

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2024 to January 31, 2025
(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 January 31, 2025 (Cash basis)

	Jan 2025 Actual	Jan 2024 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
Budgetary Fund Balance, Beginning of Year				\$ 140,589,927	\$ 140,567,155	\$ (22,772)	\$ 140,567,155	\$ -
Resources (Inflows)								
Local Sources:								
Ad Valorem Taxes	94,381,909	82,054,034	12,327,875	131,330,000	103,064,237	(28,265,763)	93,850,914	9,213,323
Sales and Use Taxes	11,781,474	11,998,797	(217,323)	144,097,000	59,590,723	(84,506,277)	59,677,160	(86,437)
Tuition:								
Summer School/Drivers Education/Community Ed.	5,550	207,839	(202,289)	260,000	29,100	(230,900)	1,037,905	(1,008,805)
Earnings on Investments	299,582	314,848	(15,266)	5,200,000	2,647,393	(2,552,607)	2,748,866	(101,473)
Medical Services	-	64	(64)	5,300,000	4,084,847	(1,215,153)	125,853	3,958,994
Other	57,456	110,584	(53,128)	1,142,000	656,529	(485,471)	553,345	103,184
Total Resources from Local Sources	106,525,971	94,686,166	11,839,805	287,329,000	170,072,829	(117,256,171)	157,994,043	12,078,786
State Sources:								
Equalization (MFP)	17,045,621	17,786,325	(740,704)	209,423,627	122,256,715	(87,166,912)	121,423,611	833,104
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,201,000	746,712	(1,454,288)	733,173	13,539
Restricted Grant	50,000	-	50,000	518,000	152,516	(365,484)	-	152,516
Professional Improvement Program	1,502	-	1,502	7,700	3,004	(4,696)	3,160	(156)
Non-Public Students	73,210	-	73,210	182,000	73,210	(108,790)	-	73,210
Total Resources from State Sources	17,170,333	17,786,325	(615,992)	212,332,327	123,232,157	(89,100,170)	122,159,944	1,072,213
Federal Sources:								
FEMA Disaster Relief	-	-	-	245,000	-	(245,000)	-	-
ROTC	105,921	34,303	71,618	684,500	354,003	(330,497)	266,814	87,189
Total Resources from Federal Sources	105,921	34,303	71,618	929,500	354,003	(575,497)	266,814	87,189
Total Resources	123,802,225	112,506,794	11,295,431	500,590,827	293,658,989	(206,931,838)	280,420,801	13,238,188
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	(102,970)	-	-	-	-	(2,006,558)
Indirect Costs	-	102,970	-	2,750,000	1,964,268	(785,732)	2,006,558	1,964,268
Total Other Financing Sources	-	102,970	(102,970)	2,750,000	1,964,268	(785,732)	2,006,558	(42,290)
Amounts Available for Appropriations	123,802,225	112,609,764	11,192,461	643,930,754	436,190,412	(207,740,342)	422,994,514	13,195,898

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2024 to January 31, 2025 (Cash basis)

(Continued)

	Jan 2025 Actual	Jan 2024 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
Charges to Appropriations (Outflows)								
Current:								
Instruction:								
Regular Education Programs	\$ 14,368,012	\$ 14,800,122	\$ (432,110)	\$ 196,239,213	\$ 96,486,256	\$ 99,752,957	\$ 96,720,990	\$ (234,734)
Special Education Programs	6,721,729	6,513,754	207,975	80,341,964	41,851,209	38,490,755	39,960,427	1,890,782
Vocational Education Programs	522,234	545,776	(23,542)	6,558,265	3,498,265	3,060,000	3,438,122	60,143
Other Instructional Programs	1,061,354	1,148,839	(87,485)	13,915,553	6,007,269	7,908,284	6,082,220	(74,951)
Special Programs	293,327	283,827	9,500	3,495,619	1,913,793	1,581,826	1,825,538	88,255
Support Services:								
Pupil Support	2,806,070	2,524,534	281,536	32,791,521	17,311,793	15,479,728	15,851,343	1,460,450
Instructional Staff Support	1,241,431	1,246,236	(4,805)	16,077,271	8,887,700	7,189,571	8,453,370	434,330
General Administration	436,332	4,262,660	(3,826,328)	9,988,677	2,962,542	7,026,135	6,904,636	(3,942,094)
School Administration	2,480,300	2,396,500	83,800	29,942,417	15,256,663	14,685,754	15,661,665	(405,002)
Business Administration	246,147	248,039	(1,892)	3,384,398	1,719,045	1,665,353	1,921,378	(202,333)
Operation and Maintenance of Plant	2,582,376	2,566,808	15,568	43,437,852	22,261,592	21,176,260	24,024,858	(1,763,266)
Pupil Transportation	3,539,130	3,371,239	167,891	41,568,063	20,933,229	20,634,834	20,571,590	361,639
Central Services	678,983	839,864	(160,881)	10,601,523	4,883,529	5,717,994	4,878,219	5,310
Community Service Programs	-	88,627	(88,627)	32,000	38,176	(6,176)	571,031	(532,855)
Facilities Acquisition and Construction	58,043	55,299	2,744	670,769	410,284	260,485	387,819	22,465
Debt Service	-	-	-	562,612	563,618	(1,006)	562,611	1,007
Transfers Out	1,593,441	491,409	1,102,032	13,733,110	10,670,783	3,062,327	9,479,889	1,190,894
Total Charges to Appropriations	38,628,909	41,383,533	(2,754,624)	503,340,827	255,655,746	247,685,081	257,295,706	(1,639,960)
Budgetary Fund Balance, End of Year				\$ 140,589,927	\$ 180,534,666	\$ (39,944,739)	\$ 165,698,808	\$ 14,835,858