

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



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

	Mar 2023 Actual	Mar 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	1,574,828	1,855,733	(280,905)	113,358,300	110,210,296	(3,148,004)
Sales and Use Taxes	11,150,682	11,067,200	83,482	140,301,700	85,563,713	(54,737,987)
Tuition:						
Summer School/Drivers Education/Community Ed.	167,915	220,306	(52,391)	1,703,000	1,378,117	(324,883)
Earnings on Investments	466,320	41,200	425,120	400,000	2,807,988	2,407,988
Medical Services	-	96	(96)	5,981,000	689,570	(5,291,430)
Other	25,245	22,959	2,286	1,167,920	523,541	(644,379)
Total Resources from Local Sources	13,384,990	13,207,494	177,496	262,911,920	201,173,225	(61,738,695)
State Sources:						
Equalization (MFP)	17,174,382	17,293,650	(119,268)	218,485,629	161,979,926	(56,505,703)
Contributions to						
Teachers' Retirement	-	-	-	3,600	3,808	208
Revenue Sharing	717,122	700,790	16,332	2,113,000	1,434,244	(678,756)
Restricted Grant	6,745	-	6,745	228,000	56,745	(171,255)
Professional Improvement Program	-	-	-	19,000	14,924	(4,076)
Non-Public Students	97,858	-	97,858	145,000	163,827	18,827
Total Resources from State Sources	17,996,107	17,994,440	1,667	220,994,229	163,653,474	(57,340,755)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	35,313	39,385	(4,072)	564,000	378,565	(185,435)
Total Resources from Federal Sources	35,313	39,385	(4,072)	564,000	378,565	(185,435)
Total Resources	31,416,410	31,241,319	175,091	484,470,149	365,205,264	(119,264,885)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	533,416	137,219	396,197	3,320,000	2,626,079	(693,921)
Total Other Financing Sources	533,416	137,219	396,197	3,320,000	2,626,079	(693,921)
Amounts Available for Appropriations	31,949,826	31,378,538	571,288	625,795,847	506,708,494	(119,087,353)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	Mar 2023 Actual	Mar 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	\$ 15,844,188	\$ 13,742,550	\$ 2,101,638	\$ 189,763,676	\$ 129,424,043	\$ 60,339,633
Special Education Programs	6,116,703	5,793,793	322,910	84,259,238	50,207,079	34,052,159
Vocational Education Programs	510,674	633,208	(122,534)	6,036,689	4,260,729	1,775,960
Other Instructional Programs	711,026	692,538	18,488	9,896,797	6,811,119	3,085,678
Special Programs	236,564	208,628	27,936	3,028,384	2,339,993	688,391
Support Services:						
Pupil Support	2,533,822	2,297,835	235,987	29,383,565	20,537,828	8,845,737
Instructional Staff Support	1,280,781	1,052,251	228,530	12,894,494	10,512,094	2,382,400
General Administration	513,008	402,721	110,287	9,381,566	3,941,409	5,440,157
School Administration	2,293,212	2,163,470	129,742	29,284,319	19,522,145	9,762,174
Business Administration	265,728	222,221	43,507	3,376,176	2,433,444	942,732
Operation and Maintenance of Plant	4,019,048	3,001,488	1,017,560	45,292,134	34,303,585	10,988,549
Pupil Transportation	3,466,643	3,244,609	222,034	42,152,527	28,142,210	14,010,317
Central Services	701,153	457,996	243,157	11,440,555	6,188,255	5,252,300
Community Service Programs	100,829	117,401	(16,572)	1,103,800	878,086	225,714
Facilities Acquisition and Construction	55,315	50,477	4,838	682,673	490,668	192,005
Debt Service	-	-	-	563,861	563,861	-
Transfers Out	1,519,000	-	1,519,000	8,990,423	8,739,300	251,123
Total Charges to Appropriations	40,167,694	34,081,186	6,086,508	487,530,877	329,295,848	158,235,029
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 177,412,646	\$ (39,147,676)