

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2024 to February 28, 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 February 28, 2025 (Cash basis)

	Feb 2025 Actual	Feb 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	23,396,351	22,831,645	564,706	131,330,000	126,460,588	(4,869,412)	116,682,560	9,778,028
Sales and Use Taxes	14,286,758	14,284,822	1,936	144,097,000	73,877,482	(70,219,518)	73,961,982	(84,500)
Tuition:								
Summer School/Drivers Education/Community Ed.	-	172,540	(172,540)	260,000	29,100	(230,900)	1,210,445	(1,181,345)
Earnings on Investments	437,578	520,634	(83,056)	5,200,000	3,217,421	(1,982,579)	3,448,862	(231,441)
Medical Services	19,781	4,618,097	(4,598,316)	5,300,000	4,104,628	(1,195,372)	4,743,950	(639,322)
Other	54,521	36,101	18,420	1,142,000	711,594	(430,406)	589,446	122,148
Total Resources from Local Sources	38,194,989	42,463,839	(4,268,850)	287,329,000	208,400,813	(78,928,187)	200,637,245	7,763,568
State Sources:								
Equalization (MFP)	17,312,291	17,640,325	(328,034)	209,423,627	139,569,007	(69,854,620)	139,063,936	505,071
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,201,000	746,712	(1,454,288)	733,173	13,539
Restricted Grant	-	113,048	(113,048)	518,000	152,516	(365,484)	113,048	39,468
Professional Improvement Program	-	1,504	(1,504)	7,700	3,004	(4,696)	4,664	(1,660)
Non-Public Students	33,238	55,331	(22,093)	182,000	106,448	(75,552)	55,331	51,117
Total Resources from State Sources	17,345,529	17,810,208	(464,679)	212,332,327	140,577,687	(71,754,640)	139,970,152	607,535
Federal Sources:								
FEMA Disaster Relief	-	-	-	245,000	-	(245,000)	-	-
ROTC	37,023	35,500	1,523	684,500	391,027	(293,473)	302,314	88,713
Total Resources from Federal Sources	37,023	35,500	1,523	929,500	391,027	(538,473)	302,314	88,713
Total Resources	55,577,541	60,309,547	(4,732,006)	500,590,827	349,369,527	(151,221,300)	340,909,711	8,459,816
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	282,573	547,856	282,573	2,750,000	2,246,841	(503,159)	2,554,414	(307,573)
Total Other Financing Sources	282,573	547,856	282,573	2,750,000	2,246,841	(503,159)	2,554,414	(307,573)
Amounts Available for Appropriations	55,860,114	60,857,403	(4,449,433)	643,930,754	492,183,523	(151,747,231)	484,031,280	8,152,243

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2024 to February 28, 2025 (Cash basis)

(Continued)

	Feb 2025 Actual	Feb 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	\$ 15,363,349	\$ 15,753,501	\$ (390,152)	\$ 196,239,213	\$ 111,850,150	\$ 84,389,063	\$ 112,474,491	\$ (624,341)
Special Education Programs	6,773,754	6,453,582	320,172	80,341,964	48,624,964	31,717,000	46,414,010	2,210,954
Vocational Education Programs	522,723	524,200	(1,477)	6,558,265	4,020,989	2,537,276	3,962,323	58,666
Other Instructional Programs	848,535	783,783	64,752	13,915,553	6,855,804	7,059,749	6,866,003	(10,199)
Special Programs	294,371	281,662	12,709	3,495,619	2,208,164	1,287,455	2,107,199	100,965
Support Services:								
Pupil Support	2,775,648	2,551,601	224,047	32,791,521	20,087,440	12,704,081	18,402,944	1,684,496
Instructional Staff Support	1,280,141	1,260,482	19,659	16,077,271	10,167,841	5,909,430	9,713,852	453,989
General Administration	4,570,317	522,602	4,047,715	9,988,677	7,532,859	2,455,818	7,427,237	105,622
School Administration	2,430,447	2,431,183	(736)	29,942,417	17,687,111	12,255,306	18,092,848	(405,737)
Business Administration	246,780	285,048	(38,268)	3,384,398	1,965,825	1,418,573	2,206,425	(240,600)
Operation and Maintenance of Plant	2,873,082	2,892,395	(19,313)	43,437,852	25,134,674	18,303,178	26,917,253	(1,782,579)
Pupil Transportation	3,457,279	3,284,290	172,989	41,568,063	24,390,507	17,177,556	23,855,880	534,627
Central Services	627,531	882,441	(254,910)	10,601,523	5,511,060	5,090,463	5,760,661	(249,601)
Community Service Programs	-	83,751	(83,751)	32,000	38,176	(6,176)	654,782	(616,606)
Facilities Acquisition and Construction	58,275	55,159	3,116	670,769	468,559	202,210	442,978	25,581
Debt Service	-	-	-	562,612	563,618	(1,006)	562,611	1,007
Transfers Out	4,720,056	1,419,000	3,301,056	13,733,110	15,390,839	(1,657,729)	10,898,889	4,491,950
Total Charges to Appropriations	46,842,288	39,464,680	7,377,608	503,340,827	302,498,580	200,842,247	296,760,386	5,738,194
Budgetary Fund Balance, End of Year				\$ 140,589,927	\$ 189,684,943	\$ (49,095,016)	\$ 187,270,894	\$ 2,414,049