

**St. Tammany Parish School Board**

**MONTHLY FINANCIAL  
STATEMENTS**

**GENERAL FUND AND OTHER  
MAJOR FUNDS**



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

	Nov 2021 Actual	Nov 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	-	11	(11)	113,601,000	131,670	(113,469,330)
Sales and Use Taxes	11,322,754	10,301,426	1,021,328	114,000,800	32,242,802	(81,757,998)
Tuition:						
Summer School/Drivers Education/Community Ed.	184,677	102,505	82,172	1,062,000	500,106	(561,894)
Earnings on Investments	3,489	6,246	(2,757)	79,000	96,768	17,768
Medical Services	-	-	-	3,000,000	12,238	(2,987,762)
Other	94,755	288,399	(193,644)	881,240	527,192	(354,048)
<b>Total Resources from Local Sources</b>	<b>11,605,675</b>	<b>10,698,587</b>	<b>907,088</b>	<b>232,624,040</b>	<b>33,510,776</b>	<b>(199,113,264)</b>
<b>State Sources:</b>						
Equalization (MFP)	17,867,184	18,195,873	(328,689)	216,382,670	90,003,157	(126,379,513)
Contributions to						
Teachers' Retirement	-	1,305	(1,305)	3,900	1,188	(2,712)
Revenue Sharing	-	-	-	2,093,815	-	(2,093,815)
Restricted Grant	-	-	-	324,657	-	(324,657)
Professional Improvement Program	-	5,058	(5,058)	20,117	4,714	(15,403)
Non-Public Students	-	-	-	172,823	-	(172,823)
<b>Total Resources from State Sources</b>	<b>17,867,184</b>	<b>18,202,236</b>	<b>(335,052)</b>	<b>218,997,982</b>	<b>90,009,059</b>	<b>(128,988,923)</b>
<b>Federal Sources:</b>						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	91,073	5,776	85,297	546,575	179,825	(366,750)
<b>Total Resources from Federal Sources</b>	<b>91,073</b>	<b>5,776</b>	<b>85,297</b>	<b>546,575</b>	<b>179,825</b>	<b>(366,750)</b>
<b>Total Resources</b>	<b>29,563,932</b>	<b>28,906,599</b>	<b>657,333</b>	<b>452,168,597</b>	<b>123,699,680</b>	<b>(328,468,937)</b>
<b>Other Financing Sources</b>						
Transfers In:						
Bond Proceeds	-	-	-	-	-	-
Indirect Costs	117,788	136,993	(19,205)	7,000,000	505,425	(6,494,575)
<b>Total Other Financing Sources</b>	<b>117,788</b>	<b>136,993</b>	<b>(19,205)</b>	<b>7,000,000</b>	<b>505,425</b>	<b>(6,494,575)</b>
<b>Amounts Available for Appropriations</b>	<b>29,681,720</b>	<b>29,043,592</b>	<b>638,128</b>	<b>587,668,158</b>	<b>253,241,411</b>	<b>(334,426,747)</b>

(continued)

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

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

(Continued)

	<b>Nov 2021</b>	<b>Nov 2020</b>	<b>Current to</b>	<b>2022</b>	<b>FY 2022</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>	<b>Prior Year</b>	<b>Budget</b>	<b>Actual to date</b>	<b>Variance with</b>
			<b>Variance</b>			<b>Budget</b>
<b>Charges to Appropriations (Outflows)</b>						
Current:						
Instruction:						
Regular Education Programs	\$ 14,252,608	\$ 14,268,652	\$ (16,044)	\$ 180,501,368	\$ 59,179,118	\$ 121,322,250
Special Education Programs	5,929,029	5,826,164	102,865	73,667,846	24,699,509	48,968,337
Vocational Education Programs	497,017	446,647	50,370	7,122,287	2,158,159	4,964,128
Other Instructional Programs	685,752	671,605	14,147	9,623,177	3,716,121	5,907,056
Special Programs	218,587	214,024	4,563	3,714,057	953,095	2,760,962
Support Services:						
Pupil Support	2,350,002	2,229,919	120,083	27,877,306	9,726,255	18,151,051
Instructional Staff Support	943,071	825,920	117,151	11,592,652	4,552,646	7,040,006
General Administration	674,509	479,527	194,982	8,516,536	2,076,666	6,439,870
School Administration	2,142,138	2,019,548	122,590	26,757,602	9,100,116	17,657,486
Business Administration	220,251	231,525	(11,274)	3,098,582	1,147,716	1,950,866
Operation and Maintenance of Plant	3,061,579	2,828,421	233,158	40,848,616	17,304,766	23,543,850
Pupil Transportation	2,868,974	2,673,139	195,835	33,849,950	11,695,723	22,154,227
Central Services	521,099	530,266	(9,167)	8,297,087	2,768,401	5,528,686
Community Service Programs	126,619	98,829	27,790	835,451	364,785	470,666
Facilities Acquisition and Construction	50,932	52,811	(1,879)	1,108,937	262,612	846,325
Debt Service	-	-	-	591,111	562,612	28,499
Transfers Out	-	-	-	14,795,073	14,604,770	190,303
<b>Total Charges to Appropriations</b>	<b>34,542,167</b>	<b>33,396,997</b>	<b>1,145,170</b>	<b>452,797,638</b>	<b>164,873,070</b>	<b>287,924,568</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 134,870,520</b>	<b>\$ 88,368,341</b>	<b>\$ 46,502,179</b>