

**St. Tammany Parish School Board**  
**MONTHLY FINANCIAL STATEMENT**  
**GENERAL FUND**



For the Period  
July 1, 2024 to July 31, 2024  
(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, 2024 to July 31, 2024 (Cash basis)**

	July 2024 Actual	July 2023 Actual	Current to Prior Year Variance	FY 2025 Proposed Budget	FY 2025 Actual to date	FY 2025 Variance with Budget	FY 2024 Actual to date	FY 2025 Variance with FY 2024 Actual
<b>Budgetary Fund Balance,</b>								
<b>Beginning of Year</b>				\$ 140,589,927	\$ 140,865,356	\$ 275,429	\$ 140,567,263	\$ 298,093
<b>Resources (Inflows)</b>								
<b>Local Sources:</b>								
Ad Valorem Taxes	-	-	-	131,330,000	-	(131,330,000)	-	-
Sales and Use Taxes	-	-	-	144,097,000	-	(144,097,000)	-	-
Tuition:								
Summer School/Drivers Education/Community Ed.	-	-	-	260,000	-	(260,000)	-	-
Earnings on Investments	461,211	392,195	69,016	5,200,000	461,211	(4,738,789)	392,195	69,016
Medical Services	-	-	-	5,300,000	-	(5,300,000)	-	-
Other	41,103	2,900	38,203	1,142,000	41,103	(1,100,897)	2,900	38,203
<b>Total Resources from Local Sources</b>	<b>502,314</b>	<b>395,095</b>	<b>107,219</b>	<b>287,329,000</b>	<b>502,314</b>	<b>(286,826,686)</b>	<b>395,095</b>	<b>107,219</b>
<b>State Sources:</b>								
Equalization (MFP)	17,751,295	17,629,333	121,962	209,423,627	17,751,295	(191,672,332)	17,629,333	121,962
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,201,000	-	(2,201,000)	-	-
Restricted Grant	-	-	-	518,000	-	(518,000)	-	-
Professional Improvement Program	-	-	-	7,700	-	(7,700)	-	-
Non-Public Students	-	-	-	182,000	-	(182,000)	-	-
<b>Total Resources from State Sources</b>	<b>17,751,295</b>	<b>17,629,333</b>	<b>121,962</b>	<b>212,332,327</b>	<b>17,751,295</b>	<b>(194,581,032)</b>	<b>17,629,333</b>	<b>121,962</b>
<b>Federal Sources:</b>								
FEMA Disaster Relief	-	-	-	245,000	-	(245,000)	-	-
ROTC	-	-	-	684,500	-	(684,500)	-	-
<b>Total Resources from Federal Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>929,500</b>	<b>-</b>	<b>(929,500)</b>	<b>-</b>	<b>-</b>
<b>Total Resources</b>	<b>18,253,609</b>	<b>18,024,428</b>	<b>229,181</b>	<b>500,590,827</b>	<b>18,253,609</b>	<b>(482,337,218)</b>	<b>18,024,428</b>	<b>229,181</b>
<b>Other Financing Sources</b>								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	-	-	-	2,750,000	-	(2,750,000)	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>	<b>-</b>	<b>(2,750,000)</b>	<b>-</b>	<b>-</b>
<b>Amounts Available for Appropriations</b>	<b>18,253,609</b>	<b>18,024,428</b>	<b>229,181</b>	<b>643,930,754</b>	<b>159,118,965</b>	<b>(484,811,789)</b>	<b>158,591,691</b>	<b>527,274</b>

(continued)

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

**General Fund**  
**Budget Comparison Schedules**  
**For the Period July 1, 2024 to July 31, 2024 (Cash basis)**

(Continued)

	July 2024 Actual	July 2023 Actual	Current to Prior Year Variance	2025 Proposed Budget	FY 2025 Actual to date	2025 Variance with Budget	FY 2024 Actual to date	FY 2025 Actual Variance with FY 2024 Actual
<b>Charges to Appropriations (Outflows)</b>								
Current:								
Instruction:								
Regular Education Programs	\$ 1,448,089	\$ 1,846,864	\$ (398,775)	\$ 196,239,213	\$ 1,448,089	\$ 194,791,124	\$ 1,846,864	\$ (398,775)
Special Education Programs	382,176	319,611	62,565	80,341,964	382,176	79,959,788	319,611	62,565
Vocational Education Programs	241,354	243,419	(2,065)	6,558,265	241,354	6,316,911	243,419	(2,065)
Other Instructional Programs	305,530	319,538	(14,008)	13,915,553	305,530	13,610,023	319,538	(14,008)
Special Programs	30,398	41,074	(10,676)	3,495,619	30,398	3,465,221	41,074	(10,676)
Support Services:								
Pupil Support	260,019	170,558	89,461	32,791,521	260,019	32,531,502	170,558	89,461
Instructional Staff Support	1,118,928	840,621	278,307	16,077,271	1,118,928	14,958,343	840,621	278,307
General Administration	314,453	317,777	(3,324)	9,988,677	314,453	9,674,224	317,777	(3,324)
School Administration	268,333	173,403	94,930	29,942,417	268,333	29,674,084	173,403	94,930
Business Administration	264,735	256,154	8,581	3,384,398	264,735	3,119,663	256,154	8,581
Operation and Maintenance of Plant	2,347,828	2,200,474	147,354	43,437,852	2,347,828	41,090,024	2,200,474	147,354
Pupil Transportation	585,502	806,839	(221,337)	41,568,063	585,502	40,982,561	806,839	(221,337)
Central Services	543,509	661,649	(118,140)	10,601,523	543,509	10,058,014	661,649	(118,140)
Community Service Programs	38,176	55,513	(17,337)	32,000	38,176	(6,176)	55,513	(17,337)
Facilities Acquisition and Construction	58,985	50,565	8,420	670,769	58,985	611,784	50,565	8,420
Debt Service	-	-	-	562,612	-	562,612	-	-
Transfers Out	-	191,594	(191,594)	13,733,110	-	13,733,110	191,594	(191,594)
<b>Total Charges to Appropriations</b>	<b>8,208,015</b>	<b>8,495,653</b>	<b>(287,638)</b>	<b>503,340,827</b>	<b>8,208,015</b>	<b>495,132,812</b>	<b>8,495,653</b>	<b>(287,638)</b>
<b>Budgetary Fund Balance, End of Year</b>				<b>\$ 140,589,927</b>	<b>\$ 150,910,950</b>	<b>\$ (10,321,023)</b>	<b>\$ 150,096,038</b>	<b>\$ 814,912</b>