

St. Tammany Parish School Board

**MONTHLY FINANCIAL
STATEMENTS**

**GENERAL FUND AND OTHER
MAJOR FUNDS**



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

	Dec 2021 Actual	Dec 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	9,550,765	2,489,877	7,060,888	113,601,000	9,682,435	(103,918,565)
Sales and Use Taxes	11,589,456	9,824,997	1,764,459	114,000,800	43,832,258	(70,168,542)
Tuition:						
Summer School/Drivers Education/Community Ed.	165,893	84,972	80,921	1,062,000	665,999	(396,001)
Earnings on Investments	2,946	5,481	(2,535)	79,000	99,714	20,714
Medical Services	-	9,100	(9,100)	3,000,000	12,238	(2,987,762)
Other	78,251	189,292	(111,041)	881,240	605,442	(275,798)
Total Resources from Local Sources	21,387,311	12,603,719	8,783,592	232,624,040	54,898,086	(177,725,954)
State Sources:						
Equalization (MFP)	17,867,184	18,195,873	(328,689)	216,382,670	107,870,341	(108,512,329)
Contributions to						
Teachers' Retirement	-	-	-	3,900	1,188	(2,712)
Revenue Sharing	700,790	697,938	2,852	2,093,815	700,790	(1,393,025)
Restricted Grant	-	-	-	324,657	-	(324,657)
Professional Improvement Program	-	-	-	20,117	4,714	(15,403)
Non-Public Students	65,462	-	65,462	172,823	65,462	(107,361)
Total Resources from State Sources	18,633,436	18,893,811	(260,375)	218,997,982	108,642,495	(110,355,487)
Federal Sources:						
FEMA Disaster Relief	-	-	-	-	-	-
ROTC	30,946	62,428	(31,482)	546,575	210,771	(335,804)
Total Resources from Federal Sources	30,946	62,428	(31,482)	546,575	210,771	(335,804)
Total Resources	40,051,693	31,559,958	8,491,735	452,168,597	163,751,352	(288,417,245)
Other Financing Sources						
Transfers In:						
Bond Proceeds	-	1,720,000	(1,720,000)	-	-	-
Indirect Costs	81,564	271,948	(190,384)	7,000,000	586,989	(6,413,011)
Total Other Financing Sources	81,564	1,991,948	(1,910,384)	7,000,000	586,989	(6,413,011)
Amounts Available for Appropriations	40,133,257	33,551,906	6,581,351	587,668,158	293,374,667	(294,293,491)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	Dec 2021 Actual	Dec 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	\$ 14,005,500	\$ 16,807,000	\$ (2,801,500)	\$ 180,501,368	\$ 73,184,615	\$ 107,316,753
Special Education Programs	5,910,721	7,059,736	(1,149,015)	73,667,846	30,610,230	43,057,616
Vocational Education Programs	677,067	504,453	172,614	7,122,287	2,835,226	4,287,061
Other Instructional Programs	674,706	792,100	(117,394)	9,623,177	4,390,826	5,232,351
Special Programs	213,573	257,951	(44,378)	3,714,057	1,166,668	2,547,389
Support Services:						
Pupil Support	2,384,873	2,657,991	(273,118)	27,877,306	12,111,128	15,766,178
Instructional Staff Support	968,027	988,668	(20,641)	11,592,652	5,520,673	6,071,979
General Administration	379,444	401,247	(21,803)	8,516,536	2,456,110	6,060,426
School Administration	2,328,865	2,470,913	(142,048)	26,757,602	11,428,981	15,328,621
Business Administration	211,477	289,416	(77,939)	3,098,582	1,359,193	1,739,389
Operation and Maintenance of Plant	2,929,210	3,532,978	(603,768)	40,848,616	20,233,977	20,614,639
Pupil Transportation	2,829,860	3,165,898	(336,038)	33,849,950	14,525,583	19,324,367
Central Services	547,381	690,936	(143,555)	8,297,087	3,315,782	4,981,305
Community Service Programs	114,807	83,520	31,287	835,451	479,592	355,859
Facilities Acquisition and Construction	226,670	59,020	167,650	1,108,937	489,283	619,654
Debt Service	-	350,206	(350,206)	591,111	562,612	28,499
Transfers Out	-	-	-	14,795,073	14,604,770	190,303
Total Charges to Appropriations	34,402,181	40,112,033	(5,709,852)	452,797,638	199,275,249	253,522,389
Budgetary Fund Balance, End of Year				\$ 134,870,520	\$ 94,099,418	\$ 40,771,102