

Amite, Louisiana

TANGIPAHOA PARISH SCHOOL SYSTEM

Mark Kolwe, Superintendent



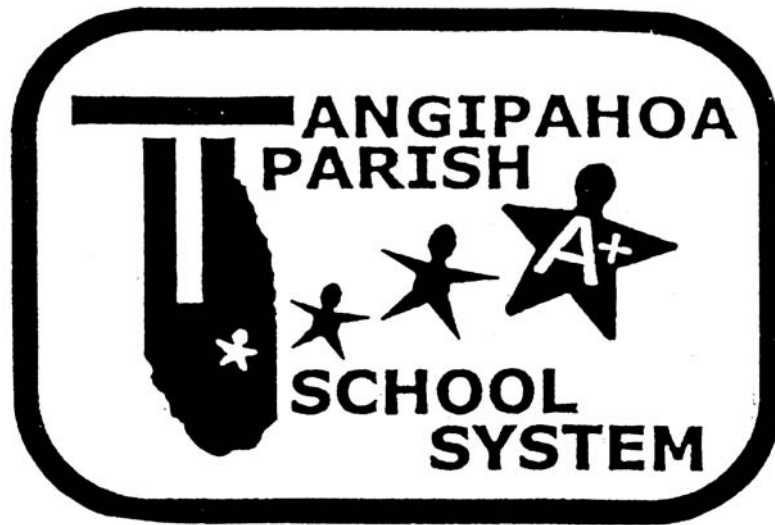
2014-2015 ANNUAL OPERATING BUDGET

For the period of July 1, 2014 to June 30, 2015

ANNUAL OPERATING BUDGET
of the
TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

For the period
July 1, 2014 through June 30, 2015



Mr. Edwin Anderson Jr.
President

Mr. Mark Kolwe
Superintendent

Mr. Bret Schnadelbach, Chief Financial Officer
Prepared by the Finance Department

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TANGIPAHOA PARISH SCHOOL SYSTEM



59656 PULESTON ROAD ▪ AMITE, LOUISIANA 70422

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MARK KOLWE
Superintendent

EDWIN S. "ANDY" ANDERSON
President of the Board

June 19, 2014

Tangipahoa Parish School Board Members
59656 Puleston Road
Amite, LA 70422

Re: Budget Message for the 2014-2015
Operating Budget

To the Board Members and Citizens of
Tangipahoa Parish, Louisiana:

The budget of the Tangipahoa Parish School System for the fiscal year July 1, 2014 through June 30, 2015, is hereby submitted. The elected school board members of Tangipahoa Parish will be asked to approve this Operating Budget on August 5, 2014 at its regular School Board meeting. The proposed resolution begins on page xx.

A Public Hearing on the budget will be held on August 5, 2014, to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board.

Educational Goals and Objectives

The School System provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12. These include regular and enriched academic education, special education for handicapped children, and vocational education. In developing the goals and objectives for the Tangipahoa Parish School System, our nation's goals and Louisiana's educational initiatives were examined to determine these effects on educational funding, priorities, and programs. Tangipahoa Parish strives to meet growth targets set by the state each year.

The No Child Left Behind Act (NCLB) and the State's Accountability System have placed mandates in the area of school performance in relationship to every student's achievement. "Every student will achieve all eight of the Louisiana's Critical Goals."

May 3, 2014, voters in the Hammond District passed a 10 year 15 mil property tax in order to fund magnet and accelerated programs in its schools. This will provide an opportunity for Hammond students to have a challenging curriculum in accelerated, visual and performing arts, International Baccalaureate, Montessori, Communication Arts, STEM, extended day, and other educational enhancement programs. This will provide funding for teachers and other personnel that support these programs.

Budget Process and Significant Changes

The development of the 2014-2015 Operating Budget was an effort of the Superintendent and Management. Revenue and expenditure items were examined within the context of the School System's mission, goals, and financial policies for the 2014-2015 Governmental Fund Budgets (the General Fund, Debt Service Fund, Special Revenue Fund, and Capital Projects Fund).

"The Tangipahoa Parish School System does not discriminate on the basis of race, color, national origin, sex, age, disabilities or veteran status. We are an equal opportunity employer."

TANGIPAOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

As required by law, the business office sends a public notice to the local newspaper for publishing. The public notice states that the budget is available for public inspection at least 15 days prior to the date of adoption by the board.

Basis of Budgeting

The governing body can choose the basis on which its annual budget will be prepared, adopted, and reported upon. Governments may budget their governmental funds on the modified accrual (GAAP) basis, the cash basis, or the encumbrances method. The Tangipahoa Parish School System considers encumbrances outstanding to be the equivalent of expenditures; therefore the encumbrances method is used as the budgetary basis. Under this method, revenues are recorded within the period or soon enough thereafter to pay liabilities incurred for expenditures of the period. Expenditures for operations, capital outlay, and debt service are recognized when operating or capital outlay liabilities to be paid from governmental type funds are incurred and when principal and interest payments on long-term debt are due. The difference between the basis of accounting and the basis of budgeting is that encumbrances are not considered expenditures under Generally Accepted Accounting Principles (GAAP). Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

In developing the budget for the fiscal year 2014-2015, the administrative staff followed these assumptions:

1. The Minimum Foundation Program funding increased \$3.8 million, net of a reduction for local cost allocations due to other LEAs.
2. Anticipate that 2014-2015 total sales tax revenues of all funds will increase 4% over 2013-2014 actual collections.
3. \$7.2 million of the Second 1-cent Sales Tax proceeds has been rededicated to the General Fund, which is a \$1,470,000 decrease from the 2013-2014 Revised Budget.
4. Budget no increase in Property Tax Revenue over 2013-2014 Revised Budget.
5. Budgeted expenditures include a step raise and supplemental pay for all eligible employees.
6. Include an estimated 5% increase in health care expenditures.
7. General Fund was reduced by \$1.8 million due to the passing of the Magnet Tax in the May 3, 2014 election.
8. General Fund included an operating transfer of \$450,000 for expenditures for Hammond Magnet School sites exceeding the Hammond Magnet tax proceeds.
9. General Fund will budget \$560,000 for Magnet School expenditures for sites other than in the Hammond area.
10. Used the employer's contribution rates for the Teachers' Retirement System at 28.0% and School Employees Retirement System at 33.0%.
11. Used an estimated indirect cost rate of 6.54%.

TANGIPAHOA PARISH SCHOOL SYSTEM

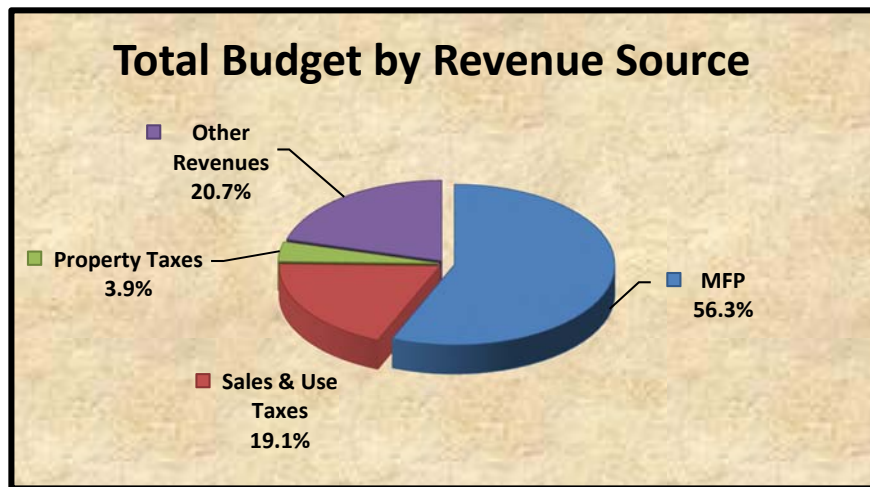
Fiscal Year 2014-2015

Funds and Fund Types

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The School System, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the School System can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The School System adopts an annual appropriated budget for its General Fund, each individual Special Revenue Fund, as well as each individual Capital Project and Debt Service Funds. The School System maintains 72 individual governmental funds.

Summary of Revenues Received

Projecting the amount of revenue that will be collected from various sources is one of the most important tasks of the budget process, yet also one of the most difficult. Since revenue projections, like other forecasts of the future, are almost never 100% accurate, the overall goal is to make conservative projections that underestimate rather than overestimate the amount of revenues that will be available. Revenues are considered and projected separately, with more time and analysis given to major rather than minor sources of revenue.



As shown in the pie chart above and the table below, MFP, Sales & Use Taxes, and Property Tax revenues represent 79.3% of the budget. A brief discussion of the top sources is also included.

Revenue Source	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Sources	Percent Of Total
MFP	\$110,752,939	\$0	\$0	\$0	\$110,752,939	56.3%
Sales & Use Taxes	26,050,000	5,700,000	1,100,000	4,800,000	37,650,000	19.1%
Property Taxes	2,069,756	4,473,739	1,024,884	0	7,568,379	3.9%
Other Revenues	2,798,740	37,746,798	71,400	187,475	40,804,413	20.7%
Total	\$141,671,435	\$47,920,537	\$2,196,284	\$4,987,475	\$196,775,731	100.0%

TANGIPAHOA PARISH SCHOOL SYSTEM

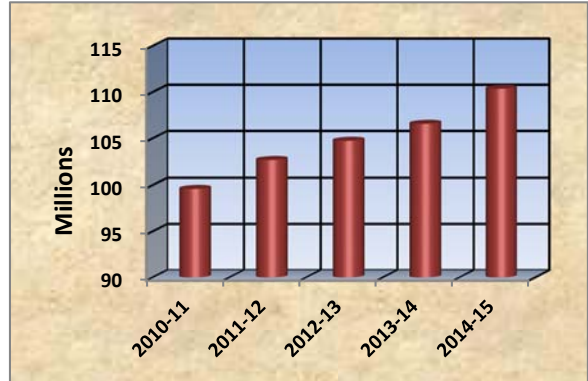
Fiscal Year 2014-2015

Minimum Foundation Program (MFP)

The Minimum Foundation Program is the **largest source** of revenue received. This is approximately 56.3% of total revenues or \$110.8 million. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature.

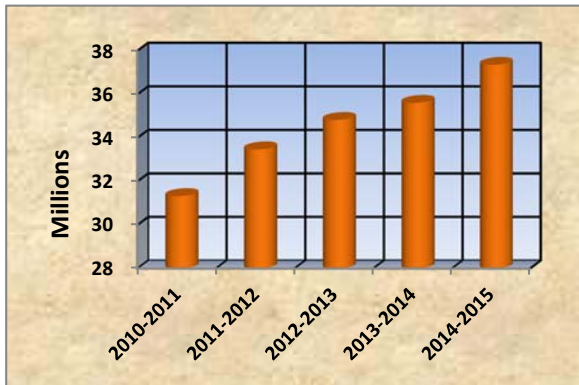
This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems. The MFP revenue for 2014-2015 is budgeted to increase due to a 2.75% increase in per student base allocation as well as an increase in student population.

The actual revenue for the last three years and the budget revenue for 2013-2014 and 2014-2015 are shown in the bar chart to the right, net of a reduction for local cost allocations due to other LEAs.



Sales & Use Taxes

Sales & Use Tax revenues are the **second largest source** of revenue for the Tangipahoa Parish School Board. This is a tax upon the sale and consumption of goods and services within the parish and is approximately 19.1% of the total revenues received or \$37,650,000. Sales & Use Tax Revenues are deposited into the General Fund, Special Revenue Fund, Debt Service Fund, and the Capital Projects Fund.



The actual revenue for the last three years and the budget revenue for 2013-2014 and 2014-2015 are shown in the bar chart to the left.

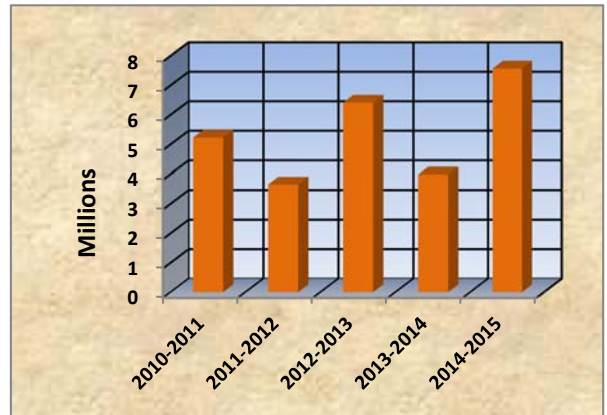
It is anticipated that 2014-2015 total sales tax revenues of all funds will increase 4% over 2013-2014 actual collections.

Property Taxes

Property taxes are another source of revenue for the Board and accounts for approximately 3.9% of total revenues. The amount received is calculated by multiplying the Taxable Assessed Value of property by the number of mills. The number of mills is approved by the School Board annually, subject to the limitations approved by the voters and the Louisiana Legislature.

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2014-2015

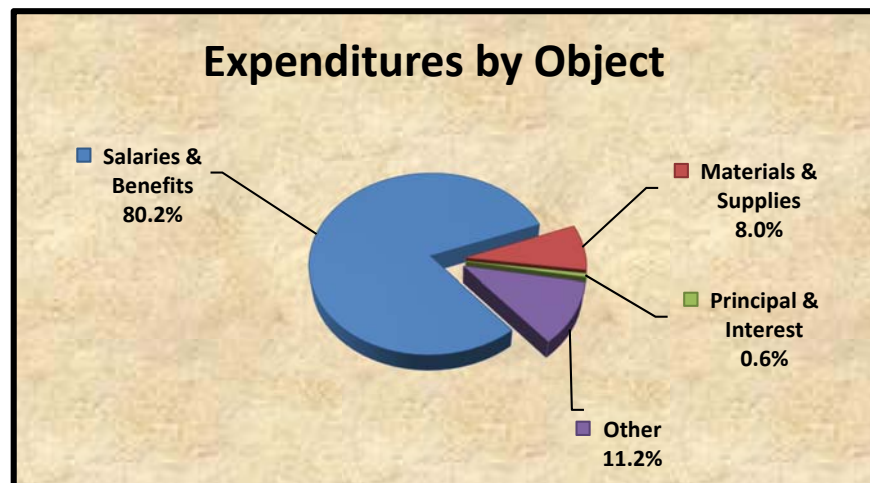
Property Tax collections are projected to be higher in 2014-2015 with the passing of the Hammond District millage to be used to fund magnet and accelerated programs in the Hammond area. The General Fund will receive 27%, the Special Revenue Fund 59% and the Debt Service Fund 14% of the budgeted property tax collections. Monies deposited into the General Fund are used for salaries, benefits, and other operating expenditures. Property taxes deposited into the Special Revenue Fund are used to fund the Hammond District programs mentioned above. The property tax revenues deposited into the Debt Service Fund are used to pay off long-term debt which were sold for building new schools. The actual revenue for the last three years and the budget revenue for 2013-2014 and 2014-2015 are shown in the bar chart to the right.



Summary of Budgeted Expenditures

Expenditures	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total	Percent Of Total
Salaries & Benefits	\$126,403,845	\$31,580,219	\$0	\$0	\$157,984,064	80.2%
Materials & Supplies	5,763,137	8,676,608	0	1,378,100	15,817,845	8.0%
Principal & Interest	0	0	1,136,236	0	1,136,236	0.6%
Other	10,107,030	8,259,787	50,147	3,591,612	22,008,576	11.2%
Total	\$142,274,012	\$48,516,614	\$1,186,383	\$4,969,712	\$196,946,721	100.0%

The table above and the pie chart below show Total Expenditures are expected to exceed \$196.9 in 2014-15. This is an approximate \$2 million decrease from the prior fiscal year.



TANGIPAHOA PARISH SCHOOL SYSTEM

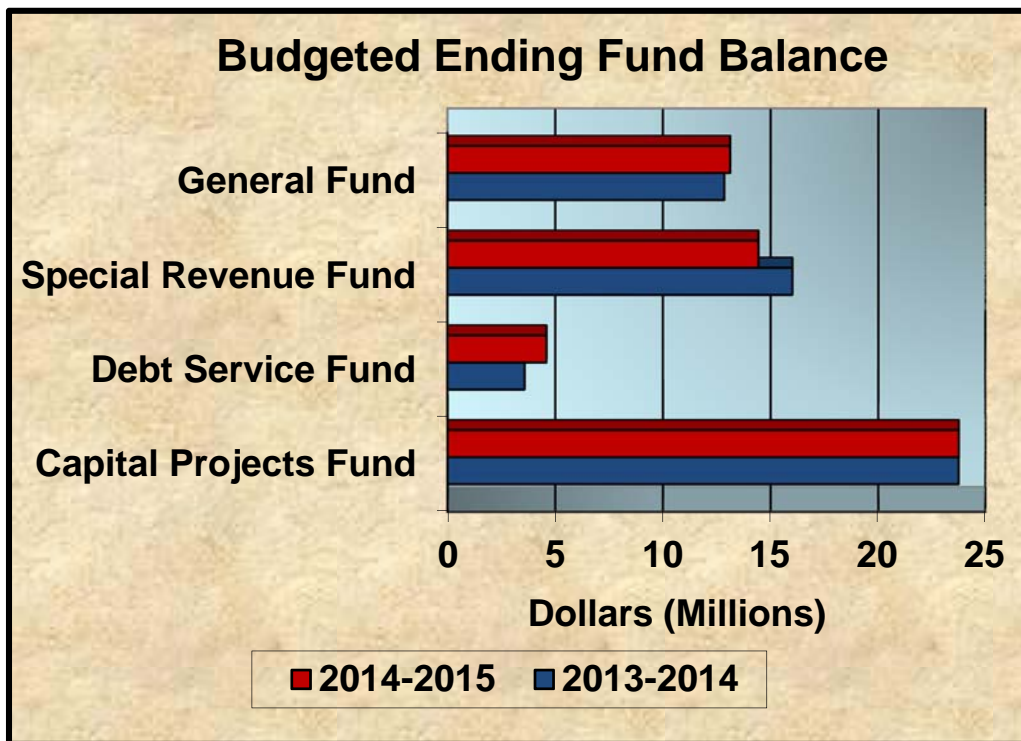
Fiscal Year 2014-2015

The majority of the \$2 million decrease is due to a reduction in the expenditures for construction and school improvements grants.

Some interesting facts can be seen by looking at the table. For example, Salaries and Benefits are only paid with General and Special Revenue Funds and cannot be paid with Debt Service Funds. Principal and Interest Payments are only made with Debt Service Funds.

Fund Balance and/or Reserves

The following graph summarizes the 2013-2014 and 2014-2015 ending fund balances for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Please note the Debt Service Fund Balance increased for 2014-2015 due to the QSCB Bond's sinking fund requirement.



Analysis of Proposed Budgets

General Fund

The General Fund is used to account for all financial resources except for those required to be accounted for in another fund. The General Fund is the chief reporting vehicle for current operations and is supported primarily by local taxes and state entitlements.

TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

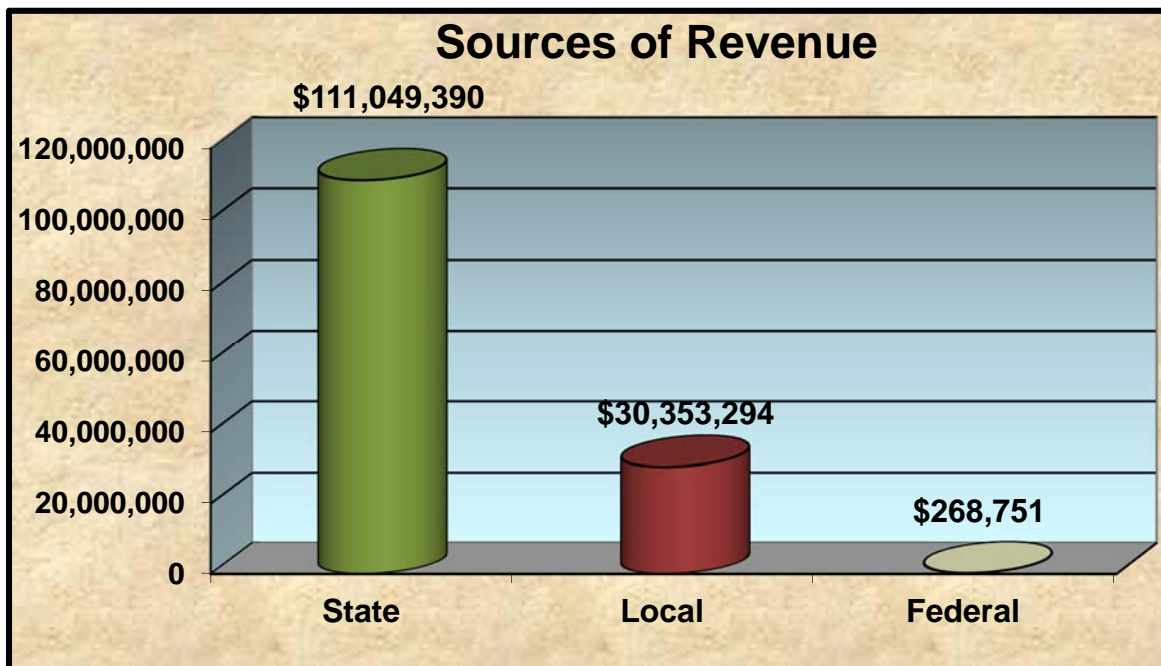
Resources to Support Operations

Programs and services included in the General Fund Budget are primarily supported by state and local sources of revenue. A comparison of revenue sources to support operations for the current and proposed General Fund budgets are presented below.

REVENUE SOURCES	BUDGET 2013-2014	BUDGET 2014-2015	PERCENT CHANGE
Local Sources	\$30,956,805	\$30,353,294	-1.9%
State Sources	107,143,254	111,049,390	3.6%
Federal Sources	268,751	268,751	0%
Total General Fund Revenue	\$138,368,810	\$141,671,435	2.4%

Budgeted revenues will be up \$3,302,626 or 2.4%, and budgeted expenditures will be up by \$1,913,151 or 1.4%. The increase in revenue is due largely to an increase in MFP funding. The increase in expenditures is primarily due to an increase in retirement rates, an increase in health insurance premiums and step increases & supplemental pay for eligible employees.

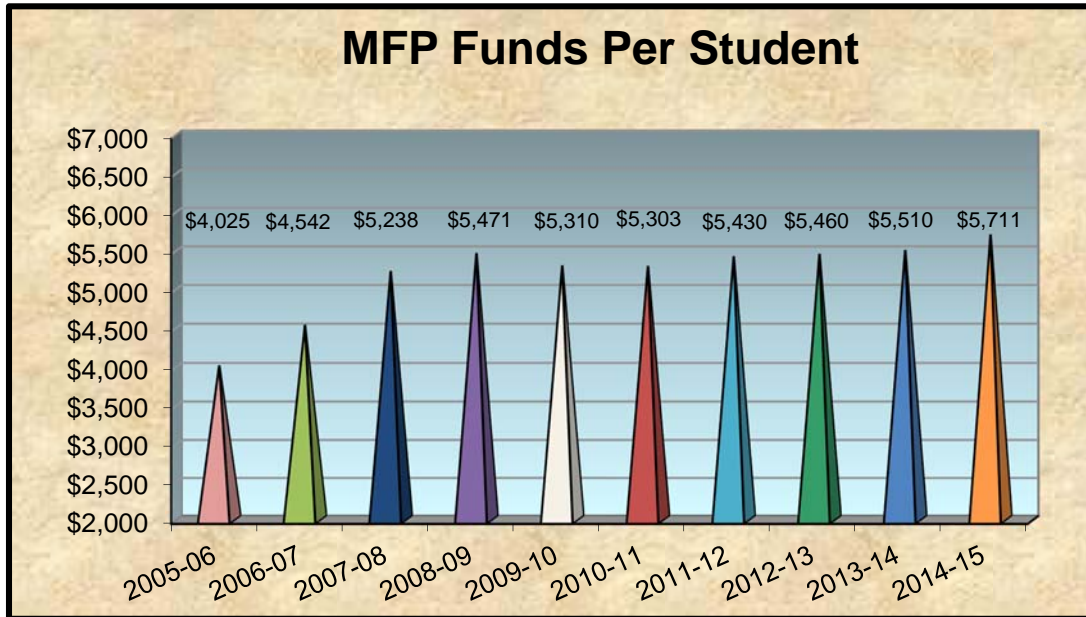
The following graph represents the various sources of revenue included in the proposed budget to support General Fund operations for the 2014-2015 fiscal year.



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

The largest state revenue is from the Minimum Foundation Program (MFP). The MFP funds per pupil for the last ten years, calculated using gross MFP funds, are shown below.



Local sales tax collections are another very important source of revenue. The school system collects two one-cent sales taxes. The first one-cent sales tax, approved in 1966 as a permanent State Constitutional Tax, is dedicated to support general fund expenditures, including salaries and benefits for personnel. In previous years, the second one-cent sales tax was restricted to paying debt, supporting the maintenance fund, and contributing to the pay-as-you-go (capital projects) fund. However, in the May 4, 2013 election, voters elected to rededicate a portion of these funds to operate schools. Originally approved in 1982, this tax was renewed by voters on July 21, 2007, extending its expiration to the year 2042.

The 2014-2015 General Fund budget for the total sales tax revenue is expected to decrease \$447,000 compared to the 2013-2014 budget. This net decrease includes both the first one-cent sales tax proceeds and the General Fund portion of the rededicated second one-cent sales tax proceeds.

Expenditures

Budgeted expenditures for salaries and benefits for the 2014-2015 fiscal year are more than last year because of an increase in retirement rates, an increase in health insurance premiums and step increases and supplemental pay for eligible employees. For the 2014-2015 fiscal year, salaries and fringe benefits are budgeted to consume 88.8% of the expenditures in the General (Operating) Fund.

TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

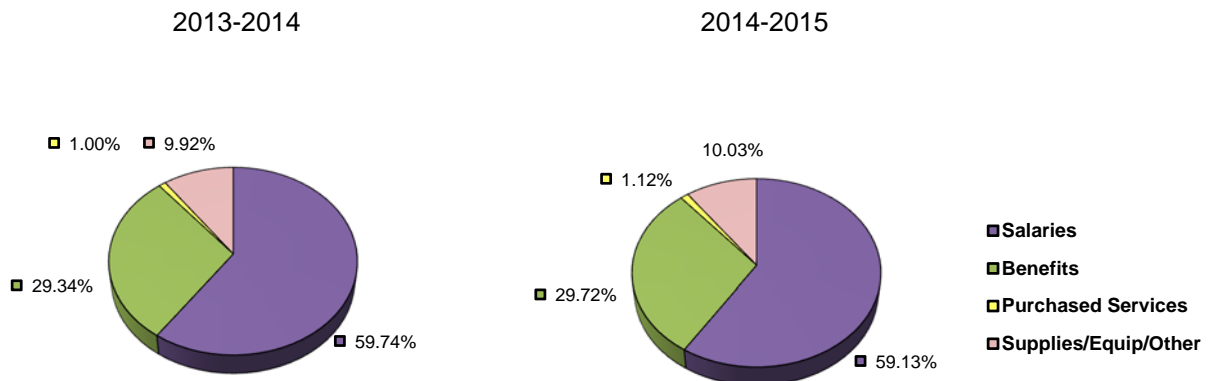
A summary schedule of operating expenditures by object (expenditure category) is as follows:

OBJECT	BUDGET 2013-2014	BUDGET 2014-2015	PERCENT CHANGE
Salaries	\$83,857,132	\$84,126,984	0.3%
Benefits	41,187,731	42,276,861	2.6%
Professional and Purchased Services	1,398,121	1,593,660	14.0%
Supplies/Equipment/Other Objects	13,917,877	14,276,507	2.6%
Total General Fund Expenditures	\$140,360,861	\$142,274,012	1.4%

General Fund Expenditures By Object

The following graphs provide a comparison of expenditures by object (expenditure category) for the current and proposed General Fund Budgets in terms of the percentage of total budgets.

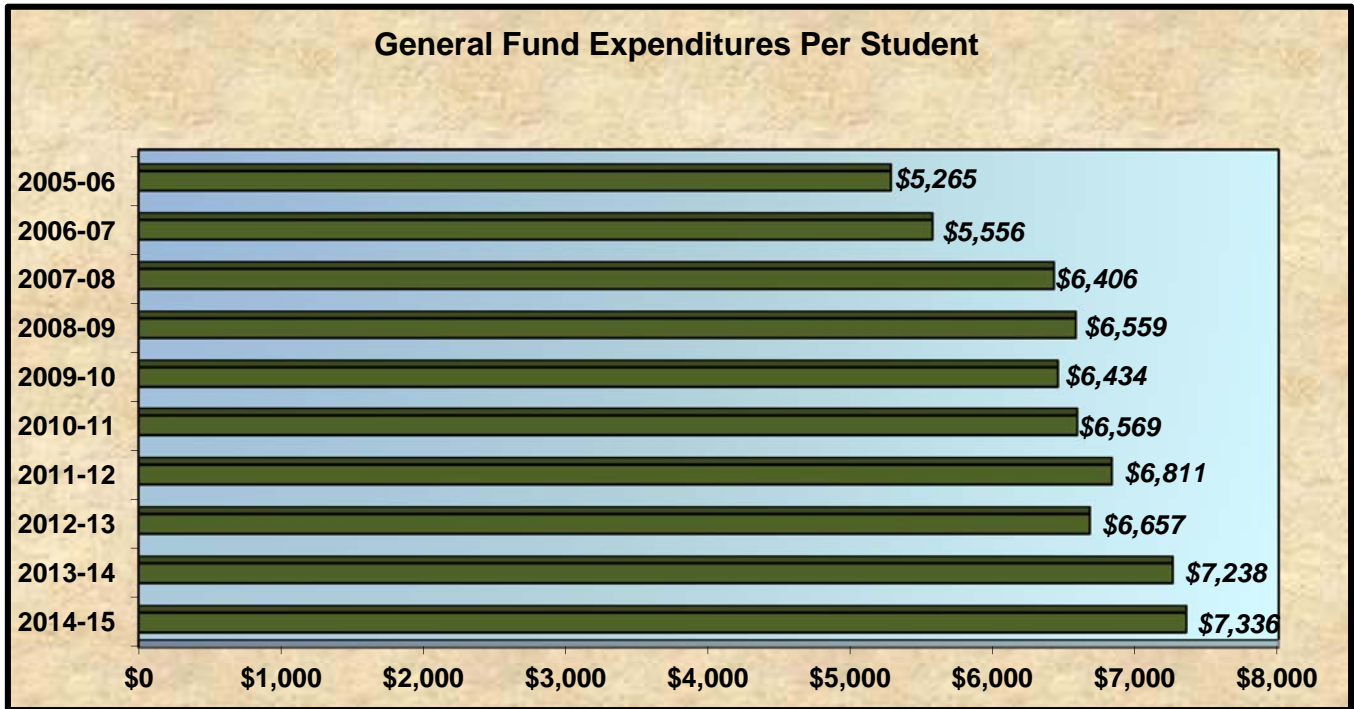
(Comparison of Total Expenditures of Current and Proposed Budgets)



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

Tangipahoa Parish places an emphasis on instruction with 73% of all expenditures for the 2014-2015 fiscal year directed to the classroom. The graph below shows the total General Fund actual expenditures per student for fiscal years 2005-06 through 2012-13 and budgeted expenditures per student for 2013-2014 and 2014-2015.



Special Revenue Fund

The Special Revenue Fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. A total of forty-one individual funds comprise this type of governmental fund. The most notable funds in this category are Child Nutrition, Title 1, Maintenance, Maintenance Rededication, and Workforce Investment Act.

Child Nutrition accounts for the activities of preparing and serving food to students and staff for breakfast and lunch. Title I is used to improve skills in reading, language arts, and math for children from low income families. The Maintenance and Maintenance Rededication funds are used to pay for the cost of maintaining regular school facilities which includes repair and renovation crews, the cost of materials for the repair and renovation of school facilities, and maintenance of air conditioning. The Maintenance Rededication Fund was created to account for Maintenance Department expenditures once the original Maintenance Fund districts' balances are depleted. The Workforce Investment Act (formally JTPA) provides opportunities for economically disadvantaged individuals.

It is estimated that budgeted revenues will be \$47,920,537 and expenditures will be \$48,516,614. Projected revenues and expenditures are down from last year.

Federal funding is a major source of revenue for the Tangipahoa Parish School System's Special Revenue Funds. Approximately \$38 million is budgeted annually for 18 of these type funds, which are legally restricted for specified purposes.

TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2014-2015

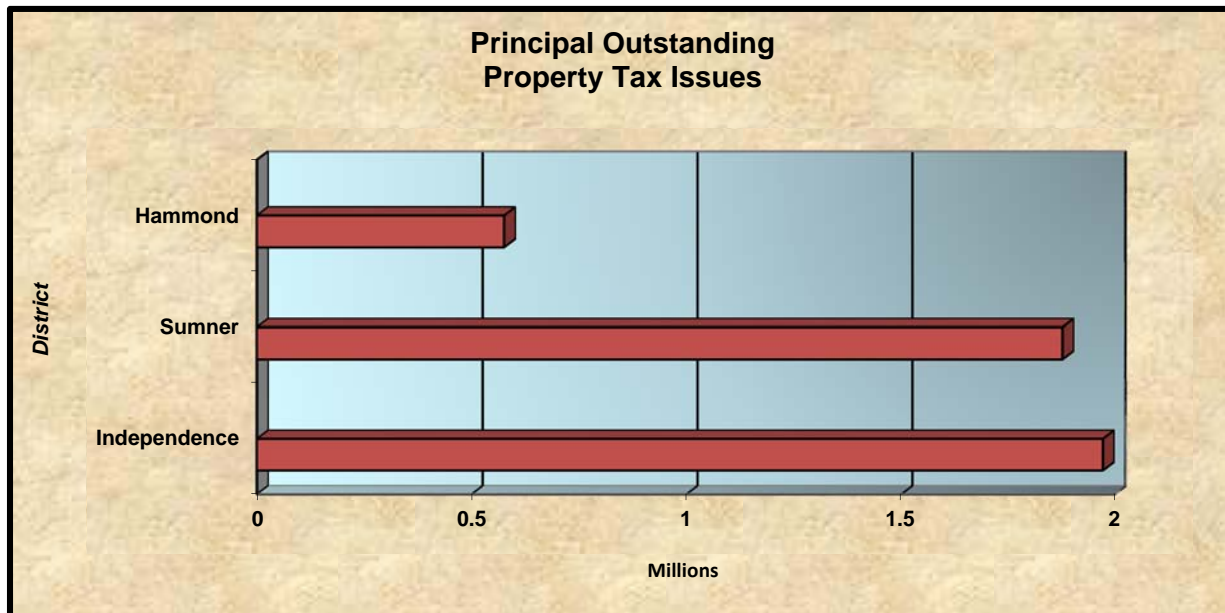
Educational grants ending are listed below by fiscal year end:

	Grant Period Ends	
	FY 2013-2014	FY 2014-2015
School Improvement - ARRA	\$1,312,820	\$0
School Improvement	624,928	0
Magnet Grant		130,024
Teacher Incentive Fund		356,751
Rural Education Achievement Program		693,887

These grants' employees will be funded through other sources once the grant funding ends.

Debt Service Fund

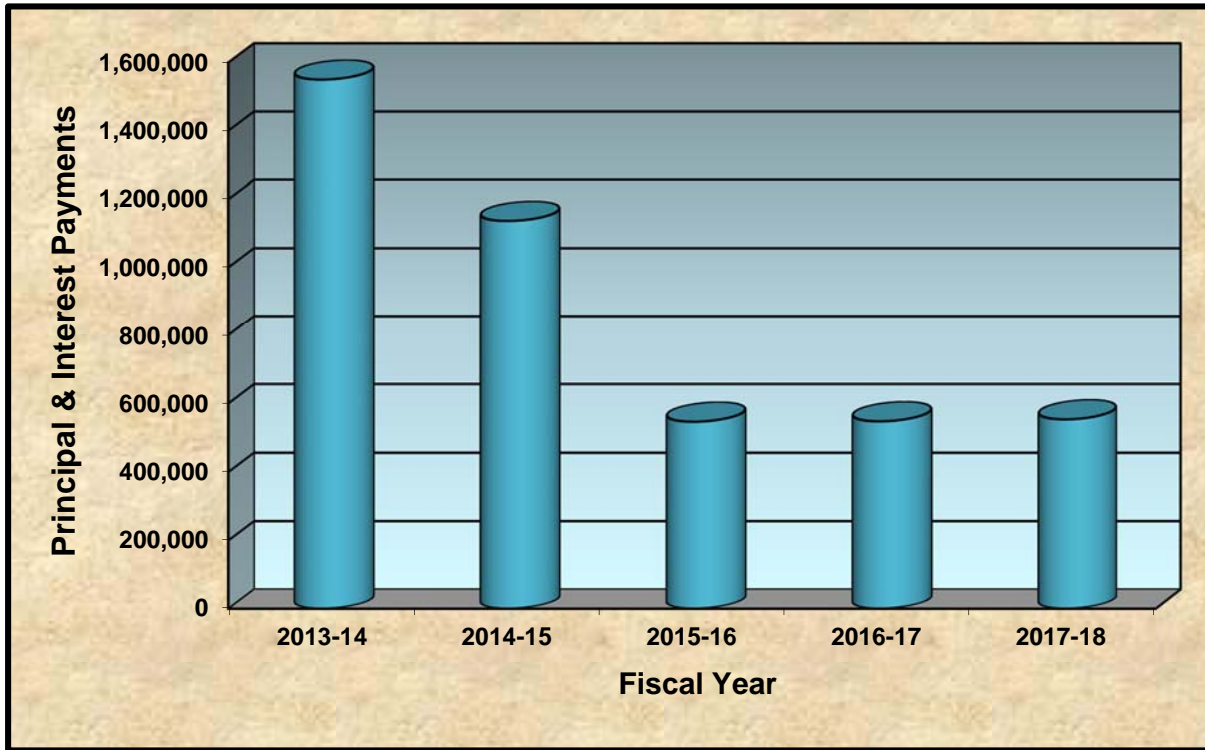
The Debt Service Fund is used to accumulate monies for the payment of outstanding bond issues. All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish-taxing district. On June 30, 2014, the School System had accumulated \$3,580,813 in Debt Service Funds for future bonded debt requirements. The Tangipahoa Parish School System is legally restricted from incurring long-term debt financed through property taxes in excess of 35% of the assessed value of taxable property. A breakdown for each district is listed in the Debt Service Fund section of this budget. Property bond debt has decreased from \$5,710,000 at June 30, 2013 to \$4,423,000 at June 30, 2014. Outstanding principal indebtedness for property tax issues is as follows:



Principal payments of \$1,287,000 and interest payments of \$262,618 in 2013-2014 decreased the bonded debt to \$20,385,718 as of June 30, 2014.

As shown in the chart below, estimated principal payments of \$918,000 and estimated interest payments of \$218,236 will be made in 2014-2015 which will reduce the total bonded debt to \$19,249,482 as of June 30, 2015.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2014-2015



The school board has made credit rating on debt a top priority and has not defaulted on any bond issues in the 20th and 21st centuries. All principal and interest payments on property tax and sales tax bond issues are up to date.

Capital Projects Fund

The Capital Projects Fund accounts for financial resources used to acquire, construct, and improve public school facilities parish-wide.


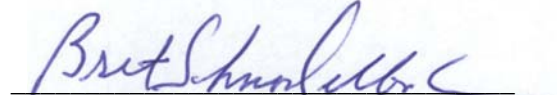
The Beginning Fund Balance at June 30, 2014, in the amount of \$23,750,435 is available for Capital Projects for the 2014-2015 fiscal year. Several major projects expected to commence in fiscal year 2014-2015 are as follows:

- ◆ Loranger Middle School Gym Re-Roofing
- ◆ Martha Vinyard Elementary School Floor Tile Replacement
- ◆ Kentwood High School Gym Renovations
- ◆ Hammond Westside Parent/School Bus Driveway Renovations
- ◆ Independence High School Cafeteria/Dining Renovations and Re-roofing

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2014-2015

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire Finance Department staff. We want to express our appreciation to them for their assistance. We also thank the members of the Board for their interest and support in planning and conducting the financial operations of the School System.


Mark Kolwe, Superintendent
Tangipahoa Parish School System
Bret Schnadelbach, Chief Financial Officer
Finance and Support Services

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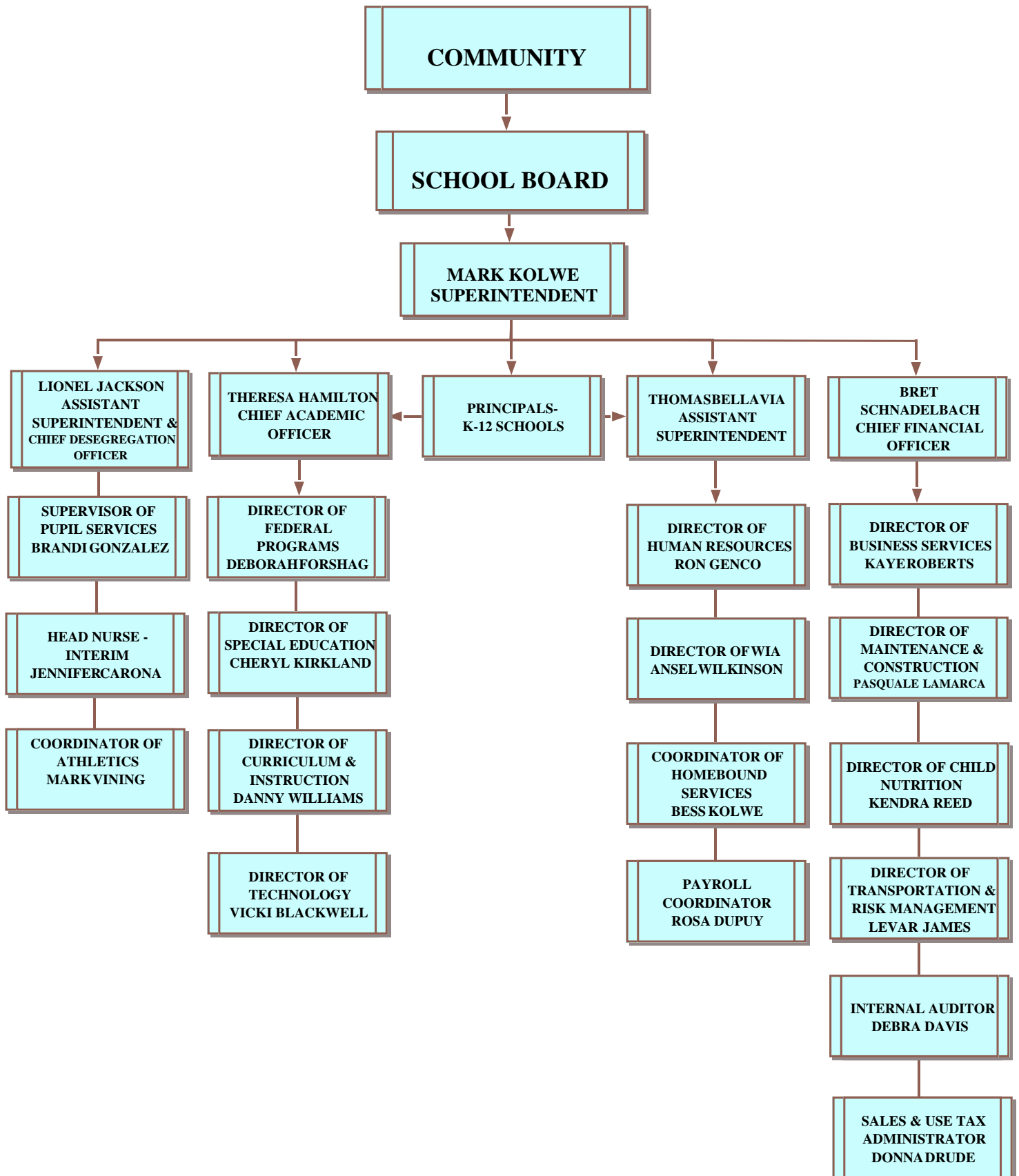
**Tangipahoa Parish School System
Amite, Louisiana**

**First Level Administrators
2014 - 2015**

		Began in This Position -----
Mr. Mark Kolwe	Superintendent	07/07
Mr. Thomas Bellavia	Assistant Superintendent, Administration, Curriculum & Instruction	07/03
Mr. Lionel Jackson	Assistant Superintendent, Pupil Services	07/09
Ms. Theresa Hamilton	Chief Academic Officer	08/12
Mr. Bret Schnadelbach	Chief Financial Officer	01/10
Mr. Lionel Jackson	Chief Desegregation Officer	08/12
Ms. Brandi Gonzalez	Director, Pupil Services	08/13
Ms. Vicki Blackwell	Director, Technology	07/07
Mr. Ron Genco	Director, Human Resources	05/07
Ms. Deborah Forshag	Director, Federal Programs	07/03
Ms. Kendra Reed	Director, School Food Service	09/13
Mr. Pascal Lamarca	Director, Maintenance & Construction	01/07
Dr. Elizabeth Moulds	Administrator-at-Large	07/93
Ms. Cheryl Kirkland	Director, Special Education	09/13
Ms. Kaye Roberts	Director, Business Services	05/07
Mr. Levar James	Director, Transportation and Risk Management	05/10
Mr. Ancil Wilkinson	Director, Workforce Investment Act (WIA)	10/07
Dr. Danny Williams	Director, Curriculum/Instruction	07/07

TANGIPAOA PARISH SCHOOL SYSTEM

2014-15 ORGANIZATIONAL CHART



BUDGET RESOLUTION

At the August 5, 2014 Tangipahoa Parish School System Board Meeting, the following motion was offered by _____ and seconded by _____:

A motion adopting, finalizing and implementing the General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund Budgets of the Tangipahoa Parish School Board for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

WHEREAS, Mark Kolwe, in his capacity as Chief Administrative Officer of the Tangipahoa Parish School Board, prepared, with the assistance of Bret Schnadelbach, Chief Financial Officer, a proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund Budgets for the fiscal year beginning July 1, 2014 and ending June 30, 2015, which was accompanied by a budget resolution; and

WHEREAS, the proposed General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund Budgets as shown in the Annual Operating Budget document after the budget resolution shows the revenues itemized by source and the expenditures itemized by function as required by Louisiana R.S. 39:1305; and

WHEREAS, the accompanying budget resolution has been submitted to this Board for review and consideration; and

WHEREAS, notice of a public hearing on the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund Budgets, notice of the availability of the proposed budgets for review at such hearing and a general summary of the proposed budgets have been timely published in the Daily Star; and

WHEREAS, a public hearing on the proposed General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund Budgets has now been reviewed and considered; now

THEREFORE BE IT RESOLVED by the School Board that the proposed General Fund, Special Revenue Fund, Debt Service and Capital Projects Fund Budgets are hereby approved, adopted, and finalized subject to the following changes.

- 1.
- 2.
- 3.

BE IT FURTHER RESOLVED, that the Secretary-Treasurer of the School Board, Mark Kolwe, or his successor, is hereby authorized and in his sole discretion, to make such changes within the various budget classifications as he may deem necessary provided that any reallocation of funds affecting in excess of five percent (5%) of the projected revenue collections must be approved in advance by action of the School Board at a meeting duly noticed and convened.

BE IT FURTHER RESOLVED, that the Superintendent of the School Board, Mark Kolwe, or his successor, in his capacity as Chief Administrative Officer of the School Board, is hereby directed to advise the School Board in writing when:

1. Total revenue collections & other sources plus projected revenues & other sources for the remainder of the year, within a fund are failing to meet total budgeted revenues by five percent (5%) or more.
2. Total expenditures & other uses plus projected expenditures & other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures & other uses by five percent (5%) or more, or
3. The actual beginning fund balance, within a fund, fails to meet the estimated beginning fund balance by five percent (5%) or more, and the fund balance is being used to fund current year expenditures.

BE IT FURTHER RESOLVED that the Secretary-Treasurer of the School Board, Mark Kolwe, or his successor, shall certify completion of all actions required by Louisiana R.S. 39:1306 by publishing a notice of the minutes of the meeting in the Daily Star.

This Resolution having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSENT:

ABSTAINED:

Tangipahoa Parish School System
Budget Summary of All Governmental Funds
Fiscal Year 2014-2015

Total Operating Budget by Function

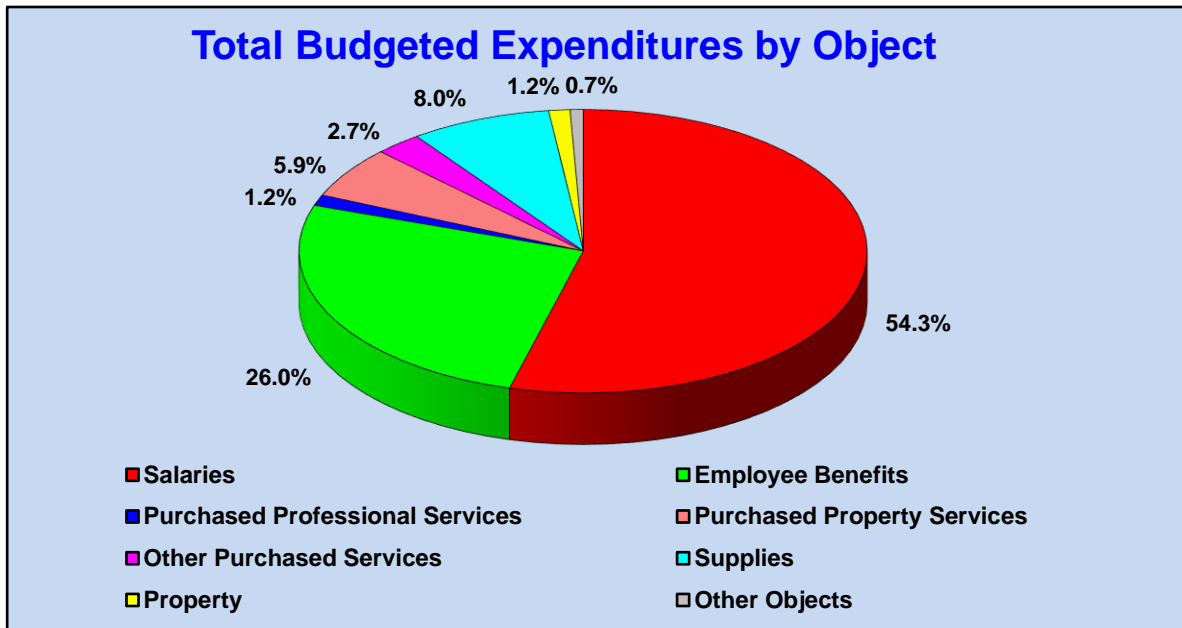
	General	Special	Debt	Capital	
	Fund	Revenue	Service	Projects	Total
Revenues		Fund	Fund	Fund	
Local Revenues	\$30,353,294	\$12,376,494	\$2,196,284	\$4,987,475	\$49,913,547
State Revenues	111,049,390	2,020,577	0	0	113,069,967
Federal Revenues	<u>268,751</u>	<u>33,523,466</u>	<u>0</u>	<u>0</u>	<u>33,792,217</u>
Total Revenues	\$141,671,435	\$47,920,537	\$2,196,284	\$4,987,475	\$196,775,731
Expenditures					
Regular Programs	\$67,720,622	\$3,693,426	\$0	\$1,613,100	\$73,027,148
Special Education Programs	18,680,501	914,039	0	0	19,594,540
Vocational Education Programs	2,942,780	277,870	0	0	3,220,650
Other Instructional Programs	3,407,848	853,106	0	0	4,260,954
Special Programs	462,537	10,267,094	0	0	10,729,631
Pupil Support Services	8,057,784	1,725,477	0	0	9,783,261
Instructional Staff Services	3,085,486	6,492,955	0	0	9,578,441
General Administration	1,378,141	216,022	48,146	0	1,642,309
School Administration	9,458,749	82,090	0	0	9,540,839
Business Services	1,134,677	279,158	0	0	1,413,835
Maintenance of Plant	9,633,574	6,813,016	0	77,951	16,524,541
Student Transportation Services	14,395,871	234,574	0	0	14,630,445
Central Services	1,662,489	1,031,077	0	0	2,693,566
Child Nutrition Program	229,026	10,599,958	0	0	10,828,984
Community Services	23,927	4,974,173	0	0	4,998,100
Debt Service	0	0	1,138,237	0	1,138,237
Facility Acquisition & Construction	<u>0</u>	<u>62,579</u>	<u>0</u>	<u>3,278,661</u>	<u>3,341,240</u>
Total Expenditures	\$142,274,012	\$48,516,614	\$1,186,383	\$4,969,712	\$196,946,721
Other Sources of Funds	\$2,406,512	\$4,535,563	\$5,212	\$0	\$6,947,287
Other Uses of Funds	<u>1,530,581</u>	<u>5,512,739</u>	<u>0</u>	<u>5,212</u>	<u>7,048,532</u>
Total Other Sources & Uses	\$875,931	(\$977,176)	\$5,212	(\$5,212)	(\$101,245)
NET CHANGE IN FUND BALANCE	\$273,354	(\$1,573,253)	\$1,015,113	\$12,551	(\$272,235)
Beginning Fund Balance	\$12,848,780	\$16,011,009	\$3,580,813	\$23,750,435	\$56,191,037
Ending Fund Balance	\$13,122,134	\$14,437,756	\$4,595,926	\$23,762,986	\$55,918,802

Tangipahoa Parish School System
Budget Summary of All Governmental Funds
Fiscal Year 2014-2015

Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 80.3% of the total budget. Supplies which include textbooks and consumables make up 8% of the budget. Purchased Property makes up 5.9%, Other Purchased Services make up 2.7% and Purchased Professional Services make up 1.2% while Other Objects, which includes interest and principal on debt, and Property each make up .7%. The total budgeted expenditures by object are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Uses
Salaries	\$84,126,984	\$22,558,709	\$0	\$0	\$106,685,693
Employee Benefits	42,276,861	9,021,510	0	0	51,298,371
Purchased Professional Services	1,593,660	815,773	48,146	0	2,457,579
Purchased Property Services	4,676,245	5,002,690	0	1,941,612	11,620,547
Other Purchased Services	3,064,169	2,159,280	0	0	5,223,449
Supplies	5,763,137	8,676,608	0	1,378,100	15,817,845
Property	615,400	109,156	0	1,650,000	2,374,556
Other Objects	<u>157,556</u>	<u>172,888</u>	<u>1,138,237</u>	<u>0</u>	<u>1,468,681</u>
Total	\$142,274,012	\$48,516,614	\$1,186,383	\$4,969,712	\$196,946,721



Tangipahoa Parish School System
2014-2015 Annual Operating Budget

General Fund

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Function

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June 30, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$20,101,106	\$10,855,699	\$30,956,805	\$30,353,294	-1.9%
State Revenues	79,901,525	27,241,729	107,143,254	111,049,390	3.6%
Federal Revenues	177,795	90,956	268,751	268,751	0.0%
Total Revenues	<u>\$100,180,427</u>	<u>\$38,188,383</u>	<u>\$138,368,810</u>	<u>\$141,671,435</u>	2.4%
 Expenditures					
Regular Programs	\$45,714,690	\$21,339,359	\$67,054,049	\$67,720,622	1.0%
Special Education Programs	12,234,630	6,084,278	18,318,908	18,680,501	2.0%
Vocational Education Programs	1,942,545	879,174	2,821,719	2,942,780	4.3%
Other Instructional Programs	2,401,569	964,233	3,365,802	3,407,848	1.2%
Special Programs	551,955	273,640	825,595	462,537	-44.0%
Pupil Support Services	5,268,923	2,636,562	7,905,485	8,057,784	1.9%
Instructional Staff Services	2,167,704	939,811	3,107,515	3,085,486	-0.7%
General Administration	1,014,108	362,732	1,376,839	1,378,141	0.1%
School Administration	6,535,881	2,745,223	9,281,104	9,458,749	1.9%
Business Services	826,003	286,658	1,112,661	1,134,677	2.0%
Maintenance of Plant	5,891,383	3,447,418	9,338,801	9,633,574	3.2%
Student Transportation Services	9,401,224	4,566,759	13,967,983	14,395,871	3.1%
Central Services	1,096,431	535,917	1,632,348	1,662,489	1.8%
Child Nutrition Services	91,707	136,418	228,125	229,026	0.4%
Community Services	23,927	(0)	23,927	23,927	0.0%
Total Expenditures	<u>\$95,162,680</u>	<u>\$45,198,181</u>	<u>\$140,360,861</u>	<u>\$142,274,012</u>	1.4%
 Other Sources of Funds	\$858,148	1,549,441	\$2,407,589	\$2,406,512	0.0%
Other Uses of Funds	642,255	346,001	988,256	1,530,581	54.9%
Total Other Sources and (Uses)	<u>\$215,893</u>	<u>\$1,203,440</u>	<u>\$1,419,333</u>	<u>\$875,931</u>	-38.3%
 NET CHANGE IN FUND BALANCE	\$5,233,640	(\$5,806,358)	(\$572,718)	\$273,354	-147.7%
 Beginning Fund Balance	\$13,421,498		\$13,421,498	\$12,848,780	-4.3%
Ending Fund Balance	\$18,655,138		\$12,848,780	\$13,122,134	2.1%

Each line item of the Budget if shown later in this section

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Object

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June 30, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$20,101,106	\$10,855,699	\$30,956,805	\$30,353,294	-1.9%
State Revenues	79,901,525	27,241,729	107,143,254	111,049,390	3.6%
Federal Revenues	177,795	90,956	268,751	268,751	0.0%
Total Revenues	<u>\$100,180,427</u>	<u>\$38,188,383</u>	<u>\$138,368,810</u>	<u>\$141,671,435</u>	2.4%
 Expenditures					
Salaries	\$56,970,878	\$26,886,254	\$83,857,132	\$84,126,984	0.3%
Employee Benefits	28,309,603	12,878,128	41,187,731	42,276,861	2.6%
Purchased Professional Services	910,679	487,442	1,398,121	1,593,660	14.0%
Purchased Property Services	3,388,735	1,087,510	4,476,245	4,676,245	4.5%
Other Purchased Services	1,085,832	1,897,986	2,983,818	3,064,169	2.7%
Supplies	3,992,694	1,675,527	5,668,221	5,763,137	1.7%
Property	458,518	173,519	632,037	615,400	-2.6%
Other Objects	45,742	111,814	157,556	157,556	0.0%
Total Expenditures	<u>\$95,162,680</u>	<u>\$45,198,181</u>	<u>\$140,360,861</u>	<u>\$142,274,012</u>	1.4%
 Other Sources of Funds	\$858,148	\$1,549,441	\$2,407,589	\$2,406,512	0.0%
Other Uses of Funds	642,255	346,001	\$988,256	1,530,581	54.9%
Total Other Sources and (Uses)	<u>\$215,893</u>	<u>\$1,203,440</u>	<u>\$1,419,333</u>	<u>\$875,931</u>	-38.3%
 NET CHANGE IN FUND BALANCE	\$5,233,640	(\$5,806,358)	(\$572,718)	\$273,354	-147.7%
 Beginning Fund Balance	\$13,421,498		\$13,421,498	\$12,848,780	-4.3%
Ending Fund Balance	\$18,655,138		\$12,848,780	\$13,122,134	2.1%

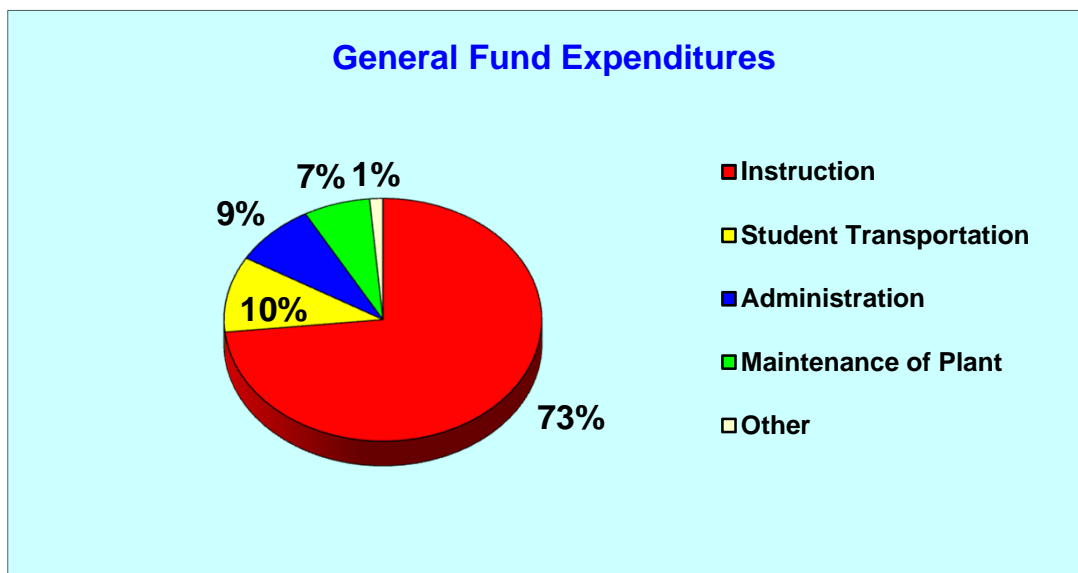
Each line item of the Budget if shown later in this section

Tangipahoa Parish School System General Fund Budget Fiscal Year 2014-2015

Most Important Features

- 1 The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 73% of all expenditures for FY 2014-2015 directed to the classroom.

Instruction	\$104,357,558	73.0%
Student Transportation	14,395,871	10.0%
Administration	11,971,567	9.0%
Maintenance of Plant	9,633,574	7.0%
Other	<u>1,915,442</u>	<u>1.0%</u>
Total	\$142,274,012	100.0%



- 2 The Minimum Foundation Program funding increased \$3.8 million, net of a reduction for local cost allocation due to other LEAs.
- 3 General Fund First 1-cent Sales Tax Revenue increased about \$1,023,000 over the 2013-2014 Budget. The Second 1-cent Sales Tax proceeds rededicated to the General Fund decreased \$1,470,000 from the 2013-2014 Budget.
- 4 Budgeted Expenditures include step raises and supplemental pay for all eligible employees, a 5% increase in health insurance premiums and an applicable increase in retirement rates.

Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2014-2015

Major Local Revenue Assumptions and Estimates

- * The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property are to be assessed at 10% of fair market value; agricultural, horticultural, marshlands, timber lands and certain historic buildings are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. After 1978, the assessor is required to reappraise all property every four years. The School System is permitted by constitutional and statutory authority of the State to levy taxes up to \$4.06 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt.

- * Sales and Use Taxes - This is the second largest source of revenue for the General Fund. This is a tax on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services as defined by law. Estimates are received from the Sales and Use Tax Department.

- * 1% Collections by Sheriff - Monies collected by the Sheriff on all ad valorem taxes collected by all taxing bodies (i.e. city, police jury, fire district, etc.). The Sheriff remits this tax directly to the Teacher's Retirement System of Louisiana.

- * Driver Ed Tuition - Amounts paid by students to attend driver education.

- * Interest on Investments and Checking Accounts - Revenue on temporary or permanent investments in interest bearing checking accounts, LAMP, time certificates of deposit, money market accounts, and other interest bearing investments.

Tangipahoa Parish School System

General Fund Budget

LOCAL REVENUES

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	100	411110	CONSTITUTIONAL TAX	2,066,245	2,066,245	2,066,245
2	100	411140	UP TO 1% COLLECTIONS BY SHER	448,000	448,000	448,000
3	100	411160	PENALTIES/INTEREST ON PROP TAX	3,511	3,511	3,511
4	100	411310	SALES & USE TAXES - GROSS	17,282,819	17,720,500	18,743,500
5	100	411312	2ND SALES & USE TAX - GROSS	0	8,650,000	7,180,000
6	100	411350	SALES/USE TAX/COURT SETTLEMENT	0	6,500	6,500
7	100	411352	2ND SALES/USE TAX/COURT SETTLE	0	5,000	5,000
8	100	411360	PENALTIES/INTEREST - SALES TAX	81,716	75,000	75,000
9	100	411362	2ND SALES/USE/PENALTIES/INTERE	0	40,000	40,000
10	100	413101	SUMMER SCHOOL	33,200	33,200	33,200
11	100	413140	DRIVERS ED	173,500	173,500	173,500
12	100	415101	INTEREST ON CHECKING	96,787	85,941	85,941
13	100	415120	INTEREST - INVESTMENT ACCT	8,061	1,945	0
14	100	415122	INTEREST-INVEST. WITH FGB	36,036	36,394	36,394
15	100	419100	RENTALS	48,037	48,037	48,037
16	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
17	100	419400	TEXTBOOK SALES (+ DAMAGED TXT)	6,818	6,800	6,800
18	100	419910	MEDICAID REIMBURSEMENT-MAC	29,079	2,802	0
19	100	419919	BEHAVIORAL HEALTH REIMB	0	65,225	70,000
20	100	419920	KID MED	200,298	417,673	315,000
21	100	419930	E-RATE REVENUES	713,134	950,000	911,740
22	100	419990	MISC REVENUE (LOCAL)	74,743	73,822	58,216
23	100	419994	MISC - REV. SCHOOLS-COACHES	17,004	27,790	27,790
			Total LOCAL	21,337,909	30,956,805	30,353,294

Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2014-2015

Major State Revenue Assumptions and Estimates

- * Minimum Foundation Program (MFP) - This is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to equitably allocate funds to parish and city school systems.

- * Revenue Sharing - The State of Louisiana exempts homeowners from paying property taxes on homes valued below \$75,000. As a result of this exemption, the System is expected to lose revenues which cannot be collected. State Revenue Sharing funds give a portion of this loss back to System. Based on past receipts, it is expected that 20% of the lost revenue will be returned by the State.

- * PIP and PIP Retirement Contributions - In the mid 1980s, the State of Louisiana approved a Professional Improvement Program (PIP) with all teaching personnel. Additional salary was given to all educators who went back to school to get additional training. Completion of this 5 year program allowed teachers to receive this compensation throughout their entire career.

Tangipahoa Parish School System

General Fund Budget

STATE REVENUES

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
24	100	431100	MFP - STATE PUBLIC SCHOOL FUND	104,976,754	105,082,455	110,752,939
25	100	431900	OTHER UNRESTRICTED REVENUE	0	882,174	0
26	100	432300	PIP	76,286	76,286	76,286
27	100	432550	NON-PUBLIC TEXTBOOK (STATE)	69,595	69,918	69,918
28	100	432900	OTHER RESTRICTED REVENUE	3,931	882,174	0
29	100	438100	REV SHARING CONST TAX	133,028	136,860	136,860
30	100	439100	EMPLOYER'S CONTR TO TCH RET	8,498	13,387	13,387
			Total STATE	105,268,092	107,143,254	111,049,390

Tangipahoa Parish School System
General Fund Budget
FEDERAL REVENUES
Fiscal Year 2014-2015

Major Federal Revenue Assumptions and Estimates

- * ROTC - Revenue received from federal government to reimburse the school system for approximately 50% of the cost of employing ROTC instructors.

Per, Louisiana Department of Education, in FY 2012-2013, all revenue, salary and benefits associated with Federally reimbursed ROTC instructors were moved to a separate Special Revenue Fund. In 2013-2014, revenues and expenditures were moved back to General Fund, per LADOE.

Tangipahoa Parish School System

General Fund Budget

FEDERAL REVENUES

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
31	100 443300	ROTC	0	268,751	268,751
		Total FEDERAL	0	268,751	268,751

Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2014-2015

Regular Programs Description				
Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps.				
Regular Program Goals				
To help students develop and maintain good physical and mental health. To help students achieve command of the fundamental skills and knowledge which are basic to all other learning. To help students learn to receive and to express ideas effectively. To help students gain an understanding of our constitutional form of government and a knowledge of the history of the United States and accept the obligations of good citizenship. To help students understand the scientific approach to the problem of life, recognizing the need for conservation of human and natural resources and the contributions made by science to the world in which we live.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Kindergarten Teacher	68	68	68	0
Elementary Teacher	517.50	548.50	544.00	-4.50
Secondary Teacher	213.01	225	218	-7
Computer Aide	6	9	12	3
Sabbatical Leave	2	0	0	0
Foreign Language	6	14	11	-3
Includes Full-Time positions only.				
Total Positions	812.51	864.50	853.00	-11.5

Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
32	10113000 511200	TEACHERS - SECONDARY	9,966,265	10,422,255	10,155,746
33	10113000 511200	TEACHERS - SECONDARY	0	91,215	92,583
34	10113000 511200	TEACHERS - SECONDARY	0	0	43,864
35	10111026 511200	TEACHERS - ELEM	0	0	49,883
36	10111013 511200	TEACHERS - ELEM	0	0	25,464
37	10111001 511200	TEACHERS - ELEM	0	0	50,066
38	10110500 511200	TEACHERS - KINDER	3,203,457	3,187,106	3,234,688
39	10110000 511200	TEACHERS - REG PROG	23,978,842	25,700,820	25,778,703
40	10111000 511201	TCHRS - ELEM FORGN & 2ND LANG - ELEM	287,697	629,229	504,550
41	10111000 511203	HOMEBOUND TEACHERS - ELEM	71,036	71,036	71,036
42	10111052 511204	EMPLOYEE IN VACANCY - ELEM	532,400	272,013	272,013
43	10111052 511208	DAY BY DAY GREEN TIME SHEET - ELEM	156,469	139,423	78,229
44	10111052 511209	ELEM TCHR ON EXTD MEDICAL - ELEM	88,237	123,423	123,423
45	10113000 511210	SEC TCHR ON EXTD MEDICAL - SECONDARY	27,801	24,242	24,242
46	10110000 511297	PIP - REG PROG	26,616	20,997	20,997
47	10110000 511500	PARAPROFESSIONAL - REG PROG	123,366	157,897	218,048
48	10111000 511505	PARA IN VACANCY - ELEM	0	259	259
49	10111000 511507	PARA DAY BY DAY - ELEM	0	1,789	1,789
50	10111000 512100	ACTING EMPLOYEE-SUB-EXT MED - ELEM	20,999	51,957	51,957
51	10110000 512300	SUB-TEACHER SICK LEAVE	592,877	644,402	643,800
52	10110000 512400	SUB EMPL OTHER THAN TEACHER - REG PROG	206	13,093	13,093
53	10111052 512900	OTHER TEMPORARY EMPLOYEE - ELEM	61,261	0	0
54	10111000 513000	SALARIES EXTRA WORK PERFORMED - ELEM	3,875	3,875	3,875
55	10111000 514000	SABBATICAL LEAVE - ELEM	77,683	0	0
56	10110000 521010	SGB HEALTH INSURANCE	4,258,218	4,358,752	4,512,108
57	10110000 521020	SGB LIFE INSURANCE	15,240	15,133	15,133
58	10110000 522500	MEDICARE	502,026	547,755	538,210
59	10110000 522550	DEFERRED COMPENSATION	15,500	12,257	12,232
60	10110000 523100	TEACHERS' RETIREMENT SYSTEM	8,900,238	10,614,878	10,732,288
61	10111000 523300	SCHOOL EMPL RETIREMENT SYS	563	1,413	1,444
62	10111000 523450	OPTIONAL RETIREMENT SYSTEM	67,867	104,338	107,407
63	10111000 523550	LA STATE EMPL RETIRE SYSTEM	14,936	21,461	21,461
64	10111052 525000	UNEMPLOYMENT COMPENSATION	25,331	24,843	24,843
65	10110000 526000	WORKERS' COMPENSATION	249,843	222,217	218,526
66	10111000 527000	HEALTH BENEFITS - RETIREES	7,701,530	7,864,505	8,257,730
67	10111052 528100	SICK LEAVE SEVERANCE PAY	191,598	154,897	154,897
68	10113000 531900	OTHER FEES	0	0	1,000
69	10110000 532000	PURCHASED EDUCATIONAL SVCS	0	0	666
70	10111052 558200	TRAVEL	86	1,087	19,687
71	10110000 561000	M & S	48,088	72,519	111,719
72	10110000 561002	M & S - GENERAL ALLOTMENT - REG PROG	181,130	181,456	181,456
73	10110000 561004	M & S - OFFICE ALLOTMENT - REG PROG	56,879	56,964	56,964
74	10110000 561006	M & S - SCIENCE ALLOTMENT - REG PROG	15,361	14,847	14,847
75	10110000 561007	M & S - BAND ALLOTMENT - REG PROG	8,802	8,490	8,490
76	10110000 561008	M & S - CHORUS ALLOTMENT - REG PROG	1,272	1,116	1,116
77	10110000 561009	M & S - REWARDS GRANT - REG PROG	16,908	0	0
78	10110000 564200	TEXTBOOKS	350,420	750,172	800,172
79	10110000 564220	NON-PUBLIC TEXTBOOKS	65,064	69,918	69,918
80	10110000 573100	MACHINERY <\$5,000	339,056	400,000	400,000
		Total REGULAR PROGRAM	62,245,042	67,054,049	67,720,622

Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2014-2015

Special Education Programs Description				
Activities primarily for students having special needs. The Special Education Programs include pre-kindergarten, kindergarten, elementary, secondary services for gifted and talented, mentally retarded, physically handicapped and emotionally disturbed students.				
Special Education Program Goals				
To plan and implement a continuous program of skills, concepts and instruction in a learning environment designed to promote excellence in order that every student may be offered a free education to develop to their fullest potential.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Teachers & Mentors	166	168	168	0
Adaptive Teachers	7	7	7	0
Gifted/Talented Teachers	12	12	12	0
Pre-Kindergarten Teacher	11	11	11	0
Pre-Kindergarten Aides	8	14	14	0
Aide	138	147	147	0
Sabbatical Leave	0	0	0	0
Includes Full-Time positions only.				
Total Positions	342.00	358.50	358.50	0

Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
81	10122000 511200	TEACHERS - GIFTED	573,079	588,259	597,083
82	10121600 511200	TEACHERS - SP ED PREK	548,706	569,848	578,396
83	10121400 511200	TEACHERS - SE ADTV PE	343,578	352,498	357,785
84	10121150 511200	TEACHERS - SP ED TCHR	0	51,841	52,619
85	10121152 511200	TEACHERS - SP ED TCHR	7,656,978	8,116,678	8,238,353
86	10121100 511203	HOMEBOUND TEACHERS - SP ED TCHR	86,793	86,793	86,793
87	10121152 511204	EMPLOYEE IN VACANCY - SP ED TCHR	75,294	153,332	153,332
88	10121100 511207	OTR EMPL DAY BY DAY - SP ED TCHR	0	663	663
89	10121100 511208	DAY BY DAY GREEN TIME SHEET - SP ED TCHR	99,188	50,091	50,091
90	10121100 511209	ELEM TCHR ON EXT'D MEDICAL - SP ED TCHR	7,438	20,299	20,299
91	10121100 511297	PIP - SP ED TCHR	7,855	4,627	4,627
92	10121152 511500	PARAPROFESSIONAL - SP ED TCHR	2,722,164	2,855,282	2,898,111
93	10121100 511505	PARA IN VACANCY - SP ED TCHR	47,719	30,189	30,189
94	10121152 511507	PARA DAY BY DAY - SP ED TCHR	53,557	35,521	35,521
95	10121100 511632	EXTENDED MEDICAL LEAVE - OTHER - SP ED T	2,605	5,167	5,167
96	10121100 512100	ACTING EMPLOYEE-SUB-EXT MED - SP ED TCH	2,208	8,625	8,625
97	10120048 512300	SUB-TEACHER SICK LEAVE	134,687	140,464	140,464
98	10121100 512400	SUB EMPL OTHER THAN TEACHER - SP ED TCH	25,316	38,297	38,297
99	10121152 512900	OTHER TEMPORARY EMPLOYEE - SP ED TCHR	30,624	0	0
100	10121100 514000	SABBATICAL LEAVE - SP ED TCHR	9,867	0	0
101	10120000 521010	SGB HEALTH INSURANCE	1,519,801	1,512,821	1,588,463
102	10120000 521020	SGB LIFE INSURANCE	4,866	5,627	5,627
103	10120000 522500	MEDICARE	161,831	173,241	173,241
104	10120000 522550	DEFERRED COMPENSATION	4,523	4,200	4,200
105	10120000 523100	TEACHERS' RETIREMENT SYSTEM	2,836,440	3,293,793	3,390,670
106	10120000 523300	SCHOOL EMPL RETIREMENT SYS	90	222	227
107	10121100 523400	TRS PLAN A	1,035	1,054	1,070
108	10120000 523450	OPTIONAL RETIREMENT SYSTEM	23,587	37,834	38,946
109	10121000 523550	LA STATE EMPL RETIRE SYSTEM	10,195	14,773	14,773
110	10120000 525000	UNEMPLOYMENT COMPENSATION	6,154	6,154	6,154
111	10120000 526000	WORKERS' COMPENSATION	83,564	70,065	70,065
112	10121100 528100	SICK LEAVE SEVERANCE PAY	11,317	16,444	16,444
113	10120000 556100	TUITION TO OTHER IN STATE LEA	46,031	46,031	46,031
114	10121152 558200	TRAVEL	18,718	18,717	18,717
115	10120048 561000	M & S	2,848	2,848	2,848
116	10121100 564200	TEXTBOOKS	6,610	6,610	6,610
		Total SPECIAL EDUCATION PROGRAM	17,165,265	18,318,908	18,680,501

Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2014-2015

Vocational Education Programs Description				
Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area such as: agriculture, home economics, industrial arts and business.				
Vocational Education Program Goals				
To provide students pursuing a vocational program of study with a vigorous, more challenging and coherent program of vocational and academic studies to prepare for continued learning in either an employment or educational setting.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Vocational Education Coordinator	1	1	1	0
Agriculture Teacher	7	8	8	0
Home Economics Teacher	11	11	11	0
Industrial Arts Teacher	4	4	4	0
Business Teacher	12	12	12	0
Sabbatical	0	0	0	0
Includes Full-Time positions only.				
Total Positions	35	36	36	0

Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
117	10130000 511110	COORDINATORS - VOC PROG	73,869	75,681	76,816
118	10136000 511200	TEACHERS - BUSINESS	576,769	585,885	594,673
119	10135000 511200	TEACHERS - INDUST ART	183,255	183,115	185,862
120	10134000 511200	TEACHERS - HOME EC	482,433	504,302	511,867
121	10131000 511200	TEACHERS - AG	468,449	469,756	476,709
122	10130000 511200	TEACHERS - VOC PROG	0	0	42,205
123	10131000 511204	EMPLOYEE IN VACANCY - AG	3,561	0	0
124	10131000 511208	DAY BY DAY GREEN TIME SHEET - AG	3,199	0	0
125	10131000 511210	SEC TCHR ON EXTD MEDICAL - AG	9,287	9,128	9,128
126	10130000 511297	PIP - VOC PROG	1,551	1,551	1,551
127	10134000 512100	ACTING EMPLOYEE-SUB-EXT MED - HOME EC	2,754	19,486	19,486
128	10130000 512300	SUB-TEACHER SICK LEAVE	44,403	53,791	53,791
129	10135000 513000	SALARIES EXTRA WORK PERFORMED - INDUST	5,988	7,500	7,500
130	10130000 514000	SABBATICAL LEAVE - VOC PROG	4,417	0	0
131	10130000 521010	SGB HEALTH INSURANCE	197,407	180,616	192,622
132	10130000 521020	SGB LIFE INSURANCE	656	528	528
133	10130000 522500	MEDICARE	24,071	25,788	26,400
134	10130000 522550	DEFERRED COMPENSATION	301	582	582
135	10130000 523100	TEACHERS' RETIREMENT SYSTEM	444,228	492,568	520,984
136	10130000 526000	WORKERS' COMPENSATION	9,917	10,106	10,331
137	10134000 528100	SICK LEAVE SEVERANCE PAY	0	10,000	10,000
138	10130000 530000	PURCHASED PROF/TECH SVCS	16,769	49,637	50,046
139	10130000 556100	TUITION TO OTHER IN STATE LEA	715	5,000	5,000
140	10130000 558220	TRAVEL-VOC ED BASIC - VOC PROG	6,852	8,550	8,550
141	10130000 561000	M & S	374	11,000	21,000
142	10139000 561015	M & S ED FOR CAREERS - OTH VOCATL	950	0	0
143	10139000 561016	M & S JOURNEY TO CAREERS - OTH VOCATL	2,995	0	0
144	10135000 561017	M & S ELECTRICAL - INDUST ART	410	790	790
145	10139000 561018	M & S STAR - OTH VOCATL	55	0	0
146	10135000 561019	M & S DRAFTING - INDUST ART	210	720	720
147	10130000 561021	M & S VOC ED HOME ECONOMICS - VOC PROG	14,450	16,179	16,179
148	10130000 561023	M & S VOC ED BUSINESS - VOC PROG	17,140	18,120	18,120
149	10130000 561024	M & S VOC ED AGRICULTURE - VOC PROG	59,350	62,200	62,200
150	10130000 561025	M & S VOC ED INDUSTRIAL ARTS - VOC PROG	11,400	13,780	13,780
151	10130000 561026	M & S VOC ED CERT NURSES - VOC PROG	5,500	5,360	5,360
		Total VOCATIONAL PROGRAM	2,673,684	2,821,719	2,942,780

Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2014-2015

Other Instructional Programs Description				
Elementary and secondary activities that provide students in grades K-12 with learning experiences not included in Regular Programs.				
Other Instructional Programs Goals				
<p>To provide co-curricular activities, under the guidance and supervision of staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as ROTC, art, band, chorus, choir, speech and debate.</p> <p>Also included are opportunities for students to pursue various aspects of physical education and activities that provide students with instruction in learning to drive an automobile.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
ROTC	1	9	9	0
ROTC Coordinator	1	0	0	0
Athletic Coordinator	1	1	1	0
E 20/20 Teachers	13	15.5	15.5	0
E 20/20 Facilitator	1	1	1	0
Includes Full-Time positions only.				
Salaries other than ROTC, Athletic				
Coordinator & E 20/20 are stipends for				
coaches, etc., which do not include regular				
teachers' pay.				
Total Positions	17	26.5	26.5	0

Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
152	10145000 511110	COORDINATORS - ROTC	80,000	33,933	34,442
153	10142000 511110	COORDINATORS - ATHLETICS	49,606	51,012	51,777
154	10148052 511200	TEACHERS - ALT PRGRMS	0	115,242	116,971
155	10148000 511200	TEACHERS - ALT PRGRMS	627,486	643,900	653,559
156	10146000 511200	TEACHERS - SMR SCH	20,239	20,239	20,543
157	10145000 511200	TEACHERS - ROTC	37,902	671,295	681,364
158	10144000 511200	TEACHERS - DRIVER ED	93,919	64,886	65,859
159	10143000 511200	TEACHERS - BAND	44,532	45,574	46,258
160	10142000 511200	TEACHERS - ATHLETICS	502,408	521,987	529,817
161	10141000 511200	TEACHERS - CO-CURR	85,013	87,098	88,404
162	10145000 511208	DAY BY DAY GREEN TIME SHEET - ROTC	51	0	0
163	10144000 511210	SEC TCHR ON EXTD MEDICAL - DRIVER ED	0	25,189	25,189
164	10148000 511900	OTHER SALARIES - ALT PRGRMS	62,745	64,385	65,351
165	10145000 512100	ACTING EMPLOYEE-SUB-EXT MED - ROTC	0	1,802	1,802
166	10140000 512300	SUB-TEACHER SICK LEAVE	3,447	6,673	6,673
167	10140000 512310	SUBSTITUTE-TEACHER MTGS - OTH INSTRL	650	650	650
168	10148052 513000	SALARIES EXTRA WORK PERFORMED - ALT PR	525	525	525
169	10140000 521010	SGB HEALTH INSURANCE	89,211	110,057	115,559
170	10140000 521020	SGB LIFE INSURANCE	21	98	98
171	10140000 522500	MEDICARE	21,695	33,234	33,210
172	10140000 522550	DEFERRED COMPENSATION	211	199	199
173	10140000 523100	TEACHERS' RETIREMENT SYSTEM	371,209	621,729	639,965
174	10140000 523300	SCHOOL EMPL RETIREMENT SYS	1,230	873	892
175	10140000 523450	OPTIONAL RETIREMENT SYSTEM	4,298	5,669	5,836
176	10141000 523550	LA STATE EMPL RETIRE SYSTEM	13,607	12,468	12,468
177	10140000 526000	WORKERS' COMPENSATION	8,795	12,828	12,817
178	10145000 528100	SICK LEAVE SEVERANCE PAY	5,855	5,855	5,855
179	10144000 533900	OTHER PROFESSIONAL SERVICES	410	410	410
180	10144000 543000	REPAIR & MAINT	3,625	4,000	4,000
181	10144000 552103	INS PREM - AUTO NON-BUS	2,500	5,000	5,000
182	10148000 553000	TELEPHONE	60,680	62,428	62,428
183	10140000 558200	TRAVEL	2,305	2,696	2,696
184	10140000 561000	M & S	20,735	7,331	7,331
185	10144000 562600	GASOLINE	15,311	15,000	15,000
186	10144000 673200	VEHICLES > \$5,000	0	16,637	0
187	10148000 673500	TECH SOFTWARE >\$5000	94,900	94,900	94,900
		Total OTHER INSTRUCTIONAL PROGRAM	2,325,120	3,365,802	3,407,848

Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2014-2015

Special Programs Description

Activities primarily for students having special needs. These programs include pre-kindergarten, culturally different students with learning disabilities, bilingual students, and special programs for other types of students.

Special Program Goals

To provide students whose background is so different from that of most other students the additional opportunities beyond those found in the regular educational program. Other special program goals include activities to improve understanding of the English language and to prepare children of any age span under the kindergarten level for school.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
T1 Teacher	1.00	1.00	1.00	0.00
T1 Pre-K Teacher	1	7	2	-5
T1 Pre-K Para	0	11	7	-4
Salaries included in this section are for salaries				
that could not be paid by NCLB funds and PIP				
payments to NCLB fund employees.				
Total Positions	2.00	19.00	10.00	-9.00

Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
188	10153000 511200	TEACHERS - PRE-K	90,438	312,739	119,051
189	10150000 511200	TEACHERS - IASA	59,654	54,342	55,157
190	10150000 511208	DAY BY DAY GREEN TIME SHEET - IASA	0	13,635	5,050
191	10150000 511297	PIP - IASA	7,480	3,032	3,032
192	10150000 511500	PARAPROFESSIONAL - SPEC PROG	0	183,313	120,719
193	10153000 511505	PARA IN VACANCY - PRE-K	914	76	76
194	10153000 511507	PARA DAY BY DAY - PRE-K	1,189	5,948	5,948
195	10150000 512300	SUB-TEACHER SICK LEAVE	2,082	2,210	2,210
196	10153000 512400	SUB EMPL OTHER THAN TEACHER - PRE-K	995	2,184	2,184
197	10150000 521010	SGB HEALTH INSURANCE	16,473	71,637	55,163
198	10150000 521020	SGB LIFE INSURANCE	5	171	171
199	10150000 522500	MEDICARE	2,230	7,830	3,880
200	10150000 522550	DEFERRED COMPENSATION	66	295	295
201	10150000 523100	TEACHERS' RETIREMENT SYSTEM	37,824	151,285	74,155
202	10150000 525000	UNEMPLOYMENT COMPENSATION	0	500	500
203	10150000 526000	WORKERS' COMPENSATION	897	3,103	1,651
204	10150000 528100	SICK LEAVE SEVERANCE PAY	5,480	8,480	8,480
205	10153000 553000	TELEPHONE	665	855	855
206	10150000 558200	TRAVEL	3,931	0	0
207	10150000 561000	M & S	3,960	3,960	3,960
		Total SPECIAL PROGRAM	234,282	825,595	462,537

Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2014-2015

Pupil Support Services Description				
Activities designed to assess and improve the well-being of students and to supplement the teaching process. These activities include Child Welfare and Attendance Services, Guidance Services, Health Services, Psychological Services, and Speech Pathology and Audiology Services.				
Pupil Support Service Goals				
To enable students to derive the fullest possible educational experience from school by providing or arranging necessary social work services, psychological services, assessment services and guidance services. To insure that all students may fully participate in educational endeavors of the school system through early screening and treatment of health problems.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Child Welfare Coordinators	1	0.25	0.25	0
Child Welfare Director	1.5	1	1	0
Hearing Officer	1	1	1	0
Counselors and Student Services Advisors	20	20	20	0
Special Education Therapists	32.9	31.9	31.9	0
OT/PT	0	13	13	0
Child Specific Aides	1	1	1	0
Psychologists	7	5	5	0
Educational Diagnostician	1	2	2	0
Pupil Appraisal	5	3	3	0
Head Nurse	0	0	0	0
Nurses	20.5	19.5	19.5	0
Sabbatical Leave	0	0	0	0
In School Suspension & Positive Behavior Support	6	7	7	0
Secretaries	2	2	2	0
Social Workers	7	7	7	0
Includes Full-Time positions only.				
Total Positions	105.9	113.65	113.65	0

Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
208	10213000 511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	5,655	0	0
209	10211100 511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	88,779	67,525	68,538
210	10211000 511110	COORDINATORS - CWA	78,864	20,518	20,826
211	10210000 511297	PIP - PUPIL SUP	2,408	1,297	1,297
212	10216600 511300	THERAPISTS/SPEC/COUNSELORS - PT	51,181	313,674	318,379
213	10216100 511300	THERAPISTS/SPEC/COUNSELORS - OT	0	314,111	318,823
214	10215200 511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	1,499,253	1,546,218	1,569,411
215	10214600 511300	THERAPISTS/SPEC/COUNSELORS - SPED SOC	380,819	375,818	381,455
216	10214500 511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	25,238	56,742	57,593
217	10214000 511300	THERAPISTS/SPEC/COUNSELORS - PSY TESTG	263,761	259,053	262,939
218	10212300 511300	THERAPISTS/SPEC/COUNSELORS - APPRAISAL	294,038	239,026	242,611
219	10212200 511300	THERAPISTS/SPEC/COUNSELORS - COUNSELING	1,062,043	1,022,822	1,037,864
220	10212200 511301	INTERNS - COUNSELING	70,607	841	854
221	10212200 511305	THERAPIST IN VACANCY - COUNSELING	87,208	45,067	45,067
222	10212200 511307	THERAPIST DAY BY DAY - COUNSELING	103,831	93,098	93,098
223	10213000 511400	CLERICAL/SECRETARIAL - HEALTH SVC	28,076	26,210	26,603
224	10211000 511400	CLERICAL/SECRETARIAL - CWA	28,143	28,951	29,385
225	10219000 511500	PARAPROFESSIONAL - OT PUP SUP	0	742	753
226	10217000 511505	PARA IN VACANCY - INDIV SPED	1,312	0	0
227	10217000 511507	PARA DAY BY DAY - INDIV SPED	543	0	0
228	10217000 511510	CHILD SPECIFIC PARAS - INDIV SPED	12,917	15,917	16,156
229	10211000 511632	EXTENDED MEDICAL LEAVE - OTHER - CWA	13,241	41,611	41,611
230	10213000 511800	DEGREED PROFESSIONALS - NURSING	787,379	746,224	757,417
231	10213000 511805	DEGREED PROF IN VACANCY - NURSING	3,379	0	0
232	10213000 511807	DEGREED PROF DAY BY DAY - NURSING	77,268	73,987	73,987
233	10211100 511900	OTHER SALARIES - SUPV CWA	97,691	143,301	145,450
234	10219000 511905	OTHR SAL IN VACANCY - OT PUP SUP	6,191	0	0
235	10219000 511907	OTH SAL DAY BY DAY - OT PUP SUP	0	11,083	11,083
236	10215200 512100	ACTING EMPLOYEE-SUB-EXT MED - SPEECH	9,013	23,450	23,450
237	10215200 512300	SUB-TEACHER SICK LEAVE	0	27	27
238	10212200 512400	SUB EMPL OTHER THAN TEACHER - COUNSELING	13,423	13,372	13,372
239	10212200 512900	OTHER TEMPORARY EMPLOYEE - COUNSELING	3,210	15,456	15,456
240	10212200 513000	SALARIES EXTRA WORK PERFORMED - COUNSELING	7,200	7,140	7,140
241	10210000 521010	SGB HEALTH INSURANCE	524,294	606,244	636,557
242	10210000 521020	SGB LIFE INSURANCE	2,862	2,605	2,605
243	10210000 522500	MEDICARE	64,629	70,807	70,807
244	10210000 522550	DEFERRED COMPENSATION	3,077	1,827	1,827
245	10210000 523100	TEACHERS' RETIREMENT SYSTEM	1,132,502	1,421,609	1,463,421
246	10211000 523450	OPTIONAL RETIREMENT SYSTEM	12,586	14,356	14,778
247	10211300 523550	LA STATE EMPL RETIRE SYSTEM	25,406	17,416	17,416
248	10210000 525000	UNEMPLOYMENT COMPENSATION	8,346	6,798	6,798
249	10210000 526000	WORKERS' COMPENSATION	27,336	29,404	29,404
250	10211100 528100	SICK LEAVE SEVERANCE PAY	24,830	49,336	49,336
251	10212200 528200	ANNUAL LEAVE SEVERANCE PAY	0	2,500	2,500
252	10212000 530000	PURCHASED PROF/TECH SVCS	8,000	62,925	62,925
253	10213000 533000	OTHER PURCH PROF SVCS	13,915	13,915	31,500
254	10213000 533500	MEDICAL DOCTORS	39,612	35,000	35,000
255	10212000 553100	TELEPHONE LONG DISTANCE	0	25	0
256	10211000 558200	TRAVEL	20,719	34,181	24,181
257	10211000 561000	M & S	15,470	33,256	28,084
		Total PUPIL SUPPORT SERVICES	7,026,253	7,905,485	8,057,784

Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2014-2015

Instructional Staff Support Description				
Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instructional, curriculum development, instructional staff, training, and education media.				
Instructional Staff Support Goals				
Provide supervision and administrative leadership for regular and special education services for the parish and to continually seek methods of improving the quality of instruction.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Regular Program Supervisors	7.48	8.00	8.44	0.44
Special Ed. Program Supervisor	0.71	0.71	0.71	0
Special Ed. Program Coordinator	0	1	1	0
Staff Development Coordinator	0	0.25	0.25	0
Math Coordinator	0	1	1	0
Homebound Coordinator	1	1	1	0
Librarians	17	18	16	-2
Secretaries	7.75	7.75	8.19	0.44
Instructional Facilitators/Mentors/Resource Teachers	1	1	1	0
Library Aide	1	1	1	0
Sabbatical	0	0	0	0
Includes Full-Time positions only.				
Total Positions	35.94	39.71	38.59	-1.12

Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
258	10221200 511100	OFFICIALS/ADMIN/MANAGERS - SP ED SUPV	59,362	50,906	51,670
259	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	631,077	634,385	679,441
260	10221944 511107	OFF/ADMIN DAY BY DAY - OT ED SPV	21,693	13,590	13,794
261	10221100 511110	COORDINATORS - RG ED SPV	62,080	182,951	185,694
262	10225200 511200	TEACHERS - LIBRARY	851,151	940,668	850,202
263	10223000 511200	TEACHERS - STAFF TRN	57,471	52,906	53,700
264	10225200 511204	EMPLOYEE IN VACANCY - LIBRARY	31,077	23,236	23,236
265	10223000 511208	DAY BY DAY GREEN TIME SHEET - STAFF TRN	512	15,454	15,454
266	10225200 511209	ELEM TCHR ON EXTD MEDICAL - LIBRARY	1,063	0	0
267	10223000 511210	SEC TCHR ON EXTD MEDICAL - STAFF TRN	2,996	0	0
268	10220000 511297	PIP - INST STAFF	9,661	9,661	9,661
269	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	157,248	176,691	189,345
270	10225200 511500	PARAPROFESSIONAL - LIBRARY	17,614	18,197	18,470
271	10221100 511632	EXTENDED MEDICAL LEAVE - OTHER - RG ED SPV	5,422	0	0
272	10225200 512100	ACTING EMPLOYEE-SUB-EXT MED - LIBRARY	0	36,545	36,545
273	10225200 512300	SUB-TEACHER SICK LEAVE	12,170	12,936	12,936
274	10223000 512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	14,451	32,000	32,000
275	10221952 513000	SALARIES EXTRA WORK PERFORMED - OT ED SPV	3,419	0	0
276	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	16	9,700	24,893
277	10220000 521010	SGB HEALTH INSURANCE	200,589	218,100	216,353
278	10220000 521020	SGB LIFE INSURANCE	742	295	295
279	10220000 522500	MEDICARE	19,892	24,775	23,920
280	10220000 522550	DEFERRED COMPENSATION	813	1,214	1,214
281	10220000 523100	TEACHERS' RETIREMENT SYSTEM	371,935	454,015	445,630
282	10220000 523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
283	10220000 523450	OPTIONAL RETIREMENT SYSTEM	334	500	515
284	10222000 524000	EDUCATIONAL REIMBURSEMENT	500	0	0
285	10220000 525000	UNEMPLOYMENT COMPENSATION	0	50	50
286	10220000 526000	WORKERS' COMPENSATION	10,538	11,844	11,530
287	10221100 528100	SICK LEAVE SEVERANCE PAY	23,871	26,329	26,329
288	10221100 528200	ANNUAL LEAVE SEVERANCE PAY	3,997	13,045	13,045
289	10221100 532000	PURCHASED EDUCATIONAL SVCS	126,987	1,243	621
290	10221100 558200	TRAVEL	8,154	19,641	21,417
291	10221100 561000	M & S	14,497	30,588	31,476
292	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	95,913	96,050	96,050
		Total INSTRUCTIONAL STAFF SERVICES	2,817,254	3,107,515	3,085,486

Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2014-2015

General Administration Description				
Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the System and the office of the Superintendent.				
General Administration Goals				
The System's goal is to develop policies and procedure that demand the highest standards of excellence possible with the focus on the student. His or her education is the central concern of the System's policies and administrative regulations. The System shall also provide for the construction of a sufficient number of school buildings to meet the demands of present and future student enrollments and, in doing so, provide the highest type of educational environment for students at the lowest expenditure of tax dollars.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
School Board Members	9	9	9	0
Superintendent	1	1	1	0
Secretaries - Superintendent	1	1	1	0
Assistant Superintendent	1.5	1.5	1.5	0
Secretary - Assistant Superintendent	0	0	0	0
Includes Full-Time positions only.				
Total Positions	12.5	12.5	12.5	0

Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
293	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	155,190	153,919	156,228
294	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEN	149,549	157,626	159,990
295	10230000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOARE	87,600	87,600	88,914
296	10232100 511297	PIP - SUPERINTEN	2,637	2,637	2,637
297	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	39,443	40,359	40,964
298	10230000 511632	EXTENDED MEDICAL LEAVE - OTHER - BOARD	851	0	0
299	10230000 511900	OTHER SALARIES - SPVN BOARD	3,325	3,325	3,375
300	10230000 521010	SGB HEALTH INSURANCE	61,511	59,745	62,732
301	10230000 521020	SGB LIFE INSURANCE	1,183	1,134	1,134
302	10230000 522500	MEDICARE	2,158	2,152	2,152
303	10230000 523100	TEACHERS' RETIREMENT SYSTEM	81,114	81,307	83,699
304	10230000 525000	UNEMPLOYMENT COMPENSATION	5,325	3,800	3,800
305	10230000 526000	WORKERS' COMPENSATION	2,622	2,403	2,403
306	10232100 528200	ANNUAL LEAVE SEVERANCE PAY	53,029	26,430	26,430
307	10230000 530000	PURCHASED PROF/TECH SVCS	92,350	69,100	79,100
308	10230000 531300	PENSION FUND	79,505	83,883	83,883
309	10230000 531400	SALES TAX COLLECTION FEES	112,869	115,713	117,650
310	10230000 531600	ELECTION FEES	92,417	32,656	10,000
311	10230000 533200	LEGAL SERVICES	292,384	325,000	325,000
312	10230000 533300	AUDIT/ACCOUNTING SVCS	29,158	28,380	28,380
313	10230000 554000	ADVERTISING	3,642	3,641	3,641
314	10230000 558200	TRAVEL	35,763	60,707	60,707
315	10230000 561027	M & S - TECH - GEN ADMIN	4,743	12,822	12,822
316	10230000 581000	DUES & FEES	19,727	20,000	20,000
317	10230000 589000	MISC	(176)	2,500	2,500
		Total GENERAL ADMINISTRATION	1,407,918	1,376,839	1,378,141

Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2014-2015

School Administration Description				
Activities concerned with overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.				
School Administration Goals				
To insure planning, organization, and implementation of all educational and supportive activities of the school, and to provide a school environment that is conducive to a good teaching/learning process.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Principals	34	34	34	0
Assistant Principals	32	32	32	0
School Secretaries	63.00	63.00	63.00	0.00
Administrative Assistant	14	11	11	0
Sabbatical	0	0	0	0
Includes Full-Time positions only.				
Total Positions	143.00	140.00	140.00	0

Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
318	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	0	65,913	66,902
319	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	1,813,277	1,796,542	1,823,415
320	10240000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,618,915	2,603,502	2,642,554
321	10242500 511200	TEACHERS - ADM ASST	704,003	578,294	586,893
322	10240000 511297	PIP - PRINCIPAL	13,163	10,272	10,272
323	10240000 511400	CLERICAL/SECRETARIAL - PRINCIPAL	1,445,021	1,480,788	1,502,999
324	10240000 511405	CLERICAL IN VACANCY - PRINCIPAL	79,314	95,324	95,324
325	10240000 511407	CLERICAL DAY BY DAY - PRINCIPAL	20,759	66,529	66,529
326	10242000 511907	OTH SAL DAY BY DAY - AST PRINC	0	18,563	18,563
327	10242000 512100	ACTING EMPLOYEE-SUB-EXT MED - AST PRINC	1,272	0	0
328	10240000 512300	SUB-TEACHER SICK LEAVE	4,558	4,558	4,558
329	10240000 512400	SUB EMPL OTHER THAN TEACHER - PRINCIPAL	62,095	62,798	62,798
330	10240000 512900	OTHER TEMPORARY EMPLOYEE - PRINCIPAL	14,291	0	0
331	10240000 513000	SALARIES EXTRA WORK PERFORMED - PRINCIPAL	11,616	11,616	11,616
332	10240000 521010	SGB HEALTH INSURANCE	681,009	638,231	670,143
333	10240000 521020	SGB LIFE INSURANCE	2,262	1,901	1,901
334	10240000 522500	MEDICARE	79,929	81,499	81,499
335	10240000 522550	DEFERRED COMPENSATION	2,286	2,843	2,843
336	10240000 523100	TEACHERS' RETIREMENT SYSTEM	1,528,979	1,617,985	1,665,573
337	10240000 523300	SCHOOL EMPL RETIREMENT SYS	23	527	538
338	10240000 523450	OPTIONAL RETIREMENT SYSTEM	12,351	13,951	14,361
339	10240000 523550	LA STATE EMPL RETIRE SYSTEM	6,374	6,850	6,850
340	10240000 525000	UNEMPLOYMENT COMPENSATION	4,446	4,446	4,446
341	10240000 526000	WORKERS' COMPENSATION	36,421	35,679	35,679
342	10240000 528100	SICK LEAVE SEVERANCE PAY	41,839	55,641	55,641
343	10240000 532000	PURCHASED EDUCATIONAL SVCS	950	623	623
344	10240000 558200	TRAVEL	8,544	7,809	7,809
345	10240000 561000	M & S	3,645	9,837	9,837
346	10249000 581000	DUES & FEES	8,583	8,583	8,583
		Total SCHOOL ADMINISTRATION	9,205,929	9,281,104	9,458,749

Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2014-2015

Business Administration Description

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the System. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, and warehousing.

Business Administration Goals

To provide leadership in developing, implementing, and maintaining the highest standards possible in the area of sound fiscal management. It is also a goal for the budget to be presented as a policy document, a financial plan, an operations guide, and a communications device.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
CFO & Business Services Director	2	2	2	0
Purchasing Agent	1	1	1	0
Purchasing Clerk	1	1	1	0
Accountants	2	2	2	0
Internal Auditor	1	1	1	0
Accounting Clerks	7	7	7	0
Payroll Coordinator	1	1	1	0
Payroll Clerks	4	4	4	0
Includes Full-Time positions only.				
Total Positions	19	19	19	0

Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
347	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASING	49,152	50,470	51,227
348	10250000 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	165,049	170,224	172,777
349	10251400 511110	COORDINATORS - PAYROLL	58,232	64,504	65,472
350	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	26,458	21,300	21,620
351	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	201,806	193,085	195,981
352	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	111,107	113,720	115,426
353	10250000 511405	CLERICAL IN VACANCY - FISCAL	0	439	439
354	10250000 511800	DEGREED PROFESSIONALS - FISCAL	140,836	144,656	146,826
355	10250000 521010	SGB HEALTH INSURANCE	99,694	101,695	106,780
356	10250000 521020	SGB LIFE INSURANCE	568	589	589
357	10250000 522500	MEDICARE	8,982	9,446	9,446
358	10250000 522550	DEFERRED COMPENSATION	0	6	6
359	10250000 523100	TEACHERS' RETIREMENT SYSTEM	160,448	189,029	194,590
360	10250000 523550	LA STATE EMPL RETIRE SYSTEM	6,012	7,388	7,388
361	10250000 526000	WORKERS' COMPENSATION	4,016	4,066	4,066
362	10250000 528200	ANNUAL LEAVE SEVERANCE PAY	634	4,031	4,031
363	10250000 543000	REPAIR & MAINT	0	345	345
364	10252000 554000	ADVERTISING	1,277	1,277	1,277
365	10250000 555000	PRINTING & BINDING	80	0	0
366	10250000 558200	TRAVEL	4,484	7,224	7,224
367	10250000 561000	M & S	15,185	27,976	27,976
368	10250000 581000	DUES & FEES	1,191	1,191	1,191
		Total BUSINESS SERVICES	1,055,211	1,112,661	1,134,677

Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2014-2015

Maintenance of Plant Description				
<p>Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.</p>				
Maintenance of Plant Goals				
<p>To provide safe and clean facilities conducive to teaching and learning.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Custodians	109.90	109.90	109.90	0.00
Career Awareness/Security Guards	0	0	0	0
Includes Full-Time positions only.				
Total Positions	109.90	109.90	109.90	0.00

Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
369	10266252 511600	SERVICE WORKERS - SEC ACTVITY	1,320	22,600	22,939
370	10262052 511600	SERVICE WORKERS - OPER BLDG	1,987,221	2,048,211	2,078,934
371	10262000 511605	SERVICE WRKR IN VACANCY - OPER BLDG	77,700	75,598	75,598
372	10262052 511607	SERVICE WRKR DAY BY DAY - OPER BLDG	14,590	46,610	46,610
373	10262052 511632	EXTENDED MEDICAL LEAVE - OTHER - OPER B	5,745	0	0
374	10262000 512100	ACTING EMPLOYEE-SUB-EXT MED - OPER BLD	10,266	10,266	10,266
375	10262052 512400	SUB EMPL OTHER THAN TEACHER - OPER BLD	36,935	45,729	45,729
376	10262000 512900	OTHER TEMPORARY EMPLOYEE - OPER BLDG	12,234	0	0
377	10262000 513000	SALARIES EXTRA WORK PERFORMED - OPER B	5,086	6,638	6,638
378	10266000 521010	SGB HEALTH INSURANCE	148,571	151,552	159,130
379	10266000 521020	SGB LIFE INSURANCE	314	251	251
380	10266000 522500	MEDICARE	29,405	31,869	31,869
381	10266000 522550	DEFERRED COMPENSATION	2,581	2,587	2,587
382	10266000 523100	TEACHERS' RETIREMENT SYSTEM	2,497	2,326	2,394
383	10266000 523300	SCHOOL EMPL RETIREMENT SYS	561,800	663,770	678,155
384	10262000 525000	UNEMPLOYMENT COMPENSATION	615	5,163	5,163
385	10266000 526000	WORKERS' COMPENSATION	148,479	123,480	123,480
386	10262052 528100	SICK LEAVE SEVERANCE PAY	2,379	12,379	12,379
387	10266200 530000	PURCHASED PROF/TECH SVCS	161,200	171,680	343,360
388	10262000 541100	WATER/SEWAGE	248,578	281,620	281,620
389	10262000 542100	DISPOSAL SERVICES	1,530	3,017	3,017
390	10262000 542300	CUSTODIAL SERVICES	9,768	9,768	9,768
391	10266000 543000	REPAIR & MAINT	102,780	105,872	105,872
392	10262052 544100	RENTAL OF LAND & BUILDINGS	23,658	23,658	23,658
393	10260000 552100	INS PREM - GENERAL	74,105	74,105	74,105
394	10260000 552101	INS PREM - PROPERTY	937,213	937,213	937,213
395	10260000 552201	INS PREM - OTHERS	256,657	256,656	256,656
396	10262000 553000	TELEPHONE	317,991	415,000	445,000
397	10262000 553200	TELEPHONE DATA LINES	588,373	661,000	701,000
398	10262000 553300	POSTAGE	30,745	40,805	40,805
399	10262000 558200	TRAVEL	123	123	123
400	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	3,740	3,655	3,655
401	10262000 562100	NATURAL GAS/BUTANE	230,968	275,000	275,000
402	10262000 562200	ELECTRICITY	1,302,008	2,825,000	2,825,000
403	10260000 562600	GASOLINE	4,562	5,600	5,600
		Total MAINTENANCE OF PLANT	7,341,736	9,338,801	9,633,574

Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2014-2015

Student Transportation Services Description				
Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.				
Student Transportation Services Goals				
To operate an effective transportation system that will be safe, adequate and suitable for all students.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Director of Transportation & Risk Management	1	1	1	0
Transportation Coordinator	1	1	1	0
Field Coordinators	2	2	3	1
Bus Driver	216	231	231	0
Special Education Bus Driver	23	25	25	0
Special Education Bus Aide	25	29	29	0
Clerical	1	1	1	0
Includes Full-Time positions only.				
Total Positions	269	290	291	1

Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
404	10271000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRANS	61,213	62,772	63,714
405	10271000 511400	CLERICAL/SECRETARIAL - SPVN TRANS	22,135	23,320	23,670
406	10271000 511407	CLERICAL DAY BY DAY - SPVN TRANS	5,206	2,735	2,735
407	10273200 511505	PARA IN VACANCY - MNTR SPED	6,127	0	0
408	10273200 511507	PARA DAY BY DAY - MNTR SPED	4,953	12,996	12,996
409	10273200 511515	BUS ATTENDANTS - MNTR SPED	286,636	320,438	325,245
410	10273100 511600	SERVICE WORKERS - SPED OPER	388,687	439,499	446,091
411	10272152 511600	SERVICE WORKERS - REG OPER	3,743,341	4,146,170	4,208,362
412	10272100 511605	SERVICE WRKR IN VACANCY - REG OPER	143,931	29,630	29,630
413	10272100 511607	SERVICE WRKR DAY BY DAY - REG OPER	102,278	172,252	172,252
414	10272000 511616	EXTRA BUS TRIPS SALARIES - REG TRANS	37	0	0
415	10272000 511616	EXTRA BUS TRIPS SALARIES - REG TRANS	60,046	51,178	52,678
416	10272000 511630	BUS DRIVER EXTENDED MEDICAL - REG TRAN	0	1,342	1,342
417	10271000 511800	DEGREED PROFESSIONALS - SPVN TRANS	53,738	55,147	55,974
418	10271000 511900	OTHER SALARIES - SPVN TRANS	80,015	82,107	123,339
419	10272152 512400	SUB EMPL OTHER THAN TEACHER - REG OPER	269,651	327,466	327,466
420	10271000 513000	SALARIES EXTRA WORK PERFORMED - SPVN T	28	28	28
421	10270000 521010	SGB HEALTH INSURANCE	1,172,182	1,222,845	1,283,988
422	10270000 521020	SGB LIFE INSURANCE	8,774	7,714	7,714
423	10270000 522500	MEDICARE	63,358	67,051	67,631
424	10270000 522550	DEFERRED COMPENSATION	7,728	4,291	4,291
425	10270000 523100	TEACHERS' RETIREMENT SYSTEM	36,982	40,325	52,710
426	10270000 523300	SCHOOL EMPL RETIREMENT SYS	1,317,752	1,526,824	1,559,911
427	10272100 523550	LA STATE EMPL RETIRE SYSTEM	1,205	4,570	4,570
428	10270000 525000	UNEMPLOYMENT COMPENSATION	2,983	2,983	2,983
429	10270000 526000	WORKERS' COMPENSATION	326,724	287,941	290,192
430	10271000 528100	SICK LEAVE SEVERANCE PAY	19,233	32,132	32,132
431	10271000 533000	OTHER PURCH PROF SVCS	5,521	5,444	5,444
432	10271000 543000	REPAIR & MAINT	357,417	326,500	326,500
433	10272300 543006	REPAIRS-TIRES	0	27,000	27,000
434	10271000 544200	RENTAL OF EQUIP & VEHICLES	607,205	901,000	901,000
435	10272100 544210	BUS LEASE	2,557,097	2,392,000	2,592,000
436	10272000 544216	EXTRA BUS TRIP LEASES	170,949	166,692	166,692
437	10272000 551300	PYMTS IN LIEU OF TRANSPORTATIO	27,017	30,500	30,500
438	10271000 552099	INS PRE - BUSES	201,992	201,991	201,991
439	10271000 558200	TRAVEL	7,546	9,600	9,600
440	10271000 561000	M & S	1,854	6,000	6,000
441	10272100 562600	GASOLINE	702,576	819,000	819,000
442	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	40,500	40,500
443	10272000 589000	MISC	9,948	9,000	9,000
444	10272100 589002	MISC - BUS PHYS, LIC	4,762	6,000	6,000
445	10272100 589003	MISC - BUS INSTR TRAINING	8,024	6,000	6,000
446	10272100 589004	MISC - RD TURNAROUND	440	5,000	5,000
447	10272100 589005	MISC - BUS DRUG TESTING	8,723	12,000	12,000
448	10272000 673200	VEHICLES > \$5,000	57,000	80,000	80,000
		Total STUDENT TRANSPORTATION SERVIC	12,912,975	13,967,983	14,395,871

Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2014-2015

Central Services Description				
Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.				
Central Service Goals				
To maintain a professional personnel recruitment, employment and separation system which supports the highest quality of educational programs.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Office Manager	1	1	1	0
Director of Human Resources	1	1	1	0
Assistant Director of Human Resources	0	0	0	0
Personnel Clerical	2.5	2.5	2.5	0
Data Processing Coordinator	1	1	1	0
Telecommunications Coordinator	1	1	1	0
Data Processing Programmer	2	2	2	0
Data Processing Operator	1	1	1	0
Director/Assistant Director of Technology	1.25	1.25	1.25	0
Includes Full-Time positions only.				
Total Positions	10.75	10.75	10.75	0

Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
449	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	99,918	100,965	102,479
450	10283000 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSONL	80,405	82,348	83,583
451	10284000 511110	COORDINATORS - DATA PROC	66,075	66,375	67,371
452	10283000 511297	PIP - PERSONNEL	1,529	1,529	1,529
453	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	25,747	26,507	26,905
454	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	57,873	62,702	63,643
455	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	36,492	37,467	38,029
456	10284200 511800	DEGREED PROFESSIONALS - SYST ANAL	99,724	102,388	103,924
457	10282300 511900	OTHER SALARIES - PUBL INFO	54,813	56,155	56,997
458	10280000 521010	SGB HEALTH INSURANCE	54,009	56,324	59,140
459	10280000 522500	MEDICARE	6,078	6,043	6,043
460	10280000 523100	TEACHERS' RETIREMENT SYSTEM	111,843	127,858	131,619
461	10280000 526000	WORKERS' COMPENSATION	2,854	2,860	2,860
462	10282000 528100	SICK LEAVE SEVERANCE PAY	9,681	9,682	9,682
463	10282000 528200	ANNUAL LEAVE SEVERANCE PAY	2,917	2,917	2,917
464	10281000 530000	PURCHASED PROF/TECH SVCS	16,540	31,000	31,000
465	10283200 531900	OTHER FEES	620	620	620
466	10282300 533900	OTHER PROFESSIONAL SERVICES	12,000	69,700	85,240
467	10284000 534000	PURCHASED TECH SVC	258,900	278,075	278,075
468	10284000 543000	REPAIR & MAINT	135,991	189,401	189,401
469	10284000 543003	MAINTENANCE-SOFTWARE	17,932	30,000	30,000
470	10284000 543005	REPAIRS - TECH EQ	8,342	9,000	9,000
471	10282000 544200	RENTAL OF EQUIP & VEHICLES	6,372	6,372	6,372
472	10284000 553000	TELEPHONE	35,496	36,925	36,925
473	10283000 554000	ADVERTISING	29,531	29,531	29,531
474	10282000 558200	TRAVEL	5,783	5,500	5,500
475	10282000 561000	M & S	105,503	204,057	204,057
476	10282000 589000	MISC	47	47	47
		Total CENTRAL SERVICES	1,343,018	1,632,348	1,662,489

Tangipahoa Parish School System
General Fund Budget
CHILD NUTRITION PROGRAM EXPENTITURES
Fiscal Year 2014-2015

Child Nutrition Program Description				
The Child Nutrition Program accounts for the activities of monitoring students in the lunchroom.				
Child Nutrition Program Goals				
To maintain order in the lunchroom while meals are being served to elementary students.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Food Monitors	14	10	10	0
Includes Full-Time positions only.				
Total Positions	14	10	10	0

Tangipahoa Parish School System
General Fund Budget
CHILD NUTRITION PROGRAM EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
477	10312000 511600	SERVICE WORKERS - FS SITES	52,904	43,742	44,398
478	10312000 511605	SERVICE WRKR IN VACANCY - FS SITES	18,575	10,071	10,071
479	10312000 511607	SERVICE WRKR DAY BY DAY - FS SITES	9,681	25,251	25,251
480	10312000 512300	SUB-TEACHER SICK LEAVE	1,063	0	0
481	10312000 512400	SUB EMPL OTHER THAN TEACHER - FS SITES	34,571	41,661	41,661
482	10312000 521010	SGB HEALTH INSURANCE	147	0	0
483	10312000 521020	SGB LIFE INSURANCE	0	49	49
484	10312000 522500	MEDICARE	1,661	1,560	1,560
485	10312000 522550	DEFERRED COMPENSATION	1,072	902	902
486	10312000 523100	TEACHERS' RETIREMENT SYSTEM	1,625	1,062	1,093
487	10312000 523300	SCHOOL EMPL RETIREMENT SYS	8,529	9,866	10,080
488	10312000 525000	UNEMPLOYMENT COMPENSATION	(956)	4,017	4,017
489	10312000 526000	WORKERS' COMPENSATION	3,491	3,519	3,519
490	10312000 589045	MISC-EXTRA SALES	86,425	86,425	86,425
		Total CHILD NUTRITION PROGRAM	218,787	228,125	229,026

Fiscal Year 2014-20150

Tangipahoa Parish School System
General Fund Budget
COMMUNITY SERVICES OPERATIONS EXPENDITURES
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
491	10330000 533000	OTHER PURCH PROF SVCS	23,117	23,117	23,117
492	10330000 589000	MISC	774	810	810
		Total COMMUNITY SERVICES OPERATIONS	23,891	23,927	23,927

Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2014-2015

Other Sources of Funds Description

A number of outlays of governmental funds are not properly classified as revenues, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another such as:

- * Indirect Cost - The transfer of funds from federal grants to the general fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of the System. FY 2013-2014 indirect cost rate is 6.5400%, an increase over 6.3152% in the prior year.
- * Direct Reimbursements - The reimbursement from WIA for direct expenses related to the use of Tangipahoa Parish School System property.
- * Comp Loss/Damaged Assets - Money received for damaged textbooks. Effective FY 2011-2012, Louisiana State Department of Education reclassified this to Local Revenue.

Other Uses of Funds Description

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. This includes certain transfers of money from one fund to another such as:

- * Other Transfers Out to the LEAP Remediation, Special Education Funds, Section 504, Hammond Accl/Magnet Tax Fund and Child Nutrition Program for amounts not funded by the individual programs deemed necessary to provide special needs of students.

Per, Louisiana Department of Education, in FY 2012-2013, all revenue, salary and benefits associated with Federally reimbursed ROTC instructors were moved to a separate Special Revenue Fund where any excess expenditures will be funded by a Transfer Out to the Special Revenue Fund. In 2013-2014, per the LDOE, these salaries and benefits were moved back to the General Fund.

- * MFP To St Charter Schools - Reduction in the District's MFP revenue for a local share of revenue transferred to Charter Schools, the Office of Juvenile Justice, LAVCA, and LA Connections.

Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
507	100	452000	INTERFUND TRANSFERS	841,813	700,000	700,000
508	100	452100	INDIRECT COSTS	1,490,336	1,388,512	1,388,512
509	100	452110	FED DIRECT COSTS	177,085	168,000	168,000
510	100	452200	OPERATING TRANSFERS IN	654,413	150,000	150,000
511	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	1,984	1,077	0
			TOTAL OTHER SOURCES	3,165,632	2,407,589	2,406,512
512	10522000	593204	TRANS TO LEAP	37,279	38,511	38,684
513	10522000	593205	TRANS TO SP ED	87,793	93,300	93,300
514	10522000	593206	TRANS TO SECTION 504 (340)	9,036	10,000	10,000
515	10522000	593207	TRANS TO CNP	300,000	549,785	549,785
516	10522000	593230	TRANS OUT - OTHER	577,632	2,394	443,294
517	10530000	594005	MFP TO ST CHARTER SCHOOLS	258,166	294,266	395,518
			TOTAL OTHER USES	1,269,906	988,256	1,530,581

Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2014-2015

Fund Balance Description

Resources remaining from prior years which are available to be budgeted in the current year are called the Fund Balance. The designation of the fund balance indicates tentative plans for financial resource utilization in future periods. It is as follows:

- * Unassigned Fund Balance - This reserve is not designated for any specific purpose.
- * Committed for Disaster Emergencies - this reserve is set up to aid in future years' disaster emergencies, such as hurricanes.

Due to recent years' economic condition, the General Fund has experienced excess expenditures which have reduced the Unassigned Fund Balance. Therefore, it has been necessary to reduce the funds that were Committed for Disaster Emergencies in order to prevent a situation where the Unassigned Fund Balance has a negative balance.

- * Committed for OPEB (GASB 45) - this reserve is set up to aid in future years' unfunded increase in insurance and retirement (see note).

Note on GASB 45 implementation:

The school system implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions*, in fiscal year beginning July 1, 2007. These benefits include post-employment medical and life benefits for current employees and retirees. An actuarial estimate of the future liability will be reported in the system's Comprehensive Annual Financial Report for each fiscal year beginning July 1, 2007 forward. GASB Statement 45 does not require the school system to budget for this liability, and, therefore, does not appear in this budget document. However, the system has established a reserve for any unfunded increase in insurance and retirement.

Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
518	100	377000	UNASSIGNED FUND BALANCE	1,847,563	2,352,925	1,780,207
519	100	376020	COMMITTED FOR DISASTER EMERG	7,500,000	7,500,000	7,500,000
520	100	376001	COMMITTED FOR TEXTBOOKS	0	0	0
521	100	376030	COMMITTED FOR TECHNOLOGY	0	0	0
522	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Beginning Fund Balance	12,916,136	13,421,498	12,848,780
523	100	377000	UNASSIGNED FUND BALANCE	2,352,925	1,780,207	2,053,561
524	100	376020	COMMITTED FOR DISASTER EMERG	7,500,000	7,500,000	7,500,000
525	100	376001	COMMITTED FOR TEXTBOOKS	0	0	0
526	100	376030	COMMITTED FOR TECHNOLOGY	0	0	0
527	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	13,421,498	12,848,780	13,122,134

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Tangipahoa Parish School System
2014-2015 Annual Operating Budget

**Special
Revenue
Funds**

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Function

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of Change
Revenues					
Local Revenues	\$5,870,366	\$3,092,516	\$8,962,882	\$12,376,494	38.1%
State Revenues	1,475,255	484,027	1,959,282	2,020,577	3.1%
Federal Revenues	19,714,028	16,757,538	36,471,566	33,523,466	-8.1%
Total Revenues	\$27,059,649	\$20,334,081	\$47,393,730	\$47,920,537	1.1%
 Expenditures					
Regular Education	\$2,403,459	\$835,882	\$3,239,341	\$3,693,426	14.0%
Special Education	389,305	\$228,001	617,306	914,039	48.1%
Vocational Education	193,190	\$84,360	277,550	277,870	0.1%
Other Instructional Programs	546,746	\$277,502	824,248	853,106	3.5%
Special Programs	6,707,703	\$3,312,459	10,020,162	10,267,094	2.5%
Pupil Support Services	1,034,983	\$669,958	1,704,941	1,725,477	1.2%
Instructional Staff Services	4,354,935	\$2,842,751	7,197,686	6,492,955	-9.8%
General Administration	57,400	\$14,130	71,530	216,022	202.0%
School Administration	68,959	\$3,201	72,160	82,090	13.8%
Business Services	177,396	\$70,680	248,076	279,158	12.5%
Operations and Maint of Plant	5,765,817	\$3,280,649	9,046,466	6,813,016	-24.7%
Student Transportation Services	82,176	\$170,499	252,675	234,574	-7.2%
Central Services	772,297	\$267,651	1,039,948	1,031,077	-0.9%
Child Nutrition Operations	7,096,953	\$3,360,963	10,457,916	10,599,958	1.4%
Community Service Operations	2,475,475	\$2,388,465	4,863,940	4,974,173	2.3%
Facility & Acquisition Services	65,150	\$29,220	94,370	62,579	-33.7%
Total Expenditures	\$32,191,944	\$17,836,371	\$50,028,315	\$48,516,614	-3.0%
 Other Sources of Funds	\$2,568,121	\$1,554,155	\$4,122,276	\$4,535,563	10.0%
Other Uses of Funds	1,639,279	\$2,351,729	3,991,008	5,512,739	38.1%
Total Other Sources and (Uses)	\$928,842	(\$797,574)	\$131,268	(\$977,176)	-844.4%
 NET CHANGE IN FUND BALANCE	(\$4,203,453)	\$1,700,136	(\$2,503,317)	(\$1,573,253)	-37.2%
 Beginning Fund Balance	\$18,514,326		\$18,514,326	\$16,011,009	-13.5%
Ending Fund Balance	\$14,310,873		\$16,011,009	\$14,437,756	-9.8%

Each line item of the Budget if shown later in this section

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Object

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$5,870,366	\$3,092,516	\$8,962,882	\$12,376,494	38.1%
State Revenues	1,475,255	484,027	1,959,282	2,020,577	3.1%
Federal Revenues	19,714,028	16,757,538	36,471,566	33,523,466	-8.1%
Total Revenues	<u>\$27,059,649</u>	<u>\$20,334,081</u>	<u>\$47,393,730</u>	<u>\$47,920,537</u>	1.1%
 Expenditures					
Salaries	\$14,634,488	\$6,733,640	\$21,368,128	\$22,558,709	5.6%
Employee Benefits	5,700,969	\$2,935,455	8,636,424	9,021,510	4.5%
Purchased Professional Services	727,844	\$413,512	1,141,356	815,773	-28.5%
Purchased Property Services	3,165,309	\$3,490,883	6,656,192	5,002,690	-24.8%
Other Purchased Services	1,498,447	\$819,035	2,317,482	2,159,280	-6.8%
Supplies	6,228,681	\$3,294,957	9,523,638	8,676,608	-8.9%
Property	78,785	\$90,447	169,232	109,156	-35.5%
Other Objects	157,421	\$58,442	215,863	172,888	-19.9%
Total Expenditures	<u>\$32,191,944</u>	<u>\$17,836,371</u>	<u>\$50,028,315</u>	<u>\$48,516,614</u>	-3.0%
 Other Sources of Funds	\$2,568,121	\$1,554,155	\$4,122,276	\$4,535,563	10.0%
Other Uses of Funds	1,639,279	\$2,351,729	3,991,008	5,512,739	38.1%
Total Other Sources and (Uses)	<u>\$928,842</u>	<u>(\$797,574)</u>	<u>\$131,268</u>	<u>(\$977,176)</u>	-844.4%
 NET CHANGE IN FUND BALANCE	(\$4,203,453)	\$1,700,136	(\$2,503,317)	(\$1,573,253)	-37.2%
 Beginning Fund Balance	\$18,514,326		\$18,514,326	\$16,011,009	-13.5%
Ending Fund Balance	\$14,310,873		\$16,011,009	\$14,437,756	-9.8%

Each line Item of the Budget if shown later in this section

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Grant or Total Revenue				
Proj/Fund No.	<u>Project/Fund Name</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>
1 F0047	Advanced Placement	-	7,940	-
2 L0520	Alternative Education Hammond Alternative Program	767,187	745,372	759,639
3 S0001	Arts Council of Greater Baton Rouge	13,141	10,828	5,000
4 L0011	Catholic Charities	37,338	-	-
5 300	Child Nutrition Program	9,711,815	9,658,013	10,050,173
6 S0003	Early Childhood Pilot-State	-	46,667	93,333
7 F0046	Early Childhood Pilot-CCDF	-	20,000	40,000
8 S0016	Early Childhood Pilot-Tech Support	-	15,000	-
9 S0002	Education Excellence	389,793	629,251	629,251
10 L0001	Every Kid a King	5,000	3,500	-
11 L0521	Hammond Accelerated Program	2,255,430	2,550	3,744,172
12 HESS01	HEMS FIRE AUG 7 2013	-	-	-
13 F0060	HEAP - Hurricane Educator Assistance	11,085	-	-
14 ISAAC	Homeland Security - ISAAC	79,871	-	-
15 F0008	Hurricane Katrina Fund	8,817	-	-
16 F0029	I-STEM SELU	89,335	-	103,440
17 L0513	Kentwood Timber Fund	463	450	450
18 S0004	LA 4 Pre K - STATE	125,637	959,857	988,194
19 F0007	LA 4 Program - FEDERAL	679,669	917,943	981,206
20 F0045	LA 4 Pre K - CDBG	1,105,859	-	-
21 L0133	LEAP Remediation	-	-	-
22 L0100	Local Donations	5,035	7,365	7,365
23 260	MAGNET Program	3,946,349	1,725,413	130,024
24 500	Maintenance	8,707,622	61,834	43,500
25 510	Maintenance Rededication	-	5,711,500	5,715,000
26 8G163	Model Early Childhood	238,245	206,770	206,770
27 F0028	Race to the Top	130,107	252,553	230,902
28 F0050	ROTC Federal Program	267,865	-	-
29 F0040	Safe & Supportive Schools (10-11)	34,578	-	-
30 F0041	Safe & Supportive Schools (11-12)	186,785	-	-
31 F0043	Safe & Supportive Schools (12-13 Climate Coaches)	92,482	4,424	-
32 F0044	Safe & Supportive Schools (12-13)	12,941	161,860	290,769
33 L0340	Section 504	-	-	-
34 L0510	Sixteenth Section	244,454	270,600	125,000
35 S0266	Special Education - Extended School Year	45,986	76,865	78,157
36 SE293	Special Education - Gifted	-	-	-
37 SE306	Special Education - IDEA	4,364,408	4,265,100	4,510,155
38 SE233	Special Education - Medicaid Reimbursement	1,023,942	768,461	580,000
39 SE256	Special Education - Preschool	255,803	113,766	184,327
40 SE283	Special Education - Pupil Appraisal	-	-	-
41 270	SRCL-Striving Readers Compreh	1,134,006	1,277,203	600,000
42 F0030	Teacher Incentive Fund (TIF 11-12)	468,843	-	-
43 F0031	Teacher Incentive Fund (TIF 12-13)	607,247	286,747	-
44 F0032	Teacher Incentive Fund (TIF 13-14)	-	1,162,662	356,751

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2014-2015**

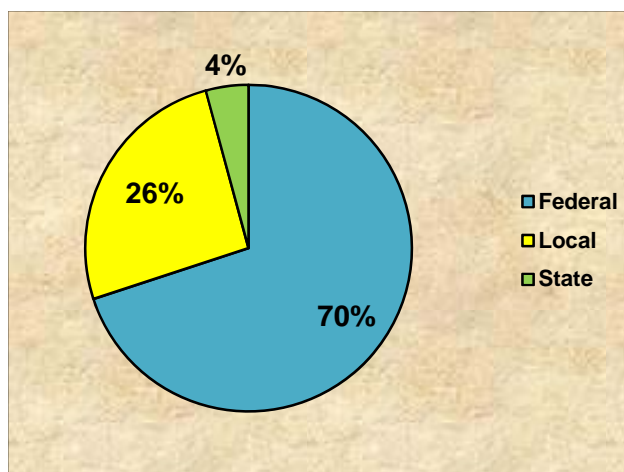
Budget Summary by Grant or Total Revenue				
Proj/Fund No.	<u>Project/Fund Name</u>	<u>Actual 2012-13</u>	<u>Budget 2013-14</u>	<u>Budget 2014-15</u>
45 210	Title I	9,288,004	8,219,464	9,464,959
46 T0802	Title I - Migrant 07-08	349,559	429,927	422,119
47 T0702	Title I - School Improvement 07-08	77,888	8,093	-
48 T0703	Title I - School Improvement 1003 (G) 08-09	233,639	624,928	-
49 T0705	Title I - School Improvement 1003 (G)	991	-	-
50 050	Title I - ARRA School Improvement	903,602	1,312,820	-
51 T0200	Title II - Improve Teacher Quality	1,317,015	1,561,694	1,278,943
52 T0203	Title II - Math/Science Partnerships	1,280	83,977	66,161
53 T0300	Title III - Limited English	40,377	78,956	78,956
54 T0604	Title VI - Rural Education Achievement Program	380,430	334,993	693,887
55 S0015	Tobacco Settlement Treasury Department	23,245	19,060	16,300
56 F0051	Vocational Education - Carl Perkins	276,605	276,816	276,816
57 F0052	Vocational Education - Carl Perkins Carryover Funds	17,102	12,735	12,735
58 L0515	Walmart Champ Cooper	160,267	159,840	159,440
59 F0995	Workforce Investment Act	3,414,517	4,899,934	4,996,643
		53,531,659	47,393,730	47,920,537

Tangipahoa Parish School System Special Revenue Fund Budget Fiscal Year 2014-2015

Most Important Features

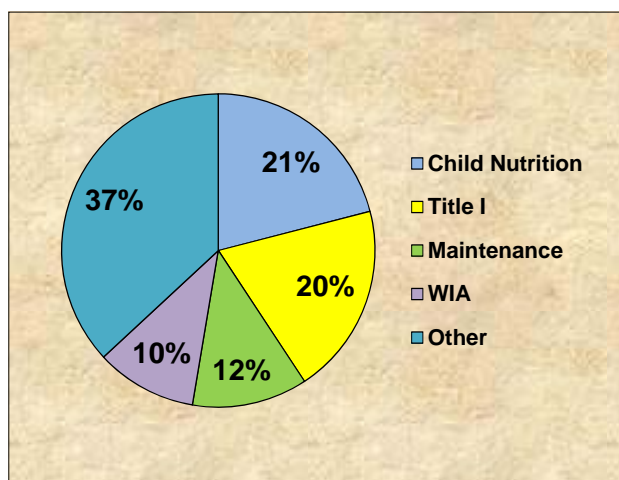
- 1 The Special Revenue Fund receives 70% of its total budget from the federal government.

Revenue Sources	Budget 2014-15
Federal	\$33,523,466
Local	12,376,494
State	<u>2,020,577</u>
Total	<u>\$47,920,537</u>



- 2 The 2014-15 Special Revenue Budget accounts for forty-one special revenue funds. The four largest are:

	Budget 2014-15
Child Nutrition	\$10,050,173
Title I	9,464,959
Maintenance	5,715,000
WIA	4,996,643
Other	<u>17,693,762</u>
	<u>\$47,920,537</u>



**Tangipahoa Parish School System
Special Revenue Fund Budget
ADVANCED PLACEMENT - F0047
Fiscal Year 2014-2015**

Advanced Placement Description				
<p>The Advanced Placement Summer Institute are subject-specific professional development opportunities. They provide teachers with the support and training needed to teach Advanced Placement courses.</p>				
Advanced Placement Goals				
<p>This grant provides funding for training public education leaders and teachers.</p>				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

ADVANCED PLACEMENT - F0047

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	7,940	0
		Total REVENUES	0	7,940	0
2	25223124 558200	TRAVEL	0	7,940	0
		Total INSTRUCTIONAL STAFF SERVICES	0	7,940	0
		Total EXPENDITURES	0	7,940	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2014-2015

Hammond Alternative Program Description				
<p>Hammond Alternative Program follows the program in the school model and is located at Hammond Westside Upper and Primary, Hammond Eastside Upper and Primary, Hammond Jr. High and Hammond High School. The local 3 Mill ad Valorem Tax was not levied for 10-11 or 11-12 due to a Fund Balance sufficient to finance the program this year, the tax was levied for 12-13, and will continue thru 2015.</p> <p>Hammond Alternative Program serves students in the Hammond School District. Approximately 90 students are served from ages 12-16 years of age. Most students have been retained two or more years and are academically behind. Ninety-five percent of the students are economically deprived. Approximately 75% of their parents/guardians have not graduated from High School. The ethnicity of students attending Hammond Alternative School is 98.6% African American and 1.4% White.</p>				
Hammond Alternative Program Goals				
<p>To provide an Alternative Educational setting for those students who are in need of a special setting within the school they attend.</p> <p>To improve student achievement in English Language Arts and Mathematics.</p> <p>To improve School Attendance.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Teachers - HWMS	11	4	4	0
Teachers - HEMS	0	2	2	0
Teachers - HJHM	0	1	1	0
Teachers - HJHM 11month	0	1	1	0
Teachers - HHS	0	3	3	0
Paraprofessional	2	2	2	0
Total Positions	13	13	13	0

Tangipahoa Parish School System
Special Revenue Fund Budget
Alternative Education Hammond Alternative Program - L0520
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 411120	RENEWABLE TAXES	723,252	720,000	733,567
2	110 411150	PROP TAX - COURT ORDERED SETTL	0	20	0
3	110 411160	PENALTIES/INTEREST ON PROP TAX	1,038	50	500
4	110 415101	INTEREST ON CHECKING	937	430	700
5	110 419990	MISC REVENUE (LOCAL)	17,732	0	0
6	110 438100	REV SHARING CONST TAX	24,227	24,872	24,872
		Total REVENUES	767,187	745,372	759,639
7	11110052 511500	PARAPROFESSIONAL	1,400	0	0
8	11110010 521010	SGB HEALTH INSURANCE	408	0	0
9	11110010 522500	MEDICARE	18	0	0
10	11110010 523100	TEACHERS' RETIREMENT SYSTEM	343	0	0
11	11110010 526000	WORKERS' COMPENSATION	7	0	0
		Total REGULAR PROGRAMS	2,176	0	0
12	11145052 511200	TEACHERS	483,676	463,051	472,898
13	11148009 511210	SEC TCHR ON EXTD MEDICAL	0	10,866	0
14	11148037 511500	PARAPROFESSIONAL	26,634	33,502	34,172
15	11148009 512100	ACTING EMPLOYEE-SUB-EXT MED	0	27,750	29,387
16	11145052 512300	SUB-TEACHER SICK LEAVE	2,932	4,000	4,000
17	11148039 521010	SGB HEALTH INSURANCE	48,238	34,367	36,085
18	11148039 521020	SGB LIFE INSURANCE	101	33	35
19	11145052 522500	MEDICARE	7,033	7,888	7,982
20	11145052 522550	DEFERRED COMPENSATION	999	861	865
21	11145052 523100	TEACHERS' RETIREMENT SYSTEM	106,921	125,105	150,278
22	11148037 523300	SCHOOL EMPL RETIREMENT SYS	0	0	17
23	11148009 523450	OPTIONAL RETIREMENT SYSTEM	0	12,940	13,044
24	11145052 526000	WORKERS' COMPENSATION	2,737	2,883	2,935
		Total OTHER INSTRUCTIONAL PROGRAMS	679,270	723,246	751,698
25	11231500 531300	PENSION FUND	27,776	29,385	29,385
		Total GENERAL ADMINISTRATION	27,776	29,385	29,385
26	11254000 554000	ADVERTISING	9	(9)	0
		Total BUSINESS SERVICES	9	(9)	0
		Total EXPENDITURES	709,231	752,622	781,083
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	57,955	(7,250)	(21,444)
		Beginning Fund Balance	33,629	91,584	84,334
		Ending Fund Balance	91,584	84,334	62,890

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2014-2015**

Arts Council of Greater Baton Rouge Description

The Talented Theatre programs under the direction of Charley Vance, at Amite and Sumner high schools is funded by grants from the state, non-profit organizations and local businesses. Three 30 minute movies about social problems facing students are produced. The movies are shown in the schools as teaching tools. The movies are posted on the school system's School Tube link on the internet and they are shown on a local cable channel. The 2012-2013 school year marks the 14th year Mr. Vance's students have created movies. The project has received five national awards.

Arts Council of Greater Baton Rouge Goals

The students involved in the movie project create stories and develop the plots for the movies through screen-treatment sessions. The learn how to create a movie from empty page to final project. Also, the students learn on-camera acting skills. As stated above, the movies are shown in the schools as teaching tools, posted on the internet via the system's School Tube link and broadcast on local access cable channel. More important , the students, through this creative challenge, develop their self-esteem and self-confidence.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 419990	MISC REVENUE (LOCAL)	13,141	10,828	5,000
2	40110000 559000	Total REVENUES	13,141	10,828	5,000
3	40110000 561000	MISC PURCHASED SERVICES	4,850	9,995	4,560
		M & S	0	60	50
		Total REGULAR PROGRAMS	4,850	10,055	4,610
4	40223000 513000	SALARIES EXTRA WORK PERFORMED	200	355	300
5	40223000 522500	MEDICARE	3	5	4
6	40223000 523100	TEACHERS' RETIREMENT SYSTEM	49	67	84
7	40223000 523300	SCHOOL EMPL RETIREMENT SYS	0	36	0
8	40223000 526000	WORKERS' COMPENSATION	1	7	2
		Total INSTRUCTIONAL STAFF SERVICES	253	470	390
		Total EXPENDITURES	5,103	10,525	5,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	8,038	303	0
		Beginning Fund Balance	1,137	9,175	9,478
		Ending Fund Balance	9,175	9,478	9,478

**Tangipahoa Parish School System
Special Revenue Fund Budget
CATHOLIC CHARITIES - L0011
Fiscal Year 2014-2015**

Catholic Charities Description				
<p>Catholic Charities {21st Century} will assist our school district in providing services to help close achievement gaps. It is a great opportunity and rewarding to students, teachers, parents, and our school district. The schools served in our district are Independence Elementary, Independence Middle, and Independence High.</p>				
Catholic Charities Goals				
<p>Catholic Charities goal is to provide extra academic help, along with enrichment activities, to bridge some of the gaps that research suggests students acquire by the loss of academic teaching during the summer break.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

CATHOLIC CHARITIES - L0011

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 419990	MISC REVENUE (LOCAL)	37,338	0	0
		Total REVENUES	37,338	0	0
2	11272100 511616	EXTRA BUS TRIPS SALARIES	11,359	0	0
3	11272100 522500	MEDICARE	162	0	0
4	11272100 522550	DEFERRED COMPENSATION	1	0	0
5	11272100 523300	SCHOOL EMPL RETIREMENT SYS	3,483	0	0
6	11272100 526000	WORKERS' COMPENSATION	637	0	0
7	11272300 544216	EXTRA BUS TRIP LEASES	21,696	0	0
		Total STUDENT TRANSPORTATION SERVICES	37,338	0	0
		Total EXPENDITURES	37,338	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2014-2015

Child Nutrition Program Description				
<p>The Tangipahoa Parish Child Nutrition Program accounts for the activities of preparing and serving food to students and staff for breakfast and lunch, and provide a clean and safe learning environment for all students in our district.</p>				
Child Nutrition Program Goals				
<p>To serve nutritionally adequate, attractive, and affordable priced meals. To help students grow socially and emotionally by nourishing our students' bodies as well as their minds. To extend educational influences to the homes of school children and to provide learning experiences that will improve children's food habits and strive to achieve the ultimate goal of physically fit adults for the future.</p>				
Changes in Personnel				
All service worker vacancies are accounted for.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Director	1	1	1	0
Account Specialist	1	1	1	0
Manager Supervisors - 12month	1	1	1	0
Manager Supervisors - 11month	2	2	2	0
Office Assistant II	2	2	2	0
Managers	18	18	18	0
Production Managers	15	15	15	0
Billing Clerks & Cashiers	31	31	31	0
Service workers - 7hour	123	123	124	1
Service workers - 6 hour	0	0	0	0
Service workers - 5 hour	1	1	2	1
Service workers - 4 hour	9	9	5	-4
Total Positions	204	204	202	-2

Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	300 415101	INTEREST ON CHECKING	20,566	18,663	19,500
2	30000051 416100	INCOME FROM MEALS	839,791	787,629	780,000
3	30000098 416200	INCOME FROM EXTRA MEALS	432,124	380,102	396,000
4	30000039 419990	MISC REVENUE (LOCAL)	72,735	40,000	50,000
5	300 445150	SCHOOL FOOD SERVICE	7,668,268	7,799,845	8,173,673
6	300 449200	VALUE OF USDA COMMODITIES	620,519	571,774	571,000
7	300 449900	OTHER REV FOR/ON BEHALF OF LEA	0	60,000	60,000
8	300 453000	SALE/COMP-LOSS OF FIXED ASSETS	10,541	0	0
		Total REVENUES	9,664,544	9,658,013	10,050,173
9	30311100 511100	OFFICIALS/ADMIN/MANAGERS	71,715	74,566	69,710
10	30311000 511191	MANAGERS' SUPERVISORS (CNP)	73,577	75,539	76,437
11	30312139 511192	CNP MANAGERS	537,400	544,590	554,343
12	30312139 511193	PRODUCTION MANAGERS (CNP)	273,581	255,377	254,534
13	30311000 511400	CLERICAL/SECRETARIAL	30,464	31,319	31,946
14	30311000 511401	CLERICAL/SECRETARIAL - SFS	83,057	85,882	87,254
15	30312039 511600	SERVICE WORKERS	1,866,918	1,889,967	1,905,279
16	30312038 511631	CNP EXTENDED MEDICAL LEAVE	1,160	7,500	7,500
17	30312039 511900	OTHER SALARIES	534,920	564,245	571,757
18	30312000 512400	SUB EMPL OTHER THAN TEACHER	223,874	192,247	205,000
19	30311000 513000	SALARIES EXTRA WORK PERFORMED	2,151	1,500	1,500
20	30310199 521010	SGB HEALTH INSURANCE	487,193	487,777	518,182
21	30312039 521020	SGB LIFE INSURANCE	1,421	1,081	1,099
22	30312139 522500	MEDICARE	46,194	47,927	48,432
23	30310199 522550	DEFERRED COMPENSATION	3,449	3,328	3,549
24	30310199 523100	TEACHERS' RETIREMENT SYSTEM	773,241	868,631	863,066
25	30310199 523300	SCHOOL EMPL RETIREMENT SYS	7,654	6,212	6,379
26	30310199 523400	TRS PLAN A	34,284	23,313	23,317
27	30312037 525000	UNEMPLOYMENT COMPENSATION	8,314	16,420	15,000
28	30312139 526000	WORKERS' COMPENSATION	187,552	188,262	190,198
29	30312138 528000	ACC SICK/SEVERANCE PAY	2,051	0	0
30	30312039 528100	SICK LEAVE SEVERANCE PAY	19,658	10,000	10,000
31	30311100 528200	ANNUAL LEAVE SEVERANCE PAY	0	3,800	3,800
32	30310199 532000	PURCHASED EDUCATIONAL SVCS	0	10,500	10,500
33	30310199 533300	AUDIT/ACCOUNTING SVCS	2,940	3,010	3,010
34	30310199 533900	OTHER PROFESSIONAL SERVICES	0	10,500	10,500
35	30314039 542100	DISPOSAL SERVICES	11,665	11,655	12,000
36	30316199 543000	REPAIR & MAINT	9,292	92,736	93,000
37	30310199 543003	MAINTENANCE-SOFTWARE	26,000	26,000	26,000
38	30310199 543004	VEHICLE SERVICE & MAINTENANCE	9,354	9,000	10,000
39	30310199 552900	OTHER INSURANCE	11,252	12,000	12,000
40	30310038 553000	TELEPHONE	0	500	500
41	30310199 553300	POSTAGE	239	500	500
42	30310199 555000	PRINTING & BINDING	15,400	17,000	19,000
43	30310199 558240	TRAVEL - CNP	16,515	17,000	17,000
44	30310199 558241	TRAVEL - CNP CO	6,218	8,000	8,000
45	30310199 561027	M & S - TECH	81	25,000	25,000

Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
46	30310199	561028	M & S - SOFTWARE - TECH	274	0	0
47	30310199	561040	M & S - CNP - CO	6,511	6,000	7,500
48	30310199	561042	M & S - CNP CAFETERIAS	36,904	35,000	30,000
49	30310000	561045	JANITORIAL SUPPLIES	334,752	340,000	340,000
50	30310199	561046	CNP CHEM & CLEANING SUPPLIES	21,901	30,000	30,000
51	30314199	562200	ELECTRICITY	162,690	161,189	165,000
52	30310000	562600	GASOLINE	9,840	8,000	7,500
53	30310199	563100	PURCHASED FOOD	3,181,356	3,539,260	3,609,166
54	30310199	563200	COMMODITIES	573,720	534,886	550,000
55	30310199	564400	PERIODICALS	197	197	0
56	30310199	573000	EQUIPMENT <\$5,000	37,643	30,000	30,000
57	30310032	573300	FURNITURES & FIXTURES < \$5,000	0	6,500	5,500
58	30310199	589000	MISC	97,126	105,000	90,000
59	30310199	589051	UNIFORMS	23,357	27,000	28,000
60	30310036	673200	VEHICLES > \$5,000	0	12,000	12,000
			Total CHILD NUTRITION PROGRAM	9,865,054	10,457,916	10,599,958
			Total EXPENDITURES	9,865,054	10,457,916	10,599,958
61	300	452210	TRANSFER FROM GEN FUND	300,000	549,785	549,785
			Total Other Sources and Uses of Funds	300,000	549,785	549,785
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	99,490	-250,118	0
			Beginning Fund Balance	3,514,309	3,613,799	3,363,681
			Ending Fund Balance	3,613,799	3,363,681	3,363,681

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**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EARLY CHILDHOOD PILOT - S0003
Fiscal Year 2014-2015**

Preschool / Early Childhood Pilot Description

The purpose of these funds is to support Early Childhood Network Pilots to implement the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015 which are as follows:

1. Unity Expectations;
2. Support Teachers and Providers;
3. Measure and Recognize Progress;
4. Fund Quality Providers; and
5. Provide Clear Information and High Quality Choices.

Preschool / Early Childhood Pilot Goals

The ultimate goal of the Early Childhood Care and Education Network is to prepare our youngest learners for Kindergarten.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Original Budget 2013-14	Revised Budget 2013-14	Increase + Decrease -
Network Instructional Coach	0.00	0.00	1.00	1
Total Positions	0.0	0.0	1.0	1.0

Tangipahoa Parish School System

Special Revenue Fund Budget

Early Childhood Pilot - S0003

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
2	400 432900	OTHER RESTRICTED REVENUE	0	46,667	93,333
		Total REVENUES	0	46,667	93,333
3	40153000 534000	PURCHASED TECH SVC	0	2,400	0
4	40153000 561000	M & S	0	6,395	0
		Total SPECIAL PROGRAMS	0	8,795	0
5	40223400 511900	OTHER SALARIES	0	0	52,756
6	40223400 512310	SUBSTITUTE-TEACHER MTGS	0	1,752	1,752
7	40223400 513000	SALARIES EXTRA WORK PERFORMED	0	3,632	0
8	40223400 515000	STIPEND-WORKSHOPS ONLY	0	8,820	8,820
9	40223400 521010	SGB HEALTH INSURANCE	0	0	5,837
10	40223400 522500	MEDICARE	0	206	918
11	40223400 522550	DEFERRED COMPENSATION	0	23	23
12	40223400 523100	TEACHERS' RETIREMENT SYSTEM	0	3,387	17,241
13	40223400 526000	WORKERS' COMPENSATION	0	76	338
14	40223400 532000	PURCHASED EDUCATIONAL SVCS	0	8,605	0
15	40223400 589043	MISC-OTHER	0	10,928	5,648
		Total INSTRUCTIONAL STAFF SERVICES	0	37,428	93,333
16	40254000 555000	PRINTING & BINDING	0	443	0
		Total BUSINESS SERVICES	0	443	0
		Total EXPENDITURES	0	46,667	93,333
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EARLY CHILDHOOD PILOT - CCDF - F0046
Fiscal Year 2014-2015**

Preschool / Early Childhood Pilot Description

The purpose of these funds is to support Early Childhood Network Pilots to implement the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015 which are as follows:

1. Unity Expectations;
2. Support Teachers and Providers;
3. Measure and Recognize Progress;
4. Fund Quality Providers; and
5. Provide Clear Information and High Quality Choices.

Preschool / Early Childhood Pilot Goals

The ultimate goal of the Early Childhood Care and Education Network is to prepare our youngest learners for Kindergarten.

Changes in Personnel

Personnel Roster

[illegible]

Tangipahoa Parish School System

Special Revenue Fund Budget

Early Childhood Pilot - F0046

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	20,000	40,000
		Total REVENUES	0	20,000	40,000
2	25153000 561027	M & S - TECH	0	15,010	34,790
		Total SPECIAL PROGRAMS	0	15,010	34,790
3	25223400 513000	SALARIES EXTRA WORK PERFORMED	0	3,400	1,700
4	25223400 522500	MEDICARE	0	49	25
5	25223400 523100	TEACHERS' RETIREMENT SYSTEM	0	925	476
6	25223400 526000	WORKERS' COMPENSATION	0	18	9
7	25223400 558200	TRAVEL	0	598	3,000
		Total INSTRUCTIONAL STAFF SERVICES	0	4,990	5,210
		Total EXPENDITURES	0	20,000	40,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EARLY CHILDHOOD PILOT - TECH SUPPORT - S0016
Fiscal Year 2014-2015**

Preschool / Early Childhood Pilot Description

The purpose of these funds is to support Early Childhood Network Pilots to implement the five strategies outlined in the Early Childhood Care and Education Network - Roadmap to 2015 which are as follows:

1. Unity Expectations;
3. Measure and Recognize Progress;
4. Fund Quality Providers; and
5. Provide Clear Information and High Quality Choices.

Preschool / Early Childhood Pilot Goals

The ultimate goal of the Early Childhood Care and Education Network is to prepare our youngest learners for Kindergarten. This technology support project will be used to purchase I-pads for use in instruction.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				

Tangipahoa Parish School System

Special Revenue Fund Budget

Early Childhood Pilot - S0016

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 432900	OTHER RESTRICTED REVENUE	0	15,000	0
		Total REVENUES	0	15,000	0
2	40153000 561027	M & S - TECH	0	15,000	0
		Total SPECIAL PROGRAMS	0	15,000	0
		Total EXPENDITURES	0	15,000	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2014-2015**

Education Excellence Grant Description				
<p>The Louisiana State Legislature created the Millennium Trust in 1999 to provide for the disposition of proceeds from the tobacco settlement. The same legislation also established the Education Excellence Fund as a component of the Millennium Trust. The Education Excellence Fund is to provide for instructional enhancement for students in pre-kindergarten through twelfth grade.</p>				
Education Excellence Goals				
<p>To increase student achievement in language arts and mathematics.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Network Analyst	0	0	0	0
LAN Administrator	0	0	0	0
Technicians	0	0	0	0
Resource Teachers	2	2	2	0
Assistant Director Technology	0.75	0.75	0.75	0
SIS Data Analyst	0	0	0	0
Total Positions	2.75	2.75	2.75	0

Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 432000	RESTRICTED GRANTS STATE	389,793	629,251	629,251
2	400 452200	OPERATING TRANSFERS IN	346,868	0	0
3	40110000 553000	Total REVENUES	736,661	629,251	629,251
		TELEPHONE	0	139,000	139,000
4	40110000 553401	ON LINE LESSONS	0	64,000	64,000
5	40110000 556400	TUIT TO INTER ED AGEN IN STATE	7,800	0	0
6	40110000 559000	MISC PURCHASED SERVICES	0	500	500
7	40110000 561000	M & S	113,545	1,501	1,500
8	40110000 561027	M & S - TECH	36,481	284,046	45,258
		Total REGULAR PROGRAMS	157,825	489,047	250,258
9	40223000 512310	SUBSTITUTE-TEACHER MTGS	4,043	7,000	7,000
10	40223000 515000	STIPEND-WORKSHOPS ONLY	24,690	15,000	15,000
11	40223000 522500	MEDICARE	341	319	319
12	40223000 522550	DEFERRED COMPENSATION	45	91	91
13	40223000 523100	TEACHERS' RETIREMENT SYSTEM	5,205	5,984	5,984
14	40223000 523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
15	40223000 526000	WORKERS' COMPENSATION	155	117	117
16	40223000 532000	PURCHASED EDUCATIONAL SVCS	89	0	0
17	40223000 534000	PURCHASED TECH SVC	9,300	0	0
18	40223000 553401	ON LINE LESSONS	0	20,349	20,349
19	40223000 558200	TRAVEL	17,055	24,000	24,000
		Total INSTRUCTIONAL STAFF SERVICES	60,932	72,860	72,860
20	40240000 553000	TELEPHONE	0	38,000	38,000
		Total SCHOOL ADMINISTRATION	0	38,000	38,000
21	40262000 553000	TELEPHONE	158,665	0	0
		Total MAINTENANCE OF PLANT	158,665	0	0
22	40284000 511800	DEGREED PROFESSIONALS	54,511	55,402	56,311
23	40284000 511900	OTHER SALARIES	98,700	94,654	96,110
24	40284000 521010	SGB HEALTH INSURANCE	19,550	18,436	19,358
25	40284000 522500	MEDICARE	2,032	2,176	2,210
26	40284000 523100	TEACHERS' RETIREMENT SYSTEM	37,537	40,815	42,678
27	40284000 526000	WORKERS' COMPENSATION	817	800	813
28	40284000 558200	TRAVEL	2,506	6,000	6,000
		Total CENTRAL SERVICES	215,652	218,283	223,480
		Total EXPENDITURES	593,075	818,190	584,598
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	143,586	(188,939)	44,653
		Beginning Fund Balance	189,033	332,619	143,680
		Ending Fund Balance	332,619	143,680	188,333

**Tangipahoa Parish School System
Special Revenue Fund Budget
EVERY KID A KING - L0001
Fiscal Year 2014-2015**

Every Kid a King Description

The Talented Theatre programs, under the direction of Charley Vance, at Amite and Sumner high schools is funded by Every Kid A King Fund of the Baton Rouge Area Foundation. Three 30 minute movies about social problems facing student are produced. The movies are shown in the schools as teaching tools. The movies are posted on the school system's School Tube link on the internet and they are shown on a local cable channel. The 2014-2015 school year marks the 16th year students have created movies. The project has received five national awards.

Every Kid a King Goals

The students involved in the movie project create stories and develop the plots for the movies through screen-treatment sessions. They learn how to create a movie from empty page to final project. Also, the students learn on-camera acting skills. As stated above, the movies are shown in the schools as teaching tools, posted on the internet via the system's School Tube link and broadcast on local access cable channel. More important, the students, through this creative challenge, develop their self-esteem and self-confidence.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

EVERY KID A KING - L0001

Fiscal Year 2014-2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 419990	MISC REVENUE (LOCAL)	5,000	3,500	0
		Total REVENUES	5,000	3,500	0
2	11110000 559000	MISC PURCHASED SERVICES	5,000	0	3,500
		Total REGULAR PROGRAMS	5,000	0	3,500
		Total EXPENDITURES	5,000	0	3,500
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	3,500	(3,500)
		Beginning Fund Balance		0	3,500
		Ending Fund Balance	0	3,500	0

Tangipahoa Parish School System
Special Revenue Fund Budget
HAMMOND ACCELERATED/MAGNET TAX FUND - L0521
Fiscal Year 2014-2015

Hammond Accelerated/Magnet Tax Fund Program Description				
Hammond Accelerated/Magnet Tax Fund Program is designed to meet the needs of students in Hammond Magnet Schools. Funds are provided from a special property tax of 15 mils for a period of 10 years beginning in 2014 and ending in 2023.				
Hammond Accelerated/Magnet Tax Fund Program Goals				
To provide an opportunity for students in Hammond Magnet Schools to have a challenging curriculum in accelerated, visual and performing arts, International Baccalaureate, Montessori, Communication Arts, STEM, extended day, and other educational enhancement programs. This fund will provide funding for teachers and other personnel that support these programs.				
Changes in Personnel				
FY1213 & 1314 represent the Hammond Accelerated Program only, and FY1415 is the new Hammond Tax.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Supervisor	0	0	0.5	0.5
Clerical	0	0	0.5	0.5
Specialist (MON) - HWMS	0	0	1	1
Paraprofessional - HWMS	1	1	7	6
Art Instructor - HWMS	1	0	1	1
Music Instructor - HWMS	1.6	0	1.57	1.57
PK Instructor - HWMS	4	0	4	4
PK Paraprofessional - HWMS	7	0	7	7
Librarian - HWMS	1	0	1	1
Specialist (IB) - HEMS	0	0	1	1
Specialist (FA) - HEMS	0	0	1	1
Art Instructor - HEMS	2	2	1	-1
Spanish Instructor - HEMS	3	0	3	3
Performing Arts Instructor - HEMS	3	0	3	3
Computer Instructor - HEMS	1	1	1	0
PK Instructor - HEMS	2	0	2	2
PK Paraprofessional - HEMS	2	0	2	2
Librarian - HEMS	1	0	1	1
Music Instructor - HEMS	0.2	0	0.2	0.2
Specialist (STEM) - HJHMS	0	0	1	1
Tech Specialist (FA) - HJHMS	0	0	0.8	0.8
Music Instructor - HJHMS	2	0	2	2
Spanish Instructor - HJHMS	2	0	2	2
Computer Instructor - HJHMS	1	0	1	1
Specialist (IB) 10 month - HHMS	0	0	1	1
Specialist (MD) - HHMS	0	0	1	1
IB Instructor - HHMS	0	0	6.125	6.125
Tech Specialist - HHMS	0	0	0.2	0.2
MD Instructor - HHMS	0	0	2.25	2.25
Specialist (CA) - WPMS	0	0	1	1
Tech Specialist - WPMS	0	0	0.5	0.5
Art/Music Instructor - WPMS	1	0	1	1
Music Instructor - WPMS	1	0	1	1
PK Paraprofessional - WPMS	1	0	1	1
Art/Dance Instructor - SLU Lab School	0.4	0	0.4	0.4
Music Instructor 2 @ 0.4 - SLU Lab School	0.8	0	0.8	0.8
Paraprofessional - SLU Lab School	1	0	1	1
Total Positions	40	4	62.845	58.845

Tangipahoa Parish School System
Special Revenue Fund Budget
Hammond Accelerated/Magnet Tax Fund - L0521
Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110	411120	RENEWABLE TAXES	2,213,147	1,600	3,739,672
2	110	411160	PENALTIES/INTEREST ON PROP TAX	3,207	150	0
3	110	415101	INTEREST ON CHECKING	2,790	800	4,500
4	110	419990	MISC REVENUE (LOCAL)	36,285	0	0
5	11110039	511200	Total REVENUES	2,255,430	2,550	3,744,172
			TEACHERS	670,549	145,008	1,026,492
6	11110039	511201	TCHRS - ELEM FORGN & 2ND LANG	196,500	0	219,410
7	11110039	511209	ELEM TCHR ON EXTD MEDICAL	886	0	0
8	11110039	511500	PARAPROFESSIONAL	109,069	16,582	149,767
9	11110038	511900	OTHER SALARIES	0	0	169,925
10	11110039	512300	SUB-TEACHER SICK LEAVE	9,255	1,200	0
11	11110039	521010	SGB HEALTH INSURANCE	75,886	21,294	139,500
12	11110039	522500	MEDICARE	12,947	2,252	22,433
13	11110039	522550	DEFERRED COMPENSATION	788	15	0
14	11110039	523100	TEACHERS' RETIREMENT SYSTEM	222,959	43,952	417,645
15	11110010	523300	SCHOOL EMPL RETIREMENT SYS	41	0	0
16	11110027	523450	OPTIONAL RETIREMENT SYSTEM	4,587	0	0
17	11110039	526000	WORKERS' COMPENSATION	5,265	873	8,248
18	11110009	531900	OTHER FEES	0	0	37,510
19	11110039	532000	PURCHASED EDUCATIONAL SVCS	0	0	1,500
20	11110039	556900	OTHER TUITION	0	0	1,200
21	11110039	558200	TRAVEL	0	0	2,200
22	11110039	561000	M & S	0	0	276,191
23	11110538	561027	M & S - TECH	0	0	10,000
24	11110037	561028	M & S - SOFTWARE - TECH	0	0	10,000
			Total REGULAR PROGRAMS	1,308,733	231,176	2,492,021
25	11153039	511200	TEACHERS	311,296	0	306,249
26	11153039	511204	EMPLOYEE IN VACANCY	53	0	0
27	11153039	511500	PARAPROFESSIONAL	72,985	0	156,302
28	11153039	512300	SUB-TEACHER SICK LEAVE	2,955	0	0
29	11153039	512400	SUB EMPL OTHER THAN TEACHER	1,903	0	0
30	11153039	521010	SGB HEALTH INSURANCE	37,190	0	53,938
31	11153039	522500	MEDICARE	5,340	0	6,708
32	11153039	522550	DEFERRED COMPENSATION	98	0	0
33	11153039	523100	TEACHERS' RETIREMENT SYSTEM	93,500	0	129,514
34	11153039	526000	WORKERS' COMPENSATION	2,075	0	2,466
35	11153039	561000	M & S	9,197	0	0
			Total SPECIAL PROGRAMS	536,591	0	655,177
36	11221100	511100	OFFICIALS/ADMIN/MANAGERS	0	0	44,506
37	11225239	511200	TEACHERS	102,957	0	104,501
38	11221100	511400	CLERICAL/SECRETARIAL	0	0	12,526
39	11221139	511900	OTHER SALARIES	0	0	267,315
40	11225239	512300	SUB-TEACHER SICK LEAVE	292	0	0
41	11223436	512310	SUBSTITUTE-TEACHER MTGS	0	0	1,770
42	11223038	515000	STIPEND-WORKSHOPS ONLY	0	0	109,485
43	11225239	521010	SGB HEALTH INSURANCE	17,889	0	38,044

Tangipahoa Parish School System
Special Revenue Fund Budget
Hammond Accelerated/Magnet Tax Fund - L0521
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
44	11221139 521020	SGB LIFE INSURANCE	0	0	24
45	11225239 522500	MEDICARE	1,325	0	7,743
46	11225239 522550	DEFERRED COMPENSATION	4	0	0
47	11225239 523100	TEACHERS' RETIREMENT SYSTEM	25,224	0	150,733
48	11225239 526000	WORKERS' COMPENSATION	551	0	2,879
49	11222039 532000	PURCHASED EDUCATIONAL SVCS	0	0	38,425
50	11223039 558200	TRAVEL	0	0	86,324
51	11225200 561000	M & S	0	0	1,112
52	11221100 561027	M & S - TECH	0	0	834
		Total INSTRUCTIONAL STAFF SERVICES	148,241	0	866,221
53	11231500 531300	PENSION FUND	83,328	0	149,587
		Total GENERAL ADMINISTRATION	83,328	0	149,587
54	11254000 554000	ADVERTISING	421	0	19,460
		Total BUSINESS SERVICES	421	0	19,460
55	11262039 544100	RENTAL OF LAND & BUILDINGS	0	0	5,000
		Total MAINTENANCE OF PLANT	0	0	5,000
		Total EXPENDITURES	2,077,315	231,176	4,187,466
56	110 452210	TRANSFER FROM GEN FUND	48,000	2,394	443,294
		Total Other Sources and Uses of Funds	48,000	2,394	443,294
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	226,115	(226,232)	0
		Beginning Fund Balance	117	226,232	0
		Ending Fund Balance	226,232	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
HEMS FIRE AUG 7 2013 - HES01
Fiscal Year 2014-2015**

Hammond Eastside Fire Fund Description

The Hammond Eastside Fire Fund is used to account for the use of funds and insurance proceeds in relation to the fire that damaged Hammond Eastside School.

Hammond Eastside Fire Fund Goals

To provide funds for the repair and renovation of Hammond Eastside School due to the fire.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

HEMS FIRE AUG 7 2013 - HES01

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	580 452200	OPERATING TRANSFERS IN	0	100,000	0
2	580 453202	INS PROCEEDS-PROPERTY	0	1,572,586	0
		Total REVENUES	0	1,672,586	0
3	58111000 561000	M & S	0	36,825	0
4	58111000 561027	M & S - TECH	0	10,094	0
5	58111000 673000	EQUIPMENT > \$5,000	0	26,318	0
		Total REGULAR PROGRAMS	0	73,237	0
6	58262000 513000	SALARIES EXTRA WORK PERFORMED	0	3,112	0
7	58262000 522500	MEDICARE	0	31	0
8	58262000 523300	SCHOOL EMPL RETIREMENT SYS	0	720	0
9	58262000 526000	WORKERS' COMPENSATION	0	175	0
10	58262000 530000	PURCHASED PROF/TECH SVCS	0	20	0
11	58262000 533400	ARCHITECT/ENGINEERING SVCS	0	128,648	0
12	58262000 542000	CLEANING SERVICES	0	550,396	0
13	58262000 543000	REPAIR & MAINT	0	50,139	0
14	58262000 544000	RENTALS	0	20,240	0
15	58262000 545000	CONSTRUCTION SERVICES	0	802,471	0
16	58262000 561000	M & S	0	7,397	0
		Total MAINTENANCE OF PLANT	0	1,563,349	0
17	58420000 571001	LAND IMPROVEMENTS < \$50,000	0	36,000	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	36,000	0
		Total EXPENDITURES	0	1,672,586	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
HEAP-HURRICANE EDUCATOR ASSISTANCE - F0060
Fiscal Year 2014-2015

Hurricane Educator Assistance Program - Description				
<p>The purpose of this grant is to recruit and retain new and current teachers, school principals, assistant principals, and other educators in schools located in an area with respect to which a major disaster was declared.</p>				
Hurricane Educator Assistance Program - Goals				
<p>The goal of this grant is to increase the numbers of certified and qualified educators for schools within Tangipahoa Parish.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Clerical	0.16	0	0	0
Curriculum Coach	0	0	0	0
Total Positions	0.16	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
HEAP-HURRICANE EDUCATOR ASSISTANCE - F0060
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	11,085	0	0
2	25223000 524000	Total REVENUES	11,085	0	0
		EDUCATIONAL REIMBURSEMENT	5,461	0	0
		Total INSTRUCTIONAL STAFF SERVICES	5,461	0	0
3	25283200 511400	CLERICAL/SECRETARIAL	4,446	0	0
4	25283200 522500	MEDICARE	64	0	0
5	25283200 523100	TEACHERS' RETIREMENT SYSTEM	1,089	0	0
6	25283200 526000	WORKERS' COMPENSATION	24	0	0
		Total CENTRAL SERVICES	5,623	0	0
		Total EXPENDITURES	11,085	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HOMELAND SECURITY - ISAAC
Fiscal Year 2014-2015**

Homeland Security Isaac Fund Description

This fund includes expenditures for hurricane damage and their reimbursements from FEMA.

Homeland Security Isaac Fund Goals

This fund was created to track expenditures and reimbursements associated with damage caused by Hurricane Isaac.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

HOMELAND SECURITY - ISAAC

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
0	590 419990	MISC REVENUE (LOCAL)	8,080	0	0
1	590 445800	FEMA - DISASTER RELIEF	71,475	0	0
2	590 452100	INDIRECT COSTS	317	0	0
		Total REVENUES	79,871	0	0
3	59262000 511900	OTHER SALARIES	246	0	0
4	59262000 513000	SALARIES EXTRA WORK PERFORMED	3,544	0	0
5	59262000 515000	STIPEND-WORKSHOPS ONLY	2,332	0	0
6	59262000 522500	MEDICARE	70	0	0
7	59262000 522550	DEFERRED COMPENSATION	1	0	0
8	59262000 523100	TEACHERS' RETIREMENT SYSTEM	384	0	0
9	59262000 523300	SCHOOL EMPL RETIREMENT SYS	1,019	0	0
10	59262000 526000	WORKERS' COMPENSATION	331	0	0
11	59262000 543000	REPAIR & MAINT	29,399	0	0
12	59262000 544200	RENTAL OF EQUIP & VEHICLES	5,550	0	0
13	59262000 558200	TRAVEL	202	0	0
		Total MAINTENANCE OF PLANT	43,079	0	0
14	59330032 511600	SERVICE WORKERS	178	0	0
15	59330037 513000	SALARIES EXTRA WORK PERFORMED	4,669	0	0
16	59330037 522500	MEDICARE	69	0	0
17	59330037 522550	DEFERRED COMPENSATION	7	0	0
18	59330037 523300	SCHOOL EMPL RETIREMENT SYS	1,320	0	0
19	59330037 526000	WORKERS' COMPENSATION	246	0	0
		Total COMMUNITY SERVICES OPERATIONS	6,488	0	0
20	59522000 593230	TRANS OUT - OTHER	24,888	5,417	0
		Total OTHER USE OF FUNDS	24,888	5,417	0
		Total EXPENDITURES	74,455	5,417	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	5,417	(5,417)	0
		Beginning Fund Balance	0	5,417	0
		Ending Fund Balance	5,417	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE KATRINA FUND - F0008
Fiscal Year 2014-2015**

Hurricane Katrina Fund Description

This fund includes expenditures for hurricane damage and their reimbursements from FEMA, Red Cross, Hood Memorial Hospital as well as miscellaneous donations.

Hurricane Katrina Fund Goals

This fund was created to track expenditures and reimbursements associated with damage caused by Hurricane Katrina.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
HURRICANE KATRINA FUND - F0008
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445800	FEMA - DISASTER RELIEF	8,817	0	0
2	250 452100	INDIRECT COSTS	88	0	0
		Total REVENUES	8,905	0	0
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	8,905	0	0
		Beginning Fund Balance	187,825	196,730	196,730
		Ending Fund Balance	196,730	196,730	196,730

**Tangipahoa Parish School System
Special Revenue Fund Budget
I-STEM SELU - F0029
Fiscal Year 2014-2015**

I-STEM SELU Fund Description

SELU is the fiscal agent for Project I-STEM which is funded by the Board of Regents LaSIP program. The funds was established to pay stipends and purchase classroom supplies for the participants (math and science teachers). SELU provides a wire transfer for each workshop to pay an hourly stipend of \$25 and retirement benefits.

I-STEM SELU Fund Goals

I-STEM SLU fund goals is to increase the content knowledge of math and science teachers thus increasing student content knowledge.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

I-STEM SELU - F0029

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	89,335	0	103,440
		Total REVENUES	89,335	0	103,440
2	25111000 561000	M & S	12,000	0	10,000
		Total REGULAR PROGRAMS	12,000	0	10,000
3	25223000 515000	STIPEND-WORKSHOPS ONLY	62,185	0	73,000
4	25223000 522500	MEDICARE	898	0	0
5	25223000 522550	DEFERRED COMPENSATION	49	0	0
6	25223000 523100	TEACHERS' RETIREMENT SYSTEM	13,882	0	20,440
7	25223000 526000	WORKERS' COMPENSATION	321	0	0
		Total INSTRUCTIONAL STAFF SERVICES	77,335	0	93,440
		Total EXPENDITURES	89,335	0	103,440
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
KENTWOOD TIMBER FUND - L0513
Fiscal Year 2014-2015**

Kentwood Timber Fund Description

The Kentwood Timber Fund is used to account for the use of funds and proceeds of timber in the Kentwood district.

Kentwood Timber Fund Goals

To provide funds for the improvement and upgrading of schools for a conducive teaching and learning environment.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
KENTWOOD TIMBER FUND - L0513
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 415101	INTEREST ON CHECKING	463	450	450
		Total REVENUES	463	450	450
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	463	450	450
		Beginning Fund Balance	63,976	64,439	64,889
		Ending Fund Balance	64,439	64,889	65,339

Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2014-2015

LA 4 Pre-K Fund Description				
<p>The LA 4 Pre-K grant is awarded by the LA Department of Education and funded through the United States Department of Health and Human Resources (TANF), State funds, and Community Development Block Grant fund. This program is housed at Midway Elementary, Chesbrough Elementary, Spring Creek Elementary, Amite Elementary, Champ Cooper Elementary, Independence Elementary, and Woodland Park Early Learning Center, Hammond Eastside Elementary Magnet. A developmentally appropriate curriculum provides experience designed to improve the readiness for four year old children. This program is free to families who qualify for free and reduced school meals.</p>				
LA 4 Pre-K Fund Goals				
<p>To provide universal pre-kindergarten classes and before-and-after school enrichment activities to four year old children who are eligible to enter public school kindergarten the following year.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Pre-K Teacher	0.625	8.5	8.5	0
Pre-K Paraprofessional	0.625	8.5	9.5	1
Pre-K Resource Coordinator	1	1	1	0
Office Assistant	0	1	1	0
Part-Time Nurse	0	0	0	0
Total Positions	2.25	19	20	1

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 PRE K - STATE - S0004

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 432400	LA-4 - AT RISK PRE - K	125,637	959,857	988,194
		Total REVENUES	125,637	959,857	988,194
2	40153000 511200	TEACHERS	23,282	396,267	396,267
3	40153000 511500	PARAPROFESSIONAL	20,452	160,522	176,890
4	40153000 512300	SUB-TEACHER SICK LEAVE	746	7,300	7,300
5	40153000 512310	SUBSTITUTE-TEACHER MTGS	0	6,000	6,000
6	40153000 512400	SUB EMPL OTHER THAN TEACHER	856	5,500	5,500
7	40153000 513000	SALARIES EXTRA WORK PERFORMED	14,611	0	0
8	40153000 521010	SGB HEALTH INSURANCE	7,964	77,249	82,059
9	40153000 521020	SGB LIFE INSURANCE	0	98	98
10	40153000 522500	MEDICARE	812	8,346	8,583
11	40153000 522550	DEFERRED COMPENSATION	23	214	214
12	40153000 523100	TEACHERS' RETIREMENT SYSTEM	12,938	154,218	160,484
13	40153000 526000	WORKERS' COMPENSATION	333	3,110	3,156
14	40153000 528100	SICK LEAVE SEVERANCE PAY	2,567	0	0
15	40153000 559000	MISC PURCHASED SERVICES	0	4,130	0
16	40153000 561000	M & S	380	7,418	7,000
17	40153000 561027	M & S - TECH	430	3,450	3,014
		Total SPECIAL PROGRAMS	85,394	833,822	856,565
18	40220000 511100	OFFICIALS/ADMIN/MANAGERS	35,072	71,881	71,881
19	40220000 511400	CLERICAL/SECRETARIAL	0	20,469	21,000
20	40223400 512310	SUBSTITUTE-TEACHER MTGS	0	2,680	2,680
21	40223400 515000	STIPEND-WORKSHOPS ONLY	168	5,440	5,440
22	40220000 521010	SGB HEALTH INSURANCE	2,479	7,624	7,624
23	40223400 522500	MEDICARE	493	1,457	1,465
24	40223400 522550	DEFERRED COMPENSATION	0	66	35
25	40223400 523100	TEACHERS' RETIREMENT SYSTEM	38	4,309	17,467
26	40223400 526000	WORKERS' COMPENSATION	188	494	539
27	40223000 533000	OTHER PURCH PROF SVCS	0	900	0
28	40220000 553000	TELEPHONE	1,805	2,222	0
29	40223400 558200	TRAVEL	0	3,345	3,000
30	40223000 561000	M & S	0	500	500
		Total INSTRUCTIONAL STAFF SERVICES	40,243	121,386	131,629
31	40254000 554000	ADVERTISING	0	500	0
32	40254000 555000	PRINTING & BINDING	0	2,200	0
		Total BUSINESS SERVICES	0	2,700	0
33	40272100 511616	EXTRA BUS TRIPS SALARIES	0	666	0
34	40272100 522500	MEDICARE	0	10	0
35	40272100 523300	SCHOOL EMPL RETIREMENT SYS	0	215	0
36	40272100 526000	WORKERS' COMPENSATION	0	37	0
37	40272300 544216	EXTRA BUS TRIP LEASES	0	1,020	0
		Total STUDENT TRANSPORTATION SERVICES	0	1,948	0
		Total EXPENDITURES	125,637	959,857	988,194

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 PRE K - STATE - S0004

Fiscal Year 2014 - 2015

		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PROGRAM - F0007
Fiscal Year 2014-2015

LA 4 Pre-K Fund Description				
<p>The LA 4 Pre-K grant is awarded by the LA Department of Education and funded through the United States Department of Health and Human Resources (TANF), State funds, and Community Development Block Grant fund. This program is housed at Midway Elementary, Chesbrough Elementary, Spring Creek Elementary, Amite Elementary, Champ Cooper Elementary, Independence Elementary, and Woodland Park Early Learning Center, Hammond Eastside Elementary Magnet. A developmentally appropriate curriculum provides experience designed to improve the readiness for four year old children. This program is free to families who qualify for free and reduced school meals.</p>				
LA 4 Pre-K Fund Goals				
<p>To provide universal pre-kindergarten classes and before-and-after school enrichment activities to four year old children who are eligible to enter public school kindergarten the following year.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Pre-K Teacher (Part-Time)	0	0	0	0
Pre-K Paraprofessional	9	9.75	9.75	0
Pre-K Resource Coordinator	0	0	0	0
Secretary	0.58	0	0	0
Pre-K Teacher	9	9.75	10.75	1
Total Positions	18.58	19.5	20.5	1

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 PROGRAM - F0007

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445700	TEMP ASST NEEDY FAMILY TANF	679,669	917,943	981,206
		Total REVENUES	679,669	917,943	981,206
2	25153000 511200	TEACHERS	311,977	422,674	467,043
3	25153000 511500	PARAPROFESSIONAL	112,551	179,658	179,658
4	25153000 511632	EXTENDED MEDICAL LEAVE - OTHER	0	9,061	0
5	25153000 512300	SUB-TEACHER SICK LEAVE	4,279	5,800	5,800
6	25153000 512400	SUB EMPL OTHER THAN TEACHER	4,914	4,000	4,000
7	25153000 521010	SGB HEALTH INSURANCE	51,938	64,886	69,696
8	25153000 521020	SGB LIFE INSURANCE	0	11	32
9	25153000 522500	MEDICARE	5,830	9,007	9,519
10	25153000 522550	DEFERRED COMPENSATION	124	104	127
11	25153000 523100	TEACHERS' RETIREMENT SYSTEM	103,954	161,612	181,076
12	25153000 523300	SCHOOL EMPL RETIREMENT SYS	16	0	0
13	25153000 526000	WORKERS' COMPENSATION	2,315	3,312	3,500
14	25153000 561000	M & S	16,552	849	521
15	25153000 561027	M & S - TECH	3,895	0	0
		Total SPECIAL PROGRAMS	618,345	860,974	920,974
16	25220000 511400	CLERICAL/SECRETARIAL	12,948	0	0
17	25223400 512310	SUBSTITUTE-TEACHER MTGS	3,480	0	0
18	25223400 515000	STIPEND-WORKSHOPS ONLY	0	485	0
19	25223400 522500	MEDICARE	192	7	0
20	25223400 522550	DEFERRED COMPENSATION	35	0	0
21	25223400 523100	TEACHERS' RETIREMENT SYSTEM	3,328	126	0
22	25223400 526000	WORKERS' COMPENSATION	88	3	0
23	25223400 558200	TRAVEL	600	0	0
		Total INSTRUCTIONAL STAFF SERVICES	20,670	621	0
24	25254000 555000	PRINTING & BINDING	282	0	0
		Total BUSINESS SERVICES	282	0	0
25	25521000 593300	INDIRECT COSTS	40,373	56,348	60,232
		Total OTHER USE OF FUNDS	40,373	56,348	60,232
		Total EXPENDITURES	679,669	917,943	981,206
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 CDBG - F0045
Fiscal Year 2014-2015**

LA 4 CDBG Fund Description

The LA 4 Pre-K grant is awarded by the LA Department of Education and funded through the United States Department of Health and Human Resources (TANF), State funds, and Community Development Block Grant fund. This program is housed at Midway Elementary, Chesbrough Elementary, Spring Creek Elementary, Amite Elementary, Champ Cooper Elementary, Independence Elementary, and Woodland Park Early Learning Center, Hammond Eastside Elementary Magnet. A developmentally appropriate curriculum provides experience designed to improve the readiness for four year old children. This program is free to families who qualify for free and reduced school meals.

LA 4 CDBG Fund Goals

To provide universal pre-kindergarten classes and before-and-after school enrichment activities to four year old children who are eligible to enter public school kindergarten the following year.

Changes in Personnel

Personnel decrease due to fund closing, employees went to S0004 LA4-state

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Pre-K Paraprofessional	8.58	0	0	0
Secretary	0.42	0	0	0
Pre-K Teacher	8.58	0	0	0
Total Positions	17.58	0	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 Pre K - CDBG - F0045

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	1,105,859	0	0
		Total REVENUES	1,105,859	0	0
2	25153000 511200	TEACHERS	463,461	0	0
3	25153000 511500	PARAPROFESSIONAL	176,524	0	0
4	25153000 511900	OTHER SALARIES	10,785	0	0
5	25153000 512300	SUB-TEACHER SICK LEAVE	5,413	0	0
6	25153000 512400	SUB EMPL OTHER THAN TEACHER	5,116	0	0
7	25153000 513000	SALARIES EXTRA WORK PERFORMED	13,748	0	0
8	25153000 521010	SGB HEALTH INSURANCE	86,719	0	0
9	25153000 522500	MEDICARE	8,982	0	0
10	25153000 522550	DEFERRED COMPENSATION	254	0	0
11	25153000 523100	TEACHERS' RETIREMENT SYSTEM	157,919	0	0
12	25153000 526000	WORKERS' COMPENSATION	3,599	0	0
13	25153000 559000	MISC PURCHASED SERVICES	2,601	0	0
14	25153000 561000	M & S	104,199	0	0
15	25153000 561027	M & S - TECH	705	0	0
		Total SPECIAL PROGRAMS	1,040,024	0	0
16	25220000 511100	OFFICIALS/ADMIN/MANAGERS	35,072	0	0
17	25220000 511400	CLERICAL/SECRETARIAL	7,815	0	0
18	25223400 512310	SUBSTITUTE-TEACHER MTGS	6,838	0	0
19	25220000 513000	SALARIES EXTRA WORK PERFORMED	2,500	0	0
20	25223400 515000	STIPEND-WORKSHOPS ONLY	2,030	0	0
21	25220000 521010	SGB HEALTH INSURANCE	2,449	0	0
22	25223400 522500	MEDICARE	768	0	0
23	25223400 522550	DEFERRED COMPENSATION	73	0	0
24	25223400 523100	TEACHERS' RETIREMENT SYSTEM	3,351	0	0
25	25223400 526000	WORKERS' COMPENSATION	289	0	0
26	25223400 532000	PURCHASED EDUCATIONAL SVCS	840	0	0
27	25223400 558200	TRAVEL	791	0	0
		Total INSTRUCTIONAL STAFF SERVICES	62,815	0	0
28	25254000 554000	ADVERTISING	1,721	0	0
		Total BUSINESS SERVICES	1,721	0	0
29	25272100 511616	EXTRA BUS TRIPS SALARIES	449	0	0
30	25272100 522500	MEDICARE	6	0	0
31	25272100 522550	DEFERRED COMPENSATION	1	0	0
32	25272100 523300	SCHOOL EMPL RETIREMENT SYS	116	0	0
33	25272100 526000	WORKERS' COMPENSATION	23	0	0
34	25272300 544216	EXTRA BUS TRIP LEASES	704	0	0
		Total STUDENT TRANSPORTATION SERVICES	1,299	0	0
		Total EXPENDITURES	1,105,859	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LEAP REMEDIATION - L0133
Fiscal Year 2014-2015**

LEAP Remediation Description

The LEAP Remediation program offers instruction to students who lack the basic skills to successfully pass the state criterion reference tests.

LEAP Remediation Goals

To provide assistance to students who have failed one or more parts of the state criterion reference test for promotion or graduation from high school.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

LEAP REMEDIATION - L0133

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	12140000 513000	SALARIES EXTRA WORK PERFORMED	19,183	19,183	19,183
2	12140000 522500	MEDICARE	273	278	278
3	12140000 522550	DEFERRED COMPENSATION	8	8	8
4	12140000 523100	TEACHERS' RETIREMENT SYSTEM	4,534	5,218	5,344
5	12140000 523450	OPTIONAL RETIREMENT SYSTEM	18	18	18
6	12140000 526000	WORKERS' COMPENSATION	102	102	102
7	12140000 558200	TRAVEL	2,428	2,500	2,500
8	12140000 561000	M & S	512	500	500
		Total OTHER INSTRUCTIONAL PROGRAMS	27,059	27,807	27,933
9	12223000 512310	SUBSTITUTE-TEACHER MTGS	4,760	4,760	4,760
10	12223000 515000	STIPEND-WORKSHOPS ONLY	3,578	3,578	3,578
11	12223000 522500	MEDICARE	120	120	120
12	12223000 522550	DEFERRED COMPENSATION	52	50	50
13	12223000 523100	TEACHERS' RETIREMENT SYSTEM	1,049	1,532	1,577
14	12223000 523300	SCHOOL EMPL RETIREMENT SYS	33	34	35
15	12223000 526000	WORKERS' COMPENSATION	52	51	51
		Total INSTRUCTIONAL STAFF SERVICES	9,643	10,125	10,171
16	12272111 511616	EXTRA BUS TRIPS SALARIES	150	150	150
17	12272311 522500	MEDICARE	2	2	2
18	12272100 522550	DEFERRED COMPENSATION	1	1	1
19	12272311 523300	SCHOOL EMPL RETIREMENT SYS	23	25	26
20	12272311 526000	WORKERS' COMPENSATION	9	9	9
21	12272311 544216	EXTRA BUS TRIP LEASES	391	392	392
		Total STUDENT TRANSPORTATION SERVICES	576	579	580
		Total EXPENDITURES	37,279	38,511	38,684
22	120 452210	TRANSFER FROM GEN FUND	37,279	38,511	38,684
		Total Other Sources and Uses of Funds	37,279	38,511	38,684
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL DONATIONS - L0100
Fiscal Year 2014-2015**

Local Donations Description				
<p>This grant is for local donations received to be used for substitutes for teachers attending workshops or accompanying students to competitions for academic curriculum contests. Also pays for the bus transportation to these events.</p>				
Local Donations Goals				
<p>By competing in the competitions it will enhance the students knowledge in an academic subject that will help the students in their future careers as well as improve test scores from those students that participate.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

Local Donations - L0100

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 419200	CONTRIBUTIONS & DONATIONS	5,035	7,365	7,365
		Total REVENUES	5,035	7,365	7,365
2	11113098 512300	SUB-TEACHER SICK LEAVE	1,581	1,784	1,784
3	11113098 522500	MEDICARE	22	26	26
4	11113098 522550	DEFERRED COMPENSATION	18	23	23
5	11113098 523100	TEACHERS' RETIREMENT SYSTEM	36	74	74
6	11113098 526000	WORKERS' COMPENSATION	8	9	9
7	11111000 561000	M & S	62	924	924
		Total REGULAR PROGRAMS	1,727	2,841	2,841
8	11223198 512310	SUBSTITUTE-TEACHER MTGS	1,230	2,069	2,069
9	11223198 522500	MEDICARE	18	28	28
10	11223198 522550	DEFERRED COMPENSATION	13	21	21
11	11223198 523100	TEACHERS' RETIREMENT SYSTEM	54	239	239
12	11223198 526000	WORKERS' COMPENSATION	6	11	11
		Total INSTRUCTIONAL STAFF SERVICES	1,321	2,368	2,368
13	11272198 511616	EXTRA BUS TRIPS SALARIES	671	705	705
14	11272198 522500	MEDICARE	9	12	12
15	11272198 522550	DEFERRED COMPENSATION	2	1	1
16	11272198 523300	SCHOOL EMPL RETIREMENT SYS	159	170	170
17	11272198 526000	WORKERS' COMPENSATION	30	44	44
18	11272398 544216	EXTRA BUS TRIP LEASES	1,117	1,225	1,225
		Total STUDENT TRANSPORTATION SERVICES	1,988	2,157	2,157
		Total EXPENDITURES	5,035	7,365	7,365
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET PROGRAM - 260
Fiscal Year 2014-2015

MAGNET Program Description				
<p>MAGNET Schools Assistance Grant is funded by the U. S. Department of Education as authorized by P. L. 107-110 Elementary and Secondary Education Act of 1965, and amended by NCLB. Funds will be used to open and implement 10 magnet school sites that can help to eliminate or reduce racial isolation in these schools while improving student achievement.</p>				
MAGNET Program Goals				
<p>1) Eliminate or substantially reduce racial isolation in the magnet schools</p> <p>2) Improve student achievement in the magnet schools</p>				
Changes in Personnel				
Salaries will be funded through the Hammond Magnet Tax that passed for FY1415				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Supervisor of Magnet Programs	1	1	0	-1
Office Assistant	1	1	0	-1
Specialists	14	13	0	-13
Pararprofessionals	10	10	0	-10
3 - Teachers 100%	0	0	0	0
3 - Teachers 83%	0	0	0	0
3 - Teachers 50%	0	0	0	0
3 - Teachers 33%	0	0	0	0
Total Positions	26	25	0	-25

Tangipahoa Parish School System

Special Revenue Fund Budget

MAGNET PROGRAM - 260

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	260	443000	RESTD GRANTS FEDERAL DIRECT	3,946,349	1,725,413	130,024
			Total REVENUES	3,946,349	1,725,413	130,024
2	26113015	511200	TEACHERS	316,133	0	0
3	26111037	511500	PARAPROFESSIONAL	185,558	190,125	0
4	26111037	512300	SUB-TEACHER SICK LEAVE	3,362	0	0
5	26111037	512400	SUB EMPL OTHER THAN TEACHER	305	2,200	0
6	26111037	521010	SGB HEALTH INSURANCE	70,766	24,052	0
7	26111037	522500	MEDICARE	6,788	2,636	0
8	26111037	522550	DEFERRED COMPENSATION	42	80	0
9	26111037	523100	TEACHERS' RETIREMENT SYSTEM	123,016	51,736	0
10	26111037	526000	WORKERS' COMPENSATION	2,694	1,029	0
11	26111039	532000	PURCHASED EDUCATIONAL SVCS	2,100	0	0
12	26111010	543000	REPAIR & MAINT	3,000	0	0
13	26110533	553000	TELEPHONE	38,727	0	0
14	26111000	553300	POSTAGE	405	0	0
15	26113015	556900	OTHER TUITION	4,409	0	0
16	26111039	561000	M & S	778,759	40,787	0
17	26111039	561027	M & S - TECH	265,352	468	0
18	26111013	561028	M & S - SOFTWARE - TECH	2,328	0	0
19	26113009	564200	TEXTBOOKS	2,744	0	0
20	26111037	564300	WORKBOOKS	23,538	0	0
21	26111037	573300	FURNITURES & FIXTURES < \$5,000	3,326	0	0
			Total REGULAR PROGRAMS	1,833,351	313,113	0
22	26221100	511100	OFFICIALS/ADMIN/MANAGERS	78,864	79,464	0
23	26221126	511209	ELEM TCHR ON EXTD MEDICAL	1,489	0	0
24	26221100	511400	CLERICAL/SECRETARIAL	21,814	22,496	0
25	26221139	511900	OTHER SALARIES	664,927	647,239	0
26	26221139	512300	SUB-TEACHER SICK LEAVE	2,992	1,800	0
27	26223139	512310	SUBSTITUTE-TEACHER MTGS	726	1,200	0
28	26223139	515000	STIPEND-WORKSHOPS ONLY	363,173	38,765	33,873
29	26221139	521010	SGB HEALTH INSURANCE	68,808	65,323	0
30	26221110	521020	SGB LIFE INSURANCE	377	388	0
31	26223139	522500	MEDICARE	15,699	10,834	491
32	26223139	522550	DEFERRED COMPENSATION	88	230	0
33	26223139	523100	TEACHERS' RETIREMENT SYSTEM	275,013	225,864	9,213
34	26221113	523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
35	26223109	523450	OPTIONAL RETIREMENT SYSTEM	110	0	0
36	26223139	526000	WORKERS' COMPENSATION	6,048	4,275	181
37	26223139	532000	PURCHASED EDUCATIONAL SVCS	193,891	45,602	0
38	26221126	553000	TELEPHONE	1,620	0	0
39	26223139	558200	TRAVEL	102,015	85,511	24,750
40	26223139	561000	M & S	20,953	4,342	9,444
41	26221433	561027	M & S - TECH	5,351	6,818	0
42	26221100	561028	M & S - SOFTWARE - TECH	300	0	0
43	26225239	564100	LIBRARY BOOKS	13,705	0	0
			Total INSTRUCTIONAL STAFF SERVICES	1,837,969	1,240,151	77,952

Tangipahoa Parish School System

Special Revenue Fund Budget

MAGNET PROGRAM - 260

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
44	26249039 581000	DUES & FEES	19,000	34,160	44,090
		Total SCHOOL ADMINISTRATION	19,000	34,160	44,090
45	26262033 543000	REPAIR & MAINT	5,095	0	0
46	26262039 544100	RENTAL OF LAND & BUILDINGS	218	2,400	0
		Total MAINTENANCE OF PLANT	5,313	2,400	0
47	26282300 554000	ADVERTISING	31,636	31,030	0
		Total CENTRAL SERVICES	31,636	31,030	0
48	26430026 533400	ARCHITECT/ENGINEERING SVCS	-8,188	0	0
		Total FACILITY ACQUISITIONS AND CONSTRUCTION	-8,188	0	0
49	26521000 593300	INDIRECT COSTS	227,268	104,559	7,982
		Total OTHER USE OF FUNDS	227,268	104,559	7,982
		Total EXPENDITURES	3,946,349	1,725,413	130,024
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE - 500
Fiscal Year 2014-2015

Maintenance Fund Description				
Funds set aside to pay the cost of maintaining regular school facilities which includes repair and renovation crews, the cost of materials for the repair and renovation of school facilities, and the cost of utilities and maintenance of air conditioning. The funds are allocated by school attendance district.				
Maintenance Fund Goals				
To provide safe and clean facilities conducive to teaching and learning.				
Changes in Personnel				
Reduction of 1 Skilled Tradesmen and 1 Technician				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Maintenance Director	1	1	1	0
Assistant Director	1	1	1	0
Office Assistant	3	3	3	0
Field Foremen	2	1	1	0
Accountant	1	1	1	0
Skilled Tradesmen	19	17	16	-1
Warehouse Personnel	4	4	4	0
Trades Helper	20	18	18	0
Technicians	10	11	10	-1
Purchasing Buyer	1	1	1	0
Total Positions	62	58	56	-2

Tangipahoa Parish School System

Special Revenue Fund Budget

MAINTENANCE - 500

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	500	411310	SALES & USE TAXES - GROSS	8,584,988	0	0
2	500	411360	PENALTIES/INTEREST - SALES TAX	40,846	0	0
3	500	415101	INTEREST ON CHECKING	52,698	35,000	30,000
4	500	415120	INTEREST - INVESTMENT ACCT	3,455	834	0
5	500	415122	INTEREST-INVEST. WITH FGB	24,024	24,500	12,500
6	500	419990	MISC REVENUE (LOCAL)	1,611	1,500	1,000
7	500	452000	INTERFUND TRANSFERS	0	1,750,000	3,400,000
8	500	453000	SALE/COMP-LOSS OF FIXED ASSETS	7,797	5,700	500
			Total REVENUES	8,715,419	1,817,534	3,444,000
9	52315000	531400	SALES TAX COLLECTION FEES	56,068	5,080	0
			Total GENERAL ADMINISTRATION	56,068	5,080	0
10	52515140	511400	CLERICAL/SECRETARIAL	80,527	82,278	82,246
11	52515000	511800	DEGREED PROFESSIONALS	43,090	44,287	44,295
12	52515140	521010	SGB HEALTH INSURANCE	17,991	17,061	21,282
13	52515140	522500	MEDICARE	1,242	1,359	1,363
14	52515140	523100	TEACHERS' RETIREMENT SYSTEM	30,286	34,426	35,432
15	52515140	526000	WORKERS' COMPENSATION	659	675	675
16	52515000	558200	TRAVEL	560	1,000	1,000
17	52515000	581000	DUES & FEES	0	625	0
			Total BUSINESS SERVICES	174,355	181,711	186,293
18	52610000	511100	OFFICIALS/ADMIN/MANAGERS	61,052	66,161	67,124
19	52620199	511700	SKILLED CRAFTS	1,551,435	1,467,466	1,412,662
20	52620199	511900	OTHER SALARIES	81,984	101,500	100,000
21	52620199	513000	SALARIES EXTRA WORK PERFORMED	52,495	75,000	75,000
22	52620199	521010	SGB HEALTH INSURANCE	249,561	225,219	227,520
23	52620199	521020	SGB LIFE INSURANCE	2,014	2,091	2,080
24	52620199	522500	MEDICARE	18,592	24,635	23,994
25	52620199	522550	DEFERRED COMPENSATION	1,070	1,320	1,300
26	52620199	523100	TEACHERS' RETIREMENT SYSTEM	2,777	12,368	10,835
27	52620199	523300	SCHOOL EMPL RETIREMENT SYS	454,703	493,666	486,562
28	52620199	523400	TRS PLAN A	12,574	13,553	13,789
29	52620199	525000	UNEMPLOYMENT COMPENSATION	486	3,000	3,000
30	52620199	526000	WORKERS' COMPENSATION	94,154	97,887	93,131
31	52620000	528100	SICK LEAVE SEVERANCE PAY	178	13,741	0
32	52620000	528200	ANNUAL LEAVE SEVERANCE PAY	355	15,421	0
33	52620199	530000	PURCHASED PROF/TECH SVCS	25,539	20,000	10,000
34	52620000	531900	OTHER FEES	40,368	41,074	41,074
35	52620396	533400	ARCHITECT/ENGINEERING SVCS	10,674	10,000	10,000
36	52620140	541000	UTILITY SERVICES	2,374	2,100	2,200
37	52620199	541100	WATER/SEWAGE	3,643	10,000	5,000
38	52620199	542100	DISPOSAL SERVICES	131,322	110,000	80,000
39	52620199	542300	CUSTODIAL SERVICES	80,610	80,000	40,000
40	52641990	542400	LAWN CARE	380,911	350,000	260,000
41	52641990	543000	REPAIR & MAINT	1,703,998	1,850,000	1,320,000
42	52620199	543001	INSTALL/TAG COMPUTERS	805	250	100
43	52620125	543002	ASBESTOS	1,117	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

MAINTENANCE - 500

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
44	52641400 543004	VEHICLE SERVICE & MAINTENANCE	27,102	50,000	50,000
45	52620125 543040	REPAIRS - FIRE	3,070	0	0
46	52620199 544100	RENTAL OF LAND & BUILDINGS	1,330	0	0
47	52641990 544200	RENTAL OF EQUIP & VEHICLES	5,220	10,000	7,500
48	52620140 545000	CONSTRUCTION SERVICES	10,938	15,550	5,000
49	52650000 552900	OTHER INSURANCE	26,879	42,000	30,000
50	52620199 553000	TELEPHONE	19,591	15,000	15,000
51	52620199 553300	POSTAGE	87	50	50
52	52620140 558200	TRAVEL	173	0	0
53	52627199 561000	M & S	418,118	375,000	275,000
54	52620199 561027	M & S - TECH	154,614	200,000	150,000
55	52620199 561045	JANITORIAL SUPPLIES	318,909	245,000	187,000
56	52620140 561050	AIR CONDITIONER <\$5,000	94,435	150,000	150,000
57	52620199 562100	NATURAL GAS/BUTANE	3,375	2,500	2,500
58	52625000 562200	ELECTRICITY	1,274,305	0	0
59	52620199 562600	GASOLINE	116,056	110,000	85,000
60	52620396 571001	LAND IMPROVEMENTS < \$50,000	14,400	5,000	10,000
61	52620404 572000	BUILDINGS < \$100,000	7,359	10,000	10,000
62	52620140 581000	DUES & FEES	250	0	0
63	52620199 589000	MISC	194	100	100
64	52620292 589031	PORTABLE BLDG RELOCATION	0	21,000	0
65	52620199 673000	EQUIPMENT > \$5,000	0	15,000	10,000
66	52620000 673200	VEHICLES > \$5,000	15,000	50,000	50,000
		Total MAINTENANCE OF PLANT	7,476,197	6,402,652	5,322,521
67	52844000 511900	OTHER SALARIES	387,299	413,222	397,406
68	52844000 511907	OTH SAL DAY BY DAY	0	28,379	55,000
69	52844000 521010	SGB HEALTH INSURANCE	58,705	57,597	59,214
70	52844000 521020	SGB LIFE INSURANCE	31	34	26
71	52844000 522500	MEDICARE	5,189	6,395	6,560
72	52844000 522550	DEFERRED COMPENSATION	24	369	715
73	52844000 523100	TEACHERS' RETIREMENT SYSTEM	85,796	101,738	101,020
74	52844000 523300	SCHOOL EMPL RETIREMENT SYS	10,874	11,711	12,085
75	52844000 526000	WORKERS' COMPENSATION	19,234	20,002	20,116
76	52844000 558200	TRAVEL	19,347	20,000	20,000
		Total CENTRAL SERVICES	586,498	659,447	672,142
77	54600185 545000	CONSTRUCTION SERVICES	40,463	4,450	0
78	54600171 545050	A/C IMPROVEMENTS	10,606	25,000	25,000
		Total FACILITY ACQUISITIONS AND CONSTRU	51,069	29,450	25,000
		Total EXPENDITURES	8,344,187	7,278,340	6,205,956
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	371,232	(5,460,806)	(2,761,956)
		Beginning Fund Balance	10,924,875	11,296,107	5,835,301
		Ending Fund Balance	11,296,107	5,835,301	3,073,345

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**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2014-2015**

Maintenance Rededication Fund Description

This fund accounts for the cost of maintaining regular school facilities which includes repair and renovation crews, the cost of materials for the repair and renovation of school facilities, and the maintenance of air conditioning funded by an allocation of the rededicated 2nd 1 cent Sales Tax.

Maintenance Fund Goals

To provide safe and clean facilities conducive to teaching and learning.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
For 2014-2015 Maintenance Salaries will be				
paid out of Fund 500-Maintenance				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	510 411312	2ND SALES & USE TAX - GROSS	0	5,675,000	5,675,000
2	510 411362	2ND SALES/USE/PENALTIES/INTERE	0	25,000	25,000
3	510 415101	INTEREST ON CHECKING	0	11,500	15,000
		Total REVENUES	0	5,711,500	5,715,000
4	51231500 531400	SALES TAX COLLECTION FEES	0	37,050	37,050
		Total GENERAL ADMINISTRATION	0	37,050	37,050
5	51262199 530000	PURCHASED PROF/TECH SVCS	0	3,000	10,000
6	51262140 541000	UTILITY SERVICES	0	750	650
7	51262199 542100	DISPOSAL SERVICES	0	30,000	60,000
8	51263199 542400	LAWN CARE	0	5,000	95,000
9	51264199 543000	REPAIR & MAINT	0	165,000	370,000
10	51264140 543004	VEHICLE SERVICE & MAINTENANCE	0	15,000	10,000
11	51264199 544200	RENTAL OF EQUIP & VEHICLES	0	500	2,000
12	51262799 561000	M & S	0	40,000	100,000
13	51262199 561027	M & S - TECH	0	20,000	70,000
14	51262199 561045	JANITORIAL SUPPLIES	0	3,000	55,000
15	51262199 562100	NATURAL GAS/BUTANE	0	0	100
16	51262199 562600	GASOLINE	0	5,000	5,000
17	51262199 571001	LAND IMPROVEMENTS < \$50,000	0	5,000	5,000
18	51262199 589000	MISC	0	50	50
		Total MAINTENANCE OF PLANT	0	292,300	782,800
19	51520000 593230	TRANS OUT - OTHER	0	1,750,000	3,400,000
		Total OTHER USE OF FUNDS	0	1,750,000	3,400,000
		Total EXPENDITURES	0	2,079,350	4,219,850
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	3,632,150	1,495,150
		Beginning Fund Balance	0	0	3,632,150
		Ending Fund Balance	0	3,632,150	5,127,300

**Tangipahoa Parish School System
Special Revenue Fund Budget
MODEL EARLY CHLDHD - 8G163
Fiscal Year 2014-2015**

Preschool / Model Early Childhood Description				
<p>The 8(g) Early Childhood Program is a state funded block grant project housed at Midway Elementary, Independence Elementary, Roseland Elementary, Chesbrough Elementary, Amite Elementary, and O.W. Dillon Elementary. The program implements early childhood/parent education activities designed to improve the readiness of preschool four year old children through a developmentally appropriate curriculum and through early intervention strategies with their families. Priority is given to participants from low-income families.</p>				
Preschool / Model Early Childhood Goals				
<p>To improve the readiness skills of at-risk preschool four year old children through a developmentally appropriate curriculum which addresses all developmental areas - physical, social, emotional, and intellectual.</p> <p>To help parents gain a better understanding of child development through early intervention strategies designed to maximize children's overall development and lay the foundation for school success.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Regular Teacher	2.50	2.25	2.25	0
Teacher Aides	2.50	1.25	1.25	0
Total Positions	5.0	3.5	3.5	0.0

Tangipahoa Parish School System

Special Revenue Fund Budget

MODEL EARLY CHLDHD - 8G163

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	410 432200	EDUCATION SUPPORT FUND 8G	238,245	206,770	206,770
		Total REVENUES	238,245	206,770	206,770
2	41153000 511200	TEACHERS	120,150	109,799	108,728
3	41153000 511500	PARAPROFESSIONAL	45,811	24,373	25,194
4	41153000 511632	EXTENDED MEDICAL LEAVE - OTHER	0	1,021	0
5	41153000 512300	SUB-TEACHER SICK LEAVE	1,837	1,825	1,790
6	41153000 512310	SUBSTITUTE-TEACHER MTGS	0	159	0
7	41153000 512400	SUB EMPL OTHER THAN TEACHER	1,592	1,375	1,790
8	41153000 521010	SGB HEALTH INSURANCE	16,858	17,976	17,976
9	41153000 522500	MEDICARE	2,278	1,933	1,994
10	41153000 522550	DEFERRED COMPENSATION	44	107	47
11	41153000 523100	TEACHERS' RETIREMENT SYSTEM	37,339	29,636	37,498
12	41153000 523450	OPTIONAL RETIREMENT SYSTEM	0	4	0
13	41153000 526000	WORKERS' COMPENSATION	903	711	733
14	41153000 553000	TELEPHONE	475	0	0
15	41153000 555000	PRINTING & BINDING	0	350	0
16	41153000 559000	MISC PURCHASED SERVICES	0	1,610	0
17	41153000 561000	M & S	9,136	9,691	7,772
18	41153000 561027	M & S - TECH	0	592	0
19	41153000 573000	EQUIPMENT <\$5,000	527	0	0
20	41153000 573001	EQUIPMENT - CLASSROOM	0	1,939	0
		Total SPECIAL PROGRAMS	236,950	203,101	203,521
21	41223400 512310	SUBSTITUTE-TEACHER MTGS	663	2,031	1,810
22	41223400 515000	STIPEND-WORKSHOPS ONLY	0	308	308
23	41223400 522500	MEDICARE	10	83	31
24	41223400 522550	DEFERRED COMPENSATION	7	70	28
25	41223400 523100	TEACHERS' RETIREMENT SYSTEM	26	0	86
26	41223400 526000	WORKERS' COMPENSATION	4	30	11
		Total INSTRUCTIONAL STAFF SERVICES	709	2,522	2,274
27	41262000 544100	RENTAL OF LAND & BUILDINGS	586	0	0
		Total MAINTENANCE OF PLANT	586	0	0
28	41272100 511616	EXTRA BUS TRIPS SALARIES	0	333	333
29	41272300 522500	MEDICARE	0	5	5
30	41272300 523300	SCHOOL EMPL RETIREMENT SYS	0	108	108
31	41272300 526000	WORKERS' COMPENSATION	0	21	19
32	41272300 544216	EXTRA BUS TRIP LEASES	0	680	510
		Total STUDENT TRANSPORTATION SERVICES	0	1,147	975
		Total EXPENDITURES	238,245	206,770	206,770
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
RACE TO THE TOP - F0028
Fiscal Year 2014-2015**

Race to the Top Description

The Race to the Top Phase 3 grant is to support great leaders and teachers. Funds are budgeted for professional development activities for teachers and administrators. The budget includes funds for substitutes, stipends, consultants, conferences, and materials needed to ensure the success of the grant.

Race to the Top Goals

The districts' R2T initiative will focus on CCSS and assessment with an emphasis on STEM, ensuring great teachers and leaders, and turning around our lowest-achieving schools, therefore, student performance will increase in our district.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions	0.0	0.00	0.00	0.00

Tangipahoa Parish School System

Special Revenue Fund Budget

Race To The Top - F0028

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	130,107	252,553	230,902
		Total REVENUES	130,107	252,553	230,902
2	25111000 561000	M & S	5,875	10,000	10,000
		Total REGULAR PROGRAMS	5,875	10,000	10,000
3	25223000 512310	SUBSTITUTE-TEACHER MTGS	15,426	28,024	15,000
4	25223000 515000	STIPEND-WORKSHOPS ONLY	8,550	17,560	24,500
5	25223000 522500	MEDICARE	348	1,748	573
6	25223000 522550	DEFERRED COMPENSATION	179	1,362	195
7	25223000 523100	TEACHERS' RETIREMENT SYSTEM	2,498	5,395	6,860
8	25223000 523300	SCHOOL EMPL RETIREMENT SYS	41	0	0
9	25223000 526000	WORKERS' COMPENSATION	135	646	211
10	25223000 532000	PURCHASED EDUCATIONAL SVCS	20,327	39,868	31,400
11	25223000 544100	RENTAL OF LAND & BUILDINGS	2,640	0	0
12	25223000 553000	TELEPHONE	57,050	77,900	77,900
13	25223000 558200	TRAVEL	12,601	29,201	30,601
14	25223000 561000	M & S	4,438	40,849	33,663
		Total INSTRUCTIONAL STAFF SERVICES	124,232	242,553	220,902
		Total EXPENDITURES	130,107	252,553	230,902
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ROTC FEDERAL PROGRAM - F0050
Fiscal Year 2014-2015**

ROTC Federal Program Description

The ROTC Federal Program fund was created to track and report the salaries of the Reserve Officer Training Corps (ROTC), per the Louisiana Department of Education. The applicable branches of the military reimburse approximately one-half of salaries.

The Fund was closed in 2013/2014 and salaries & benefits tracked in the General Fund per the Louisiana Department of Education.

ROTC Federal Program Goals

The goal of the ROTC Federal Program is to provide students a learning experience related to Reserve Officer Training Corps (ROTC) program.

Changes in Personnel

Eight ROTC Instructor positions were moved to the General Fund in 2013-2014 per LADOE.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
ROTC Instructors	8	0	0	0
Total Positions	8	0	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

ROTC FEDERAL PROGRAM - F0050

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 443300	ROTC	267,865	0	0
		Total REVENUES	267,865	0	0
2	25145000 511200	TEACHERS	629,153	0	0
3	25145000 512300	SUB-TEACHER SICK LEAVE	1,618	0	0
4	25145000 522500	MEDICARE	9,030	0	0
5	25145000 522550	DEFERRED COMPENSATION	12	0	0
6	25145000 523100	TEACHERS' RETIREMENT SYSTEM	154,321	0	0
7	25145000 526000	WORKERS' COMPENSATION	3,363	0	0
		Total OTHER INSTRUCTIONAL PROGRAMS	797,498	0	0
		Total EXPENDITURES	797,498	0	0
8	250 452210	TRANSFER FROM GEN FUND	529,632	0	0
		Total Other Sources and Uses of Funds	529,632	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0040
Fiscal Year 2014-2015**

Safe and Supportive Schools Description				
<p>Tangipahoa Parish is one of eight parishes selected by the State Department of Education to participate in the Safe and Supportive Schools Initiative Grant that was awarded to measure school safety at the building level and to help intervene in those schools with the greatest safety needs. Project #F0040 was used to account for revenue and expenditures related to 2010-2011 award.</p>				
Safe and Supportive Schools Goals				
<p>The goal of the grant is to create and support safe and drug-free learning environments and to increase academic success for students in these high-risk schools.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Counselor (LPC)	0	0	0	0
Total Positions	0	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0040
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	34,578	0	0
2	25212000 673500	Total REVENUES	34,578	0	0
		TECH SOFTWARE >\$5000	34,578	0	0
		Total PUPIL SUPPORT SERVICES	34,578	0	0
		Total EXPENDITURES	34,578	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0041
Fiscal Year 2014-2015**

Safe and Supportive Schools Description

Tangipahoa Parish is one of eight parishes selected by the State Department of Education to participate in the Safe and Supportive Schools Initiative Grant that was awarded to measure school safety at the building level and to help intervene in those schools with the greatest safety needs. Project #F0041 tracks the revenue and expenditures related to 2011-2012 award.

Safe and Supportive Schools Goals

The goal of the grant is to create and support safe and drug-free learning environments and to increase academic success for students in these high-risk schools.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0041
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	186,785	0	0
2	25212000 512310	Total REVENUES	186,785	0	0
3	25212000 513000	SUBSTITUTE-TEACHER MTGS	7,158	0	0
4	25212000 513000	SALARIES EXTRA WORK PERFORMED	2,224	0	0
5	25212000 522500	MEDICARE	132	0	0
6	25212000 522550	DEFERRED COMPENSATION	94	0	0
7	25212000 523100	TEACHERS' RETIREMENT SYSTEM	536	0	0
8	25212000 526000	WORKERS' COMPENSATION	50	0	0
9	25212000 532000	PURCHASED EDUCATIONAL SVCS	17,508	0	0
10	25212000 558200	TRAVEL	641	0	0
11	25212000 561000	M & S	48,681	0	0
12	25212000 561027	M & S - TECH	29,733	0	0
13	25212000 673500	TECH SOFTWARE >\$5000	73,607	0	0
		Total PUPIL SUPPORT SERVICES	180,363	0	0
14	25223000 515000	STIPEND-WORKSHOPS ONLY	37	0	0
15	25223000 522500	MEDICARE	1	0	0
16	25223000 522550	DEFERRED COMPENSATION	0	0	0
17	25223000 526000	WORKERS' COMPENSATION	0	0	0
18	25223000 558200	TRAVEL	56	0	0
		Total INSTRUCTIONAL STAFF SERVICES	94	0	0
19	25521000 593300	INDIRECT COSTS	6,328	0	0
		Total OTHER USE OF FUNDS	6,328	0	0
		Total EXPENDITURES	186,785	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0043
Fiscal Year 2014-2015**

Safe and Supportive Schools Description				
<p>Tangipahoa Parish is one of eight parishes selected by the State Department of Education to participate in the Safe and Supportive Schools Initiative Grant that was awarded to measure school safety at the building level and to help intervene in those schools with the greatest safety needs. Project #F0043 tracks the revenue and expenditures related to 2013-2014 award.</p>				
Safe and Supportive Schools Goals				
<p>The goal of the grant is to create and support safe and drug-free learning environments and to increase academic success for students in these high-risk schools.</p>				
Changes in Personnel				
Grant pays 100% of Climate Control Coach Salary, Benefits and Travel.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Climate Control Coach	1	1	1	0
Total Positions	1	1	1	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0043
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
2	250 445900	OTHER RESTR GRANTS THRU STATE	92,482	4,424	0
		Total REVENUES	92,482	4,424	0
3	25221900 511100	OFFICIALS/ADMIN/MANAGERS	60,200	1,899	0
4	25221900 521010	SGB HEALTH INSURANCE	9,001	745	0
5	25221900 522500	MEDICARE	773	62	0
6	25221900 523100	TEACHERS' RETIREMENT SYSTEM	14,749	1,365	0
7	25221900 526000	WORKERS' COMPENSATION	321	27	0
8	25221900 558200	TRAVEL	1,958	51	0
		Total INSTRUCTIONAL STAFF SERVICES	87,001	4,149	0
9	25521000 593300	INDIRECT COSTS	5,481	275	0
		Total OTHER USE OF FUNDS	5,481	275	0
		Total EXPENDITURES	92,482	4,424	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE SUPPORTIVE SCHOOLS - F0044
Fiscal Year 2014-2015**

Safe and Supportive Schools Description

Tangipahoa Parish is one of eight parishes selected by the State Department of Education to participate in the Safe and Supportive Schools Initiative Grant that was awarded to measure school safety at the building level and to help intervene in those schools with the greatest safety needs. Project #F0044 tracks the revenue and expenditures related to 2014-2015 award.

Safe and Supportive Schools Goals

The goal of the grant is to create and support safe and drug-free learning environments and to increase academic success for students in these high-risk schools.

Changes in Personnel

Grant will pay 75% of Climate Control Coach Salary, Benefits and Travel.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Climate Control Coach	0	0.75	1	0.25
Total Positions	0	0.75	1	0.25

Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0044
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
2	250 445900	OTHER RESTR GRANTS THRU STATE	12,941	161,860	290,769
		Total REVENUES	12,941	161,860	290,769
3	25221900 511100	OFFICIALS/ADMIN/MANAGERS	0	45,650	60,240
4	25221900 512310	SUBSTITUTE-TEACHER MTGS	0	7,665	0
5	25221900 515000	STIPEND-WORKSHOPS ONLY	480	5,985	10,773
6	25221900 521010	SGB HEALTH INSURANCE	0	6,590	8,696
7	25221900 522500	MEDICARE	7	685	874
8	25221900 522550	DEFERRED COMPENSATION	0	100	783
9	25221900 523100	TEACHERS' RETIREMENT SYSTEM	118	12,417	16,872
10	25221900 526000	WORKERS' COMPENSATION	3	243	313
11	25221900 532000	PURCHASED EDUCATIONAL SVCS	4,468	28,000	50,400
12	25221900 558200	TRAVEL	4,259	12,272	22,090
13	25221900 561000	M & S	722	8,620	8,540
14	25221900 561027	M & S - TECH	2,215	7,500	63,000
15	25221900 673500	TECH SOFTWARE >\$5000	(51)	16,198	29,156
		Total INSTRUCTIONAL STAFF SERVICES	12,220	151,925	271,737
16	25521000 593300	INDIRECT COSTS	722	9,935	19,032
		Total OTHER USE OF FUNDS	722	9,935	19,032
		Total EXPENDITURES	12,941	161,860	290,769
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SECTION 504 - L0340
Fiscal Year 2014-2015

Section 504 Description

Funds set aside to cover the cost of meeting the guidelines of the federally unfunded mandate, Section 504. Section 504 is the section of the Rehabilitation Act of 1973 which applies to persons with disabilities. Expenses include Section 504 meetings, substitutes, record keeping procedures, printing costs, inservice training for Act 1120 of 1990 screening specialists, stipends and materials used in the screening of dyslexia, ADHD, and social/emotional at-risk factors.

Section 504 Goals

To identify students with special needs and to provide the necessary accommodations and modifications in the classroom setting in order for these students to be as academically successful as possible.

Changes in Personnel

There were no changes in personnel.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

SECTION 504 - L0340

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	12110000 512310	SUBSTITUTE-TEACHER MTGS	6,358	8,200	8,200
2	12110000 522500	MEDICARE	92	116	116
3	12110000 522550	DEFERRED COMPENSATION	77	104	104
4	12110000 523100	TEACHERS' RETIREMENT SYSTEM	150	103	106
5	12110000 526000	WORKERS' COMPENSATION	34	43	43
6	12110000 558200	TRAVEL	195	0	0
7	12110000 561000	M & S	2,131	1,434	1,431
		Total REGULAR PROGRAMS	9,036	10,000	10,000
		Total EXPENDITURES	9,036	10,000	10,000
8	120 452210	TRANSFER FROM GEN FUND	9,036	10,000	10,000
		Total Other Sources and Uses of Funds	9,036	10,000	10,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SIXTEENTH SECTION - L0510
Fiscal Year 2014-2015**

Sixteenth Section Fund Description

The Sixteenth Section Fund is used to account for the use of funds and proceeds of timber on sixteenth section lands.

Sixteenth Section Fund Goals

To provide funds for the improvement and upgrading of schools for a conducive teaching and learning environment.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget SIXTEENTH SECTION - L0510 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	120 415101	INTEREST ON CHECKING	1,456	1,600	1,000
2	120 415410	EARN FROM 16TH SECT PROP	242,998	269,000	124,000
		Total REVENUES	244,454	270,600	125,000
3	12231100 533200	LEGAL SERVICES	17	15	0
		Total GENERAL ADMINISTRATION	17	15	0
4	12470000 533900	OTHER PROFESSIONAL SERVICES	19,149	21,740	9,300
5	12410000 571001	LAND IMPROVEMENTS < \$50,000	4,410	7,180	28,279
		Total FACILITY ACQUISITIONS AND CONSTRU	23,559	28,920	37,579
6	12522000 593230	TRANS OUT - OTHER	650,000	150,000	150,000
		Total OTHER USE OF FUNDS	650,000	150,000	150,000
		Total EXPENDITURES	673,576	178,935	187,579
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(429,121)	91,665	(62,579)
		Beginning Fund Balance	756,345	327,224	418,889
		Ending Fund Balance	327,224	418,889	356,310

Tangipahoa Parish School System
Special Revenue Fund Budget
EXTENDED SCHOOL YEAR -SP ED - S0266
Fiscal Year 2014-2015

Extended School Year Description				
Extended School Year is a state funded program to provide services in excess of 180 school days to eligible children with disabilities, ages 3-21.				
Extended School Year Goals				
To provide extended school year special education and related services to eligible children.				
Changes in Personnel				
All employees are classified as Extra Work Performed				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Part-time Teachers	0	0	0	0
Part time Nurse	0	0	0	0
OT/PT Part time	0	0	0	0
Paraprofessionals	0	0	0	0
Part time PT	0	0	0	0
Part time Bus Attendants	0	0	0	0
Part Time Bus Drivers	0	0	0	0
Part Time Speech	0	0	0	0
Part Time Facilitator	0	0	0	0
Total Positions	0	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
EXTENDED SCHOOL YEAR -SP ED - S0266
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 432100	SPECIAL EDUCATION	45,986	76,865	78,157
		Total REVENUES	45,986	76,865	78,157
2	40121400 513000	SALARIES EXTRA WORK PERFORMED	18,514	28,495	23,620
3	40121400 522500	MEDICARE	261	414	343
4	40121400 522550	DEFERRED COMPENSATION	3	0	0
5	40121400 523100	TEACHERS' RETIREMENT SYSTEM	4,403	7,750	6,425
6	40121400 526000	WORKERS' COMPENSATION	99	152	126
7	40121100 558200	TRAVEL	485	1,880	1,500
8	40121100 561000	M & S	1,135	1,914	1,286
		Total SPECIAL EDUCATION PROGRAMS	24,900	40,605	33,300
9	40216600 511300	THERAPISTS/SPEC/COUNSELORS	113	0	0
10	40216600 513000	SALARIES EXTRA WORK PERFORMED	7,330	17,580	20,986
11	40216600 522500	MEDICARE	107	255	304
12	40216100 522550	DEFERRED COMPENSATION	1	5	0
13	40216600 523100	TEACHERS' RETIREMENT SYSTEM	1,796	4,782	5,600
14	40214600 523550	LA STATE EMPL RETIRE SYSTEM	0	0	109
15	40216600 526000	WORKERS' COMPENSATION	40	93	112
16	40215200 558200	TRAVEL	162	1,000	0
		Total PUPIL SUPPORT SERVICES	9,549	23,715	27,111
17	40229000 513000	SALARIES EXTRA WORK PERFORMED	0	0	4,000
18	40229000 522500	MEDICARE	0	0	58
19	40229000 523100	TEACHERS' RETIREMENT SYSTEM	0	0	1,088
20	40229000 526000	WORKERS' COMPENSATION	0	0	21
		Total INSTRUCTIONAL STAFF SERVICES	0	0	5,167
21	40273200 513000	SALARIES EXTRA WORK PERFORMED	5,060	5,940	5,940
22	40273200 522500	MEDICARE	73	86	86
23	40273200 522550	DEFERRED COMPENSATION	0	65	100
24	40273200 523300	SCHOOL EMPL RETIREMENT SYS	1,813	1,920	1,919
25	40273200 526000	WORKERS' COMPENSATION	262	334	334
26	40273300 544216	EXTRA BUS TRIP LEASES	4,328	4,200	4,200
		Total STUDENT TRANSPORTATION SERVICES	11,537	12,545	12,579
		Total EXPENDITURES	45,986	76,865	78,157
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED GIFTED - SE293
Fiscal Year 2014-2015

Gifted Description

Gifted is a state funded program for evaluation services, instructional materials, supplies, and equipment for the gifted and talented program.

Gifted Goals

To provide special educational services to gifted students.

Changes in Personnel

There were no changes in personnel.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

SPEC ED GIFTED - SE293

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	12122000 522500	MEDICARE	20	87	87
2	12122000 523100	TEACHERS' RETIREMENT SYSTEM	919	1,632	1,632
3	12122000 526000	WORKERS' COMPENSATION	7	32	32
4	12122000 532000	PURCHASED EDUCATIONAL SVCS	6,000	5,400	6,000
5	12122000 558200	TRAVEL	12,483	14,500	12,000
6	12122000 561000	M & S	6,756	12,618	15,421
7	12122000 561027	M & S - TECH	5,543	1,929	2,000
8	12122000 581000	DUES & FEES	175	0	0
		Total SPECIAL EDUCATION PROGRAMS	31,902	36,197	37,172
9	12223000 512310	SUBSTITUTE-TEACHER MTGS	0	219	220
10	12223000 522500	MEDICARE	0	3	4
11	12223000 522550	DEFERRED COMPENSATION	0	3	3
12	12223000 523100	TEACHERS' RETIREMENT SYSTEM	0	60	60
13	12223000 526000	WORKERS' COMPENSATION	0	1	2
14	12223000 558200	TRAVEL	0	500	200
		Total INSTRUCTIONAL STAFF SERVICES	0	786	489
15	12262000 513000	SALARIES EXTRA WORK PERFORMED	130	0	0
16	12262000 522500	MEDICARE	2	0	0
17	12262000 523300	SCHOOL EMPL RETIREMENT SYS	40	0	0
18	12262000 526000	WORKERS' COMPENSATION	7	0	0
		Total MAINTENANCE OF PLANT	179	0	0
19	12273100 511616	EXTRA BUS TRIPS SALARIES	324	500	300
20	12273200 522500	MEDICARE	5	7	5
21	12273200 522550	DEFERRED COMPENSATION	0	20	20
22	12273200 523300	SCHOOL EMPL RETIREMENT SYS	100	162	97
23	12273200 526000	WORKERS' COMPENSATION	18	28	17
24	12273300 544216	EXTRA BUS TRIP LEASES	372	700	300
		Total STUDENT TRANSPORTATION SERVICES	818	1,417	739
		Total EXPENDITURES	32,900	38,400	38,400
25	120 452210	TRANSFER FROM GEN FUND	32,900	38,400	38,400
		Total Other Sources and Uses of Funds	32,900	38,400	38,400
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2014-2015

IDEA - Part B Description				
IDEA - Part B is a federally funded program to identify, evaluate and provide a public education to eligible disabled children, ages 3-21.				
IDEA - Part B Goals				
To provide eligible disabled children, ages 3-21, a public education in accordance with the child's individualized education plan.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Office Assistant II	3	2	2	0
Secretary	1	1	1	0
Child Search Coordinator	1	1	1	0
Program Coordinator	1	1	1	0
School Psychologist	2	1	0	-1
Technology Facilitator	1	1	1	0
School Wide Interventionist Coordinator	1	1	1	0
Assistive Technology Specialists	2	2	2	0
Child Specific LPN's	11.5	8	5	-3
Interventionist	1	1	1	0
Para Interventionist	12	12	13	1
School Building Level Committee Facilitator	1	1	0	-1
Teachers	2	3	3	0
Supervisor/Director	0.29	0.29	0.29	0
Nurse	1.5	1.5	1.5	0
Office Assistant Day by Day	2	2	2	0
IEP Facilitator	3	3	3	0
Child Specific Attendants	42	42	33	-9
Pupil Appraisal Coordinator	1	1	1	0
Bus Attendants	1	1	3	2
Special Program Facilitators	3	3	3	0
Social Workers	0	0	2	2
Total Positions	93.29	88.79	79.79	-9

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	220 445310	IDEA-PART B	4,364,408	4,265,100	4,510,155
2	22111000 511200	Total REVENUES TEACHERS	4,364,408 216,525	4,265,100 165,386	4,510,155 165,288
3	22111000 511500	PARAPROFESSIONAL	211,286	219,093	235,918
4	22111000 521010	SGB HEALTH INSURANCE	53,631	49,556	50,137
5	22111000 521020	SGB LIFE INSURANCE	314	325	324
6	22111000 522500	MEDICARE	4,957	5,575	5,901
7	22111000 523100	TEACHERS' RETIREMENT SYSTEM	91,019	89,100	95,190
8	22111000 523450	OPTIONAL RETIREMENT SYSTEM	13,795	15,479	15,489
9	22111000 526000	WORKERS' COMPENSATION	2,281	2,049	2,170
10	22111000 553401	ON LINE LESSONS	6,960	8,570	7,000
11	22111000 555000	PRINTING & BINDING	0	300	300
12	22110998 558200	TRAVEL	5,092	9,500	9,500
13	22111000 561000	M & S	5,762	24,364	4,000
14	22111000 561027	M & S - TECH	238	300	500
15	22111000 561028	M & S - SOFTWARE - TECH	0	0	379
		Total REGULAR PROGRAMS	611,859	589,597	592,096
16	22121998 511200	TEACHERS	91,894	94,312	94,615
17	22121000 513000	SALARIES EXTRA WORK PERFORMED	72	0	0
18	22121998 521010	SGB HEALTH INSURANCE	11,228	11,228	11,360
19	22121998 522500	MEDICARE	1,257	1,367	1,390
20	22121998 523100	TEACHERS' RETIREMENT SYSTEM	22,532	25,653	26,062
21	22121998 526000	WORKERS' COMPENSATION	490	500	511
22	22121000 530000	PURCHASED PROF/TECH SVCS	0	3,000	0
23	22121998 532000	PURCHASED EDUCATIONAL SVCS	0	1,000	3,000
24	22121000 553000	TELEPHONE	0	60,632	60,000
25	22121000 553401	ON LINE LESSONS	1,529	6,536	100,000
26	22121000 558000	TRAVEL	0	0	50,000
27	22121998 558200	TRAVEL	44,019	48,000	5,000
28	22121998 561000	M & S	54,661	199,606	320,666
29	22121998 561001	M & S - EQ - \$300 TO \$999	1,151	20,000	30,000
30	22121998 561027	M & S - TECH	11,693	50,706	41,000
31	22121998 561028	M & S - SOFTWARE - TECH	0	900	1,000
		Total SPECIAL EDUCATION PROGRAMS	240,525	523,440	744,604
32	22214000 511110	COORDINATORS	131,309	132,509	132,509
33	22216600 511300	THERAPISTS/SPEC/COUNSELORS	494,734	121,302	96,535
34	22217000 511510	CHILD SPECIFIC PARAS	753,477	700,000	769,901
35	22213400 511800	DEGREED PROFESSIONALS	64,824	66,427	67,520
36	22217000 512400	SUB EMPL OTHER THAN TEACHER	12,504	15,000	20,000
37	22217000 513000	SALARIES EXTRA WORK PERFORMED	696	0	0
38	22217000 521010	SGB HEALTH INSURANCE	212,562	138,152	131,638
39	22217000 521020	SGB LIFE INSURANCE	257	0	0
40	22217000 522500	MEDICARE	19,049	15,011	15,754
41	22217000 522550	DEFERRED COMPENSATION	582	700	1,260
42	22217000 523100	TEACHERS' RETIREMENT SYSTEM	343,377	246,480	265,320
43	22217000 523300	SCHOOL EMPL RETIREMENT SYS	3,437	3,436	0
44	22214000 523550	LA STATE EMPL RETIRE SYSTEM	0	32,995	26,258

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
45	22217000 526000	WORKERS' COMPENSATION	8,821	5,582	5,794
46	22217000 528100	SICK LEAVE SEVERANCE PAY	0	4,050	0
47	22216600 530000	PURCHASED PROF/TECH SVCS	59,763	10,000	0
48	22217000 558200	TRAVEL	21,491	38,000	30,000
49	22213400 561000	M & S	0	500	500
		Total PUPIL SUPPORT SERVICES	2,126,882	1,530,144	1,562,989
50	22221400 511100	OFFICIALS/ADMIN/MANAGERS	24,247	23,707	23,174
51	22221400 511110	COORDINATORS	70,143	71,881	73,041
52	22221200 511400	CLERICAL/SECRETARIAL	74,275	83,000	83,683
53	22223200 512.11	TEACHER SAL EIC 11	102,369	103,582	104,990
54	22223200 512.22	TEACHER SAL EIC 22	150,913	146,000	159,978
55	22223200 512.41	TEACHER SAL EIC 41	57,684	58,284	51,513
56	22223200 512.51	TEACHER SAL EIC 51	106,467	108,494	112,284
57	22223200 512310	SUBSTITUTE-TEACHER MTGS	21,040	30,000	30,000
58	22223200 513000	SALARIES EXTRA WORK PERFORMED	2,919	0	0
59	22223998 515000	STIPEND-WORKSHOPS ONLY	10,031	20,200	20,200
60	22223200 521010	SGB HEALTH INSURANCE	72,003	72,119	57,619
61	22223200 521020	SGB LIFE INSURANCE	404	300	324
62	22223998 522500	MEDICARE	7,038	9,433	9,553
63	22223998 522550	DEFERRED COMPENSATION	372	950	690
64	22223998 523100	TEACHERS' RETIREMENT SYSTEM	144,909	171,047	153,685
65	22223200 523300	SCHOOL EMPL RETIREMENT SYS	33	0	569
66	22223200 523450	OPTIONAL RETIREMENT SYSTEM	51	0	0
67	22223998 526000	WORKERS' COMPENSATION	3,323	3,485	2,945
68	22221200 528200	ANNUAL LEAVE SEVERANCE PAY	1,327	0	0
69	22223998 532000	PURCHASED EDUCATIONAL SVCS	21,363	107,500	68,000
70	22223998 553000	TELEPHONE	0	0	500
71	22223200 558.11	TRAVEL EIC 11	3,954	4,000	5,000
72	22223200 558.22	TRAVEL EIC 22	1,867	4,000	4,000
73	22223200 558.41	TRAVEL EIC 41	222	2,000	2,000
74	22223200 558.51	TRAVEL EIC 51	2,146	3,500	3,500
75	22223998 558200	TRAVEL	11,719	16,500	16,500
76	22229000 561000	M & S	9,172	20,600	30,500
77	22229000 561027	M & S - TECH	3,355	15,000	5,000
78	22229000 564000	BOOKS & PERIODICALS	0	500	0
79	22221200 564400	PERIODICALS	397	500	500
		Total INSTRUCTIONAL STAFF SERVICES	903,745	1,076,582	1,019,748
80	22254000 554000	ADVERTISING	233	500	500
81	22254000 555000	PRINTING & BINDING	12,293	10,000	20,000
		Total BUSINESS SERVICES	12,526	10,500	20,500
82	22264000 543000	REPAIR & MAINT	7,374	21,000	16,000
83	22262000 544.23	RENTALS EIC EIS 23	538	0	0
84	22262000 561000	M & S	10,639	18,200	20,500
		Total MAINTENANCE OF PLANT	18,551	39,200	36,500
85	22273200 511515	BUS ATTENDANTS	35,830	37,965	32,084
86	22273100 511616	EXTRA BUS TRIPS SALARIES	10,331	18,000	18,000
87	22273200 512400	SUB EMPL OTHER THAN TEACHER	109	500	7,000

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
88	22273200 521010	SGB HEALTH INSURANCE	22	0	0
89	22273300 522500	MEDICARE	641	821	828
90	22273300 522550	DEFERRED COMPENSATION	76	1,000	442
91	22273300 523300	SCHOOL EMPL RETIREMENT SYS	12,196	18,419	17,838
92	22273200 523550	LA STATE EMPL RETIRE SYSTEM	0	20	600
93	22273300 526000	WORKERS' COMPENSATION	2,421	3,213	3,213
94	22273300 544216	EXTRA BUS TRIP LEASES	14,010	20,000	40,000
95	22273300 551000	STUDENT TRANSPORTATION SVCS	0	0	1,000
96	22273300 551900	STDT TRANS PURCH FROM OTH SOUR	0	1,000	0
		Total STUDENT TRANSPORTATION SERVICES	75,636	100,938	121,005
97	22283000 511400	CLERICAL/SECRETARIAL	44,011	48,178	49,343
98	22284000 511800	DEGREED PROFESSIONALS	57,684	58,284	58,285
99	22284000 521010	SGB HEALTH INSURANCE	10,173	11,658	10,199
100	22284000 523100	TEACHERS' RETIREMENT SYSTEM	2,143	10,000	15,854
101	22284000 526000	WORKERS' COMPENSATION	542	568	574
102	22283000 558200	TRAVEL	0	500	200
103	22284000 558230	TRAVEL - DATA PROCESSING	880	2,000	1,000
		Total CENTRAL SERVICES	115,434	131,188	135,455
104	22330100 561.31	M & S EIC 31	0	500	300
105	22330100 561000	M & S	0	0	100
		Total COMMUNITY SERVICES OPERATIONS	0	500	400
106	22521000 593300	INDIRECT COSTS	259,251	263,011	276,858
		Total OTHER USE OF FUNDS	259,251	263,011	276,858
		Total EXPENDITURES	4,364,408	4,265,100	4,510,155
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED MEDICAID REIMB - SE233
Fiscal Year 2014-2015**

Special Education Medicaid Description

Special Education Medicaid is a federally funded program for eligible children with special needs.

Special Education Medicaid Goals

To provide eligible children speech therapy, occupational therapy, physical therapy, and psychological evaluation and counseling.

Changes in Personnel

There were no changes in personnel.

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Office Assistant II	1	1	1	0
Total Positions	1	1	1	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED MEDICAID REIMB - SE233
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	120 419915	MEDICAID REIMB - SP ED THERAPS	1,023,942	768,461	580,000
2	12213000 533000	Total REVENUES	1,023,942	768,461	580,000
		OTHER PURCH PROF SVCS	54,682	78,138	58,000
		Total PUPIL SUPPORT SERVICES	54,682	78,138	58,000
3	12221200 511400	CLERICAL/SECRETARIAL	21,500	24,194	24,557
4	12221200 521010	SGB HEALTH INSURANCE	5,146	5,523	5,799
5	12221200 522500	MEDICARE	265	296	356
6	12221200 522550	DEFERRED COMPENSATION	17	0	0
7	12221200 523100	TEACHERS' RETIREMENT SYSTEM	4,950	6,581	6,876
8	12221200 526000	WORKERS' COMPENSATION	115	129	131
		Total INSTRUCTIONAL STAFF SERVICES	31,992	36,723	37,719
9	12522000 593230	TRANS OUT - OTHER	841,813	700,000	700,000
		Total OTHER USE OF FUNDS	841,813	700,000	700,000
		Total EXPENDITURES	928,487	814,861	795,719
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	95,455	(46,400)	(215,719)
		Beginning Fund Balance	388,909	484,364	437,964
		Ending Fund Balance	484,364	437,964	222,245

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL - SE256
Fiscal Year 2014-2015**

Special Education Preschool Description				
<p>Preschool is a federally funded program to provide a public education to eligible, disabled children, ages 3-5.</p>				
Special Education Preschool Goals				
<p>To provide eligible disabled children, ages 3-5, a public education in accordance with the child's individualized education plan.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Speech Therapist	0.10	0.10	0.10	0.00
Total Positions	0.1	0.1	0.1	0.00

Tangipahoa Parish School System

Special Revenue Fund Budget
SPEC ED PRESCHOOL - SE256
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	220 445320	IDEA-PRESCHOOL	255,803	113,766	184,327
2	22121998 561000	Total REVENUES	255,803	113,766	184,327
		M & S	546	1,000	83,637
		Total SPECIAL EDUCATION PROGRAMS	546	1,000	83,637
3	22153000 553401	ON LINE LESSONS	7,355	500	1,000
4	22153000 561000	M & S	5,586	50,000	20,000
5	22153000 561027	M & S - TECH	14,210	10,000	10,000
6	22153000 561028	M & S - SOFTWARE - TECH	30,699	500	500
7	22153000 673001	EQUIPMENT - CLASSROOM	36,343	6,314	0
		Total SPECIAL PROGRAMS	94,193	67,314	31,500
8	22215298 511300	THERAPISTS/SPEC/COUNSELORS	86,898	4,902	4,975
9	22215298 521010	SGB HEALTH INSURANCE	10,918	552	568
10	22215298 522500	MEDICARE	1,119	71	72
11	22215298 523100	TEACHERS' RETIREMENT SYSTEM	21,290	1,334	1,353
12	22215298 526000	WORKERS' COMPENSATION	463	26	27
13	22216100 530000	PURCHASED PROF/TECH SVCS	13,100	0	0
		Total PUPIL SUPPORT SERVICES	133,788	6,885	6,995
14	22223200 512310	SUBSTITUTE-TEACHER MTGS	2,658	1,000	2,000
15	22223200 515000	STIPEND-WORKSHOPS ONLY	0	1,000	5,000
16	22223200 522500	MEDICARE	39	128	102
17	22223200 522550	DEFERRED COMPENSATION	33	46	200
18	22223200 523100	TEACHERS' RETIREMENT SYSTEM	36	1,500	1,500
19	22223200 526000	WORKERS' COMPENSATION	14	47	38
20	22223200 532000	PURCHASED EDUCATIONAL SVCS	10,940	27,500	40,000
21	22223200 558200	TRAVEL	0	500	500
22	22223200 561000	M & S	63	50	200
		Total INSTRUCTIONAL STAFF SERVICES	13,782	31,771	49,540
23	22254000 555000	PRINTING & BINDING	77	100	100
		Total BUSINESS SERVICES	77	100	100
24	22262000 544100	RENTAL OF LAND & BUILDINGS	0	100	100
25	22262000 553000	TELEPHONE	380	0	400
		Total MAINTENANCE OF PLANT	380	100	500
26	22521000 593300	INDIRECT COSTS	13,036	6,596	12,055
		Total OTHER USE OF FUNDS	13,036	6,596	12,055
		Total EXPENDITURES	255,803	113,766	184,327
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PUPIL APPRAISAL - SE283
Fiscal Year 2014-2015**

Pupil Appraisal Description

Pupil Appraisal is a state funded program to provide operating expenses for the identification and evaluation of suspected exceptional children, ages 3 - 21.

Pupil Appraisal Goals

To provide operating expense for the Pupil appraisal Section of the Special Education Department.
To identify and evaluate suspected exceptional children.

Changes in Personnel

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Office Assistant	1	1	1	0
Total Positions	1	1	1	0

Tangipahoa Parish School System

Special Revenue Fund Budget

SPEC ED PUPIL APPRAISAL - SE283

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	12121000 561000	M & S	8,092	8,888	13,326
2	12121000 561027	M & S - TECH	9,564	7,176	2,000
		Total SPECIAL EDUCATION PROGRAMS	17,657	16,064	15,326
3	12221400 511400	CLERICAL/SECRETARIAL	25,537	26,294	26,759
4	12221400 521010	SGB HEALTH INSURANCE	4,928	4,818	4,955
5	12221400 522500	MEDICARE	329	381	388
6	12221400 523100	TEACHERS' RETIREMENT SYSTEM	6,257	7,152	7,279
7	12221400 526000	WORKERS' COMPENSATION	136	141	143
8	12221400 558200	TRAVEL	49	50	50
		Total INSTRUCTIONAL STAFF SERVICES	37,236	38,836	39,574
		Total EXPENDITURES	54,893	54,900	54,900
9	120 452210	TRANSFER FROM GEN FUND	54,893	54,900	54,900
		Total Other Sources and Uses of Funds	54,893	54,900	54,900
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
SRCL-STRIVING READERS COMPREH - 270
Fiscal Year 2014-2015

SRCL- Striving Readers Compreh Description				
This grant is for improving literacy outcomes in the Independence Attendance Zone.				
SRCL- Striving Readers Compreh Goals				
To improve literacy teaching and learning in the Independence Attendance Zone.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Literacy Interventionist	1.5	1.5	1.3	-0.2
Project Coordinator	0.52	0.52	0.50	-0.02
Clerk	0.75	0.75	0.75	0
Literacy Integration Specialists	2.25	2	2.45	0.45
Total Positions	5.02	4.77	5.00	0.23

Tangipahoa Parish School System
Special Revenue Fund Budget
SRCL-STRIVING READERS COMPREH - 270
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	270 445900	OTHER RESTR GRANTS THRU STATE	1,134,006	1,277,203	600,000
		Total REVENUES	1,134,006	1,277,203	600,000
2	27111013 511200	TEACHERS	58,190	31,000	31,000
3	27113012 512300	SUB-TEACHER SICK LEAVE	741	1,095	0
4	27111013 521010	SGB HEALTH INSURANCE	8,239	4,000	3,800
5	27111013 521020	SGB LIFE INSURANCE	29	0	0
6	27111013 522500	MEDICARE	765	500	450
7	27113012 522550	DEFERRED COMPENSATION	9	25	0
8	27111013 523100	TEACHERS' RETIREMENT SYSTEM	14,270	12,000	8,700
9	27111013 526000	WORKERS' COMPENSATION	314	200	200
10	27111013 561000	M & S	360,450	10,000	0
11	27111013 561027	M & S - TECH	74,491	15,000	0
		Total REGULAR PROGRAMS	517,497	73,820	44,150
12	27221100 511100	OFFICIALS/ADMIN/MANAGERS	25,530	35,000	35,000
13	27221100 511400	CLERICAL/SECRETARIAL	8,600	15,400	14,400
14	27222216 511900	OTHER SALARIES	120,969	78,000	159,260
15	27222013 512300	SUB-TEACHER SICK LEAVE	348	500	200
16	27223216 512310	SUBSTITUTE-TEACHER MTGS	8,402	9,600	7,300
17	27223216 513000	SALARIES EXTRA WORK PERFORMED	750	700	700
18	27223216 515000	STIPEND-WORKSHOPS ONLY	9,966	23,900	20,700
19	27222216 521010	SGB HEALTH INSURANCE	12,000	17,900	22,900
20	27222216 521020	SGB LIFE INSURANCE	20	100	0
21	27223216 522500	MEDICARE	2,423	4,400	3,940
22	27223209 522550	DEFERRED COMPENSATION	114	600	280
23	27223216 523100	TEACHERS' RETIREMENT SYSTEM	34,329	76,900	65,775
24	27222013 523300	SCHOOL EMPL RETIREMENT SYS	29	500	500
25	27222011 523450	OPTIONAL RETIREMENT SYSTEM	684	400	290
26	27223100 524000	EDUCATIONAL REIMBURSEMENT	270	100	0
27	27223216 526000	WORKERS' COMPENSATION	936	2,300	1,505
28	27223100 532000	PURCHASED EDUCATIONAL SVCS	36,279	208,000	23,000
29	27222013 553401	ON LINE LESSONS	65,633	77,000	10,000
30	27223216 558200	TRAVEL	13,603	45,900	8,000
31	27222216 559000	MISC PURCHASED SERVICES	80	0	0
32	27222216 561000	M & S	205,138	403,800	89,769
33	27222013 561027	M & S - TECH	13,770	101,000	47,800
		Total INSTRUCTIONAL STAFF SERVICES	559,872	1,102,000	511,319
34	27262000 543000	REPAIR & MAINT	404	5,200	6,700
		Total MAINTENANCE OF PLANT	404	5,200	6,700
35	27330100 561000	M & S	0	18,000	1,000
		Total COMMUNITY SERVICES OPERATIONS	0	18,000	1,000
36	27521000 593300	INDIRECT COSTS	56,233	78,183	36,831
		Total OTHER USE OF FUNDS	56,233	78,183	36,831
		Total EXPENDITURES	1,134,006	1,277,203	600,000

Tangipahoa Parish School System
Special Revenue Fund Budget
SRCL-STRIVING READERS COMPREH - 270
Fiscal Year 2014 - 2015

		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0030
Fiscal Year 2014-2015**

Teacher Incentive Fund (TIF) Description				
<p>The LA Teacher Incentive Fund (TIF) supports efforts to develop and implement performance based teacher and principal compensation systems in high need schools. Project #F0030 tracks revenue and expenditures related to the 2011-2012 award.</p>				
Teacher Incentative Fund (TIF) Goals				
<p>Teacher Incentive Fund (TIF) goals are to increase the percent of effective educators; build the district capacity to implement and sustain a performance based compensation for teachers and principals and increase student achievement.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Master Teacher	0	0	0	0.00
Total Positions	0.00	0.00	0.00	0.00

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0030
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	468,843	0	0
		Total REVENUES	468,843	0	0
2	25111032 511200	TEACHERS	9,833	0	0
3	25111039 513000	SALARIES EXTRA WORK PERFORMED	346,236	0	0
4	25111013 521010	SGB HEALTH INSURANCE	1,491	0	0
5	25111039 522500	MEDICARE	4,788	0	0
6	25111037 522550	DEFERRED COMPENSATION	15	0	0
7	25111039 523100	TEACHERS' RETIREMENT SYSTEM	82,426	0	0
8	25111032 523450	OPTIONAL RETIREMENT SYSTEM	212	0	0
9	25111039 526000	WORKERS' COMPENSATION	1,899	0	0
		Total REGULAR PROGRAMS	446,900	0	0
10	25242039 513000	SALARIES EXTRA WORK PERFORMED	17,360	0	0
11	25242039 522500	MEDICARE	238	0	0
12	25242039 523100	TEACHERS' RETIREMENT SYSTEM	4,253	0	0
13	25242039 526000	WORKERS' COMPENSATION	93	0	0
		Total SCHOOL ADMINISTRATION	21,944	0	0
		Total EXPENDITURES	468,843	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0031
Fiscal Year 2014-2015

Teacher Incentive Fund (TIF) Description				
<p>The LA Teacher Incentive Fund (TIF) supports efforts to develop and implement performance based teacher and principal compensation systems in high need schools. Project #F0031 tracks revenue and expenditures related to the 2012-2013 award.</p>				
Teacher Incentative Fund (TIF) Goals				
<p>Teacher Incentive Fund (TIF) goals are to increase the percent of effective educators; build the district capacity to implement and sustain a performance based compensation for teachers and principals and increase student achievement.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Master Teacher	2.34	0.33	0.33	0.00
Total Positions	2.34	0.33	0.33	-1.67

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0031
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	607,247	286,747	0
		Total REVENUES	607,247	286,747	0
2	25111000 511100	OFFICIALS/ADMIN/MANAGERS	0	6,000	0
3	25111037 511200	TEACHERS	177,622	31,797	0
4	25111039 513000	SALARIES EXTRA WORK PERFORMED	260,369	65,625	0
5	25111037 521010	SGB HEALTH INSURANCE	24,861	4,774	0
6	25111039 522500	MEDICARE	4,396	1,149	0
7	25111039 523100	TEACHERS' RETIREMENT SYSTEM	92,333	21,968	0
8	25111039 526000	WORKERS' COMPENSATION	2,336	551	0
9	25111000 558200	TRAVEL	12,384	0	0
		Total REGULAR PROGRAMS	574,301	131,864	0
10	25223139 513000	SALARIES EXTRA WORK PERFORMED	7,750	21,700	0
11	25223137 522500	MEDICARE	102	368	0
12	25223000 522550	DEFERRED COMPENSATION	0	3	0
13	25223137 523100	TEACHERS' RETIREMENT SYSTEM	1,724	6,398	0
14	25223000 523450	OPTIONAL RETIREMENT SYSTEM	70	167	0
15	25223000 523550	LA STATE EMPL RETIRE SYSTEM	0	85	0
16	25223137 526000	WORKERS' COMPENSATION	41	137	0
17	25223139 532000	PURCHASED EDUCATIONAL SVCS	0	52,000	0
18	25223139 553000	TELEPHONE	11,000	0	0
19	25223139 558200	TRAVEL	12,257	24,025	0
20	25223139 561000	M & S	0	48,173	0
21	25223139 561027	M & S - TECH	0	1,827	0
		Total INSTRUCTIONAL STAFF SERVICES	32,946	154,883	0
		Total EXPENDITURES	607,247	286,747	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0032
Fiscal Year 2014-2015

Teacher Incentive Fund (TIF) Description				
<p>The LA Teacher Incentive Fund (TIF) supports efforts to develop and implement performance based teacher and principal compensation systems in high need schools. Project #F0032 will track revenue and expenditures related to the 2014-2015 proposed award.</p>				
Teacher Incentative Fund (TIF) Goals				
<p>Teacher Incentive Fund (TIF) goals are to increase the percent of effective educators; build the district capacity to implement and sustain a performance based compensation for teachers and principals and increase student achievement.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Master Teacher	0	2.28	1	-1.28
Total Positions	0	2.28	1	-1.28

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0032
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	1,162,662	356,751
		Total REVENUES	0	1,162,662	356,751
2	25111037 511200	TEACHERS	0	93,650	60,000
3	25111039 513000	SALARIES EXTRA WORK PERFORMED	0	773,940	212,500
4	25111037 521010	SGB HEALTH INSURANCE	0	19,116	0
5	25111039 522500	MEDICARE	0	13,053	3,951
6	25111037 522550	DEFERRED COMPENSATION	0	78	0
7	25111039 523100	TEACHERS' RETIREMENT SYSTEM	0	245,762	76,300
8	25111032 523450	OPTIONAL RETIREMENT SYSTEM	0	1,512	0
9	25113002 523550	LA STATE EMPL RETIRE SYSTEM	0	730	0
10	25111039 526000	WORKERS' COMPENSATION	0	4,821	0
11	25111000 553401	ON LINE LESSONS	0	0	4,000
		Total REGULAR PROGRAMS	0	1,152,662	356,751
12	25223139 553000	TELEPHONE	0	10,000	0
		Total INSTRUCTIONAL STAFF SERVICES	0	10,000	0
		Total EXPENDITURES	0	1,162,662	356,751
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
NCLB TITLE I - 210
Fiscal Year 2014-2015

Title I Regular Description				
<p>Title I is a federally funded program for children from low income families. Improving skills in reading, language arts and math are the primary objectives.</p>				
Title I Regular Goals				
<p>To provide opportunities for children to acquire the knowledge and skills contained in the rigorous common core state standards.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Elementary/Secondary Teachers	13.5	13.78	21.36	7.58
Resource Teachers	5.5	6.87	6	-0.87
Reading Coaches	10.5	8.75	12.75	4
Coordinator of School Accountability	0	0.5	0	-0.5
Interventionists	0	0	2.17	2.17
Master Teachers	12.5	15.72	16	0.28
Paraprofessionals/Proctor Tutors	36	29.38	43.5	14.12
Director	1	1	1	0
Professional Staff Development Coordinator	0	0	0.5	0.5
Secondary Supervisor	0	0	0	0
Homeless Liaison	1	1	4	3
Curriculum Coaches	3	0	0	0
Program Administrator	0	0	0	0
Account Clerk	1	1	1	0
Office Assistant	1.95	1.95	1.95	0
Van Driver	1	1	1	0
Sabbatical	0	0	0	0
Total Positions	86.95	80.95	111.23	30.28

Tangipahoa Parish School System

Special Revenue Fund Budget

NCLB TITLE 1 - 210

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	210	445410	TITLE I	9,288,004	8,219,464	9,464,959
			Total REVENUES	9,288,004	8,219,464	9,464,959
2	21153198	511200	TEACHERS	1,329,324	1,042,757	1,813,255
3	21151098	511208	DAY BY DAY GREEN TIME SHEET	0	1,800	0
4	21151098	511300	THERAPISTS/SPEC/COUNSELORS	37,465	9,489	0
5	21153198	511500	PARAPROFESSIONAL	654,626	638,223	897,520
6	21151098	511507	PARA DAY BY DAY	0	35,966	0
7	21153198	511632	EXTENDED MEDICAL LEAVE - OTHER	0	8,501	0
8	21151098	511900	OTHER SALARIES	94,871	86,215	108,260
9	21153198	512300	SUB-TEACHER SICK LEAVE	15,966	16,929	20,000
10	21153198	512310	SUBSTITUTE-TEACHER MTGS	276	686	1,000
11	21153198	512400	SUB EMPL OTHER THAN TEACHER	6,248	9,737	10,000
12	21151098	513000	SALARIES EXTRA WORK PERFORMED	447,436	638,813	800,000
13	21153198	521010	SGB HEALTH INSURANCE	304,353	290,278	360,000
14	21153198	521020	SGB LIFE INSURANCE	944	921	1,000
15	21151924	522500	MEDICARE	34,071	37,044	77,000
16	21151924	522550	DEFERRED COMPENSATION	2,317	399	399
17	21151924	523100	TEACHERS' RETIREMENT SYSTEM	558,263	679,976	750,000
18	21151098	523300	SCHOOL EMPL RETIREMENT SYS	52	139	160
19	21151339	523450	OPTIONAL RETIREMENT SYSTEM	53	668	700
20	21151098	523550	LA STATE EMPL RETIRE SYSTEM	14,059	6,910	7,740
21	21151098	525000	UNEMPLOYMENT COMPENSATION	5,961	222	5,000
22	21151924	526000	WORKERS' COMPENSATION	13,890	13,644	17,130
23	21153198	528100	SICK LEAVE SEVERANCE PAY	4,664	9,037	10,000
24	21151993	532000	PURCHASED EDUCATIONAL SVCS	22,219	31,000	31,000
25	21151924	543001	INSTALL/TAG COMPUTERS	0	230	500
26	21151307	553000	TELEPHONE	760,636	399,414	400,000
27	21151098	556900	OTHER TUITION	240	10,000	10,000
28	21153198	558200	TRAVEL	346	0	0
29	21151098	560000	SUPPLIES	11,965	20,000	20,000
30	21151993	561000	M & S	442,549	170,000	170,000
31	21151993	561027	M & S - TECH	96,498	533,000	512,438
32	21151993	561028	M & S - SOFTWARE - TECH	450	0	0
33	21151993	564300	WORKBOOKS	92,830	67,000	70,000
34	21151098	564400	PERIODICALS	2,991	5,312	5,000
35	21151098	673000	EQUIPMENT > \$5,000	20,974	0	0
			Total SPECIAL PROGRAMS	4,976,537	4,764,311	6,098,102
36	21212298	511200	TEACHERS	42,281	45,350	47,182
37	21212298	521010	SGB HEALTH INSURANCE	5,614	5,515	6,000
38	21212298	522500	MEDICARE	579	595	685
39	21212298	523550	LA STATE EMPL RETIRE SYSTEM	12,304	13,569	14,768
40	21212298	526000	WORKERS' COMPENSATION	225	231	247
41	21212298	558200	TRAVEL	681	800	1,500
			Total PUPIL SUPPORT SERVICES	61,684	66,059	70,382

Tangipahoa Parish School System

Special Revenue Fund Budget

NCLB TITLE 1 - 210

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
42	21223198 511100	OFFICIALS/ADMIN/MANAGERS	81,748	82,348	83,995
43	21223198 511101	SUPERVISOR	8,304	0	0
44	21221498 511110	COORDINATORS	0	39,732	40,527
45	21223198 511200	TEACHERS	345,966	348,742	355,718
46	21220198 511400	CLERICAL/SECRETARIAL	39,371	49,534	50,525
47	21222198 511900	OTHER SALARIES	521,810	684,705	455,403
48	21223298 512310	SUBSTITUTE-TEACHER MTGS	72,633	20,125	20,125
49	21223298 513000	SALARIES EXTRA WORK PERFORMED	17,538	32,142	35,000
50	21223924 515000	STIPEND-WORKSHOPS ONLY	47,023	35,000	35,000
51	21223298 521010	SGB HEALTH INSURANCE	106,489	95,199	100,000
52	21223298 521020	SGB LIFE INSURANCE	690	838	1,000
53	21223924 522500	MEDICARE	12,880	17,821	20,030
54	21223924 522550	DEFERRED COMPENSATION	879	262	510
55	21223339 523100	TEACHERS' RETIREMENT SYSTEM	257,377	328,744	369,385
56	21223298 523300	SCHOOL EMPL RETIREMENT SYS	245	9	100
57	21223306 523450	OPTIONAL RETIREMENT SYSTEM	33	0	30
58	21223298 523550	LA STATE EMPL RETIRE SYSTEM	108	35	65
59	21223298 524000	EDUCATIONAL REIMBURSEMENT	19,485	15,185	20,000
60	21223924 526000	WORKERS' COMPENSATION	6,158	6,553	7,020
61	21223198 528100	SICK LEAVE SEVERANCE PAY	9,217	0	0
62	21220198 528200	ANNUAL LEAVE SEVERANCE PAY	1,132	0	5,000
63	21223993 532000	PURCHASED EDUCATIONAL SVCS	178,696	36,790	40,000
64	21223198 534000	PURCHASED TECH SVC	0	25,000	25,000
65	21223298 543001	INSTALL/TAG COMPUTERS	214,976	0	0
66	21223307 550000	OTHER PURCHASED SERVICES	1,305	1,710	1,500
67	21223198 553000	TELEPHONE	55,514	33,514	35,000
68	21223924 558200	TRAVEL	86,041	15,600	20,300
69	21223993 561000	M & S	96,413	35,250	35,250
70	21223198 561027	M & S - TECH	390,434	20,000	20,000
71	21223198 561028	M & S - SOFTWARE - TECH	1,511	0	0
72	21223198 564300	WORKBOOKS	68,642	70,000	70,000
73	21222924 564400	PERIODICALS	644	344	500
74	21223993 589500	NON-PUBLIC EXPENDITURES	3,399	2,000	5,000
75	21223198 673000	EQUIPMENT > \$5,000	223,736	0	0
		Total INSTRUCTIONAL STAFF SERVICES	2,870,398	1,997,182	1,851,983
76	21251198 511400	CLERICAL/SECRETARIAL	29,525	30,538	31,149
77	21251198 522500	MEDICARE	428	442	451
78	21251198 523100	TEACHERS' RETIREMENT SYSTEM	7,234	8,307	8,721
79	21251198 526000	WORKERS' COMPENSATION	157	163	166
		Total BUSINESS SERVICES	37,344	39,451	40,487

Tangipahoa Parish School System

Special Revenue Fund Budget

NCLB TITLE 1 - 210

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
80	21265198	511700	SKILLED CRAFTS	35,559	18,764	32,000
81	21265198	521020	SGB LIFE INSURANCE	31	21	25
82	21265198	522500	MEDICARE	515	308	464
83	21265198	523300	SCHOOL EMPL RETIREMENT SYS	1,035	6,061	10,560
84	21265198	526000	WORKERS' COMPENSATION	2,001	1,195	1,801
85	21265198	528200	ANNUAL LEAVE SEVERANCE PAY	0	2,461	0
86	21264924	543000	REPAIR & MAINT	170,168	58,219	60,000
87	21262307	553000	TELEPHONE	481,563	478,626	404,375
88	21260339	553300	POSTAGE	5,381	678	1,000
			Total MAINTENANCE OF PLANT	696,254	566,333	510,225
89	21261098	511616	EXTRA BUS TRIPS SALARIES	24,640	24,640	28,000
90	21261098	522500	MEDICARE	345	358	400
91	21272100	522550	DEFERRED COMPENSATION	3	3	5
92	21261098	523300	SCHOOL EMPL RETIREMENT SYS	7,250	7,959	8,000
93	21261098	526000	WORKERS' COMPENSATION	1,376	131	135
94	21261098	544216	EXTRA BUS TRIP LEASES	42,990	60,000	60,000
			Total STUDENT TRANSPORTATION SERVICES	76,604	93,091	96,540
95	21330135	511200	TEACHERS	0	58,980	60,160
96	21330135	511500	PARAPROFESSIONAL	0	57,983	67,320
97	21330135	513000	SALARIES EXTRA WORK PERFORMED	16,828	8,837	15,000
98	21330135	521010	SGB HEALTH INSURANCE	0	15,000	15,000
99	21330135	521020	SGB LIFE INSURANCE	0	50	50
100	21330135	522500	MEDICARE	133	1,825	2,000
101	21330135	523100	TEACHERS' RETIREMENT SYSTEM	4,123	33,946	35,000
102	21330135	526000	WORKERS' COMPENSATION	90	670	700
103	21330100	534000	PURCHASED TECH SVC	1,050	0	0
104	21330135	558200	TRAVEL	1,432	1,000	1,000
105	21330135	561000	M & S	8,350	10,000	15,000
106	21330135	561027	M & S - TECH	0	3,000	5,000
			Total COMMUNITY SERVICES OPERATIONS	32,005	191,292	216,230
107	21521000	593300	INDIRECT COSTS	537,178	501,745	581,010
			Total OTHER USE OF FUNDS	537,178	501,745	581,010
			Total EXPENDITURES	9,288,004	8,219,464	9,464,959
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1 - MIGRANT 07-08 - T0802
Fiscal Year 2014-2015

Migrant Education Description				
Title 1 Migrant is a federally funded program designed to address the educational and education related problems arising from the effects of mobility.				
Migrant Education Goals				
To provide continuity in educational experience for migrant children moving from school to school within the state and to or from schools in other states.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Recruiter	0	1	1	0
Coordinator	0	0	0	0
Clerical	1	1	1	0
Tutor/Advocate	0	1	1	0
Tutor/Advocate (Bilingual)	4.42	1.75	1.75	0
Regular Teacher	0	0	0	0
Teacher/Bilingual	0	1	1	0
Recruiter/Advocate (Bilingual)	1	1	1	0
Part Salary of Teacher	0.33	0.33	0.33	0
Total Positions	6.75	7.08	7.08	0

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE I - MIGRANT 07-08 - T0802

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445420	TITLE I, PART C – MIGRANT	349,559	429,927	422,119
		Total REVENUES	349,559	429,927	422,119
2	21115200 511200	TEACHERS	18,438	31,113	36,036
3	21115200 511500	PARAPROFESSIONAL	83,610	67,849	68,974
4	21115100 513000	SALARIES EXTRA WORK PERFORMED	7,130	12,000	6,000
5	21115200 521010	SGB HEALTH INSURANCE	32,593	30,637	34,449
6	21115200 522500	MEDICARE	1,257	1,609	1,617
7	21115200 522550	DEFERRED COMPENSATION	57	0	0
8	21115200 523100	TEACHERS' RETIREMENT SYSTEM	21,454	26,734	29,402
9	21115200 523550	LA STATE EMPL RETIRE SYSTEM	5,013	4,475	0
10	21115200 526000	WORKERS' COMPENSATION	582	592	560
11	21115200 556900	OTHER TUITION	200	4,000	4,000
12	21115200 558200	TRAVEL	9,873	8,000	12,000
13	21115100 559000	MISC PURCHASED SERVICES	214	200	0
14	21115200 561000	M & S	33,352	46,122	42,690
15	21115100 561027	M & S - TECH	0	30,006	31,003
16	21115100 673000	EQUIPMENT > \$5,000	0	6,913	0
		Total SPECIAL PROGRAMS	213,772	270,250	266,731
17	21122140 511110	COORDINATORS	32,456	33,041	33,036
18	21122140 511400	CLERICAL/SECRETARIAL	21,134	21,200	21,620
19	21122140 513000	SALARIES EXTRA WORK PERFORMED	8,790	2,500	2,000
20	21122300 521010	SGB HEALTH INSURANCE	7,880	13,718	13,719
21	21122300 521020	SGB LIFE INSURANCE	295	254	305
22	21122300 522500	MEDICARE	364	787	822
23	21122300 522550	DEFERRED COMPENSATION	67	0	0
24	21122300 523100	TEACHERS' RETIREMENT SYSTEM	5,210	14,754	15,864
25	21122300 526000	WORKERS' COMPENSATION	333	289	302
26	21122140 558200	TRAVEL	7,465	8,000	10,000
		Total INSTRUCTIONAL STAFF SERVICES	83,994	94,543	97,668
27	21125100 561000	M & S	10,055	6,000	11,138
28	21125100 561027	M & S - TECH	0	6,000	0
		Total BUSINESS SERVICES	10,055	12,000	11,138
29	21126400 543000	REPAIR & MAINT	0	504	670
30	21126200 553000	TELEPHONE	21,218	17,449	20,000
		Total MAINTENANCE OF PLANT	21,218	17,953	20,670
31	21133010 561000	M & S	128	9,214	0
		Total COMMUNITY SERVICES OPERATIONS	128	9,214	0
32	21152100 593300	INDIRECT COSTS	20,392	25,967	25,912
		Total OTHER USE OF FUNDS	20,392	25,967	25,912
		Total EXPENDITURES	349,559	429,927	422,119
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE I - MIGRANT 07-08 - T0802

Fiscal Year 2014 - 2015

		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1 -SCHL IMPV 07-08 - T0702
Fiscal Year 2014-2015

Title I - School Improvement 2 Description				
<p>The purpose of these funds is to provide additional academic support and learning opportunities to help low-achieving children master challenging curriculum and meet state standards in core academic subjects.</p>				
Title I - School Improvement 2 Goals				
<p>Goal 1: To improve student achievement in Mathematics.</p> <p>Goal 2: To improve student achievement in English Language Arts (ELA).</p>				
Changes in Personnel				
Grant ended on September 30, 2013				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Paraprofessionals	1	0	0	0
Teacher	2.4	0	0	0
Interventionist	0	0	0	0
Paraprofessionals	0	0	0	0
Total Positions	3.4	0	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE 1 -SCHL IMPV 07-08 - T0702

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	77,888	8,093	0
2	21115048 511500	Total REVENUES	77,888	8,093	0
		PARAPROFESSIONAL	44,263	0	0
3	21115048 521020	SGB LIFE INSURANCE	31	0	0
4	21115048 522500	MEDICARE	321	0	0
5	21115048 523100	TEACHERS' RETIREMENT SYSTEM	5,422	0	0
6	21115048 526000	WORKERS' COMPENSATION	236	0	0
7	21115098 561000	M & S	14,871	3,275	0
8	21115098 561027	M & S - TECH	8,404	4,350	0
		Total SPECIAL PROGRAMS	73,548	7,625	0
9	21152148 593300	INDIRECT COSTS	4,340	468	0
		Total OTHER USE OF FUNDS	4,340	468	0
		Total EXPENDITURES	77,888	8,093	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1-SCHL IMPV 1003 (G) 08-09 - T0703
Fiscal Year 2014-2015

Title I - School Improvement Description				
<p>The overall focus of this Title I School Improvement Grant is on school level efforts to support school improvement.</p>				
Title I - School Improvement Goals				
<p>Goal 1: To increase services needed by students in low-performing schools.</p> <p>Goal 2: To minimize or eliminate weaknesses and gaps in specific achievement areas: Literacy, English/Language Arts and Mathematics.</p> <p>Goal 3: To support innovative professional development and technical assistance designed to increase the quality of instruction in the identified schools.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Paraprofessionals	0	2	0	-2
Teacher	2	2	0	-2
Counselor	1	0	0	0
Instructional Leader	0	0	0	0
Part-Time Teacher	0	0	0	0
Total Positions	3	4	0	1

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1-SCHL IMPV 1003 (G) 08-09 - T0703
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	233,639	624,928	0
		Total REVENUES	233,639	624,928	0
2	21115133 511200	TEACHERS	100,171	130,643	0
3	21115110 511300	THERAPISTS/SPEC/COUNSELORS	50,606	0	0
4	21115133 511500	PARAPROFESSIONAL	0	18,154	0
5	21115133 512300	SUB-TEACHER SICK LEAVE	143	1,825	0
6	21115133 513000	SALARIES EXTRA WORK PERFORMED	10,500	49,820	0
7	21115133 521010	SGB HEALTH INSURANCE	14,558	14,300	0
8	21115133 522500	MEDICARE	2,156	2,906	0
9	21115133 522550	DEFERRED COMPENSATION	2	24	0
10	21115133 523100	TEACHERS' RETIREMENT SYSTEM	39,513	54,024	0
11	21115133 526000	WORKERS' COMPENSATION	861	1,069	0
12	21115110 543000	REPAIR & MAINT	0	14,465	0
13	21115110 543001	INSTALL/TAG COMPUTERS	0	13,500	0
14	21115110 553000	TELEPHONE	0	155	0
15	21115133 561000	M & S	0	275,684	0
16	21115110 673000	EQUIPMENT > \$5,000	0	22,084	0
		Total SPECIAL PROGRAMS	218,510	598,653	0
17	21122318 515000	STIPEND-WORKSHOPS ONLY	1,646	16,230	0
18	21122318 522500	MEDICARE	22	235	0
19	21122318 522550	DEFERRED COMPENSATION	0	0	0
20	21122318 523100	TEACHERS' RETIREMENT SYSTEM	379	4,415	0
21	21122310 523400	TRS PLAN A	6	0	0
22	21122318 526000	WORKERS' COMPENSATION	14	87	0
		Total INSTRUCTIONAL STAFF SERVICES	2,067	20,967	0
23	21152133 593300	INDIRECT COSTS	13,062	5,308	0
		Total OTHER USE OF FUNDS	13,062	5,308	0
		Total EXPENDITURES	233,639	624,928	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1 - SCHOOL IMPROVEMENT 1003 (G) - T0705
Fiscal Year 2014-2015

Title I - School Improvement 2 Description				
<p>These funds are used to implement reform initiatives in low performing schools, enabling schools to improve student proficiency and to make adequate yearly progress. (AYP).</p>				
Title I - School Improvement 2 Goals				
<p>To improve student achievement in Title I schools, identified for improvement, corrective action, or restructuring.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Counselor	0	0	0	0
Part Salary of Read 180 Teacher	0	0	0	0
Total Positions	0	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
Title 1 -School Improvement 1003 (G) - T0705
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	991	0	0
		Total REVENUES	991	0	0
2	21121952 561000	M & S	126	0	0
		Total PUPIL SUPPORT SERVICES	126	0	0
3	21122352 561000	M & S	810	0	0
		Total INSTRUCTIONAL STAFF SERVICES	810	0	0
4	21152152 593300	INDIRECT COSTS	55	0	0
		Total OTHER USE OF FUNDS	55	0	0
		Total EXPENDITURES	991	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
ARRA SCHOOL IMPRVMT - 050
Fiscal Year 2014-2015**

Title I - School Improvement 2 Description				
<p>The intent of this project is to increase teacher effectiveness, thereby closing student achievement gaps and improving the educational experience for all students.</p>				
Title I - School Improvement 2 Goals				
<p>Goal 1: Increase the percent of effective educators in LEA partner schools.</p> <p>Goal 2: Increase student achievement in the partner LEA's.</p>				
Changes in Personnel				
Grant ends 9/30/2014, all funds were expended by 6/30/2014.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Counselor	0	1	0	-1
Teacher	6	8	0	-8
5 Part-Time Teachers (.58)	2.9	0.57	0	-0.57
K Teacher	0	0.5	0	-0.5
Interventionist	0	4	0	-4
Total Positions	8.9	14.07	0	-14.07

Tangipahoa Parish School System

Special Revenue Fund Budget

ARRA SCHOOL IMPRVMT - 050

Fiscal Year 2014 - 2015

	Account Number		Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	050	445.50	TITLE I PART A SCH IMPROVEMENT	903,602	1,312,820	0
			Total REVENUES	903,602	1,312,820	0
2	05151033	511200	TEACHERS	382,544	374,800	0
3	05151010	511300	THERAPISTS/SPEC/COUNSELORS	0	34,894	0
4	05151033	511500	PARAPROFESSIONAL	0	32,274	0
5	05151010	511900	OTHER SALARIES	0	10,251	0
6	05151033	512300	SUB-TEACHER SICK LEAVE	579	2,100	0
7	05151033	513000	SALARIES EXTRA WORK PERFORMED	52,921	92,808	0
8	05151033	515000	STIPEND-WORKSHOPS ONLY	0	10,920	0
9	05151033	521010	SGB HEALTH INSURANCE	34,300	37,019	0
10	05151033	522500	MEDICARE	5,971	8,095	0
11	05151033	522550	DEFERRED COMPENSATION	1,406	328	0
12	05151033	523100	TEACHERS' RETIREMENT SYSTEM	82,373	151,223	0
13	05151010	523300	SCHOOL EMPL RETIREMENT SYS	16	0	0
14	05151033	526000	WORKERS' COMPENSATION	2,328	2,975	0
15	05151033	543001	INSTALL/TAG COMPUTERS	1,725	0	0
16	05151033	553000	TELEPHONE	2,500	15,060	0
17	05151018	558200	TRAVEL	90	0	0
18	05151033	561.11	M & S EIC 11	33,825	134,224	0
19	05151033	561.13	M & S EIC 13	664	0	0
20	05151033	561.24	M & S EIC 24	72,948	10,945	0
21	05151033	561000	M & S	20,936	60,268	0
22	05151033	564300	WORKBOOKS	4,292	5,791	0
			Total SPECIAL PROGRAMS	699,419	983,975	0
23	05223433	512310	SUBSTITUTE-TEACHER MTGS	3,024	21,721	0
24	05223433	515000	STIPEND-WORKSHOPS ONLY	20,740	38,325	0
25	05223433	522500	MEDICARE	318	899	0
26	05223433	522550	DEFERRED COMPENSATION	41	282	0
27	05223433	523100	TEACHERS' RETIREMENT SYSTEM	5,056	11,383	0
28	05223433	526000	WORKERS' COMPENSATION	127	300	0
29	05222033	532000	PURCHASED EDUCATIONAL SVCS	79,862	38,693	0
30	05223410	553000	TELEPHONE	0	5,320	0
31	05223433	558200	TRAVEL	24,955	15,826	0
32	05223433	561.23	M & S EIC 23	0	6,972	0
33	05223433	561000	M & S	2,016	69,684	0
			Total INSTRUCTIONAL STAFF SERVICES	136,139	209,405	0
34	05264033	543000	REPAIR & MAINT	183	0	0
			Total MAINTENANCE OF PLANT	183	0	0
35	05272133	511616	EXTRA BUS TRIPS SALARIES	4,653	6,772	0
36	05272133	522500	MEDICARE	61	116	0
37	05272118	522550	DEFERRED COMPENSATION	0	42	0
38	05272133	523300	SCHOOL EMPL RETIREMENT SYS	1,433	2,574	0
39	05272133	526000	WORKERS' COMPENSATION	262	2,164	0
40	05272333	544216	EXTRA BUS TRIP LEASES	10,932	27,186	0
			Total STUDENT TRANSPORTATION SERVICES	17,341	38,854	0

Tangipahoa Parish School System

Special Revenue Fund Budget

ARRA SCHOOL IMPRVMT - 050

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
41	05521033 593300	INDIRECT COSTS	50,521	80,587	0
		Total OTHER USE OF FUNDS	50,521	80,587	0
		Total EXPENDITURES	903,602	1,312,820	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II - T0200
Fiscal Year 2014-2015

Title II Description				
Title II is a federally funded program with major focus on Professional Development and Class Size Reduction.				
Title II Goals				
To provide opportunities for staff development for administrators, teachers, and paraprofessionals in content areas. To reduce class size in lower achieving schools.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Office Assistant II	0.05	0.05	0.05	0
Elementary Teachers	20	18	15	-3
Kindergarten Teachers	0	0	0	0
Curriculum Coaches	0	0	0	0
Supervisor	0	0	0	0
Coordinator	0	0.25	0.25	0
Total Positions	20.05	18.3	15.3	-3

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE II - T0200

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445450	TITLE II-IMPRV TEACHER QUALITY	1,317,015	1,561,694	1,278,943
2	21115100 511200	Total REVENUES	1,317,015	1,561,694	1,278,943
3	21115100 512300	TEACHERS	784,838	899,352	780,000
4	21115100 512310	SUB-TEACHER SICK LEAVE	20,107	11,340	9,450
5	21115100 521010	SUBSTITUTE-TEACHER MTGS	53	12,000	0
6	21115100 521020	SGB HEALTH INSURANCE	71,174	92,307	99,000
7	21115100 521020	SGB LIFE INSURANCE	0	5	0
8	21115973 522500	MEDICARE	10,265	1,513	11,447
9	21115973 522550	DEFERRED COMPENSATION	576	156	0
10	21115973 523100	TEACHERS' RETIREMENT SYSTEM	167,992	246,398	218,400
11	21115100 523300	SCHOOL EMPL RETIREMENT SYS	33	0	0
12	21115973 526000	WORKERS' COMPENSATION	4,305	4,895	4,209
13	21115100 530000	PURCHASED PROF/TECH SVCS	742	31,138	0
14	21115993 532000	PURCHASED EDUCATIONAL SVCS	5,207	0	0
15	21122972 553000	TELEPHONE	199	0	0
16	21115993 561000	M & S	8,495	0	0
17	21122972 561027	M & S - TECH	0	4,584	0
18	21115973 589500	NON-PUBLIC EXPENDITURES	2,134	15,000	0
		Total SPECIAL PROGRAMS	1,076,119	1,318,688	1,122,506
19	21122140 511110	COORDINATORS	0	19,716	0
20	21122140 511400	CLERICAL/SECRETARIAL	594	1,054	0
21	21122924 512310	SUBSTITUTE-TEACHER MTGS	6,444	10,000	0
22	21122370 515000	STIPEND-WORKSHOPS ONLY	47,278	21,002	17,250
23	21122370 521010	SGB HEALTH INSURANCE	22	1,282	0
24	21122140 521020	SGB LIFE INSURANCE	1	81	0
25	21122924 522500	MEDICARE	772	915	250
26	21122924 522550	DEFERRED COMPENSATION	81	10	0
27	21122924 523100	TEACHERS' RETIREMENT SYSTEM	12,415	15,444	4,830
28	21122370 524000	EDUCATIONAL REIMBURSEMENT	17,129	2,214	0
29	21122924 526000	WORKERS' COMPENSATION	291	336	92
30	21122140 528200	ANNUAL LEAVE SEVERANCE PAY	60	0	0
31	21122993 532000	PURCHASED EDUCATIONAL SVCS	19,771	26,800	34,132
32	21122370 550000	OTHER PURCHASED SERVICES	4,062	3,000	0
33	21122398 558200	TRAVEL	19,183	10,500	10,000
34	21122993 561000	M & S	1,968	7,808	11,375
35	21122993 589500	NON-PUBLIC EXPENDITURES	896	0	0
		Total INSTRUCTIONAL STAFF SERVICES	130,968	120,162	77,929
36	21126200 553000	TELEPHONE	32,678	26,979	0
		Total MAINTENANCE OF PLANT	32,678	26,979	0
37	21152100 593300	INDIRECT COSTS	77,250	95,865	78,508
		Total OTHER USE OF FUNDS	77,250	95,865	78,508
		Total EXPENDITURES	1,317,015	1,561,694	1,278,943
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Math & Science Partnerships - T0203
Fiscal Year 2014-2015**

Project Core Math Description				
<p>I-STEM is a math elementary project for teachers in grade 3-5 including special education teachers. The project is conducted at SLU. The instructors are Dr. Troy Williams , Dept. of Chemistry and Physics and Dr. Gwendolyn Autin , Dept. of Teaching and Learning</p>				
Project Core Math Goals				
<p>The goals of the project are to increase content learning in CCSS Math, integrate the use of technology into this core subject, increase the use of hands-on-activities and increase student achievement in these areas.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System

Special Revenue Fund Budget

Math & Science Partnerships - T0203

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445450	TITLE II-IMPRV TEACHER QUALITY	1,280	0	0
2	211 445460	OTHER NCLB PROGRAMS	0	83,977	66,161
		Total REVENUES	1,280	83,977	66,161
3	21122302 512310	SUBSTITUTE-TEACHER MTGS	0	0	3,780
4	21122302 515000	STIPEND-WORKSHOPS ONLY	900	48,630	24,000
5	21122302 522500	MEDICARE	13	705	403
6	21122302 522550	DEFERRED COMPENSATION	0	0	49
7	21122302 523100	TEACHERS' RETIREMENT SYSTEM	221	13,227	6,720
8	21122302 526000	WORKERS' COMPENSATION	5	259	148
9	21122301 532000	PURCHASED EDUCATIONAL SVCS	0	11,000	5,000
10	21122302 558200	TRAVEL	74	0	17,000
11	21122302 561000	M & S	0	5,000	5,000
		Total INSTRUCTIONAL STAFF SERVICES	1,212	78,822	62,100
12	21152102 593300	INDIRECT COSTS	68	5,155	4,061
		Total OTHER USE OF FUNDS	68	5,155	4,061
		Total EXPENDITURES	1,280	83,977	66,161
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
Title III - T0300
Fiscal Year 2014-2015**

Title III Description				
The purpose of these funds is to provide additional academic support to the Limited English Language Learner.				
Title III Goals				
The Limited English Proficient student will develop English speaking, reading, and writing competency to succeed in school.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Paraprofessional	1	1.25	1.25	0
Teacher	0.17	0.17	0.17	0
Total Positions	1.17	1.42	1.42	0

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE III - T0300

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445462	TITLE III-LIMITED ENGLISH	40,377	78,956	78,956
		Total REVENUES	40,377	78,956	78,956
2	21115200 511200	TEACHERS	9,498	9,500	9,690
3	21115200 511500	PARAPROFESSIONAL	17,614	22,233	18,865
4	21115200 521010	SGB HEALTH INSURANCE	4,897	6,189	11,193
5	21115200 522500	MEDICARE	365	460	414
6	21115200 523100	TEACHERS' RETIREMENT SYSTEM	6,643	8,631	7,996
7	21115200 526000	WORKERS' COMPENSATION	145	169	153
8	21115200 553000	TELEPHONE	0	18,970	18,970
9	21115198 561000	M & S	423	11,076	9,947
		Total SPECIAL PROGRAMS	39,585	77,228	77,228
10	21125400 555000	PRINTING & BINDING	0	180	180
		Total BUSINESS SERVICES	0	180	180
11	21152198 593300	INDIRECT COSTS	792	1,548	1,548
		Total OTHER USE OF FUNDS	792	1,548	1,548
		Total EXPENDITURES	40,377	78,956	78,956
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE VI RURAL EDUCATION ACHIEVEMENT PROGRAM - T0604
Fiscal Year 2014-2015

Rural Education Achievement Program Description				
<p>Rural Education Achievement Program provides funds for rural LEA's to supplement the LEA's activities. The funds will be used for teacher and administrator professional development activities and to support school improvement initiatives.</p>				
Rural Education Achievement Program Goals				
<p>Funds will be used to train teachers and support teachers and administrators, provide training materials, provide follow-up training on the implementation and use of Curriculum and common core standards, PD-360, Scantron, FASTT Math, Accelerated Reader, Blackboard and ACT Prep.</p>				
Changes in Personnel				
State Department of Education combined carryover money and new money on egrant system.				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Curriculum Teachers	6.75	2	5	-1.75
Technology Teacher Liaison	0	1	1	1
Total Positions	6.75	3	6	-0.75

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE VI RURAL EDUCATION ACHIEVEMENT PROGRAM - T0604
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	211 445461	TITLE VI-REAP (RURAL ED ACHIV	380,430	334,993	693,887
		Total REVENUES	380,430	334,993	693,887
2	21122300 511200	TEACHERS	262,544	209,240	324,776
3	21122300 511900	OTHER SALARIES	0	0	50,000
4	21122300 512310	SUBSTITUTE-TEACHER MTGS	0	4,284	25,704
5	21122300 515000	STIPEND-WORKSHOPS ONLY	0	6,000	61,200
6	21122300 521010	SGB HEALTH INSURANCE	35,536	27,007	50,400
7	21122300 522500	MEDICARE	3,463	3,183	6,698
8	21122300 522550	DEFERRED COMPENSATION	0	0	334
9	21122300 523100	TEACHERS' RETIREMENT SYSTEM	54,890	58,545	122,073
10	21122300 526000	WORKERS' COMPENSATION	1,400	1,170	2,463
11	21122300 561000	M & S	0	5,000	7,645
		Total INSTRUCTIONAL STAFF SERVICES	357,832	314,429	651,293
12	21152100 593300	INDIRECT COSTS	22,598	20,564	42,594
		Total OTHER USE OF FUNDS	22,598	20,564	42,594
		Total EXPENDITURES	380,430	334,993	693,887
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREAS DEPT - S0015
Fiscal Year 2014-2015**

Tobacco Settlement Treas Dept Description				
<p>The Louisiana State Legislature created the Millennium Trust in 1999 to provide for the disposition of proceeds from the tobacco settlement. This fund accounts for the Treasury's investment activity and withdrawals from the account for plan expenditures approved by the Legislature.</p>				
Tobacco Settlement Treas Dept Goals				
<p>To provide instructional enhancements for students.</p>				
Changes in Personnel				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund				
Total Positions	0	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TOBACCO SETTLEMENT TREAS. DEPT - S0015
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	400 415100	INTEREST ON INVESTMENTS	23,245	19,060	16,300
		Total REVENUES	23,245	19,060	16,300
2	40520000 593230	TRANS OUT - OTHER	346,868	0	0
		Total OTHER USE OF FUNDS	346,868	0	0
		Total EXPENDITURES	346,868	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(323,623)	19,060	16,300
		Beginning Fund Balance	1,944,675	1,621,052	1,640,112
		Ending Fund Balance	1,621,052	1,640,112	1,656,412

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS-F0051
Fiscal Year 2014-2015**

Carl Perkins - Vocational Description

Monies for vocational programs with the highest percentage of special populations. Ten percent of the total budget is obligated to counselors. Most funds are for equipment to upgrade programs.

Carl Perkins - Vocational Goals

To provide supplementary aide to special populations (handicapped, etc.) in order to make them employable, upgrade teacher skills that benefit students, and provide state-of-the-art counseling services to special populations.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445100	VOCATIONAL EDUCATION	276,605	276,816	276,816
2	25130000 522500	Total REVENUES	276,605	276,816	276,816
3	25130000 523100	MEDICARE	4	0	0
4	25130000 526000	TEACHERS' RETIREMENT SYSTEM	74	0	0
5	25130000 526000	WORKERS' COMPENSATION	2	0	0
6	25130000 530000	PURCHASED PROF/TECH SVCS	3,013	3,000	3,000
7	25130000 543000	REPAIR & MAINT	2,017	3,000	3,000
8	25130000 553401	ON LINE LESSONS	14,343	14,321	14,321
9	25130000 558220	TRAVEL-VOC ED BASIC	2,418	24,000	24,000
10	25130029 561020	M & S VOC ED BASIC	132,731	98,389	60,000
11	25130029 561027	M & S - TECH	90,660	90,605	129,314
12	25130029 561028	M & S - SOFTWARE - TECH	700	8,500	8,500
13	25130029 561030	M & S - SOFTWARE LICENSES-TECH	15,985	15,000	15,000
14	25130029 673000	EQUIPMENT > \$5,000	0	8,000	8,000
15	25130024 673100	MACHINERY > \$5,000	7,988	0	0
		Total VOCATIONAL PROGRAMS	269,935	264,815	265,135
16	25223500 512310	SUBSTITUTE-TEACHER MTGS	1,638	5,000	5,000
17	25223500 522500	MEDICARE	18	72	73
18	25223500 522550	DEFERRED COMPENSATION	15	65	65
19	25223500 523100	TEACHERS' RETIREMENT SYSTEM	125	1,360	1,400
20	25223500 526000	WORKERS' COMPENSATION	9	27	27
		Total INSTRUCTIONAL STAFF SERVICES	1,805	6,524	6,565
21	25254000 555000	PRINTING & BINDING	451	1,000	1,000
		Total BUSINESS SERVICES	451	1,000	1,000
22	25522000 593230	TRANS OUT - OTHER	4,413	4,477	4,116
		Total OTHER USE OF FUNDS	4,413	4,477	4,116
		Total EXPENDITURES	276,605	276,816	276,816
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
CARL PERKINS - CARRYOVER FNDS - F0052
Fiscal Year 2014-2015**

Carl Perkins - Vocational Description

Monies for vocational programs with the highest percentage of special populations. Ten percent of the total budget is obligated to counselors. Most funds are for equipment to upgrade programs.

Carl Perkins - Vocational Goals

To provide supplementary aide to special populations (handicapped, etc.) in order to make them employable, upgrade teacher skills that benefit students, and provide state-of-the-art counseling services to special populations.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions				

Tangipahoa Parish School System
Special Revenue Fund Budget
CARL PERKINS - CARRYOVER FNDS - F0052
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	250 445100	VOCATIONAL EDUCATION	17,102	12,735	12,735
2	25130029 561020	Total REVENUES M & S VOC ED BASIC	17,102 7,102	12,735 0	12,735 0
3	25130024 561027	M & S - TECH	10,000	12,735	12,735
		Total VOCATIONAL PROGRAMS	17,102	12,735	12,735
		Total EXPENDITURES	17,102	12,735	12,735
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
WALMART-CHAMP CPR-L0515
Fiscal Year 2014-2015**

Champ Cooper School District #106 Description				
<p>This fund accounts for the donation of approximately \$158,440 from the Wal-Mart facility at Robert which is in lieu of property tax payments. The Wal-Mart lease is for 10 years with two additional 10 year options.</p>				
Champ Cooper School District #106 Goals				
<p>This fund is used to upgrade and improve the educational quality of the students at Champ Cooper School through the purchase of educational supplies and technology.</p>				
Changes in Personnel				
No Changes in Personnel for this Fund				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Full Time Teacher	2.5	2.5	2.5	0
Reading Interventionist	0.5	0.5	0.5	0
Total Positions	3	3	3	0

Tangipahoa Parish School System

Special Revenue Fund Budget

WALMART-CHAMP CPR - L0515

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	110 415101	INTEREST ON CHECKING	1,827	1,400	1,000
2	110 419200	CONTRIBUTIONS & DONATIONS	158,440	158,440	158,440
		Total REVENUES	160,267	159,840	159,440
3	11111000 511200	TEACHERS	90,730	89,086	89,013
4	11111000 512300	SUB-TEACHER SICK LEAVE	1,093	1,000	1,000
5	11111000 521010	SGB HEALTH INSURANCE	10,414	13,179	13,838
6	11111000 522500	MEDICARE	1,232	1,306	1,305
7	11111000 522550	DEFERRED COMPENSATION	14	13	13
8	11111000 523100	TEACHERS' RETIREMENT SYSTEM	22,229	24,231	24,924
9	11111000 526000	WORKERS' COMPENSATION	489	480	480
10	11111000 561000	M & S	0	16,229	20,000
11	11111000 673000	EQUIPMENT > \$5,000	0	6,405	0
		Total REGULAR PROGRAMS	126,202	151,930	150,573
12	11140000 510000	SALARIES	50,758	51,792	51,476
13	11140000 512300	SUB-TEACHER SICK LEAVE	206	750	750
14	11140000 521010	SGB HEALTH INSURANCE	5,614	5,514	5,790
15	11140000 522500	MEDICARE	684	762	757
16	11140000 522550	DEFERRED COMPENSATION	3	10	10
17	11140000 523100	TEACHERS' RETIREMENT SYSTEM	12,436	14,087	14,413
18	11140000 526000	WORKERS' COMPENSATION	272	280	278
		Total OTHER INSTRUCTIONAL PROGRAMS	69,971	73,195	73,475
		Total EXPENDITURES	196,173	225,125	224,048
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(35,906)	(65,285)	(64,608)
		Beginning Fund Balance	281,492	245,586	180,301
		Ending Fund Balance	245,586	180,301	115,693

Tangipahoa Parish School System
Special Revenue Fund Budget
WORKFORCE INVESTMENT ACT - F0995
Fiscal Year 2014-2015

Workforce Investment Act Description				
<p>The Workforce Investment Act (formally JTPA) is a federally funded project which provides opportunities for economically disadvantaged individuals.</p>				
Workforce Investment Act Goals				
<p>To prepare participants for careers in health occupations, automobile mechanics, food service work, and child care work.</p>				
Changes in Personnel				
No Changes in Personnel for this Fund				
Personnel Roster				
Position	Actual 2012-13	Budget 2013-14	Budget 2014-15	Increase + Decrease -
Director	1	1	1	0
Assistant Administrator - Field Services	1	1	1	0
Chief Accountant	1	1	1	0
Service Unit Contract Accountant/LAN Admin	1	1	1	0
Auditor/Monitor	1	1	1	0
Compliance Officer	1	1	1	0
One-Stop Coordinator	1	1	1	0
Clerical Staff	3	3	3	0
Field Staff	17	17	17	0
Total Positions	27	27	27	0

Tangipahoa Parish School System
Special Revenue Fund Budget
WORKFORCE INVESTMENT ACT - F0995
Fiscal Year 2014-2015

	Account Number		Account Name	Actual 2012-2013	Budget 2013-2014	Original Budget 2014-2015
1	250	419000	FEDERAL - DEPARTMENT OF LABOR	3,414,517	4,899,934	4,996,643
			TOTAL REVENUES	3,414,517	4,899,934	4,996,643
2	25330000	510000	SALARIES	1,481,798	1,824,000	1,752,000
3	25330000	523100	TEACHER RETIREMENT SYSTEM	486,792	550,000	520,000
4	25330000	544100	BUILDING RENT	245,011	250,000	250,200
5	25330000	540000	PURCHASED SERVICES	896,737	1,850,934	2,048,343
6	25330000	543000	MAINTENANCE	25,151	35,000	32,100
7	25330000	558000	TRAVEL	24,176	35,000	28,200
8	25262000	553000	TELEPHONE	73,171	80,000	75,200
9	25330000	561000	MATERIALS AND SUPPLIES	13,314	20,000	30,500
10	25330000	562900	OTHER	43,156	60,000	70,200
11	25262500	562000	UTILITIES	42,391	50,000	52,900
12	25330000	573000	EQUIPMENT >\$5,000	-	20,000	25,000
			Total COMMUNITY SVC OPERATIONS	3,331,697	4,774,934	4,884,643
			TOTAL EXPENDITURES	3,331,697	4,774,934	4,884,643
13	25521000	593300	INDIRECT COST	82,820	125,000	112,000
			Total Other Sources and Uses of Funds	82,820	125,000	112,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
2014-2015 Annual Operating Budget

Debt
Service
Funds

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Function

	Actual Through March 31, 2014	Estimates Through June, 2014	Final Budget 2013-2014	Budget 2014-2015	Percent of Change
Revenues					
Local Revenues	\$1,912,516	\$430,956	\$2,343,472	\$2,196,284	-6.28%
Total Revenues	\$1,912,516	\$430,956	\$2,343,472	\$2,196,284	-6.28%
Expenditures					
General Administration	\$53,760	\$2,400	\$56,160	\$48,146	-14.27%
Debt Service	\$527,003	\$1,024,917	\$1,551,919	\$1,138,237	-26.66%
Total Expenditures	\$580,763	\$1,027,316	\$1,608,079	\$1,186,383	-26.22%
Other Sources of Funds	\$0	\$5,212	\$5,212	\$5,212	0.00%
Other Uses of Funds	\$93	\$13,792	\$13,885	\$0	-100.00%
Total Other Sources and Uses	(\$93)	(\$8,580)	(\$8,673)	\$5,212	160.09%
NET CHANGE IN FUND BALANCE	\$1,331,660	(\$604,940)	\$726,720	\$1,015,113	39.68%
Beginning Fund Balance	\$2,854,093		\$2,854,093	\$3,580,813	25.46%
Ending Fund Balance	\$4,185,753		\$3,580,813	\$4,595,926 *	28.35%

Individual school district budgets are shown later in this section.

Purpose of Debt Service Funds

Debt Service Funds are used to accumulate monies to pay outstanding bonds issues. Bonds were issued by individual school districts created by the Board. There are eight (8) school taxing districts as well as a parish-wide sales tax located within the parish. Bonds were issued by the respective school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishings. The bond issues are financed by a special property tax levy on property within the respective school districts and/or an allocation of sales and use tax collected.

* Please Note - 2014-2015 Ending Fund Balance includes an estimated restricted amount of \$3.7 million that is held in a sinking fund account set aside to pay off the principal portion of our QSCB Bonds in 2025-2026 as it relates to the construction of the new O.W. Dillon School.

Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015

Budget Summary by Object					
	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$1,912,516	\$430,956	\$2,343,472	\$2,196,284	-6.28%
Total Revenues	\$1,912,516	\$430,956	\$2,343,472	\$2,196,284	-6.28%
Expenditures					
Purchased Professional Services	\$53,760	\$2,400	\$56,160	\$48,146	-14.27%
Other Objects	\$527,003	\$1,024,917	\$1,551,919	\$1,138,237	-26.66%
Total Expenditures	\$580,763	\$1,027,316	\$1,608,079	\$1,186,383	-26.22%
Other Sources of Funds	\$0	\$5,212	\$5,212	\$5,212	0.00%
Other Uses of Funds	\$93	\$13,792	\$13,885	\$0	-100.00%
Total Other Sources and Uses	(\$93)	(\$8,580)	(\$8,673)	\$5,212	160.09%
NET CHANGE IN FUND BALANCE	\$1,331,660	(\$604,940)	\$726,720	\$1,015,113	39.68%
Beginning Fund Balance	\$2,854,093		\$2,854,093	\$3,580,813	25.46%
Ending Fund Balance	\$4,185,753		\$3,580,813	\$4,595,926	28.35%
Each Line Item of the Budget is shown later in this section					

Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015

Most Important Features

- 1** Because major capital projects are funded by selling General Obligation (G\O) Bonds, it is important to know that Louisiana law limits the amount of bonds that can be sold. The additional G\O Bonds that could be sold in each school district as of July 1, 2014 is listed below. Note: This would require voter approval.

		Statutory Limit
Consolidated District No. 1 - Hammond	\$102,940,884	103,515,884
District No. 107 - Kentwood	7,127,378	7,127,378
District No. 39A - Independence	6,332,537	8,304,537
Consolidated District No. 116 - Sumner	10,391,191	12,363,191
	126,791,989	131,310,989

- 2** The taxpayer is assured that the millage levy will be at its lowest possible levy, and the school system is assured that sufficient funds will be available in reserve for the next semiannual debt service payments. (See chart below)

	Projected Reserve at <u>6/30/2014</u>	Principal and Interest due <u>2014-2015</u>	Percent of Reserve to P & I <u>payments</u>
Consolidated District No. 1 - Hammond	110,870	596,563	19%
District No. 107 - Kentwood	0	0	N/A
District No. 39A - Independence	156,235	215,892	72%
Consolidated District No. 116 - Sumner	84,566	222,962	38%

- 3** Property tax millages are expected to increase/decrease in the following districts:

	<u>Millage change</u>
Consolidated District No. 1 - Hammond	(0.40)
District No. 107 - Kentwood	(5.50)
District No. 39A - Independence	0.00
District No. 116 - Sumner	0.00

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015**

Long-term Debt Summary Schedule at July 1, 2014

The System has outstanding general obligation bonds, sales tax bonds, revenue bonds, and/or certificates of indebtedness in the school taxing districts as shown below. The retirement of these bonds, both principal and interest, is funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within each school district of the parish and a sales tax.

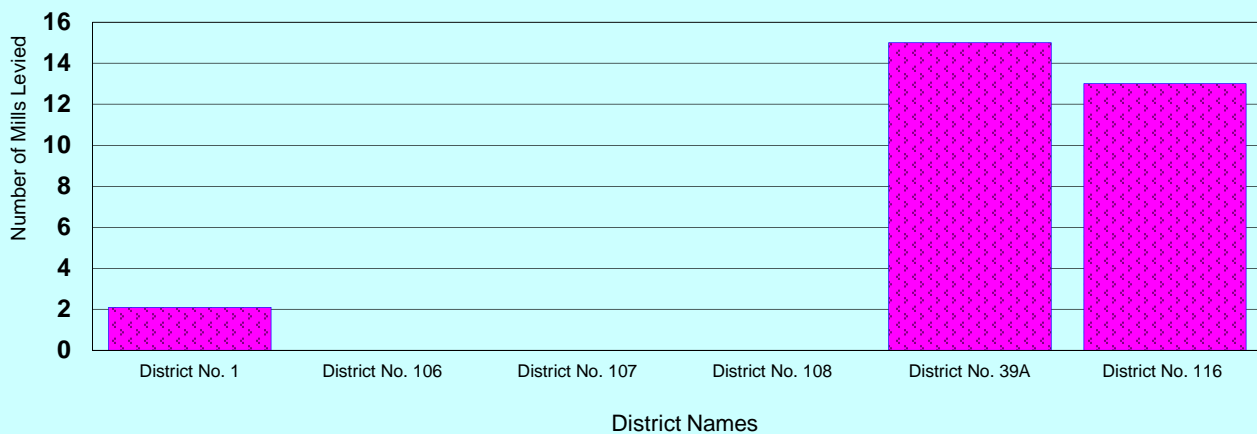
Long Term Debt Issue	Net Interest Costs	Final Payment Date	Interest to Maturity	Principal Outstanding
General Obligation Bonds:				
District No. 1 - Hammond 2005 Refunding Issue	3.40%	May 1, 2015	21,563	575,000
District 39A - Independence 2012 Refunding Issue	2.53%	April 1, 2024	289,280	1,972,000
Consolidated District No. 116 2012 Refunding Issue	2.45%	May 1, 2023	242,036	1,876,000
Revenue Bonds				
Qualified School Construction Bonds (QSCB) 2011 Issue	0.71%	Mar. 1, 2026	1,209,840	14,200,000
Total			\$1,762,718	\$18,623,000

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015**

Debt Service Millages by District

	<u>Actual 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Budget 2014-2015</u>	<u>Increase (Decrease)</u>
District No. 1 - Hammond				
2003 Refunding G/O Bonds, and	2.75	2.50	2.10	(0.40)
2005 Refunding G/O Bonds				
District No. 106 - Champ Cooper				
2003 Refunding G/O Bonds	1.50	0.00	0.00	0.00
District No. 107 - Kentwood				
2003 Refunding G/O Bonds	6.50	5.50	0.00	(5.50)
District No. 108 - Ponchatoula				
2003 Refunding G/O Bonds	1.00	0.00	0.00	0.00
District No. 39A - Independence				
2012 Refunding G/O Bonds	14.00	15.00	15.00	0.00
District No. 116 - Sumner				
2012 Refunding G/O Bonds	14.00	13.00	13.00	0.00

2014-2015 Debt Service Millage Levies



**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015**

Bond Amortization Summary at July 1, 2014

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2014-15	918,000	218,236	1,136,236
2015-16	358,000	188,137	546,137
2016-17	368,000	179,227	547,227
2017-18	383,000	170,069	553,069
2018-19	406,000	160,537	566,537
2019-20	414,000	150,434	564,434
2020-21	430,000	140,131	570,131
2021-22	451,000	129,433	580,433
2022-23	464,000	118,210	582,210
2023-24	231,000	106,664	337,664
2024-25	0	100,820	100,820
2025-26	14,200,000	100,820	14,300,820
Total	<u>\$18,623,000</u>	<u>\$1,762,718</u>	<u>\$20,385,718</u>

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2014-2015**

Bond Ratings by School District

Bonds issued by the Tangipahoa Parish School system are rated by an independent ratings firm. Ratings provide the investor and others with an informed opinion of the creditworthiness of a particular issue. Ratings do not establish interest rates, but higher ratings normally translate into lower costs to the taxpayer.

Bonds sold by the Tangipahoa Parish School System are rated by either Moody's or Standard & Poor's. Each rating firm is independent of any investment banking firm or similar organization, and does not engage in trading or underwriting activities. Moody's and Standard & Poor's mission is to provide objective, insightful risk analysis and evaluation. Rating decisions are based, in varying degrees, on the following

1. likelihood of default: capacity and willingness of the obligator to observe the timely payment of interest and repayment of principal in accordance with the terms of the obligation;
2. nature of provisions in the obligation; and
3. protection afforded by, and relative position of, the obligation in the event of bankruptcy, reorganization, or other arrangement under the laws of bankruptcy and other laws affecting creditor's rights.

Standard & Poor's has rated the Tangipahoa Parish School System bonds and are listed below by district.

<u>School District</u>	<u>Standard & Poor's</u>
District No. 1 - Hammond	AAA
District No. 106 - Champ Cooper	AAA
District No. 107 - Kentwood	AAA
District No. 108 - Ponchatoula	AAA
District No. 39A - Independence	A+
District No. 116 - Sumner	A+

Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 1 - Hammond
2003 Refunding G/O Bonds & 2005 G/O Bonds

Background, History and Miscellaneous Information

Consolidated School District No. 1 approved the following propositions to incur debt and issue bonds to run twenty years for acquiring and/or improving lands for building sites and playgrounds; purchasing, erecting and/or improving school buildings and other school related facilities and acquiring the necessary equipment and furnishings thereof.

	1992 Refunding Issue		1994 G/O Bond Issue		1995 G/O Issue	
	<u>\$8,700,000</u>		<u>\$3,000,000</u>		<u>\$7,130,000</u>	
In Favor of the Proposition	1,974	54.5%	790	67.6%	912	65.5%
Against the Proposition	<u>1,645</u>	45.5%	<u>378</u>	32.4%	<u>481</u>	34.5%
Total Votes	3,619		1,168		1,393	

The 1995 G/O Bond Issue was refinanced in 2005.

The 1992 Refunding Issue and 1994 G/O Bond Issue were refinanced in 2003.

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 2.10 would be required to service the general obligation bonds of Consolidated School District No. 1. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

The Hammond district has a Local Service Agreement with Champ Cooper District # 106, which accounts for the difference between the debt service taxes in the Estimated Millage table and the amount budgeted.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2013	\$295,759,668	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$103,515,884
Less Outstanding G\O Bonds at 6-30-14:		
2005 Refunding Issue	575,000	\$575,000
Additional G\O Bonds that could be sold at 7-1-14 (must be approved by voters)		\$102,940,884

Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO.1-HAMMOND- 731
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	731 411130	DEBT SERVICES TAXES	682,272	615,443	523,003
2	731 411160	PENALTIES/INTEREST ON PROP TAX	1,084	750	550
3	731 415101	INTEREST ON CHECKING	1,510	1,000	1,000
4	731 415122	INTEREST-INVEST. WITH FGB	5,496	2,200	0
5	731 419990	MISC REVENUE (LOCAL)	22,035	0	0
6	731 452000	INTERFUND TRANSFERS	5,212	5,212	5,212
7	73123150 531300	Total REVENUES	717,610	624,605	529,765
		PENSION FUND	25,462	24,488	20,942
		Total GENERAL ADMINISTRATION	25,462	24,488	20,942
8	73151000 581000	DUES & FEES	622	300	0
9	73151000 583000	INTEREST	78,953	51,128	21,563
10	73151000 591000	REDEMP OF PRINC	775,000	805,000	575,000
		Total OTHER USE OF FUNDS	854,574	856,428	596,563
		Total EXPENDITURES	880,036	880,916	617,505
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(162,426)	(256,311)	(87,740)
		Beginning Fund Balance	529,607	367,181	110,870
		Ending Fund Balance	367,181	110,870	23,130

Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 1 - Hammond
Fiscal Year 2014-2015

	2005 Refunding G\O Bonds Fund 731					
	Principal	Interest				
2014-15	575,000	21,563				
Totals	575,000	21,563				

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2014-15	295,759,668	249,311,118		523,553	249,311	2.1
2013-14	289,168,186	243,277,695		608,193	243,278	2.5
2012-13	282,691,756	237,348,483		652,707	237,348	2.75
2011-12	278,316,629	232,856,585		698,571	232,857	3
2010-11	277,437,490	231,650,011		752,863	231,650	3.25
2009-10	257,912,095	213,059,726		745,710	213,060	3.5
2008-09	237,771,507	195,468,991		781,876	195,469	4
2007-08	215,536,360	175,143,821		1,050,863	175,144	6
2006-07	206,210,046	166,869,593		1,168,087	166,870	7
2005-06	198,618,483	158,689,497		1,428,205	158,689	9

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**Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 116 - Sumner
2012 G/O Refunding School Improvement Bonds**

Background, History and Miscellaneous Information

Voters in School District No. 116 approved a proposition to incur debt and issue bonds to run twenty years for the main purpose of improving lands for building sites; purchasing, erecting and/or improving school buildings and other school equipment and furnishings therefor, title to which shall be in the public, more specifically to provide capital funds for land, buildings, facilities, equipment and furnishings.

	<u>1993</u>	<u>\$1,350,000</u>	<u>2003</u>	<u>\$3,400,000</u>
In Favor of the Proposition	499	77.6%	389	79.7%
Against the Proposition	<u>144</u>	22.4%	<u>99</u>	20.3%
Total Votes	643		488	

The 2003 Issue was refinanced in 2012.

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 13.00 would be required to service the general obligation bonds of School District No. 116. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2013	\$35,323,403	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$12,363,191
Less Outstanding G\O Bonds at 6-30-14:		
2012 G/O Refunding School Improvement Bonds	\$1,972,000	\$1,972,000
Additional G\O Bonds that could be sold at 7-1-14 (must be approved by voters)		\$10,391,191

Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO.116-SUMNER- 733
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	733 411130	DEBT SERVICES TAXES	280,465	271,746	276,841
2	733 411160	PENALTIES/INTEREST ON PROP TAX	335	100	150
3	733 415101	INTEREST ON CHECKING	853	400	500
4	733 415122	INTEREST-INVEST. WITH FGB	1,003	0	0
5	733 451100	BOND PROCEEDS	2,053,000	0	0
6	733 452000	INTERFUND TRANSFERS	40,000	0	0
7	73323150 531300	Total REVENUES	2,375,657	272,246	277,491
		PENSION FUND	11,212	11,336	11,080
		Total GENERAL ADMINISTRATION	11,212	11,336	11,080
8	73351000 533200	LEGAL SERVICES	1,345	0	0
9	73351000 581000	DUES & FEES	350	250	250
10	73351000 583000	INTEREST	72,503	50,103	45,962
11	73351000 583100	REDEMPTION OF PRINCIPAL	145,154	0	0
12	73351000 583300	ISSUANCE & OTR COSTS	30,292	0	0
13	73351000 591000	REDEMP OF PRINC	283,000	169,000	177,000
14	73351000 591500	PYMT TO ESCROW	2,053,000	0	0
		Total OTHER USE OF FUNDS	2,585,644	219,353	223,212
		Total EXPENDITURES	2,596,856	230,689	234,292
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(221,199)	41,557	43,199
		Beginning Fund Balance	264,208	43,009	84,566
		Ending Fund Balance	43,009	84,566	127,765

**Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 116-Sumner
Fiscal Year 2014-2015**

	2012 G/O Refunding Sch. Improv. Bonds Fund 733					
	Principal	Interest				
2014-15	177,000	45,962				
2015-16	184,000	41,626				
2016-17	191,000	37,118				
2017-18	198,000	32,438				
2018-19	209,000	27,587				
2019-20	215,000	22,467				
2020-21	225,000	17,199				
2021-22	234,000	11,687				
2022-23	243,000	5,954				
Totals	1,876,000	242,036				

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2014-15	35,323,403	21,306,543		276,991	21,307	13
2013-14	34,103,819	20,141,609		261,846	20,142	13
2012-13	33,458,812	19,750,892		276,514	19,751	14
2011-12	32,040,436	18,434,032		313,378	18,434	17
2010-11	31,577,881	18,152,574		326,754	18,153	18
2009-10	30,202,764	16,989,838		305,820	16,990	18
2008-09	28,801,562	16,122,684		322,454	16,123	20
2007-08	25,682,518	13,495,193		337,380	13,495	25
2006-07	24,548,836	12,701,286		381,039	12,701	30
2005-06	23,164,062	11,286,842		411,970	11,287	36.5

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**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 39A - Independence
2012 Refunding G\O Bonds**

Background, History and Miscellaneous Information

Voters in School District 39A approved a proposition to incur debt and issue bonds totaling \$3,200,000 to run twenty years for the main purpose of paying the cost of acquiring land within said district and paying a portion of the cost of renovating, constructing and acquiring additions and improvements to Independence Middle School, together with other school related facilities, and equipment and furnishings therefor.

The vote was as follows:

In Favor of the Proposition	509	75.6%
Against the Proposition	<u>164</u>	24.4%
Total Votes	673	

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."
The 2004 issue was refinanced in 2012.

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 15.00 would be required to service the general obligation bonds of School District No. 39A. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2013	\$23,727,248	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$8,304,537
Less Outstanding G\O Bonds at 6-30-14:		
2012 Refunding G/O Bond	1,972,000	\$1,972,000
Additional G\O Bonds that could be sold at 7-1-14 (must be approved by voters)		\$6,332,537

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.39A-INDEPENDENCE- 735
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	735 411130	DEBT SERVICES TAXES	199,095	214,415	224,090
2	735 411160	PENALTIES/INTEREST ON PROP TAX	460	250	250
3	735 415101	INTEREST ON CHECKING	726	550	550
4	735 415122	INTEREST-INVEST. WITH FGB	2,706	1,200	1,150
5	735 451100	BOND PROCEEDS	1,985,000	0	0
6	73523150 531300	Total REVENUES PENSION FUND	2,187,987 7,914	216,415 9,126	226,040 8,974
		Total GENERAL ADMINISTRATION	7,914	9,126	8,974
7	73551000 533200	LEGAL SERVICES	1,338	0	0
8	73551000 581000	DUES & FEES	300	250	250
9	73551000 583000	INTEREST	64,894	55,168	49,892
10	73551000 583100	REDEMPTION OF PRINCIPAL	266,208	0	0
11	73551000 583300	ISSUANCE & OTR COSTS	30,317	0	0
12	73551000 591000	REDEMP OF PRINC	165,000	163,000	166,000
13	73551000 591500	PYMT TO ESCROW	1,985,000	0	0
		Total OTHER USE OF FUNDS	2,513,057	218,418	216,142
		Total EXPENDITURES	2,520,971	227,544	225,116
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(332,984)	(11,129)	924
		Beginning Fund Balance	500,348	167,364	156,235
		Ending Fund Balance	167,364	156,235	157,159

**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 39A - Independence
Fiscal Year 2014-2015**

	2012 Refunding G/O BONDS Fund 735					
	Principal	Interest				
2014-15	166,000	49,892				
2015-16	174,000	45,692				
2016-17	177,000	41,290				
2017-18	185,000	36,812				
2018-19	197,000	32,131				
2019-20	199,000	27,147				
2020-21	205,000	22,112				
2021-22	217,000	16,926				
2022-23	221,000	11,436				
2023-24	231,000	5,844				
Totals	\$1,972,000	\$289,280				

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2014-15	23,727,248	14,955,898		224,340	14,956	15
2013-14	23,118,407	14,311,221		214,665	14,311	15
2012-13	24,484,159	15,851,079		221,914	15,851	14
2011-12	23,412,012	14,736,152		221,040	14,736	15
2010-11	23,117,515	14,637,958		234,208	14,638	16
2009-10	22,581,447	14,238,180		227,808	14,238	16
2008-09	20,873,176	12,913,031		232,435	12,913	18
2007-08	19,083,112	11,114,299		233,400	11,114	21
2006-07	18,552,982	10,660,749		266,519	10,661	25
2005-06	17,281,492	9,110,467		291,535	9,110	32

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**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 106 - Champ Cooper
2003 Refunding G/O Bonds**

Background, History and Miscellaneous Information

On November 3, 1992 voters in School District No. 106 approved a proposition to incur debt and issue bonds totaling \$1,450,000 to run twenty years for the purpose of acquiring and/or improving lands for building sites and playgrounds, including construction of necessary sidewalks and streets adjacent thereto; purchasing, erecting and/or improving school buildings, and other school related facilities.

In Favor of the Proposition	588	53.9%
Against the Proposition	<u>503</u>	46.1%
Total Votes	1,091	

The 1993 Issue was refinanced in 2003.

Legal limitations imposed by the State of Louisiana on taxing and borrowing activities of school boards is shown below in the chart titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 0.00 would be required to service the general obligation bonds of School District No. 106. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.106-CHAMP COOPER- 736
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	736 411130	DEBT SERVICES TAXES	38,423	45	0
2	736 411160	PENALTIES/INTEREST ON PROP TAX	94	5	0
3	736 415101	INTEREST ON CHECKING	397	0	0
4	736 415122	INTEREST-INVEST. WITH FGB	597	0	0
5	73623150 531300	Total REVENUES	39,511	50	0
		PENSION FUND	1,504	0	0
		Total GENERAL ADMINISTRATION	1,504	0	0
6	73651000 583000	INTEREST	4,200	0	0
7	73651000 591000	REDEMP OF PRINC	120,000	0	0
8	73652000 593230	TRANS OUT - OTHER	10,024	50	0
		Total OTHER USE OF FUNDS	134,224	50	0
		Total EXPENDITURES	135,728	50	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(96,216)	0	0
		Beginning Fund Balance	96,216	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 106- Champ Cooper
Fiscal Year 2014-2015**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2012-13	38,101,111	25,974,779		38,963	25,975	1.5
2011-12	36,523,426	25,256,550		50,514	25,257	2
2010-11	34,043,938	23,515,362		52,909	23,515	2.25
2009-10	38,072,935	28,010,810		56,022	28,011	2
2008-09	25,088,891	16,399,663		81,998	16,400	5
2007-08	22,998,979	14,699,242		88,195	14,699	6
2006-07	22,048,547	13,849,807		96,949	13,850	7
2005-06	20,656,453	12,650,243		88,552	12,650	7
2004-05	19,777,791	12,580,186		88,061	12,580	7

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**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 107 - Kentwood
2003 Refunding G/O Bonds**

Background, History and Miscellaneous Information

On November 13, 1993 voters in School District No. 107 approved a proposition to incur debt and issue bonds totaling \$1,750,000 to run twenty years for the purpose of paying the cost of constructing and acquiring capital renovations, renewals, additions and improvements to Kentwood Elementary and Kentwood High School buildings and grounds, within and for the District, and acquiring necessary equipment and furnishings therefor.

In Favor of the Proposition	567	72.4%
Against the Proposition	<u>216</u>	27.6%
Total Votes	783	

The 1994 Issue was refinanced in 2003.

Legal limitations imposed by the State of Louisiana on taxing and borrowing activities of school boards is shown below in the chart titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 0.00 would be required to service the general obligation bonds of School District No. 107. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2013	\$20,363,936	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$7,127,378
Less Outstanding G\O Bonds at 6-30-14:	\$0	
		\$0
Additional G\O Bonds that could be sold at 7-1-14 (must be approved by voters)		\$7,127,378

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.107-KENTWOOD- 737
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	737 411130	DEBT SERVICES TAXES	100,925	87,998	0
2	737 411160	PENALTIES/INTEREST ON PROP TAX	301	200	0
3	737 415101	INTEREST ON CHECKING	401	150	0
4	737 415122	INTEREST-INVEST. WITH FGB	601	352	0
5	73723150 531300	Total REVENUES PENSION FUND	102,227 4,011	88,700 3,361	0 0
		Total GENERAL ADMINISTRATION	4,011	3,361	0
6	73751000 581000	DUES & FEES	234	0	0
7	73751000 583000	INTEREST	10,125	5,400	0
8	73751000 591000	REDEMP OF PRINC	135,000	150,000	0
9	73752000 593230	TRANS OUT - OTHER	0	13,750	0
		Total OTHER USE OF FUNDS	145,359	169,150	0
		Total EXPENDITURES	149,370	172,511	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(47,143)	(83,811)	0
		Beginning Fund Balance	130,954	83.811	0
		Ending Fund Balance	83.811	0	0

**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 107 - Kentwood
Fiscal Year 2014-2015**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2013-14	21,058,306	16,036,050		88,198	16,036	5.5
2012-13	20,159,524	15,248,276		99,112	15,248	6.5
2011-12	21,239,431	16,297,316		114,079	16,297	7
2010-11	20,209,827	15,248,744		114,368	15,249	7.5
2009-10	19,927,959	14,967,922		119,744	14,968	8
2008-09	18,217,863	13,460,354		121,143	13,460	9
2007-08	16,667,985	11,936,151		131,298	11,936	11
2006-07	16,069,469	11,267,402		146,476	11,267	13
2005-06	16,130,025	11,075,549		143,982	11,076	13
2004-05	14,441,807	10,012,872		130,167	10,013	13

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**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 108 - Ponchatoula
2003 Refunding G/O Bonds**

Background, History and Miscellaneous Information

Voters in School District No. 108 approved a proposition to incur debt and issue bonds to run twenty years for the main purpose of improving lands for building sites; purchasing, erecting and/or improving school buildings and other school equipment and furnishings therefor, title to which shall be in the public, more specifically to provide capital funds for land, buildings, facilities, equipment and furnishings.

	1993 G/O Issue		1993 Refunding Issue	
	<u>\$3,750,000</u>		<u>\$3,750,000</u>	
In Favor of the Proposition	1,415	73.0%	1,546	57.9%
Against the Proposition	<u>524</u>	27.0%	<u>1,122</u>	42.1%
Total Votes	1,939		2,668	

The 1993 G/O Issue and 1993 Refunding Issue was refinanced in 2003.

The amount of general obligation bonds that can be sold by the School System is limited by Louisiana law and is shown in the chart below titled "Computation of Legal Debt Limit."

Each fiscal year the School System approves a millage rate on all property subject to taxation to make the principal and interest payments falling due. As shown in the chart on the opposite page titled "Estimated Millage Required to Retire the Bonds," a millage rate (per \$1,000 of assessed values) of 0.00 would be required to service the general obligation bonds of School District No. 108. This is obtained by dividing the Debt Service Taxes by the approximate dollar amount to be received from one mill of tax.

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.108-PONCHATOULA- 738
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	738 411130	DEBT SERVICES TAXES	98,310	65	0
2	738 411160	PENALTIES/INTEREST ON PROP TAX	137	20	0
3	738 415101	INTEREST ON CHECKING	1,113	0	0
4	738 415122	INTEREST-INVEST. WITH FGB	1,792	0	0
5	738 452000	INTERFUND TRANSFERS	20,027	0	0
6		Total REVENUES	121,380	85	0
	73823150 531300	PENSION FUND	3,877	0	0
		Total GENERAL ADMINISTRATION	3,877	0	0
7	73851000 583000	INTEREST	11,550	0	0
8	73851000 591000	REDEMP OF PRINC	330,000	0	0
9	73852000 593230	TRANS OUT - OTHER	58,243	85	0
		Total OTHER USE OF FUNDS	399,793	85	0
		Total EXPENDITURES	403,670	85	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(282,291)	0	0
		Beginning Fund Balance	282,291	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 108 - Ponchatoula
Fiscal Year 2014-2015**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2012-13	151,765,570	99,073,812		99,074	99,074	1
2011-12	145,725,745	94,688,097		165,704	94,688	1.75
2010-11	136,861,289	87,803,721		197,559	87,804	2.25
2009-10	128,061,758	80,626,814		201,568	80,627	2.5
2008-09	116,933,244	72,072,862		216,219	72,073	3
2007-08	103,348,122	60,665,938		303,330	60,666	5
2006-07	97,314,294	56,226,229		393,584	56,226	7
2005-06	93,523,165	53,056,214		371,393	53,056	7
2004-05	81,538,439	44,419,946		310,940	44,420	7

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Tangipahoa Parish School System
Debt Service Fund Budget
QSCB Bonds
Revenue Bonds, Series 2011

Background, History and Miscellaneous Information

The School System has been awarded a loan allocation of Qualified School Construction Bonds (QSCB) as a part of the newly signed Federal Jobs Bill. We have received an allocation of \$14,200,000 to finance construction of a new O.W. Dillon Elementary School. These bonds are to be financed for a period of 15 years.

Tangipahoa Parish School System
Debt Service Fund Budget
QSCB BONDS-2011 ISSUE-REVENUE BONDS- QSCB1
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	748 411310	SALES & USE TAXES - GROSS	1,102,013	0	0
2	748 411312	2ND SALES & USE TAX - GROSS	0	1,097,000	1,097,000
3	748 411360	PENALTIES/INTEREST - SALES TAX	5,184	0	0
4	748 411362	2ND SALES/USE/PENALTIES/INTERE	0	3,000	3,000
5	748 415100	INTEREST ON INVESTMENTS	29,683	44,683	66,000
6	748 415101	INTEREST ON CHECKING	1,664	1,900	2,200
		Total REVENUES	1,138,544	1,146,583	1,168,200
7	74823150 531400	SALES TAX COLLECTION FEES	7,197	7,849	7,150
		Total GENERAL ADMINISTRATION	7,197	7,849	7,150
8	74851000 581000	DUES & FEES	1,500	1,500	1,500
9	74851000 583000	INTEREST	100,820	100,820	100,820
		Total OTHER USE OF FUNDS	102,320	102,320	102,320
		Total EXPENDITURES	109,517	110,169	109,470
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,029,027	1,036,414	1,058,730
		Beginning Fund Balance	1,163,701	2,192,728	3,229,142
		Ending Fund Balance	2,192,728	3,229,142	4,287,872

Tangipahoa Parish School System
Debt Service Fund Budget
QSCB Bonds
Fiscal Year 2014-2015

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2014-15	0	100,820				
2015-16	0	100,820				
2016-17	0	100,820				
2017-18	0	100,820				
2018-19	0	100,820				
2019-20	0	100,820				
2020-21	0	100,820				
2021-22	0	100,820				
2022-23	0	100,820				
2023-24	0	100,820				
2024-25	0	100,820				
2025-26	14,200,000	100,820				
Totals	14,200,000	1,209,840				

Tangipahoa Parish School System
2014-2015 Annual Operating Budget

**Capital
Projects
Funds**

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2014-2015**

Budget Summary by Function

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$1,841,812	\$648,392	\$2,490,204	\$4,987,475	100.28%
Total Revenues	\$1,841,812	\$648,392	\$2,490,204	\$4,987,475	100.28%
Expenditures					
Regular Programs	\$1,267,837	\$125,665	\$1,393,502	\$1,613,100	15.76%
Plant Services	\$63,849	\$26,659	\$90,508	\$77,951	-13.87%
Facility Acquisition & Construction	\$3,201,232	\$2,345,676	\$5,546,908	\$3,278,661	-40.89%
Total Expenditures	\$4,532,918	\$2,498,000	\$7,030,918	\$4,969,712	-29.32%
Other Sources of Funds	\$46,810	\$22,652	\$69,462	\$0	-100.00%
Other Uses of Funds	\$41,326	\$14,072	\$55,398	\$5,212	-90.59%
Total Other Sources and Uses	\$5,484	\$8,580	\$14,064	(\$5,212)	-137.06%
 NET CHANGE IN FUND BALANCE	 (\$2,685,622)	 (\$1,841,028)	 (\$4,526,650)	 \$12,551	 100.28%
Beginning Fund Balance	\$28,277,085		\$28,277,085	\$23,750,435	-16.01%
Ending Fund Balance	\$25,591,463		\$23,750,435	\$23,762,986	0.05%

Individual school district budgets are shown later in this section

Purpose of Capital Projects Funds

The Capital Projects Funds are used to account for "capital expenditures" -defined as charges for the acquisition of equipment, land, buildings, or improvements to said land and buildings or other permanent improvements with a value in excess of \$1,000 and a useful life expectancy of more than 1 year.

Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2014-2015

Budget Summary by Object

	Actual Through <u>March 31, 2014</u>	Estimates Through <u>June, 2014</u>	Final Budget <u>2013-2014</u>	Budget <u>2014-2015</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$1,841,812	\$648,392	\$2,490,204	\$4,987,475	100.28%
Total Revenues	\$1,841,812	\$648,392	\$2,490,204	\$4,987,475	100.28%
Expenditures					
Purchased Property Services	\$1,988,837	\$1,757,763	\$3,746,600	\$1,941,612	-48.18%
Supplies	\$1,250,208	\$122,959	\$1,373,167	\$1,378,100	0.36%
Property	\$1,293,874	\$617,277	\$1,911,151	\$1,650,000	-13.66%
Total Expenditures	\$4,532,918	\$2,498,000	\$7,030,918	\$4,969,712	-29.32%
Other Sources of Funds	\$46,810	\$22,652	\$69,462	\$0	-100.00%
Other Uses of Funds	\$41,326	\$14,072	\$55,398	\$5,212	-90.59%
Total Other Sources and Uses	\$5,484	\$8,580	\$14,064	(\$5,212)	-137.06%
NET CHANGE IN FUND BALANCE	(\$2,685,622)	(\$1,841,028)	(\$4,526,650)	\$12,551	100.28%
Beginning Fund Balance	\$28,277,085		\$28,277,085	\$23,750,435	-16.01%
Ending Fund Balance	\$25,591,463		\$23,750,435	\$23,762,986	0.05%

Each Line Item of the Budget is shown later in this section

Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2014-2015

Most Important Features

- 1** At the end of the 2014-2015 fiscal year, each district will have the following amount of monies available for capital improvements:

	District No. 1 - Hammond	\$3,035,436
	District No. 102 - Amite	\$2,442,726
	District No. 104 - Loranger	\$2,166,150
	District No. 106 - Champ Cooper	\$733,143
***	District No. 107 - Kentwood	\$0
	District No. 108 - Ponchatoula	\$5,235,654
	District No. 114 - Independence	\$3,704,837
	District No. 116 - Sumner	\$901,584
	Roof Fund	\$1,384,176
	2nd Sales Tax PAYG-A/C	\$358,552
	2nd Sales Tax PAYG-Roofing	\$617,104
	2nd Sales Tax PAYG-Technology	\$0
	2nd Sales Tax PAYG-Regular	\$2,983,346
	Katrina Insurance Fund	<u>\$200,278</u>
		<u>\$23,762,986</u>

***- The Kentwood District includes costs related to the construction of a replacement school for OW Dillon Elementary School (Fund 634).

- 2** The budget cycle of Capital Projects Fund Budget is different from the budget cycle of the General Fund. The most significant difference is the method of financing. Capital Projects items are often financed through selling bonds, but they can also be funded by saving over a period of years. Therefore, the money is received in one fiscal year and the payment on the project often extends over several fiscal years.
- 3** Several major projects to be started or completed in Fiscal Year 2014-15 are as follows:

Loranger Middle School Gym Re-Roofing

Martha Vinyard Elementary Floor Tile Replacement

Kentwood High School Gym Renovation

Hammond Westside Parent/School Bus Driveway Renovations

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG REGULAR-610
Fiscal Year 2014-2015**

Background and History				
<p style="text-align: center;">This fund was created to track the costs associated with the purchase of construction services and improvements from an allocation of the 2nd 1cent Sales Tax</p>				
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
610	Upgrades to Magnet Athletic Facility (KHMS)	6/4/2013	12/31/2014	695,223
			Grand Total	695,223

Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG REGULAR - 610
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	610 411312	2ND SALES & USE TAX - GROSS	0	599,500	3,082,500
2	610 411362	2ND SALES/USE/PENALTIES/INTERE	0	2,500	12,500
3	610 415101	INTEREST ON CHECKING	0	600	5,000
		Total REVENUES	0	602,600	3,100,000
4	61231500 531400	SALES TAX COLLECTION FEES	0	3,913	20,118
		Total GENERAL ADMINISTRATION	0	3,913	20,118
5	61460015 545000	CONSTRUCTION SERVICES	0	598,687	96,536
		Total FACILITY ACQUISITIONS AND CONSTRU	0	598,687	96,536
		Total EXPENDITURES	0	602,600	116,654
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	2,983,346
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	2,983,346

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG A/C-C1100
Fiscal Year 2014-2015**

Background and History
<p>This fund was created to track the costs associated with the purchase of air-conditioning equipment from an allocation of the 2nd 1cent Sales Tax</p>

Tangipahoa Parish School System

Capital Projects Fund Budget

2ND SALES TAX PAYG A/C - C1100

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	610 411312	2ND SALES & USE TAX - GROSS	0	179,450	179,250
2	610 411362	2ND SALES/USE/PENALTIES/INTERE	0	550	750
3	610 415101	INTEREST ON CHECKING	0	400	500
		Total REVENUES	0	180,400	180,500
4	61231500 531400	SALES TAX COLLECTION FEES	0	1,178	1,170
		Total GENERAL ADMINISTRATION	0	1,178	1,170
		Total EXPENDITURES	0	1,178	1,170
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	179,222	179,330
		Beginning Fund Balance	0	0	179,222
		Ending Fund Balance	0	179,222	358,552

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG Roofing-C1200
Fiscal Year 2014-2015**

Background and History				
This fund was created to track the costs associated with the installation of roofs from an allocation of the 2nd 1cent Sales Tax				
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
610/C1200	Loranger Middle School Gymnasium Roof Replacement	12/4/2013	9/30/2014	64,300
610/C1200	Loranger Middle School Gymnasium Roof Replacement-Arch. Fees	12/4/2013	9/30/2014	7,581
610/C1200	Independence High School Science Annex Roof Replacement	3/19/2013	9/30/2014	61,185
610/C1200	Independence High School Science Annex Roof Replacement-Arch. Fees	3/19/2013	9/30/2014	15,339
Grand Total				148,405

Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	610 411312	2ND SALES & USE TAX - GROSS	0	423,500	423,200
2	610 411362	2ND SALES/USE/PENALTIES/INTERE	0	1,500	1,800
3	610 415101	INTEREST ON CHECKING	0	800	1,100
		Total REVENUES	0	425,800	426,100
4	61231500 531400	SALES TAX COLLECTION FEES	0	2,781	2,763
		Total GENERAL ADMINISTRATION	0	2,781	2,763
5	61430040 533400	ARCHITECT/ENGINEERING SVCS	0	18,492	4,975
6	61460040 545000	CONSTRUCTION SERVICES	0	155,385	50,400
		Total FACILITY ACQUISITIONS AND CONSTRU	0	173,877	55,375
		Total EXPENDITURES	0	176,658	58,138
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	249,142	367,962
		Beginning Fund Balance	0	0	249,142
		Ending Fund Balance	0	249,142	617,104

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG Technology-C1400
Fiscal Year 2014-2015**

Background and History

This fund was created to track the costs associated with the purchase of
technology supplies and equipment from an allocation of the 2nd 1cent Sales Tax

Technology Purchases are shown through May 2014

Fund Number	Site	Item Purchased	Amounts
610/C1400	Hammond Jr. High School	30 Computers for Lab	21,169
610/C1400	Hammond Jr. High School	Switches	47,460
610/C1400	Hammond Jr. High School	Computer for Cafeteria	704
610/C1400	O.W. Dillon Elementary	60 Computers for Lab	42,338
610/C1400	O.W. Dillon Elementary	4 Computers for Cafeteria	2,816
610/C1400	Perrin ELC	25 Computers for Lab	18,600
610/C1400	Perrin ELC	Computer for Cafeteria	704
610/C1400	Champ Cooper School	4 Computers for Cafeteria	2,816
610/C1400	Chesbrough Elementary School	3 Computers for Cafeteria	2,112
610/C1400	Hammond High School	99 Computers for Lab	72,926
610/C1400	Hammond High School	3 Computers for Cafeteria	2,112
610/C1400	Hammond Eastside Montessori School	2 Computers for Cafeteria	1,408
610/C1400	Amite High School	57 Computers for Lab	42,408
610/C1400	Loranger High School	79 Computers for Lab	74,400
610/C1400	Loranger Elementary School	2 Computers for Cafeteria	1,434
610/C1400	Loranger Middle School	Computer for Cafeteria	704
610/C1400	Hammond Westside Montessori School	31 Computers for Lab	23,808
610/C1400	Hammond Westside Montessori School	2 Computers for Cafeteria	1,408
610/C1400	Independence High School	54 Computers for Lab	40,866
610/C1400	Independence Elementary School	2 Computers for Cafeteria	1,408
610/C1400	Kentwood High School	42 Computers for Lab	31,248
610/C1400	Ponchatoula High School	162 Computers for Lab	120,627
610/C1400	Ponchatoula High School	2 Computers for Cafeteria	1,408
610/C1400	Sumner High School	15 Computers for Lab	11,160
610/C1400	Sumner High School	3 Computers for Cafeteria	2,112
610/C1400	Amite Elementary School	6 Computers for Lab	4,464
610/C1400	Amite Elementary School	Computer for Cafeteria	704
610/C1400	TASP Program	40 Computers for Lab	29,760
610/C1400	Midway Elementary School	32 Computers for Lab	24,552
610/C1400	Midway Elementary School	2 Computers for Cafeteria	1,382

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG Technology-C1400
Fiscal Year 2014-2015**

Background and History

This fund was created to track the costs associated with the purchase of
technology supplies and equipment from an allocation of the 2nd 1cent Sales Tax

Technology Purchases are shown through May 2014

Fund Number	Site	Item Purchased	Amounts
610/C1400	Nesom Middle School	27 Computers for Lab	20,087
610/C1400	Nesom Middle School	Library Network Drops	1,550
610/C1400	Nesom Middle School	Computer for Cafeteria	704
610/C1400	Ponchatoula Jr. High School	30 Computers for Lab	22,320
610/C1400	Ponchatoula Jr. High School	Fiber Cable Replacement	1,150
610/C1400	Ponchatoula Jr. High School	2 Computers for Cafeteria	1,408
610/C1400	Spring Creek Elementary School	30 Computers for Lab	22,320
610/C1400	Spring Creek Elementary School	Computer for Cafeteria	704
610/C1400	SLU Lab School	24 Computers for Lab	17,856
610/C1400	Tucker Elementary School	31 Computers for Lab	23,064
610/C1400	Tucker Elementary School	Computer for Cafeteria	704
610/C1400	Westside Middle School	25 Computers for Lab	18,600
610/C1400	Westside Middle School	2 Computers for Cafeteria	1,408
610/C1400	Sumner Middle School	61 Computers for Lab	47,584
610/C1400	Sumner Middle School	Computer for Cafeteria	704
610/C1400	Central Office	Switches	68,781
610/C1400	Central Office	2 Computers for Office	1,408
610/C1400	Vinyard Elementary School	Move Smartboard	360
610/C1400	Vinyard Elementary School	Backup System Battery	1,513
610/C1400	Vinyard Elementary School	3 Computers for Cafeteria	2,112
610/C1400	Vinyard Elementary School	114 Computers for Lab	83,656
610/C1400	Vinyard Elementary School	Switches	46,846
610/C1400	Vinyard Elementary School	Network Drops	4,000
Grand Total			1,017,858

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 2ND SALES TAX PAYG TECHNOLOGY - C1400
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	610 411312	2ND SALES & USE TAX - GROSS	0	1,097,000	1,096,000
2	610 411362	2ND SALES/USE/PENALTIES/INTERE	0	3,000	4,000
3	610 415101	INTEREST ON CHECKING	0	500	250
		Total REVENUES	0	1,100,500	1,100,250
4	61110022 561027	M & S - TECH	0	1,034,470	993,100
5	61110199 673400	TECH HARDWARE > \$5000	0	58,880	100,000
		Total REGULAR PROGRAMS	0	1,093,350	1,093,100
6	61231500 531400	SALES TAX COLLECTION FEES	0	7,150	7,150
		Total GENERAL ADMINISTRATION	0	7,150	7,150
		Total EXPENDITURES	0	1,100,500	1,100,250
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Kentwood District
Fiscal Year 2014-2015**

Background and History					
The Kentwood district includes O.W. Dillon Elementary and Kentwood High Magnet.					
School improvements for 2013-2014 are shown in the charts below through May 2014.					
Fund Number	School Improvements		Board Approved Date	Actual or Projected Completion Date	Amounts
621	Rent Portable Unit	(OWD)	Annual Lease	Annual Lease	800
621	Technology Initiatives for Phones/Internet	(OWD)	6/4/2013	9/13/2013	257,215
621	Dismantle and Return of Portable	(OWD)	N/A	8/30/2013	9,600
621	Dismantle and Return of Portable	(OWD)	N/A	9/6/2013	4,500
621	Teacher's Workroom Copier	(OWD)	5/6/2014	6/30/2014	6,145
621	Upgrades to Magnet Athletic Facility-Arch. Fees	(KHMS)	6/4/2013	12/31/2014	122,446
621	Upgrades to Magnet Athletic Facility	(KHMS)	6/4/2013	12/31/2014	124,726
621	Serving Counter	(KHMS)	5/7/2013	8/2/2013	18,999
621	30 Laptops and Cart	(KHMS)	9/3/2013	10/18/2013	20,431
621	2 Smart Response System Clickers	(KHMS)	9/3/2013	10/25/2013	4,682
621	Washing Machine	(KHMS)	12/4/2013	12/16/2013	400
621	Technology Upgrades for PARCC Testing	(CO)	6/4/2013	9/13/2013	5,492
621	6 Two-Way Radios and 2 Chargers	(TAP)	5/6/2014	6/30/2014	93
621	Interfund Transfer	District	Transfer	Transfer	9,712
634	Construction Services	(OWD)	7/20/2010	7/31/2013	944,777
634	Professional Services	(OWD)	7/20/2010	7/31/2013	255
Grand Total					1,530,273

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-KENTWOOD - 621

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	621 411310	SALES & USE TAXES - GROSS	307,531	0	0
2	621 411360	PENALTIES/INTEREST - SALES TAX	1,448	0	0
3	621 415101	INTEREST ON CHECKING	3,415	1,300	0
4	621 452000	INTERFUND TRANSFERS	0	13,750	0
		Total REVENUES	312,395	15,050	0
5	62111015 561000	M & S	3,508	400	0
6	62111015 561027	M & S - TECH	12,838	25,113	0
		Total REGULAR PROGRAMS	16,347	25,513	0
7	62123150 531400	SALES TAX COLLECTION FEES	2,008	182	0
		Total GENERAL ADMINISTRATION	2,008	182	0
8	62126215 544100	RENTAL OF LAND & BUILDINGS	19,200	14,900	0
		Total MAINTENANCE OF PLANT	19,200	14,900	0
9	62143015 533400	ARCHITECT/ENGINEERING SVCS	2,774	122,446	0
10	62145015 543001	INSTALL/TAG COMPUTERS	115	0	0
11	62146015 545000	CONSTRUCTION SERVICES	139,057	138,408	0
12	62146014 561030	M & S - SOFTWARE LICENSES-TECH	0	16,700	0
13	62145015 673000	EQUIPMENT > \$5,000	0	18,999	0
14	62146014 673400	TECH HARDWARE > \$5000	0	246,005	0
		Total FACILITY ACQUISITIONS AND CONSTRU	141,946	542,558	0
15	62152000 593230	TRANS OUT - OTHER	40,220	9,712	0
		Total OTHER USE OF FUNDS	40,220	9,712	0
		Total EXPENDITURES	219,721	592,865	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	92,673	(577,815)	0
		Beginning Fund Balance	485,142	577,815	0
		Ending Fund Balance	577,815	0	0

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 O.W. DILLON CONSTRUCTION - OWD01
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	634 415101	INTEREST ON CHECKING	19,359	1,325	0
2	634 452000	INTERFUND TRANSFERS	0	8,861	0
		Total REVENUES	19,359	10,186	0
3	63445000 533200	LEGAL SERVICES	2,290	0	0
4	63445000 533400	ARCHITECT/ENGINEERING SVCS	100,138	255	0
5	63445000 533900	OTHER PROFESSIONAL SERVICES	3,000	0	0
6	63445000 545000	CONSTRUCTION SERVICES	4,377,655	944,777	0
		Total FACILITY ACQUISITIONS AND CONSTRU	4,483,082	945,032	0
		Total EXPENDITURES	4,483,082	945,032	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,463,724)	(934,846)	0
		Beginning Fund Balance	5,398,570	934,846	0
		Ending Fund Balance	934,846	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Sumner District
Fiscal Year 2014-2015**

Background and History					
The Sumner District includes Chesbrough Elementary, Spring Creek Elementary, Sumner High, and Sumner Middle.					
School improvements for 2013-2014 are shown in the charts below through May 2014.					
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts	
622	Portable Rental (SHS)	Annual Lease	Annual Lease	10,400	
622	Football Bleachers (SHS)	5/7/2013	7/31/2014	152,096	
622	Canopy for Portables (SHS)	12/4/2013	1/27/2014	11,500	
622	Football Field Fencing (SHS)	12/4/2013	1/27/2014	12,480	
622	Wireless Smart Response System (SHS)	9/3/2013	9/27/2013	2,341	
622	Press Box and Concession Stand (SHS)	1/10/2013	8/22/2013	27,500	
622	Faculty Work Room Addition-Arch. Fees (CES)	5/22/2012	2/7/2014	4,529	
622	Faculty Work Room Addition (CES)	5/22/2012	2/7/2014	206,693	
622	Furniture/Equip for Teacher Workroom (CES)	12/4/2013	1/31/2014	3,625	
622	13 Security Cameras (SCE)	12/4/2013	2/28/2014	32,228	
622	Restroom Addition/Elec. Upgrade (SCE)	5/22/2012	1/27/2014	239,611	
622	Restroom Addition/Elec. Upgrade-Arch. Fees (SCE)	5/22/2012	1/27/2014	1,810	
622	Serving Counters (SCE)	7/11/2012	8/16/2013	23,930	
622	9 Barriers and 3 Swing Gates for Bus Area (SMS)	5/6/2014	7/15/2014	1,263	
622	Technology Upgrades for PARCC Testing (CO)	6/4/2013	9/13/2013	12,247	
622	6 Two-Way Radios and 2 Chargers (TAP)	5/6/2014	6/30/2014	221	
622	Interfund Transfer District	Transfer	Transfer	2,377	
			Grand Total	744,851	

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-SUMNER - 622

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	622 411310	SALES & USE TAXES - GROSS	685,803	0	0
2	622 411360	PENALTIES/INTEREST - SALES TAX	3,218	0	0
3	622 415101	INTEREST ON CHECKING	9,062	6,000	6,000
4	622 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
		Total REVENUES	710,095	18,000	18,000
5	62211051 561000	M & S	4,647	3,625	25,000
6	62211051 561027	M & S - TECH	90,833	2,341	35,000
7	62211028 673000	EQUIPMENT > \$5,000	10,262	0	50,000
		Total REGULAR PROGRAMS	105,742	5,966	110,000
8	62223150 531400	SALES TAX COLLECTION FEES	4,479	406	0
		Total GENERAL ADMINISTRATION	4,479	406	0
9	62226229 544100	RENTAL OF LAND & BUILDINGS	9,600	10,400	9,600
		Total MAINTENANCE OF PLANT	9,600	10,400	9,600
10	62243029 533400	ARCHITECT/ENGINEERING SVCS	69,647	6,339	30,000
11	62245051 543001	INSTALL/TAG COMPUTERS	1,035	0	1,000
12	62246051 545000	CONSTRUCTION SERVICES	27,240	223,325	300,000
13	62246000 561030	M & S - SOFTWARE LICENSES-TECH	0	4,987	0
14	62242029 571001	LAND IMPROVEMENTS < \$50,000	15,117	0	0
15	62242029 671001	LAND IMPROVEMENTS > \$50,000	307,597	12,480	30,000
16	62245029 672000	BUILDINGS > \$100,000	12,992	446,304	275,000
17	62245029 673000	EQUIPMENT > \$5,000	8,825	23,930	20,000
18	62246000 673400	TECH HARDWARE > \$5000	0	7,259	0
		Total FACILITY ACQUISITIONS AND CONSTRU	442,453	724,624	656,000
19	62252000 593230	TRANS OUT - OTHER	92,790	2,377	0
		Total OTHER USE OF FUNDS	92,790	2,377	0
		Total EXPENDITURES	655,064	743,773	775,600
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	55,031	(725,773)	(757,600)
		Beginning Fund Balance	2,329,926	2,384,957	1,659,184
		Ending Fund Balance	2,384,957	1,659,184	901,584

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Tangipahoa Parish School System

Capital Projects Fund Budget

CONSTR DISTR SUMNER #116 - 633

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	633 415101	INTEREST ON CHECKING	106	0	0
		Total REVENUES	106	0	0
2	63346000 545000	CONSTRUCTION SERVICES	15,916	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	15,916	0	0
		Total EXPENDITURES	15,916	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(15,811)	0	0
		Beginning Fund Balance	15,811	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Amite District
Fiscal Year 2014-2015**

Background and History					
The Amite District includes Amite Elementary Magnet, Amite High School, Westside Middle, and Roseland Elementary Montessori.					
School improvements for 2013-2014 are shown in the charts below through May 2014.					
Fund Number	School Improvements		Board Approved Date	Actual or Projected Completion Date	Amounts
623	12 Cork Bulletin Boards	(REMS)	12/4/13	1/10/14	1,211
623	Parent Drop Off Canopy	(REMS)	12/4/13	6/30/14	18,710
623	Secure Office Area	(REMS)	12/4/13	2/6/14	1,990
623	Teacher Workroom Copier	(REMS)	12/4/13	12/18/13	6,405
623	Smartboard Projector	(REMS)	9/3/13	11/22/13	1,504
623	Fax Board	(REMS)	9/3/13	10/3/13	605
623	5 Document Cameras	(REMS)	9/3/13	9/27/13	1,130
623	2 Wireless Headsets	(AHS)	4/16/13	8/30/13	900
623	4 Commercial Drum Fans	(AHS)	9/3/13	10/22/13	1,196
623	Gym Modifications/Lift Project	(AHS)	5/22/12	12/31/14	209,410
623	Copier	(AHS)	5/6/14	6/30/14	6,145
623	230 Chairs, 190 Desks, and 30 Tables	(WMS)	12/4/13	6/30/14	25,309
623	13 Computers and Monitors	(WMS)	9/3/13	10/3/13	9,173
623	60 Tables and Chairs	(WMS)	9/3/13	12/13/13	6,340
623	Technology Upgrades for PARCC Testing	(CO)	6/4/13	9/13/13	12,837
623	6 Two-Way Radios and 2 Chargers	(TAP)	5/6/14	6/30/14	221
623	Interfund Transfer	District	Transfer	Transfer	2,370
Grand Total					305,456

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-AMITE - 623

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	623 411310	SALES & USE TAXES - GROSS	718,877	0	0
2	623 411360	PENALTIES/INTEREST - SALES TAX	3,348	0	0
3	623 415101	INTEREST ON CHECKING	12,249	10,000	11,000
4	623 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
		Total REVENUES	746,486	22,000	23,000
5	62311032 561000	M & S	9,483	35,561	30,000
6	62311032 561027	M & S - TECH	20,479	11,577	25,000
7	62311032 561028	M & S - SOFTWARE - TECH	734	0	0
8	62311002 673000	EQUIPMENT > \$5,000	0	0	10,000
9	62311032 673100	MACHINERY > \$5,000	19,442	6,405	0
		Total REGULAR PROGRAMS	50,138	53,543	65,000
10	62323150 531400	SALES TAX COLLECTION FEES	4,694	425	0
		Total GENERAL ADMINISTRATION	4,694	425	0
11	62343032 533400	ARCHITECT/ENGINEERING SVCS	4,852	0	25,000
12	62345032 543001	INSTALL/TAG COMPUTERS	0	230	1,000
13	62346032 545000	CONSTRUCTION SERVICES	37,707	230,110	250,000
14	62346000 561030	M & S - SOFTWARE LICENSES-TECH	0	5,228	0
15	62342032 571001	LAND IMPROVEMENTS < \$50,000	4,945	0	30,000
16	62345032 673000	EQUIPMENT > \$5,000	8,989	0	20,000
17	62346000 673400	TECH HARDWARE > \$5000	0	7,609	0
		Total FACILITY ACQUISITIONS AND CONSTRU	56,493	243,177	326,000
18	62352000 593230	TRANS OUT - OTHER	73,888	2,370	0
		Total OTHER USE OF FUNDS	73,888	2,370	0
		Total EXPENDITURES	185,214	299,515	391,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	561,272	(277,515)	(368,000)
		Beginning Fund Balance	2,526,969	3,088,241	2,810,726
		Ending Fund Balance	3,088,241	2,810,726	2,442,726

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Tangipahoa Parish School System

Capital Projects Fund Budget

CONSTR DISTR AMITE #102 - 642

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	642 415101	INTEREST ON CHECKING	298	0	0
		Total REVENUES	298	0	0
2	64246000 545000	CONSTRUCTION SERVICES	44,882	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	44,882	0	0
		Total EXPENDITURES	44,882	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(44,584)	0	0
		Beginning Fund Balance	44,584	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Loranger District
Fiscal Year 2014-2015**

Background and History					
The Loranger District includes Loranger Elementary, Loranger High School, and Loranger Middle.					
School improvements for 2013-2014 are shown in the charts below through May 2014.					
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts	
624	Rent portable units (LES)	Annual Lease	Annual Lease		7,500
624	Smartboard (LES)	9/3/2013	1/27/2014		4,279
624	Walkway and Ramp Canopy (LES)	12/4/2013	1/10/2014		6,350
624	2 Desktop Computers and a Printer (LES)	9/3/2013	10/3/2013		1,649
624	Teacher's Workroom Copier (LES)	5/6/2014	6/30/2014		6,145
624	Smartboard in Portable Classroom (LHS)	12/4/2013	1/27/2014		8,778
624	2 Desktop Computers (LHS)	12/4/2013	2/21/2014		1,475
624	2 Teacher Desks (LHS)	12/4/2013	1/27/2014		966
624	14 Tables and 28 Chairs (LHS)	12/4/2013	1/27/2014		1,687
624	Door Replacement Project (LHS)	8/7/2012	7/31/2013		2,330
624	35 Desks (LHS)	12/4/2013	12/20/2013		2,319
624	24 Desks (LHS)	9/13/2013	9/30/2013		1,516
624	Softball Field Lighting (LHS)	12/4/2013	12/18/2013		25,560
624	Fax Board (LHS)	9/3/2013	10/3/2013		605
624	Football Field Lighting (LHS)	7/11/2012	1/17/2014		187,900
624	Football Field Lighting-Arch. Fees (LHS)	7/11/2012	1/17/2014		3,991
624	Flat Screen TV (LHS)	12/4/2013	1/31/2014		460
624	Drainage Improvements-Arch. Fees (LHS)	9/3/2013	6/30/2014		9,718
624	Replace Ceiling and Wall in Girls Locker Room (LHS)	12/4/2013	6/30/2014		9,179
624	Art Classroom Basin (Not-To-Exceed) (LHS)	10/18/2011	6/30/2014		2,500
624	Drainage Upgrades (LHS)	5/6/2014	9/30/2014		77,960
624	Resurface Football Field (LHS)	5/6/2014	9/30/2014		19,000
624	Rent Portable (LMS)	Annual Lease	Annual Lease		5,100
624	30 Desks (LMS)	9/3/2013	9/30/2013		1,895
624	Teacher's Lounge Copier (LMS)	5/6/2014	6/30/2014		6,145
624	Technology Upgrades for PARCC Testing (CO)	6/4/2013	9/13/2013		13,525
624	6 Two-Way Radios and 2 Chargers (TAP)	5/6/2014	6/30/2014		262
624	Interfund Transfer District	Transfer	Transfer		18,232
Grand Total					427,026

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-LORANGER - 624

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	624 411310	SALES & USE TAXES - GROSS	757,369	0	0
2	624 411360	PENALTIES/INTEREST - SALES TAX	3,555	0	0
3	624 415101	INTEREST ON CHECKING	10,419	8,000	8,500
4	624 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
		Total REVENUES	783,354	20,000	20,500
5	62411040 561000	M & S	20,754	11,948	20,000
6	62411040 561027	M & S - TECH	8,486	15,261	30,000
7	62411040 673500	TECH SOFTWARE >\$5000	12,370	0	0
		Total REGULAR PROGRAMS	41,610	27,209	50,000
8	62423150 531400	SALES TAX COLLECTION FEES	4,946	448	0
		Total GENERAL ADMINISTRATION	4,946	448	0
9	62426240 544100	RENTAL OF LAND & BUILDINGS	11,750	12,600	11,700
		Total MAINTENANCE OF PLANT	11,750	12,600	11,700
10	62443040 533400	ARCHITECT/ENGINEERING SVCS	32,119	13,709	20,000
11	62445040 543001	INSTALL/TAG COMPUTERS	230	920	1,000
12	62446040 545000	CONSTRUCTION SERVICES	102,622	43,419	200,000
13	62446000 561030	M & S - SOFTWARE LICENSES-TECH	0	5,508	0
14	62442040 571001	LAND IMPROVEMENTS < \$50,000	0	0	30,000
15	62442040 671001	LAND IMPROVEMENTS > \$50,000	0	187,900	0
16	62445040 673000	EQUIPMENT > \$5,000	0	0	50,000
17	62446000 673400	TECH HARDWARE > \$5000	0	8,017	0
		Total FACILITY ACQUISITIONS AND CONSTRU	134,971	259,473	301,000
18	62452000 593230	TRANS OUT - OTHER	58,168	18,233	0
		Total OTHER USE OF FUNDS	58,168	18,233	0
		Total EXPENDITURES	251,445	317,963	362,700
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	531,909	(297,963)	(342,200)
		Beginning Fund Balance	2,274,404	2,806,313	2,508,350
		Ending Fund Balance	2,806,313	2,508,350	2,166,150

**Tangipahoa Parish School System
Capital Projects Fund Budget
Independence District
Fiscal Year 2014-2015**

Background and History

The Independence district includes Independence Elementary, Independence High, Independence Middle Magnet, Midway Elementary, Natalbany Elementary, and Nesom Middle.

School improvements for 2013-2014 are shown in the charts below through May 2014.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
625	15 Desks (NMS)	12/4/2013	12/16/2013	994
625	32 Thinkpad's and a Cart (NMS)	9/3/2013	10/18/2013	21,626
625	32 Thinkpad's and a Cart (NES)	9/3/2013	10/18/2013	21,626
625	27 Security Cameras (NES)	12/4/2013	6/30/2014	58,045
625	Office Copier (NES)	5/6/2014	6/30/2014	6,145
625	Lease Portable Restroom (MES)	Annual Lease	Annual Lease	8,000
625	Nurse/Counselor Portable-Rental (MES)	Annual Lease	Annual Lease	8,400
625	2 Copiers (MES)	9/3/2013	9/27/2013	13,903
625	25 Security Cameras (MES)	12/4/2013	2/21/2014	52,995
625	Canopy and Concrete Slab (MES)	12/4/2013	1/10/2014	12,500
625	Digital Duplicator (MES)	5/6/2014	6/30/2014	3,496
625	Subsurface Drainage Modifications (IES)	4/16/2013	11/7/2013	59,050
625	Subsurface Drainage Modifications-Arch. Fees (IES)	4/16/2013	11/7/2013	1,367
625	21 Tables (IES)	12/4/2013	6/30/2014	1,664
625	4 Picnic Tables and Benches (IES)	12/4/2013	3/14/2014	4,050
625	2 Faculty Copiers (IES)	5/6/2014	6/30/2014	12,290
625	Music Risers for Choral Program (IHS)	12/4/2013	3/7/2014	2,729
625	50 Stacking Chairs and 4 Tables (IHS)	12/4/2013	6/30/2014	1,760
625	Weight Room Equipment (IHS)	12/4/2013	6/30/2014	12,280
625	3 Projector Screens (IHS)	9/3/2013	6/30/2014	180
625	3 Projectors (IHS)	9/3/2013	10/25/2013	1,422
625	Welding Bench Materials (IHS)	9/3/2013	9/27/2013	1,490
625	3 Desktop Computers (IHS)	9/3/2013	10/3/2013	2,117
625	4 Smartboards (IHS)	9/3/2013	12/18/2013	15,347
625	40 P-TAC Units (IHS)	7/11/2012	12/31/2014	298,600
625	Improvements to Voc. Program (IHS)	9/3/2013	6/30/2014	109,700
625	Improvements to Voc. Program-Arch. Fees (IHS)	9/3/2013	6/30/2014	12,442
625	7 Internet Drops (IHS)	9/3/2013	9/27/2013	700
625	Technology Upgrades for PARCC Testing (CO)	6/4/2013	9/13/2013	20,946
625	6 Two-Way Radios and 2 Chargers (TAP)	5/6/2014	6/30/2014	364
625	Interfund Transfer District	Transfer	Transfer	3,912
Grand Total				770,140

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-INDEPENDENCE - 625
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	625 411310	SALES & USE TAXES - GROSS	1,172,963	0	0
2	625 411360	PENALTIES/INTEREST - SALES TAX	5,479	0	0
3	625 415101	INTEREST ON CHECKING	25,473	20,500	22,000
4	625 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
		Total REVENUES	1,215,927	32,500	34,000
5	62511021 561000	M & S	21,573	12,687	25,000
6	62511021 561027	M & S - TECH	59,893	61,868	40,000
7	62511021 673100	MACHINERY > \$5,000	0	13,903	20,000
		Total REGULAR PROGRAMS	81,467	88,458	85,000
8	62523150 531400	SALES TAX COLLECTION FEES	7,660	694	0
		Total GENERAL ADMINISTRATION	7,660	694	0
9	62526221 544100	RENTAL OF LAND & BUILDINGS	14,900	20,400	14,400
		Total MAINTENANCE OF PLANT	14,900	20,400	14,400
10	62543021 533400	ARCHITECT/ENGINEERING SVCS	5,671	13,808	20,000
11	62545021 543001	INSTALL/TAG COMPUTERS	4,945	1,150	1,000
12	62546021 545000	CONSTRUCTION SERVICES	39,458	233,240	200,000
13	62546000 561030	M & S - SOFTWARE LICENSES-TECH	0	8,530	0
14	62542021 571001	LAND IMPROVEMENTS < \$50,000	0	0	25,000
15	62545021 572000	BUILDINGS < \$100,000	20,689	0	0
16	62542021 671001	LAND IMPROVEMENTS > \$50,000	0	59,050	75,000
17	62545021 673000	EQUIPMENT > \$5,000	0	12,280	30,000
18	62545012 673100	MACHINERY > \$5,000	0	298,600	300,000
19	62546000 673400	TECH HARDWARE > \$5000	0	12,416	0
		Total FACILITY ACQUISITIONS AND CONSTRU	70,763	639,074	651,000
20	62552000 593230	TRANS OUT - OTHER	98,978	3,912	0
		Total OTHER USE OF FUNDS	98,978	3,912	0
		Total EXPENDITURES	273,768	752,538	750,400
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	942,160	(720,038)	(716,400)
		Beginning Fund Balance	4,199,115	5,141,275	4,421,237
		Ending Fund Balance	5,141,275	4,421,237	3,704,837

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 CONSTR DISTR INDEPEN #39A - 637
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	637 415101	INTEREST ON CHECKING	1	0	0
		Total REVENUES	1	0	0
2	63746000 545000	CONSTRUCTION SERVICES	180	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	180	0	0
		Total EXPENDITURES	180	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(179)	0	0
		Beginning Fund Balance	179	0	0
		Ending Fund Balance	0	0	0

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 CONSTR DISTR INDEPEN #115 - 645
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	645 415101	INTEREST ON CHECKING	13	0	0
		Total REVENUES	13	0	0
2	64546000 545000	CONSTRUCTION SERVICES	1,936	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	1,936	0	0
		Total EXPENDITURES	1,936	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,924)	0	0
		Beginning Fund Balance	1,924	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hammond District
Fiscal Year 2014-2015**

Background and History

The Hammond District includes Hammond Eastside Magnet, Hammond High Magnet School, Hammond Junior High Magnet, Hammond Westside Montessori, and Woodland Park Elementary Magnet .

School improvements for 2013-2014 are shown in the charts below through May 2014.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
626	Parent/School Bus Driveway Renovations (HWMS)	12/4/2013	9/30/2014	275,180
626	Parent/School Bus Driveway Renovations-Arch. Fees (HWMS)	12/4/2013	9/30/2014	10,250
626	Smartboard (HWMS)	12/4/2013	2/28/2014	4,279
626	Smartboard (HWMS)	9/3/2013	11/1/2013	3,779
626	Desktop Computer (HWMS)	12/4/2013	12/18/2013	744
626	Desktop Computer (HWMS)	9/3/2013	10/10/2013	911
626	Laptop for Principal (HWMS)	9/3/2013	1/10/2014	744
626	Signage Upgrade-Arch. Fees (HWMS)	2/5/2013	9/20/2013	375
626	Wall/Glass Partition w/ Buzzer (HWMS)	2/5/2013	7/18/2013	5,790
626	Presentation System for Multipurpose Room (HWMS)	3/19/2013	10/10/2013	3,318
626	Curtains for Multi-Purpose Room (HWMS)	4/1/2014	7/31/2014	9,922
626	2 Teacher Workroom Copiers (HWMS)	5/6/2014	6/30/2014	12,290
626	VCT Flooring (HJHM)	5/7/2013	8/22/2013	26,316
626	Security Camera (HHMS)	10/18/2011	6/30/2014	7,100
626	2 Double Stack Ovens (HHMS)	5/7/2013	6/30/2014	42,930
626	Ipad (HHMS)	12/4/2013	1/27/2014	577
626	MarkerBot (3D Printer) (HHMS)	12/4/2013	6/30/2014	2,744
626	New Seats for Auditorium-Arch. Fees (HHMS)	7/11/2012	6/30/2014	1,189
626	New Seats for Auditorium (HHMS)	7/11/2012	6/30/2014	49,000
626	Sound Wall w/Modifications (HHMS)	9/3/2013	10/18/2013	12,850
626	Sound Wall w/Modifications-Arch. Fees (HHMS)	9/3/2013	10/18/2013	1,830
626	Baseball Restroom/Concession Stand-Arch. Fees (HHMS)	10/18/2011	11/22/2013	1,925
626/661	Baseball Restroom/Concession Stand (HHMS)	10/18/2011	11/22/2013	96,340
626/661	Pro-Start Kitchen (HHMS)	10/18/2011	8/2/2013	12,862
626/661	Girl's Weight Room Expansion and Cov. Walkway (HHMS)	10/18/2011	10/18/2013	4,333
626	Signage Upgrade-Arch. Fees (HHMS)	2/5/2013	9/20/2013	375
626	Signage Upgrade (HHMS)	2/5/2013	7/26/2013	675
626	17 Walkie-Talkie Radios (HHMS)	12/4/2013	1/17/2014	6,120
626	50 Student Chairs and 2 Chair Carts (HHMS)	4/1/2014	5/9/2014	3,790
626	4 Choral Risers (HHMS)	4/1/2014	7/31/2014	3,849
626	Musical Instruments for Band (HHMS)	4/1/2014	8/31/2014	59,059
626	Desktop Computer (HEMS)	12/4/2013	1/10/2014	744
626	Laptop for Principal (HEMS)	12/4/2013	1/10/2014	910
626	Signage Upgrade (HEMS)	2/5/2013	6/30/2014	3,520
626	Signage Upgrade-Arch. Fees (HEMS)	2/5/2013	9/20/2013	375
626	Secure Administration Area (HEMS)	7/16/2013	6/30/2014	4,553
626	Door Buzzer (HEMS)	7/16/2013	6/30/2014	615
626	100 Desks (HEMS)	9/3/2013	9/15/2013	6,315
626	Library and Classroom Renovations (HEMS)	5/6/2014	9/30/2014	43,945
626	Portable Building Rental (WPM)	Annual Lease	Annual Lease	2,600
626	Reach In Freezer (WPM)	5/7/2013	10/18/2013	12,500
626	Copier (SELAB)	5/6/2014	6/30/2014	6,145
626	Technology Upgrades for PARCC Testing (CO)	6/4/2013	9/13/2013	30,319
626	6 Two-Way Radios and 2 Chargers (TAP)	5/6/2014	6/30/2014	566
626	Interfund Transfer District	Transfer	Transfer	6,075
Grand Total				780,627

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-HAMMOND - 626

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	626 411310	SALES & USE TAXES - GROSS	1,697,769	0	0
2	626 411360	PENALTIES/INTEREST - SALES TAX	8,030	0	0
3	626 415101	INTEREST ON CHECKING	20,959	18,000	18,000
4	626 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
		Total REVENUES	1,738,771	30,000	30,000
5	62611039 561000	M & S	109,568	12,435	30,000
6	62611039 561027	M & S - TECH	190,574	16,295	20,000
7	62611039 561028	M & S - SOFTWARE - TECH	340	0	0
8	62611037 673000	EQUIPMENT > \$5,000	21,484	0	25,000
9	62611039 673100	MACHINERY > \$5,000	20,524	0	20,000
		Total REGULAR PROGRAMS	342,490	28,730	95,000
10	62623150 531400	SALES TAX COLLECTION FEES	11,088	1,005	0
		Total GENERAL ADMINISTRATION	11,088	1,005	0
11	62626239 544100	RENTAL OF LAND & BUILDINGS	2,400	2,600	2,400
12	62626619 571001	LAND IMPROVEMENTS < \$50,000	4,443	0	0
		Total MAINTENANCE OF PLANT	6,843	2,600	2,400
13	62643047 533400	ARCHITECT/ENGINEERING SVCS	108,663	16,067	25,000
14	62641037 533900	OTHER PROFESSIONAL SERVICES	0	250	0
15	62645047 543001	INSTALL/TAG COMPUTERS	10,695	2,455	1,000
16	62646047 545000	CONSTRUCTION SERVICES	733,569	199,614	250,000
17	62646000 561030	M & S - SOFTWARE LICENSES-TECH	0	12,347	0
18	62642047 571001	LAND IMPROVEMENTS < \$50,000	9,725	4,195	20,000
19	62642047 671001	LAND IMPROVEMENTS > \$50,000	0	275,182	275,000
20	62645047 673000	EQUIPMENT > \$5,000	14,444	55,430	25,000
21	62646000 673400	TECH HARDWARE > \$5000	0	17,972	0
		Total FACILITY ACQUISITIONS AND CONSTRU	877,097	583,512	596,000
22	62652000 593230	TRANS OUT - OTHER	191,421	6,075	0
		Total OTHER USE OF FUNDS	191,421	6,075	0
		Total EXPENDITURES	1,428,939	621,922	693,400
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	309,832	(591,922)	(663,400)
		Beginning Fund Balance	3,980,926	4,290,758	3,698,836
		Ending Fund Balance	4,290,758	3,698,836	3,035,436

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 HAMMOND SALE OF PROPERTY - 661
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	661 415101	INTEREST ON CHECKING	2,919	31	0
		Total REVENUES	2,919	31	0
2	66143009 533400	ARCHITECT/ENGINEERING SVCS	18,591	0	0
3	66146000 545000	CONSTRUCTION SERVICES	748,899	20,145	0
		Total FACILITY ACQUISITIONS AND CONSTRU	767,490	20,145	0
		Total EXPENDITURES	767,490	20,145	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(764,571)	(20,114)	0
		Beginning Fund Balance	784,685	20,114	0
		Ending Fund Balance	20,114	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Ponchatoula District
Fiscal Year 2014-2015**

Background and History					
<p>The Ponchatoula District includes D.C. Reeves Elementary, Perrin Early Learning Center, Ponchatoula High, Ponchatoula Junior High, Tucker Elementary, and Vinyard Elementary.</p> <p>School improvements for 2013-2014 are shown in the charts below through May 2014.</p>					
Fund Number	School Improvements		Board Approved Date	Actual or Projected Completion Date	Amounts
627	Portable Building Rental	(DCR)	Annual Lease	Annual Lease	10,092
627	Repair Drainage Problem	(DCR)	7/11/2012	11/15/2013	42,111
627	Repair Drainage Problem-Arch. Fees	(DCR)	7/11/2012	11/15/2013	1,754
627	35 Desktop Computers	(DCR)	2/5/2013	6/30/2014	4,602
627	2 Smartboards	(DCR)	9/3/2013	1/27/2014	8,788
627	Secure Admin Area/Door Buzzer	(DCR)	12/4/2013	5/31/2014	5,215
627	Floor Tile Replacement	(DCR)	5/6/2014	9/30/2014	22,800
627	Copier	(DCR)	5/6/2014	6/30/2014	6,145
627	Drainage Improvements	(VES)	10/18/2011	11/15/2013	22,620
627	Drainage Improvements-Arch. Fees	(VES)	10/18/2011	11/15/2013	1,279
627	Smartboard	(VES)	9/3/2013	10/25/2013	3,889
627	3 Computers, Monitors, and Speakers	(VES)	9/3/2013	9/27/2013	2,117
627	2 Copiers	(VES)	9/3/2013	10/10/2013	14,168
627	Floor Tile Replacement	(VES)	5/6/2014	9/30/2014	78,380
627	Technology Upgrades for PARCC Testing	(CO)	6/4/2013	9/13/2013	34,575
627	40 Student Desks	(PJH)	9/3/2013	9/9/2013	2,526
627	Teacher's Workroom Copier	(PJH)	5/6/2014	6/30/2014	6,145
627	Lobby Renovations and Securing Entryway	(TES)	5/7/2013	9/30/2014	45,950
627	Lobby Renovations and Securing Entryway-Arch. Fees	(TES)	5/7/2013	9/30/2014	5,380
627	Metal Storage Building	(TES)	7/11/2012	8/2/2013	23,500
627	Agri-Science Building	(PHS)	12/8/2009	9/16/2013	12,046
627	10 Projectors	(PHS)	9/3/2013	9/27/2013	4,740
627	40 Desks	(PHS)	12/4/2013	12/10/2013	2,650
627	100 Desks	(PHS)	9/3/2013	9/7/2013	6,315
627	Secure Administration Area	(PHS)	3/19/2013	7/16/2013	14,340
627	Install Door Buzzer System	(PHS)	3/19/2013	8/30/2013	1,950
627	Ag Barn Fencing	(PHS)	5/6/2014	7/31/2014	6,999
627	13 Security Cameras	(PELC)	12/4/2013	2/28/2014	32,739
627	2 Smartboards	(PELC)	9/3/2013	2/7/2014	8,770
627	6 Two-Way Radios and 2 Chargers	(TAP)	5/6/2014	6/30/2014	602
627	Interfund Transfer	District	Transfer	Transfer	6,472
Grand Total					439,659

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-PONCHATOU LA - 627
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	627 411310	SALES & USE TAXES - GROSS	1,936,144	0	0
2	627 411360	PENALTIES/INTEREST - SALES TAX	9,099	0	0
3	627 415101	INTEREST ON CHECKING	31,348	27,000	28,000
4	627 415122	INTEREST-INVEST. WITH FGB	12,012	12,000	12,000
5	627 452000	INTERFUND TRANSFERS	58,243	85	0
		Total REVENUES	2,046,846	39,085	40,000
6	62711034 561000	M & S	20,680	11,491	50,000
7	62711034 561027	M & S - TECH	91,714	31,181	40,000
8	62711034 673100	MACHINERY > \$5,000	0	14,168	0
		Total REGULAR PROGRAMS	112,394	56,840	90,000
9	62723150 531400	SALES TAX COLLECTION FEES	12,644	1,146	0
		Total GENERAL ADMINISTRATION	12,644	1,146	0
10	62726234 544100	RENTAL OF LAND & BUILDINGS	8,650	10,091	8,650
		Total MAINTENANCE OF PLANT	8,650	10,091	8,650
11	62743034 533400	ARCHITECT/ENGINEERING SVCS	45,570	8,412	27,500
12	62742031 533900	OTHER PROFESSIONAL SERVICES	9,750	0	0
13	62745034 543001	INSTALL/TAG COMPUTERS	345	1,725	1,500
14	62746034 545000	CONSTRUCTION SERVICES	232,698	98,049	275,000
15	62746000 561030	M & S - SOFTWARE LICENSES-TECH	0	14,080	0
16	62742034 571001	LAND IMPROVEMENTS < \$50,000	1,375	0	30,000
17	62745034 572000	BUILDINGS < \$100,000	0	23,500	0
18	62742034 671001	LAND IMPROVEMENTS > \$50,000	156,619	64,731	100,000
19	62745034 672000	BUILDINGS > \$100,000	105,243	12,046	0
20	62745034 673000	EQUIPMENT > \$5,000	42,500	0	50,000
21	62746000 673400	TECH HARDWARE > \$5000	0	20,495	0
		Total FACILITY ACQUISITIONS AND CONSTRU	594,100	243,038	484,000
22	62752000 593230	TRANS OUT - OTHER	134,341	6,472	0
		Total OTHER USE OF FUNDS	134,341	6,472	0
		Total EXPENDITURES	862,129	317,587	582,650
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,184,717	(278,502)	(542,650)
		Beginning Fund Balance	4,872,089	6,056,806	5,778,304
		Ending Fund Balance	6,056,806	5,778,304	5,235,654

**Tangipahoa Parish School System
Capital Projects Fund Budget
Champ Cooper District
Fiscal Year 2014-2015**

Background and History

Champ Cooper Elementary is the only school in this district. The students go on to high school at either Hammond High School or Ponchatoula High School. Funding is provided to the Hammond and Ponchatoula districts' debt service funds for reimbursement for the cost of constructing Hammond High School and Ponchatoula High School. Starting in 2013-2014, only the Hammond debt service district will receive reimbursement because the Ponchatoula district's debt is now paid off.

School improvements for 2013-2014 are shown in the charts below through May 2014.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
628	Due to School District #1 (CC)	Annual Transfer	Annual Transfer	5,212
628	Teacher's Workroom Copier (CC)	5/6/2014	6/30/2014	6,145
628	Technology Upgrades for PARCC Testing (CO)	6/4/2013	9/13/2013	5,728
628	6 Two-Way Radios and 2 Chargers (TAP)	5/6/2014	6/30/2014	96
628	Interfund Transfer District	Transfer	Transfer	1,035
Grand Total				18,216

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-CHAMP COOPER - 628
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	628 411310	SALES & USE TAXES - GROSS	319,361	0	0
2	628 411360	PENALTIES/INTEREST - SALES TAX	1,511	0	0
3	628 415101	INTEREST ON CHECKING	5,587	5,200	5,200
4	628 452000	INTERFUND TRANSFERS	10,024	50	0
		Total REVENUES	336,483	5,250	5,200
5	62811000 561000	M & S	12,578	0	10,000
6	62811000 561027	M & S - TECH	8,562	0	5,000
7	62811000 673000	EQUIPMENT > \$5,000	0	0	10,000
		Total REGULAR PROGRAMS	21,140	0	25,000
8	62823150 531400	SALES TAX COLLECTION FEES	2,086	189	0
		Total GENERAL ADMINISTRATION	2,086	189	0
9	62826610 571001	LAND IMPROVEMENTS < \$50,000	4,443	0	0
		Total MAINTENANCE OF PLANT	4,443	0	0
10	62843000 533400	ARCHITECT/ENGINEERING SVCS	4,157	0	7,500
11	62845000 543001	INSTALL/TAG COMPUTERS	460	0	250
12	62846000 545000	CONSTRUCTION SERVICES	113,659	0	75,000
13	62846000 561030	M & S - SOFTWARE LICENSES-TECH	0	2,333	0
14	62842000 571001	LAND IMPROVEMENTS < \$50,000	0	0	10,000
15	62845000 673000	EQUIPMENT > \$5,000	0	0	20,000
16	62846000 673400	TECH HARDWARE > \$5000	0	3,395	0
		Total FACILITY ACQUISITIONS AND CONSTRU	118,276	5,728	112,750
17	62852000 593230	TRANS OUT - OTHER	50,898	6,247	5,212
		Total OTHER USE OF FUNDS	50,898	6,247	5,212
		Total EXPENDITURES	196,843	12,164	142,962
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	139,640	(6,914)	(137,762)
		Beginning Fund Balance	738,179	877,819	870,905
		Ending Fund Balance	877,819	870,905	733,143

**Tangipahoa Parish School System
Capital Projects Fund Budget
Roofing Fund
Fiscal Year 2014-2015**

Background and History				
<p>The Roof Fund was created by the School System to have funds available as new roofs are required in the various schools in the parish.</p> <p>Roof installations for 2013-2014 are shown in the charts below.</p>				
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
629	Kentwood High Gym Roof Replacement	8/7/2012	8/16/2013	17,958
629	Loranger High Gym Roof Replacement	10/2/2012	10/3/2013	19,987
629	Loranger High Gym Roof Replacement-Arch. Fees	10/2/2012	10/3/2013	392
629	Loranger Elementary Cafeteria Roof Replacement	3/19/2013	11/7/2013	66,298
629	Loranger Elementary Cafeteria Roof Replacement-Arch. Fees	3/19/2013	11/7/2013	1,558
629	Independence High School Cafeteria Roof Replacement	3/19/2013	9/30/2014	159,700
629	Independence High School Cafeteria Roof Replacement-Arch. Fees	3/19/2013	9/30/2014	17,728
629	Independence High School Science Annex Roof Replacement	3/19/2013	9/30/2014	79,285
629	Hammond High Cafeteria Roof Replacement	7/16/2013	6/30/2014	116,180
629	Hammond High Cafeteria Roof Replacement-Arch. Fees	7/16/2013	6/30/2014	13,070
629	Woodland Park Roof Replacement	N/A	2/18/2014	15,135
Grand Total				507,292

Tangipahoa Parish School System

Capital Projects Fund Budget

ROOFING FUND - 629

Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	629 415101	INTEREST ON CHECKING	12,110	11,541	9,925
2	629 452200	OPERATING TRANSFERS IN	447,888	29,523	0
		Total REVENUES	459,997	41,064	9,925
3	62943000 533400	ARCHITECT/ENGINEERING SVCS	21,139	41,677	0
4	62946000 545000	CONSTRUCTION SERVICES	321,170	522,998	0
		Total FACILITY ACQUISITIONS AND CONSTRU	342,309	564,675	0
		Total EXPENDITURES	342,309	564,675	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	117,688	(523,611)	9,925
		Beginning Fund Balance	1,780,174	1,897,862	1,374,251
		Ending Fund Balance	1,897,862	1,374,251	1,384,176

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hammond/Ponchatoula New School-C0041
Fiscal Year 2014-2015**

Background and History
<p>This fund was created to track the construction costs of the new school to be built in the Hammond/Ponchatoula area as part of the Desegregation lawsuit settlement.</p>

Tangipahoa Parish School System
 Capital Projects Fund Budget
 HAMMOND/PONCHATOULA NEW SCHOOL - C0041
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	649 452000	INTERFUND TRANSFERS	2,000	0	0
		Total REVENUES	2,000	0	0
2	64945000 533900	OTHER PROFESSIONAL SERVICES	2,000	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	2,000	0	0
		Total EXPENDITURES	2,000	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
East of Amite New School-C0043
Fiscal Year 2014-2015**

Background and History
<p>This fund was created to track the construction costs of the new school to be built in the Amite area as part of the Desegregation lawsuit settlement.</p>

Tangipahoa Parish School System
Capital Projects Fund Budget
EAST OF AMITE NEW SCHOOL - C0043
Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	649 452000	INTERFUND TRANSFERS	8,000	0	0
		Total REVENUES	8,000	0	0
2	64945000 533900	OTHER PROFESSIONAL SERVICES	8,000	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	8,000	0	0
		Total EXPENDITURES	8,000	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
O.W. Dillon New School-C0046
Fiscal Year 2014-2015**

Background and History
<p>This fund was created to track the costs associated with the new O.W. Dillon school</p>

Tangipahoa Parish School System
 Capital Projects Fund Budget
 O.W. DILLON NEW SCHOOL - C0046
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
1	649 415101	INTEREST ON CHECKING	1	6	0
2	649 452000	INTERFUND TRANSFERS	242,467	17,193	0
		Total REVENUES	242,468	17,200	0
3	64911000 561000	M & S	240,384	13,893	0
		Total REGULAR PROGRAMS	240,384	13,893	0
4	64945000 561000	M & S	0	3,308	0
5	64945000 561027	M & S - TECH	2,083	0	0
		Total FACILITY ACQUISITIONS AND CONSTRU	2,083	3,308	0
		Total EXPENDITURES	242,467	17,201	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1	(1)	0
		Beginning Fund Balance	0	1	0
		Ending Fund Balance	1	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hurricane Katrina Insurance
Fiscal Year 2014-2015**

Background and History				
This fund accounts for repairs needed due to Hurricane Katrina. All repairs were completed in 2006-07				
Fund Number	School Improvements			
655				
	Grand Total	0		0

Tangipahoa Parish School System
 Capital Projects Fund Budget
 HURRICANE KATRINA INSURANCE - 655
 Fiscal Year 2014 - 2015

	Account Number	Account Name	Actual 2012 - 2013	Budget 2013 - 2014	Budget 2014 - 2015
		Total REVENUES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	200,278	200,278	200,278
		Ending Fund Balance	200,278	200,278	200,278

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