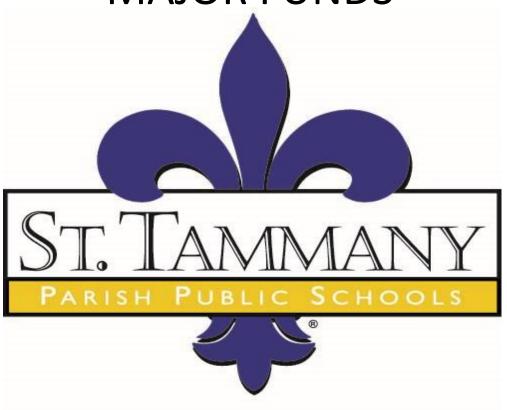
# St. Tammany Parish School Board

# MONTHLY FINANCIAL STATEMENTS GENERAL FUND AND OTHER MAJOR FUNDS



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

Respinning of Year   Samura		Jan 2022 Actual	Jan 2021 Actual	Current to Prior Year Variance	FY 2022 Budget	FY 2022 Actual to date	FY 2022 Variance with Budget
Resources (Inflows)   Local Sources   Ad Valorem Taxes   80.415.517   85.581.258   (5.165.741)   113.601.000   90.097.952   (23.503.048)   Sales and Use Taxes   11,865.150   9,895.817   1,969,333   114,000.800   55.697.408   (58.303.392)   Tuition:   Summer School/Drivers Education/Community Ed.   138.715   80.250   58.465   1.062.000   804.714   (257.286)   Earnings on threatments   6.5440   7.441   (1.801)   79.900   105.354   26.354   Medical Services   603.113   - 603.113   3.000.000   615.351   (2.384.649)   Cherr   88.215   81.641   6.574   881.240   693.657   (187.583)   Cherr   Resources from Local Sources   93.116.350   95.646.407   (2.530.057)   232.624.040   148.014.36   (84.609.664)   Cherr   Ch	Budgetary Fund Balance,						
Local Sources:	Beginning of Year				\$ 128,499,561	\$ 129,036,326	\$ 536,765
Local Sources:	Resources (Inflows)						
Sales and Use Taxes							
Sales and Use Taxes	Ad Valorem Taxes	80,415,517	85,581,258	(5,165,741)	113,601,000	90,097,952	(23,503,048)
Tutlion:   Summer School/Drivers Education/Community Ed.   138,715   80,250   58,465   1,062,000   804,714   (257,286)   Earnings on Investments   5,640   7,441   (1,801)   79,000   105,354   26,354   Medical Services   603,113   - 603,113   3,000,000   615,351   (2,384,649)   (2,534,649)   (4,597,645)   (4	Sales and Use Taxes	11,865,150	9,895,817	1,969,333	114,000,800	55,697,408	(58,303,392)
Earlings on Investments	Tuition:						, , , ,
Medical Services         603,113         -         603,113         3,000,000         615,351         (2,384,649)           Other         88,215         81,641         6,574         881,240         693,657         (187,583)           Total Resources from Local Sources         93,116,350         95,646,407         (2,530,057)         232,624,040         148,014,436         (84,609,604)           State Sources:           Equalization (MFP)         17,867,184         16,889,064         978,120         216,382,670         125,737,525         (90,645,145)           Contributions to         17,867,184         16,889,064         978,120         216,382,670         125,737,525         (90,645,145)           Revenue Sharing         -         1,305         (1,305)         3,900         1,188         (2,712)           Restricted Grant         -         -         -         2,093,815         700,790         (1,393,025)           Restricted Grant         -         -         -         -         3,246,577         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Summer School/Drivers Education/Community Ed.</td><td>138,715</td><td>80,250</td><td>58,465</td><td>1,062,000</td><td>804,714</td><td>(257,286)</td></t<>	Summer School/Drivers Education/Community Ed.	138,715	80,250	58,465	1,062,000	804,714	(257,286)
Other         88.215         81,641         6.574         881,240         693,657         (187,583)           Total Resources from Local Sources         93,116,350         95,646,407         (2,530,057)         232,624,040         148,014,436         (84,609,604)           State Sources:         Equalization (MFP)         17,867,184         16,889,064         978,120         216,382,670         125,737,525         (90,645,145)           Contributions to         1         1,305         (1,305)         3,900         1,188         (2,712)           Revenue Sharing         -         1,305         (1,305)         3,900         1,188         (2,712)           Restricted Grant         -         -         -         2,093,815         700,790         (1,393,025)           Professional Improvement Program         4,713         5,058         (345)         20,117         9,427         (10,690)           Non-Public Students         -         71,063         (71,063)         172,823         65,462         (107,361)           Total Resources from State Sources         17,871,897         16,966,490         905,407         218,997,982         126,514,392         (92,483,590)           Federal Sources         17,871,897         32,425         63,050	Earnings on Investments	5,640	7,441	(1,801)	79,000	105,354	26,354
Total Resources from Local Sources   93,116,350   95,646,407   (2,530,057)   232,624,040   148,014,436   (84,609,604)	Medical Services	603,113	-	603,113	3,000,000	615,351	(2,384,649)
State Sources:   Equalization (MFP)	Other	88,215	81,641	6,574	881,240	693,657	(187,583)
Equalization (MFP)         17,867,184         16,889,064         978,120         216,382,670         125,737,525         (90,645,145)           Contributions to         - <t< td=""><td>Total Resources from Local Sources</td><td>93,116,350</td><td>95,646,407</td><td>(2,530,057)</td><td>232,624,040</td><td>148,014,436</td><td>(84,609,604)</td></t<>	Total Resources from Local Sources	93,116,350	95,646,407	(2,530,057)	232,624,040	148,014,436	(84,609,604)
Equalization (MFP)         17,867,184         16,889,064         978,120         216,382,670         125,737,525         (90,645,145)           Contributions to         - <t< td=""><td>State Sources</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	State Sources						
Contributions to   Teachers Retirement   1,305 (1,305)   3,900   1,188 (2,712)   Revenue Sharing   - 1,305 (1,305)   3,900   1,188 (2,712)   Revenue Sharing   - 2,093,815   700,790 (1,393,025)   Restricted Grant   - 324,657   - 324,		17 067 104	16 990 064	079 120	216 292 670	125 727 525	(00 645 145)
Teachers' Retirement   1,305   1,305   3,900   1,188   (2,712)		17,007,104	10,009,004	970,120	210,302,070	123,737,323	(90,043,143)
Revenue Sharing         -         -         -         2,093,815         700,790         (1,393,025)           Restricted Grant         -         -         -         324,657         -         (324,657)           Professional Improvement Program         4,713         5,058         (345)         20,117         9,427         (10,890)           Non-Public Students         -         71,063         (71,063)         172,823         65,462         (107,361)           Total Resources from State Sources           1,871,897         16,966,490         905,407         218,997,982         126,514,392         (92,483,590)           Federal Sources           FEMA Disaster Relief         -			1 205	(4.205)	2 000	1 100	(2.712)
Restricted Grant         -         -         324,657         -         (324,657)           Professional Improvement Program         4,713         5,058         (345)         20,117         9,427         (10,690)           Non-Public Students         -         71,063         (71,063)         172,823         65,462         (107,361)           Total Resources from State Sources           FEMA Disaster Relief         - <t< td=""><td></td><td>-</td><td>1,303</td><td>(1,303)</td><td>-,</td><td>,</td><td> ,</td></t<>		-	1,303	(1,303)	-,	,	,
Professional Improvement Program Non-Public Students  - 71,063 (71,063) 172,823 65,462 (107,361)  Total Resources from State Sources  17,871,897 16,966,490 905,407 218,997,982 126,514,392 (92,483,590)  Federal Sources:  FEMA Disaster Relief ROTC 95,475 32,425 63,050 546,575 306,245 (240,330)  Total Resources from Federal Sources 95,475 32,425 63,050 546,575 306,245 (240,330)  Total Resources 111,083,722 112,645,322 (1,561,600) 452,168,597 274,835,073 (177,333,524)  Other Financing Sources  Transfers In: Bond Proceeds Indirect Costs 436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)  Total Other Financing Sources  436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)	· ·	-	-	-		700,790	,
Non-Public Students		4712	E 059	(245)	· ·	0.427	
Total Resources from State Sources    17,871,897		4,713		` '	· ·	·	,
Federal Sources: FEMA Disaster Relief ROTC 95,475 32,425 63,050 546,575 306,245 (240,330)  Total Resources from Federal Sources 95,475 32,425 63,050 546,575 306,245 (240,330)  Total Resources 111,083,722 112,645,322 (1,561,600) 452,168,597 274,835,073 (177,333,524)  Other Financing Sources Transfers In: Bond Proceeds Indirect Costs 436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)	Non-Fublic Students		71,003	(71,003)	172,023	03,402	(107,301)
FEMA Disaster Relief ROTC  95,475  32,425  63,050  546,575  306,245  (240,330)  Total Resources from Federal Sources  95,475  32,425  63,050  546,575  306,245  (240,330)  Total Resources  111,083,722  112,645,322  (1,561,600)  452,168,597  274,835,073  (177,333,524)  Other Financing Sources  Transfers In: Bond Proceeds Indirect Costs  436,259  297,329  138,930  7,000,000  1,023,248  (5,976,752)  Total Other Financing Sources	Total Resources from State Sources	17,871,897	16,966,490	905,407	218,997,982	126,514,392	(92,483,590)
ROTC         95,475         32,425         63,050         546,575         306,245         (240,330)           Total Resources from Federal Sources         95,475         32,425         63,050         546,575         306,245         (240,330)           Total Resources         111,083,722         112,645,322         (1,561,600)         452,168,597         274,835,073         (177,333,524)           Other Financing Sources           Transfers In:         Bond Proceeds         -	Federal Sources:						
Total Resources from Federal Sources  95,475 32,425 63,050 546,575 306,245 (240,330)  Total Resources  111,083,722 112,645,322 (1,561,600) 452,168,597 274,835,073 (177,333,524)  Other Financing Sources  Transfers In: Bond Proceeds Indirect Costs 436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)  Total Other Financing Sources	FEMA Disaster Relief	-	-	-	-	-	-
Total Resources 111,083,722 112,645,322 (1,561,600) 452,168,597 274,835,073 (177,333,524)  Other Financing Sources  Transfers In:  Bond Proceeds Indirect Costs 436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)  Total Other Financing Sources 436,259 297,329 138,930 7,000,000 1,023,248 (5,976,752)	ROTC	95,475	32,425	63,050	546,575	306,245	(240,330)
Other Financing Sources           Transfers In:         Bond Proceeds         -	Total Resources from Federal Sources	95,475	32,425	63,050	546,575	306,245	(240,330)
Transfers In:         Bond Proceeds         - <td>Total Resources</td> <td>111,083,722</td> <td>112,645,322</td> <td>(1,561,600)</td> <td>452,168,597</td> <td>274,835,073</td> <td>(177,333,524)</td>	Total Resources	111,083,722	112,645,322	(1,561,600)	452,168,597	274,835,073	(177,333,524)
Bond Proceeds         -         <	Other Financing Sources			, , , ,			, , ,
Indirect Costs         436,259         297,329         138,930         7,000,000         1,023,248         (5,976,752)           Total Other Financing Sources         436,259         297,329         138,930         7,000,000         1,023,248         (5,976,752)	•						
Total Other Financing Sources         436,259         297,329         138,930         7,000,000         1,023,248         (5,976,752)	Bond Proceeds	-	-	-	-	-	-
	Indirect Costs	436,259	297,329	138,930	7,000,000	1,023,248	(5,976,752)
Amounts Available for Appropriations 111,519,981 112,942,651 (1,422,670) 587,668,158 404,894,647 (182,773,511)	Total Other Financing Sources	436,259	297,329	138,930	7,000,000	1,023,248	(5,976,752)
	Amounts Available for Appropriations	111,519,981	112,942,651	(1,422,670)	587,668,158	404,894.647	(182,773,511)

(continued)

# ST. TAMMANY PARISH SCHOOL BOARD Covington, Louisiana

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

(Continued)

	Jan 2022 Actual	Jan 202 Actual	l Pric	rent to or Year riance	2022 Budget	FY 2022 Actual to date	2022 Variance with Budget
Charges to Appropriations (Outflows)							
Current:							
Instruction:							
Regular Education Programs	\$ 13,927,031	\$ 14,224,	175 \$	(297,144)	\$ 180,501,368	\$ 87,111,647	\$ 93,389,721
Special Education Programs	5,438,897	5,842,	169	(403,272)	73,667,846	36,049,125	37,618,721
Vocational Education Programs	537,837	432,	655	105,182	7,122,287	3,373,062	3,749,225
Other Instructional Programs	875,413	789,	998	85,415	9,623,177	5,274,697	4,348,480
Special Programs	221,883	291,	051	(69,168)	3,714,057	1,388,551	2,325,506
Support Services:	,	,		(,	-, ,	,,	,,
Pupil Support	2,340,513	2,241,	990	98,523	27,877,306	14,451,641	13,425,665
Instructional Staff Support	959,699	834,	080	125,619	11,592,652	6,480,372	5,112,280
General Administration	3,962,352	3,771,	376	190,476	8,516,536	6,418,462	2,098,074
School Administration	2,451,608	2,325,	098	126,510	26,757,602	13,880,590	12,877,012
Business Administration	215,839	221,	952	(6,113)	3,098,582	1,575,033	1,523,549
Operation and Maintenance of Plant	2,968,699	2,827,	722	140,977	40,848,616	23,202,675	17,645,941
Pupil Transportation	2,850,327	3,822,	974	(972,647)	33,849,950	17,375,910	16,474,040
Central Services	533,212	787,	661	(254,449)	8,297,087	3,848,994	4,448,093
Community Service Programs	81,719	78,	964	2,755	835,451	561,310	274,141
Facilities Acquisition and Construction	428,126	52,	313	375,313	1,108,937	917,409	191,528
Debt Service	190,303	30,	637	159,666	591,111	562,612	28,499
Transfers Out			-	-	14,795,073	14,795,073	
Total Charges to Appropriations	37,983,458	38,575,	315	(592,357)	452,797,638	237,267,163	215,530,475
Budgetary Fund Balance, End of Year			·		\$ 134,870,520	\$ 167,627,484	\$ (32,756,964)