

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2024 to April 30, 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 April 30, 2025 (Cash basis)

	Apr 2025 Actual	Apr 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	1,277,318	923,656	353,662	131,330,000	131,282,435	(47,565)	119,851,460	11,430,975
Sales and Use Taxes	11,667,961	10,693,605	974,356	144,097,000	97,415,144	(46,681,856)	96,003,829	1,411,315
Tuition:								
Summer School/Drivers Education/Community Ed.	3,168	205,229	(202,061)	260,000	32,412	(227,588)	1,616,228	(1,583,816)
Earnings on Investments	347,499	362,015	(14,516)	5,200,000	4,061,910	(1,138,090)	4,435,117	(373,207)
Medical Services	703,816	2,642	701,174	5,300,000	4,811,383	(488,617)	4,762,987	48,396
Other	86,316	23,372	62,944	1,142,000	882,348	(259,652)	682,200	200,148
Total Resources from Local Sources	14,086,078	12,210,519	1,875,559	287,329,000	238,485,632	(48,843,368)	227,351,821	11,133,811
State Sources:								
Equalization (MFP)	16,219,057	17,151,539	(932,482)	209,423,627	172,352,902	(37,070,725)	171,585,709	767,193
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,201,000	1,495,415	(705,585)	1,466,347	29,068
Restricted Grant	50	-	50	518,000	382,882	(135,118)	153,368	229,514
Professional Improvement Program	-	1,504	(1,504)	7,700	3,004	(4,696)	6,168	(3,164)
Non-Public Students	-	85,340	(85,340)	182,000	154,131	(27,869)	140,671	13,460
Total Resources from State Sources	16,219,107	17,238,383	(1,019,276)	212,332,327	174,388,334	(37,943,993)	173,352,263	1,036,071
Federal Sources:								
FEMA Disaster Relief	-	-	-	245,000	-	(245,000)	23,943	(23,943)
ROTC	43,864	104,698	(60,834)	684,500	465,073	(219,427)	440,166	24,907
Total Resources from Federal Sources	43,864	104,698	(60,834)	929,500	465,073	(464,427)	464,109	964
Total Resources	30,349,049	29,553,600	795,449	500,590,827	413,339,039	(87,251,788)	401,168,193	12,170,846
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	74,125	118,223	(44,098)	2,750,000	2,475,506	(274,494)	2,873,060	(397,554)
Total Other Financing Sources	74,125	118,223	(44,098)	2,750,000	2,475,506	(274,494)	2,873,060	(397,554)
Amounts Available for Appropriations	30,423,174	29,671,823	751,351	643,930,754	556,381,700	(87,549,054)	544,608,408	11,773,292

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2024 to April 30, 2025 (Cash basis)

(Continued)

	Apr 2025 Actual	Apr 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	\$ 15,298,248	\$ 15,137,755	\$ 160,493	\$ 196,239,213	\$ 142,455,870	\$ (53,783,343)	\$ 143,107,831	\$ (651,961)
Special Education Programs	6,645,342	6,447,493	\$ 197,849	80,341,964	61,883,897	(18,458,067)	59,670,670	2,213,227
Vocational Education Programs	528,927	512,815	\$ 16,112	6,558,265	5,079,083	(1,479,182)	4,996,938	82,145
Other Instructional Programs	768,373	839,996	\$ (71,623)	13,915,553	8,463,352	(5,452,201)	8,551,480	(88,128)
Special Programs	295,149	284,877	\$ 10,272	3,495,619	2,795,465	(700,154)	2,672,203	123,262
Support Services:								
Pupil Support	2,731,153	2,519,549	\$ 211,604	32,791,521	25,557,619	(7,233,902)	23,447,390	2,110,229
Instructional Staff Support	1,226,067	1,233,925	\$ (7,858)	16,077,271	12,671,753	(3,405,518)	12,349,015	322,738
General Administration	393,097	404,525	\$ (11,428)	9,988,677	8,324,240	(1,664,437)	8,309,224	15,016
School Administration	2,455,108	2,411,266	\$ 43,842	29,942,417	22,537,759	(7,404,658)	22,868,240	(330,481)
Business Administration	262,111	265,732	\$ (3,621)	3,384,398	2,498,486	(885,912)	2,728,232	(229,746)
Operation and Maintenance of Plant	5,059,410	2,756,284	\$ 2,303,126	43,437,852	32,942,758	(10,495,094)	33,736,872	(794,114)
Pupil Transportation	3,460,981	3,389,834	\$ 71,147	41,568,063	31,386,073	(10,181,990)	30,574,015	812,058
Central Services	500,740	521,626	\$ (20,886)	10,601,523	6,547,264	(4,054,259)	6,824,618	(277,354)
Community Service Programs	-	111,994	\$ (111,994)	32,000	38,176	6,176	858,768	(820,592)
Facilities Acquisition and Construction	58,970	55,313	\$ 3,657	670,769	586,571	(84,198)	553,592	32,979
Debt Service	-	-	\$ -	562,612	566,543	3,931	562,611	3,932
Transfers Out	869,094	-	869,094	13,733,110	16,259,933	2,526,823	13,924,632	2,335,301
Total Charges to Appropriations	40,552,770	36,892,984	3,659,786	503,340,827	380,594,842	(122,745,985)	375,736,331	4,858,511
Budgetary Fund Balance, End of Year				\$ 140,589,927	\$ 175,786,858	\$ 35,196,931	\$ 168,872,077	\$ 6,914,781