

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2021 to May 31, 2022
(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, 2021 to May 31, 2022 (Cash basis)

	May 2022 Actual	May 2021 Actual	Current to Prior Year Variance	FY 2022 Budget	FY 2022 Actual to date	FY 2022 Variance with Budget
Budgetary Fund Balance,						
Beginning of Year				\$ 128,499,561	\$ 129,036,326	\$ 536,765
Resources (Inflows)						
Local Sources:						
Ad Valorem Taxes	428,800	5,762	423,038	113,601,000	111,409,791	(2,191,209)
Sales and Use Taxes	12,606,855	11,936,795	670,060	114,000,800	104,573,908	(9,426,892)
Tuition:						
Summer School/Drivers Education/Community Ed.	181,693	99,217	82,476	1,062,000	1,564,979	502,979
Earnings on Investments	62,701	2,480	60,221	79,000	263,363	184,363
Medical Services	43,066	-	43,066	3,000,000	659,413	(2,340,587)
Other	(391,367)	19,277	(410,644)	881,240	569,076	(312,164)
Total Resources from Local Sources	12,931,748	12,063,531	868,217	232,624,040	219,040,530	(13,583,510)
State Sources:						
Equalization (MFP)	17,628,035	16,936,859	691,176	216,382,670	195,153,376	(21,229,294)
Contributions to						
Teachers' Retirement	-	-	-	3,900	2,376	(1,524)
Revenue Sharing	700,791	697,938	2,853	2,093,815	2,102,371	8,556
Restricted Grant	119,157	-	119,157	324,657	173,157	(151,500)
Professional Improvement Program	-	-	-	20,117	14,141	(5,976)
Non-Public Students	27,569	-	27,569	172,823	93,031	(79,792)
Total Resources from State Sources	18,475,552	17,634,797	840,755	218,997,982	197,538,452	(21,459,530)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	84,711	33,807	50,904	546,575	492,207	(54,368)
Total Resources from Federal Sources	84,711	33,807	50,904	546,575	492,207	(54,368)
Total Resources	31,492,011	29,732,135	1,759,876	452,168,597	417,071,189	(35,097,408)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	479,254	158,769	320,485	7,000,000	1,844,799	(5,155,201)
Total Other Financing Sources	479,254	158,769	320,485	7,000,000	1,844,799	(5,155,201)
Amounts Available for Appropriations	31,971,265	29,890,904	2,080,361	587,668,158	547,952,314	(39,715,844)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2021 to May 31, 2022 (Cash basis)

(Continued)

	May 2022 Actual	May 2021 Actual	Current to Prior Year Variance	2022 Budget	FY 2022 Actual to date	2022 Variance with Budget
Charges to Appropriations (Outflows)						
Current:						
Instruction:						
Regular Education Programs	\$ 14,204,725	\$ 17,204,309	\$ (2,999,584)	\$ 180,501,368	\$ 143,023,697	\$ 37,477,671
Special Education Programs	5,761,968	7,135,977	(1,374,009)	73,667,846	59,213,766	14,454,080
Vocational Education Programs	462,546	578,440	(115,894)	7,122,287	5,642,216	1,480,071
Other Instructional Programs	706,091	822,220	(116,129)	9,623,177	7,951,623	1,671,554
Special Programs	206,934	272,033	(65,099)	3,714,057	2,185,753	1,528,304
Support Services:						
Pupil Support	2,270,430	2,599,556	(329,126)	27,877,306	23,629,192	4,248,114
Instructional Staff Support	962,907	972,533	(9,626)	11,592,652	10,736,907	855,745
General Administration	410,176	473,255	(63,079)	8,516,536	8,094,955	421,581
School Administration	2,160,540	2,507,585	(347,045)	26,757,602	22,804,447	3,953,155
Business Administration	269,001	327,701	(58,700)	3,098,582	2,632,504	466,078
Operation and Maintenance of Plant	3,043,153	4,188,967	(1,145,814)	40,848,616	35,569,904	5,278,712
Pupil Transportation	3,154,537	3,369,344	(214,807)	33,849,950	30,786,423	3,063,527
Central Services	463,945	593,604	(129,659)	8,297,087	6,234,924	2,062,163
Community Service Programs	96,413	86,599	9,814	835,451	1,005,082	(169,631)
Facilities Acquisition and Construction	50,324	60,022	(9,698)	1,108,937	1,120,667	(11,730)
Debt Service	-	-	-	591,111	563,862	27,249
Transfers Out	-	451,655	(451,655)	14,795,073	14,795,073	-
Total Charges to Appropriations	34,223,690	41,643,800	(7,420,110)	452,797,638	375,990,995	76,806,643
Budgetary Fund Balance, End of Year				\$ 134,870,520	\$ 171,961,319	\$ (37,090,799)