

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



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

	October 2025 Actual	October 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	24,438	2,307	22,131	134,777,000	100,951	(134,676,049)	91,309	9,642
Sales and Use Taxes	12,448,845	11,815,265	633,580	148,491,000	25,034,183	(123,456,817)	23,487,172	1,547,011
Tuition:								
Summer School/Drivers Education/Community Ed.	-	-	-	310,500	(606)	(311,106)	-	(606)
Earnings on Investments	289,514	175,926	113,588	5,080,500	1,409,898	(3,670,602)	1,473,022	(63,124)
Medical Services	35	4,079,952	(4,079,917)	5,000,000	13,889	(4,986,111)	4,079,952	(4,066,063)
Other	114,633	51,192	63,441	1,994,690	225,220	(1,769,470)	666,352	(441,132)
Total Resources from Local Sources	12,877,465	16,124,642	(3,247,177)	295,653,690	26,783,535	(268,870,155)	29,797,807	(3,014,272)
State Sources:								
Equalization (MFP)	14,518,294	17,312,290	(2,793,996)	203,224,677	63,625,589	(139,599,088)	70,144,848	(6,519,259)
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	14,518,294	17,312,290	(2,793,996)	206,267,677	63,625,589	(142,642,088)	70,144,848	(6,519,259)
Federal Sources:								
FEMA Disaster Relief	327,380	-	327,380	1,133,286	327,380	(805,906)	-	327,380
ROTC	14,039	117,304	(103,265)	639,000	70,852	(568,148)	174,036	(103,184)
Total Resources from Federal Sources	341,419	117,304	224,115	1,772,286	398,232	(1,374,054)	174,036	224,196
Total Resources	27,737,178	33,554,236	(5,817,058)	503,693,653	90,807,356	(412,886,297)	100,116,691	(9,309,335)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	236,221	984,024	236,221	1,835,500	236,790	(1,598,710)	1,140,467	236,790
Total Other Financing Sources	236,221	984,024	236,221	1,835,500	236,790	(1,598,710)	1,140,467	236,790
Amounts Available for Appropriations	27,973,399	34,538,260	(5,580,837)	652,618,628	239,620,164	(412,998,464)	241,824,313	(1,063,682)

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	October 2025 Actual	October 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	\$ 15,860,082	\$ 18,004,008	\$ 2,143,926	\$ 191,520,257	\$ 50,737,187	\$ 140,783,070	\$ 51,359,800	\$ 622,613
Special Education Programs	6,965,130	7,459,168	494,038	81,476,365	21,087,528	60,388,837	21,594,256	506,728
Vocational Education Programs	534,567	617,328	82,761	6,521,792	1,850,027	4,671,765	1,903,264	53,237
Other Instructional Programs	977,410	1,057,326	79,916	11,235,220	3,355,614	7,879,606	3,321,455	(34,159)
Special Programs	308,151	341,444	33,293	3,668,046	940,819	2,727,227	1,015,853	75,034
Support Services:								
Pupil Support	2,886,473	3,131,179	244,706	33,995,507	8,814,581	25,180,926	8,931,449	116,868
Instructional Staff Support	1,205,964	1,306,496	100,532	16,983,148	4,813,474	12,169,674	5,060,211	246,737
General Administration	456,296	405,809	(50,487)	9,742,930	1,507,905	8,235,025	1,502,836	(5,069)
School Administration	2,662,005	2,558,604	(103,401)	30,735,180	7,980,819	22,754,361	7,686,755	(294,064)
Business Administration	232,352	296,992	64,640	3,303,620	965,874	2,337,746	937,098	(28,776)
Operation and Maintenance of Plant	4,289,654	2,978,047	(1,311,607)	49,477,879	18,832,926	30,644,953	14,014,334	(4,818,592)
Pupil Transportation	4,617,653	3,461,508	(1,156,145)	41,248,062	11,540,919	29,707,143	10,456,026	(1,084,893)
Central Services	519,534	582,540	63,006	10,456,910	2,981,049	7,475,861	2,524,543	(456,506)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	60,272	58,339	(1,933)	718,291	243,146	475,145	235,285	(7,861)
Debt Service	-	-	-	-	-	-	173,278	173,278
Transfers Out	2,377,750	2,250,000	(127,750)	14,383,533	8,160,120	6,223,413	8,827,342	667,222
Total Charges to Appropriations	43,953,293	44,508,788	555,495	505,498,740	143,843,988	361,654,752	139,581,961	(4,262,027)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 95,776,176	\$ (51,343,712)	\$ 102,242,352	\$ 3,198,345