

**St. Tammany Parish School Board**

**MONTHLY FINANCIAL  
STATEMENTS**

**GENERAL FUND AND OTHER  
MAJOR FUNDS**



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

	Nov 2022 Actual	Nov 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	11,932	-	11,932	113,358,300	585,836	(112,772,464)
Sales and Use Taxes	12,312,113	11,322,754	989,359	140,301,700	35,740,513	(104,561,187)
Tuition:						
Summer School/Drivers Education/Community Ed.	195,469	184,677	10,792	1,703,000	641,291	(1,061,709)
Earnings on Investments	291,737	3,489	288,248	400,000	1,087,278	687,278
Medical Services	-	-	-	5,981,000	-	(5,981,000)
Other	44,274	94,755	(50,481)	1,167,920	310,089	(857,831)
<b>Total Resources from Local Sources</b>	<b>12,855,525</b>	<b>11,605,675</b>	<b>1,249,850</b>	<b>262,911,920</b>	<b>38,365,007</b>	<b>(224,546,913)</b>
<b>State Sources:</b>						
Equalization (MFP)	17,990,342	17,867,184	123,158	218,485,629	90,695,518	(127,790,111)
Contributions to						
Teachers' Retirement	-	-	-	3,600	3,090	(510)
Revenue Sharing	-	-	-	2,113,000	-	(2,113,000)
Restricted Grant	-	-	-	228,000	-	(228,000)
Professional Improvement Program	-	-	-	19,000	12,028	(6,972)
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>90,710,636</b>	<b>(130,283,593)</b>
<b>Federal Sources:</b>						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	95,625	91,073	4,552	564,000	184,513	(379,487)
<b>Total Resources from Federal Sources</b>	<b>95,625</b>	<b>91,073</b>	<b>4,552</b>	<b>564,000</b>	<b>184,513</b>	<b>(379,487)</b>
<b>Total Resources</b>	<b>30,941,492</b>	<b>29,563,932</b>	<b>1,377,560</b>	<b>484,470,149</b>	<b>129,260,156</b>	<b>(355,209,993)</b>
<b>Other Financing Sources</b>						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	137,483	117,788	19,695	3,320,000	557,995	(2,762,005)
<b>Total Other Financing Sources</b>	<b>137,483</b>	<b>117,788</b>	<b>19,695</b>	<b>3,320,000</b>	<b>557,995</b>	<b>(2,762,005)</b>
<b>Amounts Available for Appropriations</b>	<b>31,078,975</b>	<b>29,681,720</b>	<b>1,397,255</b>	<b>625,795,847</b>	<b>268,695,302</b>	<b>(357,100,545)</b>

(continued)

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

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

(Continued)

	<b>Nov 2022</b>	<b>Nov 2021</b>	<b>Current to</b>	<b>2023</b>	<b>FY 2023</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Prior Year</b>	<b>Budget</b>	<b>Actual to date</b>	<b>Variance with</b>
			<b>Variance</b>			<b>Budget</b>
<b>Charges to Appropriations (Outflows)</b>						
Current:						
Instruction:						
Regular Education Programs	\$ 15,500,175	\$ 14,252,608	\$ 1,247,567	\$ 189,763,676	\$ 65,870,129	\$ 123,893,547
Special Education Programs	6,564,694	5,929,029	635,665	84,259,238	26,980,732	57,278,506
Vocational Education Programs	491,325	497,017	(5,692)	6,036,689	2,238,219	3,798,470
Other Instructional Programs	740,690	685,752	54,938	9,896,797	3,544,336	6,352,461
Special Programs	275,858	218,587	57,271	3,028,384	1,301,384	1,727,000
Support Services:						
Pupil Support	2,485,010	2,350,002	135,008	29,383,565	10,543,372	18,840,193
Instructional Staff Support	1,176,437	943,071	233,366	12,894,494	5,482,696	7,411,798
General Administration	600,657	674,509	(73,852)	9,381,566	2,056,298	7,325,268
School Administration	2,393,533	2,142,138	251,395	29,284,319	10,103,896	19,180,423
Business Administration	281,097	220,251	60,846	3,376,176	1,380,164	1,996,012
Operation and Maintenance of Plant	3,431,535	3,061,579	369,956	45,292,134	19,863,692	25,428,442
Pupil Transportation	3,549,496	2,868,974	680,522	42,152,527	14,204,706	27,947,821
Central Services	1,368,726	521,099	847,627	11,440,555	3,608,737	7,831,818
Community Service Programs	143,296	126,619	16,677	1,103,800	444,029	659,771
Facilities Acquisition and Construction	171,483	50,932	120,551	682,673	394,460	288,213
Debt Service	-	-	-	563,861	562,611	1,250
Transfers Out	556,533	-	556,533	8,990,423	6,270,617	2,719,806
<b>Total Charges to Appropriations</b>	<b>39,730,545</b>	<b>34,542,167</b>	<b>5,188,378</b>	<b>487,530,877</b>	<b>174,850,078</b>	<b>312,680,799</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 138,264,970</b>	<b>\$ 93,845,224</b>	<b>\$ 44,419,746</b>