

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2025 to February 28, 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 February 28, 2026 (Cash Basis)

	February 2026 Actual	February 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	18,956,848	23,396,351	(4,439,503)	134,777,000	129,751,985	(5,025,015)	126,460,588	3,291,397
Sales and Use Taxes	14,867,667	14,286,758	580,909	148,491,000	78,352,421	(70,138,579)	73,877,482	4,474,939
Tuition:								
Summer School/Drivers Education/Community Ed.	6,300	-	6,300	310,500	33,144	(277,356)	29,100	4,044
Earnings on Investments	286,583	437,578	(150,995)	5,080,500	2,426,411	(2,654,089)	3,217,421	(791,010)
Medical Services	45,659	19,781	25,878	5,000,000	60,150	(4,939,850)	4,104,628	(4,044,478)
Other	70,855	54,521	16,334	1,994,690	717,712	(1,276,978)	711,594	6,118
Total Resources from Local Sources	34,233,912	38,194,989	(3,961,077)	295,653,690	211,341,823	(84,311,867)	208,400,813	2,941,010
State Sources:								
Equalization (MFP)	17,575,795	17,312,291	263,504	203,224,677	133,456,254	(69,768,423)	139,569,007	(6,112,753)
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	50,000	(547,000)	152,516	(102,516)
Professional Improvement Program	1,217	-	1,217	6,000	2,435	(3,565)	3,004	(569)
Non-Public Students	86,255	33,238	53,017	191,000	86,255	(104,745)	106,448	(20,193)
Total Resources from State Sources	17,713,267	17,345,529	367,738	206,267,677	134,363,584	(71,904,093)	140,577,687	(6,214,103)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	327,380	(805,906)	-	327,380
ROTC	110,100	37,023	73,077	639,000	354,574	(284,426)	391,027	(36,453)
Total Resources from Federal Sources	110,100	37,023	73,077	1,772,286	681,954	(1,090,332)	391,027	290,927
Total Resources	52,057,279	55,577,541	(3,520,262)	503,693,653	346,387,361	(157,306,292)	349,369,527	(2,982,166)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	157,211	282,573	157,211	1,835,500	774,277	(1,061,223)	2,246,841	774,277
Total Other Financing Sources	157,211	282,573	157,211	1,835,500	774,277	(1,061,223)	2,246,841	774,277
Amounts Available for Appropriations	52,214,490	55,860,114	(3,363,051)	652,618,628	495,737,656	(156,880,972)	492,183,523	5,800,974

(continued)

ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2025 to February 28, 2026 (Cash Basis)

(Continued)

	February 2026 Actual	February 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	\$ 15,609,329	\$ 15,363,349	\$ (245,980)	\$ 191,520,257	\$ 113,157,061	\$ 78,363,196	\$ 111,850,149	\$ (1,306,912)
Special Education Programs	6,965,605	6,773,754	(191,851)	81,476,365	48,955,968	32,520,397	48,624,963	(331,005)
Vocational Education Programs	532,112	522,723	(9,389)	6,521,792	3,973,635	2,548,157	4,020,988	47,353
Other Instructional Programs	860,954	848,535	(12,419)	11,235,220	6,929,418	4,305,802	6,855,804	(73,614)
Special Programs	307,199	294,371	(12,828)	3,668,046	2,171,554	1,496,492	2,208,164	36,610
Support Services:								
Pupil Support	2,900,945	2,775,648	(125,297)	33,995,507	20,472,914	13,522,593	20,087,440	(385,474)
Instructional Staff Support	1,288,110	1,280,141	(7,969)	16,983,148	9,844,290	7,138,858	10,167,841	323,551
General Administration	417,857	4,570,317	4,152,460	9,742,930	7,527,239	2,215,691	7,532,859	5,620
School Administration	2,584,982	2,430,447	(154,535)	30,735,180	18,188,977	12,546,203	17,687,111	(501,866)
Business Administration	237,486	246,780	9,294	3,303,620	1,958,781	1,344,839	1,965,825	7,044
Operation and Maintenance of Plant	4,193,024	2,873,082	(1,319,942)	49,477,879	34,589,224	14,888,655	25,134,674	(9,454,550)
Pupil Transportation	3,605,009	3,457,279	(147,730)	41,248,062	25,607,396	15,640,666	24,390,507	(1,216,889)
Central Services	708,875	627,531	(81,344)	10,456,910	6,271,610	4,185,300	5,511,060	(760,550)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	60,689	58,275	(2,414)	718,291	485,381	232,910	468,559	(16,822)
Debt Service	-	-	-	-	-	-	563,618	563,618
Transfers Out	662,500	4,720,056	4,057,556	14,383,533	12,000,980	2,382,553	15,390,839	3,389,859
Total Charges to Appropriations	40,934,676	46,842,288	5,907,612	505,498,740	312,166,428	193,332,312	302,498,577	(9,667,851)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 183,571,228	\$ 36,451,340	\$ 189,684,946	\$ 15,468,825