

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



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

	Oct 2021 Actual	Oct 2020 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	68,317	-	68,317	113,601,000	131,670	(113,469,330)
Sales and Use Taxes	10,151,649	9,268,461	883,188	114,000,800	20,920,048	(93,080,752)
Tuition:						
Summer School/Drivers Education/Community Ed.	205,340	77,176	128,164	1,062,000	315,429	(746,571)
Earnings on Investments	-	7,003	(7,003)	79,000	93,279	14,279
Medical Services	-	-	-	3,000,000	12,238	(2,987,762)
Other	167,344	135,543	31,801	881,240	430,022	(451,218)
Total Resources from Local Sources	10,592,650	9,488,183	1,104,467	232,624,040	21,902,686	(210,721,354)
State Sources:						
Equalization (MFP)	17,867,184	18,195,873	(328,689)	216,382,670	72,135,974	(144,246,696)
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	4,714	-	4,714	20,117	4,714	(15,403)
Non-Public Students	-	-	-	172,823	-	(172,823)
Total Resources from State Sources	17,871,898	18,195,873	(323,975)	218,997,982	72,140,688	(146,857,294)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	35,025	84,608	(49,583)	546,575	88,752	(457,823)
Total Resources from Federal Sources	35,025	84,608	(49,583)	546,575	88,752	(457,823)
Total Resources	28,499,573	27,768,664	730,909	452,168,597	94,132,125	(358,036,472)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	184,757	187,986	(3,229)	7,000,000	387,637	(6,612,363)
Total Other Financing Sources	184,757	187,986	(3,229)	7,000,000	387,637	(6,612,363)
Amounts Available for Appropriations	28,684,330	27,956,650	727,680	587,668,158	223,556,088	(364,112,070)

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	Oct 2021 Actual	Oct 2020 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	\$ 15,158,088	\$ 14,630,852	\$ 527,236	\$ 180,501,368	\$ 44,924,483	\$ 135,576,885
Special Education Programs	6,311,228	5,842,937	468,291	73,667,846	18,770,480	54,897,366
Vocational Education Programs	507,986	624,397	(116,411)	7,122,287	1,661,142	5,461,145
Other Instructional Programs	691,674	644,008	47,666	9,623,177	3,030,369	6,592,808
Special Programs	248,425	208,914	39,511	3,714,057	734,508	2,979,549
Support Services:						
Pupil Support	2,543,538	2,235,736	307,802	27,877,306	7,376,253	20,501,053
Instructional Staff Support	987,318	826,584	160,734	11,592,652	3,610,946	7,981,706
General Administration	398,080	473,043	(74,963)	8,516,536	1,404,182	7,112,354
School Administration	2,516,186	2,322,383	193,803	26,757,602	6,957,978	19,799,624
Business Administration	245,857	238,590	7,267	3,098,582	927,465	2,171,117
Operation and Maintenance of Plant	3,284,935	3,065,132	219,803	40,848,616	14,245,409	26,603,207
Pupil Transportation	2,811,034	2,693,789	117,245	33,849,950	8,826,749	25,023,201
Central Services	576,095	495,860	80,235	8,297,087	2,248,802	6,048,285
Community Service Programs	95,957	76,678	19,279	835,451	238,166	597,285
Facilities Acquisition and Construction	50,903	52,945	(2,042)	1,108,937	211,681	897,256
Debt Service	562,612	-	562,612	591,111	562,612	28,499
Transfers Out	-	-	-	14,795,073	14,604,770	190,303
Total Charges to Appropriations	36,989,916	34,431,848	2,558,068	452,797,638	130,335,995	322,461,643
Budgetary Fund Balance, End of Year				\$ 134,870,520	\$ 93,220,093	\$ 41,650,427