

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2022 to January 31, 2023
(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 January 31, 2023 (Cash basis)

	Jan 2023 Actual	Jan 2022 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	77,628,812	80,415,517	(2,786,705)	113,358,300	81,626,034	(31,732,266)
Sales and Use Taxes	11,595,657	11,865,150	(269,493)	140,301,700	60,008,616	(80,293,084)
Tuition:						
Summer School/Drivers Education/Community Ed.	212,814	138,715	74,099	1,703,000	1,009,605	(693,395)
Earnings on Investments	440,033	5,640	434,393	400,000	1,832,715	1,432,715
Medical Services	-	603,113	(603,113)	5,981,000	-	(5,981,000)
Other	96,767	88,215	8,552	1,167,920	466,829	(701,091)
Total Resources from Local Sources	89,974,083	93,116,350	(3,142,267)	262,911,920	144,943,799	(117,968,121)
State Sources:						
Equalization (MFP)	17,879,342	17,867,184	12,158	218,485,629	126,815,202	(91,670,427)
Contributions to						
Teachers' Retirement	-	-	-	3,600	3,090	(510)
Revenue Sharing	-	-	-	2,113,000	717,122	(1,395,878)
Restricted Grant	-	-	-	228,000	-	(228,000)
Professional Improvement Program	-	4,713	(4,713)	19,000	12,028	(6,972)
Non-Public Students	65,969	-	65,969	145,000	65,969	(79,031)
Total Resources from State Sources	17,945,311	17,871,897	73,414	220,994,229	127,613,411	(93,380,818)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	90,783	95,475	(4,692)	564,000	306,231	(257,769)
Total Resources from Federal Sources	90,783	95,475	(4,692)	564,000	306,231	(257,769)
Total Resources	108,010,177	111,083,722	(3,073,545)	484,470,149	272,863,441	(211,606,708)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	76,711	436,259	(359,548)	3,320,000	1,419,734	(1,900,266)
Total Other Financing Sources	76,711	436,259	(359,548)	3,320,000	1,419,734	(1,900,266)
Amounts Available for Appropriations	108,086,888	111,519,981	(3,433,093)	625,795,847	413,160,326	(212,635,521)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2022 to January 31, 2023 (Cash basis)

(Continued)

	Jan 2023 Actual	Jan 2022 Actual	Current to Prior Year Variance	2023 Budget	FY 2023 Actual to date	2023 Variance with Budget
Charges to Appropriations (Outflows)						
Current:						
Instruction:						
Regular Education Programs	\$ 16,996,658	\$ 13,927,031	\$ 3,069,627	\$ 189,763,676	\$ 98,038,331	\$ 91,725,345
Special Education Programs	6,200,923	5,438,897	762,026	84,259,238	39,369,015	44,890,223
Vocational Education Programs	522,395	537,837	(15,442)	6,036,689	3,253,225	2,783,464
Other Instructional Programs	1,075,704	875,413	200,291	9,896,797	5,360,281	4,536,516
Special Programs	263,240	221,883	41,357	3,028,384	1,826,519	1,201,865
Support Services:						
Pupil Support	2,488,061	2,340,513	147,548	29,383,565	15,513,670	13,869,895
Instructional Staff Support	1,177,969	959,699	218,270	12,894,494	7,981,911	4,912,583
General Administration	450,909	3,962,352	(3,511,443)	9,381,566	2,982,762	6,398,804
School Administration	2,563,412	2,451,608	111,804	29,284,319	14,951,353	14,332,966
Business Administration	254,331	215,839	38,492	3,376,176	1,907,787	1,468,389
Operation and Maintenance of Plant	3,550,688	2,968,699	581,989	45,292,134	26,830,839	18,461,295
Pupil Transportation	3,338,112	2,850,327	487,785	42,152,527	21,089,682	21,062,845
Central Services	422,899	533,212	(110,313)	11,440,555	4,564,327	6,876,228
Community Service Programs	75,921	81,719	(5,798)	1,103,800	633,264	470,536
Facilities Acquisition and Construction	51,909	428,126	(376,217)	682,673	777,475	(94,802)
Debt Service	-	190,303	(190,303)	563,861	562,611	1,250
Transfers Out	443,350	-	443,350	8,990,423	6,967,133	2,023,290
Total Charges to Appropriations	39,876,481	37,983,458	1,893,023	487,530,877	252,610,185	234,920,692
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 160,550,141	\$ (22,285,171)