

St. Tammany Parish School Board

MONTHLY FINANCIAL STATEMENT

GENERAL FUND



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

	May 2026 Actual	May 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	811,461	1,084,880	(273,419)	134,777,000	135,272,327	495,327	132,367,315	2,905,012
Sales and Use Taxes	14,218,854	13,148,173	1,070,681	148,491,000	116,948,497	(31,542,503)	110,563,318	6,385,179
Tuition:								
Summer School/Drivers Education/Community Ed.	85,589	93,819	(8,230)	310,500	119,885	(190,615)	126,232	(6,347)
Earnings on Investments	362,854	485,089	(122,235)	5,080,500	3,524,615	(1,555,885)	4,668,672	(1,144,057)
Medical Services	260	6,513	(6,253)	5,000,000	102,547	(4,897,453)	4,817,896	(4,715,349)
Other	169,343	228,628	(59,285)	1,994,690	1,092,159	(902,531)	1,116,823	(24,664)
Total Resources from Local Sources	15,648,361	15,047,102	601,259	295,653,690	257,060,030	(38,593,660)	253,660,256	3,399,774
State Sources:								
Equalization (MFP)	16,355,506	16,314,954	40,552	203,224,677	183,054,312	(20,170,365)	188,667,857	(5,613,545)
Contributions to								
Teachers' Retirement	-	-	-	-	-	-	-	-
Revenue Sharing	768,640	748,703	19,937	2,249,000	2,305,921	56,921	2,244,118	61,803
Restricted Grant	-	-	-	597,000	214,072	(382,928)	382,882	(168,810)
Professional Improvement Program	-	1,502	(1,502)	6,000	3,653	(2,347)	4,506	(853)
Non-Public Students	20,962	20,501	461	191,000	135,415	(55,585)	174,632	(39,217)
Total Resources from State Sources	17,145,108	17,085,660	59,448	206,267,677	185,713,373	(20,554,304)	191,473,995	(5,760,622)
Federal Sources:								
FEMA Disaster Relief	-	-	-	1,133,286	1,132,418	(868)	-	1,132,418
ROTC	37,742	109,064	(71,322)	639,000	547,141	(91,859)	574,137	(26,996)
Total Resources from Federal Sources	37,742	109,064	(71,322)	1,772,286	1,679,559	(92,727)	574,137	1,105,422
Total Resources	32,831,211	32,241,826	589,385	503,693,653	444,452,962	(59,240,691)	445,708,388	(1,255,426)
Other Financing Sources								
Transfers In:								
Bond Proceeds	-	-	-	-	-	-	-	-
Indirect Costs	162,837	182,392	162,837	1,835,500	1,202,038	(633,462)	2,657,898	1,202,038
Total Other Financing Sources	162,837	182,392	162,837	1,835,500	1,202,038	(633,462)	2,657,898	1,202,038
Amounts Available for Appropriations	32,994,048	32,424,218	752,222	652,618,628	594,231,018	(58,387,610)	588,933,441	7,955,475

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ST. TAMMANY PARISH SCHOOL BOARD
Covington, Louisiana

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

(Continued)

	May 2026 Actual	May 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	\$ 16,170,646	\$ 15,932,109	\$ (238,537)	\$ 191,520,257	\$ 160,322,537	\$ 31,197,720	\$ 158,393,827	\$ (1,928,710)
Special Education Programs	6,864,253	6,652,708	(211,545)	81,476,365	69,620,887	11,855,478	68,536,605	(1,084,282)
Vocational Education Programs	547,028	529,155	(17,873)	6,521,792	5,589,658	932,134	5,608,238	18,580
Other Instructional Programs	894,959	858,215	(36,744)	11,235,220	9,566,773	1,668,447	9,321,567	(245,206)
Special Programs	306,992	300,244	(6,748)	3,668,046	3,096,599	571,447	3,095,710	(889)
Support Services:								
Pupil Support	2,849,579	2,713,874	(135,705)	33,995,507	29,084,839	4,910,668	28,271,493	(813,346)
Instructional Staff Support	1,256,700	1,226,249	(30,451)	16,983,148	13,789,772	3,193,376	13,898,002	108,230
General Administration	424,381	424,165	(216)	9,742,930	8,784,274	958,656	8,748,406	(35,868)
School Administration	2,559,616	2,497,929	(61,687)	30,735,180	25,938,617	4,796,563	25,035,688	(902,929)
Business Administration	249,201	306,447	57,246	3,303,620	2,738,101	565,519	2,804,934	66,833
Operation and Maintenance of Plant	3,852,201	2,911,563	(940,638)	49,477,879	46,697,039	2,780,840	35,854,321	(10,842,718)
Pupil Transportation	3,714,080	3,407,885	(306,195)	41,248,062	36,609,707	4,638,355	34,793,958	(1,815,749)
Central Services	546,153	602,471	56,318	10,456,910	8,230,025	2,226,885	7,149,736	(1,080,289)
Community Service Programs	-	-	-	32,000	32,000	-	38,176	6,176
Facilities Acquisition and Construction	70,134	58,683	(11,451)	718,291	678,177	40,114	645,253	(32,924)
Debt Service	-	-	-	-	-	-	566,543	566,543
Transfers Out	-	-	-	14,383,533	15,238,418	(854,885)	16,259,933	1,021,515
Total Charges to Appropriations	40,305,923	38,421,697	(1,884,226)	505,498,740	436,017,423	69,481,317	419,022,390	(16,995,033)
Budgetary Fund Balance, End of Year				\$ 147,119,888	\$ 158,213,595	\$ 11,093,707	\$ 169,911,051	\$ 24,950,508