

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2022 to December 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 December 31, 2022 (Cash basis)

	Dec 2022 Actual	Dec 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	\$ 138,877,151	\$ 871,453
Resources (Inflows)						
Local Sources:						
Ad Valorem Taxes	3,411,387	9,550,765	(6,139,378)	113,358,300	3,997,222	(109,361,078)
Sales and Use Taxes	12,672,446	11,589,456	1,082,990	140,301,700	48,412,959	(91,888,741)
Tuition:						
Summer School/Drivers Education/Community Ed.	155,500	165,893	(10,393)	1,703,000	796,791	(906,209)
Earnings on Investments	172,265	2,946	169,319	400,000	1,259,543	859,543
Medical Services	-	-	-	5,981,000	-	(5,981,000)
Other	58,634	78,251	(19,617)	1,167,920	368,723	(799,197)
Total Resources from Local Sources	16,470,232	21,387,311	(4,917,079)	262,911,920	54,835,238	(208,076,682)
State Sources:						
Equalization (MFP)	18,240,342	17,867,184	373,158	218,485,629	108,935,860	(109,549,769)
Contributions to						
Teachers' Retirement	-	-	-	3,600	3,090	(510)
Revenue Sharing	717,122	700,790	16,332	2,113,000	717,122	(1,395,878)
Restricted Grant	-	-	-	228,000	-	(228,000)
Professional Improvement Program	-	-	-	19,000	12,028	(6,972)
Non-Public Students	-	65,462	(65,462)	145,000	-	(145,000)
Total Resources from State Sources	18,957,464	18,633,436	324,028	220,994,229	109,668,100	(111,326,129)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	30,934	30,946	(12)	564,000	215,448	(348,552)
Total Resources from Federal Sources	30,934	30,946	(12)	564,000	215,448	(348,552)
Total Resources	35,458,630	40,051,693	(4,593,063)	484,470,149	164,718,786	(319,751,363)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	785,028	81,564	703,464	3,320,000	1,343,023	(1,976,977)
Total Other Financing Sources	785,028	81,564	703,464	3,320,000	1,343,023	(1,976,977)
Amounts Available for Appropriations	36,243,658	40,133,257	(3,889,599)	625,795,847	304,938,960	(320,856,887)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	Dec 2022	Dec 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	\$ 15,171,542	\$ 14,005,500	\$ 1,166,042	\$ 189,763,676	\$ 81,041,671	\$ 108,722,005
Special Education Programs	6,187,358	5,910,721	276,637	84,259,238	33,168,091	51,091,147
Vocational Education Programs	492,612	677,067	(184,455)	6,036,689	2,730,831	3,305,858
Other Instructional Programs	740,241	674,706	65,535	9,896,797	4,284,577	5,612,220
Special Programs	261,895	213,573	48,322	3,028,384	1,563,278	1,465,106
Support Services:						
Pupil Support	2,482,238	2,384,873	97,365	29,383,565	13,025,609	16,357,956
Instructional Staff Support	1,321,246	968,027	353,219	12,894,494	6,803,943	6,090,551
General Administration	475,554	379,444	96,110	9,381,566	2,531,852	6,849,714
School Administration	2,284,045	2,328,865	(44,820)	29,284,319	12,387,941	16,896,378
Business Administration	273,292	211,477	61,815	3,376,176	1,653,456	1,722,720
Operation and Maintenance of Plant	3,416,460	2,929,210	487,250	45,292,134	23,280,152	22,011,982
Pupil Transportation	3,546,864	2,829,860	717,004	42,152,527	17,751,570	24,400,957
Central Services	532,691	547,381	(14,690)	11,440,555	4,141,428	7,299,127
Community Service Programs	113,314	114,807	(1,493)	1,103,800	557,344	546,456
Facilities Acquisition and Construction	331,106	226,670	104,436	682,673	725,566	(42,893)
Debt Service	-	-	-	563,861	562,611	1,250
Transfers Out	253,167	-	253,167	8,990,423	6,523,784	2,466,639
Total Charges to Appropriations	37,883,625	34,402,181	3,481,444	487,530,877	212,733,704	274,797,173
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 92,205,256	\$ 46,059,714