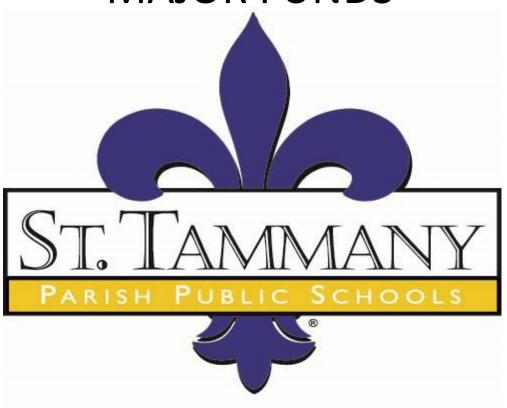
St. Tammany Parish School Board

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)

Resources (Inflows) Local Sources Source		Feb 2023 Actual	Feb 2022 Actual	Current to Prior Year Variance	FY 2023 Budget	FY 2023 Actual to date	FY 2023 Variance with Budget
Resources (Inflows) Local Sources Source	Budgetary Fund Balance,						
Local Sources	Beginning of Year				\$ 138,005,698	\$ 138,877,151	\$ 871,453
Ad Valorem Taxes 27,09,434 17,784,485 9,224,949 113,358,300 10,835,468 (4,722,85) Sales and Use Taxes 14,404,415 14,670,762 (266,347) 140,301,700 74,413,030 (55,886, 10,100) Summer School/Drivers Education/Community Ed. 200,597 183,683 16,914 1,703,000 1,210,202 (482,77) Summer School/Drivers Education/Community Ed. 200,597 183,683 16,914 1,703,000 1,210,202 (482,77) Earnings on investments 508,954 15,105 493,849 400,000 2,341,669 1,941,640 (686,68) Medical Services 689,570 - 689,570 5,981,000 689,570 (5,291,46) Other 31,467 15,862 15,605 11,167,920 498,296 (689,68) Total Resources from Local Sources 42,844,437 32,669,897 10,174,540 262,911,920 187,788,235 (75,123,68) State Sources: Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,880,00 Teacher's Retirement 718 1,188 (470) 3,600 3,808 22 Teacher's Retirement 718 1,188 (470) 3,600 3,808 22 Revenue Sharing - 1,211,000 717,122 (1,395,8) Revenue Sharing - 2,896 54,000 228,000 50,000 177,122 (1,395,8) Federal Sources: Federal Sources 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,336,8) Federal Sources: FEMA Disaster Relief - 37,020 28,116 8,904 564,000 343,252 (220,77) Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,77) Total Resources from Federal Sources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,22) Other Financing Sources 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,37) Total Other Financing Sources 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,37)	Resources (Inflows)						
Sales and Use Taxes	Local Sources:						
Tuition: Summer School/Drivers Education/Community Ed. Summer School/Drivers Education/Community Ed. Earnings on Investments 508,954 15,105 493,849 400,000 2,341,669 1,941,66 Medical Services 689,570 - 689,570 5,981,000 689,570 (5,281,46) Other Total Resources from Local Sources 42,844,437 32,669,897 10,174,540 262,911,920 187,788,235 (75,123,61) State Sources: Equalization (MFP) 17,990,342 17,867,184 1,188 (470) 3,600 3,800 3,808 2,000 2,113,000 3,808 2,000 2,113,000 3,808 2,000 2,113,000 3,808 3,000 3,808 2,000 2,000 2,000 3,0	Ad Valorem Taxes	27,009,434	17,784,485	9,224,949	113,358,300	108,635,468	(4,722,832)
Tuition: Summer School/Drivers Education/Community Ed. Summer School/Drivers Education/Community Ed. Earnings on Investments 508,954 15,105 493,849 400,000 2,341,669 1,941,66 Medical Services 689,570 - 689,570 5,981,000 689,570 (5,281,46) Other Total Resources from Local Sources 42,844,437 32,669,897 10,174,540 262,911,920 187,788,235 (75,123,61) State Sources: Equalization (MFP) 17,990,342 17,867,184 1,188 (470) 3,600 3,800 3,808 2,000 2,113,000 3,808 2,000 2,113,000 3,808 2,000 2,113,000 3,808 3,000 3,808 2,000 2,000 2,000 3,0	Sales and Use Taxes	14,404,415	14,670,762	(266,347)	140,301,700	74,413,030	(65,888,670)
Earnings on Investments 508,954 15,105 493,849 400,000 2,341,669 1,941,66 Medical Services 689,570 - 689,570 5,981,000 689,570 (5,291,4 Other 31,467 15,862 15,005 1,167,920 498,296 (693,67) Total Resources from Local Sources Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,01) Contributions to Teachers Retirement 718 1,188 (470) 3,600 3,808 2 Revenue Sharing - - - 2,113,000 717,122 (1,395,8 Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 1,386,8 Restricted Grant 50,000 54,000 2,896 19,000 14,924 (4,0 Non-Public Students 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,36,84 Fedeal Sources FEMA Disaster Relief	Tuition:	, , , ,	,, -	(,- ,	-,,	, -,	(,,,
Earnings on Investments 508,954 15,105 493,849 400,000 2,341,669 1,941,66 Medical Services 689,570 - 689,570 5,981,000 689,570 (5,291,4 Other 31,467 15,862 15,005 1,167,920 498,296 (693,67) Total Resources from Local Sources Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,01) Contributions to Teachers Retirement 718 1,188 (470) 3,600 3,808 2 Revenue Sharing - - - 2,113,000 717,122 (1,395,8 Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 1,386,8 Restricted Grant 50,000 54,000 2,896 19,000 14,924 (4,0 Non-Public Students 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,36,84 Fedeal Sources FEMA Disaster Relief	Summer School/Drivers Education/Community Ed.	200,597	183,683	16,914	1,703,000	1,210,202	(492,798)
Medical Services 689,570 - 689,570 5,981,000 689,570 (5,291,41) Other 31,467 15,862 15,605 1,167,920 498,296 (669,6) Total Resources from Local Sources 42,844,437 32,669,897 10,174,540 262,911,920 187,788,235 (75,123,6) State Sources: Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,0) Contributions to 1 1,188 (470) 3,600 3,808 22 Revenue Sharing - - - 2,113,000 717,122 (1,395,8) Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 147,80 Professional Improvement Program 2,896 1,900 14,924 14,00 Non-Public Students 1,804,3956 17,922,372 121,584 220,994,229 145,657,367 75,336,89 Federal Sources Federal Sources 18,043,956 17,922,372 </td <td></td> <td>508,954</td> <td>15,105</td> <td>493,849</td> <td>400,000</td> <td>2,341,669</td> <td>1,941,669</td>		508,954	15,105	493,849	400,000	2,341,669	1,941,669
Total Resources from Local Sources 42,844,437 32,669,897 10,174,540 262,911,920 187,788,235 (75,123,61) State Sources: Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,01) Contributions to Teachers' Retirement 718 1,188 (470) 3,600 3,808 22 Revenue Sharing - - - 2,113,000 717,122 (1,395,81) Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 178,00 Professional Improvement Program 2,896 - 2,896 19,000 14,924 (4,0) Non-Public Students - - - 145,000 65,969 (79,00) Total Resources from State Sources 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,336,80) Federal Sources Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,70)		689,570		689,570	5,981,000	689,570	(5,291,430)
State Sources: Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,041) (73,680	Other	31,467	15,862	15,605		498,296	(669,624)
State Sources: Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,017) (74,017) (7	Total Resources from Local Sources	42.844.437	32.669.897	10.174.540	262.911.920	187.788.235	(75,123,685)
Equalization (MFP) 17,990,342 17,867,184 123,158 218,485,629 144,805,544 (73,680,00) Contributions to Teachers' Retirement 718 1,188 (470) 3,600 3,808 22 Revenue Sharing - - - - 2,113,000 717,122 (1,395,8 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 (4,00) Non-Public Students - - - 145,000 65,969 (79,000) Total Resources from State Sources 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,336,800) Federal Sources Federal Sources Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,70) Total Resources from Federal Sources 37,020 28,116 8,904 564,000 33	_	, , , ,	7,,	, , ,	- /- /-	- ,,	(-, -,,
Contributions to Teachers' Retirement 718	State Sources:						
Teachers' Retirement	Equalization (MFP)	17,990,342	17,867,184	123,158	218,485,629	144,805,544	(73,680,085)
Revenue Sharing - - - 2,113,000 717,122 (1,395,8) Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 (178,00) Professional Improvement Program 2,896 - 2,896 19,000 14,924 (4,00) Non-Public Students - - - - 145,000 65,969 (79,00) Total Resources from State Sources Federal Sources FEMA Disaster Relief - <td< td=""><td>Contributions to</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Contributions to						
Restricted Grant 50,000 54,000 (4,000) 228,000 50,000 (178,00 Professional Improvement Program 2,896 - 2,896 19,000 14,924 (4,0) Non-Public Students - - - - 145,000 65,969 (79,0) Total Resources from State Sources 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,336,80) Federal Sources: FEMA Disaster Relief -	Teachers' Retirement	718	1,188	(470)	3,600	3,808	208
Professional Improvement Program	Revenue Sharing	-	-	=	2,113,000	717,122	(1,395,878)
Non-Public Students	Restricted Grant	50,000	54,000	(4,000)	228,000	50,000	(178,000)
Total Resources from State Sources 18,043,956 17,922,372 121,584 220,994,229 145,657,367 (75,336,8) Federal Sources: FEMA Disaster Relief	Professional Improvement Program	2,896	-	2,896	19,000	14,924	(4,076)
Federal Sources: FEMA Disaster Relief -	Non-Public Students	-	-	-	145,000	65,969	(79,031)
FEMA Disaster Relief ROTC 37,020 28,116 8,904 564,000 343,252 (220,7-4) Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,7-4) Total Resources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,29) Other Financing Sources Transfers In: Bond Proceeds Indirect Costs 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,3) 1,227,3)	Total Resources from State Sources	18,043,956	17,922,372	121,584	220,994,229	145,657,367	(75,336,862)
FEMA Disaster Relief ROTC 37,020 28,116 8,904 564,000 343,252 (220,7-4) Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,7-4) Total Resources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,24) Other Financing Sources Transfers In: Bond Proceeds Indirect Costs 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,3) Total Other Financing Sources 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,3)	Federal Sources:						
ROTC 37,020 28,116 8,904 564,000 343,252 (220,74) Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,74) Total Resources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,29) Other Financing Sources Transfers In: Bond Proceeds -		_	_	_	_	_	_
Total Resources from Federal Sources 37,020 28,116 8,904 564,000 343,252 (220,70) Total Resources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,20) Other Financing Sources Transfers In: Bond Proceeds -		37.020	28 116	8 904	564,000	3/13 252	(220.748)
Total Resources 60,925,413 50,620,385 10,305,028 484,470,149 333,788,854 (150,681,294) Other Financing Sources Transfers In: Bond Proceeds		37,020	20,110	0,304	304,000	343,232	(220,740)
Other Financing Sources Transfers In: Bond Proceeds -	Total Resources from Federal Sources	37,020	28,116	8,904	564,000	343,252	(220,748)
Other Financing Sources Transfers In: Bond Proceeds -	Total Resources	60.925.413	50.620.385	10.305.028	484.470.149	333.788.854	(150,681,295)
Transfers In: Bond Proceeds - <td><u> </u></td> <td>,,</td> <td> / / /</td> <td>-,,-</td> <td>- , - ,</td> <td>,</td> <td>,,,</td>	<u> </u>	,,	/ / /	-,,-	- , - ,	,	,,,
Bond Proceeds - <							
Indirect Costs 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,33) Total Other Financing Sources 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,33)	Transfers In:						
Total Other Financing Sources 672,929 148,882 524,047 3,320,000 2,092,663 (1,227,33)	Bond Proceeds	-	-	-	-	-	-
	Indirect Costs	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 1)	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)

(continued)

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 Actual	Feb 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	\$ 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)