

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



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

	May 2025 Actual	May 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	1,084,880	643,412	441,468	131,330,000	132,367,315	1,037,315	120,494,874	11,872,441
Sales and Use Taxes	13,148,173	12,574,043	574,130	144,097,000	110,563,318	(33,533,682)	108,577,873	1,985,445
Tuition:								
Summer School/Drivers Education/Community Ed.	93,819	220,950	(127,131)	260,000	126,232	(133,768)	1,837,178	(1,710,946)
Earnings on Investments	485,089	568,915	(83,826)	5,200,000	4,668,672	(531,328)	5,165,603	(496,931)
Medical Services	6,513	1,536	4,977	5,300,000	4,817,896	(482,104)	4,764,523	53,373
Other	228,628	144,701	83,927	1,142,000	1,116,823	(25,177)	826,901	289,922
Total Resources from Local Sources	15,047,102	14,153,557	893,545	287,329,000	253,660,256	(33,668,744)	241,666,952	11,993,304
State Sources:								
Equalization (MFP)	16,314,954	15,350,043	964,911	209,423,627	188,667,857	(20,755,770)	186,935,752	1,732,105
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	748,703	733,173	15,530	2,201,000	2,244,118	43,118	2,199,519	44,599
Restricted Grant	-	180,886	(180,886)	518,000	382,882	(135,118)	334,254	48,628
Professional Improvement Program	1,502	-	1,502	7,700	4,506	(3,194)	6,168	(1,662)
Non-Public Students	20,501	-	20,501	182,000	174,632	(7,368)	140,671	33,961
Total Resources from State Sources	17,085,660	16,264,102	821,558	212,332,327	191,473,995	(20,858,332)	189,616,364	1,857,631
Federal Sources:								
FEMA Disaster Relief	-	-	-	245,000	-	(245,000)	23,943	(23,943)
ROTC	109,064	36,543	72,521	684,500	574,137	(110,363)	476,708	97,429
Total Resources from Federal Sources	109,064	36,543	72,521	929,500	574,137	(355,363)	500,651	73,486
Total Resources	32,241,826	30,454,202	1,787,624	500,590,827	445,708,388	(54,882,439)	431,783,967	13,924,421
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	182,392	277,915	182,392	2,750,000	2,657,898	(92,102)	3,150,975	2,657,898
Total Other Financing Sources	182,392	277,915	182,392	2,750,000	2,657,898	(92,102)	3,150,975	2,657,898
Amounts Available for Appropriations	32,424,218	30,732,117	1,970,016	643,930,754	588,933,441	(54,997,313)	575,502,097	16,582,319

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	May 2025 Actual	May 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	\$ 15,932,109	\$ 18,551,829	\$ 2,619,720	\$ 196,239,213	\$ 158,393,827	\$ 37,845,386	\$ 161,659,660	\$ 3,265,833
Special Education Programs	6,652,708	7,581,721	929,013	80,341,964	68,536,605	11,805,359	67,252,391	(1,284,214)
Vocational Education Programs	529,155	609,886	80,731	6,558,265	5,608,238	950,027	5,606,825	(1,413)
Other Instructional Programs	858,215	985,948	127,733	13,915,553	9,321,567	4,593,986	9,537,428	215,861
Special Programs	300,244	324,876	24,632	3,495,619	3,095,710	399,909	2,997,079	(98,631)
Support Services:								
Pupil Support	2,713,874	2,898,740	184,866	32,791,521	28,271,493	4,520,028	26,346,131	(1,925,362)
Instructional Staff Support	1,226,249	1,449,380	223,131	16,077,271	13,898,002	2,179,269	13,798,395	(99,607)
General Administration	424,165	506,776	82,611	9,988,677	8,748,406	1,240,271	8,816,000	67,594
School Administration	2,497,929	2,754,400	256,471	29,942,417	25,035,688	4,906,729	25,622,641	586,953
Business Administration	306,447	358,370	51,923	3,384,398	2,804,934	579,464	3,086,602	281,668
Operation and Maintenance of Plant	2,911,563	4,483,220	1,571,657	43,437,852	35,854,321	7,583,531	38,220,091	2,365,770
Pupil Transportation	3,407,885	3,906,598	498,713	41,568,063	34,793,958	6,774,105	34,480,613	(313,345)
Central Services	602,471	1,155,722	553,251	10,601,523	7,149,736	3,451,787	7,980,340	830,604
Community Service Programs	-	86,968	86,968	32,000	38,176	(6,176)	945,736	907,560
Facilities Acquisition and Construction	58,683	59,752	1,069	670,769	645,253	25,516	613,343	(31,910)
Debt Service	-	-	-	562,612	566,543	(3,931)	562,611	(3,932)
Transfers Out	-	1,125,001	1,125,001	13,733,110	16,259,933	(2,526,823)	15,049,633	(1,210,300)
Total Charges to Appropriations	38,421,697	46,839,187	8,417,490	503,340,827	419,022,390	84,318,437	422,575,519	3,553,129
Budgetary Fund Balance, End of Year				\$ 140,589,927	\$ 169,911,051	\$ 29,321,124	\$ 152,926,578	\$ 13,029,190