

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



For the Period
July 1, 2025 to April 30, 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 April 30, 2026 (Cash Basis)

	April 2026 Actual	April 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	1,671,633	1,277,318	394,315	134,777,000	134,460,866	(316,134)	131,282,435	3,178,431
Sales and Use Taxes	11,988,935	11,667,961	320,974	148,491,000	102,729,642	(45,761,358)	97,415,144	5,314,498
Tuition:								
Summer School/Drivers Education/Community Ed.	1,152	3,168	(2,016)	310,500	34,296	(276,204)	32,412	1,884
Earnings on Investments	373,833	347,499	26,334	5,080,500	3,161,761	(1,918,739)	4,061,910	(900,149)
Medical Services	10,958	703,816	(692,858)	5,000,000	102,287	(4,897,713)	4,811,383	(4,709,096)
Other	75,726	86,316	(10,590)	1,994,690	922,816	(1,071,874)	882,348	40,468
Total Resources from Local Sources	14,122,237	14,086,078	36,159	295,653,690	241,411,668	(54,242,022)	238,485,632	2,926,036
State Sources:								
Equalization (MFP)	16,355,508	16,219,057	136,451	203,224,677	166,698,806	(36,525,871)	172,352,902	(5,654,096)
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	-	-	-	2,249,000	1,537,281	(711,719)	1,495,415	41,866
Restricted Grant	7,490	50	7,440	597,000	214,072	(382,928)	382,882	(168,810)
Professional Improvement Program	1,218	-	1,218	6,000	3,653	(2,347)	3,004	649
Non-Public Students	28,198	-	28,198	191,000	114,453	(76,547)	154,131	(39,678)
Total Resources from State Sources	16,392,414	16,219,107	173,307	206,267,677	168,568,265	(37,699,412)	174,388,334	(5,820,069)
Federal Sources:								
FEMA Disaster Relief	805,038	-	805,038	1,133,286	1,132,418	(868)	-	1,132,418
ROTC	110,100	43,864	66,236	639,000	509,399	(129,601)	465,073	44,326
Total Resources from Federal Sources	915,138	43,864	871,274	1,772,286	1,641,817	(130,469)	465,073	1,176,744
Total Resources	31,429,789	30,349,049	1,080,740	503,693,653	411,621,750	(92,071,903)	413,339,039	(1,717,289)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	135,207	74,125	135,207	1,835,500	1,039,201	(796,299)	2,475,506	1,039,201
Total Other Financing Sources	135,207	74,125	135,207	1,835,500	1,039,201	(796,299)	2,475,506	1,039,201
Amounts Available for Appropriations	31,564,996	30,423,174	1,215,947	652,618,628	561,236,969	(91,381,659)	556,381,700	7,330,775

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

General Fund
Budget Comparison Schedules
For the Period July 1, 2025 to April 30, 2026 (Cash Basis)

(Continued)

	April 2026 Actual	April 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	\$ 15,497,489	\$ 15,298,248	\$ (199,241)	\$ 191,520,257	\$ 144,151,892	\$ 47,368,365	\$ 142,455,870	\$ (1,696,022)
Special Education Programs	6,858,427	6,645,342	(213,085)	81,476,365	62,756,635	18,719,730	61,883,897	(872,738)
Vocational Education Programs	536,855	528,927	(7,928)	6,521,792	5,042,630	1,479,162	5,079,083	36,453
Other Instructional Programs	903,725	768,373	(135,352)	11,235,220	8,671,815	2,563,405	8,463,352	(208,463)
Special Programs	310,734	295,149	(15,585)	3,668,046	2,789,607	878,439	2,795,465	5,858
Support Services:								
Pupil Support	2,864,453	2,731,153	(133,300)	33,995,507	26,235,260	7,760,247	25,557,619	(677,641)
Instructional Staff Support	1,306,435	1,226,067	(80,368)	16,983,148	12,533,072	4,450,076	12,671,753	138,681
General Administration	433,928	393,097	(40,831)	9,742,930	8,359,894	1,383,036	8,324,240	(35,654)
School Administration	2,660,810	2,455,108	(205,702)	30,735,180	23,379,001	7,356,179	22,537,759	(841,242)
Business Administration	286,770	262,111	(24,659)	3,303,620	2,488,900	814,720	2,498,486	9,586
Operation and Maintenance of Plant	4,070,143	5,059,410	989,267	49,477,879	42,844,838	6,633,041	32,942,758	(9,902,080)
Pupil Transportation	3,744,695	3,460,981	(283,714)	41,248,062	32,895,627	8,352,435	31,386,073	(1,509,554)
Central Services	705,577	500,740	(204,837)	10,456,910	7,683,872	2,773,038	6,547,264	(1,136,608)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	62,113	58,970	(3,143)	718,291	608,044	110,247	586,571	(21,473)
Debt Service	-	-	-	-	-	-	566,543	566,543
Transfers Out	55,291	869,094	813,803	14,383,533	15,238,418	(854,885)	16,259,933	1,021,515
Total Charges to Appropriations	40,297,445	40,552,770	255,325	505,498,740	395,711,505	109,787,235	380,594,842	(15,116,663)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 165,525,464	\$ 18,405,576	\$ 175,786,858	\$ 22,447,438