

**St. Tammany Parish School Board**

**MONTHLY FINANCIAL  
STATEMENTS**

**GENERAL FUND AND OTHER  
MAJOR FUNDS**



For the Period  
July 1, 2021 to September 30, 2021  
(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 September 30, 2021 (Cash basis)**

	Sept 2021 Actual	Sept 2020 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	63,351	-	(63,351)	113,601,000	63,351	(113,537,649)
Sales and Use Taxes	10,768,400	9,544,414	(1,223,986)	114,000,800	10,768,400	(103,232,400)
Tuition:						
Summer School/Drivers Education/Community Ed.	107,839	-	107,839	1,062,000	110,089	(951,911)
Earnings on Investments	5,276	7,151	(1,875)	79,000	12,092	(66,908)
Medical Services	-	27	27	3,000,000	-	(3,000,000)
Other	163,527	239,506	(75,979)	881,240	274,916	(606,324)
<b>Total Resources from Local Sources</b>	<b>11,108,393</b>	<b>9,791,098</b>	<b>(1,257,325)</b>	<b>232,624,040</b>	<b>11,228,848</b>	<b>(221,395,192)</b>
<b>State Sources:</b>						
Equalization (MFP)	17,867,184	18,195,873	(328,689)	216,382,670	54,268,790	(162,113,880)
Contributions to						
Teachers' Retirement	-	-	-	3,900	-	(3,900)
Revenue Sharing	-	-	-	2,093,815	-	(2,093,815)
Restricted Grant	-	-	-	324,657	-	(324,657)
Professional Improvement Program	-	-	-	20,117	-	(20,117)
Non-Public Students	-	-	-	172,823	-	(172,823)
<b>Total Resources from State Sources</b>	<b>17,867,184</b>	<b>18,195,873</b>	<b>(328,689)</b>	<b>218,997,982</b>	<b>54,268,790</b>	<b>(164,729,192)</b>
<b>Federal Sources:</b>						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	26,863	29,587	2,724	546,575	53,727	(492,848)
<b>Total Resources from Federal Sources</b>	<b>26,863</b>	<b>29,587</b>	<b>2,724</b>	<b>546,575</b>	<b>53,727</b>	<b>(492,848)</b>
<b>Total Resources</b>	<b>29,002,440</b>	<b>28,016,558</b>	<b>(1,583,290)</b>	<b>452,168,597</b>	<b>65,551,365</b>	<b>(386,617,232)</b>
<b>Other Financing Sources</b>						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	85,188	115,091	29,903	7,000,000	202,880	(6,797,120)
<b>Total Other Financing Sources</b>	<b>85,188</b>	<b>115,091</b>	<b>29,903</b>	<b>7,000,000</b>	<b>202,880</b>	<b>(6,797,120)</b>
<b>Amounts Available for Appropriations</b>	<b>29,087,628</b>	<b>28,131,649</b>	<b>(1,553,387)</b>	<b>587,668,158</b>	<b>194,790,571</b>	<b>(392,877,587)</b>

(continued)

ST. TAMMANY PARISH SCHOOL BOARD  
Covington, Louisiana

General Fund  
Budget Comparison Schedules  
For the Period July 1, 2021 to September 30, 2021 (Cash basis)

(Continued)

	Sept 2021 Actual	Sept 2020 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	\$ 14,630,330	\$ 13,807,882	\$ (822,448)	\$ 180,501,368	\$ 29,766,037	\$ (150,735,331)
Special Education Programs	6,038,954	5,886,042	(152,912)	73,667,846	12,459,251	(61,208,595)
Vocational Education Programs	480,693	635,834	155,141	7,122,287	1,153,155	(5,969,132)
Other Instructional Programs	675,385	659,529	(15,856)	9,623,177	2,338,694	(7,284,483)
Special Programs	228,712	212,328	(16,384)	3,714,057	486,083	(3,227,974)
Support Services:						
Pupil Support	2,325,727	2,250,662	(75,065)	27,877,306	4,832,715	(23,044,591)
Instructional Staff Support	987,815	819,159	(168,656)	11,592,652	2,622,257	(8,970,395)
General Administration	469,328	367,516	(101,812)	8,516,536	1,004,077	(7,512,459)
School Administration	2,117,798	2,031,532	(86,266)	26,757,602	4,441,792	(22,315,810)
Business Administration	238,354	211,466	(26,888)	3,098,582	681,608	(2,416,974)
Operation and Maintenance of Plant	3,243,502	2,794,041	(449,461)	40,848,616	10,958,724	(29,889,892)
Pupil Transportation	2,738,190	2,708,192	(29,998)	33,849,950	6,015,715	(27,834,235)
Central Services	545,349	700,849	155,500	8,297,087	1,671,207	(6,625,880)
Community Service Programs	105,654	-	(105,654)	835,451	142,209	(693,242)
Facilities Acquisition and Construction	50,955	53,180	2,225	1,108,937	160,778	(948,159)
Debt Service	-	173,278	173,278	591,111	-	(591,111)
Transfers Out	12,588,000	-	(12,588,000)	14,795,073	14,604,770	(190,303)
<b>Total Charges to Appropriations</b>	<b>47,464,746</b>	<b>33,311,490</b>	<b>(14,153,256)</b>	<b>452,797,638</b>	<b>93,339,072</b>	<b>(359,458,566)</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 134,870,520</b>	<b>\$ 101,451,499</b>	<b>\$ (33,419,021)</b>