

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2022 to April 30, 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 April 30, 2023 (Cash basis)

	Apr 2023 Actual	Apr 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	1,327,758	1,242,821	84,937	113,358,300	111,538,052	(1,820,248)
Sales and Use Taxes	10,995,462	10,531,684	463,778	140,301,700	96,559,175	(43,742,525)
Tuition:						
Summer School/Drivers Education/Community Ed.	225,916	174,581	51,335	1,703,000	1,604,033	(98,967)
Earnings on Investments	498,509	39,004	459,505	400,000	3,498,024	3,098,024
Medical Services	299,732	899	298,833	5,981,000	989,302	(4,991,698)
Other	30,097	35,617	(5,520)	1,167,920	565,179	(602,741)
Total Resources from Local Sources	13,377,474	12,024,606	1,352,868	262,911,920	214,753,765	(48,158,155)
State Sources:						
Equalization (MFP)	18,497,146	16,626,983	1,870,163	218,485,629	180,477,072	(38,008,557)
Contributions to						
Teachers' Retirement	719	-	719	3,600	4,527	927
Revenue Sharing	-	-	-	2,113,000	1,434,244	(678,756)
Restricted Grant	218,116	-	218,116	228,000	274,861	46,861
Professional Improvement Program	2,896	4,714	(1,818)	19,000	17,820	(1,180)
Non-Public Students	-	-	-	145,000	163,827	18,827
Total Resources from State Sources	18,718,877	16,631,697	2,087,180	220,994,229	182,372,351	(38,621,878)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	98,111	33,750	64,361	564,000	476,676	(87,324)
Total Resources from Federal Sources	98,111	33,750	64,361	564,000	476,676	(87,324)
Total Resources	32,194,462	28,690,053	3,504,409	484,470,149	397,602,792	(86,867,357)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	-	56,196	(56,196)	3,320,000	2,626,079	(693,921)
Total Other Financing Sources	-	56,196	(56,196)	3,320,000	2,626,079	(693,921)
Amounts Available for Appropriations	32,194,462	28,746,249	3,448,213	625,795,847	539,106,022	(86,689,825)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2022 to April 30, 2023 (Cash basis)

(Continued)

	Apr 2023	Apr 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	\$ 14,861,919	\$ 13,868,835	\$ 993,084	\$ 189,763,676	\$ 144,293,115	\$ 45,470,561
Special Education Programs	6,086,402	5,776,291	310,111	84,259,238	56,293,516	27,965,722
Vocational Education Programs	493,277	677,255	(183,978)	6,036,689	4,754,006	1,282,683
Other Instructional Programs	763,717	672,122	91,595	9,896,797	7,574,962	2,321,835
Special Programs	271,522	209,148	62,374	3,028,384	2,611,515	416,869
Support Services:						
Pupil Support	2,465,366	2,297,158	168,208	29,383,565	23,003,197	6,380,368
Instructional Staff Support	1,186,686	1,147,957	38,729	12,894,494	11,698,780	1,195,714
General Administration	416,927	435,973	(19,046)	9,381,566	4,361,842	5,019,724
School Administration	2,277,940	2,417,627	(139,687)	29,284,319	21,800,084	7,484,235
Business Administration	257,294	291,571	(34,277)	3,376,176	2,690,738	685,438
Operation and Maintenance of Plant	3,413,968	3,119,704	294,264	45,292,134	37,717,553	7,574,581
Pupil Transportation	3,624,082	3,212,920	411,162	42,152,527	31,766,291	10,386,236
Central Services	710,698	491,195	219,503	11,440,555	6,899,222	4,541,333
Community Service Programs	146,359	110,218	36,141	1,103,800	1,024,445	79,355
Facilities Acquisition and Construction	53,184	50,399	2,785	682,673	543,852	138,821
Debt Service	-	-	-	563,861	563,861	-
Transfers Out	321,735	-	321,735	8,990,423	9,061,035	(70,612)
Total Charges to Appropriations	37,351,076	34,778,373	2,572,703	487,530,877	366,658,014	120,872,863
Budgetary Fund Balance, End of Year				\$ 138,264,970	\$ 172,448,008	\$ (34,183,038)