

**St. Tammany Parish School Board**

**MONTHLY FINANCIAL  
STATEMENTS**

**GENERAL FUND AND OTHER  
MAJOR FUNDS**



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

	Jan 2022 Actual	Jan 2021 Actual	Current to Prior Year Variance	FY 2022 Budget	FY 2022 Actual to date	FY 2022 Variance with Budget
<b>Budgetary Fund Balance,</b>						
<b>Beginning of Year</b>				\$ 128,499,561	\$ 129,036,326	\$ 536,765
<b>Resources (Inflows)</b>						
<b>Local Sources:</b>						
Ad Valorem Taxes	80,415,517	85,581,258	(5,165,741)	113,601,000	90,097,952	(23,503,048)
Sales and Use Taxes	11,865,150	9,895,817	1,969,333	114,000,800	55,697,408	(58,303,392)
Tuition:						
Summer School/Drivers Education/Community Ed.	138,715	80,250	58,465	1,062,000	804,714	(257,286)
Earnings on Investments	5,640	7,441	(1,801)	79,000	105,354	26,354
Medical Services	603,113	-	603,113	3,000,000	615,351	(2,384,649)
Other	88,215	81,641	6,574	881,240	693,657	(187,583)
<b>Total Resources from Local Sources</b>	<b>93,116,350</b>	<b>95,646,407</b>	<b>(2,530,057)</b>	<b>232,624,040</b>	<b>148,014,436</b>	<b>(84,609,604)</b>
<b>State Sources:</b>						
Equalization (MFP)	17,867,184	16,889,064	978,120	216,382,670	125,737,525	(90,645,145)
Contributions to						
Teachers' Retirement	-	1,305	(1,305)	3,900	1,188	(2,712)
Revenue Sharing	-	-	-	2,093,815	700,790	(1,393,025)
Restricted Grant	-	-	-	324,657	-	(324,657)
Professional Improvement Program	4,713	5,058	(345)	20,117	9,427	(10,690)
Non-Public Students	-	71,063	(71,063)	172,823	65,462	(107,361)
<b>Total Resources from State Sources</b>	<b>17,871,897</b>	<b>16,966,490</b>	<b>905,407</b>	<b>218,997,982</b>	<b>126,514,392</b>	<b>(92,483,590)</b>
<b>Federal Sources:</b>						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	95,475	32,425	63,050	546,575	306,245	(240,330)
<b>Total Resources from Federal Sources</b>	<b>95,475</b>	<b>32,425</b>	<b>63,050</b>	<b>546,575</b>	<b>306,245</b>	<b>(240,330)</b>
<b>Total Resources</b>	<b>111,083,722</b>	<b>112,645,322</b>	<b>(1,561,600)</b>	<b>452,168,597</b>	<b>274,835,073</b>	<b>(177,333,524)</b>
<b>Other Financing Sources</b>						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	436,259	297,329	138,930	7,000,000	1,023,248	(5,976,752)
<b>Total Other Financing Sources</b>	<b>436,259</b>	<b>297,329</b>	<b>138,930</b>	<b>7,000,000</b>	<b>1,023,248</b>	<b>(5,976,752)</b>
<b>Amounts Available for Appropriations</b>	<b>111,519,981</b>	<b>112,942,651</b>	<b>(1,422,670)</b>	<b>587,668,158</b>	<b>404,894,647</b>	<b>(182,773,511)</b>

(continued)

**ST. TAMMANY PARISH SCHOOL BOARD**  
Covington, Louisiana

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

(Continued)

	Jan 2022 Actual	Jan 2021 Actual	Current to Prior Year Variance	2022 Budget	FY 2022 Actual to date	2022 Variance with Budget
<b>Charges to Appropriations (Outflows)</b>						
Current:						
Instruction:						
Regular Education Programs	\$ 13,927,031	\$ 14,224,175	\$ (297,144)	\$ 180,501,368	\$ 87,111,647	\$ 93,389,721
Special Education Programs	5,438,897	5,842,169	(403,272)	73,667,846	36,049,125	37,618,721
Vocational Education Programs	537,837	432,655	105,182	7,122,287	3,373,062	3,749,225
Other Instructional Programs	875,413	789,998	85,415	9,623,177	5,274,697	4,348,480
Special Programs	221,883	291,051	(69,168)	3,714,057	1,388,551	2,325,506
Support Services:						
Pupil Support	2,340,513	2,241,990	98,523	27,877,306	14,451,641	13,425,665
Instructional Staff Support	959,699	834,080	125,619	11,592,652	6,480,372	5,112,280
General Administration	3,962,352	3,771,876	190,476	8,516,536	6,418,462	2,098,074
School Administration	2,451,608	2,325,098	126,510	26,757,602	13,880,590	12,877,012
Business Administration	215,839	221,952	(6,113)	3,098,582	1,575,033	1,523,549
Operation and Maintenance of Plant	2,968,699	2,827,722	140,977	40,848,616	23,202,675	17,645,941
Pupil Transportation	2,850,327	3,822,974	(972,647)	33,849,950	17,375,910	16,474,040
Central Services	533,212	787,661	(254,449)	8,297,087	3,848,994	4,448,093
Community Service Programs	81,719	78,964	2,755	835,451	561,310	274,141
Facilities Acquisition and Construction	428,126	52,813	375,313	1,108,937	917,409	191,528
Debt Service	190,303	30,637	159,666	591,111	562,612	28,499
Transfers Out	-	-	-	14,795,073	14,795,073	-
<b>Total Charges to Appropriations</b>	<b>37,983,458</b>	<b>38,575,815</b>	<b>(592,357)</b>	<b>452,797,638</b>	<b>237,267,163</b>	<b>215,530,475</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 134,870,520</b>	<b>\$ 167,627,484</b>	<b>\$ (32,756,964)</b>