

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2025 to July 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, 2025 to July 30, 2025 (Cash Basis)

	July 2025 Actual	July 2024 Actual	Current to Prior Year Variance	FY 2026 Proposed Budget	FY 2026 Actual to date	FY 2026 Variance with Budget	FY 2025 Actual to date	FY 2026 Variance with FY 2025 Actual
Budgetary Fund Balance, Beginning of Year				\$ 147,089,475	\$ 153,916,105	\$ 6,826,630	\$ 140,567,155	\$ 13,348,950
Resources (Inflows)								
Local Sources:								
Ad Valorem Taxes	-	-	-	134,777,000	-	(134,777,000)	-	-
Sales and Use Taxes	-	-	-	148,491,000	-	(148,491,000)	-	-
Tuition:								
Summer School/Drivers Education/Community Ed.	(450)	-	(450)	310,500	(450)	(310,950)	-	(450)
Earnings on Investments	399,219	461,211	(61,992)	5,080,500	399,219	(4,681,281)	461,211	(61,992)
Medical Services	-	-	-	5,000,000	-	(5,000,000)	-	-
Other	36,727	41,103	(4,376)	1,994,690	36,727	(1,957,963)	41,103	(4,376)
Total Resources from Local Sources	435,496	502,314	(66,818)	295,653,690	435,496	(295,218,194)	502,314	(66,818)
State Sources:								
Equalization (MFP)	13,401,306	17,751,295	(4,349,989)	203,224,677	13,401,306	(189,823,371)	17,751,295	(4,349,989)
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,249,000	-	(2,249,000)	-	-
Restricted Grant	-	-	-	597,000	-	(597,000)	-	-
Professional Improvement Program	-	-	-	6,000	-	(6,000)	-	-
Non-Public Students	-	-	-	191,000	-	(191,000)	-	-
Total Resources from State Sources	13,401,306	17,751,295	(4,349,989)	206,267,677	13,401,306	(192,866,371)	17,751,295	(4,349,989)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	-	(1,133,286)	-	-
ROTC	-	-	-	639,000	-	(639,000)	-	-
Total Resources from Federal Sources	-	-	-	1,772,286	-	(1,772,286)	-	-
Total Resources	13,836,802	18,253,609	(4,416,807)	503,693,653	13,836,802	(489,856,851)	18,253,609	(4,416,807)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	-	-	-	1,835,500	-	(1,835,500)	-	-
Total Other Financing Sources	-	-	-	1,835,500	-	(1,835,500)	-	-
Amounts Available for Appropriations	13,836,802	18,253,609	(4,416,807)	652,618,628	167,752,907	(484,865,721)	158,820,764	8,932,143

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	July 2025 Actual	July 2024 Actual	Current to Prior Year Variance	2026 Proposed Budget	FY 2026 Actual to date	2026 Variance with Budget	FY 2025 Actual to date	FY 2026 Actual Variance with FY 2025 Actual
Charges to Appropriations (Outflows)								
Current:								
Instruction:								
Regular Education Programs	\$ 1,420,875	\$ 1,448,089	\$ 27,214	\$ 191,520,257	\$ 1,420,875	\$ 190,099,382	\$ 1,448,089	\$ 27,214
Special Education Programs	385,927	382,176	(3,751)	81,476,365	385,927	81,090,438	382,176	(3,751)
Vocational Education Programs	256,644	241,354	(15,290)	6,521,792	256,644	6,265,148	241,354	(15,290)
Other Instructional Programs	391,486	305,530	(85,956)	11,235,220	391,486	10,843,734	305,530	(85,956)
Special Programs	27,282	30,398	3,116	3,668,046	27,282	3,640,764	30,398	3,116
Support Services:								
Pupil Support	192,125	260,019	67,894	33,995,507	192,125	33,803,382	260,019	67,894
Instructional Staff Support	1,068,094	1,118,928	50,834	16,983,148	1,068,094	15,915,054	1,118,928	50,834
General Administration	343,588	314,453	(29,135)	9,742,930	343,588	9,399,342	314,453	(29,135)
School Administration	288,445	268,333	(20,112)	30,735,180	288,445	30,446,735	268,333	(20,112)
Business Administration	291,069	264,735	(26,334)	3,303,620	291,069	3,012,551	264,735	(26,334)
Operation and Maintenance of Plant	2,605,746	2,347,828	(257,918)	49,477,879	2,605,746	46,872,133	2,347,828	(257,918)
Pupil Transportation	398,190	585,502	187,312	41,248,062	398,190	40,849,872	585,502	187,312
Central Services	1,113,563	543,509	(570,054)	10,456,910	1,113,563	9,343,347	543,509	(570,054)
Community Service Programs	32,000	38,176	6,176	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	60,692	58,985	(1,707)	718,291	60,692	657,599	58,985	(1,707)
Debt Service	-	-	-	-	-	-	-	-
Transfers Out	1,986,048	-	(1,986,048)	14,383,533	1,986,048	12,397,485	-	(1,986,048)
Total Charges to Appropriations	10,861,774	8,208,015	(2,653,759)	505,498,740	10,861,774	494,636,966	8,208,015	(2,653,759)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 156,891,133	\$ 9,771,245	\$ 150,612,749	\$ 11,585,902