

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2022 to February 28, 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 February 28, 2023 (Cash basis)

	Feb 2023 Actual	Feb 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	27,009,434	17,784,485	9,224,949	113,358,300	108,635,468	(4,722,832)
Sales and Use Taxes	14,404,415	14,670,762	(266,347)	140,301,700	74,413,030	(65,888,670)
Tuition:						
Summer School/Drivers Education/Community Ed.	200,597	183,683	16,914	1,703,000	1,210,202	(492,798)
Earnings on Investments	508,954	15,105	493,849	400,000	2,341,669	1,941,669
Medical Services	689,570	-	689,570	5,981,000	689,570	(5,291,430)
Other	31,467	15,862	15,605	1,167,920	498,296	(669,624)
Total Resources from Local Sources	42,844,437	32,669,897	10,174,540	262,911,920	187,788,235	(75,123,685)
State Sources:						
Equalization (MFP)	17,990,342	17,867,184	123,158	218,485,629	144,805,544	(73,680,085)
Contributions to						
Teachers' Retirement	718	1,188	(470)	3,600	3,808	208
Revenue Sharing	-	-	-	2,113,000	717,122	(1,395,878)
Restricted Grant	50,000	54,000	(4,000)	228,000	50,000	(178,000)
Professional Improvement Program	2,896	-	2,896	19,000	14,924	(4,076)
Non-Public Students	-	-	-	145,000	65,969	(79,031)
Total Resources from State Sources	18,043,956	17,922,372	121,584	220,994,229	145,657,367	(75,336,862)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	37,020	28,116	8,904	564,000	343,252	(220,748)
Total Resources from Federal Sources	37,020	28,116	8,904	564,000	343,252	(220,748)
Total Resources	60,925,413	50,620,385	10,305,028	484,470,149	333,788,854	(150,681,295)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	672,929	148,882	524,047	3,320,000	2,092,663	(1,227,337)
Total Other Financing Sources	672,929	148,882	524,047	3,320,000	2,092,663	(1,227,337)
Amounts Available for Appropriations	61,598,342	50,769,267	10,829,075	625,795,847	474,758,668	(151,037,179)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2022 to February 28, 2023 (Cash basis)

(Continued)

	Feb 2023	Feb 2022	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	\$ 15,541,522	\$ 13,927,031	\$ 1,614,491	\$ 189,763,676	\$ 113,579,853	\$ 76,183,823
Special Education Programs	4,721,362	5,438,897	(717,535)	84,259,238	44,090,375	40,168,863
Vocational Education Programs	496,830	537,837	(41,007)	6,036,689	3,750,056	2,286,633
Other Instructional Programs	739,812	875,413	(135,601)	9,896,797	6,100,093	3,796,704
Special Programs	276,911	221,883	55,028	3,028,384	2,103,430	924,954
Support Services:						
Pupil Support	2,490,337	2,340,513	149,824	29,383,565	18,004,007	11,379,558
Instructional Staff Support	1,249,402	959,699	289,703	12,894,494	9,231,313	3,663,181
General Administration	445,639	3,962,352	(3,516,713)	9,381,566	3,428,401	5,953,165
School Administration	2,277,580	2,451,608	(174,028)	29,284,319	17,228,933	12,055,386
Business Administration	265,629	215,839	49,790	3,376,176	2,173,416	1,202,760
Operation and Maintenance of Plant	3,453,697	2,968,699	484,998	45,292,134	30,284,537	15,007,597
Pupil Transportation	3,585,885	2,850,327	735,558	42,152,527	24,675,567	17,476,960
Central Services	917,075	533,212	383,863	11,440,555	5,481,402	5,959,153
Community Service Programs	143,992	81,719	62,273	1,103,800	777,257	326,543
Facilities Acquisition and Construction	(342,123)	428,126	(770,249)	682,673	435,352	247,321
Debt Service	1,250	190,303	(189,053)	563,861	563,861	-
Transfers Out	253,167	-	253,167	8,990,423	7,220,300	1,770,123
Total Charges to Appropriations	36,517,967	37,983,458	(1,465,491)	487,530,877	289,128,153	198,402,724
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 185,630,515	\$ (47,365,545)