

St. Tammany Parish School Board

FINAL BUDGETS
Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2022 – June 30, 2023
November 9, 2023



SCHOOL FOOD SERVICES FUND

The School Food Services Fund provides over 3.9 million lunches and 1.8 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			2022-2023			2022-2023		2022-2023		2022-2023				
		Actual			Actual			Original Budget			Estimated Remaining For Year		Actual Result At Year End Final Budget		Final Vs. Original Budgets Difference		% Change Budget vs. Actual		
					#Emp			As of August 31st					#Emp						
Revenue From Local Sources																			
415000	Interest	\$	736	\$	12,829		\$	10,000	\$	106,701	\$	-	\$	106,701		\$	96,701		967.01%
416100	Food Service Collections		366,960		449,646			750,000		596,123		-		596,123			(153,877)		-20.52%
419990	Miscellaneous		4,311		270,124			180,000		48,044		-		48,044			(131,956)		-73.31%
	Total Revenue From Local Sources		372,007		732,599			940,000		750,868		-		750,868			(189,132)		-20.12%
Revenue From State Sources																			
431100	State Public Fund Equalization (MFP)		6,000,000		4,000,000			3,000,000		3,000,000		-		3,000,000			-		0.00%
442900	Other State Unrestricted Grant		-		78,860			-		-		-		-			-		0.00%
445900	Other State Restricted Grant		-		820,631			-		1,133,387				1,133,387			1,133,387		100.00%
	Total Revenue From State Sources		6,000,000		4,899,491			3,000,000		4,133,387		-		4,133,387			1,133,387		37.78%
Revenue From Federal Sources																			
445150	School Food Service Programs		16,439,371		19,924,106			16,000,000		15,229,559		-		15,229,559			(770,441)		-4.82%
449200	Value Of USDA Commodities		2,111,664		1,889,869			1,560,000		2,184,764		-		2,184,764			624,764		40.05%
	Total Revenue From Federal Sources		18,551,035		21,813,975			17,560,000		17,414,323		-		17,414,323			(145,677)		-0.83%
	Total Revenue		24,923,041		27,446,064			21,500,000		22,298,578		-		22,298,578			798,578		3.71%
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%
452237	From Summer Feeding Program		-		-			-		141,858				141,858			141,858		100.00%
	Total Fund Transfers In		2,038,000		2,038,000			2,038,000		2,179,858		-		2,179,858			141,858		6.96%
	Total Revenue & Fund Transfers In		26,961,041		29,484,064			23,538,000		24,478,436		-		24,478,436			940,436		4.00%
Expenditures																			
2650-573000	Equipment		-		30,166			-		28,628				28,628			28,628		100.00%
3100-521000	Health Insurance		2,026,216		2,604,877			2,605,000		2,552,679		-		2,552,679			(52,321)		-2.01%
3100-522500	Medicare		146,149		135,909			161,110		149,359		-		149,359			(11,751)		-7.29%
3100-523100	Teachers' Retirement System Regular/Plan A		2,488,415		2,288,611			2,646,455		2,412,548		-		2,412,548			(233,907)		-8.84%
3100-523300	School Employee Retirement System		70,662		78,963			75,800		84,225		-		84,225			8,425		11.11%
3100-525000	Unemployment Compensation		1,468		4,846			4,850		90		-		90			(4,760)		-98.14%
3100-526000	Worker's Compensation		572,878		532,683			635,010		519,759		-		519,759			(115,251)		-18.15%
3100-527000	Group Insurance - Retirees		1,696,768		1,420,182			1,420,200		1,383,186		-		1,383,186			(37,014)		-2.61%
3100-528000	Vacation/Sick Leave Severance Pay		41,250		32,217			32,220		69,801		-		69,801			37,581		116.64%
3100-532000	Workshops		-		-			1,000		-		-		-			(1,000)		-100.00%
3100-533300	Audit Fee		2,602		2,083			2,100		2,751		-		2,751			651		31.00%
3100-534000	Purchased Technical Services		32,738		34,857			40,000		31,280		-		31,280			(8,720)		-21.80%
3100-542100	Garbage		36,666		36,666			37,000		40,289		-		40,289			3,289		8.89%
3100-543000	Repairs and Maintenance		91,263		111,405			120,000		154,326		-		154,326			34,326		28.61%
3100-553000	Telephone		13,601		11,613			15,100		13,641		-		13,641			(1,459)		-9.66%
3100-554000	Advertising		409		735			1,000		1,344		-		1,344			344		34.40%
3100-555000	Printing		815		1,637			1,000		127		-		127			(873)		-87.30%

School Food Service (SLF)

St. Tammany Parish School Board

		2020-2021		2021-2022		2022-2023		2022-2023	2022-2023	2022-2023		%
		Actual		Actual		Original	Actual	Estimated	Actual Result	Final Vs. Original		Change
						Budget	Year-To-Date	Remaining	At Year End	Budgets		Budget
				#Emp		As of August 31st	For Year	Final Budget	#Emp	Difference	vs. Actual	
3100-558200	Travel	4,056	7,692		10,700	16,583	-	16,583		5,883	54.98%	
3100-561000	Materials and Supplies	582,139	603,057		750,000	767,455	-	767,455		17,455	2.33%	
3100-562200	Utilities	150,500	179,221		207,000	191,913	-	191,913		(15,087)	-7.29%	
3100-563100	Food (Excluding Commodities)	3,782,300	4,773,580		5,200,000	6,110,663	-	6,110,663		910,663	17.51%	
3100-563200	USDA Commodities	1,956,068	2,097,681		1,560,000	2,133,624	-	2,133,624		573,624	36.77%	
3100-573100	Large Equipment	110,365	274,564		750,000	441,588	-	441,588		(308,412)	-41.12%	
3100-581000	Dues and Fees	12,091	9,682		30,000	12,004	-	12,004		(17,996)	-59.99%	
3100-589000	Uniforms	27,825	30,630		30,000	22,639	-	22,639		(7,361)	-24.54%	
3100-589001	Storage and Distribution	259,238	197,088		200,000	215,577	-	215,577		15,577	7.79%	
3110-511400	Salaries - Office/Clerical	39,948	37,642	1.0	40,650	40,650	-	40,650	1.0	-	0.00%	
3111-511100	Salary - Director	83,130	85,391	1.0	92,040	92,040	-	92,040	1.0	-	0.00%	
3112-511100	Salaries - Assistant Directors	277,517	288,986	5.0	289,562	291,944	-	291,944	5.0	2,382	0.82%	
3112-511900	Salaries - Procurement Manager	-	-	1.0	52,186	52,186	-	52,186	1.0	-	0.00%	
3120-511600	Salaries - Food Service Workers	6,141,755	5,649,614	268.0	6,316,926	6,229,538	-	6,229,538	252.1	(87,388)	-1.38%	
3120-511700	Salaries - Maintenance	248,037	255,567	6.0	274,629	265,023	-	265,023	6.0	(9,606)	-3.50%	
3120-512300	Salaries - Subs	164,480	98,653		165,000	63,722	-	63,722		(101,278)	-61.38%	
3121-511100	Salaries- Managers	2,279,994	2,180,582	55.0	2,428,178	2,426,799	-	2,426,799	54.0	(1,379)	-0.06%	
3122-511100	Salaries- Assistant Managers	1,352,149	1,316,887	53.0	1,451,648	1,319,315	-	1,319,315	49.0	(132,333)	-9.12%	
	Total Expenditures	24,693,491	25,413,965	390.0	27,646,364	28,137,296	-	28,137,296	369.1	490,932	1.78%	
	Revenues Over (Under) Expenditures	2,267,550	4,070,099		(4,108,364)	(3,658,860)	-	(3,658,860)		449,504	-10.94%	
	Beginning Fund Balance	313,943	2,581,493		6,622,835	6,651,592	-	6,651,592		28,757	0.43%	
	Ending Fund Balance	\$ 2,581,493	\$ 6,651,592		\$ 2,514,471	\$ 2,992,732	\$ -	\$ 2,992,732		\$ 478,261	19.02%	



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.

This program will be reported and budgeted in the School Food Service fund beginning July 1, 2022.

Summer Feeding Program (SFP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023		%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of Aug 31st	For Year	Final Budget	Difference	Vs. Actual
Revenues									
445155	Summer Feeding Program Grant - Federal	\$ 66,651	\$ 10,534	\$ 58,600	\$ -	\$ -	\$ -	\$ (58,600)	-100.00%
416100	Food Service Collections	1,606	-	-	-	-	-	-	0.00%
	Total Revenue	68,257	10,534	58,600	-	-	-	(58,600)	-100.00%
Expenditures									
3100-522500	Medicare	187	229	218	-	-	-	(218)	-100.00%
3100-523100	Teachers' Retirement System Regular/Plan A	3,336	3,973	3,720	-	-	-	(3,720)	-100.00%
3100-526000	Worker's Compensation	421	307	890	-	-	-	(890)	-100.00%
3100-561000	Materials and Supplies	1,176	211	1,200	-	-	-	(1,200)	-100.00%
3100-563100	Food (Excluding Commodities)	17,057	1,420	18,000	-	-	-	(18,000)	-100.00%
3100-563200	USDA Commodities	10,750	523	11,000	-	-	-	(11,000)	-100.00%
3120-511600	Salaries - Food Service Workers	2,066	846	4,000	-	-	-	(4,000)	-100.00%
3121-511100	Salaries- Managers	7,681	12,745	10,000	-	-	-	(10,000)	-100.00%
3122-511100	Salaries - Assistant Managers	3,183	2,175	1,000	-	-	-	(1,000)	-100.00%
3100-593202	Transfer Out - School Food Service	-	-	-	141,858	-	141,858	141,858	100.00%
	Total Expenditures	45,858	22,428	50,028	141,858	-	141,858	(50,028)	-100.00%
	Revenues Over Expenditures	22,399	(11,895)	8,572	(141,858)	-	(141,858)	(150,430)	-1754.90%
	Beginning Fund Balance	131,354	153,753	141,858	141,858	-	141,858	-	0.00%
	Ending Fund Balance	\$ 153,753	\$ 141,858	\$ 150,430	\$ -	\$ -	\$ -	\$ (150,430)	-100.00%



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	2022-2023	2022-2023	2022-2023	2022-2023		
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Final vs. Original Budgets Difference	% Change Budget to Actual
Revenues									
415000	Interest Income	\$ 36,594	\$ 31,689	\$ 38,000	\$ 656,094	\$ -	\$ 656,094	\$ 618,094	1626.56%
415310	Realized Gain (Loss) on Investments	-	-	-	3,152	-	3,152	3,152	100.00%
415320	Unrealized Gain (Loss) on Investments	(25,158)	(8,335)	-	69,703	-	69,703	69,703	100.00%
452201	Transfer In - General Fund	14,300,000	2,150,000	-	-	-	-	-	0.00%
445800	FEMA - Disaster Relief	-	-	-	389,039	-	389,039	389,039	100.00%
	Total Revenue	14,311,436	2,173,354	38,000	1,117,988	-	1,117,988	690,949	1818.29%
Expenditures									
1000 Instruction									
1100 Regular Education Programs									
1100-521000	Group Health Insurance	-	-	-	1,143,037	-	1,143,037	1,143,037	100.00%
1100-522500	Medicare	28,138	27,276	-	-	-	-	-	0.00%
1100-523100	Teacher Retirement	488,066	462,014	-	-	-	-	-	0.00%
1100-523300	School Employees Retirement	287	-	-	-	-	-	-	0.00%
1100-523900	Other Retirement	487	875	-	-	-	-	-	0.00%
1100-526000	Worker's Compensation	15,159	14,688	-	-	-	-	-	0.00%
1105-511200	Salaries - Kindergarten Teachers	140,000	139,450	-	-	-	-	-	0.00%
1110-511200	Salaries - Elementary Teachers	1,292,339	1,253,356	-	-	-	-	-	0.00%
1130-511200	Salaries - Secondary Teachers	511,180	490,302	-	-	-	-	-	0.00%
	Total - Instruction - Regular	2,475,656	2,387,962	-	1,143,037	-	1,143,037	-	100.00%
1200 Students With Exceptionalities Programs									
1200-522500	Medicare	16,096	17,470	-	-	-	-	-	0.00%
1200-523100	Teacher Retirement	275,867	296,344	-	-	-	-	-	0.00%
1200-523300	School Employees Retirement	4,023	2,009	-	-	-	-	-	0.00%
1200-523900	Other Retirement	401	395	-	-	-	-	-	0.00%
1200-526000	Worker's Compensation	9,257	9,477	-	-	-	-	-	0.00%
1211-511200	Salaries - Classroom Teachers	433,661	409,121	-	-	-	-	-	0.00%
1211-511500	Salaries - Classroom Paraprofessionals	399,588	520,711	-	-	-	-	-	0.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	20,000	21,000	-	-	-	-	-	0.00%
1216-511200	Salaries - Preschool Classroom Teacher	58,000	59,000	-	-	-	-	-	0.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	43,000	42,000	-	-	-	-	-	0.00%
1220-511200	Salaries - Gifted & Talented Teachers	156,000	154,000	-	-	-	-	-	0.00%
	Total - Students With Exceptionalities	1,415,893	1,531,528	-	-	-	-	-	0.00%
1300 Career and Technical (Formerly Vocational Education) Programs									
1300-522500	Medicare	900	888	-	-	-	-	-	0.00%
1300-523100	Teacher Retirement	16,036	15,188	-	-	-	-	-	0.00%
1300-526000	Worker's Compensation	484	478	-	-	-	-	-	0.00%
1310-511200	Salaries - Agriculture Teachers	22,542	22,769	-	-	-	-	-	0.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	13,000	13,000	-	-	-	-	-	0.00%
1350-511200	Salaries - Industrial Arts Teachers	6,000	5,000	-	-	-	-	-	0.00%
1360-511200	Salaries - Business, COE, & DE Teachers	20,500	20,500	-	-	-	-	-	0.00%
	Total - Career and Technical Programs	79,462	77,823	-	-	-	-	-	0.00%
1400 Other Instructional Programs									
1400-522500	Medicare	1,178	1,140	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	%	
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
		Actual	Actual	Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of Aug 31st	For Year	Final Budget	Difference	to Actual
1400-523100	Teacher Retirement	20,182	18,807	-	-	-	-	-	0.00%
1400-523300	School Employees Retirement	574	574	-	-	-	-	-	0.00%
1400-526000	Worker's Compensation	634	613	-	-	-	-	-	0.00%
1450-511200	Salaries - ROTC Instructors	23,072	23,072	-	-	-	-	-	0.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	2,000	1,000	-	-	-	-	-	0.00%
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	-	-	-	-	-	0.00%
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	-	-	-	-	-	0.00%
1490-511500	Salaries - Aides - In School Suspension	33,000	35,047	-	-	-	-	-	0.00%
	Total - Other Instructional	103,791	99,765	-	-	-	-	-	0.00%
1500	Special Programs								
1500-522500	Medicare	512	2,347	-	-	-	-	-	0.00%
1500-523100	Teacher Retirement	9,135	40,283	-	-	-	-	-	0.00%
1500-526000	Worker's Compensation	276	1,262	-	-	-	-	-	0.00%
1510-511200	Salaries - ESSA (Title I) Teachers	-	17,616	-	-	-	-	-	0.00%
1510-511500	Salaries - ESSA (Title I) Aides	-	21,000	-	-	-	-	-	0.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	16,105	16,105	-	-	-	-	-	0.00%
1520-511500	Salaries - ESL Aides	17,000	11,000	-	-	-	-	-	0.00%
1530-511100	Salaries - Pre-Kindergarten Supervisor	1,215	-	-	-	-	-	-	0.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	1,000	48,084	-	-	-	-	-	0.00%
1530-511500	Salaries - Pre-Kindergarten Aides	-	48,049	-	-	-	-	-	0.00%
	Total - Special Programs	45,242	205,746	-	-	-	-	-	0.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2100-522500	Medicare	4,983	6,526	-	-	-	-	-	0.00%
2100-523100	Teacher Retirement	85,404	109,114	-	-	-	-	-	0.00%
2100-523900	Other Retirement	2,089	2,870	-	-	-	-	-	0.00%
2100-526000	Worker's Compensation	2,717	3,539	-	-	-	-	-	0.00%
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	3,042	5,541	-	-	-	-	-	0.00%
2112-511400	Clerical - Child Welfare	5,768	5,851	-	-	-	-	-	0.00%
2113-511300	Salaries - Social Workers	16,575	18,133	-	-	-	-	-	0.00%
2122-511300	Salaries - School Counselors	80,732	86,389	-	-	-	-	-	0.00%
2124-511300	Salaries - Career Tech Coordinator	1,442	1,442	-	-	-	-	-	0.00%
2129-511100	Salaries - 504 Coordinator	1,442	1,442	-	-	-	-	-	0.00%
2131-511800	Salaries - Health and Safety Coordinator	-	1,675	-	-	-	-	-	0.00%
2134-511800	Salaries - Nurses	31,722	31,442	-	-	-	-	-	0.00%
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	-	-	-	-	-	0.00%
2144-511300	Salaries - Mental Health Providers	-	70,467	-	-	-	-	-	0.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	1,442	-	-	-	-	-	-	0.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	15,470	18,785	-	-	-	-	-	0.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	5,768	5,768	-	-	-	-	-	0.00%
2152-511300	Salaries - Speech Therapists	124,408	124,707	-	-	-	-	-	0.00%
2154-511900	Salaries - Interpretive Services	13,000	12,000	-	-	-	-	-	0.00%
2161-511300	Salaries - Occupational Therapists	20,166	23,481	-	-	-	-	-	0.00%
2166-511300	Salaries - Physical Therapists	5,464	2,149	-	-	-	-	-	0.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	-	1,000	-	-	-	-	-	0.00%
	Total - Pupil Support Services	537,750	548,896	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Budgets Difference	Change Budget to Actual
2200	Instructional Staff Services								
2200-522500	Medicare	1,844	2,923	-	-	-	-	-	0.00%
2200-523100	Teacher Retirement	29,815	48,727	-	-	-	-	-	0.00%
2200-526000	Worker's Compensation	1,003	1,583	-	-	-	-	-	0.00%
2211-511100	Salaries - Directors/Supervisors of Instruction	12,800	16,800	-	-	-	-	-	0.00%
2211-511400	Salaries - Clerical - Instruction	5,768	10,094	-	-	-	-	-	0.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	6,076	23,438	-	-	-	-	-	0.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	10,094	23,072	-	-	-	-	-	0.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	6,309	7,414	-	-	-	-	-	0.00%
2214-511100	Salaries - Federal Program Coordinators	-	7,041	-	-	-	-	-	0.00%
2214-511400	Salaries - Federal Programs Clerical	-	6,425	-	-	-	-	-	0.00%
2219-511100	Salaries - Virtual Academy Coordinator	-	1,442	-	-	-	-	-	0.00%
2220-511100	Salaries - Testing Coordinator	1,442	1,442	-	-	-	-	-	0.00%
2220-511300	Salaries - Curriculum Specialists	15,488	16,795	-	-	-	-	-	0.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	1,442	1,442	-	-	-	-	-	0.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	-	1,158	-	-	-	-	-	0.00%
2234-511100	Salaries - Early Childhood Coordinator	2,320	6,319	-	-	-	-	-	0.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	-	39,672	-	-	-	-	-	0.00%
2239-511400	Salaries - Instr. Tech Clerical	2,884	2,884	-	-	-	-	-	0.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	1,442	1,442	-	-	-	-	-	0.00%
2252-511200	Salaries - Librarians	45,000	45,000	-	-	-	-	-	0.00%
2252-511500	Salaries - Library Aides	7,000	6,000	-	-	-	-	-	0.00%
2259-511800	CH13 - Supervisor, Coordinator	3,100	3,425	-	-	-	-	-	0.00%
2259-511900	CH13 - Production Specialists/Editors	7,460	8,610	-	-	-	-	-	0.00%
	Total - Instructional Staff Services	161,287	283,149	-	-	-	-	-	0.00%
2300	General Administration								
2300-522500	Medicare	265	329	-	-	-	-	-	0.00%
2300-523100	Teacher Retirement	5,258	5,874	-	-	-	-	-	0.00%
2300-526000	Worker's Compensation	171	208	-	-	-	-	-	0.00%
2321-511900	Salary - Executive Assistant - Superintendent/Board	1,442	1,761	-	-	-	-	-	0.00%
2324-511100	Salaries - Associate/Assistant Superintendents	4,150	8,050	-	-	-	-	-	0.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	4,326	4,326	-	-	-	-	-	0.00%
2329-511400	Salaries - Clerical - Administration	5,768	5,768	-	-	-	-	-	0.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	6,292	6,703	-	-	-	-	-	0.00%
	Total - General Administration	27,672	33,019	-	-	-	-	-	0.00%
2400	School Administration								
2400-522500	Medicare	5,354	5,606	-	-	-	-	-	0.00%
2400-523100	Teacher Retirement	93,265	96,087	-	-	-	-	-	0.00%
2400-526000	Worker's Compensation	2,955	3,093	-	-	-	-	-	0.00%
2410-511100	Salaries - Principals	82,230	81,820	-	-	-	-	-	0.00%
2410-511400	Salaries - School Clerical	176,942	186,081	-	-	-	-	-	0.00%
2420-511100	Salaries - Assistant Principals	104,370	116,680	-	-	-	-	-	0.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	15,320	11,989	-	-	-	-	-	0.00%
	Total - School Administration	480,435	501,356	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023		
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Final vs. Original Budgets Difference	% Change Budget to Actual
2500	Finance (Formerly Business Services)								
2500-522500	Medicare	599	679	-	-	-	-	-	0.00%
2500-523100	Teacher Retirement	11,078	11,758	-	-	-	-	-	0.00%
2500-526000	Worker's Compensation	698	643	-	-	-	-	-	0.00%
2511-511100	Salary - Chief Financial Officer	1,815	2,035	-	-	-	-	-	0.00%
2514-511400	Salaries - Payroll Clerical	5,768	7,452	-	-	-	-	-	0.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	4,592	4,388	-	-	-	-	-	0.00%
2515-511400	Salaries - Accounting Clerical	8,652	8,797	-	-	-	-	-	0.00%
2515-511800	Salaries - Financial Accountants	4,534	5,295	-	-	-	-	-	0.00%
2516-511800	Salary - Internal Auditor	1,550	1,675	-	-	-	-	-	0.00%
2520-511100	Salary - Supervisor of Purchasing	1,550	1,700	-	-	-	-	-	0.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	2,884	4,002	-	-	-	-	-	0.00%
2540-511100	Salary - Supervisor of Graphic Arts	1,550	1,675	-	-	-	-	-	0.00%
2540-511700	Salaries - Graphic Arts Operators	11,536	11,536	-	-	-	-	-	0.00%
	Total - Finance (Formerly Business Services)	56,807	61,635	-	-	-	-	-	0.00%
2600	Operation & Maintenance of Plant								
2600-521000	Employee Group Insurance	237	-	-	-	-	-	-	0.00%
2600-522500	Medicare	9,393	12,085	-	-	-	-	-	0.00%
2600-523100	Teacher Retirement	2,192	3,552	-	-	-	-	-	0.00%
2600-523300	School Employees Retirement	171,215	219,662	-	-	-	-	-	0.00%
2600-523900	Other Retirement	2,425	2,580	-	-	-	-	-	0.00%
2600-526000	Worker's Compensation	43,837	55,193	-	-	-	-	-	0.00%
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	7,692	24,453	-	-	-	-	-	0.00%
2610-511400	Salaries - Maintenance Clerical	2,884	5,760	-	-	-	-	-	0.00%
2620-511601	Salaries - Custodians	480,183	542,501	-	-	-	-	-	0.00%
2620-511700	Salaries - Maintenance	140,659	213,924	-	-	-	-	-	0.00%
2620-511701	Salaries - Foremen	16,412	42,089	-	-	-	-	-	0.00%
2620-543000	Repair & Upkeep of Buildings	-	793	-	-	-	-	-	0.00%
2620-561000	Building COVID19 Supplies	934,905	-	-	-	-	-	-	0.00%
2630-542400	Upkeep of Grounds Maintenance	-	76,229	-	-	-	-	-	0.00%
2662-511600	Security Coordinator Salary	-	2,483	-	-	-	-	-	0.00%
2662-511601	Security Officers Salaries	-	2,215	-	-	-	-	-	0.00%
	Total - Operation & Maintenance	1,812,034	1,203,518	-	-	-	-	-	0.00%
2700	Student Transportation Services								
2700-522500	Medicare	7,333	7,445	-	-	-	-	-	0.00%
2700-523100	Teacher Retirement	3,800	5,225	-	-	-	-	-	0.00%
2700-523300	School Employees Retirement	132,585	133,083	-	-	-	-	-	0.00%
2700-526000	Worker's Compensation	2,834	5,564	-	-	-	-	-	0.00%
2710-511100	Director & Assistant Directors - Transportation	12,044	14,052	-	-	-	-	-	0.00%
2710-511400	Salaries - Transportation Clerical	8,652	12,383	-	-	-	-	-	0.00%
2721-511600	Salaries - Regular Ed. Bus Operators	281,000	261,000	-	-	-	-	-	0.00%
2721-573000	New Regular Ed School Buses	-	-	3,145,118	-	-	-	(3,145,118)	-100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	85,000	101,000	-	-	-	-	-	0.00%
2731-573000	New Students With Exceptionalities School Buses	-	-	1,059,753	-	-	-	(1,059,753)	-100.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	120,000	126,000	-	-	-	-	-	0.00%
	Total - Student Transportation	653,248	665,750	4,204,871	-	-	-	(4,204,871)	-100.00%
2800	Central Services								
2800-522500	Medicare	1,359	1,601	-	-	-	-	-	0.00%
2800-523100	Teacher Retirement	23,947	27,150	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	%	
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Final vs. Original Budgets Difference	Change Budget to Actual
2800-526000	Worker's Compensation	731	1,061	-	-	-	-	-	0.00%
2820-511100	Salary - Director of Communications	1,550	1,800	-	-	-	-	-	0.00%
2820-511800	Salaries - Communication Manager/Communication Specialist	2,984	5,421	-	-	-	-	-	0.00%
2830-511400	Salaries - Human Resources Clerical	24,514	22,168	-	-	-	-	-	0.00%
2830-534000	COVID 19 Contractual Services	16,343	-	-	-	-	-	-	0.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	1,600	5,100	-	-	-	-	-	0.00%
2831-511101	Salary - Human Resources Coordinators	2,992	3,192	-	-	-	-	-	0.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	1,815	2,035	-	-	-	-	-	0.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	11,936	16,384	-	-	-	-	-	0.00%
2844-511900	Salaries - Operations - Information Technology	5,818	7,692	-	-	-	-	-	0.00%
2849-511400	Salaries - Clerical - Information Technology	1,442	2,884	-	-	-	-	-	0.00%
2849-511800	Salaries - Computer Technicians - Information Technology	22,380	27,345	-	-	-	-	-	0.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	16,704	16,409	-	-	-	-	-	0.00%
	Total - Central Services	136,116	140,242	-	-	-	-	-	0.00%
3100	Food Service Operations								
3100-522500	Medicare	5,225	6,192	-	-	-	-	-	0.00%
3100-523100	Teacher Retirement	83,813	95,932	-	-	-	-	-	0.00%
3100-523300	School Employees Retirement	2,380	5,151	-	-	-	-	-	0.00%
3100-526000	Worker's Compensation	20,970	23,853	-	-	-	-	-	0.00%
3110-511400	Salaries - Office/Clerical	1,442	1,442	-	-	-	-	-	0.00%
3111-511100	Salary - Director	1,600	1,750	-	-	-	-	-	0.00%
3112-511100	Salaries - Assistant Directors	5,892	9,828	-	-	-	-	-	0.00%
3120-511600	Salaries - Food Service Workers	240,350	255,387	-	-	-	-	-	0.00%
3120-511700	Salaries - Maintenance	8,084	18,061	-	-	-	-	-	0.00%
3121-511100	Salaries- Managers	54,000	82,633	-	-	-	-	-	0.00%
3122-511100	Salaries- Assistant Managers	49,000	57,794	-	-	-	-	-	0.00%
	Total - Food Service Operations	472,755	558,022	-	-	-	-	-	0.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	-	1,750	-	-	-	-	-	0.00%
3200-511400	Salary - Risk Management Clerical	-	1,442	-	-	-	-	-	0.00%
3200-522500	Medicare	-	46	-	-	-	-	-	0.00%
3200-523100	Teacher Retirement	-	804	-	-	-	-	-	0.00%
3200-526000	Worker's Compensation	-	25	-	-	-	-	-	0.00%
	Total - Risk Management	-	4,068	-	-	-	-	-	0.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	3,255	3,835	-	-	-	-	-	0.00%
4500-511400	Salaries - Clerical - Construction	2,884	2,950	-	-	-	-	-	0.00%
4500-522500	Medicare	89	98	-	-	-	-	-	0.00%
4500-523100	Teacher Retirement	1,144	1,197	-	-	-	-	-	0.00%
4500-526000	Worker's Compensation	48	53	-	-	-	-	-	0.00%
	Total - Facility Acquisition & Construction	7,420	8,134	-	-	-	-	-	0.00%
	TOTAL - Expenditures	8,465,568	8,310,613	4,204,871	1,143,037	-	1,143,037	(3,061,834)	-72.82%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023		%
	Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
	Actual	Actual	Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
				As of Aug 31st	For Year	Final Budget	Difference	to Actual
Fund Balance								
Excess of Revenue & Other Sources over Expenditures & Other Uses	5,845,868	(6,137,259)	(4,166,871)	(25,049)	-	(25,049)	4,141,822	-99.40%
Balance at Beginning of Year	22,068,813	27,914,681	21,777,422	21,777,422	-	21,777,422	-	0.00%
Balance at End of Year	\$ 27,914,681	\$ 21,777,422	\$ 17,610,551	\$ 21,752,373	\$ -	\$ 21,752,373	\$ 4,141,822	23.52%



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	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Budget	%
		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	\$ 8,377	\$ 18,520	\$ 20,000	\$ 355,771	\$ -	\$ 355,771	\$ 335,771	1678.86%
415310	Ralized Gain (Loss) on Investments	-	-	-	2,522	-	2,522	2,522	100.00%
415320	Unrealized Gain (Loss) on Investments	-	(6,567)	-	49,464	-	49,464	49,464	100.00%
	Total Revenue	8,377	11,953	20,000	407,757	-	407,757	387,757	1938.79%
Expenditures									
	Expenditures	-	-	-	-	-	-	-	0.00%
	Total Expenditures								
	Revenue Over (Under) Expenditures	8,377	11,953	20,000	407,757	-	407,757	387,757	1938.79%
	Beginning Fund Balance	11,958,066	11,966,443	11,978,396	11,978,396	-	11,978,396	-	0.00%
	Ending Fund Balance	\$ 11,966,443	\$ 11,978,396	\$ 11,998,396	\$ 12,386,153	\$ -	\$ 12,386,153	\$ 387,757	3.23%



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

		2020-2021	2021-2022		2022-2023	2022-2023	2022-2023		2022-2023		%
		Actual	Actual	#Emp	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	#Emp	Final Vs. Original Budgets Difference	Change Budget vs. Actual
Revenue and Transfer In											
411125	Taxes (1.9 Mills)	\$ 4,445,478	\$ 4,518,047		\$ 4,528,099	\$ 4,696,940	\$ -	\$ 4,696,940		\$ 168,841	3.73%
411160	Taxes Penalties and Interest	152	690		531	7,033	-	7,033		6,502	1224.48%
415100	Interest	1,184	4,099		5,000	59,402	-	59,402		54,402	1088.04%
452201	Transfer In - General Fund (costs transferred)	4,450,000	4,450,000		4,000,000	4,245,116	-	4,245,116		245,116	6.13%
	Total Revenue & Transfers In	8,896,814	8,972,835		8,533,630	9,008,491	-	9,008,491		474,861	5.56%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	3,064,362	2,937,135	57	3,120,899	3,251,909	-	3,251,909	65	131,010	4.20%
2144-521000	MHP Health Insurance	419,786	436,894		437,000	455,920	-	455,920		18,920	4.33%
2144-522500	MHP Medicare	42,156	40,538		45,253	45,237	-	45,237		(16)	-0.04%
2144-523100	MHP Teachers Retirement System	764,195	716,962		773,983	781,007	-	781,007		7,024	0.91%
2144-523900	MHP State Employees Retirement	48,361	47,601		50,000	53,326	-	53,326		3,326	6.65%
2144-526000	MHP Worker's Compensation	23,902	22,912		28,088	30,244	-	30,244		2,156	7.68%
2315-531300	Pension Funds - Fees Tax Collection	142,068	144,114		145,000	149,067	-	149,067		4,067	2.80%
2662-511600	Security Coordinator Salary	79,885	78,074	1	83,849	83,849	-	83,849	1	-	0.00%
2662-511601	Security Officers Salaries	89,958	83,565	2	89,299	87,715	-	87,715	2	(1,584)	-1.77%
2662-521000	Security Health Insurance	44,036	47,723		48,000	49,706	-	49,706		1,706	3.55%
2662-522500	Security Medicare	2,295	2,170		2,511	2,313	-	2,313		(198)	-7.89%
2662-523100	Security Teachers' Retirement System	43,820	40,887		42,941	42,548	-	42,548		(393)	-0.92%
2662-526000	Security Worker's Compensation	1,325	1,261		1,558	1,587	-	1,587		29	1.86%
2662-533900	School Resource Officers and Details	4,133,849	3,990,735		4,115,649	4,345,206	-	4,345,206		229,557	5.58%
2662-558200	Travel - Security Coordinator	1,164	1,045		1,500	2,278	-	2,278		778	51.87%
	Total Expenditures	8,901,162	8,591,615	60.0	8,985,530	9,381,912	-	9,381,912	68.0	396,382	4.41%
	Revenues Over (Under) Expenditures	(4,348)	381,220		(451,900)	(373,421)	-	(373,421)		78,479	-17.37%
	Beginning Fund Balance	98,409	94,061		501,887	475,281	-	475,281		(26,606)	-5.30%
	Ending Fund Balance	\$ 94,061	\$ 475,281		\$ 49,987	\$ 101,860	\$ -	\$ 101,860		\$ 51,873	103.77%



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 30th (2) were still employed as of November 1st, and (3) if the employee is certificated they must have received an effective rating for the prior year;
- (c) This stipend will be paid on November 15th;
- (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.
- (f) The calculated stipend must be a minimum of \$100 with benefits for all employees.

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Aug 31st	Estimated Remaining For Year	Actual Result At Year End Final Budget	Budgets Difference	Change Budget Fy 2024
Revenues									
415000	Interest Income	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ 39	\$ 39	100.00%
419990	Miscellaneous Income	-	-	-	20,177	-	20,177	20,177	100.00%
452201	Transfer In - General Fund	-	9,840,825	8,969,373	1,690,004	-	1,690,004	(7,279,369)	-81.16%
	Total Revenue	-	9,840,825	8,969,373	1,710,220	-	1,710,220	(7,259,153)	-80.93%
Expenditures									
522500	Medicare	-	-	101,431	-	-	-	(101,431)	-100.00%
523100	Teacher Retirement	-	-	1,442,339	-	-	-	(1,442,339)	0.00%
523300	School Employees Retirement	-	-	321,485	-	-	-	(321,485)	-100.00%
523900	Other Retirement	-	-	1,289	-	-	-	(1,289)	-100.00%
526000	Worker's Compensation	-	-	108,431	-	-	-	(108,431)	-100.00%
Various	Salaries - All Employees	-	-	6,994,398	-	-	-	(6,994,398)	-100.00%
1000	Instruction								
1100	Regular Education Programs								
1105-511200	Salaries - Kindergarten Teachers	-	-	-	182,792	-	182,792	182,792	100.00%
1105-522500	Medicare	-	-	-	2,651	-	2,651	2,651	100.00%
1105-523100	Teacher Retirement	-	-	-	43,593	-	43,593	43,593	100.00%
1105-526000	Worker's Compensation	-	-	-	1,700	-	1,700	1,700	100.00%
1110-511200	Salaries - Elementary Teachers	-	-	-	1,635,843	-	1,635,843	1,635,843	100.00%
1110-522500	Medicare	-	-	-	23,699	-	23,699	23,699	100.00%
1110-523100	Teacher Retirement	-	-	-	397,253	-	397,253	397,253	100.00%
1110-523900	Other Retirement	-	-	-	577	-	577	577	100.00%
1110-526000	Worker's Compensation	-	-	-	15,212	-	15,212	15,212	100.00%
1130-511200	Salaries - Secondary Teachers	-	-	-	658,376	-	658,376	658,376	100.00%
1130-522500	Medicare	-	-	-	9,546	-	9,546	9,546	100.00%
1130-523100	Teacher Retirement	-	-	-	156,966	-	156,966	156,966	100.00%
1130-523900	Other Retirement	-	-	-	577	-	577	577	100.00%
1130-526000	Worker's Compensation	-	-	-	6,122	-	6,122	6,122	100.00%
	Total - Instruction - Regular	-	-	-	3,134,907	-	3,134,907	3,134,907	100.00%
1200	Students With Exceptionalities Programs								
1211-511200	Salaries - Classroom Teachers	-	-	-	514,816	-	514,816	514,816	100.00%
1211-511500	Salaries - Classroom Paraprofessionals	-	-	-	665,476	-	665,476	665,476	100.00%
1211-522500	Medicare	-	-	-	17,093	-	17,093	17,093	100.00%
1211-523100	Teacher Retirement	-	-	-	284,953	-	284,953	284,953	100.00%
1211-523300	Other Retirement	-	-	-	2,365	-	2,365	2,365	100.00%
1211-523900	Other Retirement	-	-	-	577	-	577	577	100.00%
1211-526000	Worker's Compensation	-	-	-	10,975	-	10,975	10,975	100.00%
1212-511200	Salaries Inclusion Teacher	-	-	-	4,284	-	4,284	4,284	100.00%
1212-522500	Medicare	-	-	-	62	-	62	62	100.00%
1212-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
1212-526000	Worker's Compensation	-	-	-	40	-	40	40	100.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	-	-	-	27,133	-	27,133	27,133	100.00%
1214-522500	Medicare	-	-	-	393	-	393	393	100.00%
1214-523100	Teacher Retirement	-	-	-	6,729	-	6,729	6,729	100.00%
1214-526000	Worker's Compensation	-	-	-	252	-	252	252	100.00%
1216-511200	Salaries - Preschool Classroom Teacher	-	-	-	75,687	-	75,687	75,687	100.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	-	-	-	57,122	-	57,122	57,122	100.00%
1216-522500	Medicare	-	-	-	1,926	-	1,926	1,926	100.00%
1216-523100	Teacher Retirement	-	-	-	32,229	-	32,229	32,229	100.00%
1216-526000	Worker's Compensation	-	-	-	1,235	-	1,235	1,235	100.00%
1220-511200	Salaries - Gifted & Talented Teachers	-	-	-	187,790	-	187,790	187,790	100.00%
1220-522500	Medicare	-	-	-	2,723	-	2,723	2,723	100.00%
1220-523100	Teacher Retirement	-	-	-	45,510	-	45,510	45,510	100.00%
1220-526000	Worker's Compensation	-	-	-	1,746	-	1,746	1,746	100.00%
	Total - Students With Exceptionalities	-	-	-	1,942,178	-	1,942,178	1,942,178	100.00%
1300	Career and Technical (Formerly Vocational Education) Programs								
1310-511200	Salaries - Agriculture Teachers	-	-	-	28,561	-	28,561	28,561	100.00%
1310-522500	Medicare	-	-	-	414	-	414	414	100.00%
1310-523100	Teacher Retirement	-	-	-	6,729	-	6,729	6,729	100.00%
1310-526000	Worker's Compensation	-	-	-	266	-	266	266	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2022-2023	2022-2023	2022-2023			
		2020-2021	2021-2022	2022-2023	Actual	Estimated	Actual Result	Final vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
				Budget	As of Aug 31st	For Year	Final Budget	Difference	Budget
									Fy 2024
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	-	-	-	15,709	-	15,709	15,709	100.00%
1340-522500	Medicare	-	-	-	228	-	228	228	100.00%
1340-523100	Teacher Retirement	-	-	-	3,542	-	3,542	3,542	100.00%
1340-526000	Worker's Compensation	-	-	-	146	-	146	146	100.00%
1350-511200	Salaries - Industrial Arts Teachers	-	-	-	4,284	-	4,284	4,284	100.00%
1350-522500	Medicare	-	-	-	62	-	62	62	100.00%
1350-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
1350-526000	Worker's Compensation	-	-	-	40	-	40	40	100.00%
1360-511200	Salaries - Business, COE, & DE Teachers	-	-	-	24,277	-	24,277	24,277	100.00%
1360-522500	Medicare	-	-	-	352	-	352	352	100.00%
1360-523100	Teacher Retirement	-	-	-	5,313	-	5,313	5,313	100.00%
1360-526000	Worker's Compensation	-	-	-	226	-	226	226	100.00%
	Total - Career and Technical Programs	-	-	-	91,211	-	91,211	91,211	100.00%
1400	Other Instructional Programs								
1450-511200	Salaries - ROTC Instructors	-	-	-	19,993	-	19,993	19,993	100.00%
1450-522500	Medicare	-	-	-	290	-	290	290	100.00%
1450-523100	Teacher Retirement	-	-	-	4,958	-	4,958	4,958	100.00%
1450-526000	Worker's Compensation	-	-	-	186	-	186	186	100.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	-	-	-	2,856	-	2,856	2,856	100.00%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	-	-	-	1,428	-	1,428	1,428	100.00%
1480-511500	Salaries - Aides/Drill Instructors - Project Team/Project Believe/Rise	-	-	-	9,997	-	9,997	9,997	100.00%
1480-522500	Medicare	-	-	-	207	-	207	207	100.00%
1480-523100	Teacher Retirement	-	-	-	3,542	-	3,542	3,542	100.00%
1480-526000	Worker's Compensation	-	-	-	133	-	133	133	100.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	-	-	-	12,139	-	12,139	12,139	100.00%
1490-511500	Salaries - Aides - In School Suspension	-	-	-	44,270	-	44,270	44,270	100.00%
1490-522500	Medicare	-	-	-	818	-	818	818	100.00%
1490-523100	Teacher Retirement	-	-	-	12,573	-	12,573	12,573	100.00%
1490-523300	Other Retirement	-	-	-	788	-	788	788	100.00%
1490-526000	Worker's Compensation	-	-	-	525	-	525	525	100.00%
	Total - Other Instructional	-	-	-	114,703	-	114,703	114,703	100.00%
1500	Special Programs								
1510-511200	Salaries - ESSA (Title I) Teachers	-	-	-	32,845	-	32,845	32,845	100.00%
1510-511500	Salaries - ESSA (Title I) Aides	-	-	-	25,705	-	25,705	25,705	100.00%
1510-522500	Medicare	-	-	-	849	-	849	849	100.00%
1510-523100	Teacher Retirement	-	-	-	13,458	-	13,458	13,458	100.00%
1510-526000	Worker's Compensation	-	-	-	545	-	545	545	100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	-	-	-	27,133	-	27,133	27,133	100.00%
1520-511300	Salaries - English As a Second Language (ESL) Therapists	-	-	-	1,428	-	1,428	1,428	100.00%
1520-511500	Salaries - ESL Aides	-	-	-	28,561	-	28,561	28,561	100.00%
1520-522500	Medicare	-	-	-	828	-	828	828	100.00%
1520-523100	Teacher Retirement	-	-	-	14,198	-	14,198	14,198	100.00%
1520-526000	Worker's Compensation	-	-	-	531	-	531	531	100.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	-	-	-	65,691	-	65,691	65,691	100.00%
1530-511500	Salaries - Pre-Kindergarten Aides	-	-	-	61,407	-	61,407	61,407	100.00%
1530-522500	Medicare	-	-	-	1,843	-	1,843	1,843	100.00%
1530-523100	Teacher Retirement	-	-	-	30,458	-	30,458	30,458	100.00%
1530-526000	Worker's Compensation	-	-	-	1,182	-	1,182	1,182	100.00%
	Total - Special Programs	-	-	-	306,662	-	306,662	306,662	100.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	-	-	-	2,856	-	2,856	2,856	100.00%
2112-511400	Clerical - Child Welfare	-	-	-	5,712	-	5,712	5,712	100.00%
2112-522500	Medicare	-	-	-	124	-	124	124	100.00%
2112-523100	Teacher Retirement	-	-	-	1,771	-	1,771	1,771	100.00%
2112-526000	Worker's Compensation	-	-	-	80	-	80	80	100.00%
2113-511300	Salaries - Social Workers	-	-	-	21,421	-	21,421	21,421	100.00%
2113-522500	Medicare	-	-	-	311	-	311	311	100.00%
2113-523100	Teacher Retirement	-	-	-	4,958	-	4,958	4,958	100.00%
2113-523900	Other Retirement	-	-	-	577	-	577	577	100.00%
2113-526000	Worker's Compensation	-	-	-	199	-	199	199	100.00%
2122-511300	Salaries - School Counselors	-	-	-	105,677	-	105,677	105,677	100.00%
2122-522500	Medicare	-	-	-	1,532	-	1,532	1,532	100.00%
2122-523100	Teacher Retirement	-	-	-	25,240	-	25,240	25,240	100.00%
2122-526000	Worker's Compensation	-	-	-	983	-	983	983	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2022-2023	2022-2023	2022-2023			
		2020-2021	2021-2022	2022-2023	Actual	Estimated	Actual Result	Final vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Budget	As of Aug 31st	For Year	Final Budget	Difference	Budget
									Fy 2024
2124-511300	Salaries - Career Tech Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2124-522500	Medicare	-	-	-	21	-	21	21	100.00%
2124-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2124-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2129-511100	Salaries - 504 Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2129-522500	Medicare	-	-	-	21	-	21	21	100.00%
2129-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2129-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2131-511100	Salaries-Supervisor of Health Services	-	-	-	1,428	-	1,428	1,428	100.00%
2131-522500	Medicare	-	-	-	21	-	21	21	100.00%
2131-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2131-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2134-511800	Salaries - Nurses	-	-	-	75,687	-	75,687	75,687	100.00%
2134-522500	Medicare	-	-	-	1,097	-	1,097	1,097	100.00%
2134-523100	Teacher Retirement	-	-	-	18,770	-	18,770	18,770	100.00%
2134-526000	Worker's Compensation	-	-	-	704	-	704	704	100.00%
2140-511300	Salaries-Psychological Services	-	-	-	1,428	-	1,428	1,428	100.00%
2140-522500	Medicare	-	-	-	21	-	21	21	100.00%
2140-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2140-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2142-511300	Salaries- Psychologists	-	-	-	18,565	-	18,565	18,565	100.00%
2142-522500	Medicare	-	-	-	249	-	249	249	100.00%
2142-523100	Teacher Retirement	-	-	-	4,250	-	4,250	4,250	100.00%
2142-526000	Worker's Compensation	-	-	-	173	-	173	173	100.00%
2144-511300	Salaries - Mental Health Providers	-	-	-	88,540	-	88,540	88,540	100.00%
2144-522500	Medicare	-	-	-	1,284	-	1,284	1,284	100.00%
2144-523100	Teacher Retirement	-	-	-	21,250	-	21,250	21,250	100.00%
2144-523900	Other Retirement	-	-	-	1,154	-	1,154	1,154	100.00%
2144-526000	Worker's Compensation	-	-	-	823	-	823	823	100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	-	-	-	19,993	-	19,993	19,993	100.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	-	-	-	5,712	-	5,712	5,712	100.00%
2145-522500	Medicare	-	-	-	393	-	393	393	100.00%
2145-523100	Teacher Retirement	-	-	-	6,375	-	6,375	6,375	100.00%
2145-526000	Worker's Compensation	-	-	-	252	-	252	252	100.00%
2152-511300	Salaries - Speech Therapists	-	-	-	165,655	-	165,655	165,655	100.00%
2152-522500	Medicare	-	-	-	2,402	-	2,402	2,402	100.00%
2152-523100	Teacher Retirement	-	-	-	38,635	-	38,635	38,635	100.00%
2152-523900	Other Retirement	-	-	-	1,731	-	1,731	1,731	100.00%
2152-526000	Worker's Compensation	-	-	-	1,540	-	1,540	1,540	100.00%
2154-511900	Salaries - Interpretive Services	-	-	-	15,709	-	15,709	15,709	100.00%
2154-522500	Medicare	-	-	-	228	-	228	228	100.00%
2154-523100	Teacher Retirement	-	-	-	3,896	-	3,896	3,896	100.00%
2154-526000	Worker's Compensation	-	-	-	146	-	146	146	100.00%
2161-511300	Salaries - Occupational Therapists	-	-	-	24,277	-	24,277	24,277	100.00%
2161-522500	Medicare	-	-	-	352	-	352	352	100.00%
2161-523100	Teacher Retirement	-	-	-	6,021	-	6,021	6,021	100.00%
2161-526000	Worker's Compensation	-	-	-	226	-	226	226	100.00%
2166-511300	Salaries - Physical Therapists	-	-	-	5,712	-	5,712	5,712	100.00%
2166-522500	Medicare	-	-	-	83	-	83	83	100.00%
2166-523100	Teacher Retirement	-	-	-	1,417	-	1,417	1,417	100.00%
2166-526000	Worker's Compensation	-	-	-	53	-	53	53	100.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	-	-	-	1,428	-	1,428	1,428	100.00%
2169-522500	Medicare	-	-	-	21	-	21	21	100.00%
2169-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2169-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2200	Total - Pupil Support Services	-	-	-	715,303	-	715,303	715,303	100.00%
2200	Instructional Staff Services	-	-	-	-	-	-	-	-
2211-511100	Salaries - Directors/Supervisors of Instruction	-	-	-	14,281	-	14,281	14,281	100.00%
2211-511400	Salaries - Clerical - Instruction	-	-	-	9,996	-	9,996	9,996	100.00%
2211-522500	Medicare	-	-	-	352	-	352	352	100.00%
2211-523100	Teacher Retirement	-	-	-	5,667	-	5,667	5,667	100.00%
2211-526000	Worker's Compensation	-	-	-	226	-	226	226	100.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	-	-	-	19,993	-	19,993	19,993	100.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	-	-	-	22,849	-	22,849	22,849	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

				2022-2023	2022-2023	2022-2023			
		2020-2021	2021-2022	2022-2023	Actual	Estimated	Actual Result	Final vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Budget	As of Aug 31st	For Year	Final Budget	Difference	Budget
									Fy 2024
2212-522500	Medicare	-	-	-	601	-	601	601	100.00%
2212-523100	Teacher Retirement	-	-	-	9,916	-	9,916	9,916	100.00%
2212-526000	Worker's Compensation	-	-	-	398	-	398	398	100.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	-	-	-	8,568	-	8,568	8,568	100.00%
2213-522500	Medicare	-	-	-	124	-	124	124	100.00%
2213-523100	Teacher Retirement	-	-	-	2,125	-	2,125	2,125	100.00%
2213-526000	Worker's Compensation	-	-	-	80	-	80	80	100.00%
2214-511100	Salaries - Federal Program Coordinators	-	-	-	14,281	-	14,281	14,281	100.00%
2214-511400	Salaries - Federal Programs Clerical	-	-	-	5,712	-	5,712	5,712	100.00%
2214-512900	Salaries-Instructional Staff	-	-	-	1,428	-	1,428	1,428	100.00%
2214-522500	Medicare	-	-	-	311	-	311	311	100.00%
2214-523100	Teacher Retirement	-	-	-	4,958	-	4,958	4,958	100.00%
2214-526000	Worker's Compensation	-	-	-	199	-	199	199	100.00%
2219-511100	Salaries -Virtual Academy Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2219-522500	Medicare	-	-	-	21	-	21	21	100.00%
2219-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2219-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2220-511100	Salaries - Testing Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2220-511300	Salaries - Curriculum Specialists	-	-	-	18,565	-	18,565	18,565	100.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	-	-	-	1,428	-	1,428	1,428	100.00%
2220-522500	Medicare	-	-	-	311	-	311	311	100.00%
2220-523100	Teacher Retirement	-	-	-	5,312	-	5,312	5,312	100.00%
2220-526000	Worker's Compensation	-	-	-	199	-	199	199	100.00%
2231-511100	Salaries-Staff Development	-	-	-	1,428	-	1,428	1,428	100.00%
2231-522500	Medicare	-	-	-	21	-	21	21	100.00%
2231-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	-	-	-	7,140	-	7,140	7,140	100.00%
2232-522500	Medicare	-	-	-	104	-	104	104	100.00%
2232-523100	Teacher Retirement	-	-	-	1,771	-	1,771	1,771	100.00%
2232-526000	Worker's Compensation	-	-	-	66	-	66	66	100.00%
2234-511100	Salaries - Early Childhood Coordinator	-	-	-	4,284	-	4,284	4,284	100.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	-	-	-	49,982	-	49,982	49,982	100.00%
2234-522500	Medicare	-	-	-	787	-	787	787	100.00%
2234-523100	Teacher Retirement	-	-	-	12,750	-	12,750	12,750	100.00%
2234-526000	Worker's Compensation	-	-	-	505	-	505	505	100.00%
2239-511400	Salaries - Instr. Tech Clerical	-	-	-	2,856	-	2,856	2,856	100.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	-	-	-	1,428	-	1,428	1,428	100.00%
2239-522500	Medicare	-	-	-	62	-	62	62	100.00%
2239-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
2239-526000	Worker's Compensation	-	-	-	40	-	40	40	100.00%
2252-511200	Salaries - Librarians	-	-	-	62,835	-	62,835	62,835	100.00%
2252-511500	Salaries - Library Aides	-	-	-	8,568	-	8,568	8,568	100.00%
2252-522500	Medicare	-	-	-	1,035	-	1,035	1,035	100.00%
2252-523100	Teacher Retirement	-	-	-	16,291	-	16,291	16,291	100.00%
2252-526000	Worker's Compensation	-	-	-	664	-	664	664	100.00%
2259-511800	CH13 - Supervisor, Coordinator	-	-	-	2,856	-	2,856	2,856	100.00%
2259-511900	CH13 - Production Specialists/Editors	-	-	-	7,140	-	7,140	7,140	100.00%
2259-522500	Medicare	-	-	-	145	-	145	145	100.00%
2259-523100	Teacher Retirement	-	-	-	2,479	-	2,479	2,479	100.00%
2259-526000	Worker's Compensation	-	-	-	93	-	93	93	100.00%
Total - Instructional Staff Services		-	-	-	337,529	-	337,529	337,529	100.00%
2300									
General Administration									
2321-511400	Salary - Executive Assistant - Superintendent/Board	-	-	-	1,428	-	1,428	1,428	100.00%
2321-522500	Medicare	-	-	-	21	-	21	21	100.00%
2321-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2321-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2324-511100	Salaries - Associate/Assistant Superintendents	-	-	-	5,712	-	5,712	5,712	100.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	-	-	-	4,284	-	4,284	4,284	100.00%
2324-522500	Medicare	-	-	-	145	-	145	145	100.00%
2324-523100	Teacher Retirement	-	-	-	2,479	-	2,479	2,479	100.00%
2324-526000	Worker's Compensation	-	-	-	93	-	93	93	100.00%
2329-511400	Salaries - Clerical - Administration	-	-	-	8,568	-	8,568	8,568	100.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	-	-	-	5,712	-	5,712	5,712	100.00%
2329-522500	Medicare	-	-	-	207	-	207	207	100.00%
2329-523100	Teacher Retirement	-	-	-	1,802	-	1,802	1,802	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		Fy 2024
2329-523300	Other Retirement	-	-	-	788	-	788	788	100.00%
2329-523900	Other Retirement	-	-	-	577	-	577	577	100.00%
2329-526000	Worker's Compensation	-	-	-	276	-	276	276	100.00%
	Total - General Administration	-	-	-	32,459	-	32,459	32,459	100.00%
2400	School Administration								
2410-511100	Salaries - Principals	-	-	-	77,115	-	77,115	77,115	100.00%
2410-511400	Salaries - School Clerical	-	-	-	217,065	-	217,065	217,065	100.00%
2410-522500	Medicare	-	-	-	4,224	-	4,224	4,224	100.00%
2410-523100	Teacher Retirement	-	-	-	70,124	-	70,124	70,124	100.00%
2410-526000	Worker's Compensation	-	-	-	2,736	-	2,736	2,736	100.00%
2420-511100	Salaries - Assistant Principals	-	-	-	118,529	-	118,529	118,529	100.00%
2420-522500	Medicare	-	-	-	1,698	-	1,698	1,698	100.00%
2420-523100	Teacher Retirement	-	-	-	28,687	-	28,687	28,687	100.00%
2420-526000	Worker's Compensation	-	-	-	1,102	-	1,102	1,102	100.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	-	-	-	19,993	-	19,993	19,993	100.00%
2490-522500	Medicare	-	-	-	290	-	290	290	100.00%
2490-523100	Teacher Retirement	-	-	-	4,958	-	4,958	4,958	100.00%
2490-526000	Worker's Compensation	-	-	-	186	-	186	186	100.00%
	Total - School Administration	-	-	-	546,707	-	546,707	546,707	100.00%
2500	Finance (Formerly Business Services)								
2511-511100	Salary - Chief Financial Officer	-	-	-	1,428	-	1,428	1,428	100.00%
2511-522500	Medicare	-	-	-	21	-	21	21	100.00%
2511-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2511-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2514-511400	Salaries - Payroll Clerical	-	-	-	7,140	-	7,140	7,140	100.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	-	-	-	4,284	-	4,284	4,284	100.00%
2514-522500	Medicare	-	-	-	145	-	145	145	100.00%
2514-523100	Teacher Retirement	-	-	-	2,833	-	2,833	2,833	100.00%
2514-526000	Worker's Compensation	-	-	-	106	-	106	106	100.00%
2515-511400	Salaries - Accounting Clerical	-	-	-	9,996	-	9,996	9,996	100.00%
2515-511800	Salaries - Financial Accountants	-	-	-	4,284	-	4,284	4,284	100.00%
2515-522500	Medicare	-	-	-	207	-	207	207	100.00%
2515-523100	Teacher Retirement	-	-	-	3,187	-	3,187	3,187	100.00%
2515-526000	Worker's Compensation	-	-	-	133	-	133	133	100.00%
2516-511800	Salary - Internal Auditor	-	-	-	1,428	-	1,428	1,428	100.00%
2516-522500	Medicare	-	-	-	21	-	21	21	100.00%
2516-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2516-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2520-511100	Salary - Supervisor of Purchasing	-	-	-	1,428	-	1,428	1,428	100.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	-	-	-	2,856	-	2,856	2,856	100.00%
2520-522500	Medicare	-	-	-	62	-	62	62	100.00%
2520-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
2520-526000	Worker's Compensation	-	-	-	40	-	40	40	100.00%
2540-511100	Salary - Supervisor of Graphic Arts	-	-	-	1,428	-	1,428	1,428	100.00%
2540-511600	Salaries - Graphic Arts Operators	-	-	-	11,424	-	11,424	11,424	100.00%
2540-522500	Medicare	-	-	-	186	-	186	186	100.00%
2540-523100	Teacher Retirement	-	-	-	3,187	-	3,187	3,187	100.00%
2540-526000	Worker's Compensation	-	-	-	334	-	334	334	100.00%
	Total - Finance (Formerly Business Services)	-	-	-	57,954	-	57,954	57,954	100.00%
2600	Operation & Maintenance of Plant								
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	-	-	-	7,140	-	7,140	7,140	100.00%
2610-511400	Salaries - Maintenance Clerical	-	-	-	2,856	-	2,856	2,856	100.00%
2610-522500	Medicare	-	-	-	145	-	145	145	100.00%
2610-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
2610-523300	Other Retirement	-	-	-	1,577	-	1,577	1,577	100.00%
2610-526000	Worker's Compensation	-	-	-	165	-	165	165	100.00%
2620-511601	Salaries - Custodians	-	-	-	441,271	-	441,271	441,271	100.00%
2620-511700	Salaries - Maintenance	-	-	-	108,533	-	108,533	108,533	100.00%
2620-511701	Salaries - Foremen	-	-	-	17,137	-	17,137	17,137	100.00%
2620-522500	Medicare	-	-	-	8,221	-	8,221	8,221	100.00%
2620-523100	Teacher Retirement	-	-	-	1,240	-	1,240	1,240	100.00%
2620-523300	Other Retirement	-	-	-	144,255	-	144,255	144,255	100.00%
2620-523900	Other Retirement	-	-	-	2,308	-	2,308	2,308	100.00%
2620-526000	Worker's Compensation	-	-	-	33,678	-	33,678	33,678	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		Fy 2024
2662-511600	Security Coordinator Salary	-	-	-	1,428	-	1,428	1,428	100.00%
2662-511601	Security Officers Salaries	-	-	-	2,856	-	2,856	2,856	100.00%
2662-522500	Medicare	-	-	-	62	-	62	62	100.00%
2662-523100	Teacher Retirement	-	-	-	1,062	-	1,062	1,062	100.00%
2662-526000	Worker's Compensation	-	-	-	40	-	40	40	100.00%
	Total - Operation & Maintenance	-	-	-	775,036	-	775,036	775,036	100.00%
2700	Student Transportation Services								
2710-511100	Director & Assistant Directors - Transportation	-	-	-	4,284	-	4,284	4,284	100.00%
2710-511400	Salaries - Transportation Clerical	-	-	-	9,996	-	9,996	9,996	100.00%
2710-511900	Salaries-Transportation	-	-	-	7,140	-	7,140	7,140	100.00%
2710-522500	Medicare	-	-	-	311	-	311	311	100.00%
2710-523100	Teacher Retirement	-	-	-	3,542	-	3,542	3,542	100.00%
2710-523300	Other Retirement	-	-	-	1,971	-	1,971	1,971	100.00%
2710-526000	Worker's Compensation	-	-	-	199	-	199	199	100.00%
2721-511600	Salaries - Regular Ed. Bus Operators	-	-	-	345,591	-	345,591	345,591	100.00%
2721-522500	Medicare	-	-	-	4,990	-	4,990	4,990	100.00%
2721-523300	Other Retirement	-	-	-	91,835	-	91,835	91,835	100.00%
2721-526000	Worker's Compensation	-	-	-	2,926	-	2,926	2,926	100.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	-	-	-	134,238	-	134,238	134,238	100.00%
2731-522500	Medicare	-	-	-	1,947	-	1,947	1,947	100.00%
2731-523300	Other Retirement	-	-	-	31,925	-	31,925	31,925	100.00%
2731-526000	Worker's Compensation	-	-	-	1,141	-	1,141	1,141	100.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	-	-	-	178,508	-	178,508	178,508	100.00%
2732-522500	Medicare	-	-	-	2,588	-	2,588	2,588	100.00%
2732-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2732-523300	Other Retirement	-	-	-	45,326	-	45,326	45,326	100.00%
2732-526000	Worker's Compensation	-	-	-	1,518	-	1,518	1,518	100.00%
	Total - Student Transportation	-	-	-	870,330	-	870,330	870,330	100.00%
2800	Central Services								
2820-511100	Salary - Director of Communications	-	-	-	1,428	-	1,428	1,428	100.00%
2820-511800	Salaries - Communication Manager/Communication Specialist	-	-	-	4,284	-	4,284	4,284	100.00%
2820-522500	Medicare	-	-	-	83	-	83	83	100.00%
2820-523100	Teacher Retirement	-	-	-	1,417	-	1,417	1,417	100.00%
2820-526000	Worker's Compensation	-	-	-	53	-	53	53	100.00%
2830-511400	Salaries - Human Resources Clerical	-	-	-	19,993	-	19,993	19,993	100.00%
2830-522500	Medicare	-	-	-	290	-	290	290	100.00%
2830-523100	Teacher Retirement	-	-	-	4,958	-	4,958	4,958	100.00%
2830-526000	Worker's Compensation	-	-	-	186	-	186	186	100.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	-	-	-	5,712	-	5,712	5,712	100.00%
2831-511101	Salary - Human Resources Coordinators	-	-	-	1,428	-	1,428	1,428	100.00%
2831-522500	Medicare	-	-	-	104	-	104	104	100.00%
2831-523100	Teacher Retirement	-	-	-	1,771	-	1,771	1,771	100.00%
2831-526000	Worker's Compensation	-	-	-	66	-	66	66	100.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	-	-	-	1,428	-	1,428	1,428	100.00%
2841-522500	Medicare	-	-	-	21	-	21	21	100.00%
2841-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
2841-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	-	-	-	12,853	-	12,853	12,853	100.00%
2842-522500	Medicare	-	-	-	186	-	186	186	100.00%
2842-523100	Teacher Retirement	-	-	-	2,833	-	2,833	2,833	100.00%
2842-526000	Worker's Compensation	-	-	-	120	-	120	120	100.00%
2844-511900	Salaries - Operations - Information Technology	-	-	-	7,140	-	7,140	7,140	100.00%
2844-522500	Medicare	-	-	-	104	-	104	104	100.00%
2844-523100	Teacher Retirement	-	-	-	1,771	-	1,771	1,771	100.00%
2844-526000	Worker's Compensation	-	-	-	66	-	66	66	100.00%
2849-511400	Salaries - Clerical - Information Technology	-	-	-	2,856	-	2,856	2,856	100.00%
2849-511800	Salaries - Computer Technicians - Information Technology	-	-	-	22,849	-	22,849	22,849	100.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	-	-	-	19,993	-	19,993	19,993	100.00%
2849-522500	Medicare	-	-	-	663	-	663	663	100.00%
2849-523100	Teacher Retirement	-	-	-	10,979	-	10,979	10,979	100.00%
2849-526000	Worker's Compensation	-	-	-	497	-	497	497	100.00%
	Total - Central Services	-	-	-	126,499	-	126,499	126,499	100.00%
3100	Food Service Operations								
3110-511400	Salaries - Office/Clerical	-	-	-	1,428	-	1,428	1,428	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		Fy 2024
3110-522500	Medicare	-	-	-	21	-	21	21	100.00%
3110-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
3110-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
3111-511100	Salary - Director	-	-	-	1,428	-	1,428	1,428	100.00%
3111-522500	Medicare	-	-	-	21	-	21	21	100.00%
3111-523100	Teacher Retirement	-	-	-	354	-	354	354	100.00%
3111-526000	Worker's Compensation	-	-	-	13	-	13	13	100.00%
3112-511100	Salaries - Assistant Directors	-	-	-	7,140	-	7,140	7,140	100.00%
3112-511900	Salaries-Food Service	-	-	-	1,428	-	1,428	1,428	100.00%
3112-522500	Medicare	-	-	-	124	-	124	124	100.00%
3112-523100	Teacher Retirement	-	-	-	1,771	-	1,771	1,771	100.00%
3112-526000	Worker's Compensation	-	-	-	151	-	151	151	100.00%
3120-511600	Salaries - Food Service Workers	-	-	-	345,591	-	345,591	345,591	100.00%
3120-511700	Salaries - Maintenance	-	-	-	8,568	-	8,568	8,568	100.00%
3120-522500	Medicare	-	-	-	5,135	-	5,135	5,135	100.00%
3120-523100	Teacher Retirement	-	-	-	73,134	-	73,134	73,134	100.00%
3120-523300	Other Retirement	-	-	-	3,153	-	3,153	3,153	100.00%
3120-526000	Worker's Compensation	-	-	-	20,966	-	20,966	20,966	100.00%
3121-511100	Salaries- Managers	-	-	-	78,543	-	78,543	78,543	100.00%
3121-522500	Medicare	-	-	-	1,139	-	1,139	1,139	100.00%
3121-523100	Teacher Retirement	-	-	-	18,416	-	18,416	18,416	100.00%
3121-526000	Worker's Compensation	-	-	-	1,374	-	1,374	1,374	100.00%
3122-511100	Salaries- Assistant Managers	-	-	-	68,547	-	68,547	68,547	100.00%
3122-522500	Medicare	-	-	-	994	-	994	994	100.00%
3122-523100	Teacher Retirement	-	-	-	17,000	-	17,000	17,000	100.00%
3122-526000	Worker's Compensation	-	-	-	4,072	-	4,072	4,072	100.00%
	Total - Food Service Operations	-	-	-	660,878	-	660,878	660,878	100.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	-	-	-	1,428	-	1,428	1,428	100.00%
3200-511400	Salary - Risk Management Clerical	-	-	-	1,428	-	1,428	1,428	100.00%
3200-522500	Medicare	-	-	-	41	-	41	41	100.00%
3200-523100	Teacher Retirement	-	-	-	708	-	708	708	100.00%
3200-526000	Worker's Compensation	-	-	-	27	-	27	27	100.00%
	Total - Risk Management	-	-	-	3,632	-	3,632	3,632	100.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	-	-	-	2,856	-	2,856	2,856	100.00%
4500-511400	Salaries - Clerical - Construction	-	-	-	2,856	-	2,856	2,856	100.00%
4500-522500	Medicare	-	-	-	83	-	83	83	100.00%
4500-523100	Teacher Retirement	-	-	-	1,417	-	1,417	1,417	100.00%
4500-526000	Worker's Compensation	-	-	-	53	-	53	53	100.00%
	Total - Facility Acquisition & Construction	-	-	-	7,265	-	7,265	7,265	100.00%
	TOTAL - Expenditures	-	-	8,969,373	9,723,253	-	9,723,253	9,723,253	100.00%
	Fund Balance								
	Excess of Revenue & Other Sources over Expenditures & Other Uses	-	9,840,825	-	(8,013,033)	-	(8,013,033)	(8,013,033)	100.00%
	Balance at Beginning of Year	-	-	9,840,825	9,840,825	-	9,840,825	-	0.00%
	Balance at End of Year	\$	\$ 9,840,825	\$ 9,840,825	\$ 1,827,792	\$	\$ 1,827,792	\$ (8,013,033)	-81.43%



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	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of Aug 31st	For Year	Final Budget	Difference	vs. Actual
Revenues									
415000	Interest Income	\$ -	\$ -	\$ 3,000	\$ 235	\$ -	\$ 235	\$ (2,765)	-92.17%
452201	Transfer from General Fund	-	-	1,762,240	1,832,852	-	1,832,852	70,612	4.01%
	Total Revenue	-	-	1,765,240	1,833,087	-	1,833,087	67,847	3.84%
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%
1300-532000	Purchased Education Services	-	-	-	590	-	590	590	100.00%
1300-556400	Tuition	-	-	150,000	21,155	-	21,155	(128,845)	-85.90%
1300-558200	Registration Fees and Travel	-	-	20,000	16,489	-	16,489	(3,511)	-17.56%
1300-561000	Materials and Supplies	-	-	1,188,827	1,137,969	-	1,137,969	(50,858)	-4.28%
1300-573000	Equipment	-	-	50,000	31,092	-	31,092	(18,908)	-37.82%
2231-515000	Workshop Stipends	-	-	40,000	12,575	-	12,575	(27,425)	-68.56%
2231-522500	Stipends Medicare	-	-	-	182	-	182	182	100.00%
2231-523100	Stipends Teachers' Retirement System	-	-	-	2,581	-	2,581	2,581	100.00%
2231-526000	Stipends Worker's Compensation	-	-	-	117	-	117	117	100.00%
2721-511600	Salaries - Bus Drivers	-	-	-	560	-	560	560	100.00%
2721-522500	Bus Driver Medicare	-	-	-	12	-	12	12	100.00%
2721-523300	Bus Driver School Employees Retirement	-	-	-	119	-	119	119	100.00%
2721-526000	Bus Driver Workers Compensation	-	-	-	4	-	4	4	100.00%
2721-558300	Bus Driver Operational Allowance	-	-	-	862	-	862	862	100.00%
	Total Expenditures	-	-	1,459,687	1,224,307	-	1,224,307	(239,817)	-16.43%
	Revenues Over Expenditures	-	-	305,553	608,780	-	608,780	303,227	99.24%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ 305,553	\$ 608,780	\$ -	\$ 608,780	\$ 303,227	99.24%



SWE CAMERA FUND

The SWE Camera Fund was created in FY 2022-2023. This fund will account for state funding received in FY 2022-2023 to provide for the purchase and installation of cameras in certain special education classrooms per Louisiana Revised Statute 17:1948.

SWE Camera Fund (SCF)

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		vs. Actual
Revenues									
415000	Interest Income	\$ -	\$ -	\$ 1,200	\$ 234	\$ -	\$ 234	\$ (966)	-80.50%
432900	State Funding - SWE Camera Allocation	-	-	670,157	670,157	-	670,157	-	0.00%
	Total Revenue	-	-	671,357	670,391	-	670,391	(966)	-0.14%
	Expenditures								
1210-561000	Materials and Supplies	-	-	600,000	162,235	-	162,235	(437,765)	-72.96%
	Total Expenditures	-	-	600,000	162,235	-	162,235	(437,765)	-72.96%
	Revenues Over Expenditures	-	-	71,357	508,156	-	508,156	436,799	612.13%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ 71,357	\$ 508,156	\$ -	\$ 508,156	\$ 436,799	612.13%



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 Actual	2021-2022 Actual	2022-2023 Original Budget	2022-2023 Actual Year-To-Date As of Aug 31st	2022-2023 Estimated Remaining For Year	2022-2023 Actual Result At Year End Final Budget	Final vs.Original Budgets Difference	% Change Budget vs. Actual
Revenues								
School Activity Fund Revenues	\$ 5,554,091	\$ 8,051,555	\$ 8,000,000	\$ 8,449,335	\$ -	\$ 8,449,335	\$ 449,335	5.62%
Total Revenues	5,554,091	8,051,555	8,000,000	8,449,335	-	8,449,335	449,335	5.62%
Expenditures								
School Activity Fund Expenditures	5,127,428	7,461,709	7,500,000	8,455,063	-	8,455,063	955,063	12.73%
Total Expenditures	5,127,428	7,461,709	7,500,000	8,455,063	-	8,455,063	955,063	12.73%
Revenues Over (Under) Expenditures	426,663	589,846	500,000	(5,728)	-	(5,728)	(505,728)	-101.15%
Beginning Fund Balance	8,275,831	8,702,494	9,286,612	9,292,340	-	9,292,340	5,728	0.06%
Ending Fund Balance	\$ 8,702,494	\$ 9,292,340	\$ 9,786,612	\$ 9,286,612	\$ -	\$ 9,286,612	\$ (500,000)	-5.11%



CAPITAL PROJECTS FUNDS

The Capital Projects Funds are Construction Roofing, 2013 Bond, 2022 Bond, 2022A Bond, 2022B Bond, 2023 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	2022-2023	2022-2023	2022-2023	2022-2023	Final vs Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		vs. Actual
Revenue and Transfers In									
415000	Interest Income	\$ 1,630	\$ 7,065	\$ 7,100	\$ 90,175	\$ -	\$ 90,175	\$ 83,075	1170.07%
452201	Transfer From General Fund	1,800,000	1,800,000	1,000,000	1,000,000	-	1,000,000	-	0.00%
	Total Revenue and Transfer In	1,801,630	1,807,065	1,007,100	1,090,175	-	1,090,175	83,075	8.25%
Expenditures									
4600-545000	Building Improvements	807,172	1,088,850	3,200,000	771,051	-	771,051	(2,428,949)	-75.90%
4300-533400	Architect & Engineering Fees	63,512	144,671	300,000	74,720	-	74,720	(225,280)	-75.09%
	Total Expenditures	870,684	1,233,522	3,500,000	845,771	-	845,771	(2,654,229)	-75.84%
	Revenue Over (Under) Expenditures	930,946	573,543	(2,492,900)	244,404	-	244,404	2,737,304	-109.80%
	Beginning Fund Balance	1,179,670	2,110,616	2,928,563	2,684,159	-	2,684,159	(244,404)	-8.35%
	Ending Fund Balance	\$ 2,110,616	\$ 2,684,159	\$ 435,663	\$ 2,928,563	\$ -	\$ 2,928,563	\$ 2,492,900	572.21%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

				2022-2023	2022-2023	2022-2023			%
		2020-2021	2021-2022	2022-2023	Actual	Estimated	Actual Result	Final vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of Aug 31st	For Year	Final Budget	Difference	vs. Actual
Revenues and Other Financing Source									
415000	Interest Income	\$ 10,282	\$ 14,928	\$ 15,000	\$ 182,438	\$ -	\$ 182,438	\$ 167,438	1116.25%
452221	Transfer In - General Fund	451,655	-	-	-	-	-	-	0.00%
	Total Revenues	461,937	14,928	15,000	182,438	-	182,438	167,438	1116.25%
Expenditures									
4300-533400	Architect & Engineering Fees	288,848	167,466	500,000	114,690	-	114,690	(385,310)	-77.06%
4500-573000	Equipment	2,041,128	-	2,100,000	-	-	-	(2,100,000)	-100.00%
4600-545000	Building Improvements	6,677,376	2,008,557	3,034,271	1,364,088	-	1,364,088	(1,670,183)	-55.04%
5200-593227	Transfer Out - 2019 Bond C34	451,655	-	-	-	-	-	-	0.00%
	Total Expenditures	9,459,008	2,176,023	5,634,271	1,478,778	-	1,478,778	(4,155,493)	-73.75%
	Revenues Over (Under) Expenditures	(8,997,071)	(2,161,095)	(5,619,271)	(1,296,340)	-	(1,296,340)	4,322,931	-76.93%
	Beginning Fund Balance	16,878,880	7,881,809	4,424,374	5,720,714	-	5,720,714	1,296,340	29.30%
	Ending Fund Balance	\$ 7,881,809	\$ 5,720,714	\$ -	\$ 4,424,374	\$ -	\$ 4,424,374	\$ 4,424,374	100.00%

2022 Bond Construction Fund (C36)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	For Year	At Year End	Difference	Budget
					As of Aug 31st		Final Budget		vs. Actual
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	-	3,132,413	-	-	-	-	-	0.00%
415000	Interest Income	-	30,582	100,000	54,564	-	54,564	(45,436)	-45.44%
415320	Unrealized Gain (Loss) on Investments	-	2,715	-	(1,754)	-	(1,754)	(1,754)	100.00%
	Total Revenues	-	28,165,710	100,000	52,810	-	52,810	(47,190)	-47.19%
Expenditures									
4300-533400	Architect & Engineering Fees	-	757,437	500,000	376,089	-	376,089	(123,911)	-24.78%
4500-573000	Equipment	-	1,775,512	4,000,000	216,040	-	216,040	(3,783,960)	-94.60%
4600-545000	Building Improvements	-	16,963,178	2,000,000	8,000,992	-	8,000,992	6,000,992	300.05%
5100-533200	Debt Service- Legal Fees	-	62,162	-	1,028	-	1,028	1,028	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	52,529	-	13,025	-	13,025	13,025	100.00%
5100-589000	Miscellaneous Expense	-	527	-	-	-	-	-	0.00%
	Total Expenditures	-	19,611,346	6,500,000	8,607,174	-	8,607,174	2,107,174	32.42%
	Revenues Over (Under) Expenditures	-	8,554,364	(6,400,000)	(8,554,364)	-	(8,554,364)	(2,154,364)	33.66%
	Beginning Fund Balance	-	-	11,546,319	8,554,364	-	8,554,364	(2,991,955)	-25.91%
	Ending Fund Balance	\$ -	\$ 8,554,364	\$ 5,146,319	\$ -	\$ -	\$ -	\$ (5,146,319)	-100.00%

2022A Bond Construction Fund (C37)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		vs. Actual
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	-	1,251,950	-	-	-	-	-	0.00%
415000	Interest Income	-	1,339	100,000	320,970	-	320,970	220,970	220.97%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
	Total Revenues	-	26,253,289	100,000	320,970	-	320,970	220,970	220.97%
Expenditures									
4300-533400	Architect & Engineering Fees	-	-	1,200,000	453,137	-	453,137	(746,863)	-62.24%
4500-573000	Equipment	-	-	2,000,000	2,608,159	-	2,608,159	608,159	30.41%
4600-545000	Building Improvements	-	-	1,000,000	22,580,133	-	22,580,133	21,580,133	2158.01%
5100-533200	Debt Service- Legal Fees	-	61,120	60,000	985	-	985	(59,015)	-98.36%
5100-534000	Debt Service - Purchased Technical Fees	-	42,355	2,000	13,793	-	13,793	11,793	589.65%
	Total Expenditures	-	103,475	4,262,000	25,656,207	-	25,656,207	21,394,207	501.98%
	Revenues Over (Under) Expenditures	-	26,149,814	(4,162,000)	(25,335,237)	-	(25,335,237)	(21,173,237)	508.73%
	Beginning Fund Balance	-	-	26,149,799	26,149,814	-	26,149,814	15	0.00%
	Ending Fund Balance	\$ -	\$ 26,149,814	\$ 21,987,799	\$ 814,577	\$ -	\$ 814,577	\$ (21,173,222)	-96.30%

2022B Bond Construction Fund (C38)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		vs. Actual
Revenues and Other Financing Source									
415000	Interest Income	\$ -	\$ -	\$ -	\$ 882,665	\$ -	\$ 882,665	\$ 882,665	100.00%
451100	Proceeds from Bond Sale	-	-	-	40,000,000	-	40,000,000	40,000,000	100.00%
451300	Accrued Interest and Premium On Bonds Sold	-	-	-	2,007,834	-	2,007,834	2,007,834	100.00%
	Total Revenues	-	-	-	42,890,499	-	42,890,499	42,890,499	100.00%
Expenditures									
4300-533400	Architect & Engineering Fees	-	-	-	410,954	-	410,954	410,954	100.00%
4500-573000	Equipment	-	-	-	2,222,895	-	2,222,895	2,222,895	100.00%
4600-545000	Building Improvements	-	-	-	22,396,168	-	22,396,168	22,396,168	100.00%
5100-533200	Debt Service- Legal Fees	-	-	-	95,900	-	95,900	95,900	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	-	57,407	-	57,407	57,407	100.00%
	Total Expenditures	-	-	-	25,183,324	-	25,183,324	25,183,324	100.00%
	Revenues Over (Under) Expenditures	-	-	-	17,707,175	-	17,707,175	17,707,175	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 17,707,175	\$ -	\$ 17,707,175	\$ 17,707,175	100.00%

2023 Bond Construction Fund (C39)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	For Year	Final Budget		vs. Actual
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ -	\$ -	\$ 35,000,000	\$ -	\$ 35,000,000	\$ 35,000,000	100.00%
451300	Accrued Interest and Premium On Bonds Sold	-	-	-	3,143,110	-	3,143,110	3,143,110	100.00%
415000	Interest Income	-	-	-	41,896	-	41,896	41,896	100.00%
	Total Revenues	-	-	-	38,185,006	-	38,185,006	38,185,006	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	-	-	-	93,282	-	93,282	93,282	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	-	-	49,528	-	49,528	49,528	100.00%
	Total Expenditures	-	-	-	142,810	-	142,810	142,810	-100.00%
	Revenues Over (Under) Expenditures	-	-	-	38,042,196	-	38,042,196	38,042,196	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 38,042,196	\$ -	\$ 38,042,196	\$ 38,042,196	100.00%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023		%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final vs. Original	Change
				Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of Aug 31st	For Year	Final Budget	Difference	vs. Actual
Revenues and Transfers In									
415000	Interest Income	\$ 11,069	\$ 63,071	\$ 70,000	\$ 765,638	\$ -	\$ 765,638	\$ 695,638	993.77%
419200	Contributions and Donations	870	225	1,000	410	-	410	(590)	-59.00%
452201	Transfer from General Fund	14,300,000	19,385,000	-	6,000,000	-	6,000,000	6,000,000	100.00%
415320	Unrealized Gain (Loss) on Investments	-	945	-	21,990	-	21,990	21,990	100.00%
	Total Revenue and Transfers In	14,311,939	19,449,241	71,000	6,788,038	-	6,788,038	6,717,038	9460.62%
Expenditures									
2630-543000	Upkeep of Grounds	-	-	16,500,000	-	-	-	(16,500,000)	-100.00%
2640-543000	Repair & Upkeep of Equipment	46,711	32,370	150,000	39,426	-	39,426	(110,574)	-73.72%
2640-544200	Rental of Equipment	-	-	-	136,718	-	136,718	136,718	100.00%
4100-571000	Purchase of Land	-	-	-	678,419	-	678,419	678,419	100.00%
4300-533400	Architect & Engineering Fees	435,730	552,056	600,000	1,696,855	-	1,696,855	1,096,855	182.81%
4500-573000	Equipment	-	-	350,000	11,100	-	11,100	(338,900)	-96.83%
4600-545000	Building Improvements	1,645,286	4,940,067	7,500,000	10,436,896	-	10,436,896	2,936,896	39.16%
	Total Expenditures	2,127,727	5,524,493	25,100,000	12,999,414	-	12,999,414	(12,100,586)	-48.21%
	Revenue Over (Under) Expenditures	12,184,212	13,924,749	(25,029,000)	(6,211,376)	-	(6,211,376)	18,817,624	-75.18%
	Beginning Fund Balance	16,269,176	28,453,388	27,496,115	42,378,137	-	42,378,137	14,882,022	54.12%
	Ending Fund Balance	\$ 28,453,388	\$ 42,378,137	\$ 2,467,115	\$ 36,166,761	\$ -	\$ 36,166,761	\$ 33,699,646	1365.95%



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	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	Budget	Final Budget		vs. Actual
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 32,513,556	\$ 33,083,656	\$ 33,200,000	\$ 34,367,321	\$ -	\$ 34,367,321	\$ 1,167,321	3.52%
411160	Taxes Penalties and Interest	8,532	17,801	18,100	57,642	-	57,642	39,542	218.46%
451100	Bond Proceeds	23,290,000	9,850,000	-	-	-	-	-	0.00%
415000	Interest Income	20,311	54,829	60,000	813,869	-	813,869	753,869	1256.45%
415310	Realized Gain (Loss) on Investments	-	-	-	3,152	-	3,152	3,152	100.00%
415320	Unrealized Gain (Loss) on Investments	-	(8,335)	-	130,188	-	130,188	130,188	100.00%
	Total Revenue And Other Financing Sources	55,832,399	42,997,950	33,278,100	35,372,172	-	35,372,172	2,094,072	6.29%
Expenditures And Other Financing Uses									
	General Administration								
2315-531300	Pension Fund Contributions	1,039,334	1,054,304	1,055,000	1,399,750	-	1,399,750	344,750	32.68%
2315-573000	Equipment For Assessor's Office	41,840	52,250	53,000	52,100	-	52,100	(900)	-1.70%
	Total General Administration	1,081,174	1,106,554	1,108,000	1,451,850	-	1,451,850	343,850	31.03%
Debt Service and Other Financing Uses									
5100-583100	Redemption of Principal	21,340,000	22,580,000	22,586,001	25,505,000	-	25,505,000	2,918,999	12.92%
5100-583200	Interest Expense	9,863,774	8,576,951	8,580,129	10,203,855	-	10,203,855	1,623,726	18.92%
5100-534000	Paying Agent Expenses	8,600	7,200	8,000	9,400	-	9,400	1,400	17.50%
5100-591500	Payments to Escrow Agent	23,558,055	10,030,200	-	-	-	-	-	0.00%
5100-592500	Discount on Issuance of Bonds	139,740	29,550	-	-	-	-	-	0.00%
	Total Debt Service	54,910,169	41,223,901	31,174,130	35,718,255	-	35,718,255	4,544,125	14.58%
	Total Expenditures	55,991,343	42,330,455	32,282,130	37,170,105	-	37,170,105	4,887,975	15.14%
	Revenue Over (Under) Expenditures	(158,944)	667,495	995,970	(1,797,933)	-	(1,797,933)	(2,793,903)	-280.52%
	Beginning Fund Balance	29,610,145	29,451,201	30,193,294	30,118,696	-	30,118,696	(74,598)	-0.25%
	Ending Fund Balance	\$ 29,451,201	\$ 30,118,696	\$ 31,189,264	\$ 28,320,763	\$ -	\$ 28,320,763	\$ (2,868,501)	-9.20%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

		2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	Final vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of Aug 31st	Budget	Final Budget		vs. Actual
Revenue And Other Financing Sources									
415000	Interest Income	\$ 41	\$ 44	\$ 100	\$ 46	\$ -	\$ 46	\$ (54)	-54.00%
452201	Transfer from General Fund	172,801	207,073	190,183	190,183	-	190,183	-	0.00%
	Total Revenue And Other Financing Sources	172,842	207,117	190,283	190,229	-	190,229	(54)	-0.03%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	-	166,000	160,000	160,000	-	160,000	-	0.00%
5100-583200	Interest Expense	6,801	31,922	28,743	28,743	-	28,743	-	0.00%
	Total Expenditures	6,801	197,922	188,743	188,743	-	188,743	-	0.00%
	Revenue Over (Under) Expenditures	166,041	9,195	1,540	1,486	-	1,486	(54)	-3.51%
	Beginning Fund Balance	-	166,041	176,722	175,236	-	175,236	(1,486)	-0.84%
	Ending Fund Balance	\$ 166,041	\$ 175,236	\$ 178,262	\$ 176,722	\$ -	\$ 176,722	\$ (1,540)	-0.86%