

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2024 to June 30, 2025
(Modified Accrual Basis-Final)



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 June 30, 2025 (Final)

	June 2025 Actual	June 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	2,319,443	2,084,256	235,187	131,330,000	134,686,758	3,356,758	122,579,130	12,107,628
Sales and Use Taxes	38,784,988	36,591,669	2,193,319	144,097,000	149,348,306	5,251,306	145,169,542	4,178,764
Tuition:								
Summer School/Drivers Education/Community Ed.	184,108	95,206	88,902	260,000	310,340	50,340	1,932,384	(1,622,044)
Earnings on Investments	410,871	494,449	(83,578)	5,200,000	5,079,542	(120,458)	5,660,052	(580,510)
Medical Services	4,334,938	1,222,737	3,112,201	5,300,000	9,152,834	3,852,834	5,987,260	3,165,574
Other	512,547	3,618,052	(3,105,505)	1,142,000	2,058,301	916,301	4,444,953	(2,386,652)
Total Resources from Local Sources	46,546,895	44,106,369	2,440,526	287,329,000	300,636,081	13,307,081	285,773,321	14,862,760
State Sources:								
Equalization (MFP)	16,206,891	17,161,766	(954,875)	209,423,627	204,874,748	(4,548,879)	204,097,518	777,230
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,201,000	2,244,118	43,118	2,199,519	44,599
Restricted Grant	316,494	182,754	133,740	518,000	699,376	181,376	517,008	182,368
Professional Improvement Program	1,968	1,504	464	7,700	6,474	(1,226)	7,672	(1,198)
Non-Public Students	15,493	41,022	(25,529)	182,000	190,125	8,125	181,693	8,432
Total Resources from State Sources	16,540,846	17,387,046	(846,200)	212,332,327	208,014,841	(4,317,486)	207,003,410	1,011,431
Federal Sources:								
FEMA Disaster Relief	-	(15,979)	15,979	245,000	-	(245,000)	7,964	(7,964)
ROTC	140,820	207,676	(66,856)	684,500	714,957	30,457	684,384	30,573
Total Resources from Federal Sources	140,820	191,697	(50,877)	929,500	714,957	(214,543)	692,348	22,609
Total Resources	63,228,561	61,685,112	1,543,449	500,590,827	509,365,879	8,775,052	493,469,079	15,896,800
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	553,641	1,417,825	553,641	2,750,000	3,211,539	461,539	4,568,800	3,211,539
Total Other Financing Sources	553,641	1,417,825	553,641	2,750,000	3,211,539	461,539	4,568,800	3,211,539
Amounts Available for Appropriations	63,782,202	63,102,937	2,097,090	643,930,754	653,144,573	9,213,819	638,605,034	19,108,339

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2024 to June 30, 2025 (Final)

(Continued)

	June 2025 Actual	June 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	\$ 29,937,763	\$ 30,543,573	\$ 605,810	\$ 196,239,213	\$ 188,338,219	\$ 7,900,994	\$ 192,203,233	\$ 3,865,014
Special Education Programs	11,749,654	11,482,152	(267,502)	80,341,964	80,286,259	55,705	78,734,543	(1,551,716)
Vocational Education Programs	732,557	718,527	(14,030)	6,558,265	6,340,795	217,470	6,325,352	(15,443)
Other Instructional Programs	1,932,252	1,553,233	(379,019)	13,915,553	11,253,819	2,661,734	11,090,661	(163,158)
Special Programs	518,982	657,689	138,707	3,495,619	3,614,692	(119,073)	3,654,768	40,076
Support Services:								
Pupil Support	4,795,676	4,499,946	(295,730)	32,791,521	33,067,169	(275,648)	30,846,077	(2,221,092)
Instructional Staff Support	1,577,457	1,618,155	40,698	16,077,271	15,475,458	601,813	15,416,550	(58,908)
General Administration	1,030,186	828,960	(201,226)	9,988,677	9,778,592	210,085	9,644,960	(133,632)
School Administration	4,377,584	4,272,184	(105,400)	29,942,417	29,413,273	529,144	29,894,825	481,552
Business Administration	404,955	(51,713)	(456,668)	3,384,398	3,209,889	174,509	3,034,889	(175,000)
Operation and Maintenance of Plant	12,608,890	11,941,579	(667,311)	43,437,852	48,463,212	(5,025,360)	50,161,670	1,698,458
Pupil Transportation	6,714,288	6,140,971	(573,317)	41,568,063	41,508,246	59,817	40,621,584	(886,662)
Central Services	1,102,484	1,111,489	9,005	10,601,523	8,252,220	2,349,303	9,091,829	839,609
Community Service Programs	(6,176)	91,225	97,401	32,000	32,000	-	1,036,961	1,004,961
Facilities Acquisition and Construction	54,120	49,636	(4,484)	670,769	699,373	(28,604)	662,979	(36,394)
Debt Service	-	-	-	562,612	566,543	(3,931)	562,611	(3,932)
Transfers Out	8,008,863	4,754	(8,004,109)	13,733,110	24,268,796	(10,535,686)	15,054,387	(9,214,409)
Total Charges to Appropriations	85,539,535	75,462,360	(10,077,175)	503,340,827	504,568,555	(1,227,728)	498,037,879	(6,530,676)
Budgetary Fund Balance, End of Year				\$ 140,589,927	\$ 148,576,018	\$ 7,986,091	\$ 140,567,155	\$ 25,639,015