

St. Tammany Parish School Board

FINAL BUDGETS
Special Revenue Funds

Capital Project Funds

Debt Service Funds



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



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	2023-2024	2023-2024				%
		2021-2022	2022-2023		2023-2024	Actual	Estimated	Actual Result	Final vs. Original	Change	
		Actual	Actual	#Emp	Original	Year-To-Date	Remaining	At Year End	Final	Budgets	Budget
		Actual	Actual	#Emp	Budget	As of June 30th	For Year	Final Budget	#Emp	Difference	Vs. Actual
Revenue From Local Sources											
415000	Interest	\$ 12,829	\$ 106,701		\$ 10,000	\$ 48,433	\$ -	\$ 48,433		\$ 38,433	384.33%
416100	Food Service Collections	449,646	596,123		750,000	705,756	-	705,756		(44,244)	-5.90%
419990	Miscellaneous	270,124	48,044		10,000	41,020	-	41,020		31,020	310.20%
	Total Revenue From Local Sources	732,598	750,868		770,000	795,209	-	795,209		25,209	3.27%
Revenue From State Sources											
431100	State Public Fund Equalization (MFP)	4,000,000	3,000,000		3,000,000	7,165,466	-	7,165,466		4,165,466	138.85%
432900	Other State Unrestricted Grant	78,860	-		-	7,665	-	7,665		7,665	100.00%
445900	Other State Restricted Grant	820,631	1,133,387		-	1,075,349	-	1,075,349		1,075,349	100.00%
	Total Revenue From State Sources	4,899,491	4,133,387		3,000,000	8,248,480	-	8,248,480		5,248,480	174.95%
Revenue From Federal Sources											
445150	School Food Service Programs	19,924,106	15,229,559		14,000,000	13,920,886	-	13,920,886		(79,114)	-0.57%
449200	Value Of USDA Commodities	1,889,869	2,184,764		2,100,000	2,157,268	-	2,157,268		57,268	2.73%
	Total Revenue From Federal Sources	21,813,975	17,414,323		16,100,000	16,078,154	-	16,078,154		(21,846)	-0.14%
	Total Revenue	27,446,064	22,298,578		19,870,000	25,121,843	-	25,121,843		5,251,843	26.43%
Fund Transfers In											
452201	From General Fund (Advalorem Prop 3)	551,000	551,000		551,000	800,000	-	800,000		249,000	45.19%
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 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	2,287,000	-	2,287,000		(3,791,000)	-62.37%
	Total Revenue & Fund Transfers In	29,484,064	24,478,436		25,948,000	27,408,843	-	27,408,843		1,460,843	5.63%
Expenditures											
2650-573000	New Vehicle	30,166	28,628		-	-	-	-		-	0.00%
3100-521000	Health Insurance	2,604,877	2,552,679		2,553,000	2,345,282	-	2,345,282		(207,718)	-8.14%
3100-522500	Medicare	135,909	149,359		159,993	149,757	-	149,757		(10,236)	-6.40%
3100-523100	Teachers' Retirement System Regular/Plan A	2,288,611	2,412,548		2,516,816	2,329,526	-	2,329,526		(187,290)	-7.44%
3100-523300	School Employee Retirement System	78,963	84,225		89,251	77,223	-	77,223		(12,028)	-13.48%
3100-525000	Unemployment Compensation	4,846	90		100	-	-	-		(100)	-100.00%
3100-526000	Worker's Compensation	532,683	519,759		393,322	539,639	-	539,639		146,317	37.20%
3100-527000	Group Insurance - Retirees	1,420,182	1,383,186		1,385,000	1,390,408	-	1,390,408		5,408	0.39%
3100-528000	Vacation/Sick Leave Severance Pay	32,217	69,801		70,000	29,702	-	29,702		(40,298)	-57.57%
3100-533300	Audit Fee	2,083	2,751		3,000	1,962	-	1,962		(1,038)	-34.60%
3100-534000	Purchased Technical Services	34,857	31,280		32,000	33,334	-	33,334		1,334	4.17%
3100-542100	Garbage	36,666	40,289		45,000	61,628	-	61,628		16,628	36.95%
3100-543000	Repairs and Maintenance	111,405	154,326		150,000	128,238	-	128,238		(21,762)	-14.51%
3100-553000	Telephone	11,613	13,641		15,100	11,320	-	11,320		(3,780)	-25.03%
3100-554000	Advertising	735	1,344		2,000	861	-	861		(1,139)	-56.95%

School Food Service (SLF)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024			%
		2021-2022	2022-2023			2023-2024	Actual	Estimated	Actual Result	Final vs. Original	Change
		Actual	Actual	#Emp	Original	Year-To-Date	Remaining	At Year End	Final	Budgets	Budget
		Actual	Actual	#Emp	Budget	As of June 30th	For Year	Final Budget	#Emp	Difference	Vs. Actual
3100-555000	Printing	1,637	127		500	18	-	18		(482)	-96.40%
3100-558200	Travel	7,692	16,583		20,700	5,250	-	5,250		(15,450)	-74.64%
3100-561000	Materials and Supplies	603,057	767,455		800,000	771,979	-	771,979		(28,021)	-3.50%
3100-562200	Utilities	179,221	191,913		200,000	190,028	-	190,028		(9,972)	-4.99%
3100-563100	Food (Excluding Commodities)	4,773,580	6,110,663		6,200,000	6,475,927	-	6,475,927		275,927	4.45%
3100-563200	USDA Commodities	2,097,681	2,133,624		2,100,000	2,185,866	-	2,185,866		85,866	4.09%
3100-573100	Large Equipment	274,564	441,588		400,000	123,745	-	123,745		(276,255)	-69.06%
3100-581000	Dues and Fees	9,682	12,004		12,000	15,432	-	15,432		3,432	28.60%
3100-589000	Uniforms	30,630	22,639		45,000	39,304	-	39,304		(5,696)	-12.66%
3100-589001	Storage and Distribution	197,088	215,577		220,000	161,626	-	161,626		(58,374)	-26.53%
3110-511400	Salaries - Office/Clerical	37,642	40,650	1.0	43,101	41,660	-	41,660	1.0	(1,441)	-3.34%
3111-511100	Salary - Director	85,391	92,040	1.0	96,990	90,812	-	90,812	1.0	(6,178)	-6.37%
3112-511100	Salaries - Assistant Directors	288,986	291,944	4.0	310,319	220,581	-	220,581	4.0	(89,738)	-28.92%
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	6,239,142	-	6,239,142	244.6	(418,912)	-6.29%
3120-511700	Salaries - Maintenance	255,567	265,023	6.0	283,233	276,504	-	276,504	6.0	(6,729)	-2.38%
3120-512300	Salaries - Subs	98,653	63,722		64,000	68,579	-	68,579		4,579	7.15%
3121-511100	Salaries- Managers	2,180,582	2,426,799	55.0	2,600,214	2,493,250	-	2,493,250	57.0	(106,964)	-4.11%
3122-511100	Salaries- Assistant Managers	1,316,887	1,319,315	47.0	1,402,615	1,367,326	-	1,367,326	50.0	(35,289)	-2.52%
	Total Expenditures	25,413,965	28,137,296	354.1	28,927,694	27,877,728	-	27,877,728	364.6	(1,049,966)	-3.63%
	Revenues Over (Under) Expenditures	4,070,099	(3,658,860)		(2,979,694)	(468,885)	-	(468,885)		2,510,809	-84.26%
	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	\$ 2,523,847	\$ -	\$ 2,523,847		\$ 2,521,934	131831.36%



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. 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	2023-2024	2023-2024		%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenues									
415000	Interest Income	\$ 31,689	\$ 656,094	\$ 500,000	\$ 905,974	\$ -	\$ 905,974	\$ 405,974	81.19%
415310	Realized Gains (Losses) on Investments	-	3,152	-	-	-	-	-	0.00%
415320	Unrealized Gains (Losses) on Investments	(8,335)	69,703	-	18,552	-	18,552	18,552	100.00%
452201	Transfer In - General Fund	2,150,000	-	-	-	-	-	-	0.00%
445800	FEMA Reimbursement	-	389,039	-	-	-	-	-	0.00%
	Total Revenue	2,173,354	1,117,988	500,000	924,526	-	924,526	424,526	84.91%
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	2023-2024	2023-2024		%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
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

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Final Vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of June 30th	For Year	Final Budget		Vs. Actual
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		%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
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 - Telephone (From General Fund)	-	-	-	24,622	-	24,622	24,622	100.00%
2622-562200	Utilities - Electricity (From General Fund)	-	-	7,300,000	596,066	-	596,066	(6,703,934)	-91.83%
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	620,688	-	620,688	(6,679,312)	-91.50%
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 (	-	-	-	-	-	-	-	0.00%
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	-	-	-	-	-	-	0.00%

Community Disaster Loan Fund (DCF)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
		2021-2022	2022-2023	2023-2024	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	%
		Actual	Actual	Original	Year-To-Date	Year-To-Date	Remaining	At Year End	Budgets	Change
				Budget	As of June 30th	As of June 30th	For Year	Final Budget	Difference	Budget
										Vs. Actual
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	2023-2024	2023-2024		
				Actual	Estimated	Actual Result	Final Vs. Original	%
		2021-2022	2022-2023	2023-2024	Year-To-Date	Remaining	At Year End	Change
		Actual	Actual	Original	As of June 30th	For Year	Budgets	Budget
				Budget			Difference	Vs. Actual
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	620,688	-	620,688	(10,719,312)
								-94.53%
Fund Balance								
	Excess of Revenue & Other Sources over Expenditures & Other Uses	(6,137,259)	(25,049)	(10,840,000)	303,838	-	303,838	11,143,838
	Balance at Beginning of Year	27,914,681	21,777,422	22,895,410	21,752,373	-	21,752,373	(1,143,037)
	Balance at End of Year	\$ 21,777,422	\$ 21,752,373	\$ 12,055,410	\$ 22,056,211	\$ -	\$ 22,056,211	\$ 10,000,801
								82.96%



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. The School Board committed these funds to be used for safety and security in FY 2024.

BP Oil Spill Settlement Fund (BPO)

St. Tammany Parish School Board

					2023-2024	2023-2024	2023-2024	%		
					2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
					Original	Year-To-Date	Remaining	At Year end	Budgets	Budget
					Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenues										
415000	Interest Income	\$ 18,520	\$ 355,771	\$ 350,000	\$ 567,963	\$ -	\$ 567,963	\$ 217,963.00	62.28%	
415310	Realized Gain (Loss) on Investments	-	2,522	-	-	-	-	-	0.00%	
415320	Unrealized Gain (Loss) on Investments	(6,567)	49,464	-	(1,040)	-	(1,040)	(1,040)	100.00%	
	Total Revenue	11,953	407,757	350,000	566,923	-	566,923	216,923	61.98%	
Expenditures										
	Salary and Benefit Contingency	-	-	-	-	-	-	-	0.00%	
	Total Expenditures	-	-	-	-	-	-	-	0.00%	
	Revenue Over (Under) Expenditures	11,953	407,757	350,000	566,923	-	566,923	216,923	61.98%	
	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	\$ 12,953,076	\$ -	\$ 12,953,076	\$ 216,923	1.70%	



SCHOOL SECURITY FUND

The School Security Fund was created to account for all school security services including salaries and benefits of the Security Coordinator, Security Officers, and the Mental Health Providers at each school and all related expenses for these positions. This fund also accounts for the School Resource Officers (SROs) and School Resource Officer details at each school in the district.

School Security Fund (SSF)

St. Tammany Parish School Board

		2021-2022	2022-2023	2023-2024		2023-2024	2023-2024	2023-2024		Final Vs. Original	%
		Actual	Actual	Original Budget	#Emp	Actual Year-To-Date As of June 30th	Estimated Remaining For Year	Actual Result At Year End Final Budget	Final #Emp	Budgets Difference	Change Budget Vs. Actual
Revenue and Transfer In											
411125	Taxes (1.9 Mills)	\$ 4,518,047	\$ 4,696,940	\$ 4,760,528		\$ 4,888,326	\$ -	\$ 4,888,326		\$ 127,798.00	2.68%
411160	Taxes Penalties and Interest	690	7,033	6,933		8,569	-	8,569		1,636	23.60%
415100	Interest	4,099	59,402	60,000		70,553	-	70,553		10,553	17.59%
452201	Transfer In -General Fund (costs transferred)	4,450,000	4,245,116	4,750,000		5,125,000	-	5,125,000		375,000	7.89%
	Total Revenue & Transfers In	8,972,835	9,008,491	9,577,461		10,092,448	-	10,092,448		514,987	5.38%
Expenditures											
2144-511300	Mental Health Providers (MHPs) Salaries	2,937,135	3,251,909	3,447,833	65	3,612,624	-	3,612,624	61	164,791	4.78%
2144-521000	MHP Health Insurance	436,894	455,920	456,000		488,256	-	488,256		32,256	7.07%
2144-522500	MHP Medicare	40,538	45,237	48,078		50,254	-	50,254		2,176	4.53%
2144-523100	MHP Teachers Retirement System	716,962	781,007	828,225		829,936	-	829,936		1,711	0.21%
2144-523900	MHP State Employees Retirement	47,601	53,326	55,000		39,030	-	39,030		(15,970)	-29.04%
2144-526000	MHP Worker's Compensation	22,912	30,244	32,066		33,598	-	33,598		1,532	4.78%
2315-531300	Pension Funds - Fees Tax Collection	144,114	149,067	150,000		155,028	-	155,028		5,028	3.35%
2662-511600	Security Coordinator Salary	78,074	83,849	88,499	1	85,399	-	85,399	1	(3,100)	-3.50%
2662-511601	Security Officers Salaries	83,565	87,715	91,481	2	78,478	-	78,478	2	(13,003)	-14.21%
2662-521000	Security Health Insurance	47,723	49,706	49,706		36,166	-	36,166		(13,540)	-27.24%
2662-522500	Security Medicare	2,170	2,313	2,435		2,267	-	2,267		(168)	-6.90%
2662-523100	Security Teachers' Retirement System	40,887	42,548	44,577		39,737	-	39,737		(4,840)	-10.86%
2662-526000	Security Worker's Compensation	1,261	1,587	1,665		1,524	-	1,524		(141)	-8.47%
2662-533900	School Resource Officers and Details	3,990,735	4,345,206	4,350,000		4,524,564	-	4,524,564		174,564	4.01%
2662-558200	Travel - Security Coordinator	1,045	2,278	2,300		1,199	-	1,199		(1,101)	-47.87%
	Total Expenditures	8,591,615	9,381,912	9,647,865	68.0	9,978,060	-	9,978,060	64.0	330,195	3.42%
	Revenues Over (Under) Expenditures	381,220	(373,421)	(70,404)		114,388	-	114,388		184,792	-262.47%
	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		\$ 216,248	\$ -	\$ 216,248		\$ 202,684	1494.28%



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		
						Actual	Estimated	Actual Result	Final Vs. Original	%
		2021-2022	2022-2023	2023-2024		Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Original		As of June 30th	For Year	Final Budget	Difference	Budget
				Budget						Vs. Actual
Revenues										
415000	Interest Income	\$ -	\$ 39	\$ 50	\$ 74	\$ -	\$ 74	\$ 24		48.00%
419990	Miscellaneous Income	-	20,177	-	-	-	-	-	-	0.00%
452201	Transfer In - General Fund	9,840,825	1,690,004	-	-	-	-	-	-	0.00%
	Total Revenue	9,840,825	1,710,220	50	74	-	74	24		48.00%
Expenditures										
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	-	306,316	-	306,316	306,316		100.00%
1110-522500	Medicare	-	23,699	-	4,438	-	4,438	4,438		100.00%
1110-523100	Teacher Retirement	-	397,253	-	71,837	-	71,837	71,837		100.00%
1110-523900	Other Retirement	-	577	-	110	-	110	110		100.00%
1110-526000	Worker's Compensation	-	15,212	-	2,855	-	2,855	2,855		100.00%
1130-511200	Salaries - Secondary Teachers	-	658,376	-	127,343	-	127,343	127,343		100.00%
1130-522500	Medicare	-	9,546	-	1,847	-	1,847	1,847		100.00%
1130-523100	Teacher Retirement	-	156,966	-	29,863	-	29,863	29,863		100.00%
1130-523900	Other Retirement	-	577	-	110	-	110	110		100.00%
1130-526000	Worker's Compensation	-	6,122	-	1,187	-	1,187	1,187		100.00%
	Total - Instruction - Regular	-	3,134,907	-	586,450	-	586,450	586,450	586,450	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	School Employees 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%
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%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024	%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
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		
						Actual	Estimated	Actual Result	Final Vs. Original	%
		2021-2022	2022-2023	2023-2024	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Budget	Budget	As of June 30th	For Year	Final Budget	Difference	Budget
										Vs. Actual
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	-	-	2,501	-	2,501	2,501	100.00%
1510-526000	Worker's Compensation	-	545	-	-	102	-	102	102	100.00%
1520-511200	Salaries - English As a Second Language (ESL) Teachers	-	28,561	-	-	5,589	-	5,589	5,589	100.00%
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	-	-	343	-	343	343	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	-	-	57,247	-	57,247	57,247	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	-	-	189	-	189	189	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	-	-	2	-	2	2	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	-	-	2	-	2	2	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	-	-	2	-	2	2	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%
2140-523100	Teacher Retirement	-	354	-	-	-	-	-	-	0.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change	%
		Actual	Actual	Original Budget	Year-To-Date As of June 30th	Remaining For Year	At Year End Final Budget	Budgets Difference	Budget	Vs. Actual
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	-	5,323	-	5,323	5,323	100.00%	
2145-511400	Salaries - Clerical - Pupil Appraisal	-	5,712	-	1,065	-	1,065	1,065	100.00%	
2145-522500	Medicare	-	393	-	93	-	93	93	100.00%	
2145-523100	Teacher Retirement	-	6,375	-	1,539	-	1,539	1,539	100.00%	
2145-526000	Worker's Compensation	-	252	-	60	-	60	60	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	-	5,057	-	5,057	5,057	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	-	2	-	2	2	100.00%	
	Total - Pupil Support Services	-	715,303	-	135,912	-	135,912	135,912	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%	
2213-523100	Teacher Retirement	-	2,125	-	449	-	449	449	100.00%	

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
						Actual	Estimated	Actual Result	Final Vs. Origina	%
		2021-2022	2022-2023	2023-2024		Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Original		As of June 30th	For Year	Final Budget	Difference	Budget
				Budget						Vs. Actual
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	-	-	2	-	2	2	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	-	-	2	-	2	2	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	-	-	62,512	-	62,512	62,512	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%
2324-511100	Salaries - Associate/Assistant Superintendents	-	5,712	-	-	1,065	-	1,065	1,065	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Origina	Change	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget	
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual	
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%	
2520-526000	Worker's Compensation	-	40	-	7	-	7	7	100.00%	

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
						Actual	Estimated	Actual Result	Final Vs. Origina	%
		2021-2022	2022-2023	2023-2024		Year-To-Date	Remaining	At Year End	Budgets	Change
		Actual	Actual	Original		As of June 30th	For Year	Final Budget	Difference	Budget
				Budget						Vs. Actual
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	-	86,606	-	-	86,606	86,606	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	-	1,630	-	-	1,630	1,630	100.00%
2620-523100	Teacher Retirement	-	1,240	-	330	-	-	330	330	100.00%
2620-523300	School Employees Retirement	-	144,255	-	29,044	-	-	29,044	29,044	100.00%
2620-523900	Other Retirement	-	2,308	-	220	-	-	220	220	100.00%
2620-526000	Worker's Compensation	-	33,678	-	6,681	-	-	6,681	6,681	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	-	153,332	-	-	153,332	153,332	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	-	5,950	-	-	5,950	5,950	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	-	161,920	-	-	161,920	161,920	100.00%
2800	Central Services									
2820-511100	Salary - Director of Communications	-	1,428	-	266	-	-	266	266	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024	%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
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	-	16	-	16	16	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	-	24,185	-	24,185	24,185	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	-	3	-	3	3	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	-	57,541	-	57,541	57,541	100.00%
3120-511700	Salaries - Maintenance	-	8,568	-	1,597	-	1,597	1,597	100.00%
3120-522500	Medicare	-	5,135	-	857	-	857	857	100.00%
3120-523100	Teacher Retirement	-	73,134	-	12,411	-	12,411	12,411	100.00%
3120-523300	Other Retirement	-	3,153	-	514	-	514	514	100.00%
3120-526000	Worker's Compensation	-	20,966	-	3,500	-	3,500	3,500	100.00%

Employee Salary Reserve Fund (ERP)

St. Tammany Parish School Board

						2023-2024	2023-2024	2023-2024		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change	%
		Actual	Actual	Original Budget	Year-To-Date As of June 30th	Remaining For Year	At Year End Final Budget	Budgets Difference	Budget	Vs. Actual
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	-	113,733	-	113,733	113,733		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	-	1,827,861	-	1,827,861	1,827,861		100.00%
	Fund Balance									
	Excess of Revenue & Other Sources over Expenditures & Other Uses	9,840,825	(8,013,033)	50	(1,827,787)	-	(1,827,787)	(1,827,837)		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	\$ 5	\$ -	\$ 5	\$ (137,834)		-2756680.00%



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			%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenues									
415000	Interest Income	\$ -	\$ 235	\$ 200	\$ 8,937	\$ -	\$ 8,937	\$ 8,737	4368.50%
452201	Transfer from General Fund	-	1,832,852	1,075,100	1,183,070	-	1,183,070	107,970	9.13%
	Total Revenue	-	1,833,087	1,075,300	1,192,007	-	1,192,007	116,707	10.85%
Expenditures									
1300-532000	Educational Services	-	590	5,000	6,947	-	6,947	1,947	38.94%
1300-556400	Tuition	-	21,155	200,000	173,162	-	173,162	(26,838)	-13.42%
1300-558200	Travel	-	16,489	22,000	16,836	-	16,836	(5,164)	-23.47%
1300-561000	Materials and Supplies	-	1,137,969	1,048,405	716,050	-	716,050	(332,355)	-31.70%
1300-573000	Equipment	-	31,092	35,000	22,510	-	22,510	(12,490)	-35.69%
2231-515000	Workshop Stipends	-	12,575	30,000	15,709	-	15,709	(14,291)	-47.64%
2231-522500	Stipends Medicare	-	182	435	228	-	228	(207)	-47.59%
2231-523100	Stipends Teachers' Retirement System	-	2,581	7,230	3,150	-	3,150	(4,080)	-56.43%
2231-526000	Stipends Worker's Compensation	-	117	201	146	-	146	(55)	-27.36%
2721-511600	Regular Education Bus Drivers	-	560	6,800	4,925	-	4,925	(1,875)	-27.57%
2721-522500	Regular Education Bus Driver Medicare	-	12	99	114	-	114	15	15.15%
2721-523100	Regular Education Bus Driver Teach Retirement	-	-	-	147	-	147	147	100.00%
2721-523300	Regular Education Bus Driver Sch Retirement	-	119	1,877	1,136	-	1,136	(741)	-39.48%
2721-526000	Regular Education Bus Driver Workers Comp	-	4	61	42	-	42	(19)	-31.15%
2721-558300	Stipends Operational Allowance	-	862	5,000	2,935	-	2,935	(2,065)	-41.30%
	Total Expenditures	-	1,224,307	1,362,108	964,037	-	964,037	(398,071)	-29.22%
	Revenues Over Expenditures	-	608,780	(286,808)	227,970	-	227,970	514,778	-179.49%
	Beginning Fund Balance	-	-	607,091	608,780	-	608,780	1,689	0.28%
	Ending Fund Balance	\$ -	\$ 608,780	\$ 320,283	\$ 836,750	\$ -	\$ 836,750	\$ 516,467	161.25%



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 and state funding received in FY 2023-2024 for the maintenance of these cameras.

SWE Camera Fund (SCF)

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Final Vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of June 30th	For Year	Final Budget		Vs. Actual
	Revenues								
415000	Interest Income	\$ -	\$ 234	\$ 200	\$ 4,944	\$ -	\$ 4,944	\$ 4,744	2372.00%
432900	State Funding - SWE Camera Allocation	-	670,157	-	67,024	-	67,024	67,024	100.00%
	Total Revenue	-	670,391	200	71,968	-	71,968	71,768	35884.00%
	Expenditures								
1210-561000	Materials and Supplies	-	162,235	470,156	36,175	-	36,175	(433,981)	-92.31%
	Total Expenditures	-	162,235	470,156	36,175	-	36,175	(433,981)	-92.31%
	Revenues Over Expenditures	-	508,156	(469,956)	35,793	-	35,793	505,749	-107.62%
	Beginning Fund Balance	-	-	469,956	508,156	-	508,156	38,200	8.13%
	Ending Fund Balance	\$ -	\$ 508,156	\$ -	\$ 543,949	\$ -	\$ 543,949	\$ 543,949	100.00%



SCHOOL ACTIVITY FUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 84, “Fiduciary Activities” in January 2017. This statement was effective beginning with FY 2020-2021. This statement requires that School Activity funds or the accounting for individual schools be included as a Special Revenue Fund. Special Revenue Funds require a budget to be presented; however, the Louisiana Legislative Auditor and the Louisiana Department of Education have stated that no budgets are required for this fund. The School Board has elected to present this budget for informational purposes.

School Activity Funds (SFA)

St. Tammany Parish School Board

				2023-2024	2023-2024	2023-2024	2023-2024		%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenues									
	School Activity Fund Revenues	\$ 8,051,555	\$ 8,449,335	\$ 10,909,000	\$ 8,976,763	\$ -	\$ 8,976,763	\$ (1,932,237)	-17.71%
	Total Revenues	8,051,555	8,449,335	10,909,000	8,976,763	-	8,976,763	(1,932,237)	-17.71%
	Expenditures								
	School Activity Fund Expenditures	7,461,709	8,455,063	10,747,000	10,273,787	-	10,273,787	(473,213)	-4.40%
	Total Expenditures	7,461,709	8,455,063	10,747,000	10,273,787	-	10,273,787	(473,213)	-4.40%
	Revenues Over (Under) Expenditures	589,846	(5,728)	162,000	(1,297,024)	-	(1,297,024)	(1,459,024)	-900.63%
	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	\$ 7,989,588	\$ -	\$ 7,989,588	\$ (1,626,717)	-16.92%



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

				2023-2024	2023-2024	2023-2024			
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
		Actual	Actual	Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenue and Transfers In									
415000	Interest Income	\$ 7,065	\$ 90,175	\$ 90,000	\$ 154,081	\$ -	\$ 154,081	\$ 64,081	71.20%
452201	Transfer From General Fund	1,800,000	1,000,000	1,800,000	1,800,000	-	1,800,000	-	0.00%
	Total Revenue and Transfer In	1,807,065	1,090,175	1,890,000	1,954,081	-	1,954,081	64,081	3.39%
Expenditures									
4600-545000	Building Improvements	1,088,850	771,051	1,500,000	1,011,906	-	1,011,906	(488,094)	-32.54%
4300-533400	Architect & Engineering Fees	144,671	74,720	150,000	48,477	-	48,477	(101,523)	-67.68%
	Total Expenditures	1,233,521	845,771	1,650,000	1,060,383	-	1,060,383	(589,617)	-35.73%
	Revenue Over (Under) Expenditures	573,543	244,404	240,000	893,698	-	893,698	653,698	272.37%
	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	\$ 3,822,261	\$ -	\$ 3,822,261	\$ 227,662	6.33%

2013 Bond Construction Fund (C32)

St. Tammany Parish School Board

				2023-2024	2023-2024	2023-2024			%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
Revenues and Other Financing Source									
415000	Interest Income	\$ 14,928	\$ 182,438	\$ 150,000	\$ 148,658	\$ -	\$ 148,658	\$ (1,342)	-0.90%
	Total Revenues	14,928	182,438	150,000	148,658	-	148,658	(1,342)	-0.90%
Expenditures									
4300-533400	Architect & Engineering Fees	167,466	114,690	750,000	90,171	-	90,171	(659,829)	-87.98%
4500-573000	Equipment	-	-	-	-	-	-	-	0.00%
4600-545000	Building Improvements	2,008,557	1,364,088	1,800,000	1,495,265	-	1,495,265	(304,735)	-16.93%
	Total Expenditures	2,176,023	1,478,778	2,550,000	1,585,436	-	1,585,436	(964,564)	-37.83%
	Revenues Over (Under) Expenditures	(2,161,095)	(1,296,340)	(2,400,000)	(1,436,778)	-	(1,436,778)	963,222	-40.13%
	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	\$ 2,987,596	\$ -	\$ 2,987,596	\$ 938,945	45.83%

2022A Bond Construction Fund (C37)
St. Tammany Parish School Board

				2023-2024	2023-2024	2023-2024			%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
				Budget	As of June 30th	For Year	Final Budget	Difference	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	320,970	20,000	14,260	-	14,260	(5,740)	-40.25%
	Total Revenues	26,253,289	320,970	20,000	14,260	-	14,260	(5,740)	-40.25%
Expenditures									
4300-533400	Architect & Engineering Fees	-	453,137	182,000	68,209	-	68,209	(113,791)	-62.52%
4500-573000	Equipment	-	2,608,159	150,972	81,190	-	81,190	(69,782)	-46.22%
4600-545000	Building Improvements	-	22,580,133	580,096	679,438	-	679,438	99,342	17.13%
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	828,837	-	828,837	(84,231)	-9.23%
	Revenues Over (Under) Expenditures	26,149,814	(25,335,237)	(893,068)	(814,577)	-	(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	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

2022B Bond Construction Fund (C38)
St. Tammany Parish School Board

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Final Vs. Original	%
		Actual	Actual	Original Budget	Actual Year-To-Date As of June 30th	Estimated Remaining For Year	Actual Result At Year End Final Budget	Budgets Difference	Change Budget Vs. Actual
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	400,631	-	400,631	(599,369)	-59.94%
415320	Unrealized Gain (Loss) on Investments	-	-	-	-	-	-	-	0.00%
	Total Revenues	-	42,890,499	1,000,000	400,631	-	400,631	(599,369)	-59.94%
Expenditures									
4300-533400	Architect & Engineering Fees	-	410,954	1,000,000	694,187	-	694,187	(305,813)	-30.58%
4500-573000	Equipment	-	2,222,895	3,500,000	2,203,610	-	2,203,610	(1,296,390)	-37.04%
4600-545000	Building Improvements	-	22,396,168	18,282,713	15,210,009	-	15,210,009	(3,072,704)	-16.81%
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	18,107,806	-	18,107,806	(4,674,907)	-20.52%
	Revenues Over (Under) Expenditures	-	17,707,175	(21,782,713)	(17,707,175)	-	(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	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

2023 Bond Construction Fund (C39)
St. Tammany Parish School Board

					2023-2024	2023-2024	2023-2024		%
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	Change
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Budget
	Revenues and Other Financing Source			Budget	As of June 30th	For Year	Final Budget	Difference	Vs. Actual
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	1,119,476	-	1,119,476	719,476	179.87%
415320	Unrealized Gain (Loss) on Investments	-	-	-	655,669	-	655,669	655,669	100.00%
	Total Revenues	-	38,185,006	400,000	1,775,145	-	1,775,145	1,375,145	343.79%
	Expenditures								
4300-533400	Architect & Engineering Fees	-	-	100,000	162,047	-	162,047	62,047	62.05%
4500-573000	Equipment	-	-	200,000	131,153	-	131,153	(68,847)	-34.42%
4600-545000	Building Improvements	-	-	2,000,000	8,820,811	-	8,820,811	6,820,811	341.04%
5100-533200	Debt Service- Legal Fees	-	93,282	-	1,376	-	1,376	1,376	100.00%
5100-534000	Debt Service - Purchased Technical Fees	-	49,528	-	45,872	-	45,872	45,872	100.00%
	Total Expenditures	-	142,810	2,300,000	9,161,259	-	9,161,259	6,861,259	298.32%
	Revenues Over (Under) Expenditures	-	38,042,196	(1,900,000)	(7,386,114)	-	(7,386,114)	(5,486,114)	288.74%
	Beginning Fund Balance	-	-	38,042,195	38,042,195	-	38,042,195	-	0.00%
	Ending Fund Balance	\$ -	\$ 38,042,196	\$ 36,142,195	\$ 30,656,081	\$ -	\$ 30,656,081	\$ (5,486,114)	-15.18%

2024 Limited Revenue Bonds Fund (C40)

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024		%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Final Vs. Original	Change
	Revenues and Other Financing Source			Budget	Year-To-Date	Remaining	At Year End	Budgets	Budget
					As of June 30th	For Year	Final Budget	Difference	Vs. Actual
415000	Interest Income	\$ -	\$ -	\$ -	\$ 2,782	\$ -	\$ 2,782	\$ 2,782	100.00%
451100	Bond Proceeds	-	-	-	5,000,000	-	5,000,000	5,000,000	100.00%
	Total Revenues	-	-	-	5,002,782	-	5,002,782	5,002,782	100.00%
	Expenditures								
5100-533200	Legal Services	-	-	-	37,275	-	37,275	37,275	100.00%
5100-534000	Purchased Technical Services	-	-	-	5,000	-	5,000	(5,000)	100.00%
	Total Expenditures	-	-	-	42,275	-	42,275	32,275	100.00%
	Revenues Over (Under) Expenditures	-	-	-	4,960,507	-	4,960,507	4,960,507	100.00%
	Beginning Fund Balance	-	-	-	-	-	-	-	0.00%
	Ending Fund Balance	\$ -	\$ -	\$ -	\$ 4,960,507	\$ -	\$ 4,960,507	\$ 4,960,507	100.00%

Parishwide Construction Fund (PWF)

St. Tammany Parish School Board

					2023-2024	2023-2024	2023-2024			%
					Actual	Estimated	Actual Result	Final Vs. Original	Change	
					Year-To-Date	Remaining	At Year End	Budgets	Budget	
					As of June 30th	For Year	Final Budget	Difference	Vs. Actual	
Revenues and Transfers In										
415000	Interest Income	\$ 63,071	\$ 765,638	\$ 750,000	\$ 1,247,917	\$ -	\$ 1,247,917	\$ 497,917	66.39%	
419200	Contributions and Donations	225	410	400	255	-	255	(145)	-36.25%	
452201	Transfer from General Fund	19,385,000	6,000,000	3,000,000	3,000,000	-	3,000,000	-	0.00%	
415320	Unrealized Gain (Loss) on Investments	945	21,990	-	207,795	-	207,795	207,795	100.00%	
	Total Revenue and Transfers In	19,449,241	6,788,038	3,750,400	4,455,967	-	4,455,967	705,567	18.81%	
Expenditures										
2640-543000	Repair & Upkeep of Equipment	32,369	39,426	200,000	39,556	-	39,556	(160,444)	-405.61%	
2640-544200	Rental of Equipment	-	136,718	-	-	-	-	-	0.00%	
4100-571000	Land Purchases	-	678,419	3,500,000	3,348,685	-	3,348,685	(151,315)	-4.52%	
4300-533400	Architect & Engineering Fees	552,056	1,696,855	2,000,000	1,831,528	-	1,831,528	(168,472)	-9.20%	
4500-573000	Equipment	-	11,100	300,000	-	-	-	(300,000)	100.00%	
4600-545000	Building/Site Improvements	4,940,067	10,436,896	15,000,000	15,074,118	-	15,074,118	74,118	0.49%	
	Total Expenditures	5,524,492	12,999,414	21,000,000	20,293,887	-	20,293,887	(706,113)	-3.36%	
	Revenue Over (Under) Expenditures	13,924,749	(6,211,376)	(17,249,600)	(15,837,920)	-	(15,837,920)	1,411,680	-8.18%	
	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	\$ 20,328,841	\$ -	\$ 20,328,841	\$ 751,708	3.84%	



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 and chrome books in FY 2024.

Debt Service Sinking Fund (SFF)

St. Tammany Parish School Board

				2023-2024	2023-2024	2023-2024	2023-2024		
		2021-2022	2022-2023	2023-2024	Actual	Estimated	Actual Result	Final Vs. Original	%
		Actual	Actual	Original	Year-To-Date	Remaining	At Year End	Budgets	Change
				Budget	As of June 30th	Budget	Final Budget	Difference	Budget
									Vs. Actual
Revenue And Other Financing Sources									
411130	Taxes (13.9 Mills)	\$ 33,083,656	\$ 34,367,321	\$ 34,921,871	\$ 35,766,184	\$ -	\$ 35,766,184	\$ 844,313	2.42%
411160	Taxes Penalties and Interest	17,801	57,642	58,351	67,970	-	67,970	9,619	16.48%
451100	Bond Proceeds	9,850,000	-	-	-	-	-	-	0.00%
415000	Interest Income	54,829	813,869	800,000	858,564	-	858,564	58,564	7.32%
415310	Realized Gain (Loss) on Investments	-	3,152	-	-	-	-	-	0.00%
415320	Unrealized Gain (Loss) on Investments	(8,335)	130,188	-	291,209	-	291,209	291,209	100.00%
	Total Revenue And Other Financing Sources	42,997,950	35,372,172	35,780,222	36,983,927	-	36,983,927	1,203,705	3.36%
Expenditures And Other Financing Uses									
	General Administration								
2315-531300	Pension Fund Contributions	1,054,304	1,399,750	1,425,000	1,134,157	-	1,134,157	(290,843)	-20.41%
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	1,171,493	-	1,171,493	(306,507)	-20.74%
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	12,130,119	-	12,130,119	-	0.00%
5100-534000	Paying Agent Expenses	7,200	9,400	12,000	9,600	-	9,600	(2,400)	-20.00%
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	38,039,719	-	38,039,719	(2,400)	-0.01%
	Total Expenditures	42,330,455	37,170,105	39,520,119	39,211,212	-	39,211,212	(308,907)	-0.78%
	Revenue Over (Under) Expenditures	667,495	(1,797,933)	(3,739,897)	(2,227,285)	-	(2,227,285)	1,512,612	-40.45%
	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	\$ 26,093,478	\$ -	\$ 26,093,478	\$ 1,643,240	6.72%

Limited Tax Revenue Bonds Sinking Fund (LSF)

St. Tammany Parish School Board

		2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	Final Vs. Original	%
		Actual	Actual	Original	Actual	Estimated	Actual Result	Budgets	Change
				Budget	Year-To-Date	Remaining	At Year End	Difference	Budget
					As of June 30th	Budget	Final Budget		Vs. Actual
Revenue And Other Financing Sources									
415000	Interest Income	\$ 44	\$ 46	\$ 150	\$ 1,874	\$ -	\$ 1,874	\$ 1,724	1149.33%
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	193,468	-	193,468	4,724	2.50%
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	25,594	-	25,594	-	0.00%
	Total Expenditures	197,922	188,743	188,594	188,594	-	188,594	-	0.00%
	Revenue Over (Under) Expenditures	9,195	1,486	150	4,874	-	4,874	4,724	3149.33%
	Beginning Fund Balance	166,041	175,236	176,722	176,722	-	176,722	-	0.00%
	Ending Fund Balance	\$ 175,236	\$ 176,722	\$ 176,872	\$ 181,596	\$ -	\$ 181,596	\$ 4,724	2.67%