

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



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

	December 2025 Actual	December 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	12,645,363	8,468,562	4,176,801	134,777,000	12,824,416	(121,952,584)	8,682,329	4,142,087
Sales and Use Taxes	12,840,984	12,165,218	675,766	148,491,000	51,080,367	(97,410,633)	47,809,249	3,271,118
Tuition:								
Summer School/Drivers Education/Community Ed.	15,600	23,550	(7,950)	310,500	14,994	(295,506)	23,550	(8,556)
Earnings on Investments	194,156	266,944	(72,788)	5,080,500	1,817,005	(3,263,495)	2,347,810	(530,805)
Medical Services	381	4,775	(4,394)	5,000,000	14,270	(4,985,730)	4,084,847	(4,070,577)
Other	170,278	182,288	(12,010)	1,994,690	588,607	(1,406,083)	599,012	(10,405)
Total Resources from Local Sources	25,866,762	21,111,337	4,755,425	295,653,690	66,339,659	(229,314,031)	63,546,797	2,792,862
State Sources:								
Equalization (MFP)	17,418,294	17,312,291	106,003	203,224,677	98,462,171	(104,762,506)	105,211,095	(6,748,924)
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	768,640	746,712	21,928	2,249,000	768,640	(1,480,360)	746,712	21,928
Restricted Grant	-	102,516	(102,516)	597,000	-	(597,000)	104,018	(104,018)
Professional Improvement Program	-	-	-	6,000	1,218	(4,782)	-	1,218
Non-Public Students	-	-	-	191,000	-	(191,000)	-	-
Total Resources from State Sources	18,186,934	18,161,519	25,415	206,267,677	99,232,029	(107,035,648)	106,061,825	(6,829,796)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	327,380	(805,906)	-	327,380
ROTC	112,105	37,023	75,082	639,000	213,715	(425,285)	248,082	(34,367)
Total Resources from Federal Sources	112,105	37,023	75,082	1,772,286	541,095	(1,231,191)	248,082	293,013
Total Resources	44,165,801	39,309,879	4,855,922	503,693,653	166,112,783	(337,580,870)	169,856,704	(3,743,921)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	116,817	341,401	116,817	1,835,500	494,703	(1,340,797)	1,964,268	494,703
Total Other Financing Sources	116,817	341,401	116,817	1,835,500	494,703	(1,340,797)	1,964,268	494,703
Amounts Available for Appropriations	44,282,618	39,651,280	4,972,739	652,618,628	315,183,504	(337,435,124)	312,388,127	4,759,645

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	December 2025 Actual	December 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	\$ 15,406,816	\$ 15,413,928	\$ 7,112	\$ 191,520,257	\$ 81,703,750	\$ 109,816,507	\$ 82,118,183	\$ 414,433
Special Education Programs	6,965,604	6,722,391	(243,213)	81,476,365	34,982,865	46,493,500	35,129,480	146,615
Vocational Education Programs	533,065	542,926	9,861	6,521,792	2,907,888	3,613,904	2,976,031	68,143
Other Instructional Programs	836,345	787,579	(48,766)	11,235,220	5,001,276	6,233,944	4,945,915	(55,361)
Special Programs	303,936	296,089	(7,847)	3,668,046	1,556,433	2,111,613	1,620,466	64,033
Support Services:								
Pupil Support	2,921,951	2,786,274	(135,677)	33,995,507	14,656,276	19,339,231	14,505,723	(150,553)
Instructional Staff Support	1,233,682	1,328,120	94,438	16,983,148	7,276,433	9,706,715	7,646,270	369,837
General Administration	427,156	535,672	108,516	9,742,930	2,337,606	7,405,324	2,526,211	188,605
School Administration	2,528,248	2,551,367	23,119	30,735,180	13,008,199	17,726,981	12,776,364	(231,835)
Business Administration	274,430	261,811	(12,619)	3,303,620	1,465,543	1,838,077	1,472,898	7,355
Operation and Maintenance of Plant	3,666,689	2,788,856	(877,833)	49,477,879	26,047,704	23,430,175	19,679,216	(6,368,488)
Pupil Transportation	3,448,788	3,382,762	(66,026)	41,248,062	18,565,171	22,682,891	17,394,098	(1,171,073)
Central Services	1,073,222	1,469,930	396,708	10,456,910	4,595,725	5,861,185	4,204,546	(391,179)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	60,198	58,286	(1,912)	718,291	364,015	354,276	352,241	(11,774)
Debt Service	-	1,007	1,007	-	-	-	563,618	563,618
Transfers Out	1,782,360	250,000	(1,532,360)	14,383,533	10,604,980	3,778,553	9,077,342	(1,527,638)
Total Charges to Appropriations	41,462,490	39,176,998	(2,285,492)	505,498,740	225,105,864	280,392,876	217,026,778	(8,079,086)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 90,077,640	\$ (57,042,248)	\$ 95,361,349	\$ 12,838,731