

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2022 to August 31, 2022
(Cash Basis)



GENERAL FUND

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

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedule
For the Period July 1, 2022 to August 31, 2022 (Cash basis)

	Aug 2022 Actual	Aug 2021 Actual	Current to Prior Year Variance	FY 2023 Budget	FY 2023 Actual to date	FY 2023 Variance with Budget
Budgetary Fund Balance,						
Beginning of Year				\$ 138,005,698	\$ 147,931,050	\$ 9,925,352
Resources (Inflows)						
Local Sources:						
Ad Valorem Taxes	-	-	-	113,358,300	-	(113,358,300)
Sales and Use Taxes	-	-	-	140,301,700	-	(140,301,700)
Tuition:						
Summer School/Drivers Education/Community Ed.	45,660	-	45,660	1,703,000	45,660	(1,657,340)
Earnings on Investments	224,689	4,653	220,036	400,000	320,211	(79,789)
Medical Services	-	-	-	5,981,000	-	(5,981,000)
Other	67,534	115,596	(48,062)	1,167,920	71,892	(1,096,028)
Total Resources from Local Sources	337,883	120,249	217,634	262,911,920	437,763	(262,474,157)
State Sources:						
Equalization (MFP)	18,493,708	17,534,553	959,155	218,485,629	36,724,492	(181,761,137)
Contributions to						
Teachers' Retirement	-	-	-	3,600	-	(3,600)
Revenue Sharing	-	-	-	2,113,000	-	(2,113,000)
Restricted Grant	-	-	-	228,000	-	(228,000)
Professional Improvement Program	-	-	-	19,000	-	(19,000)
Non-Public Students	-	-	-	145,000	-	(145,000)
Total Resources from State Sources	18,493,708	17,534,553	959,155	220,994,229	36,724,492	(184,269,737)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	21,899	26,863	(4,964)	564,000	21,899	(542,101)
Total Resources from Federal Sources	21,899	26,863	(4,964)	564,000	21,899	(542,101)
Total Resources	18,853,490	17,681,665	1,171,825	484,470,149	37,184,154	(447,285,995)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	-	117,692	(117,692)	3,320,000	-	(3,320,000)
Total Other Financing Sources	-	117,692	(117,692)	3,320,000	-	(3,320,000)
Amounts Available for Appropriations	18,853,490	17,799,357	1,054,133	625,795,847	185,115,204	(440,680,643)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2022 to August 31, 2022 (Cash basis)

(Continued)

	Aug 2022	Aug 2021	Current to	2023	FY 2023	2023
	Actual	Actual	Prior Year	Budget	Actual to date	Variance with
			Variance			Budget
Charges to Appropriations (Outflows)						
Current:						
Instruction:						
Regular Education Programs	\$ 14,659,676	\$ 13,833,384	\$ 826,292	\$ 189,763,676	\$ 15,690,996	\$ 174,072,680
Special Education Programs	6,312,903	6,031,178	281,725	84,259,238	6,615,694	77,643,544
Vocational Education Programs	489,884	475,205	14,679	6,036,689	716,035	5,320,654
Other Instructional Programs	1,022,889	1,018,178	4,711	9,896,797	1,265,389	8,631,408
Special Programs	292,355	215,314	77,041	3,028,384	321,912	2,706,472
Support Services:						
Pupil Support	2,469,336	2,317,814	151,522	29,383,565	2,660,542	26,723,023
Instructional Staff Support	1,172,368	1,011,657	160,711	12,894,494	1,812,928	11,081,566
General Administration	317,229	314,403	2,826	9,381,566	567,238	8,814,328
School Administration	2,351,065	2,136,410	214,655	29,284,319	2,535,562	26,748,757
Business Administration	294,126	235,358	58,768	3,376,176	529,980	2,846,196
Operation and Maintenance of Plant	6,504,439	3,014,084	3,490,355	45,292,134	8,631,747	36,660,387
Pupil Transportation	3,454,175	2,810,475	643,700	42,152,527	3,728,245	38,424,282
Central Services	748,622	644,210	104,412	11,440,555	1,202,162	10,238,393
Community Service Programs	34,622	36,556	(1,934)	1,103,800	34,622	1,069,178
Facilities Acquisition and Construction	56,604	54,709	1,895	682,673	110,516	572,157
Debt Service	-	-	-	563,861	-	563,861
Transfers Out	757,751	-	757,751	8,990,423	757,751	8,232,672
Total Charges to Appropriations	40,938,044	34,148,935	6,789,109	487,530,877	47,181,319	440,349,558
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 137,933,885	\$ (331,085)