

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2025 to January 31, 2026
(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 January 31, 2026 (Cash Basis)

	January 2026 Actual	January 2025 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	97,970,722	94,381,909	3,588,813	134,777,000	110,795,138	(23,981,862)	103,064,237	7,730,901
Sales and Use Taxes	12,404,388	11,781,474	622,914	148,491,000	63,484,755	(85,006,245)	59,590,723	3,894,032
Tuition:								
Summer School/Drivers Education/Community Ed.	11,850	5,550	6,300	310,500	26,844	(283,656)	29,100	(2,256)
Earnings on Investments	322,822	299,583	23,239	5,080,500	2,139,828	(2,940,672)	2,647,394	(507,566)
Medical Services	221	-	221	5,000,000	14,491	(4,985,509)	4,084,847	(4,070,356)
Other	58,250	57,457	793	1,994,690	646,856	(1,347,834)	656,529	(9,673)
Total Resources from Local Sources	110,768,253	106,525,973	4,242,280	295,653,690	177,107,912	(118,545,778)	170,072,830	7,035,082
State Sources:								
Equalization (MFP)	17,418,288	17,045,621	372,667	203,224,677	115,880,459	(87,344,218)	122,256,715	(6,376,256)
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,249,000	768,640	(1,480,360)	746,712	21,928
Restricted Grant	-	50,000	(50,000)	597,000	-	(597,000)	152,516	(152,516)
Professional Improvement Program	-	1,502	(1,502)	6,000	1,218	(4,782)	3,004	(1,786)
Non-Public Students	-	73,210	(73,210)	191,000	-	(191,000)	73,210	(73,210)
Total Resources from State Sources	17,418,288	17,170,333	247,955	206,267,677	116,650,317	(89,617,360)	123,232,157	(6,581,840)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	327,380	(805,906)	-	327,380
ROTC	30,759	105,921	(75,162)	639,000	244,474	(394,526)	354,003	(109,529)
Total Resources from Federal Sources	30,759	105,921	(75,162)	1,772,286	571,854	(1,200,432)	354,003	217,851
Total Resources	128,217,300	123,802,227	4,415,073	503,693,653	294,330,083	(209,363,570)	293,658,990	671,093
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	122,363	-	122,363	1,835,500	617,066	(1,218,434)	1,964,268	617,066
Total Other Financing Sources	122,363	-	122,363	1,835,500	617,066	(1,218,434)	1,964,268	617,066
Amounts Available for Appropriations	128,339,663	123,802,227	4,537,436	652,618,628	443,523,167	(209,095,461)	436,190,413	9,297,022

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2025 to January 31, 2026 (Cash Basis)

(Continued)

	January 2026 Actual	January 2025 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	\$ 15,843,982	\$ 14,368,013	\$ (1,475,969)	\$ 191,520,257	\$ 97,547,732	\$ 93,972,525	\$ 96,486,256	\$ (1,061,476)
Special Education Programs	7,007,497	6,721,729	(285,768)	81,476,365	41,990,362	39,486,003	41,851,209	(139,153)
Vocational Education Programs	533,635	522,234	(11,401)	6,521,792	3,441,523	3,080,269	3,498,265	56,742
Other Instructional Programs	1,067,188	1,061,354	(5,834)	11,235,220	6,068,464	5,166,756	6,007,269	(61,195)
Special Programs	307,923	293,327	(14,596)	3,668,046	1,864,356	1,803,690	1,913,793	49,437
Support Services:								
Pupil Support	2,915,693	2,806,070	(109,623)	33,995,507	17,571,969	16,423,538	17,311,793	(260,176)
Instructional Staff Support	1,279,747	1,241,431	(38,316)	16,983,148	8,556,180	8,426,968	8,887,700	331,520
General Administration	4,771,776	436,332	(4,335,444)	9,742,930	7,109,382	2,633,548	2,962,542	(4,146,840)
School Administration	2,595,796	2,480,300	(115,496)	30,735,180	15,603,995	15,131,185	15,256,663	(347,332)
Business Administration	255,752	246,147	(9,605)	3,303,620	1,721,295	1,582,325	1,719,045	(2,250)
Operation and Maintenance of Plant	4,348,496	2,582,376	(1,766,120)	49,477,879	30,396,201	19,081,678	22,261,592	(8,134,609)
Pupil Transportation	3,437,216	3,539,130	101,914	41,248,062	22,002,387	19,245,675	20,933,229	(1,069,158)
Central Services	967,010	678,983	(288,027)	10,456,910	5,562,735	4,894,175	4,883,529	(679,206)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	60,677	58,043	(2,634)	718,291	424,692	293,599	410,284	(14,408)
Debt Service	-	-	-	-	-	-	563,618	563,618
Transfers Out	733,500	1,593,441	859,941	14,383,533	11,338,480	3,045,053	10,670,783	(667,697)
Total Charges to Appropriations	46,125,888	38,628,910	(7,496,978)	505,498,740	271,231,753	234,266,987	255,655,746	(15,576,007)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 172,291,414	\$ 25,171,526	\$ 180,534,667	\$ 24,873,029