

St. Tammany Parish School Board

REVISED BUDGETS
Special Revenue Funds

Capital Project Funds

Debt Service Funds



Fiscal Year
July 1, 2023 – June 30, 2024
December 14, 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

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Revised Budget	Revised Vs. Original Budget Difference	% Change Revised Vs. Original
			#Emp				#Emp			
Revenue From Local Sources										
415000	Interest	\$ 12,829	\$ 106,701	\$ 10,000	\$ 14,295	\$ 28,205	\$ 42,500	\$ 32,500	325.00%	
416100	Food Service Collections	449,646	596,123	750,000	-	600,000	600,000	(150,000)	-20.00%	
419990	Miscellaneous	270,124	48,044	10,000	6,818	41,682	48,500	38,500	385.00%	
	Total Revenue From Local Sources	732,598	750,868	770,000	21,113	669,887	691,000	(79,000)	-10.26%	
Revenue From State Sources										
431100	State Public Fund Equalization (MFP)	4,000,000	3,000,000	3,000,000	3,000,000	2,000,000	5,000,000	2,000,000	66.67%	
432900	Other State Unrestricted Grant	78,860	-	-	690	-	690	690	100.00%	
445900	Other State Restricted Grant	820,631	1,133,387	-	41,086	-	41,086	41,086	100.00%	
	Total Revenue From State Sources	4,899,491	4,133,387	3,000,000	3,041,776	2,000,000	5,041,776	2,041,776	68.06%	
Revenue From Federal Sources										
445150	School Food Service Programs	19,924,106	15,229,559	14,000,000	1,164,162	14,065,838	15,230,000	1,230,000	8.79%	
449200	Value Of USDA Commodities	1,889,869	2,184,764	2,100,000	-	2,185,000	2,185,000	85,000	4.05%	
	Total Revenue From Federal Sources	21,813,975	17,414,323	16,100,000	1,164,162	16,250,838	17,415,000	1,315,000	8.17%	
	Total Revenue	27,446,064	22,298,578	19,870,000	4,227,051	18,920,725	23,147,776	3,277,776	16.50%	
Fund Transfers In										
452201	From General Fund (Advalorem Prop 3)	551,000	551,000	551,000	275,500	524,500	800,000	249,000	45.19%	
452219	From General Fund (Sales Tax 66)	1,083,000	1,083,000	1,083,000	541,500	541,500	1,083,000	-	0.00%	
452220	From General Fund (Sales Tax 77)	404,000	404,000	404,000	202,000	202,000	404,000	-	0.00%	
452237	From Summer Feeding Program Fund (closed)	-	141,858	-	-	-	-	-	0.00%	
452215	From Community Disaster Loan Fund	-	-	4,040,000	-	-	-	(4,040,000)	-100.00%	
	Total Fund Transfers In	2,038,000	2,179,858	6,078,000	1,019,000	1,268,000	2,287,000	(3,791,000)	-62.37%	
	Total Revenue & Fund Transfers In	29,484,064	24,478,436	25,948,000	5,246,051	20,188,725	25,434,776	(513,224)	-1.98%	
Expenditures										
2650-573000	New Vehicle	30,166	28,628	-	-	-	-	-	0.00%	
3100-521000	Health Insurance	2,604,877	2,552,679	2,553,000	587,390	1,965,610	2,553,000	-	0.00%	
3100-522500	Medicare	135,909	149,359	159,993	39,515	120,478	159,993	-	0.00%	
3100-523100	Teachers' Retirement System Regular/Plan A	2,288,611	2,412,548	2,516,816	596,312	1,920,504	2,516,816	-	0.00%	
3100-523300	School Employee Retirement System	78,963	84,225	89,251	25,481	63,770	89,251	-	0.00%	
3100-525000	Unemployment Compensation	4,846	90	100	-	100	100	-	0.00%	
3100-526000	Worker's Compensation	532,683	519,759	393,322	139,415	253,907	393,322	-	0.00%	
3100-527000	Group Insurance - Retirees	1,420,182	1,383,186	1,385,000	474,249	910,751	1,385,000	-	0.00%	
3100-528000	Vacation/Sick Leave Severance Pay	32,217	69,801	70,000	19,102	50,898	70,000	-	0.00%	
3100-532000	Workshops	-	-	-	-	-	-	-	0.00%	
3100-533300	Audit Fee	2,083	2,751	3,000	-	2,800	2,800	(200)	-6.67%	
3100-534000	Purchased Technical Services	34,857	31,280	32,000	27,734	3,566	31,300	(700)	-2.19%	
3100-542100	Garbage	36,666	40,289	45,000	-	41,000	41,000	(4,000)	-8.89%	
3100-543000	Repairs and Maintenance	111,405	154,326	150,000	33,300	118,700	152,000	2,000	1.33%	
3100-553000	Telephone	11,613	13,641	15,100	3,782	9,868	13,650	(1,450)	-9.60%	

School Food Service (SLF)

St. Tammany Parish School Board

2023-2024

		2021-2022		2022-2023		2023-2024		2023-2024		2023-2024		2023-2024	
		Actual		Actual		Original		Actual		Estimated		Revised Budget	
		Actual		Actual		Budget		Year-To-Date		Remaining		Projected	
				#Emp			As of Oct 31st	For Year	At Year End	#Emp	Difference	Original Budget	Change Revised
3100-554000	Advertising	735	1,344		2,000	303	1,047	1,350			(650)		-32.50%
3100-555000	Printing	1,637	127		500	-	200	200			(300)		-60.00%
3100-558200	Travel	7,692	16,583		20,700	923	15,677	16,600			(4,100)		-19.81%
3100-561000	Materials and Supplies	603,057	767,455		800,000	211,349	556,651	768,000			(32,000)		-4.00%
3100-562200	Utilities	179,221	191,913		200,000	-	192,000	192,000			(8,000)		-4.00%
3100-563100	Food (Excluding Commodities)	4,773,580	6,110,663		6,200,000	1,760,047	4,350,953	6,111,000			(89,000)		-1.44%
3100-563200	USDA Commodities	2,097,681	2,133,624		2,100,000	-	2,134,000	2,134,000			34,000		1.62%
3100-573100	Large Equipment	274,564	441,588		400,000	86,960	355,040	442,000			42,000		10.50%
3100-581000	Dues and Fees	9,682	12,004		12,000	5,270	6,730	12,000			-		0.00%
3100-589000	Uniforms	30,630	22,639		45,000	38,028	1,972	40,000			(5,000)		-11.11%
3100-589001	Storage and Distribution	197,088	215,577		220,000	35,157	180,843	216,000			(4,000)		-1.82%
3110-511400	Salaries - Office/Clerical	37,642	40,650	1.0	43,101	13,887	27,773	41,660	1.0		(1,441)		-3.34%
3111-511100	Salary - Director	85,391	92,040	1.0	96,990	31,313	62,627	93,940	1.0		(3,050)		-3.14%
3112-511100	Salaries - Assistant Directors	288,986	291,944	4.0	310,319	68,378	177,690	246,068	4.0		(64,251)		-20.70%
3112-511900	Salaries - Procurement Manager	-	52,186	1.0	56,386	11,819	-	11,819	1.0		(44,567)		-79.04%
3120-511600	Salaries - Food Service Workers	5,649,614	6,229,538	239.1	6,658,054	1,579,425	4,802,023	6,381,448	244.6		(276,606)		-4.15%
3120-511700	Salaries - Maintenance	255,567	265,023	6.0	283,233	95,772	190,643	286,415	6.0		3,182		1.12%
3120-512300	Salaries - Subs	98,653	63,722		64,000	25,823	37,977	63,800			(200)		-0.31%
3121-511100	Salaries- Managers	2,180,582	2,426,799	55.0	2,600,214	636,529	1,883,022	2,519,551	57.0		(80,663)		-3.10%
3122-511100	Salaries- Assistant Managers	1,316,887	1,319,315	47.0	1,402,615	341,689	1,008,263	1,349,952	50.0		(52,663)		-3.75%
	Total Expenditures	25,413,965	28,137,296	354.1	28,927,694	6,888,952	21,447,083	28,336,035	364.6		(591,659)		-2.05%
	Revenues Over (Under) Expenditures	4,070,099	(3,658,860)		(2,979,694)	(1,642,901)	(1,258,358)	(2,901,259)			78,435		-2.63%
	Beginning Fund Balance	2,581,493	6,651,592		2,981,607	2,992,732	-	2,992,732			11,125		0.37%
	Ending Fund Balance	\$ 6,651,592	\$ 2,992,732		\$ 1,913	\$ 1,349,831	\$ (1,258,358)	\$ 91,473			\$ 89,560		4681.65%



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

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
			Actual	Original	Actual	Estimated	Projected	Revised Vs.	Change
				Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues									
415000	Interest Income	\$ 31,689	\$ 656,094	\$ 500,000	\$ 340,092	\$ 224,908	\$ 565,000	\$ 65,000	13.00%
415310	Realized Gains (Losses) on Investments	-	3,152	-	-	-	-	-	0
415320	Unrealized Gains (Losses) on Investments	(8,335)	69,703	-	3,144	2,096	5,240	5,240	100
452201	Transfer In - General Fund	2,150,000	-	-	-	-	-	-	0.00%
445800	FEMA Reimbursement	-	389,039	-	-	2,000,000	2,000,000	2,000,000	100.00%
	Total Revenue	2,173,354	1,117,988	500,000	343,236	2,227,004	2,570,240	2,070,240	414.05%
Expenditures									
1000 Instruction									
1100 Regular Education Programs									
1100-521000	Group Health Insurance	-	1,143,037	-	-	-	-	-	0.00%
1100-522500	Medicare	27,276	-	-	-	-	-	-	0.00%
1100-523100	Teacher Retirement	462,014	-	-	-	-	-	-	0.00%
1100-523900	Other Retirement	875	-	-	-	-	-	-	0.00%
1100-526000	Worker's Compensation	14,688	-	-	-	-	-	-	0.00%
1105-511200	Salaries - Kindergarten Teachers	139,450	-	-	-	-	-	-	0.00%
1110-511200	Salaries - Elementary Teachers	1,253,356	-	-	-	-	-	-	0.00%
1130-511200	Salaries - Secondary Teachers	490,302	-	-	-	-	-	-	0.00%
	Total - Instruction - Regular	2,387,962	1,143,037	-	-	-	-	-	0.00%
1200 Students With Exceptionalities Programs									
1200-522500	Medicare	17,470	-	-	-	-	-	-	0.00%
1200-523100	Teacher Retirement	296,344	-	-	-	-	-	-	0.00%
1200-523300	School Employees Retirement	2,009	-	-	-	-	-	-	0.00%
1200-523900	Other Retirement	395	-	-	-	-	-	-	0.00%
1200-526000	Worker's Compensation	9,478	-	-	-	-	-	-	0.00%
1211-511200	Salaries - Classroom Teachers	409,121	-	-	-	-	-	-	0.00%
1211-511500	Salaries - Classroom Paraprofessionals	520,711	-	-	-	-	-	-	0.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	21,000	-	-	-	-	-	-	0.00%
1216-511200	Salaries - Preschool Classroom Teacher	59,000	-	-	-	-	-	-	0.00%
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	42,000	-	-	-	-	-	-	0.00%
1220-511200	Salaries - Gifted & Talented Teachers	154,000	-	-	-	-	-	-	0.00%
	Total - Students With Exceptionalities	1,531,528	-	-	-	-	-	-	0.00%
1300 Career and Technical (Formerly Vocational Education) Programs									
1300-522500	Medicare	888	-	-	-	-	-	-	0.00%
1300-523100	Teacher Retirement	15,188	-	-	-	-	-	-	0.00%
1300-526000	Worker's Compensation	478	-	-	-	-	-	-	0.00%
1310-511200	Salaries - Agriculture Teachers	22,769	-	-	-	-	-	-	0.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	13,000	-	-	-	-	-	-	0.00%
1350-511200	Salaries - Industrial Arts Teachers	5,000	-	-	-	-	-	-	0.00%
1360-511200	Salaries - Business, COE, & DE Teachers	20,500	-	-	-	-	-	-	0.00%
	Total - Career and Technical Programs	77,823	-	-	-	-	-	-	0.00%
1400 Other Instructional Programs									
1400-522500	Medicare	1,140	-	-	-	-	-	-	0.00%
1400-523100	Teacher Retirement	18,807	-	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
			Actual	Original	Actual	Estimated	Projected	Revised Vs.	Change
				Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original
1400-523300	School Employees Retirement	574	-	-	-	-	-	-	0.00%
1400-526000	Worker's Compensation	613	-	-	-	-	-	-	0.00%
1450-511200	Salaries - ROTC Instructors	23,072	-	-	-	-	-	-	0.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	1,000	-	-	-	-	-	-	0.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	10,592	-	-	-	-	-	-	0.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	8,920	-	-	-	-	-	-	0.00%
1490-511500	Salaries - Aides - In School Suspension	35,047	-	-	-	-	-	-	0.00%
	Total - Other Instructional	99,765	-	-	-	-	-	-	0.00%
1500	Special Programs								
1500-522500	Medicare	2,347	-	-	-	-	-	-	0.00%
1500-523100	Teacher Retirement	40,283	-	-	-	-	-	-	0.00%
1500-526000	Worker's Compensation	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	-	-	-	-	-	-	0.00%
1520-511500	Salaries - ESL Aides	11,000	-	-	-	-	-	-	0.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	48,084	-	-	-	-	-	-	0.00%
1530-511500	Salaries - Pre-Kindergarten Aides	48,049	-	-	-	-	-	-	0.00%
	Total - Special Programs	205,746	-	-	-	-	-	-	0.00%
2000	Support Services Programs								
2100	Pupil Support Services								
2100-522500	Medicare	6,526	-	-	-	-	-	-	0.00%
2100-523100	Teacher Retirement	109,114	-	-	-	-	-	-	0.00%
2100-523900	Other Retirement	2,870	-	-	-	-	-	-	0.00%
2100-526000	Worker's Compensation	3,539	-	-	-	-	-	-	0.00%
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	5,541	-	-	-	-	-	-	0.00%
2112-511400	Clerical - Child Welfare	5,851	-	-	-	-	-	-	0.00%
2113-511300	Salaries - Social Workers	18,133	-	-	-	-	-	-	0.00%
2122-511300	Salaries - School Counselors	86,389	-	-	-	-	-	-	0.00%
2124-511300	Salaries - Career Tech Coordinator	1,442	-	-	-	-	-	-	0.00%
2129-511100	Salaries - 504 Coordinator	1,442	-	-	-	-	-	-	0.00%
2131-511800	Salaries - Health and Safety Coordinator	1,675	-	-	-	-	-	-	0.00%
2134-511800	Salaries - Nurses	31,442	-	-	-	-	-	-	0.00%
2142-511300	Salaries- Psychologists	16,575	-	-	-	-	-	-	0.00%
2144-511300	Salaries - Mental Health Providers	70,467	-	-	-	-	-	-	0.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	18,785	-	-	-	-	-	-	0.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	5,768	-	-	-	-	-	-	0.00%
2152-511300	Salaries - Speech Therapists	124,707	-	-	-	-	-	-	0.00%
2154-511900	Salaries - Interpretive Services	12,000	-	-	-	-	-	-	0.00%
2161-511300	Salaries - Occupational Therapists	23,481	-	-	-	-	-	-	0.00%
2166-511300	Salaries - Physical Therapists	2,149	-	-	-	-	-	-	0.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	1,000	-	-	-	-	-	-	0.00%
	Total - Pupil Support Services	548,896	-	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2023-2024							
		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	Revised Budget	%	
			Actual	Original	Actual	Estimated	Projected	Revised Vs.	Change
				Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original
2200	Instructional Staff Services								
2200-522500	Medicare	2,923	-	-	-	-	-	-	0.00%
2200-523100	Teacher Retirement	48,727	-	-	-	-	-	-	0.00%
2200-526000	Worker's Compensation	1,584	-	-	-	-	-	-	0.00%
2211-511100	Salaries - Directors/Supervisors of Instruction	16,800	-	-	-	-	-	-	0.00%
2211-511400	Salaries - Clerical - Instruction	10,094	-	-	-	-	-	-	0.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	23,438	-	-	-	-	-	-	0.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	23,072	-	-	-	-	-	-	0.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	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	-	-	-	-	-	-	0.00%
2220-511300	Salaries - Curriculum Specialists	16,795	-	-	-	-	-	-	0.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	1,442	-	-	-	-	-	-	0.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	1,158	-	-	-	-	-	-	0.00%
2234-511100	Salaries - Early Childhood Coordinator	6,319	-	-	-	-	-	-	0.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	39,672	-	-	-	-	-	-	0.00%
2239-511400	Salaries - Instr. Tech Clerical	2,884	-	-	-	-	-	-	0.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	1,442	-	-	-	-	-	-	0.00%
2252-511200	Salaries - Librarians	45,000	-	-	-	-	-	-	0.00%
2252-511500	Salaries - Library Aides	6,000	-	-	-	-	-	-	0.00%
2259-511800	CH13 - Supervisor, Coordinator	3,425	-	-	-	-	-	-	0.00%
2259-511900	CH13 - Production Specialists/Editors	8,610	-	-	-	-	-	-	0.00%
	Total - Instructional Staff Services	283,149	-	-	-	-	-	-	0.00%
2300									
2300-522500	Medicare	329	-	-	-	-	-	-	0.00%
2300-523100	Teacher Retirement	5,874	-	-	-	-	-	-	0.00%
2300-526000	Worker's Compensation	208	-	-	-	-	-	-	0.00%
2321-511900	Salary - Executive Assistant - Superintendent/Board	1,761	-	-	-	-	-	-	0.00%
2324-511100	Salaries - Associate/Assistant Superintendents	8,050	-	-	-	-	-	-	0.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	4,326	-	-	-	-	-	-	0.00%
2329-511400	Salaries - Clerical - Administration	5,768	-	-	-	-	-	-	0.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	6,703	-	-	-	-	-	-	0.00%
	Total - General Administration	33,019	-	-	-	-	-	-	0.00%
2400	School Administration								
2400-522500	Medicare	5,606	-	-	-	-	-	-	0.00%
2400-523100	Teacher Retirement	96,087	-	-	-	-	-	-	0.00%
2400-526000	Worker's Compensation	3,093	-	-	-	-	-	-	0.00%
2410-511100	Salaries - Principals	81,820	-	-	-	-	-	-	0.00%
2410-511400	Salaries - School Clerical	186,081	-	-	-	-	-	-	0.00%
2420-511100	Salaries - Assistant Principals	116,680	-	-	-	-	-	-	0.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	11,989	-	-	-	-	-	-	0.00%
	Total - School Administration	501,356	-	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

								2023-2024		
				2023-2024	2023-2024	Revised Budget				%
		2021-2022	2022-2023	Original	Actual	Estimated	Projected	Revised Vs.	Change	
			Actual	Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised	
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original	
2500	Finance (Formerly Business Services)									
2500-522500	Medicare	679	-	-	-	-	-	-	-	0.00%
2500-523100	Teacher Retirement	11,758	-	-	-	-	-	-	-	0.00%
2500-526000	Worker's Compensation	643	-	-	-	-	-	-	-	0.00%
2511-511100	Salary - Chief Financial Officer	2,035	-	-	-	-	-	-	-	0.00%
2514-511400	Salaries - Payroll Clerical	7,452	-	-	-	-	-	-	-	0.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	4,388	-	-	-	-	-	-	-	0.00%
2515-511400	Salaries - Accounting Clerical	8,797	-	-	-	-	-	-	-	0.00%
2515-511800	Salaries - Financial Accountants	5,295	-	-	-	-	-	-	-	0.00%
2516-511800	Salary - Internal Auditor	1,675	-	-	-	-	-	-	-	0.00%
2520-511100	Salary - Supervisor of Purchasing	1,700	-	-	-	-	-	-	-	0.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	4,002	-	-	-	-	-	-	-	0.00%
2540-511100	Salary - Supervisor of Graphic Arts	1,675	-	-	-	-	-	-	-	0.00%
2540-511700	Salaries - Graphic Arts Operators	11,536	-	-	-	-	-	-	-	0.00%
	Total - Finance (Formerly Business Services)	61,635	-	-	-	-	-	-	-	0.00%
2600	Operation & Maintenance of Plant									
2600-521000	Employee Group Insurance	12,085	-	-	-	-	-	-	-	0.00%
2600-522500	Medicare	3,552	-	-	-	-	-	-	-	0.00%
2600-523100	Teacher Retirement	219,662	-	-	-	-	-	-	-	0.00%
2600-523300	School Employees Retirement	2,580	-	-	-	-	-	-	-	0.00%
2600-523900	Other Retirement	55,193	-	-	-	-	-	-	-	0.00%
2600-526000	Worker's Compensation	24,453	-	-	-	-	-	-	-	0.00%
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	5,760	-	-	-	-	-	-	-	0.00%
2610-511400	Salaries - Maintenance Clerical	542,501	-	-	-	-	-	-	-	0.00%
2620-511601	Salaries - Custodians	213,924	-	-	-	-	-	-	-	0.00%
2620-511700	Salaries - Maintenance	42,089	-	-	-	-	-	-	-	0.00%
2620-511701	Salaries - Foremen	793	-	-	-	-	-	-	-	0.00%
2620-561000	Building COVID19 Supplies	76,229	-	-	-	-	-	-	-	0.00%
2622-562200	Utilities - Electricity (From General Fund)	-	-	7,300,000	638,424	7,973,119	8,611,543	1,311,543		17.97%
2630-542400	Upkeep of Grounds Maintenance	2,483	-	-	-	-	-	-	-	0.00%
2662-511600	Security Coordinator Salary	2,215	-	-	-	-	-	-	-	0.00%
	Total - Operation & Maintenance	1,203,518	-	7,300,000	638,424	7,973,119	8,611,543	1,311,543		17.97%
2700	Student Transportation Services									
2700-522500	Medicare	7,445	-	-	-	-	-	-	-	0.00%
2700-523100	Teacher Retirement	5,225	-	-	-	-	-	-	-	0.00%
2700-523300	School Employees Retirement	133,083	-	-	-	-	-	-	-	0.00%
2700-526000	Worker's Compensation	5,564	-	-	-	-	-	-	-	0.00%
2710-511100	Director & Assistant Directors - Transportation	14,052	-	-	-	-	-	-	-	0.00%
2710-511400	Salaries - Transportation Clerical	12,383	-	-	-	-	-	-	-	0.00%
2721-511600	Salaries - Regular Ed. Bus Operators	261,000	-	-	-	-	-	-	-	0.00%
2721-558300	Operational- Regular Education Bus Operators (-	-	-	-	3,900,000	3,900,000	3,900,000		100.00%
2721-573000	New Regular Ed School Buses	-	-	-	-	-	-	-	-	0.00%
2731-511600	Salaries - Students With Exceptionalities Bus Operators	101,000	-	-	-	-	-	-	-	0.00%
2731-573000	New Students With Exceptionalities School Buses	-	-	-	-	-	-	-	-	0.00%
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	126,000	-	-	-	-	-	-	-	0.00%
	Total - Student Transportation	665,750	-	-	-	3,900,000	3,900,000	3,900,000		100.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

								2023-2024			
				2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget			%
		2021-2022	2022-2023	Original	Actual	Estimated	Projected	Revised Vs.	Change		
			Actual	Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised		
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original		
2800	Central Services										
2800-522500	Medicare	1,601	-	-	-	-	-	-	-	-	0.00%
2800-523100	Teacher Retirement	27,150	-	-	-	-	-	-	-	-	0.00%
2800-526000	Worker's Compensation	1,061	-	-	-	-	-	-	-	-	0.00%
2820-511100	Salary - Director of Communications	1,800	-	-	-	-	-	-	-	-	0.00%
2820-511800	Salaries - Communication Manager/Communication Specialist	5,421	-	-	-	-	-	-	-	-	0.00%
2830-511400	Salaries - Human Resources Clerical	22,168	-	-	-	-	-	-	-	-	0.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	5,100	-	-	-	-	-	-	-	-	0.00%
2831-511101	Salary - Human Resources Coordinators	3,192	-	-	-	-	-	-	-	-	0.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	2,035	-	-	-	-	-	-	-	-	0.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	16,384	-	-	-	-	-	-	-	-	0.00%
2844-511900	Salaries - Operations - Information Technology	7,692	-	-	-	-	-	-	-	-	0.00%
2849-511400	Salaries - Clerical - Information Technology	2,884	-	-	-	-	-	-	-	-	0.00%
2849-511800	Salaries - Computer Technicians - Information Technology	27,345	-	-	-	-	-	-	-	-	0.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	16,409	-	-	-	-	-	-	-	-	0.00%
	Total - Central Services	140,242	-	-	-	-	-	-	-	-	0.00%
3100	Food Service Operations										
3100-521000	Employee Group Insurance	1	-	-	-	-	-	-	-	-	0.00%
3100-522500	Medicare	6,190	-	-	-	-	-	-	-	-	0.00%
3100-523100	Teacher Retirement	95,932	-	-	-	-	-	-	-	-	0.00%
3100-523300	School Employees Retirement	5,151	-	-	-	-	-	-	-	-	0.00%
3100-526000	Worker's Compensation	23,853	-	-	-	-	-	-	-	-	0.00%
3110-511400	Salaries - Office/Clerical	1,442	-	-	-	-	-	-	-	-	0.00%
3111-511100	Salary - Director	1,750	-	-	-	-	-	-	-	-	0.00%
3112-511100	Salaries - Assistant Directors	9,828	-	-	-	-	-	-	-	-	0.00%
3120-511600	Salaries - Food Service Workers	255,387	-	-	-	-	-	-	-	-	0.00%
3120-511700	Salaries - Maintenance	18,061	-	-	-	-	-	-	-	-	0.00%
3121-511100	Salaries- Managers	82,633	-	-	-	-	-	-	-	-	0.00%
3122-511100	Salaries- Assistant Managers	57,794	-	-	-	-	-	-	-	-	0.00%
	Total - Food Service Operations	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	3,835	-	-	-	-	-	-	-	-	0.00%
4500-511400	Salaries - Clerical - Construction	2,950	-	-	-	-	-	-	-	-	0.00%
4500-522500	Medicare	98	-	-	-	-	-	-	-	-	0.00%
4500-523100	Teacher Retirement	1,197	-	-	-	-	-	-	-	-	0.00%
4500-526000	Worker's Compensation	53	-	-	-	-	-	-	-	-	0.00%
	Total - Facility Acquisition & Construction	8,134	-	-	-	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

		2023-2024							
		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	Revised Budget		
			Actual	Original	Actual	Estimated	Projected	Revised Vs.	
				Budget	Year-To-Date	Remaining	Actual Result	Original Budget	
					As of Oct 31st	For Year	At Year End	Difference	
								%	
								Change	
								Revised	
								Vs. Original	
5200	Fund Transfers								
5200-593235	Transfer Out - School Lunch Fund	-	-	4,040,000	-	-	-	(4,040,000)	-100.00%
	Total - Transfers Out	-	-	4,040,000	-	-	-	(4,040,000)	-100.00%
	TOTAL - Expenditures	8,310,613	1,143,037	11,340,000	638,424	11,873,119	12,511,543	1,171,543	10.33%
	Fund Balance								
	Excess of Revenue & Other Sources over Expenditures & Other Uses	(6,137,259)	(25,049)	(10,840,000)	(295,188)	(9,646,115)	(9,941,303)	898,697	-8.29%
	Balance at Beginning of Year	27,914,681	21,777,422	22,895,410	21,752,373	-	21,752,373	-	0.00%
	Balance at End of Year	\$ 21,777,422	\$ 21,752,373	\$ 12,055,410	\$ 21,457,185	\$ (9,646,115)	\$ 11,811,070	\$ 898,697	7.45%



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

						2023-2024			
				2023-2024	2023-2024	2023-2024	Revised Budget		
				Original	Actual	Estimated	Projected	Revised Vs.	Change
		2021-2022	2022-2023	2023-2024	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
		Actual	Actual	Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues									
415000	Interest Income	\$ 18,520	\$ 355,771	\$ 350,000	\$ 188,027	\$ 375,973	\$ 564,000	\$ 214,000.00	61.14%
415310	Realized Gain (Loss) on Investments	-	2,522	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	(6,567)	49,464	-	4,911	-	8,185	8,185	100.00%
	Total Revenue	11,953	407,757	350,000	192,938	375,973	572,185	222,185	63.48%
Expenditures									
	Salary and Benefit Contingency	-	-	-	-	-	-	-	0.00%
	Total Expenditures	-	-	-	-	-	-	-	0.00%
	Revenue Over (Under) Expenditures	11,953	407,757	350,000	192,938	375,973	572,185	222,185	63.48%
	Beginning Fund Balance	11,966,443	11,978,396	12,386,153	12,386,153	-	12,386,153	-	0.00%
	Ending Fund Balance	\$ 11,978,396	\$ 12,386,153	\$ 12,736,153	\$ 12,579,091	\$ 375,973	\$ 12,958,338	\$ 222,185	1.74%



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

2023-2024

		2021-2022	2022-2023	2023-2024		2023-2024	2023-2024	2023-2024		Revised Vs.	%
		Actual	Actual	Original Budget	#Emp	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Revised Budget Projected Actual Result At Year End	#Emp	Original Budget Difference	Change Revised Vs. Original
Revenue and Transfer In											
411125	Taxes (1.9 Mills)	\$ 4,518,047	\$ 4,696,940	\$ 4,760,528		\$ 5,815	\$ 4,937,602	\$ 4,943,417		\$ 182,889.00	3.84%
411160	Taxes Penalties and Interest	690	7,033	6,933		828	6,172	7,000		67	0.97%
415100	Interest	4,099	59,402	60,000		29,573	58,927	88,500		28,500	47.50%
452201	Transfer In -General Fund (costs transferred)	4,450,000	4,245,116	4,750,000		4,000,000	625,000	4,625,000		(125,000)	-2.63%
	Total Revenue & Transfers In	8,972,835	9,008,491	9,577,461		4,036,216	5,627,701	9,663,917		86,456	0.90%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	2,937,135	3,251,909	3,447,833	65	967,614	2,543,248	3,510,862	61	63,029	1.83%
2144-521000	MHP Health Insurance	436,894	455,920	456,000		124,303	331,697	456,000		-	0.00%
2144-522500	MHP Medicare	40,538	45,237	48,078		13,486	34,592	48,078		-	0.00%
2144-523100	MHP Teachers Retirement System	716,962	781,007	828,225		223,559	604,666	828,225		-	0.00%
2144-523900	MHP State Employees Retirement	47,601	53,326	55,000		14,868	40,132	55,000		-	0.00%
2144-526000	MHP Worker's Compensation	22,912	30,244	32,066		8,999	23,067	32,066		-	0.00%
2315-531300	Pension Funds - Fees Tax Collection	144,114	149,067	150,000		-	150,000	150,000		-	0.00%
2662-511600	Security Coordinator Salary	78,074	83,849	88,499	1	28,466	60,033	88,499	1	-	0.00%
2662-511601	Security Officers Salaries	83,565	87,715	91,481	2	25,955	65,526	91,481	2	-	0.00%
2662-521000	Security Health Insurance	47,723	49,706	49,706		10,623	39,083	49,706		-	0.00%
2662-522500	Security Medicare	2,170	2,313	2,435		760	1,675	2,435		-	0.00%
2662-523100	Security Teachers' Retirement System	40,887	42,548	44,577		13,116	31,461	44,577		-	0.00%
2662-526000	Security Worker's Compensation	1,261	1,587	1,665		506	1,159	1,665		-	0.00%
2662-533900	School Resource Officers and Details	3,990,735	4,345,206	4,350,000		1,324,418	3,075,582	4,400,000		50,000	1.15%
2662-558200	Travel - Security Coordinator	1,045	2,278	2,300		491	1,809	2,300		-	0.00%
	Total Expenditures	8,591,615	9,381,912	9,647,865	68.0	2,757,164	7,003,730	9,760,894	64.0	113,029	1.17%
	Revenues Over (Under) Expenditures	381,220	(373,421)	(70,404)		1,279,052	(1,376,029)	(96,977)		(26,573)	37.74%
	Beginning Fund Balance	94,061	475,281	83,968		101,860	-	101,860		17,892	17.57%
	Ending Fund Balance	\$ 475,281	\$ 101,860	\$ 13,564		\$ 1,380,912	\$ (1,376,029)	\$ 4,883		\$ (8,681)	-64.00%



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

2023-2024

				2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Revised Budget	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Projected	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues									
415000	Interest Income	\$ -	\$ 39	\$ 50	\$ 43	\$ -	\$ 43	\$ (7)	-14.00%
419990	Miscellaneous Income	-	20,177	-	-	20,100	20,100	20,100	100.00%
452201	Transfer In - General Fund	9,840,825	1,690,004	-	-	-	-	-	0.00%
	Total Revenue	9,840,825	1,710,220	50	43	20,100	20,143	20,093	40186.00%
Expenditures									
522500	Medicare	-	-	-	-	-	-	-	0.00%
523100	Teacher Retirement	-	-	-	-	-	-	-	0.00%
523300	School Employees Retirement	-	-	-	-	-	-	-	0.00%
523900	Other Retirement	-	-	-	-	-	-	-	0.00%
526000	Worker's Compensation	-	-	-	-	-	-	-	0.00%
Various	Salaries - All Employees	-	-	-	-	-	-	-	0.00%
1000	Instruction								
1100	Regular Education Programs								
1105-511200	Salaries - Kindergarten Teachers	-	182,792	-	-	32,202	32,202	32,202	100.00%
1105-522500	Medicare	-	2,651	-	-	467	467	467	100.00%
1105-523100	Teacher Retirement	-	43,593	-	-	7,575	7,575	7,575	100.00%
1105-526000	Worker's Compensation	-	1,700	-	-	300	300	300	100.00%
1110-511200	Salaries - Elementary Teachers	-	1,635,843	-	-	306,050	306,050	306,050	100.00%
1110-522500	Medicare	-	23,699	-	-	4,434	4,434	4,434	100.00%
1110-523100	Teacher Retirement	-	397,253	-	-	71,773	71,773	71,773	100.00%
1110-523900	Other Retirement	-	577	-	-	110	110	110	100.00%
1110-526000	Worker's Compensation	-	15,212	-	-	2,852	2,852	2,852	100.00%
1130-511200	Salaries - Secondary Teachers	-	658,376	-	-	126,811	126,811	126,811	100.00%
1130-522500	Medicare	-	9,546	-	-	1,839	1,839	1,839	100.00%
1130-523100	Teacher Retirement	-	156,966	-	-	29,735	29,735	29,735	100.00%
1130-523900	Other Retirement	-	577	-	-	110	110	110	100.00%
1130-526000	Worker's Compensation	-	6,122	-	-	1,182	1,182	1,182	100.00%
	Total - Instruction - Regular	-	3,134,907	-	-	585,440	585,440	585,440	100.00%
1200	Students With Exceptionalities Programs								
1211-511200	Salaries - Classroom Teachers	-	514,816	-	-	101,529	101,529	101,529	100.00%
1211-511500	Salaries - Classroom Paraprofessionals	-	665,476	-	-	125,347	125,347	125,347	100.00%
1211-522500	Medicare	-	17,093	-	-	3,286	3,286	3,286	100.00%
1211-523100	Teacher Retirement	-	284,953	-	-	53,403	53,403	53,403	100.00%
1211-523300	Other Retirement	-	2,365	-	-	441	441	441	100.00%
1211-523900	Other Retirement	-	577	-	-	110	110	110	100.00%
1211-526000	Worker's Compensation	-	10,975	-	-	2,130	2,130	2,130	100.00%
1212-511200	Salaries Inclusion Teacher	-	4,284	-	-	1,331	1,331	1,331	100.00%
1212-522500	Medicare	-	62	-	-	19	19	19	100.00%
1212-523100	Teacher Retirement	-	1,062	-	-	321	321	321	100.00%
1212-526000	Worker's Compensation	-	40	-	-	12	12	12	100.00%
1214-511200	Salaries - Adaptive Physical Education Teacher	-	27,133	-	-	4,790	4,790	4,790	100.00%
1214-522500	Medicare	-	393	-	-	70	70	70	100.00%
1214-523100	Teacher Retirement	-	6,729	-	-	1,155	1,155	1,155	100.00%
1214-526000	Worker's Compensation	-	252	-	-	45	45	45	100.00%
1216-511200	Salaries - Preschool Classroom Teacher	-	75,687	-	-	12,774	12,774	12,774	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024	Revised Budget		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Revised
									Vs. Original
1216-511500	Salaries - Paraprofessionals - Preschool Classrooms	-	57,122	-	-	9,048	9,048	9,048	100.00%
1216-522500	Medicare	-	1,926	-	-	317	317	317	100.00%
1216-523100	Teacher Retirement	-	32,229	-	-	5,131	5,131	5,131	100.00%
1216-526000	Worker's Compensation	-	1,235	-	-	203	203	203	100.00%
1220-511200	Salaries - Gifted & Talented Teachers	-	187,790	-	-	34,996	34,996	34,996	100.00%
1220-522500	Medicare	-	2,723	-	-	507	507	507	100.00%
1220-523100	Teacher Retirement	-	45,510	-	-	8,306	8,306	8,306	100.00%
1220-526000	Worker's Compensation	-	1,746	-	-	326	326	326	100.00%
	Total - Students With Exceptionalities	-	1,942,178	-	-	365,597	365,597	365,597	100.00%
1300	Career and Technical (Formerly Vocational Education) Programs								
1310-511200	Salaries - Agriculture Teachers	-	28,561	-	-	5,855	5,855	5,855	100.00%
1310-522500	Medicare	-	414	-	-	85	85	85	100.00%
1310-523100	Teacher Retirement	-	6,729	-	-	1,283	1,283	1,283	100.00%
1310-526000	Worker's Compensation	-	266	-	-	55	55	55	100.00%
1340-511200	Salaries - Family Consumer Science Teachers (Home Economics)	-	15,709	-	-	3,726	3,726	3,726	100.00%
1340-522500	Medicare	-	228	-	-	54	54	54	100.00%
1340-523100	Teacher Retirement	-	3,542	-	-	770	770	770	100.00%
1340-526000	Worker's Compensation	-	146	-	-	35	35	35	100.00%
1350-511200	Salaries - Industrial Arts Teachers	-	4,284	-	-	1,863	1,863	1,863	100.00%
1350-522500	Medicare	-	62	-	-	27	27	27	100.00%
1350-523100	Teacher Retirement	-	1,062	-	-	449	449	449	100.00%
1350-526000	Worker's Compensation	-	40	-	-	17	17	17	100.00%
1360-511200	Salaries - Business, COE, & DE Teachers	-	24,277	-	-	3,992	3,992	3,992	100.00%
1360-522500	Medicare	-	352	-	-	58	58	58	100.00%
1360-523100	Teacher Retirement	-	5,313	-	-	834	834	834	100.00%
1360-526000	Worker's Compensation	-	226	-	-	37	37	37	100.00%
	Total - Career and Technical Programs	-	91,211	-	-	19,140	19,140	19,140	100.00%
1400	Other Instructional Programs								
1450-511200	Salaries - ROTC Instructors	-	19,993	-	-	3,992	3,992	3,992	100.00%
1450-522500	Medicare	-	290	-	-	58	58	58	100.00%
1450-523100	Teacher Retirement	-	4,958	-	-	962	962	962	100.00%
1450-526000	Worker's Compensation	-	186	-	-	37	37	37	100.00%
1480-511200	Salaries - Teachers - Project Team/Project Believe/Rise	-	2,856	-	-	266	266	266	100.00%
1480-511400	Salaries - Clerical- Project Team/Project Believe/Rise	-	1,428	-	-	266	266	266	100.00%
1480-511500	Salaries- Aides/Drill Instructors - Project Team/Project Believe/Rise	-	9,997	-	-	2,129	2,129	2,129	100.00%
1480-522500	Medicare	-	207	-	-	39	39	39	100.00%
1480-523100	Teacher Retirement	-	3,542	-	-	641	641	641	100.00%
1480-526000	Worker's Compensation	-	133	-	-	38	38	38	100.00%
1490-511200	Salaries- Grades 7-8 (YES), WIN, JAG Teachers, Homebound, VA, E-platform	-	12,139	-	-	3,327	3,327	3,327	100.00%
1490-511500	Salaries - Aides - In School Suspension	-	44,270	-	-	10,113	10,113	10,113	100.00%
1490-522500	Medicare	-	818	-	-	195	195	195	100.00%
1490-523100	Teacher Retirement	-	12,573	-	-	3,047	3,047	3,047	100.00%
1490-523300	School Employees Retirement	-	788	-	-	147	147	147	100.00%
1490-526000	Worker's Compensation	-	525	-	-	125	125	125	100.00%
	Total - Other Instructional	-	114,703	-	-	25,382	25,382	25,382	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
1500	Special Programs					-			
1510-511200	Salaries - ESSA (Title I) Teachers	-	32,845	-	-	7,186	7,186	7,186	100.00%
1510-511500	Salaries - ESSA (Title I) Aides	-	25,705	-	-	3,726	3,726	3,726	100.00%
1510-522500	Medicare	-	849	-	-	158	158	158	100.00%
1510-523100	Teacher Retirement	-	13,458	-	-	2,502	2,502	2,502	100.00%
1510-526000	Worker's Compensation	-	545	-	-	102	102	102	100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	-	27,133	-	-	5,589	5,589	5,589	100.00%
1520-511300	Salaries - English As a Second Language (ESL) Therapists	-	1,428	-	-	-	-	-	0.00%
1520-511500	Salaries - ESL Aides	-	28,561	-	-	5,323	5,323	5,323	100.00%
1520-522500	Medicare	-	828	-	-	158	158	158	100.00%
1520-523100	Teacher Retirement	-	14,198	-	-	2,636	2,636	2,636	100.00%
1520-526000	Worker's Compensation	-	531	-	-	102	102	102	100.00%
1530-511200	Salaries - Pre-Kindergarten Teachers	-	65,691	-	-	11,444	11,444	11,444	100.00%
1530-511500	Salaries - Pre-Kindergarten Aides	-	61,407	-	-	12,242	12,242	12,242	100.00%
1530-522500	Medicare	-	1,843	-	-	344	344	344	100.00%
1530-523100	Teacher Retirement	-	30,458	-	-	5,516	5,516	5,516	100.00%
1530-526000	Worker's Compensation	-	1,182	-	-	221	221	221	100.00%
	Total - Special Programs	-	306,662	-	-	57,249	57,249	57,249	100.00%
2000	Support Services Programs					-			
2100	Pupil Support Services					-			
2112-511100	Salaries - Child Welfare - Supervisor/Coordinator	-	2,856	-	-	798	798	798	100.00%
2112-511400	Clerical - Child Welfare	-	5,712	-	-	1,065	1,065	1,065	100.00%
2112-522500	Medicare	-	124	-	-	27	27	27	100.00%
2112-523100	Teacher Retirement	-	1,771	-	-	321	321	321	100.00%
2112-526000	Worker's Compensation	-	80	-	-	17	17	17	100.00%
2113-511300	Salaries - Social Workers	-	21,421	-	-	4,258	4,258	4,258	100.00%
2113-522500	Medicare	-	311	-	-	62	62	62	100.00%
2113-523100	Teacher Retirement	-	4,958	-	-	898	898	898	100.00%
2113-523900	Other Retirement	-	577	-	-	110	110	110	100.00%
2113-526000	Worker's Compensation	-	199	-	-	40	40	40	100.00%
2122-511300	Salaries - School Counselors	-	105,677	-	-	20,226	20,226	20,226	100.00%
2122-522500	Medicare	-	1,532	-	-	293	293	293	100.00%
2122-523100	Teacher Retirement	-	25,240	-	-	4,765	4,765	4,765	100.00%
2122-526000	Worker's Compensation	-	983	-	-	188	188	188	100.00%
2124-511300	Salaries - Career Tech Coordinator	-	1,428	-	-	266	266	266	100.00%
2124-522500	Medicare	-	21	-	-	4	4	4	100.00%
2124-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2124-526000	Worker's Compensation	-	13	-	-	3	3	3	100.00%
2129-511100	Salaries - 504 Coordinator	-	1,428	-	-	266	266	266	100.00%
2129-522500	Medicare	-	21	-	-	4	4	4	100.00%
2129-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2129-526000	Worker's Compensation	-	13	-	-	3	3	3	100.00%
2131-511100	Salaries-Supervisor of Health Services	-	1,428	-	-	266	266	266	100.00%
2131-522500	Medicare	-	21	-	-	4	4	4	100.00%
2131-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2131-526000	Worker's Compensation	-	13	-	-	3	3	3	100.00%
2134-511800	Salaries - Nurses	-	75,687	-	-	13,839	13,839	13,839	100.00%
2134-522500	Medicare	-	1,097	-	-	201	201	201	100.00%
2134-523100	Teacher Retirement	-	18,770	-	-	3,335	3,335	3,335	100.00%
2134-526000	Worker's Compensation	-	704	-	-	129	129	129	100.00%
2140-511300	Salaries-Psychological Services	-	1,428	-	-	-	-	-	0.00%
2140-522500	Medicare	-	21	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

						2023-2024	2023-2024	Revised Budget		
				2023-2024	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		2021-2022	2022-2023	Original	Year-To-Date	Year-To-Date	Remaining	Actual Result	Original Budget	Change
		Actual	Actual	Budget	As of Oct 31st	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
2140-523100	Teacher Retirement	-	354	-	-	-	-	-	-	0.00%
2140-526000	Worker's Compensation	-	13	-	-	-	-	-	-	0.00%
2142-511300	Salaries- Psychologists	-	18,565	-	-	-	3,194	3,194	3,194	100.00%
2142-522500	Medicare	-	249	-	-	-	46	46	46	100.00%
2142-523100	Teacher Retirement	-	4,250	-	-	-	641	641	641	100.00%
2142-526000	Worker's Compensation	-	173	-	-	-	30	30	30	100.00%
2144-511300	Salaries - Mental Health Providers	-	88,540	-	-	-	16,234	16,234	16,234	100.00%
2144-522500	Medicare	-	1,284	-	-	-	235	235	235	100.00%
2144-523100	Teacher Retirement	-	21,250	-	-	-	3,784	3,784	3,784	100.00%
2144-523900	Other Retirement	-	1,154	-	-	-	220	220	220	100.00%
2144-526000	Worker's Compensation	-	823	-	-	-	151	151	151	100.00%
2145-511100	Salaries - Pupil Appraisal Coordinator	-	1,428	-	-	-	-	-	-	0.00%
2145-511300	Salaries - Educational Diagnosticians - Pupil Appraisal	-	19,993	-	-	-	5,056	5,056	5,056	100.00%
2145-511400	Salaries - Clerical - Pupil Appraisal	-	5,712	-	-	-	1,065	1,065	1,065	100.00%
2145-522500	Medicare	-	393	-	-	-	89	89	89	100.00%
2145-523100	Teacher Retirement	-	6,375	-	-	-	1,475	1,475	1,475	100.00%
2145-526000	Worker's Compensation	-	252	-	-	-	57	57	57	100.00%
2152-511300	Salaries - Speech Therapists	-	165,655	-	-	-	31,884	31,884	31,884	100.00%
2152-522500	Medicare	-	2,402	-	-	-	462	462	462	100.00%
2152-523100	Teacher Retirement	-	38,635	-	-	-	7,363	7,363	7,363	100.00%
2152-523900	Other Retirement	-	1,731	-	-	-	330	330	330	100.00%
2152-526000	Worker's Compensation	-	1,540	-	-	-	297	297	297	100.00%
2154-511900	Salaries - Interpretive Services	-	15,709	-	-	-	2,395	2,395	2,395	100.00%
2154-522500	Medicare	-	228	-	-	-	35	35	35	100.00%
2154-523100	Teacher Retirement	-	3,896	-	-	-	577	577	577	100.00%
2154-52600	Worker's Compensation	-	146	-	-	-	22	22	22	100.00%
2161-511300	Salaries - Occupational Therapists	-	24,277	-	-	-	5,056	5,056	5,056	100.00%
2161-522500	Medicare	-	352	-	-	-	73	73	73	100.00%
2161-523100	Teacher Retirement	-	6,021	-	-	-	1,155	1,155	1,155	100.00%
2161-526000	Worker's Compensation	-	226	-	-	-	47	47	47	100.00%
2166-511300	Salaries - Physical Therapists	-	5,712	-	-	-	1,331	1,331	1,331	100.00%
2166-522500	Medicare	-	83	-	-	-	19	19	19	100.00%
2166-523100	Teacher Retirement	-	1,417	-	-	-	321	321	321	100.00%
2166-526000	Worker's Compensation	-	53	-	-	-	12	12	12	100.00%
2169-511900	Salaries - Students with Exceptionalities Orientation Mobility	-	1,428	-	-	-	266	266	266	100.00%
2169-522500	Medicare	-	21	-	-	-	4	4	4	100.00%
2169-523100	Teacher Retirement	-	354	-	-	-	64	64	64	100.00%
2169-526000	Worker's Compensation	-	13	-	-	-	3	3	3	100.00%
	Total - Pupil Support Services	-	715,303	-	-	-	135,576	135,576	135,576	100.00%
2200	Instructional Staff Services									
2211-511100	Salaries - Directors/Supervisors of Instruction	-	14,281	-	-	-	2,661	2,661	2,661	100.00%
2211-511400	Salaries - Clerical - Instruction	-	9,996	-	-	-	1,863	1,863	1,863	100.00%
2211-522500	Medicare	-	352	-	-	-	66	66	66	100.00%
2211-523100	Teacher Retirement	-	5,667	-	-	-	1,090	1,090	1,090	100.00%
2211-526000	Worker's Compensation	-	226	-	-	-	42	42	42	100.00%
2212-511100	Salaries - Director & Assistant Directors - Students With Exceptionalities	-	19,993	-	-	-	1,331	1,331	1,331	100.00%
2212-511400	Salaries - Clerical - Students With Exceptionalities	-	22,849	-	-	-	4,524	4,524	4,524	100.00%
2212-522500	Medicare	-	601	-	-	-	81	81	81	100.00%
2212-523100	Teacher Retirement	-	9,916	-	-	-	1,347	1,347	1,347	100.00%
2212-526000	Worker's Compensation	-	398	-	-	-	55	55	55	100.00%
2213-511100	Salaries - Student With Exceptionalities Coordinators	-	8,568	-	-	-	1,863	1,863	1,863	100.00%
2213-522500	Medicare	-	124	-	-	-	27	27	27	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Revised Budget	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Projected	Original Budget	Change
				Budget	As of Oct 31st	For Year	Actual Result	Difference	Revised
							At Year End		Vs. Original
2213-523100	Teacher Retirement	-	2,125	-	-	449	449	449	100.00%
2213-526000	Worker's Compensation	-	80	-	-	17	17	17	100.00%
2214-511100	Salaries - Federal Program Coordinators	-	14,281	-	-	2,129	2,129	2,129	100.00%
2214-511400	Salaries - Federal Programs Clerical	-	5,712	-	-	1,331	1,331	1,331	100.00%
2214-512900	Salaries-Instructional Staff	-	1,428	-	-	532	532	532	100.00%
2214-522500	Medicare	-	311	-	-	58	58	58	100.00%
2214-523100	Teacher Retirement	-	4,958	-	-	898	898	898	100.00%
2214-526000	Worker's Compensation	-	199	-	-	37	37	37	100.00%
2219-511100	Salaries -Virtual Academy Coordinator	-	1,428	-	-	266	266	266	100.00%
2219-522500	Medicare	-	21	-	-	4	4	4	100.00%
2219-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2219-526000	Worker's Compensation	-	13	-	-	3	3	3	100.00%
2220-511100	Salaries - Testing Coordinator	-	1,428	-	-	266	266	266	100.00%
2220-511300	Salaries - Curriculum Specialists	-	18,565	-	-	2,927	2,927	2,927	100.00%
2220-511400	Salaries - Clerical - Curriculum Specialists/Testing	-	1,428	-	-	798	798	798	100.00%
2220-522500	Medicare	-	311	-	-	58	58	58	100.00%
2220-523100	Teacher Retirement	-	5,312	-	-	898	898	898	100.00%
2220-526000	Worker's Compensation	-	199	-	-	37	37	37	100.00%
2231-511100	Salaries-Staff Development	-	1,428	-	-	266	266	266	100.00%
2231-522500	Medicare	-	21	-	-	4	4	4	100.00%
2231-526000	Worker's Compensation	-	13	-	-	3	3	3	100.00%
2232-511300	Salaries - Student With Exceptionalities Instructional Coaches	-	7,140	-	-	798	798	798	100.00%
2232-522500	Medicare	-	104	-	-	12	12	12	100.00%
2232-523100	Teacher Retirement	-	1,771	-	-	192	192	192	100.00%
2232-526000	Worker's Compensation	-	66	-	-	7	7	7	100.00%
2234-511100	Salaries - Early Childhood Coordinator	-	4,284	-	-	1,065	1,065	1,065	100.00%
2234-511300	Salaries - ESSA (Title I) Instructional Coaches	-	49,982	-	-	10,645	10,645	10,645	100.00%
2234-522500	Medicare	-	787	-	-	170	170	170	100.00%
2234-523100	Teacher Retirement	-	12,750	-	-	2,630	2,630	2,630	100.00%
2234-523900	Other Retirement	-	-	-	-	110	110	110	100.00%
2234-526000	Worker's Compensation	-	505	-	-	109	109	109	100.00%
2239-511400	Salaries - Instr. Tech Clerical	-	2,856	-	-	532	532	532	100.00%
2239-511900	Salaries - Instr. Tech. Computer Coordinator	-	1,428	-	-	266	266	266	100.00%
2239-522500	Medicare	-	62	-	-	12	12	12	100.00%
2239-523100	Teacher Retirement	-	1,062	-	-	192	192	192	100.00%
2239-526000	Worker's Compensation	-	40	-	-	7	7	7	100.00%
2252-511200	Salaries - Librarians	-	62,835	-	-	12,774	12,774	12,774	100.00%
2252-511500	Salaries - Library Aides	-	8,568	-	-	1,198	1,198	1,198	100.00%
2252-522500	Medicare	-	1,035	-	-	203	203	203	100.00%
2252-523100	Teacher Retirement	-	16,291	-	-	3,111	3,111	3,111	100.00%
2252-526000	Worker's Compensation	-	664	-	-	130	130	130	100.00%
2259-511800	CH13 - Supervisor, Coordinator	-	2,856	-	-	532	532	532	100.00%
2259-511900	CH13 - Production Specialists/Editors	-	7,140	-	-	1,331	1,331	1,331	100.00%
2259-522500	Medicare	-	145	-	-	27	27	27	100.00%
2259-523100	Teacher Retirement	-	2,479	-	-	449	449	449	100.00%
2259-526000	Worker's Compensation	-	93	-	-	17	17	17	100.00%
	Total - Instructional Staff Services	-	337,529	-	-	62,514	62,514	62,514	100.00%
2300	General Administration								
2321-511400	Salary - Executive Assistant - Superintendent/Board	-	1,428	-	-	266	266	266	100.00%
2321-522500	Medicare	-	21	-	-	4	4	4	100.00%
2321-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2321-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024	Revised Budget		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Revised
									Vs. Original
2324-511100	Salaries - Associate/Assistant Superintendents	-	5,712	-	-	1,065	1,065	1,065	100.00%
2324-511400	Salaries - Clerical - Assistant Superintendents	-	4,284	-	-	798	798	798	100.00%
2324-522500	Medicare	-	145	-	-	27	27	27	100.00%
2324-523100	Teacher Retirement	-	2,479	-	-	385	385	385	100.00%
2324-526000	Worker's Compensation	-	93	-	-	17	17	17	100.00%
2329-511400	Salaries - Clerical - Administration	-	8,568	-	-	1,597	1,597	1,597	100.00%
2329-511900	Salaries - Supervisors - Administration/Building Manager	-	5,712	-	-	1,065	1,065	1,065	100.00%
2329-522500	Medicare	-	207	-	-	39	39	39	100.00%
2329-523100	Teacher Retirement	-	1,802	-	-	519	519	519	100.00%
2329-523300	School Employees Retirement	-	788	-	-	73	73	73	100.00%
2329-523900	Other Retirement	-	577	-	-	110	110	110	100.00%
2329-526000	Worker's Compensation	-	276	-	-	51	51	51	100.00%
	Total - General Administration	-	32,459	-	-	6,082	6,082	6,082	100.00%
2400	School Administration								
2410-511100	Salaries - Principals	-	77,115	-	-	14,637	14,637	14,637	100.00%
2410-511400	Salaries - School Clerical	-	217,065	-	-	41,383	41,383	41,383	100.00%
2410-522500	Medicare	-	4,224	-	-	809	809	809	100.00%
2410-523100	Teacher Retirement	-	70,124	-	-	12,988	12,988	12,988	100.00%
2410-523300	School Employees Retirement	-	-	-	-	73	73	73	100.00%
2410-526000	Worker's Compensation	-	2,736	-	-	522	522	522	100.00%
2420-511100	Salaries - Assistant Principals	-	118,529	-	-	22,089	22,089	22,089	100.00%
2420-522500	Medicare	-	1,698	-	-	320	320	320	100.00%
2420-523100	Teacher Retirement	-	28,687	-	-	5,195	5,195	5,195	100.00%
2420-526000	Worker's Compensation	-	1,102	-	-	206	206	206	100.00%
2490-511100	Salaries - Administration Alternative Programs/Admin Assts	-	19,993	-	-	4,790	4,790	4,790	100.00%
2490-522500	Medicare	-	290	-	-	69	69	69	100.00%
2490-523100	Teacher Retirement	-	4,958	-	-	1,155	1,155	1,155	100.00%
2490-526000	Worker's Compensation	-	186	-	-	45	45	45	100.00%
	Total - School Administration	-	546,707	-	-	104,281	104,281	104,281	100.00%
2500	Finance (Formerly Business Services)								
2511-511100	Salary - Chief Financial Officer	-	1,428	-	-	266	266	266	100.00%
2511-522500	Medicare	-	21	-	-	4	4	4	100.00%
2511-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2511-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%
2514-511400	Salaries - Payroll Clerical	-	7,140	-	-	1,065	1,065	1,065	100.00%
2514-511800	Salaries - Payroll Supervisors/Accountants	-	4,284	-	-	1,065	1,065	1,065	100.00%
2514-522500	Medicare	-	145	-	-	27	27	27	100.00%
2514-523100	Teacher Retirement	-	2,833	-	-	513	513	513	100.00%
2514-526000	Worker's Compensation	-	106	-	-	20	20	20	100.00%
2515-511400	Salaries - Accounting Clerical	-	9,996	-	-	1,597	1,597	1,597	100.00%
2515-511800	Salaries - Financial Accountants	-	4,284	-	-	798	798	798	100.00%
2515-522500	Medicare	-	207	-	-	35	35	35	100.00%
2515-523100	Teacher Retirement	-	3,187	-	-	513	513	513	100.00%
2515-526000	Worker's Compensation	-	133	-	-	22	22	22	100.00%
2516-511800	Salary - Internal Auditor	-	1,428	-	-	266	266	266	100.00%
2516-522500	Medicare	-	21	-	-	4	4	4	100.00%
2516-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2516-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%
2520-511100	Salary - Supervisor of Purchasing	-	1,428	-	-	266	266	266	100.00%
2520-511400	Salaries - Assistant Supervisor/Buyer- Purchasing	-	2,856	-	-	532	532	532	100.00%
2520-522500	Medicare	-	62	-	-	12	12	12	100.00%
2520-523100	Teacher Retirement	-	1,062	-	-	192	192	192	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

						2023-2024	2023-2024	Revised Budget		
				2023-2024	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		2021-2022	2022-2023	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change	
		Actual	Actual	Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original	
2520-526000	Worker's Compensation	-	40	-	-	7	7	7	100.00%	
2540-511100	Salary - Supervisor of Graphic Arts	-	1,428	-	-	266	266	266	100.00%	
2540-511600	Salaries - Graphic Arts Operators	-	11,424	-	-	1,863	1,863	1,863	100.00%	
2540-522500	Medicare	-	186	-	-	31	31	31	100.00%	
2540-523100	Teacher Retirement	-	3,187	-	-	513	513	513	100.00%	
2540-526000	Worker's Compensation	-	334	-	-	60	60	60	100.00%	
	Total - Finance (Formerly Business Services)	-	57,954	-	-	10,069	10,069	10,069	100.00%	
2600	Operation & Maintenance of Plant									
2610-511100	Salaries - Director/Asst. Directors/Conservation Specialist	-	7,140	-	-	1,331	1,331	1,331	100.00%	
2610-511400	Salaries - Maintenance Clerical	-	2,856	-	-	532	532	532	100.00%	
2610-522500	Medicare	-	145	-	-	27	27	27	100.00%	
2610-523100	Teacher Retirement	-	1,062	-	-	192	192	192	100.00%	
2610-523300	School Employees Retirement	-	1,577	-	-	220	220	220	100.00%	
2610-526000	Worker's Compensation	-	165	-	-	31	31	31	100.00%	
2620-511601	Salaries - Custodians	-	441,271	-	-	86,340	86,340	86,340	100.00%	
2620-511700	Salaries - Maintenance	-	108,533	-	-	22,621	22,621	22,621	100.00%	
2620-511701	Salaries - Foremen	-	17,137	-	-	3,194	3,194	3,194	100.00%	
2620-522500	Medicare	-	8,221	-	-	1,626	1,626	1,626	100.00%	
2620-523100	Teacher Retirement	-	1,240	-	-	330	330	330	100.00%	
2620-523300	Other Retirement	-	144,255	-	-	28,971	28,971	28,971	100.00%	
2620-523900	Other Retirement	-	2,308	-	-	220	220	220	100.00%	
2620-526000	Worker's Compensation	-	33,678	-	-	6,665	6,665	6,665	100.00%	
2662-511600	Security Coordinator Salary	-	1,428	-	-	266	266	266	100.00%	
2662-511601	Security Officers Salaries	-	2,856	-	-	266	266	266	100.00%	
2662-522500	Medicare	-	62	-	-	8	8	8	100.00%	
2662-523100	Teacher Retirement	-	1,062	-	-	128	128	128	100.00%	
2662-526000	Worker's Compensation	-	40	-	-	5	5	5	100.00%	
	Total - Operation & Maintenance	-	775,036	-	-	152,973	152,973	152,973	100.00%	
2700	Student Transportation Services									
2710-511100	Director & Assistant Directors - Transportation	-	4,284	-	-	798	798	798	100.00%	
2710-511400	Salaries - Transportation Clerical	-	9,996	-	-	2,129	2,129	2,129	100.00%	
2710-511700	Salaries - Transportation Fleet Manager	-	-	-	-	266	266	266	100.00%	
2710-511900	Salaries-Transportation Investigators	-	7,140	-	-	1,331	1,331	1,331	100.00%	
2710-522500	Medicare	-	311	-	-	66	66	66	100.00%	
2710-523100	Teacher Retirement	-	3,542	-	-	770	770	770	100.00%	
2710-523300	Other Retirement	-	1,971	-	-	367	367	367	100.00%	
2710-526000	Worker's Compensation	-	199	-	-	42	42	42	100.00%	
2721-511600	Salaries - Regular Ed. Bus Operators	-	345,591	-	-	65,468	65,468	65,468	100.00%	
2721-522500	Medicare	-	4,990	-	-	949	949	949	100.00%	
2721-523300	Other Retirement	-	91,835	-	-	17,628	17,628	17,628	100.00%	
2721-526000	Worker's Compensation	-	2,926	-	-	556	556	556	100.00%	
2731-511600	Salaries - Students With Exceptionalities Bus Operators	-	134,238	-	-	24,484	24,484	24,484	100.00%	
2731-522500	Medicare	-	1,947	-	-	355	355	355	100.00%	
2731-523300	Other Retirement	-	31,925	-	-	5,949	5,949	5,949	100.00%	
2731-526000	Worker's Compensation	-	1,141	-	-	208	208	208	100.00%	
2732-511500	Salaries - Bus Attendants Students With Exceptionalities	-	178,508	-	-	31,403	31,403	31,403	100.00%	
2732-522500	Medicare	-	2,588	-	-	455	455	455	100.00%	
2732-523100	Teacher Retirement	-	354	-	-	128	128	128	100.00%	
2732-523300	Other Retirement	-	45,326	-	-	8,300	8,300	8,300	100.00%	
2732-526000	Worker's Compensation	-	1,518	-	-	267	267	267	100.00%	
	Total - Student Transportation	-	870,330	-	-	161,919	161,919	161,919	100.00%	
2800	Central Services									

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024	Revised Budget		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Revised
									Vs. Original
2820-511100	Salary - Director of Communications	-	1,428	-	-	266	266	266	100.00%
2820-511800	Salaries - Communication Manager/Communication Specialist	-	4,284	-	-	798	798	798	100.00%
2820-522500	Medicare	-	83	-	-	15	15	15	100.00%
2820-523100	Teacher Retirement	-	1,417	-	-	257	257	257	100.00%
2820-526000	Worker's Compensation	-	53	-	-	10	10	10	100.00%
2830-511400	Salaries - Human Resources Clerical	-	19,993	-	-	3,460	3,460	3,460	100.00%
2830-522500	Medicare	-	290	-	-	50	50	50	100.00%
2830-523100	Teacher Retirement	-	4,958	-	-	834	834	834	100.00%
2830-526000	Worker's Compensation	-	186	-	-	32	32	32	100.00%
2831-511100	Salaries - Directors/Supervisors of Human Resources	-	5,712	-	-	1,065	1,065	1,065	100.00%
2831-511101	Salary - Human Resources Coordinators	-	1,428	-	-	532	532	532	100.00%
2831-522500	Medicare	-	104	-	-	23	23	23	100.00%
2831-523100	Teacher Retirement	-	1,771	-	-	385	385	385	100.00%
2831-526000	Worker's Compensation	-	66	-	-	15	15	15	100.00%
2841-511100	Salaries - Chief Information Officer/Supervisors of Information Technology	-	1,428	-	-	266	266	266	100.00%
2841-522500	Medicare	-	21	-	-	4	4	4	100.00%
2841-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
2841-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%
2842-511800	Salaries - Sys. And Oper. Analysts - Information Technology	-	12,853	-	-	2,395	2,395	2,395	100.00%
2842-522500	Medicare	-	186	-	-	35	35	35	100.00%
2842-523100	Teacher Retirement	-	2,833	-	-	513	513	513	100.00%
2842-526000	Worker's Compensation	-	120	-	-	22	22	22	100.00%
2844-511900	Salaries - Operations - Information Technology	-	7,140	-	-	1,597	1,597	1,597	100.00%
2844-522500	Medicare	-	104	-	-	23	23	23	100.00%
2844-523100	Teacher Retirement	-	1,771	-	-	385	385	385	100.00%
2844-526000	Worker's Compensation	-	66	-	-	15	15	15	100.00%
2849-511400	Salaries - Clerical - Information Technology	-	2,856	-	-	266	266	266	100.00%
2849-511800	Salaries - Computer Technicians - Information Technology	-	22,849	-	-	4,790	4,790	4,790	100.00%
2849-511801	Salaries - Para Professional Technicians - Information Tech.	-	19,993	-	-	3,726	3,726	3,726	100.00%
2849-522500	Medicare	-	663	-	-	127	127	127	100.00%
2849-523100	Teacher Retirement	-	10,979	-	-	2,117	2,117	2,117	100.00%
2849-526000	Worker's Compensation	-	497	-	-	95	95	95	100.00%
	Total - Central Services	-	126,499	-	-	24,184	24,184	24,184	100.00%
3100	Food Service Operations					-			
3110-511400	Salaries - Office/Clerical	-	1,428	-	-	266	266	266	100.00%
3110-522500	Medicare	-	21	-	-	4	4	4	100.00%
3110-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
3110-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%
3111-511100	Salary - Director	-	1,428	-	-	266	266	266	100.00%
3111-522500	Medicare	-	21	-	-	4	4	4	100.00%
3111-523100	Teacher Retirement	-	354	-	-	64	64	64	100.00%
3111-526000	Worker's Compensation	-	13	-	-	2	2	2	100.00%
3112-511100	Salaries - Assistant Directors	-	7,140	-	-	1,065	1,065	1,065	100.00%
3112-511900	Salaries-Food Service	-	1,428	-	-	-	-	-	0.00%
3112-522500	Medicare	-	124	-	-	15	15	15	100.00%
3112-523100	Teacher Retirement	-	1,771	-	-	128	128	128	100.00%
3112-526000	Worker's Compensation	-	151	-	-	10	10	10	100.00%
3120-511600	Salaries - Food Service Workers	-	345,591	-	-	57,122	57,122	57,122	100.00%
3120-511700	Salaries - Maintenance	-	8,568	-	-	1,597	1,597	1,597	100.00%
3120-522500	Medicare	-	5,135	-	-	851	851	851	100.00%
3120-523100	Teacher Retirement	-	73,134	-	-	12,310	12,310	12,310	100.00%
3120-523300	Other Retirement	-	3,153	-	-	514	514	514	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	Revised Budget		%	
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	Change
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
				Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
3120-526000	Worker's Compensation	-	20,966	-	-	3,475	3,475	3,475	100.00%
3121-511100	Salaries- Managers	-	78,543	-	-	14,903	14,903	14,903	100.00%
3121-522500	Medicare	-	1,139	-	-	216	216	216	100.00%
3121-523100	Teacher Retirement	-	18,416	-	-	3,464	3,464	3,464	100.00%
3121-526000	Worker's Compensation	-	1,374	-	-	392	392	392	100.00%
3122-511100	Salaries- Assistant Managers	-	68,547	-	-	12,508	12,508	12,508	100.00%
3122-522500	Medicare	-	994	-	-	181	181	181	100.00%
3122-523100	Teacher Retirement	-	17,000	-	-	3,015	3,015	3,015	100.00%
3122-526000	Worker's Compensation	-	4,072	-	-	743	743	743	100.00%
	Total - Food Service Operations	-	660,878	-	-	113,181	113,181	113,181	100.00%
3200	Risk Management								
3200-511100	Salary - Risk Manager	-	1,428	-	-	266	266	266	100.00%
3200-511400	Salary - Risk Management Clerical	-	1,428	-	-	266	266	266	100.00%
3200-522500	Medicare	-	41	-	-	8	8	8	100.00%
3200-523100	Teacher Retirement	-	708	-	-	128	128	128	100.00%
3200-526000	Worker's Compensation	-	27	-	-	5	5	5	100.00%
	Total - Risk Management	-	3,632	-	-	673	673	673	100.00%
4500	Facility Acquisition & Construction								
4500-511100	Salaries - Chief of Construction Services/Supervisor of Construction	-	2,856	-	-	532	532	532	100.00%
4500-511400	Salaries - Clerical - Construction	-	2,856	-	-	532	532	532	100.00%
4500-522500	Medicare	-	83	-	-	15	15	15	100.00%
4500-523100	Teacher Retirement	-	1,417	-	-	257	257	257	100.00%
4500-526000	Worker's Compensation	-	53	-	-	10	10	10	100.00%
	Total - Facility Acquisition & Construction	-	7,265	-	-	1,346	1,346	1,346	100.00%
	TOTAL - Expenditures	-	9,723,253	-	-	1,825,606	1,825,606	1,825,606	100.00%
Fund Balance									
Excess of Revenue & Other Sources over Expenditures & Other Uses		9,840,825	(8,013,033)	50	43	(1,805,506)	(1,805,463)	(1,805,513)	100.00%
Balance at Beginning of Year		-	9,840,825	137,789	1,827,792	-	1,827,792	1,690,003	92.46%
Balance at End of Year		\$ 9,840,825	\$ 1,827,792	\$ 137,839	\$ 1,827,835	\$ (1,805,506)	\$ 22,329	\$ (115,510)	-517.31%



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

2023-2024

				2023-2024	2023-2024	Revised Budget		%	
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	Change
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
				Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues									
415000	Interest Income	\$ -	\$ 235	\$ 200	\$ 195	\$ 390	\$ 585	\$ 385	192.50%
452201	Transfer from General Fund	-	1,832,852	1,075,100	806,326	268,774	1,075,100	-	0.00%
	Total Revenue	-	1,833,087	1,075,300	806,521	269,164	1,075,685	385	0.04%
Expenditures									
1300-532000	Educational Services	-	590	5,000	3,397	-	10,000	5,000	100.00%
1300-556400	Tuition	-	21,155	200,000	-	200,000	200,000	-	0.00%
1300-558200	Travel	-	16,489	22,000	7,609	14,391	22,000	-	0.00%
1300-561000	Materials and Supplies	-	1,137,969	1,048,405	150,120	893,285	1,043,405	(5,000)	-0.48%
1300-573000	Equipment	-	31,092	35,000	8,760	26,240	35,000	-	0.00%
2231-515000	Workshop Stipends	-	12,575	30,000	11,275	18,725	30,000	-	0.00%
2231-522500	Stipends Medicare	-	182	435	163	272	435	-	0.00%
2231-523100	Stipends Teachers' Retirement System	-	2,581	7,230	2,081	5,149	7,230	-	0.00%
2231-526000	Stipends Worker's Compensation	-	117	201	105	96	201	-	0.00%
2721-511600	Regular Education Bus Drivers	-	560	6,800	310	6,490	6,800	-	0.00%
2721-522500	Regular Education Bus Driver Medicare	-	12	99	7	92	99	-	0.00%
2721-523300	Regular Education Bus Driver Sch Retiremt.	-	119	1,877	86	1,791	1,877	-	0.00%
2721-526000	Regular Education Bus Driver Workers Comp	-	4	61	3	58	61	-	0.00%
2721-558300	Stipends Operational Allowance	-	862	5,000	198	4,802	5,000	-	0.00%
	Total Expenditures	-	1,224,307	1,362,108	184,114	1,171,391	1,362,108	-	0.00%
	Revenues Over Expenditures	-	608,780	(286,808)	622,407	(902,227)	(286,423)	385	-0.13%
	Beginning Fund Balance	-	-	607,091	608,780	-	608,780	1,689	0.28%
	Ending Fund Balance	\$ -	\$ 608,780	\$ 320,283	\$ 1,231,187	\$ (902,227)	\$ 322,357	\$ 2,074	0.65%



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)

		2023-2024							
		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	Revised Budget	Revised Vs.	%
		Actual	Actual	Original	Actual	Estimated	Projected	Original Budget	Change
				Budget	Year-To-Date	Remaining	Actual Result	Difference	Revised
					As of Oct 31st	For Year	At Year End		Vs. Original
Revenues									
415000	Interest Income	\$ -	\$ 234	\$ 200	\$ 84	\$ 126	\$ 210	\$ 10	5.00%
432900	State Funding - SWE Camera Allocation	-	670,157	-	-	-	-	-	0.00%
	Total Revenue	-	670,391	200	84	-	210	10	5.00%
Expenditures									
1210-561000	Materials and Supplies	-	162,235	470,156	31,980	476,386	508,366	38,210	8.13%
	Total Expenditures	-	162,235	470,156	31,980	-	508,366	38,210	8.13%
	Revenues Over Expenditures	-	508,156	(469,956)	(31,896)	-	(508,156)	(38,200)	8.13%
	Beginning Fund Balance	-	-	469,956	508,156	-	508,156	38,200	8.13%
	Ending Fund Balance	\$ -	\$ 508,156	\$ -	\$ 476,260	\$ -	\$ -	\$ -	0.00%



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

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Revised Vs. Original Budget Difference	Change Revised Vs. Original
Revenues									
	School Activity Fund Revenues	\$ 8,051,555	\$ 8,449,335	\$ 10,909,000	\$ 5,530,119	\$ 2,969,881	\$ 8,500,000	\$ (2,409,000)	-22.08%
	Total Revenues	8,051,555	8,449,335	10,909,000	5,530,119	2,969,881	8,500,000	(2,409,000)	-22.08%
Expenditures									
	School Activity Fund Expenditures	7,461,709	8,455,063	10,747,000	3,356,027	5,143,973	8,500,000	(2,247,000)	-20.91%
	Total Expenditures	7,461,709	8,455,063	10,747,000	3,356,027	5,143,973	8,500,000	(2,247,000)	-20.91%
	Revenues Over (Under) Expenditures	589,846	(5,728)	162,000	2,174,092	(2,174,092)	-	(162,000)	-100.00%
	Beginning Fund Balance	8,702,494	9,292,340	9,454,305	9,286,612	-	9,286,612	(167,693)	-1.77%
	Ending Fund Balance	\$ 9,292,340	\$ 9,286,612	\$ 9,616,305	\$ 11,460,704	\$ (2,174,092)	\$ 9,286,612	\$ (329,693)	-3.43%



CAPITAL PROJECTS FUNDS

The Capital Projects Funds are Construction Roofing, 2013 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

2023-2024

				2023-2024	2023-2024	2023-2024			
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenue and Transfers In									
415000	Interest Income	\$ 7,065	\$ 90,175	\$ 90,000	\$ 45,387	\$ 90,774	\$ 136,161	\$ 46,161	51.29%
452201	Transfer From General Fund	1,800,000	1,000,000	1,800,000	300,000	1,500,000	1,800,000	-	0.00%
	Total Revenue and Transfer In	1,807,065	1,090,175	1,890,000	345,387	1,590,774	1,936,161	46,161	2.44%
Expenditures									
4600-545000	Building Improvements	1,088,850	771,051	1,500,000	213,646	786,354	1,000,000	(500,000)	-33.33%
4300-533400	Architect & Engineering Fees	144,671	74,720	150,000	13,828	86,172	100,000	(50,000)	-33.33%
	Total Expenditures	1,233,521	845,771	1,650,000	227,474	872,526	1,100,000	(550,000)	-33.33%
	Revenue Over (Under) Expenditures	573,543	244,404	240,000	117,913	718,248	836,161	596,161	248.40%
	Beginning Fund Balance	2,110,616	2,684,159	3,354,599	2,928,563	-	2,928,563	(426,036)	-12.70%
	Ending Fund Balance	\$ 2,684,159	\$ 2,928,563	\$ 3,594,599	\$ 3,046,476	\$ 718,248	\$ 3,764,724	\$ 170,125	4.73%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
		Actual	Actual	Original	Actual	Estimated	Projected	Revised Vs.	Change
		Actual	Actual	Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues and Other Financing Source									
415000	Interest Income	\$ 14,928	\$ 182,438	\$ 150,000	\$ 60,860	\$ 89,140	\$ 150,000	\$ -	0.00%
	Total Revenues	14,928	182,438	150,000	60,860	89,140	150,000	-	0.00%
Expenditures									
4300-533400	Architect & Engineering Fees	167,466	114,690	750,000	17,926	132,074	150,000	(600,000)	-80.00%
4500-573000	Equipment	-	-	-	-	-	-	-	0.00%
4600-545000	Building Improvements	2,008,557	1,364,088	1,800,000	1,105,769	894,231	2,000,000	200,000	11.11%
	Total Expenditures	2,176,023	1,478,778	2,550,000	1,123,695	1,026,305	2,150,000	(400,000)	-15.69%
	Revenues Over (Under) Expenditures	(2,161,095)	(1,296,340)	(2,400,000)	(1,062,835)	(937,165)	(2,000,000)	400,000	-16.67%
	Beginning Fund Balance	7,881,809	5,720,714	4,448,651	4,424,374	-	4,424,374	(24,277)	-0.55%
	Ending Fund Balance	\$ 5,720,714	\$ 4,424,374	\$ 2,048,651	\$ 3,361,539	\$ (937,165)	\$ 2,424,374	\$ 375,723	18.34%

2022A Bond Construction Fund (C37)

St. Tammany Parish School Board

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	Revised Budget		%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Revised Vs. Original Budget Difference	Change Revised Vs. Original
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	320,970	20,000	12,765	7,235	20,000	-	0.00%
	Total Revenues	26,253,289	320,970	20,000	12,765	7,235	20,000	-	0.00%
Expenditures									
4300-533400	Architect & Engineering Fees	-	453,137	182,000	-	10,000	10,000	(172,000)	-94.51%
4500-573000	Equipment	-	2,608,159	150,972	81,190	159,782	240,972	90,000	59.61%
4600-545000	Building Improvements	-	22,580,133	580,096	(5,677)	589,282	583,605	3,509	0.60%
5100-533200	Debt Service- Legal Fees	61,120	985	-	-	-	-	-	0.00%
5100-534000	Debt Service - Purchased Technical Fees	42,355	13,793	-	-	-	-	-	0.00%
	Total Expenditures	103,475	25,656,207	913,068	75,513	759,064	834,577	(78,491)	-8.60%
	Revenues Over (Under) Expenditures	26,149,814	(25,335,237)	(893,068)	(62,748)	(751,829)	(814,577)	78,491	-8.79%
	Beginning Fund Balance	-	26,149,814	893,068	814,577	-	814,577	(78,491)	-8.79%
	Ending Fund Balance	\$ 26,149,814	\$ 814,577	\$ -	\$ 751,829	\$ (751,829)	\$ -	\$ -	0.00%

2022B Bond Construction Fund (C38)

St. Tammany Parish School Board

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Revised Vs. Original Budget Difference	Change Revised Vs. Original
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ 40,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	-	2,007,834	-	-	-	-	-	0.00%
415000	Interest Income	-	882,665	1,000,000	275,562	574,438	850,000	(150,000)	-15.00%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
	Total Revenues	-	42,890,499	1,000,000	275,562	574,438	850,000	(150,000)	-15.00%
Expenditures									
4300-533400	Architect & Engineering Fees	-	410,954	1,000,000	293,384	206,616	500,000	(500,000)	-50.00%
4500-573000	Equipment	-	2,222,895	3,500,000	832,472	2,667,528	3,500,000	-	0.00%
4600-545000	Building Improvements	-	22,396,168	18,282,713	5,699,957	8,857,218	14,557,175	(3,725,538)	-20.38%
5100-533200	Debt Service- Legal Fees	-	95,900	-	-	-	-	-	0.00%
5100-534000	Debt Service - Purchased Technical Fees	-	57,407	-	-	-	-	-	0.00%
	Total Expenditures	-	25,183,324	22,782,713	6,825,813	11,731,362	18,557,175	(4,225,538)	-18.55%
	Revenues Over (Under) Expenditures	-	17,707,175	(21,782,713)	(6,550,251)	(11,156,924)	(17,707,175)	(4,075,538)	18.71%
	Beginning Fund Balance	-	-	21,782,713	17,707,175	-	17,707,175	4,075,538	18.71%
	Ending Fund Balance	\$ -	\$ 17,707,175	\$ -	\$ 11,156,924	\$ (11,156,924)	\$ -	\$ -	0.00%

2023 Bond Construction Fund (C39)

St. Tammany Parish School Board

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining For Year	Projected Actual Result At Year End	Revised Vs. Original Budget Difference	Change Revised Vs. Original
Revenues and Other Financing Source									
451100	Proceeds from Bond Sale	\$ -	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
451300	Accrued Interest and Premium On Bonds Sold	-	3,143,110	-	-	-	-	-	0.00%
415000	Interest Income	-	41,896	400,000	444,018	755,982	1,200,000	800,000	200.00%
415320	Unrealized Gain (Loss) on Investments	-	-	-	150,221	249,779	400,000	400,000	100.00%
	Total Revenues	-	38,185,006	400,000	594,239	1,005,761	1,600,000	1,200,000	300.00%
Expenditures									
4300-533400	Architect & Engineering Fees	-	-	100,000	-	100,000	100,000	-	0.00%
4500-573000	Equipment	-	-	200,000	-	200,000	200,000	-	0.00%
4600-545000	Building Improvements	-	-	2,000,000	-	2,000,000	2,000,000	-	0.00%
5100-533200	Debt Service- Legal Fees	-	93,282	-	-	-	-	-	0.00%
5100-534000	Debt Service - Purchased Technical Fees	-	49,528	-	28,347	-	28,347	28,347	100.00%
	Total Expenditures	-	142,810	2,300,000	28,347	2,300,000	2,328,347	28,347	1.23%
	Revenues Over (Under) Expenditures	-	38,042,196	(1,900,000)	565,892	(1,294,239)	(728,347)	1,171,653	-61.67%
	Beginning Fund Balance	-	-	38,042,195	38,042,195	-	38,042,195	-	0.00%
	Ending Fund Balance	\$ -	\$ 38,042,196	\$ 36,142,195	\$ 38,608,087	\$ (1,294,239)	\$ 37,313,848	\$ 1,171,653	3.24%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

						2023-2024			
				2023-2024	2023-2024	Revised Budget			%
		2021-2022	2022-2023	Original	Actual	Estimated	Projected	Revised Vs.	Change
		Actual	Actual	Budget	Year-To-Date	Remaining	Actual Result	Original Budget	Revised
					As of Oct 31st	For Year	At Year End	Difference	Vs. Original
Revenues and Transfers In									
415000	Interest Income	\$ 63,071	\$ 765,638	\$ 750,000	\$ 455,992	\$ 744,008	\$ 1,200,000	\$ 450,000	60.00%
419200	Contributions and Donations	225	410	400	-	400	400	-	0.00%
452201	Transfer from General Fund	19,385,000	6,000,000	3,000,000	500,000	2,500,000	3,000,000	-	0.00%
415320	Unrealized Gain (Loss) on Investments	945	21,990	-	39,321	75,679	115,000	115,000	100.00%
	Total Revenue and Transfers In	19,449,241	6,788,038	3,750,400	995,313	3,320,087	4,315,400	565,000	15.07%
Expenditures									
2630-543000	Upkeep of Grounds	-	-	-	-	-	-	-	0.00%
2640-543000	Repair & Upkeep of Equipment	32,369	39,426	200,000	39,556	160,444	200,000	-	0.00%
2640-544200	Rental of Equipment	-	136,718	-	-	135,000	135,000	135,000	100.00%
4100-571000	Land Purchases	-	678,419	3,500,000	1,068,754	2,431,246	3,500,000	-	0.00%
4300-533400	Architect & Engineering Fees	552,056	1,696,855	2,000,000	355,853	1,644,147	2,000,000	-	0.00%
4500-573000	Equipment	-	11,100	300,000	-	300,000	300,000	-	100.00%
4600-545000	Building/Site Improvements	4,940,067	10,436,896	15,000,000	1,815,653	13,184,347	15,000,000	-	0.00%
	Total Expenditures	5,524,492	12,999,414	21,000,000	3,279,816	17,855,184	21,135,000	135,000	0.64%
	Revenue Over (Under) Expenditures	13,924,749	(6,211,376)	(17,249,600)	(2,284,503)	(14,535,097)	(16,819,600)	430,000	-2.49%
	Beginning Fund Balance	28,453,388	42,378,137	36,826,733	36,166,761	-	36,166,761	(659,972)	-1.79%
	Ending Fund Balance	\$ 42,378,137	\$ 36,166,761	\$ 19,577,133	\$ 33,882,258	\$ (14,535,097)	\$ 19,347,161	\$ (229,972)	-1.17%



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

2023-2024

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Revised Budget	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of Oct 31st	Estimated Remaining Budget	Projected Actual Result At Year End	Revised Vs. Original Budget Difference	Change Revised Vs. Original
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 33,083,656	\$ 34,367,321	\$ 34,921,871	\$ 43,070	\$ 36,121,929	\$ 36,164,999	\$ 1,243,128	3.56%
411160	Taxes Penalties and Interest	17,801	57,642	58,351	6,658	51,142	57,800	(551)	-0.94%
451100	Bond Proceeds	9,850,000	-	-	-	-	-	-	0.00%
415000	Interest Income	54,829	813,869	800,000	277,022	553,978	831,000	31,000	3.88%
415310	Realized Gain (Loss) on Investments	-	3,152	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	(8,335)	130,188	-	91,489	183,011	274,500	274,500	100.00%
	Total Revenue And Other Financing Sources	42,997,950	35,372,172	35,780,222	418,239	36,910,060	37,328,299	1,548,077	4.33%
Expenditures And Other Financing Uses									
	General Administration								
2315-531300	Pension Fund Contributions	1,054,304	1,399,750	1,425,000	-	1,425,000	1,425,000	-	0.00%
2315-573000	Equipment For Assessor's Office	52,250	52,100	53,000	-	37,336	37,336	(15,664)	-29.55%
	Total General Administration	1,106,554	1,451,850	1,478,000	-	1,462,336	1,462,336	(15,664)	-1.06%
Debt Service and Other Financing Uses									
5100-583100	Redemption of Principal	22,580,000	25,505,000	25,900,000	-	25,900,000	25,900,000	-	0.00%
5100-583200	Interest Expense	8,576,951	10,203,855	12,130,119	5,811,224	6,318,895	12,130,119	-	0.00%
5100-534000	Paying Agent Expenses	7,200	9,400	12,000	4,400	5,600	10,000	(2,000)	-16.67%
5100-591500	Payments to Escrow Agent	10,030,200	-	-	-	-	-	-	0.00%
5100-592500	Discount on Issuance of Bonds	29,550	-	-	-	-	-	-	0.00%
	Total Debt Service	41,223,901	35,718,255	38,042,119	5,815,624	32,224,495	38,040,119	(2,000)	-0.01%
	Total Expenditures	42,330,455	37,170,105	39,520,119	5,815,624	33,686,831	39,502,455	(17,664)	-0.04%
	Revenue Over (Under) Expenditures	667,495	(1,797,933)	(3,739,897)	(5,397,385)	3,223,229	(2,174,156)	1,565,741	-41.87%
	Beginning Fund Balance	29,451,201	30,118,696	28,190,135	28,320,763	-	28,320,763	130,628	0.46%
	Ending Fund Balance	\$ 30,118,696	\$ 28,320,763	\$ 24,450,238	\$ 22,923,378	\$ 3,223,229	\$ 26,146,607	\$ 1,696,369	6.94%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

2023-2024

				2023-2024	2023-2024	2023-2024			
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Projected	Revised Vs.	%
		Actual	Actual	Original	Year-To-Date	Remaining	Actual Result	Original Budget	Change
				Budget	As of Oct 31st	Budget	At Year End	Difference	Revised
									Vs. Original
Revenue And Other Financing Sources									
415000	Interest Income	\$ 44	\$ 46	\$ 150	\$ 32	\$ 68	\$ 100	\$ (50)	-33.33%
452201	Transfer from General Fund	207,073	190,183	188,594	191,594	-	191,594	3,000	1.59%
	Total Revenue And Other Financing Sources	207,117	190,229	188,744	191,626	68	191,694	2,950	1.56%
Expenditures And Other Financing Uses									
Debt Service									
5100-583100	Redemption of Principal	166,000	160,000	163,000	163,000	-	163,000	-	0.00%
5100-583200	Interest Expense	31,922	28,743	25,594	13,591	12,003	25,594	-	0.00%
	Total Expenditures	197,922	188,743	188,594	176,591	12,003	188,594	-	0.00%
	Revenue Over (Under) Expenditures	9,195	1,486	150	15,035	(11,935)	3,100	2,950	1966.67%
	Beginning Fund Balance	166,041	175,236	176,722	176,722	11,935	176,722	-	0.00%
	Ending Fund Balance	\$ 175,236	\$ 176,722	\$ 176,872	\$ 191,757	\$ -	\$ 179,822	\$ 2,950	1.67%