

St. Tammany Parish School Board

BUDGETS

Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2022 – June 30, 2023
September 8, 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

		2020-2021	2021-2022		2021-2022	2021-2022	2021-2022	2022-2023		%	
		Actual	Original	#Emp	Actual	Estimated	Projected	Original	Difference	Change	
					Year-To-Date	Remaining	Actual Result			Fy 2022 vs	
			Budget		As of July 31st	For Year	At Year End	#Emp		Fy 2023	
Revenue From Local Sources											
415000	Interest	\$ 736	\$ 1,000		\$ 12,829	\$ -	\$ 12,829		\$ 10,000	\$ (2,829)	-22.05%
416100	Food Service Collections	366,960	350,000		538,612	-	538,612		750,000	211,388	39.25%
419990	Miscellaneous	4,311	5,000		181,157	-	181,157		180,000	(1,157)	-0.64%
	Total Revenue From Local Sources	372,007	356,000		732,598	-	732,598		940,000	207,402	28.31%
Revenue From State Sources											
431100	State Public Fund Equalization (MFP)	6,000,000	4,000,000		4,000,000	-	4,000,000		3,000,000	(1,000,000)	-25.00%
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	4,000,000		4,899,491	-	4,899,491		3,000,000	(1,899,491)	-38.77%
Revenue From Federal Sources											
445150	School Food Service Programs	16,439,371	15,350,000		19,924,106	-	19,924,106		16,000,000	(3,924,106)	-19.70%
449200	Value Of USDA Commodities	2,111,664	1,444,732		1,889,869	-	1,889,869		1,560,000	(329,869)	-17.45%
	Total Revenue From Federal Sources	18,551,035	16,794,732		21,813,975	-	21,813,975		17,560,000	(4,253,975)	-19.50%
	Total Revenue	24,923,041	21,150,732		27,446,064	-	27,446,064		21,500,000	(5,946,064)	-21.66%
Fund Transfers In											
452201	From General Fund (Advalorem 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	26,961,041	23,188,732		29,484,064	-	29,484,064		23,538,000	(5,946,064)	-20.17%
Expenditures											
2650-573000	New Vehicle	-	-		30,166		30,166		-	(30,166)	-100.00%
3100-521000	Health Insurance	2,026,216	2,100,000		2,604,877	-	2,604,877		2,605,000	123	0.00%
3100-522500	Medicare	146,149	170,000		135,909	-	135,909		161,110	25,201	18.54%
3100-523100	Teachers' Retirement System Regular/Plan A	2,488,415	2,486,000		2,288,611	-	2,288,611		2,646,455	357,844	15.64%
3100-523300	School Employee Retirement System	70,662	78,000		78,963	-	78,963		75,800	(3,163)	-4.01%
3100-525000	Unemployment Compensation	1,468	600		4,846	-	4,846		4,850	4	0.08%
3100-526000	Worker's Compensation	572,878	700,000		532,683	-	532,683		635,010	102,327	19.21%
3100-527000	Group Insurance - Retirees	1,696,768	1,700,000		1,420,182	-	1,420,182		1,420,200	18	0.00%
3100-528000	Vacation/Sick Leave Severance Pay	41,250	41,250		32,217	-	32,217		32,220	3	0.01%
3100-532000	Workshops	-	1,000		-	-	-		1,000	1,000	100.00%
3100-533300	Audit Fee	2,602	3,000		2,083	-	2,083		2,100	17	0.80%
3100-534000	Purchased Technical Services	32,738	35,000		34,857	-	34,857		40,000	5,143	14.76%
3100-542100	Garbage	36,666	37,000		36,666	-	36,666		37,000	334	0.91%
3100-543000	Repairs and Maintenance	91,263	97,000		111,405	-	111,405		120,000	8,595	7.72%
3100-553000	Telephone	13,601	15,100		11,613	-	11,613		15,100	3,487	30.02%
3100-554000	Advertising	409	1,000		735	-	735		1,000	265	36.00%

School Food Service (SLF)

St. Tammany Parish School Board

		2020-2021		2021-2022		2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual		Original	Year-To-Date	Estimated	Projected	Actual Result	Original	Difference	Change
		Actual	Budget	#Emp	As of July 31st	Remaining	At Year End	#Emp	Budget		Fy 2022 vs
					For Year						Fy 2023
3100-555000	Printing	815	1,000		1,637	-	1,637		1,000	(637)	-38.91%
3100-558200	Travel	4,056	8,000		7,692	-	7,692		10,700	3,008	39.11%
3100-561000	Materials and Supplies	582,139	650,000		625,104	-	625,104		750,000	124,896	19.98%
3100-562200	Utilities	150,500	207,000		179,221	-	179,221		207,000	27,779	15.50%
3100-563100	Food (Excluding Commodities)	3,782,300	4,950,000		4,780,655	-	4,780,655		5,200,000	419,345	8.77%
3100-563200	USDA Commodities	1,956,068	1,444,732		2,097,681	-	2,097,681		1,560,000	(537,681)	-25.63%
3100-573100	Large Equipment	110,365	600,000		274,564	-	274,564		750,000	475,436	173.16%
3100-581000	Dues and Fees	12,091	30,000		9,317	-	9,317		30,000	20,683	222.00%
3100-589000	Uniforms	27,825	30,000		30,630	-	30,630		30,000	(630)	-2.06%
3100-589001	Storage and Distribution	259,238	150,000		197,088	-	197,088		200,000	2,912	1.48%
3110-511400	Salaries - Office/Clerical	39,948	37,642	1.0	37,642	-	37,642	1.0	40,650	3,008	7.99%
3111-511100	Salary - Director	83,130	85,391	1.0	85,391	-	85,391	1.0	92,040	6,649	7.79%
3112-511100	Salaries - Assistant Directors	277,517	275,331	4.0	288,986	-	288,986	5.0	289,562	576	0.20%
3112-511900	Salaries - Procurement Manager	-	-		-	-	-	1.0	52,186	52,186	100.00%
3120-511600	Salaries - Food Service Workers	6,141,755	5,856,461	270.0	5,649,614	-	5,649,614	268.0	6,316,926	667,312	11.81%
3120-511700	Salaries - Maintenance	248,037	263,568	6.0	255,567	-	255,567	6.0	274,629	19,062	7.46%
3120-512300	Salaries - Subs	164,480	165,000		98,653	-	98,653		165,000	66,347	67.25%
3121-511100	Salaries- Managers	2,279,994	2,175,772	54.0	2,180,582	-	2,180,582	55.0	2,428,178	247,596	11.35%
3122-511100	Salaries- Assistant Managers	1,352,149	1,368,642	52.0	1,316,887	-	1,316,887	53.0	1,451,648	134,761	10.23%
	Total Expenditures	24,693,491	25,763,489	388.0	25,442,723	-	25,442,723	390.0	27,646,364	2,203,641	8.66%
	Revenues Over (Under) Expenditures	2,267,550	(2,574,757)		4,041,342	-	4,041,342		(4,108,364)	(8,149,706)	-201.66%
	Beginning Fund Balance	313,943	2,593,616		2,581,493	-	2,581,493		6,622,835	4,041,342	156.55%
	Ending Fund Balance	\$ 2,581,493	\$ 18,859		\$ 6,622,835	\$ -	\$ 6,622,835		\$ 2,514,471	\$ (4,108,364)	-62.03%



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		2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022 vs Fy 2023
Revenues									
445155	Summer Feeding Program Grant - Federal	\$ 66,651	\$ 58,600	\$ 10,534	\$ -	\$ 10,534	\$ 58,600	\$ 48,066	456.30%
416100	Food Service Collections	1,606	1,700	-	-	-	-	-	0.00%
	Total Revenue	68,257	60,300	10,534	-	10,534	58,600	48,066	456.30%
Expenditures									
3100-522500	Medicare	187	200	229	-	229	218	(11)	-4.64%
3100-523100	Teachers' Retirement System Regular/Plan A	3,336	3,500	3,973	-	3,973	3,720	(253)	-6.37%
3100-526000	Worker's Compensation	421	750	307	-	307	890	583	189.66%
3100-561000	Materials and Supplies	1,176	1,200	211	-	211	1,200	989	467.97%
3100-563100	Food (Excluding Commodities)	17,057	18,000	1,420	-	1,420	18,000	16,580	1167.79%
3100-563200	USDA Commodities	10,750	11,000	523	-	523	11,000	10,477	2004.66%
3120-511600	Salaries - Food Service Workers	2,066	2,400	846	-	846	4,000	3,154	372.68%
3121-511100	Salaries- Managers	7,681	7,800	12,745	-	12,745	10,000	(2,745)	-21.54%
3122-511100	Salaries - Assistant Managers	3,183	4,200	2,175	-	2,175	1,000	(1,175)	-54.01%
	Total Expenditures	45,858	49,050	22,428	-	22,428	50,028	27,600	123.06%
	Revenues Over Expenditures	22,399	11,250	(11,895)	-	(11,895)	8,572	20,467	-172.07%
	Beginning Fund Balance	131,354	153,753	153,753	-	153,753	141,858	(11,895)	-7.74%
	Ending Fund Balance	\$ 153,753	\$ 165,003	\$ 141,858	\$ -	\$ 141,858	\$ 150,430	\$ 8,572	6.04%



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.

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023			
		Actual	Original	Actual	Estimated	Projected	Original	%	
			Budget	Year-To-Date	Remaining	Actual Result	Budget	Change	
				As of July 31st	For Year	At Year End	Difference	Fy 2022 vs. Fy 2023	
Revenues									
415000	Interest Income	\$ 36,594	\$ 38,000	\$ 31,689	\$ -	\$ 31,689	\$ 38,000	\$ 6,311	19.92%
415320	Unrealized Gain (Loss) on Investments	(25,158)	-	(8,335)	-	(8,335)	-	8,335	-100.00%
452201	Transfer In - General Fund	14,300,000	-	2,150,000	-	2,150,000	-	(2,150,000)	-100.00%
	Total Revenue	14,311,436	38,000	2,173,354	-	2,173,354	38,000	(2,135,354)	-98.25%
	Expenditures								
1000 Instruction									
1100 Regular Education Programs									
1100-522500	Medicare	28,138	-	27,276	-	27,276	-	(27,276)	-100.00%
1100-523100	Teacher Retirement	488,066	-	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	2,475,656	-	2,387,961	-	2,387,961	-	(2,387,961)	-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	-	9,477	-	9,477	-	(9,477)	-100.00%
1211-511200	Salaries - Classroom Teachers	433,661	-	409,121	-	409,121	-	(409,121)	-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%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	% Change		
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2022 vs. Fy 2023
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%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	2,198	-	-	-	-	-	-	0.00%
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	-	-	-	-	-	-	0.00%
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	-	-	-	-	-	-	0.00%
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	-	(205,746)	-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 - Health and Safety Coordinator	-	-	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	94,260	-	-	-	-	-	-	0.00%
2141-511300	Salaries - Psychologists Supervision	17,680	-	-	-	-	-	-	0.00%
2142-511300	Salaries- Psychologists	4,176	-	16,575	-	16,575	-	(16,575)	-100.00%
2144-511300	Salaries - Mental Health Providers	-	-	70,467	-	70,467	-	(70,467)	-100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	1,442	-	-	-	-	-	-	0.00%
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%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023	% Change	
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2022 vs. Fy 2023
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		537,750	-	548,895	-	548,895	-	(548,895)	-100.00%

2200 Instructional Staff Services

2200-522500	Medicare	1,844	-	2,923	-	2,923	-	(2,923)	-100.00%
2200-523100	Teacher Retirement	29,815	-	48,727	-	48,727	-	(48,727)	-100.00%
2200-526000	Worker's Compensation	1,003	-	1,583	-	1,583	-	(1,583)	-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 Programs Clerical	-	-	6,425	-	6,425	-	(6,425)	-100.00%
2219-511100	Salaries -Virtual Academy Coordinator	-	-	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	-	283,148	-	283,148	-	(283,148)	-100.00%

2300

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%
2321-511900	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	-	33,018	-	33,018	-	(33,018)	-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%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	% Change		
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2022 vs. Fy 2023
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 Finance (Formerly 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%
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	-	-	-	-	-	-	0.00%
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	934,905	-	-	-	-	-	-	0.00%
2630-542400	Upkeep of Grounds Maintenance	-	-	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 Salaries	-	-	2,215	-	2,215	-	(2,215)	-100.00%
Total - Operation & Maintenance		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	-	-	-	3,145,118	3,145,118	100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	85,000	-	101,000	-	101,000	-	(101,000)	-100.00%
2731-573000	New Students With Exceptionalities School Buses	-	-	-	-	-	1,059,753	1,059,753	100.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	% Change		
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2022 vs. Fy 2023
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	4,204,871	3,539,121	531.60%
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%
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	-	-	-	-	-	-	0.00%
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								
3100-522500	Medicare	5,225	-	6,192	-	6,192	-	(6,192)	-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	-	558,024	-	558,024	-	(558,024)	-100.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	-	-	1,750	-	1,750	-	(1,750)	-100.00%
3200-511400	Salary - Risk 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%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023			
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	% Change Fy 2022 vs. Fy 2023
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		8,465,568	1,680,000	8,310,612	-	8,310,612	4,204,871	(4,105,741)	-49.40%

Fund Balance

Excess of Revenue & Other Sources over Expenditures & Other Uses	5,845,868	(1,642,000)	(6,137,259)	-	(6,137,259)	(4,166,871)	1,970,388	-32.11%
Balance at Beginning of Year	22,068,813	27,914,681	27,914,681	-	27,914,681	21,777,422	(6,137,258.62)	-21.99%
Balance at End of Year	\$ 27,914,681	\$ 26,272,681	\$ 21,777,422	\$ -	\$ 21,777,422	\$ 17,610,551	\$ (4,166,871)	-19.13%



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.

BP Oil Spill Settlement Fund (BPO)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2022 vs.
				As of July 31st	For Year	At Year End			Fy 2023
Revenues									
415000	Interest Income	\$ 8,377	\$ 8,400	\$ 18,520	\$ -	\$ 18,520	\$ 20,000	\$ 1,480	7.99%
415320	Unrealized Gain (Loss) on Investments	-	-	(6,567)	-	(6,567)	-	6,567	-100.00%
	Total Revenue	8,377	8,400	11,953	-	11,953	20,000	8,047	67.32%
Expenditures									
	Expenditures	-	-	-	-	-	-	-	0.00%
	Total Expenditures								
	Revenue Over (Under) Expenditures	8,377	8,400	11,953	-	11,953	20,000	8,047	67.32%
	Beginning Fund Balance	11,958,066	11,966,443	11,966,443	-	11,966,443	11,978,396	11,953	0.10%
	Ending Fund Balance	\$ 11,966,443	\$ 11,974,843	\$ 11,978,396	\$ -	\$ 11,978,396	\$ 11,998,396	\$ 20,000	0.17%



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.

School Security Fund (SSF)

St. Tammany Parish School Board

		2021-2022			2021-2022			2021-2022			%
		2020-2021	2021-2022		Actual	Estimated	Projected		2022-2023		Change
		Actual	Original	#Emp	Year-To-Date	Remaining	Actual Result	#Emp	Original	Difference	Fy 2022 vs
			Budget		As of July 31st	For Year	At Year End		Budget		Fy 2023
Revenue and Transfer In											
411125	Taxes (1.9 Mills)	\$ 4,445,478	\$ 4,552,800		\$ 4,506,099	\$ 38,935	\$ 4,545,034		\$ 4,528,099	\$ (16,935)	-0.37%
411160	Taxes Penalties and Interest	152	130		501	35	536		531	(5)	-0.93%
415100	Interest	1,184	1,200		4,099	-	4,099		5,000	901	21.99%
452201	Transfer In - General Fund (costs transferred)	4,450,000	4,450,000		4,450,000	-	4,450,000		4,000,000	(450,000)	-10.11%
	Total Revenue & Transfers In	8,896,814	9,004,130		8,960,698	38,971	8,999,669		8,533,630	(466,039)	-5.18%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	3,064,362	2,830,282	56	2,937,135	-	2,937,135	57	3,120,899	183,764	6.26%
2144-521000	MHP Health Insurance	419,786	420,000		436,894	-	436,894		437,000	106	0.02%
2144-522500	MHP Medicare	42,156	41,050		40,538	-	40,538		45,253	4,715	11.63%
2144-523100	MHP Teachers Retirement System	764,195	713,500		716,962	-	716,962		773,983	57,021	7.95%
2144-523900	MHP State Employees Retirement	48,361	47,000		47,601	-	47,601		50,000	2,399	5.04%
2144-526000	MHP Worker's Compensation	23,902	22,100		22,912	-	22,912		28,088	5,176	22.59%
2315-531300	Pension Funds - Fees Tax Collection	142,068	145,250		144,114	-	144,114		145,000	886	0.61%
2662-511600	Security Coordinator Salary	79,885	78,074	1	78,074	-	78,074	1	83,849	5,775	7.40%
2662-511601	Security Officers Salaries	89,958	83,698	2	83,565	-	83,565	2	89,299	5,734	6.86%
2662-521000	Security Health Insurance	44,036	44,100		47,723	-	47,723		48,000	277	0.58%
2662-522500	Security Medicare	2,295	2,470		2,170	-	2,170		2,511	341	15.74%
2662-523100	Security Teachers' Retirement System	43,820	40,800		40,887	-	40,887		42,941	2,054	5.02%
2662-526000	Security Worker's Compensation	1,325	1,270		1,261	-	1,261		1,558	297	23.59%
2662-533900	School Resource Officers and Details	4,133,849	4,139,000		3,990,963	-	3,990,963		4,115,649	124,686	3.12%
2662-558200	Travel - Security Coordinator	1,164	1,500		1,045	-	1,045		1,500	455	43.55%
	Total Expenditures	8,901,162	8,610,094	59.0	8,591,843	-	8,591,843	60.0	8,985,530	393,687	4.58%
	Revenues Over (Under) Expenditures	(4,348)	394,036		368,855	38,971	407,826		(451,900)	(859,726)	-210.81%
	Beginning Fund Balance	98,409	104,319		94,061	-	94,061		501,887	407,826	433.58%
	Ending Fund Balance	\$ 94,061	\$ 498,355		\$ 462,916	\$ 38,971	\$ 501,887		\$ 49,987	\$ (451,900)	-90.04%



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.

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2022 vs.
				As of July 31st	For Year	At Year End			Fy 2023
Revenues									
415000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
452201	Transfer In - General Fund	-	-	-	8,969,373	8,969,373	-	(8,969,373)	-100.00%
	Total Revenue	-	-	-	8,969,373	8,969,373	-	(8,969,373)	-100.00%
Expenditures									
522500	Medicare	-	-	-	101,431	101,431	-	(101,431)	-100.00%
523100	Teacher Retirement	-	-	-	1,442,339	1,442,339	-	(1,442,339)	-100.00%
523300	School Employees Retirement	-	-	-	321,485	321,485	-	(321,485)	-100.00%
523900	Other Retirement	-	-	-	1,289	1,289	-	(1,289)	-100.00%
526000	Worker's Compensation	-	-	-	108,431	108,431	-	(108,431)	-100.00%
Various	Salaries - All Employees	-	-	-	6,994,398	6,994,398	-	(6,994,398)	-100.00%
	TOTAL - Expenditures	-	-	-	8,969,373	8,969,373	-	(8,969,373)	-100.00%
Fund Balance									
	Excess of Revenue & Other Sources								
	over Expenditures & Other Uses	-	-	-	-	-	-	-	-
	Balance at Beginning of Year	-	-	-	-	-	-	-	-
	Balance at End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

Note: Salary and benefits by fund will be presented with final budget for FY 2021-2022.



CAREER DEVELOPMENT FUND

The Career Development Fund was created in FY 2022-2023. This fund will account for Career Development (CDF) Allocation that is included in the Minimum Foundation Program (MFP) state funding received annually by the School Board as well as the related spending of these funds. The cost of providing materials and equipment, course tuition, and teacher credentialing and training to attain a statewide industry-based credential is above and beyond the cost typically required for high school courses. The state has provided this CDF allocation to support the development of these technical courses required for statewide credentials in City and Parish school systems and other public schools. This allocation is calculated using the School Board's MFP state and local base per pupil amount and qualifying student course enrollments in grades 9 to through 12.

Career Development Fund (CDF)

St. Tammany Parish School Board

		2020-2021		2021-2022	2021-2022	2021-2022	2022-2023	% Change	
		Actual	Budget	Actual	Estimated	Projected	Original	Difference	Fy 2022 vs Fy 2023
				Year-To-Date As of July 31st	Remaining For Year	Actual Result At Year End	Budget		
Revenues									
415000	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100.00%
452201	Transfer from General Fund	-	-	-	-	-	1,762,240	1,762,240	100.00%
	Total Revenue	-	-	-	-	-	1,765,240	1,765,240	100.00%
Expenditures									
1300-522500	Stipends Medicare	-	-	-	-	-	580	580	100.00%
1300-523100	Stipends Teachers' Retirement System	-	-	-	-	-	9,920	9,920	100.00%
1300-526000	Stipends Worker's Compensation	-	-	-	-	-	360	360	100.00%
1300-556400	Tuition	-	-	-	-	-	150,000	150,000	100.00%
1300-558200	Registration Fees and Travel	-	-	-	-	-	20,000	20,000	100.00%
1300-561000	Materials and Supplies	-	-	-	-	-	1,188,827	1,188,827	100.00%
1300-573000	Equipment	-	-	-	-	-	50,000	50,000	100.00%
2231-515000	Workshop Stipends	-	-	-	-	-	40,000	40,000	100.00%
	Total Expenditures	-	-	-	-	-	1,459,687	1,459,687	100.00%
	Revenues Over Expenditures	-	-	-	-	-	305,553	305,553	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,553	\$ 305,553	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)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022 vs Fy 2023
Revenues									
School Activity Fund Revenues	\$	5,554,091	\$ 7,650,000	\$ 8,125,893	\$ 3,000	\$ 8,128,893	\$ 8,000,000	\$ (128,893)	-1.59%
Total Revenues		5,554,091	7,650,000	8,125,893	3,000	8,128,893	8,000,000	(128,893)	-1.59%
Expenditures									
School Activity Fund Expenditures		5,127,428	7,300,000	7,430,588	5,000	7,435,588	7,500,000	64,412	0.87%
Total Expenditures		5,127,428	7,300,000	7,430,588	5,000	7,435,588	7,500,000	64,412	0.87%
Revenues Over (Under) Expenditures		426,663	350,000	695,305	(2,000)	693,305	500,000	(193,305)	-27.88%
Beginning Fund Balance		8,275,831	8,919,046	8,702,494	-	8,702,494	9,395,799	693,305	7.97%
Ending Fund Balance	\$	8,702,494	\$ 9,269,046	\$ 9,397,799	\$ (2,000)	\$ 9,395,799	\$ 9,895,799	\$ 500,000	5.32%



CAPITAL PROJECTS FUNDS

The Capital Projects Funds consist of 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.

Construction Roofing Fund (CRF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023	% Change	
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Fy 2022 vs. Fy 2023
Revenue and Transfers In									
415000	Interest Income	\$ 1,630	\$ 1,800	\$ 7,065	\$ -	\$ 7,065	\$ 7,100	\$ 35	0.50%
452201	Transfer From General Fund	1,800,000	1,800,000	1,800,000	-	1,800,000	1,000,000	(800,000)	-44.44%
	Total Revenue and Transfer In	1,801,630	1,801,800	1,807,065	-	1,807,065	1,007,100	(799,965)	-44.27%
Expenditures									
4600-545000	Building Improvements	807,172	1,900,000	982,900	100,000	1,082,900	3,200,000	2,117,100	195.50%
4300-533400	Architect & Engineering Fees	63,512	136,000	143,919	10,000	153,919	300,000	146,081	94.91%
	Total Expenditures	870,684	2,036,000	1,126,819	110,000	1,236,819	3,500,000	2,263,181	182.98%
	Revenue Over (Under) Expenditures	930,946	(234,200)	680,245	(110,000)	570,246	(2,492,900)	(3,063,146)	-537.16%
	Beginning Fund Balance	1,179,670	2,933,274	2,110,616	110,000	2,110,616	2,680,862	570,246	27.02%
	Ending Fund Balance	\$ 2,110,616	\$ 2,699,074	\$ 2,790,861	\$ -	\$ 2,680,862	\$ 187,962	\$ (2,492,900)	-92.99%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	% Change Fy 2022 vs. Fy 2023
Revenues and Other Financing Source									
415000	Interest Income	\$ 10,282	\$ 5,000	\$ 14,928	\$ -	\$ 14,928	\$ 15,000	\$ 72	0.48%
452221	Transfer In - General Fund	451,655	-	-	-	-	-	-	0.00%
	Total Revenues	461,937	5,000	14,928	-	14,928	15,000	72	0.48%
Expenditures									
4300-533400	Architect & Engineering Fees	288,848	500,000	167,466	10,000	177,466	500,000	322,534	181.74%
4500-573000	Equipment	2,041,128	2,100,000	-	-	-	2,100,000	2,100,000	100.00%
4600-545000	Building Improvements	6,677,376	6,835,817	1,800,166	299,834	2,100,000	3,034,271	934,271	44.49%
5200-593227	Transfer Out - 2019 Bond C34	451,655	-	-	-	-	-	-	0.00%
	Total Expenditures	9,459,008	9,435,817	1,967,632	309,834	2,277,466	5,634,271	3,356,805	147.39%
	Revenues Over (Under) Expenditures	(8,997,071)	(9,430,817)	(1,952,703)	(309,834)	(2,262,538)	(5,619,271)	(3,356,733)	148.36%
	Beginning Fund Balance	16,878,880	9,430,817	7,881,809	-	7,881,809	5,619,271	(2,262,538)	-28.71%
	Ending Fund Balance	\$ 7,881,809	\$ -	\$ 5,929,106	\$ (309,834)	\$ 5,619,271	\$ -	\$ (5,619,271)	-100.00%

2019 Bond Construction Fund (C34)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022 vs. Fy 2023
Revenues and Other Financing Source									
415000	Interest Income	\$ 291,378	\$ 200,000	\$ 1,362	\$ -	\$ 1,362	\$ -	\$ (1,362)	-100.00%
415320	Unrealized Gain (Loss) on Investments	(268,820)	-	-	-	-	-	-	0.00%
452235	Transfer in - 2013 Bond C32	451,655	-	-	-	-	-	-	0.00%
	Total Revenues	474,213	200,000	1,362	-	1,362	-	(1,362)	-100.00%
Expenditures									
4300-533400	Architect & Engineering Fees	2,863,345	2,000,000	752,358	-	752,358	-	(752,358)	-100.00%
4500-573000	Equipment	9,776,702	2,500,000	2,774,885	-	2,774,885	-	(2,774,885)	-100.00%
4600-545000	Building Improvements	10,449,248	4,714,846	9,332,246	-	9,332,246	-	(9,332,246)	-100.00%
5200-593232	Transfer out - Bond 2021 C35	-	-	119,079	-	119,079	-	(119,079)	-100.00%
	Total Expenditures	23,089,295	9,214,846	12,978,568	-	12,978,568	-	(12,978,568)	-100.00%
	Revenues Over (Under) Expenditures	(22,615,082)	(9,014,846)	(12,977,206)	-	(12,977,206)	-	12,977,206	-100.00%
	Beginning Fund Balance	35,592,288	9,014,846	12,977,206	-	12,977,206	-	(12,977,206)	-100.00%
	Ending Fund Balance	\$ 12,977,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

2021 Bond Construction Fund (C35)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022. vs. Fy 2023
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ 15,000,000	\$ 15,000,000	\$ -	\$ 15,000,000	\$ -	\$ (15,000,000)	-100.00%
451300	Accrued Interest and Premium On Bonds Sold	-	1,200,000	1,424,097	-	1,424,097	-	(1,424,097)	-100.00%
415000	Interest Income	-	100,000	5,321	-	5,321	-	(5,321)	-100.00%
452235	Transfer in - 2019 Bond C34	-	-	119,079	-	119,079	-	(119,079)	-100.00%
	Total Revenues	-	16,300,000	16,548,497	-	16,548,497	-	(16,548,497)	-100.00%
Expenditures									
4300-533400	Architect & Engineering Fees	-	1,200,000	700,622	-	700,622	-	(700,622)	-100.00%
4500-573000	Equipment	-	2,000,000	698,400	-	698,400	-	(698,400)	-100.00%
4600-545000	Building Improvements	-	1,000,000	15,064,842	-	15,064,842	-	(15,064,842)	-100.00%
5100-533200	Debt Service- Legal Fees	-	60,000	56,120	-	56,120	-	(56,120)	-100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	2,000	28,514	-	28,514	-	(28,514)	-100.00%
	Total Expenditures	-	4,262,000	16,548,497	-	16,548,497	-	(16,548,497)	-100.00%
	Revenues Over (Under) Expenditures	-	12,038,000	-	-	-	-	-	0.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ 12,038,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

2022 Bond Construction Fund (C36)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022		%
		Actual	Original	Actual	Estimated	Projected	Original	Difference	Change
			Budget	Year-To-Date	Remaining	Actual Result	Budget		Fy 2022. vs.
				As of July 31st	For Year	At Year End			Fy 2023
Revenues and Other Financing Source									
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	100,000	69,418	226.99%
415320	Unrealized Gain (Loss) on Investments	-	-	2,715	-	2,715	-	(2,715)	-100.00%
	Total Revenues	-	-	28,165,710	-	28,165,710	100,000	(28,065,710)	-99.64%
Expenditures									
4300-533400	Architect & Engineering Fees	-	-	757,437	10,000	767,437	500,000	(267,437)	-34.85%
4500-573000	Equipment	-	-	1,774,228	100,000	1,874,228	4,000,000	2,125,772	113.42%
4600-545000	Building Improvements	-	-	13,562,507	300,000	13,862,507	2,000,000	(11,862,507)	-85.57%
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	-	-	16,209,391	409,999	16,619,390	6,500,000	(10,119,390)	-60.89%
	Revenues Over (Under) Expenditures	-	-	11,956,319	(409,999)	11,546,319	(6,400,000)	(17,946,319)	-155.43%
	Beginning Fund Balance	-	-	-	-	-	11,546,319	11,546,319	100.00%
	Ending Fund Balance	\$ -	\$ -	\$ 11,956,319	\$ (409,999)	\$ 11,546,319	\$ 5,146,319	\$ (6,400,000)	-55.43%

2022A Bond Construction Fund (C37)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022		%
		Actual	Original	Actual	Estimated	Projected	2021-2022		Change
			Budget	Year-To-Date	Remaining	Actual Result	Original	Difference	Fy 2022. vs.
				As of July 31st	For Year	At Year End	Budget		Fy 2023
Revenues and Other Financing Source									
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	100,000	98,661	7366.81%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
	Total Revenues	-	-	26,253,289	-	26,253,289	100,000	(26,153,289)	-99.62%
Expenditures									
4300-533400	Architect & Engineering Fees	-	-	-	-	-	1,200,000	1,200,000	100.00%
4500-573000	Equipment	-	-	-	-	-	2,000,000	2,000,000	100.00%
4600-545000	Building Improvements	-	-	-	-	-	1,000,000	1,000,000	100.00%
5100-533200	Debt Service- Legal Fees	-	-	61,120	-	61,120	60,000	(1,120)	-1.83%
5100-534000	Debt Service - Purchased Technical Fees	-	-	42,370	-	42,370	2,000	(40,370)	-95.28%
	Total Expenditures	-	-	103,490	-	103,490	4,262,000	4,158,510	4018.27%
	Revenues Over (Under) Expenditures	-	-	26,149,799	-	26,149,799	(4,162,000)	(30,311,799)	-115.92%
	Beginning Fund Balance	-	-	-	-	-	26,149,799	26,149,799	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ 26,149,799	\$ -	\$ 26,149,799	\$ 21,987,799	\$ (4,162,000)	-15.92%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

		2021-2022		2021-2022		2021-2022		2022-2023		%
		2020-2021	2021-2022	Actual	Estimated	Projected	2022-2023		Change	
		Actual	Original	Year-To-Date	Remaining	Actual Result	Original		Fy 2022 vs.	
			Budget	As of July 31st	For Year	At Year End	Budget	Difference	Fy 2023	
Revenues and Transfers In										
415000	Interest Income	\$ 11,069	\$ 15,000	\$ 63,071	\$ -	\$ 63,071	\$ 70,000	\$ 6,929		10.99%
419200	Contributions and Donations	870	1,000	225	-	225	1,000	775		344.44%
452201	Transfer from General Fund	14,300,000	6,300,000	19,385,000	-	19,385,000	-	(19,385,000)		-100.00%
415320	Unrealized Gain (Loss) on Investments	-	-	945	-	945	-	(945)		-100.00%
	Total Revenue and Transfers In	14,311,939	6,316,000	19,449,241	-	19,449,241	71,000	(19,378,241)		-99.63%
Expenditures										
2630-543000	Upkeep of Grounds	-	10,500,000	-	-	-	16,500,000	16,500,000		100.00%
2640-543000	Repair & Upkeep of Equipment	46,711	50,000	32,370	6,000	38,370	150,000	111,630		290.93%
4300-533400	Architect & Engineering Fees	435,730	600,000	527,025	100,000	627,025	600,000	(27,025)		-4.31%
4500-573000	Equipment	-	350,000	-	-	-	350,000	350,000		100.00%
4600-545000	Building Improvements	1,645,286	4,500,000	4,690,634	200,000	4,890,634	7,500,000	2,609,366		53.35%
	Total Expenditures	2,127,727	16,000,000	5,250,029	306,000	5,556,029	25,100,000	19,543,971		351.76%
	Revenue Over (Under) Expenditures	12,184,212	(9,684,000)	14,199,213	(306,000)	13,893,212	(25,029,000)	(38,922,212)		-280.15%
	Beginning Fund Balance	16,269,176	27,496,116	28,453,388	-	28,453,388	27,496,115	(957,273)		-3.36%
	Ending Fund Balance	\$ 28,453,388	\$ 17,812,116	\$ 42,652,601	\$ (306,000)	\$ 42,346,600	\$ 2,467,115	\$ (39,879,485)		-94.17%



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.

Debt Service Sinking Fund (SFF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023		%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining Budget	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022 vs. Fy 2023
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 32,513,556	\$ 33,307,392	\$ 32,995,923	\$ 162,118	\$ 33,158,041	\$ 33,200,000	\$ 41,959	0.13%
411160	Taxes Penalties and Interest	8,532	8,500	16,286	1,727	18,013	18,100	87	0.48%
451100	Bond Proceeds	23,290,000	9,850,000	9,850,000	-	9,850,000	-	(9,850,000)	-100.00%
415000	Interest Income	20,311	20,500	54,829	-	54,829	60,000	5,171	9.43%
415320	Unrealized Gain (Loss) on Investments	-	-	(8,335)	-	(8,335)	-	8,335	-100.00%
	Total Revenue And Other Financing Sources	55,832,399	43,186,392	42,908,704	163,844	43,072,548	33,278,100	(9,794,448)	-22.74%
Expenditures And Other Financing Uses									
General Administration									
2315-531300	Pension Fund Contributions	1,039,334	1,100,000	1,054,304	-	1,054,304	1,055,000	696	0.07%
2315-573000	Equipment For Assessor's Office	41,840	42,000	52,250	-	52,250	53,000	750	1.44%
	Total General Administration	1,081,174	1,142,000	1,106,554	-	1,106,554	1,108,000	1,446	0.13%
Debt Service and Other Financing Uses									
5100-583100	Redemption of Principal	21,340,000	21,800,000	22,580,000	-	22,580,000	22,586,001	6,001	0.03%
5100-583200	Interest Expense	9,863,774	8,695,680	8,576,951	-	8,576,951	8,580,129	3,178	0.04%
5100-534000	Paying Agent Expenses	8,600	11,000	7,200	-	7,200	8,000	800	11.11%
5100-591500	Payments to Escrow Agent	23,558,055	9,963,000	10,030,200	-	10,030,200	-	(10,030,200)	-100.00%
5100-592500	Discount on Issuance of Bonds	139,740	59,100	29,550	-	29,550	-	(29,550)	-100.00%
	Total Debt Service	54,910,169	40,528,780	41,223,901	-	41,223,901	31,174,130	(10,049,771)	-24.38%
	Total Expenditures	55,991,343	41,670,780	42,330,455	-	42,330,455	32,282,130	(10,048,325)	-23.74%
	Revenue Over (Under) Expenditures	(158,944)	1,515,612	578,249	163,844	742,093	995,970	253,877	34.21%
	Beginning Fund Balance	29,610,145	29,440,203	29,451,201	-	29,451,201	30,193,294	742,093	2.52%
	Ending Fund Balance	\$ 29,451,201	\$ 30,955,815	\$ 30,029,450	\$ 163,844	\$ 30,193,294	\$ 31,189,264	\$ 995,970	3.30%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2021-2022	2021-2022	2022-2023			%
		Actual	Original Budget	Actual Year-To-Date As of July 31st	Estimated Remaining Budget	Projected Actual Result At Year End	Original Budget	Difference	Change Fy 2022 vs. Fy 2023
Revenue And Other Financing Sources									
415000	Interest Income	\$ 41	\$ 100	\$ 44	\$ -	\$ 44	\$ 100	\$ 56	127.48%
452201	Transfer from General Fund	172,801	207,073	207,073	-	207,073	190,183	(16,890)	-8.16%
	Total Revenue And Other Financing Sources	172,842	207,173	207,117	-	207,117	190,283	(16,834)	-8.13%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	-	166,000	166,000	-	166,000	160,000	(6,000)	-3.61%
5100-583200	Interest Expense	6,801	31,922	31,922	-	31,922	28,743	(3,179)	-9.96%
5100-534000	Paying Agent Expenses	-	11,000	-	-	-	-	-	0.00%
	Total Expenditures	6,801	208,922	197,922	-	197,922	188,743	(9,179)	-4.64%
	Revenue Over (Under) Expenditures	166,041	(1,749)	9,195	-	9,195	1,540	(7,655)	-83.25%
	Beginning Fund Balance	-	166,041	166,041	-	166,041	175,236	9,195	5.54%
	Ending Fund Balance	\$ 166,041	\$ 164,292	\$ 175,236	\$ -	\$ 175,236	\$ 176,776	\$ 1,540	0.88%