

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



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

	March 2022 Actual	March 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	1,855,733	2,867,400	(1,011,667)	113,601,000	109,738,170	(3,862,830)
Sales and Use Taxes	11,067,200	9,573,921	1,493,279	114,000,800	81,435,369	(32,565,431)
Tuition:						
Summer School/Drivers Education/Community Ed.	220,306	138,925	81,381	1,062,000	1,208,704	146,704
Earnings on Investments	41,200	5,279	35,921	79,000	161,659	82,659
Medical Services	96	160,128	(160,032)	3,000,000	615,448	(2,384,552)
Other	22,959	82,844	(59,885)	881,240	808,294	(72,946)
Total Resources from Local Sources	13,207,494	12,828,496	378,998	232,624,040	193,967,644	(38,656,396)
State Sources:						
Equalization (MFP)	17,293,650	17,455,803	(162,153)	216,382,670	160,898,358	(55,484,312)
Contributions to						
Teachers' Retirement	-	-	-	3,900	2,376	(1,524)
Revenue Sharing	700,790	697,938	2,852	2,093,815	1,401,580	(692,235)
Restricted Grant	-	138,987	(138,987)	324,657	54,000	(270,657)
Professional Improvement Program	-	-	-	20,117	9,427	(10,690)
Non-Public Students	-	62,890	(62,890)	172,823	65,462	(107,361)
Total Resources from State Sources	17,994,440	18,355,618	(361,178)	218,997,982	162,431,203	(56,566,779)
Federal Sources:						
FEMA Disaster Relief	-	65,603	(65,603)	-	-	-
ROTC	39,385	33,807	5,578	546,575	373,746	(172,829)
Total Resources from Federal Sources	39,385	99,410	(60,025)	546,575	373,746	(172,829)
Total Resources	31,241,319	31,283,524	(42,205)	452,168,597	356,772,593	(95,396,004)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	137,219	132,736	4,483	7,000,000	1,309,349	(5,690,651)
Total Other Financing Sources	137,219	132,736	4,483	7,000,000	1,309,349	(5,690,651)
Amounts Available for Appropriations	31,378,538	31,416,260	(37,722)	587,668,158	487,118,268	(100,549,890)

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	Mar 2022	Mar 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	\$ 13,742,550	\$ 16,559,550	\$ (2,817,000)	\$ 180,501,368	\$ 114,950,138	\$ 65,551,230
Special Education Programs	5,793,793	7,162,470	(1,368,677)	73,667,846	47,675,509	25,992,337
Vocational Education Programs	633,208	629,801	3,407	7,122,287	4,502,413	2,619,874
Other Instructional Programs	692,538	778,321	(85,783)	9,623,177	6,573,409	3,049,768
Special Programs	208,628	268,611	(59,983)	3,714,057	1,769,671	1,944,386
Support Services:						
Pupil Support	2,297,835	2,624,475	(326,640)	27,877,306	19,061,603	8,815,703
Instructional Staff Support	1,052,251	1,069,186	(16,935)	11,592,652	8,626,043	2,966,609
General Administration	402,721	348,921	53,800	8,516,536	7,248,806	1,267,730
School Administration	2,163,470	2,508,590	(345,120)	26,757,602	18,226,280	8,531,322
Business Administration	222,221	282,540	(60,319)	3,098,582	2,071,932	1,026,650
Operation and Maintenance of Plant	3,001,488	3,922,543	(921,055)	40,848,616	29,407,047	11,441,569
Pupil Transportation	3,244,609	3,486,364	(241,755)	33,849,950	24,418,966	9,430,984
Central Services	457,996	646,181	(188,185)	8,297,087	5,163,251	3,133,836
Community Service Programs	117,401	85,540	31,861	835,451	798,451	37,000
Facilities Acquisition and Construction	50,477	60,135	(9,658)	1,108,937	1,019,945	88,992
Debt Service	-	(5,844)	5,844	591,111	563,862	27,249
Transfers Out	-	-	-	14,795,073	14,795,073	-
Total Charges to Appropriations	34,081,186	40,427,384	(6,346,198)	452,797,638	306,872,399	145,925,239
Budgetary Fund Balance, End of Year				\$ 134,870,520	\$ 180,245,869	\$ (45,375,349)