

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2025 to August 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 August 31, 2025 (Cash Basis)

	August 2025 Actual	August 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	\$ 148,576,018	\$ 1,486,543	\$ 140,554,627	\$ 8,021,391
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.	(156)	-	(156)	310,500	(606)	(311,106)	-	(606)
Earnings on Investments	389,600	432,725	(43,125)	5,080,500	788,819	(4,291,681)	893,936	(105,117)
Medical Services	61	-	61	5,000,000	61	(4,999,939)	-	61
Other	48,304	259,756	(211,452)	1,994,690	85,030	(1,909,660)	300,858	(215,828)
Total Resources from Local Sources	437,809	692,481	(254,672)	295,653,690	873,304	(294,780,386)	1,194,794	(321,490)
State Sources:								
Equalization (MFP)	18,287,700	17,768,976	518,724	203,224,677	31,689,006	(171,535,671)	35,520,271	(3,831,265)
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	18,287,700	17,768,976	518,724	206,267,677	31,689,006	(174,578,671)	35,520,271	(3,831,265)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	-	(1,133,286)	-	-
ROTC	19,144	5,479	13,665	639,000	19,144	(619,856)	5,479	13,665
Total Resources from Federal Sources	19,144	5,479	13,665	1,772,286	19,144	(1,753,142)	5,479	13,665
Total Resources	18,744,653	18,466,936	277,717	503,693,653	32,581,454	(471,112,199)	36,720,544	(4,139,090)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	-	156,443	-	1,835,500	-	(1,835,500)	156,443	-
Total Other Financing Sources	-	156,443	-	1,835,500	-	(1,835,500)	156,443	-
Amounts Available for Appropriations	18,744,653	18,623,379	277,717	652,618,628	181,157,472	(471,461,156)	177,431,614	3,882,301

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	August 2025 Actual	August 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	\$ 17,516,547	\$ 16,555,091	\$ (961,456)	\$ 191,520,257	\$ 18,937,422	\$ 172,582,835	\$ 18,003,180	\$ (934,242)
Special Education Programs	6,794,162	7,036,272	242,110	81,476,365	7,180,089	74,296,276	7,418,448	238,359
Vocational Education Programs	524,161	517,863	(6,298)	6,521,792	780,805	5,740,987	759,217	(21,588)
Other Instructional Programs	1,117,164	1,106,175	(10,989)	11,235,220	1,508,651	9,726,569	1,411,705	(96,946)
Special Programs	300,458	343,674	43,216	3,668,046	327,739	3,340,307	374,072	46,333
Support Services:								
Pupil Support	2,858,133	2,776,895	(81,238)	33,995,507	3,050,258	30,945,249	3,036,913	(13,345)
Instructional Staff Support	1,283,901	1,377,388	93,487	16,983,148	2,351,995	14,631,153	2,496,316	144,321
General Administration	250,375	342,437	92,062	9,742,930	593,963	9,148,967	656,890	62,927
School Administration	2,487,814	2,437,781	(50,033)	30,735,180	2,776,259	27,958,921	2,706,114	(70,145)
Business Administration	181,480	295,470	113,990	3,303,620	472,550	2,831,070	560,205	87,655
Operation and Maintenance of Plant	7,892,278	5,769,266	(2,123,012)	49,477,879	10,498,024	38,979,855	8,117,094	(2,380,930)
Pupil Transportation	3,072,735	3,073,506	771	41,248,062	3,470,925	37,777,137	3,659,007	188,082
Central Services	743,141	833,719	90,578	10,456,910	1,856,704	8,600,206	1,377,228	(479,476)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	61,068	59,001	(2,067)	718,291	121,760	596,531	117,986	(3,774)
Debt Service	-	173,278	173,278	-	-	-	173,278	173,278
Transfers Out	-	6,327,342	6,327,342	14,383,533	1,986,048	12,397,485	6,327,342	4,341,294
Total Charges to Appropriations	45,083,417	49,025,158	3,941,741	505,498,740	55,945,192	449,553,548	57,233,171	1,287,979
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 125,212,280	\$ (21,907,608)	\$ 120,198,443	\$ 2,594,322