

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



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

	September 2025 Actual	September 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	\$ 140,567,155	\$ 8,008,863
Resources (Inflows)								
Local Sources:								
Ad Valorem Taxes	76,514	89,001	(12,487)	134,777,000	76,514	(134,700,486)	89,001	(12,487)
Sales and Use Taxes	12,585,337	11,671,907	913,430	148,491,000	12,585,337	(135,905,663)	11,671,907	913,430
Tuition:								
Summer School/Drivers Education/Community Ed.	-	-	-	310,500	(606)	(311,106)	-	(606)
Earnings on Investments	331,566	403,160	(71,594)	5,080,500	1,120,385	(3,960,115)	1,297,096	(176,711)
Medical Services	13,794	-	13,794	5,000,000	13,855	(4,986,145)	-	13,855
Other	25,557	298,035	(272,478)	1,994,690	110,588	(1,884,102)	598,894	(488,306)
Total Resources from Local Sources	13,032,768	12,462,103	570,665	295,653,690	13,906,073	(281,747,617)	13,656,898	249,175
State Sources:								
Equalization (MFP)	17,418,289	17,312,287	106,002	203,224,677	49,107,295	(154,117,382)	52,832,558	(3,725,263)
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	17,418,289	17,312,287	106,002	206,267,677	49,107,295	(157,160,382)	52,832,558	(3,725,263)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	-	(1,133,286)	-	-
ROTC	37,669	51,253	(13,584)	639,000	56,813	(582,187)	56,732	81
Total Resources from Federal Sources	37,669	51,253	(13,584)	1,772,286	56,813	(1,715,473)	56,732	81
Total Resources	30,488,726	29,825,643	663,083	503,693,653	63,070,181	(440,623,472)	66,546,188	(3,476,007)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	569	-	569	1,835,500	569	(1,834,931)	156,443	569
Total Other Financing Sources	569	-	569	1,835,500	569	(1,834,931)	156,443	569
Amounts Available for Appropriations	30,489,295	29,825,643	663,652	652,618,628	211,646,768	(440,971,860)	207,269,786	4,533,425

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2025 to September 30, 2025 (Cash Basis)

(Continued)

	September 2025 Actual	September 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	\$ 15,939,683	\$ 15,336,344	\$ (603,339)	\$ 191,520,257	\$ 34,877,105	\$ 156,643,152	\$ 33,339,524	\$ (1,537,581)
Special Education Programs	6,942,309	6,716,601	(225,708)	81,476,365	14,122,398	67,353,967	14,135,049	12,651
Vocational Education Programs	534,656	526,719	(7,937)	6,521,792	1,315,461	5,206,331	1,285,936	(29,525)
Other Instructional Programs	869,553	852,424	(17,129)	11,235,220	2,378,204	8,857,016	2,264,129	(114,075)
Special Programs	304,928	300,337	(4,591)	3,668,046	632,667	3,035,379	674,409	41,742
Support Services:								
Pupil Support	2,877,850	2,763,358	(114,492)	33,995,507	5,928,108	28,067,399	5,800,271	(127,837)
Instructional Staff Support	1,255,515	1,257,124	1,609	16,983,148	3,607,510	13,375,638	3,753,440	145,930
General Administration	457,646	438,652	(18,994)	9,742,930	1,051,609	8,691,321	1,095,543	43,934
School Administration	2,542,556	2,422,037	(120,519)	30,735,180	5,318,815	25,416,365	5,128,151	(190,664)
Business Administration	260,972	79,551	(181,421)	3,303,620	733,521	2,570,099	639,756	(93,765)
Operation and Maintenance of Plant	4,045,248	2,916,461	(1,128,787)	49,477,879	14,543,272	34,934,607	11,033,555	(3,509,717)
Pupil Transportation	3,452,341	3,335,510	(116,831)	41,248,062	6,923,266	34,324,796	6,994,517	71,251
Central Services	604,812	560,384	(44,428)	10,456,910	2,461,515	7,995,395	1,937,612	(523,903)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	61,114	58,960	(2,154)	718,291	182,874	535,417	176,946	(5,928)
Debt Service	-	-	-	-	-	-	173,278	173,278
Transfers Out	3,796,322	250,000	(3,546,322)	14,383,533	5,782,370	8,601,163	6,577,342	794,972
Total Charges to Appropriations	43,945,505	37,814,462	(6,131,043)	505,498,740	99,890,695	405,608,045	95,047,634	(4,843,061)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 111,756,073	\$ (35,363,815)	\$ 112,222,152	\$ 9,376,486