125,858	(7,171,229)		
Community Service Programs	36,556	1	,792	(34,764)	835,451	36,556	(798,895)		
Facilities Acquisition and Construction	54,709	53	,139	(1,570)	1,108,937	109,823	(999,114)		
Debt Service	-		-	-	591,111	-	(591,111)		
Transfers Out		11,388	,000	11,388,000	14,795,073	2,016,770	(12,778,303)		
Total Charges to Appropriations	34,148,935	43,930	,857	9,781,922	452,797,638	45,870,324	(406,927,314)		
Budgetary Fund Balance, End of Year					\$ 134,870,520	\$ 119,832,617	\$ (15,037,903)		



2019 CONSTRUCTION FUND

The 2019 Construction Fund is a Capital Project Fund that accounts for the expenditures of the \$175 million in general obligation bonds approved by the voters to finance capital improvements for improvements to existing facilities and technology.

This fund is considered a major fund. Major funds are funds whose revenues, expenditures, assets, or liabilities are at least 10 percent of corresponding totals for all governmental funds and at least 5 percent of the aggregate amount for all governmental funds.

ST. TAMMANY PARISH SCHOOL BOARD Covington, Louisiana

2019 Construction Capital Projects Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Period July 1, 2021 to August 31, 2021 (Cash basis-not final)

		Aug 2021 Actual		Aug 2020 Actual		Current to Prior Year Variance		FY 2022 Budget		2022 Variance with Budget		FY 2022 Variance with Budget	
Revenues													
Earnings on Investments	\$	410	\$	1,406	\$	(996)	\$	200,000	\$	668	\$	(199,332)	
Net Increase (Decrease) in the Fair Value of Investments		-		1,600		(1,600)		-		-		-	
Total Revenues		410		3,006		(2,596)		200,000		668		(199,332)	
Expenditures													
Operation and Maintenance of Plant:													
Repairs and Maintenance		-		-		-		-		-		-	
Facilities Acquisition and Construction:													
Architects and Engineers		53,470		285,657		(232,187)		2,000,000		58,940		(1,941,060)	
Building Improvements		1,131,729		102,490		1,029,239		4,714,846		545,815		(4,169,031)	
Equipment		1,343,807		-		1,343,807		2,500,000		1,432,060		(1,067,940)	
Debt Service:													
Technical Services		-		-				-		-		-	
Total Expenditures		2,529,006		388,147		2,140,859		9,214,846		2,036,815		(7,178,031)	
Other Financing Sources													
Proceeds from Bond Sale		_		-		-		_		-		-	
Accrued Interest and Premium on Bonds Sold		-		-		-		-		-		-	
Total Other Financing Sources		-		-		-		-		-		-	
Net Change in Fund Balance		(2,528,596)		(385,141)		(2,143,455)		(9,014,846)		(2,036,147)		6,978,699	
Fund Balance, Beginning of Year								9,014,846		12,977,206		3,962,360	
Fund Balance, End of Year							\$	-	\$	10,941,059	\$	10,941,059	