

**St. Tammany Parish School Board**

**MONTHLY FINANCIAL  
STATEMENTS**

**GENERAL FUND AND OTHER  
MAJOR FUNDS**



For the Period  
July 1, 2022 to September 30, 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 September 30, 2022 (Cash basis)**

	Sept 2022 Actual	Sept 2021 Actual	Current to Prior Year Variance	FY 2023 Budget	FY 2023 Actual to date	FY 2023 Variance with Budget
<b>Budgetary Fund Balance,</b>						
<b>Beginning of Year</b>				\$ 138,005,698	\$ 138,877,151	\$ 871,453
<b>Resources (Inflows)</b>						
<b>Local Sources:</b>						
Ad Valorem Taxes	474,229	63,351	410,878	113,358,300	474,229	(112,884,071)
Sales and Use Taxes	11,732,114	10,768,400	963,714	140,301,700	11,732,114	(128,569,586)
Tuition:						
Summer School/Drivers Education/Community Ed.	194,675	107,839	86,836	1,703,000	240,335	(1,462,665)
Earnings on Investments	160,018	5,276	154,742	400,000	480,229	80,229
Medical Services	-	-	-	5,981,000	-	(5,981,000)
Other	39,393	163,527	(124,134)	1,167,920	115,366	(1,052,554)
<b>Total Resources from Local Sources</b>	<b>12,600,429</b>	<b>11,108,393</b>	<b>1,492,036</b>	<b>262,911,920</b>	<b>13,042,273</b>	<b>(249,869,647)</b>
<b>State Sources:</b>						
Equalization (MFP)	17,990,342	17,867,184	123,158	218,485,629	54,714,834	(163,770,795)
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)
<b>Total Resources from State Sources</b>	<b>17,990,342</b>	<b>17,867,184</b>	<b>123,158</b>	<b>220,994,229</b>	<b>54,714,834</b>	<b>(166,279,395)</b>
<b>Federal Sources:</b>						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	25,980	26,863	(883)	564,000	47,879	(516,121)
<b>Total Resources from Federal Sources</b>	<b>25,980</b>	<b>26,863</b>	<b>(883)</b>	<b>564,000</b>	<b>47,879</b>	<b>(516,121)</b>
<b>Total Resources</b>	<b>30,616,751</b>	<b>29,002,440</b>	<b>1,614,311</b>	<b>484,470,149</b>	<b>67,804,986</b>	<b>(416,665,163)</b>
<b>Other Financing Sources</b>						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	181,155	26,863	154,292	3,320,000	181,155	(3,138,845)
<b>Total Other Financing Sources</b>	<b>181,155</b>	<b>26,863</b>	<b>154,292</b>	<b>3,320,000</b>	<b>181,155</b>	<b>(3,138,845)</b>
<b>Amounts Available for Appropriations</b>	<b>30,797,906</b>	<b>29,029,303</b>	<b>1,768,603</b>	<b>625,795,847</b>	<b>206,863,292</b>	<b>(418,932,555)</b>

(continued)

**ST. TAMMANY PARISH SCHOOL BOARD**  
Covington, Louisiana

**General Fund**  
**Budget Comparison Schedules**  
**For the Period July 1, 2022 to September 30, 2022 (Cash basis)**

(Continued)

	Sept 2022 Actual	Sept 2021 Actual	Current to Prior Year Variance	2023 Budget	FY 2023 Actual to date	2023 Variance with Budget
<b>Charges to Appropriations (Outflows)</b>						
Current:						
Instruction:						
Regular Education Programs	\$ 16,194,342	\$ 14,630,330	\$ 1,564,012	\$ 189,763,676	\$ 31,885,340	\$ 157,878,336
Special Education Programs	6,386,146	6,038,954	347,192	84,259,238	13,001,840	71,257,398
Vocational Education Programs	474,324	480,693	(6,369)	6,036,689	1,190,358	4,846,331
Other Instructional Programs	757,400	675,385	82,015	9,896,797	2,022,788	7,874,009
Special Programs	292,648	228,712	63,936	3,028,384	614,560	2,413,824
Support Services:						
Pupil Support	2,449,148	2,325,727	123,421	29,383,565	5,109,691	24,273,874
Instructional Staff Support	1,132,000	987,815	144,185	12,894,494	2,944,928	9,949,566
General Administration	421,870	469,328	(47,458)	9,381,566	989,108	8,392,458
School Administration	2,367,145	2,117,798	249,347	29,284,319	4,902,707	24,381,612
Business Administration	277,127	238,354	38,773	3,376,176	807,107	2,569,069
Operation and Maintenance of Plant	4,009,369	3,243,502	765,867	45,292,134	12,641,116	32,651,018
Pupil Transportation	3,455,672	2,738,190	717,482	42,152,527	7,183,918	34,968,609
Central Services	480,741	545,349	(64,608)	11,440,555	1,682,903	9,757,652
Community Service Programs	122,925	105,654	17,271	1,103,800	157,546	946,254
Facilities Acquisition and Construction	56,507	50,955	5,552	682,673	167,022	515,651
Debt Service	173,278	-	173,278	563,861	173,278	390,583
Transfers Out	4,703,167	12,588,000	(7,884,833)	8,990,423	5,460,918	3,529,505
<b>Total Charges to Appropriations</b>	<b>43,753,809</b>	<b>47,464,746</b>	<b>(3,710,937)</b>	<b>487,530,877</b>	<b>90,935,128</b>	<b>396,595,749</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 138,264,970</b>	<b>\$ 115,928,164</b>	<b>\$ (22,336,806)</b>