

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



For the Period
July 1, 2021 to February 28, 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 February 28, 2022 (Cash basis)

	Feb 2022 Actual	Feb 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	17,784,485	17,305,729	478,756	113,601,000	107,882,438	(5,718,562)
Sales and Use Taxes	14,670,762	12,340,223	2,330,539	114,000,800	70,368,171	(43,632,629)
Tuition:						
Summer School/Drivers Education/Community Ed.	183,683	115,691	67,992	1,062,000	988,398	(73,602)
Earnings on Investments	15,105	8,263	6,842	79,000	120,458	41,458
Medical Services	-	-	-	3,000,000	615,351	(2,384,649)
Other	15,862	86,978	(71,116)	881,240	785,335	(95,905)
Total Resources from Local Sources	32,669,897	29,856,884	2,813,013	232,624,040	180,760,151	(51,863,889)
State Sources:						
Equalization (MFP)	143,604,708	16,873,951	126,730,757	216,382,670	143,604,708	(72,777,962)
Contributions to						
Teachers' Retirement	1,188	-	1,188	3,900	2,376	(1,524)
Revenue Sharing	-	-	-	2,093,815	700,790	(1,393,025)
Restricted Grant	54,000	-	54,000	324,657	54,000	(270,657)
Professional Improvement Program	9,427	-	9,427	20,117	9,427	(10,690)
Non-Public Students	65,462	-	65,462	172,823	65,462	(107,361)
Total Resources from State Sources	143,734,785	16,873,951	126,860,834	218,997,982	144,436,763	(74,561,219)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	28,116	90,886	(62,770)	546,575	334,361	(212,214)
Total Resources from Federal Sources	28,116	90,886	(62,770)	546,575	334,361	(212,214)
Total Resources	176,432,798	46,821,721	129,611,077	452,168,597	325,531,275	(126,637,322)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	148,882	286,573	(137,691)	7,000,000	1,172,130	(5,827,870)
Total Other Financing Sources	148,882	286,573	(137,691)	7,000,000	1,172,130	(5,827,870)
Amounts Available for Appropriations	176,581,680	47,108,294	129,473,386	587,668,158	455,739,731	(131,928,427)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2021 to February 28, 2022 (Cash basis)

(Continued)

	Feb 2022	Feb 2021	Current to	2022	FY 2022	2022
	Actual	Actual	Prior Year	Budget	Actual to date	Variance with
			Variance			Budget
Charges to Appropriations (Outflows)						
Current:						
Instruction:						
Regular Education Programs	\$ 13,927,031	\$ 14,126,842	\$ (199,811)	\$ 180,501,368	\$ 101,207,585	\$ 79,293,783
Special Education Programs	5,438,897	5,820,518	(381,621)	73,667,846	41,881,716	31,786,130
Vocational Education Programs	537,837	413,742	124,095	7,122,287	3,869,205	3,253,082
Other Instructional Programs	875,413	708,618	166,795	9,623,177	5,880,872	3,742,305
Special Programs	221,883	231,892	(10,009)	3,714,057	1,561,043	2,153,014
Support Services:						
Pupil Support	2,340,513	2,204,731	135,782	27,877,306	16,763,768	11,113,538
Instructional Staff Support	959,699	879,369	80,330	11,592,652	7,573,793	4,018,859
General Administration	3,962,352	379,021	3,583,331	8,516,536	6,846,085	1,670,451
School Administration	2,451,608	2,073,870	377,738	26,757,602	16,062,811	10,694,791
Business Administration	215,839	215,790	49	3,098,582	1,849,711	1,248,871
Operation and Maintenance of Plant	2,968,699	2,912,532	56,167	40,848,616	26,405,558	14,443,058
Pupil Transportation	2,850,327	3,232,202	(381,875)	33,849,950	21,174,357	12,675,593
Central Services	533,212	414,215	118,997	8,297,087	4,705,256	3,591,831
Community Service Programs	81,719	91,859	(10,140)	835,451	681,050	154,401
Facilities Acquisition and Construction	428,126	52,825	375,301	1,108,937	969,468	139,469
Debt Service	190,303	1,250	189,053	591,111	563,862	27,249
Transfers Out	-	172,801	(172,801)	14,795,073	14,795,073	-
Total Charges to Appropriations	37,983,458	33,932,077	4,051,381	452,797,638	272,791,213	180,006,425
Budgetary Fund Balance, End of Year				\$ 134,870,520	\$ 182,948,518	\$ (48,077,998)