

Amite, Louisiana

Tangipahoa Parish School System

Mark Kolwe, Superintendent



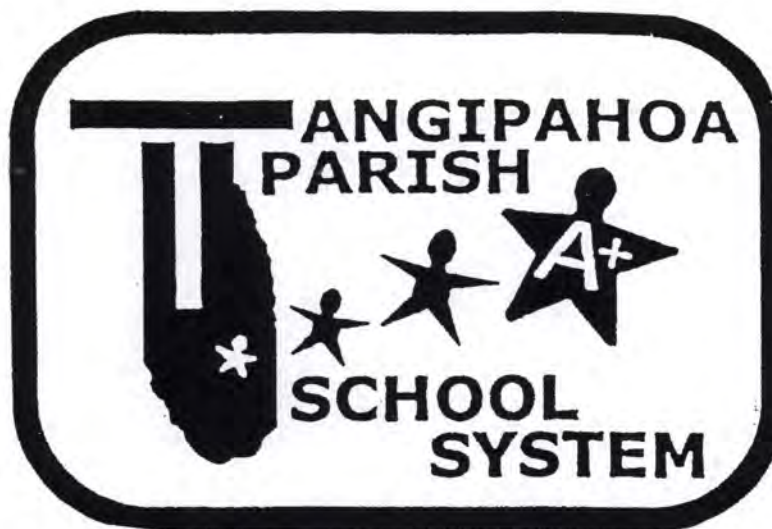
2013-2014 Annual Operating Budget

For the period: July 1, 2013 to June 30, 2014

ANNUAL OPERATING BUDGET
of the
TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

For the period
July 1, 2013 through June 30, 2014



Ms. Christina Cohea
President

Mr. Mark Kolwe
Superintendent

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

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TANGIPAHOA PARISH SCHOOL SYSTEM

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MARK KOLWE
Superintendent

CHRISTINA COHEA
President of the Board

June 24, 2013

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

Re: Budget Message for the 2013-2014
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, 2013 through June 30, 2014, is hereby submitted. The elected school board members of Tangipahoa Parish will be asked to approve this Operating Budget on July 16, 2013 at its regular School Board meeting. The proposed resolution begins on page xix.

A Public Hearing on the budget will be held on July 16, 2013, 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 is to meet the same achievement objectives by 2014 regardless of ability levels.

In 2011-2012, the School System implemented magnet programs at 10 school sites. This program in 2013-2014 will continue to improve student achievement and eliminate or substantially reduce racial isolation through the use of the remaining carryover funds of the Magnet Schools Assistance Grant which is funded by the U. S. Department of Education and the general fund. An application for a new magnet grant has been submitted and notice of award should be received in the fall. This new magnet program will implement problem based, student-centered instruction with the applied merging of science, technology, engineering and mathematics (STEM) at four schools.

Budget Process and Significant Changes

The development of the 2013-2014 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 2013-2014 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."

TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2013- 2014

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 and 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 2013-2014, the administrative staff followed these assumptions:

1. The Minimum Foundation Program funding increased 2.75% and 50% of the increase will be distributed to classroom teachers as defined by the Louisiana Department of Education.
2. A portion of the Second 1-cent Sales Tax proceeds has been rededicated to the General Fund.
3. Budgeted expenditures include a step raise for all eligible employees.
4. Adjusted both the Maintenance Fund and General Fund Budgets to allow for the recording of all utility bills within the General Fund.
5. Transferred twelve Occupational Therapists and Physical Therapists from the IDEA Fund to the General Fund to allow the School Board to benefit from medicaid reimbursements.
6. Reduced employee health care expenditure 1.77% due to a reduction in the Office of Group Benefits rates.
7. Reduced three Maintenance Department helper positions, one ROTC Coordinator and eleven Paraprofessional positions.
8. Eliminated the Perfect Attendance Program
9. Eliminated Magnet School transportation service in outlying areas and the grandfathering of roads subject to the 3/10 of a mile walking distance.
10. Used the employer's contribution rates for the Teachers' Retirement System at 27.2% and School Employees Retirement System at 32.3%.
11. Used the indirect cost rate of 6.3152%.
12. Reduced general fund balance to 6.28% of total expenditures.

TANGIPAHOA PARISH SCHOOL SYSTEM

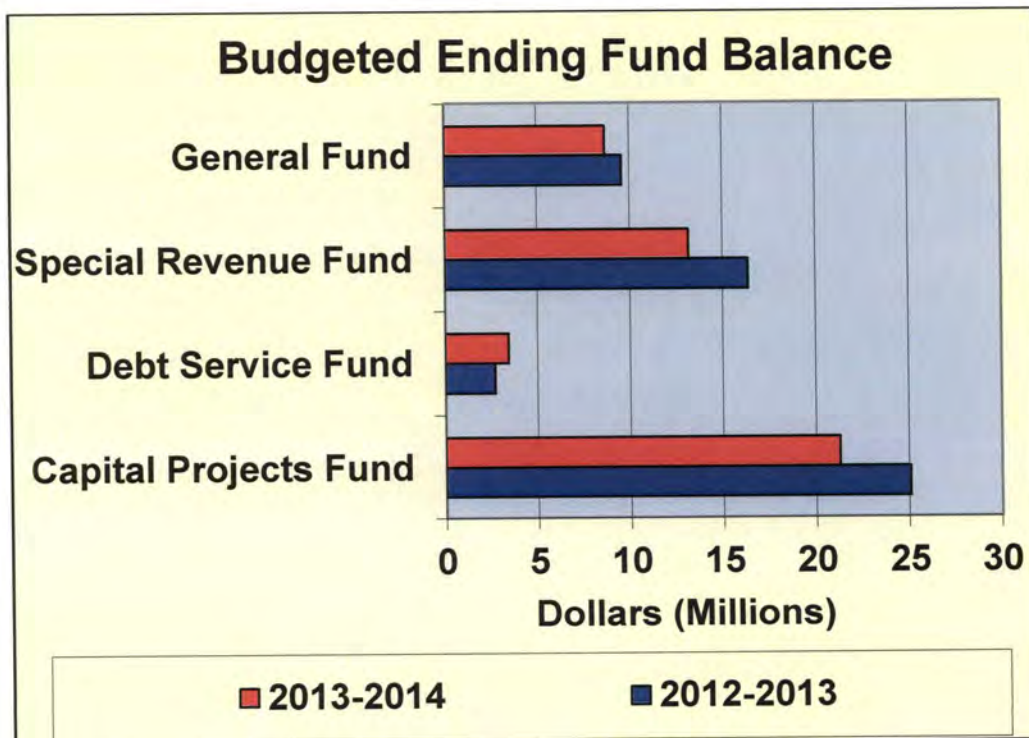
Fiscal Year 2013- 2014

Total Budgets for All Government Funds

The Tangipahoa Parish School System maintains 61 individual governmental funds, of which 1 is a prior year carry-over special revenue fund, and 41 are current-year special revenue funds. An overview of the FY 2013-2014 governmental fund budgets is as follows:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Governmental Funds
Revenues	\$136,351,401	\$47,970,267	\$2,324,185	\$1,840,875	\$188,486,728
Expenditures	138,149,335	50,127,106	1,607,186	5,631,799	195,515,426
Other Sources of Funds	2,406,512	2,195,897	5,212	0	4,607,621
Other Uses of Funds	1,516,941	3,232,525	0	5,212	4,754,678
Net Changes in Fund Balance	(908,363)	(3,193,467)	722,211	(3,796,136)	(7,175,755)
Beginning Fund Balance	\$9,584,598	\$16,360,874	\$2,703,412	\$25,083,387	\$53,732,271
Ending Fund Balance	\$8,676,235	\$13,167,407	\$3,425,623	\$21,287,251	\$46,556,516

The following graph summarizes the 2012-2013 and 2013-2014 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 2013-2014 due to the QSCB Bond's sinking fund requirement.



TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2013- 2014

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.

For the 2013-2014 fiscal year, salaries and fringe benefits are budgeted to consume 89.2% of the expenditures in the General (Operating) Fund. Budgeted expenditures for the 2013-2014 fiscal year are more than last year because of an increase in retirement rates, step increases for eligible employees, a mandatory pay increase for classroom teachers equal to 50% of the 2.75% increase in MFP funding, per Louisiana Department of Education and an increase in positions that were paid by other funds previously such as IDEA, Magnet and Hammond Accelerated programs, and the transfer of utilities from the Maintenance Fund.

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

OBJECT	BUDGET 2012-2013	BUDGET 2013-2014	PERCENT CHANGE
Salaries	\$79,122,793	\$83,028,628	4.9%
Benefits	37,337,902	40,134,401	7.5%
Professional and Purchased Services	1,457,845	1,312,170	(10.0%)
Supplies/Equipment/Other Objects	11,303,035	13,674,136	21.0%
Total General Fund Expenditures	\$129,221,575	\$138,149,335	6.9%

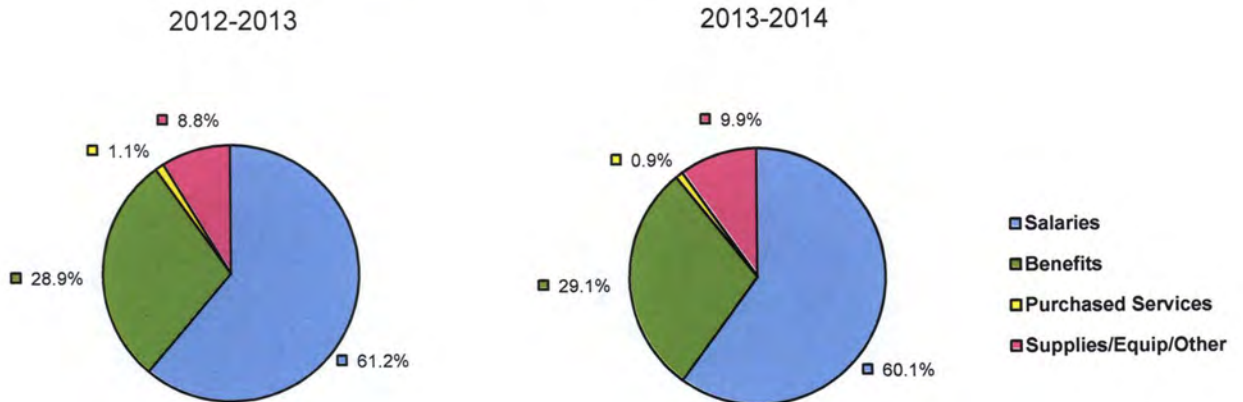
TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2013- 2014

General Fund Expenditures By Object

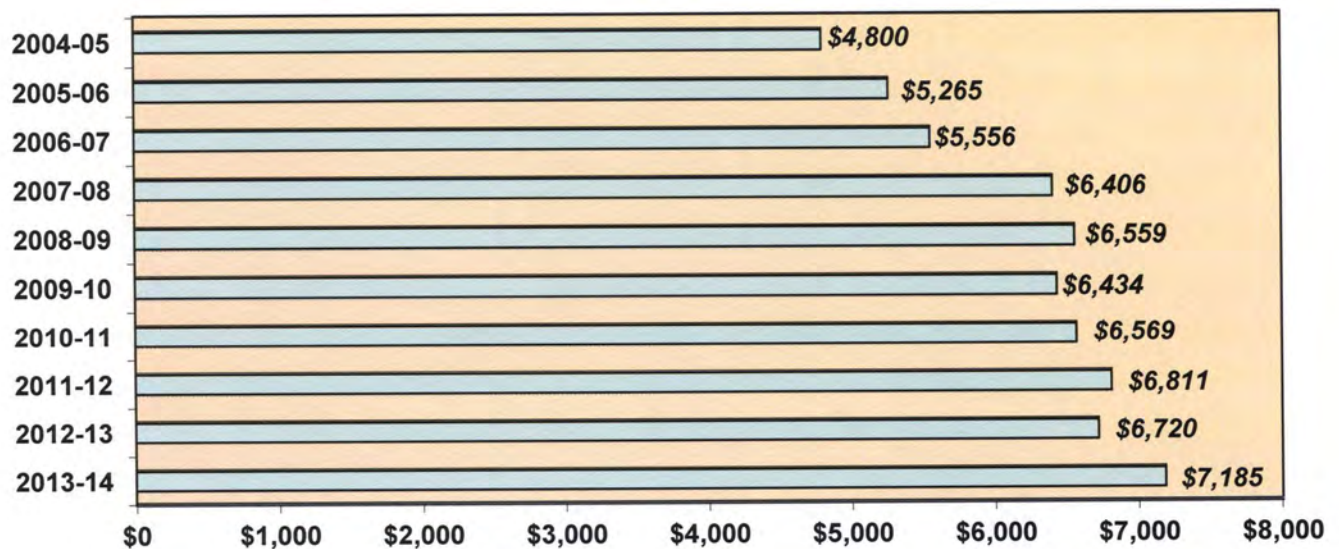
The following graphs provide a comparison of expenditures by object (expenditure category) for the current and proposed General Fund Budgets in terms of the percentage of total budgets.

(Comparison of Total Expenditures of Current and Proposed Budgets)



Tangipahoa Parish places an emphasis on instruction with 74% of all expenditures for the 2013-2014 fiscal year directed to the classroom. The graph below shows the total General Fund actual expenditures per student for fiscal years 2004-05 through 2011-12 and budgeted expenditures per student for 2012-2013 and 2013-2014.

General Fund Expenditures Per Student



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2013- 2014

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-two individual funds comprise this type of governmental fund. The most notable funds in this category are Child Nutrition, Title 1, Maintenance, Maintenance Rededication, and Individuals with Disabilities Education Act (IDEA) – Part B.

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. IDEA-Part B is used to identify, evaluate, and provide a public education to eligible disabled children.

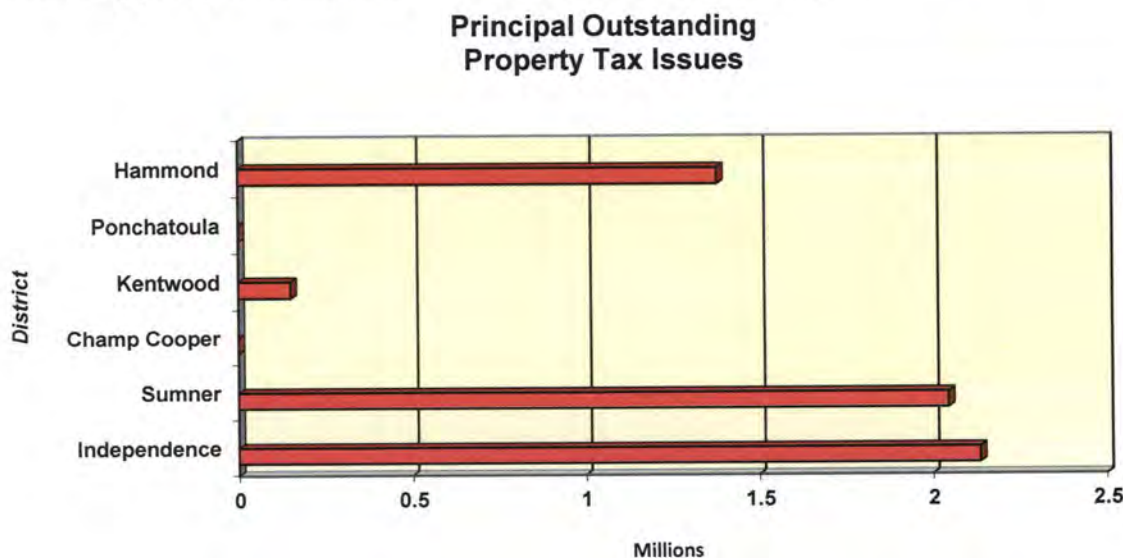
It is estimated that budgeted revenues will be \$47,970,267 and expenditures will be \$50,127,106. Projected revenues and expenditures are down from last year.

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. Information and details on each of these individual funds can be found in the Special Revenue Fund section of this budget.

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, 2013, the School System had accumulated \$2,703,412 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. On June 30, 2013, the statutory limit was \$195,400,897 and the remaining debt margin was \$189,690,897. A breakdown for each district is listed in the Debt Service Fund section of this budget.

Property bond debt has decreased from \$7,770,000 at June 30, 2012 to \$5,710,000 at June 30, 2013. Outstanding principal indebtedness for property tax issues is as follows:



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2013- 2014

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. The Bond Rating for each district is listed on page 205.

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, 2013, in the amount of \$25,083,387 is available for Capital Projects for the 2013-2014 fiscal year. Several major projects expected to commence in fiscal year 2013-2014 are as follows:

- ◆ Faculty Work Room Addition at Chesbrough Elementary
- ◆ Gym Modifications/Lift Project at Amite High
- ◆ Vo-Tech Welding Workroom Renovations at Independence High
- ◆ Bleachers at Sumner High
- ◆ Pre-K Restroom Addition at Spring Creek Elementary

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.

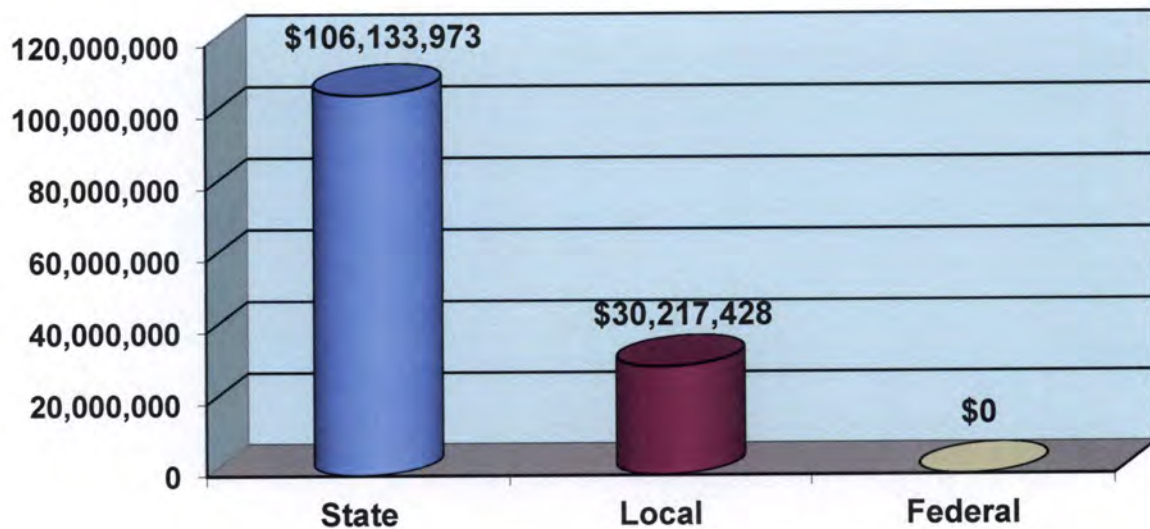
REVENUE SOURCES	BUDGET 2012-2013	BUDGET 2013-2014	PERCENT CHANGE
Local Sources	\$21,077,664	\$30,217,428	43.4%
State Sources	104,907,587	106,133,973	1.2%
Federal Sources	0	0	0%
Total General Fund Revenue	\$125,985,251	\$136,351,401	8.2%

TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2013- 2014

Budgeted revenues will be up \$10,366,150 or 8.2%, and budgeted expenditures will be up by \$8,927,760 or 6.9%. The increase in revenue is due largely to a 2.75% increase in MFP funding and the rededication of a portion of the Second 1-cent sales tax revenue. The increase in expenditures is primarily an increase in retirement rates, step increases for eligible employees, a mandatory pay increase for classroom teachers equal to 50% of the 2.75% increase in MFP funding, per Louisiana Department of Education, an increase in positions that were paid by other funds previously such as IDEA, Magnet and Hammond Accelerated programs, and the transfer of utilities from the Maintenance Fund.

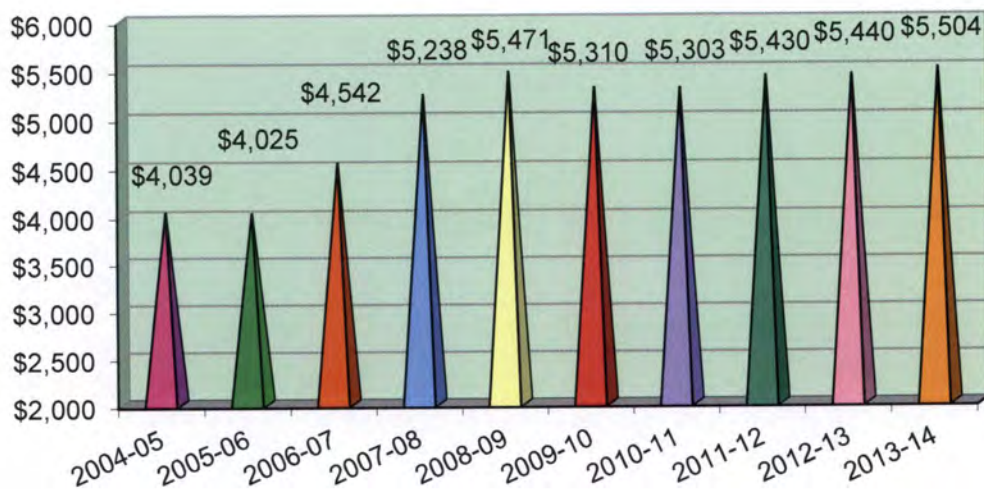
The following graph represents the various sources of revenue included in the proposed budget to support General Fund operations for the 2013-2014 fiscal year.

Sources of Revenue



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

MFP Funds Per Student



TANGIPAHOA PARISH SCHOOL SYSTEM

Fiscal Year 2013- 2014

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 the General Fund. Originally approved in 1982, this tax was renewed by voters on July 21, 2007, extending its expiration to the year 2042.

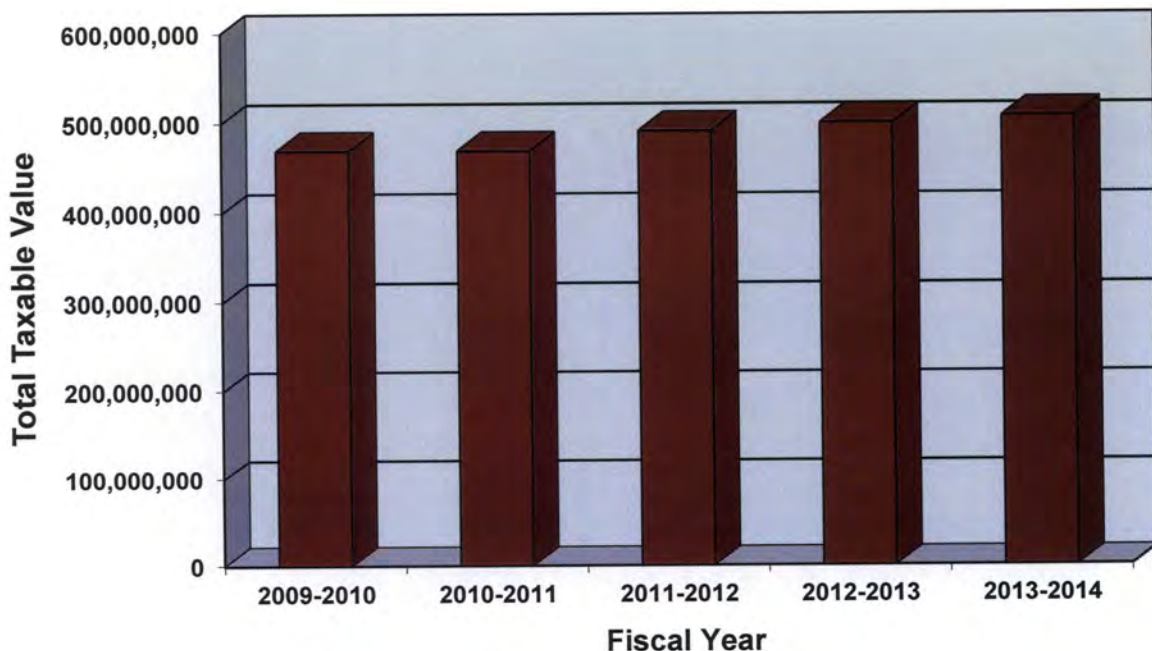
Sales tax collections have increased by an average of 4.5% annually over the past ten years. For each one percent increase in sales tax revenue, the general fund receives an additional \$172,000 in revenue.

The 2013-2014 budget for the sales tax revenue is not expected to increase compared to the 2012-2013 budget.

Informational Summary

Tax Base and Rate Trends

Property Tax collections are projected to be lower in 2013-2014 with the loss of the Hammond Accelerated millage and the retiring of the Ponchatoula and Champ Cooper district's debt. The General Fund will receive 51%, the Special Revenue Fund 18% and the Debt Service Fund 31% of the budgeted property tax collections. The graph below shows the prior five years' actual property tax assessments.

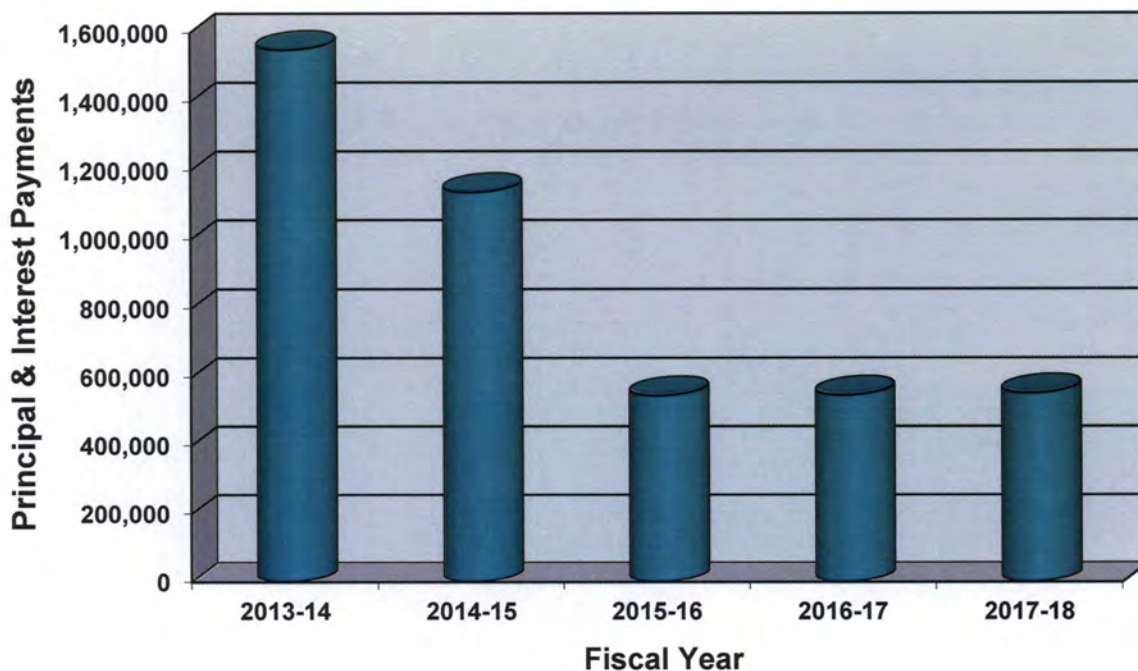


TANGIPAHOA PARISH SCHOOL SYSTEM Fiscal Year 2013- 2014

Changes in Debt

Principal payments of \$2,219,362 and interest payments of \$343,046 in 2012-2013 decreased the bonded debt to \$21,935,336 as of June 30, 2013.

As shown in the chart below, estimated principal payments of \$1,287,000 and estimated interest payments of \$262,619 will be made in 2013-2014 which will reduce the total bonded debt to \$20,385,717 as of June 30, 2014.



Changes in Grant Funding

The 2013-2014 Operating Budgets exclude the following federal, state, and local grants that were either cut or eliminated:

Catholic Charities, Hammond Accelerated Program, Hurricane Educator Assistance Program (HEAP), Homeland Security Hurricane Isaac, Homeless, Safe and Supportive Schools, (10-11), (11-12) and (12-13), Teacher Incentive Program (11-12) & (12-13), Title I School Improvement 1003 (G), Title II Math/Science Professional Development.

TANGIPAHOA PARISH SCHOOL SYSTEM
Fiscal Year 2013- 2014

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

Tangipahoa Parish School System
Fiscal Year 2013-2014

Total Operating Budget by Function

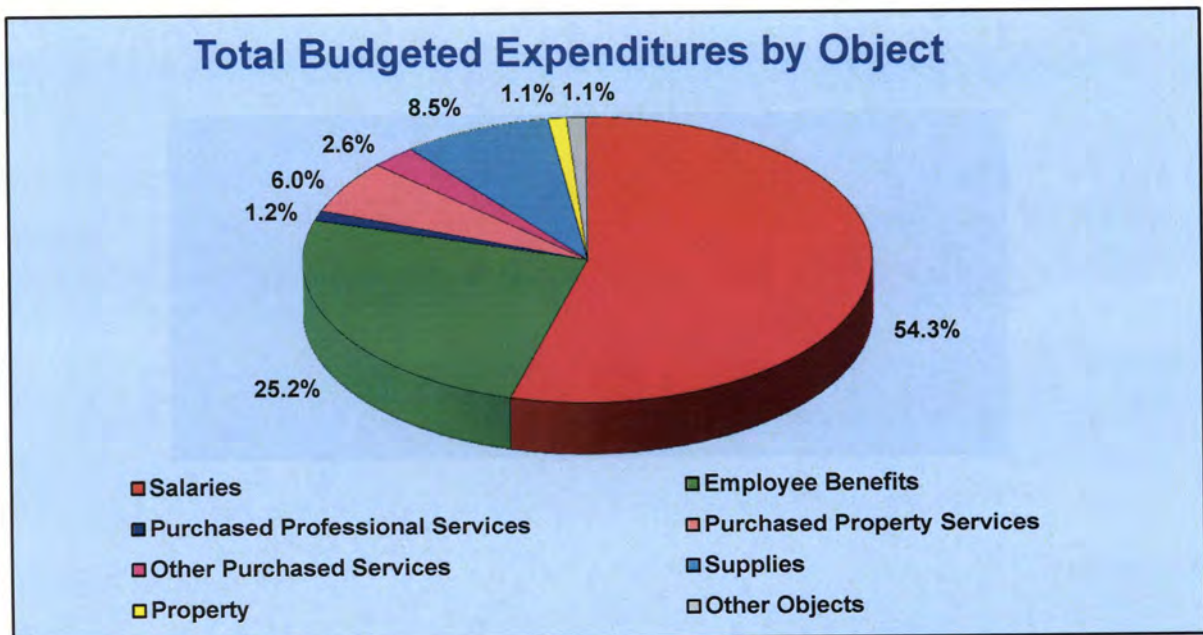
	General	Special	Debt	Capital	
	Fund	Revenue	Service	Projects	Total
Revenues		Fund	Fund	Fund	
Local Revenues	\$30,217,428	\$8,796,856	\$2,324,185	\$1,840,875	\$43,179,344
State Revenues	106,133,973	880,351	0	0	107,014,324
Federal Revenues	<u>0</u>	<u>38,293,060</u>	<u>0</u>	<u>0</u>	<u>38,293,060</u>
Total Revenues	136,351,401	47,970,267	2,324,185	1,840,875	188,486,728
Expenditures					
Regular Programs	67,594,477	4,041,767	0	1,056,000	72,692,244
Special Education Programs	17,653,436	1,033,596	0	0	18,687,032
Vocational Education Programs	2,870,189	238,410	0	0	3,108,599
Other Instructional Programs	2,519,688	1,605,618	0	0	4,125,306
Special Programs	698,309	10,256,169	0	0	10,954,478
Pupil Support Services	8,036,317	2,070,067	0	0	10,106,384
Instructional Staff Services	2,975,337	7,231,347	0	0	10,206,684
General Administration	1,332,404	64,009	54,067	0	1,450,480
School Administration	9,530,251	60,000	0	0	9,590,251
Business Services	1,100,932	223,361	0	0	1,324,293
Maintenance of Plant	8,904,454	8,050,313	0	77,033	17,031,800
Student Transportation Services	12,970,272	332,422	0	0	13,302,694
Central Services	1,644,752	966,646	0	0	2,611,398
Child Nutrition Program	294,626	10,356,157	0	0	10,650,783
Community Services	23,891	3,509,434	0	0	3,533,325
Debt Service	0	0	1,553,119	0	1,553,119
Facility Acquisition & Construction	<u>0</u>	<u>87,790</u>	<u>0</u>	<u>4,498,766</u>	<u>4,586,556</u>
Total Expenditures	138,149,335	50,127,106	1,607,186	5,631,799	195,515,426
Other Sources of Funds	2,406,512	2,195,897	5,212	0	4,607,621
Other Uses of Funds	<u>1,516,941</u>	<u>3,232,525</u>	<u>0</u>	<u>5,212</u>	<u>4,754,678</u>
Total Other Sources & Uses	889,571	(1,036,628)	5,212	(5,212)	(147,057)
NET CHANGE IN FUND BALANCE	(908,363)	(3,193,467)	722,211	(3,796,136)	(7,175,755)
Beginning Fund Balance	9,584,598	16,360,874	2,703,412	25,083,387	53,732,271
Ending Fund Balance	\$8,676,235	\$13,167,407	\$3,425,623	\$21,287,251	\$46,556,516

Tangipahoa Parish School System
Fiscal Year 2013-2014

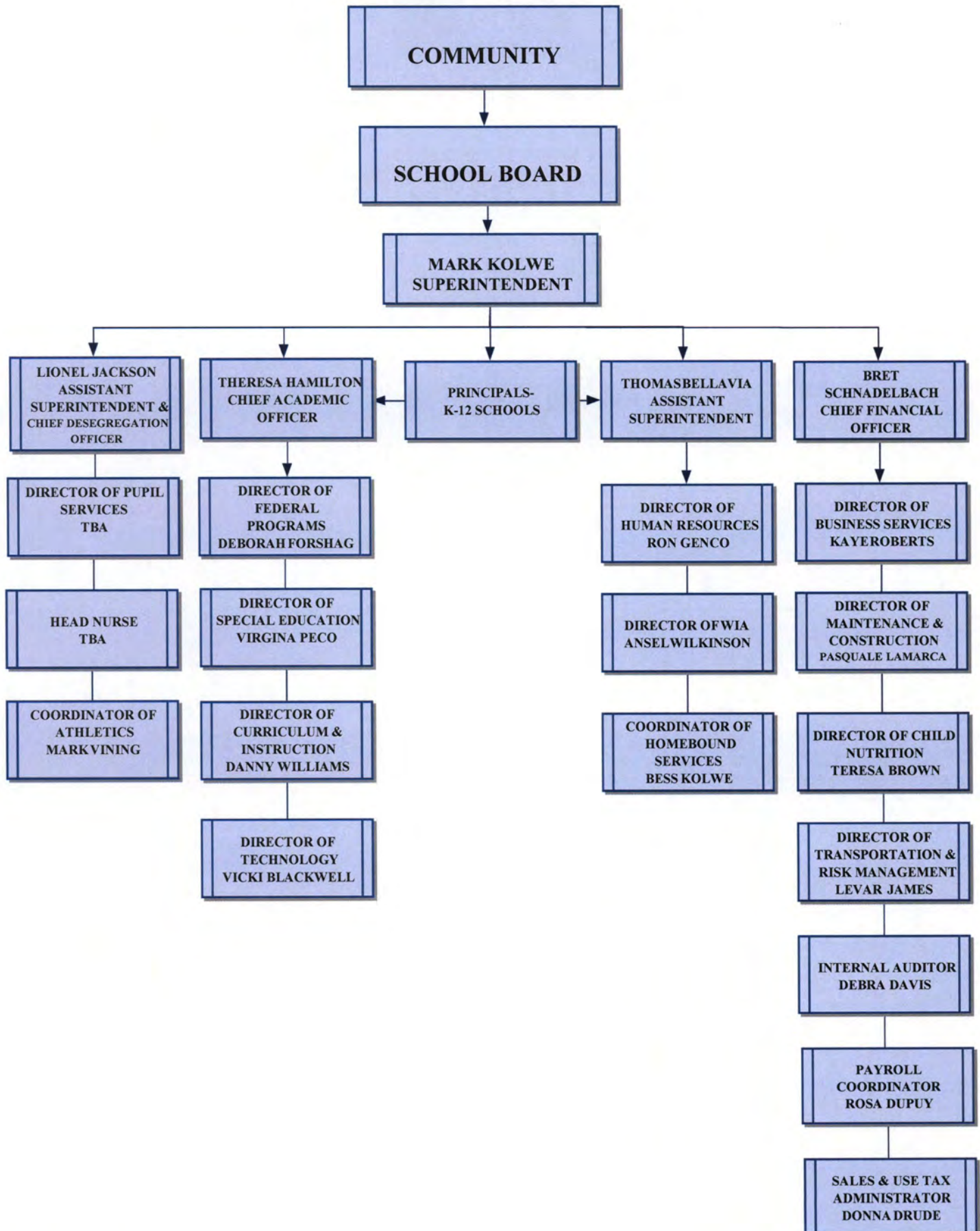
Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 79.5% of the total budget. Supplies which include textbooks and consumables make up 8.5% of the budget. Purchased Property makes up 6.0%, Other Purchased Services make up 2.6% and Purchased Professional Services make up 1.2% while Other Objects, which includes interest and principal on debt, and Property each make up 1.1%. The total budgeted expenditures by object are as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total Uses</u>
Salaries	\$83,028,628	\$23,426,964	\$0	\$0	\$106,455,592
Employee Benefits	40,134,401	9,178,249	0	0	49,312,650
Purchased Professional Services	1,312,170	904,301	54,067	0	2,270,538
Purchased Property Services	4,216,451	4,409,428	0	3,041,783	11,667,662
Other Purchased Services	2,746,456	2,290,048	0	0	5,036,504
Supplies	5,842,728	9,632,116	0	1,080,566	16,555,410
Property	588,900	0	0	1,509,450	2,098,350
Other Objects	<u>279,601</u>	<u>286,000</u>	<u>1,553,119</u>	<u>0</u>	<u>2,118,720</u>
Total	\$138,149,335	\$50,127,106	\$1,607,186	\$5,631,799	\$195,515,426



**TANGIPAHOA PARISH SCHOOL SYSTEM
2013-2014 ORGANIZATIONAL CHART**



BUDGET RESOLUTION

At the July 16, 2013 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, 2013 and ending June 30, 2014.

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, 2013 and ending June 30, 2014, 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
2013-2014 Annual Operating Budget

General Fund

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Function

	Actual Through April 30, 2013	Estimates Through June 30, 2013	Final Budget 2012-2013	Budget 2013-2014	Percent of Change
Revenues					
Local Revenues	\$16,778,452	\$4,299,212	\$21,077,664	\$30,217,428	43.36%
State Revenues	86,921,974	17,985,613	104,907,587	106,133,973	1.17%
Federal Revenues	0	0	0	0	0.00%
Total Revenues	\$103,700,426	\$22,284,825	\$125,985,251	\$136,351,401	8.23%
Expenditures					
Regular Programs	\$47,604,257	\$15,493,378	\$63,097,635	\$67,594,477	7.13%
Special Education Programs	12,903,548	4,402,073	17,305,621	17,653,436	2.01%
Vocational Education Programs	2,086,218	684,873	2,771,091	2,870,189	3.58%
Other Instructional Programs	1,733,957	801,608	2,535,565	2,519,688	-0.63%
Special Programs	178,365	23,956	202,321	698,309	245.15%
Pupil Support Services	5,275,356	1,726,676	7,002,032	8,036,317	14.77%
Instructional Staff Services	2,243,505	605,657	2,849,162	2,975,337	4.43%
General Administration	1,104,445	305,818	1,410,263	1,332,404	-5.52%
School Administration	7,246,524	1,967,197	9,213,721	9,530,251	3.44%
Buisness Services	877,243	196,220	1,073,463	1,100,932	2.56%
Maintenance of Plant	4,654,396	2,740,567	7,394,963	8,904,454	20.41%
Student Transportation Services	9,723,493	2,796,848	12,520,341	12,970,272	3.59%
Central Services	1,162,525	365,892	1,528,417	1,644,752	7.61%
Child Nutrition Services	104,326	188,763	293,089	294,626	0.52%
Community Services	23,891	0	23,891	23,891	0.00%
Total Expenditures	\$96,922,049	\$32,299,526	\$129,221,575	\$138,149,335	6.91%
Other Sources of Funds	\$2,337,083	721,413	\$3,058,496	\$2,406,512	-21.32%
Other Uses of Funds	713,710	866,621	1,580,331	1,516,941	-4.01%
Total Other Sources and (Uses)	\$1,623,373	(\$145,208)	\$1,478,165	\$889,571	-39.82%
NET CHANGE IN FUND BALANCE	\$8,401,750	(\$10,159,909)	(\$1,758,159)	(\$908,363)	-48.33%
Beginning Fund Balance	\$11,342,757	\$11,342,757	\$11,342,757	\$9,584,598	-15.50%
Ending Fund Balance	\$9,584,598	\$1,182,848	\$9,584,598	\$8,676,235	-9.48%

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

**Tangipahoa Parish School System
General Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Object

	Actual Through <u>April 30, 2013</u>	Estimates Through <u>June 30, 2013</u>	Final Budget <u>2012-2013</u>	Budget <u>2013-2014</u>	Percent of Change
Revenues					
Local Revenues	\$16,778,452	\$4,299,212	\$21,077,664	\$30,217,428	43.4%
State Revenues	86,921,974	17,985,613	104,907,587	106,133,973	1.2%
Federal Revenues	0	0	0	0	0.0%
Total Revenues	\$103,700,426	\$22,284,825	\$125,985,251	\$136,351,401	8.2%
 Expenditures					
Salaries	\$59,555,411	\$19,567,382	\$79,122,793	\$83,028,628	4.9%
Employee Benefits	28,671,084	8,666,818	37,337,902	40,134,401	7.5%
Purchased Professional Services	1,103,269	354,576	1,457,845	1,312,170	-10.0%
Purchased Property Services	3,472,790	786,182	4,258,972	4,216,451	-1.0%
Other Purchased Services	968,349	1,435,825	2,404,174	2,746,456	14.2%
Supplies	2,707,079	1,129,309	3,836,388	5,842,728	52.3%
Property	394,325	194,575	588,900	588,900	0.0%
Other Objects	49,742	164,859	214,601	279,601	30.3%
Total Expenditures	\$96,922,049	\$32,299,526	\$129,221,575	\$138,149,335	6.9%
 Other Sources of Funds	\$2,337,083	\$721,413	\$3,058,496	\$2,406,512	-21.3%
Other Uses of Funds	713,710	866,621	\$1,580,331	1,516,941	-4.0%
Total Other Sources and (Uses)	\$1,623,373	(\$145,208)	\$1,478,165	\$889,571	-39.8%
 NET CHANGE IN FUND BALANCE	\$8,401,750	(\$10,159,909)	(\$1,758,159)	(\$908,363)	-48.3%
 Beginning Fund Balance	\$11,342,757	\$11,342,757	\$11,342,757	\$9,584,598	-15.5%
Ending Fund Balance	\$9,584,598	\$1,182,848	\$9,584,598	\$8,676,235	-9.5%

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

Tangipahoa Parish School System

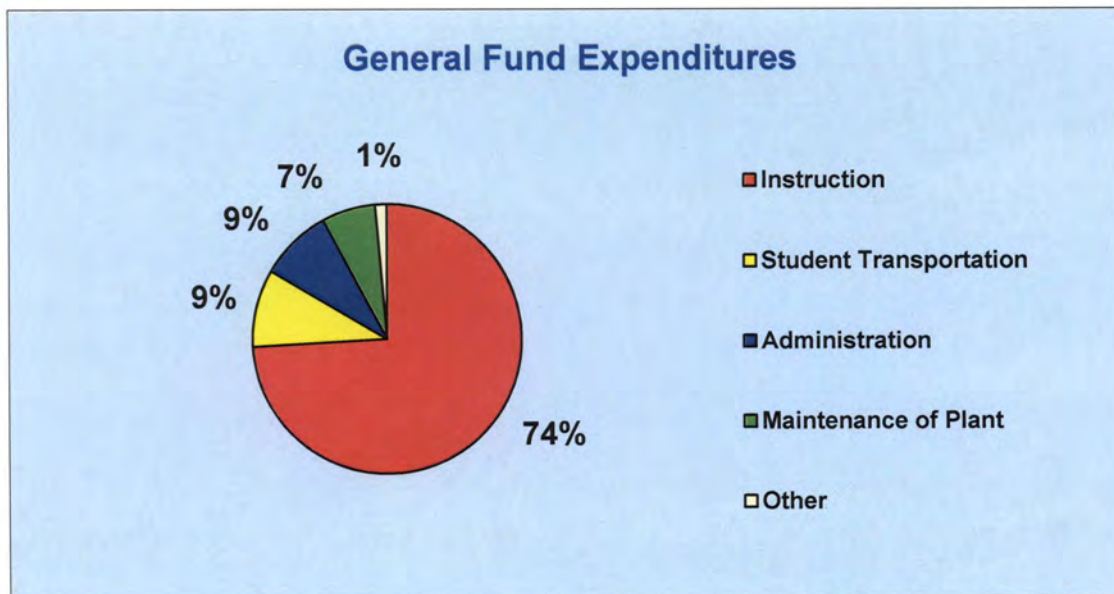
General Fund Budget

Fiscal Year 2013-2014

Most Important Features

- 1 The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 74% of all expenditures for FY 2013-2014 directed to the classroom.

Instruction	\$102,347,753	74.0%
Student Transportation	12,970,272	9.0%
Administration	11,963,587	9.0%
Maintenance of Plant	8,904,454	7.0%
Other	<u>1,963,269</u>	<u>1.0%</u>
Total	\$138,149,335	100.0%



- 2 State Minimum Foundation Program (MFP) monies increased 2.75% over the 2012-13 Budget and 50% of the increase will be distributed to classroom teachers as defined by the Louisiana Department of Education.
- 3 A portion of the Second 1-cent Sales Tax proceeds has been rededicated to the General Fund
- 4 Budgeted Expenditures include a Step Raise for all eligible employees.

Tangipahoa Parish School System
General Fund Budget
LOCAL REVENUES
Fiscal Year 2013-2014

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 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	100	411110	CONSTITUTIONAL TAX	2,016,822	1,959,826	1,959,826
2	100	411140	UP TO 1% COLLECTIONS BY SHER	428,480	428,480	428,480
3	100	411150	PROP TAX - COURT ORDERED SETTLE	0	1,425	1,425
4	100	411160	PENALTIES/INTEREST ON PROP TAX	5,644	5,644	5,644
5	100	411310	SALES & USE TAXES - GROSS	16,648,554	17,118,500	17,118,500
6	100	411312	2ND SALES & USE TAX - GROSS	0	0	8,650,000
7	100	411350	SALES/USE TAX/COURT SETTLEMENT	6,488	6,500	6,500
8	100	411352	2ND SALES/USE TAX/COURT SETTLE	0	0	5,000
9	100	411360	PENALTIES/INTEREST - SALES TAX	79,391	75,000	75,000
10	100	411362	2ND SALES/USE/PENALTIES/INTERE	0	0	40,000
11	100	413101	SUMMER SCHOOL	27,875	27,875	27,875
12	100	413140	DRIVERS ED	123,900	154,000	154,000
13	100	415101	INTEREST ON CHECKING	81,292	81,292	81,292
14	100	415110	INTEREST - LAMP	112	0	0
15	100	415120	INTEREST - INVESTMENT ACCT	21,293	14,324	14,324
16	100	415122	INTEREST-INVEST. WITH FGB	36,705	37,192	37,192
17	100	419100	RENTALS	50,446	50,446	50,446
18	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
19	100	419400	TEXTBOOK SALES (+ DAMAGED TXT)	11,146	11,146	11,146
20	100	419910	MEDICAID REIMBURSEMENT-MAC	20,387	40,000	0
21	100	419919	BEHAVIORAL HEALTH REIMB	0	35,000	65,225
22	100	419920	KID MED	139,455	200,000	417,673
23	100	419930	E-RATE REVENUES	915,033	713,134	950,000
24	100	419990	MISC REVENUE (LOCAL)	99,300	80,000	80,000
25	100	419994	MISC - REV. SCHOOLS-COACHES	14,871	18,960	18,960
			Total LOCAL	20,746,112	21,077,664	30,217,428

Tangipahoa Parish School System
General Fund Budget
STATE REVENUES
Fiscal Year 2013-2014

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 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
26	100	431100	MFP - STATE PUBLIC SCHOOL FUND	102,781,774	104,603,590	104,947,802
27	100	431110	STATE RAISE	0	0	882,174
28	100	431900	OTHER UNRESTRICTED REVENUE	1,896	0	0
29	100	432300	PIP	100,050	86,257	86,257
30	100	432550	NON-PUBLIC TEXTBOOK (STATE)	68,902	70,548	70,548
31	100	438100	REV SHARING CONST TAX	134,097	134,100	134,100
32	100	439100	EMPLOYER'S CONTR TO TCH RET	14,311	13,092	13,092
			Total STATE	103,101,030	104,907,587	106,133,973

**Tangipahoa Parish School System
General Fund Budget
FEDERAL REVENUES
Fiscal Year 2013-2014**

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, beginning in FY 2012-2013, all revenue, salary and benefits associated with Federally reimbursed ROTC instructors were moved to a separate Special Revenue Fund.

Tangipahoa Parish School System

General Fund Budget

FEDERAL REVENUES

Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
33	100	443300	ROTC	264,878	0	0
			Total FEDERAL	264,878	0	0

Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Kindergarten Teacher	66	68	68	0
Elementary Teacher	527.43	517.50	533.50	16.00
Secondary Teacher	218.58	213.01	223.01	10
Computer Aide	8	6	8	2
Sabbatical Leave	5	2	2	0
Foreign Language	8	6	11	5
Includes Full-Time positions only.				
Total Positions	833.01	812.51	845.51	33

Tangipahoa Parish School System
General Fund Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
34	10113000 511200	TEACHERS - SECONDARY	10,398,974	10,107,412	10,764,185
35	10110500 511200	TEACHERS - KINDER	3,035,833	3,205,563	3,293,447
36	10110000 511200	TEACHERS - REG PROG	24,548,944	24,451,696	25,830,759
37	10111000 511201	TCHRS - ELEM FORGN & 2ND LANG - ELEM	393,575	266,892	494,359
38	10111000 511203	HOMEBOUND TEACHERS - ELEM	78,476	78,696	78,696
39	10111052 511204	EMPLOYEE IN VACANCY - ELEM	688,547	358,495	358,495
40	10111052 511208	DAY BY DAY GREEN TIME SHEET - ELEM	188,437	159,961	159,961
41	10111052 511209	ELEM TCHR ON EXTND MEDICAL - ELEM	53,894	73,422	73,422
42	10110000 511297	PIP - REG PROG	41,709	26,616	26,616
43	10110000 511500	PARAPROFESSIONAL - REG PROG	155,441	123,591	158,497
44	10111000 512100	ACTING EMPLOYEE-SUB-EXT MED - ELEM	39,887	23,839	23,839
45	10110000 512300	SUB-TEACHER SICK LEAVE	618,603	602,720	602,720
46	10110000 512400	SUB EMPL OTHER THAN TEACHER - REG PROG	14,975	12,865	12,865
47	10111052 512900	OTHER TEMPORARY EMPLOYEE - ELEM	120,625	76,755	76,755
48	10111000 513000	SALARIES EXTRA WORK PERFORMED - ELEM	1,813	1,813	1,813
49	10111000 514000	SABBATICAL LEAVE - ELEM	141,175	148,500	148,500
50	10110000 521010	SGB HEALTH INSURANCE	4,669,844	4,333,523	4,384,307
51	10110000 521020	SGB LIFE INSURANCE	14,220	15,054	15,054
52	10110000 522500	MEDICARE	520,348	516,674	542,700
53	10110000 522550	DEFERRED COMPENSATION	19,350	12,765	12,765
54	10110000 523100	TEACHERS' RETIREMENT SYSTEM	7,852,137	9,034,339	10,537,797
55	10111000 523300	SCHOOL EMPL RETIREMENT SYS	4,452	139	146
56	10111000 523450	OPTIONAL RETIREMENT SYSTEM	55,407	67,177	74,580
57	10111000 523550	LA STATE EMPL RETIRE SYSTEM	30,350	14,936	14,936
58	10111052 525000	UNEMPLOYMENT COMPENSATION	67,168	67,623	67,623
59	10110000 526000	WORKERS' COMPENSATION	477,427	211,622	221,193
60	10111000 527000	HEALTH BENEFITS - RETIREES	7,302,858	7,655,077	7,655,077
61	10111000 528100	SICK LEAVE SEVERANCE PAY	162,892	139,824	139,824
62	10110000 530000	PURCHASED PROF/TECH SVCS	1,400	0	0
63	10110000 556400	TUIT TO INTER ED AGEN IN STATE	(450)	0	0
64	10111000 556900	OTHER TUITION	0	0	6,200
65	10111052 558200	TRAVEL	2,018	1,372	54,372
66	10110000 561000	M & S	32,983	52,000	216,300
67	10110000 561002	M & S - GENERAL ALLOTMENT - REG PROG	177,236	179,580	179,580
68	10110000 561004	M & S - OFFICE ALLOTMENT - REG PROG	55,557	56,361	56,361
69	10110000 561006	M & S - SCIENCE ALLOTMENT - REG PROG	14,577	15,111	15,111
70	10110000 561007	M & S - BAND ALLOTMENT - REG PROG	8,460	8,802	8,802
71	10110000 561008	M & S - CHORUS ALLOTMENT - REG PROG	1,149	1,272	1,272
72	10110000 564200	TEXTBOOKS	727,463	525,000	750,000
73	10110000 564220	NON-PUBLIC TEXTBOOKS	65,081	70,548	70,548
74	10110000 573100	MACHINERY <\$5,000	293,954	400,000	400,000
75	10110000 581000	DUES & FEES	0	0	65,000
		Total REGULAR PROGRAM	63,076,790	63,097,635	67,594,477

Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Teachers & Mentors	160	166	166	0
Adaptive Teachers	7	7	7	0
Gifted/Talented Teachers	11	12	12	0
Pre-Kindergarten Teacher	10	11	11	0
Pre-Kindergarten Aides	3	8	8	0
Aide	137	138	127	-11
Sabbatical Leave	0	0	0	0
Includes Full-Time positions only.				
Total Positions	328.00	342.00	331.00	-11

Tangipahoa Parish School System
General Fund Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
76	10122000 511200	TEACHERS - GIFTED	527,972	573,079	588,623
77	10121600 511200	TEACHERS - SP ED PREK	491,335	562,207	577,009
78	10121400 511200	TEACHERS - SE ADTV PE	343,829	343,578	352,785
79	10121152 511200	TEACHERS - SP ED TCHR	7,583,602	7,798,528	8,009,229
80	10121100 511203	HOMEBOUND TEACHERS - SP ED TCHR	80,397	80,397	80,397
81	10121100 511204	EMPLOYEE IN VACANCY - SP ED TCHR	261,187	59,256	59,256
82	10121100 511208	DAY BY DAY GREEN TIME SHEET - SP ED TCHR	4,484	81,488	81,488
83	10121100 511209	ELEM TCHR ON EXTD MEDICAL - SP ED TCHR	9,071	6,234	6,234
84	10121100 511297	PIP - SP ED TCHR	8,504	8,504	8,504
85	10121152 511500	PARAPROFESSIONAL - SP ED TCHR	2,605,100	2,722,387	2,548,222
86	10121100 511505	PARA IN VACANCY - SP ED TCHR	0	27,025	27,025
87	10121100 511507	PARA DAY BY DAY - SP ED TCHR	0	34,759	34,759
88	10121100 511510	CHILD SPECIFIC PARAS - SP ED TCHR	10,484	0	0
89	10121100 511632	EXTENDED MEDICAL LEAVE - OTHER - SP ED T	14,729	8,715	8,715
90	10121100 512100	ACTING EMPLOYEE-SUB-EXT MED - SP ED TCH	189	189	189
91	10120048 512300	SUB-TEACHER SICK LEAVE	127,173	118,027	118,027
92	10121100 512400	SUB EMPL OTHER THAN TEACHER - SP ED TCH	117,581	25,758	25,758
93	10121152 512900	OTHER TEMPORARY EMPLOYEE - SP ED TCHR	36,683	32,024	32,024
94	10121100 513000	SALARIES EXTRA WORK PERFORMED - SP ED T	50	0	0
95	10121100 514000	SABBATICAL LEAVE - SP ED TCHR	35,721	35,721	35,721
96	10120000 521010	SGB HEALTH INSURANCE	1,620,469	1,532,711	1,503,521
97	10120000 521020	SGB LIFE INSURANCE	5,436	4,742	4,742
98	10120000 522500	MEDICARE	157,374	162,571	161,065
99	10120000 522550	DEFERRED COMPENSATION	5,625	3,115	3,115
100	10120000 523100	TEACHERS' RETIREMENT SYSTEM	2,681,541	2,881,602	3,182,019
101	10120000 523300	SCHOOL EMPL RETIREMENT SYS	(223)	8	8
102	10120000 523450	OPTIONAL RETIREMENT SYSTEM	22,378	23,204	25,762
103	10121000 523550	LA STATE EMPL RETIRE SYSTEM	1,145	4,774	4,774
104	10120000 525000	UNEMPLOYMENT COMPENSATION	9,247	9,247	9,247
105	10120000 526000	WORKERS' COMPENSATION	147,433	66,570	66,017
106	10121100 528100	SICK LEAVE SEVERANCE PAY	17,165	16,444	16,444
107	10120000 556100	TUITION TO OTHER IN STATE LEA	0	46,031	46,031
108	10121152 558200	TRAVEL	19,026	18,971	18,971
109	10120048 561000	M & S	3,000	3,096	3,096
110	10121100 564200	TEXTBOOKS	14,659	14,659	14,659
		Total SPECIAL EDUCATION PROGRAM	16,962,364	17,305,621	17,653,436

Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Vocational Education Coordinator	1	1	1	0
Agriculture Teacher	8	7	7	0
Home Economics Teacher	10	11	11	0
Industrial Arts Teacher	3	4	4	0
Business Teacher	12	12	12	0
Sabbatical	0	0	0	0
Includes Full-Time positions only.				
Total Positions	34	35	35	0

Tangipahoa Parish School System
General Fund Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
111	10130000 511110	COORDINATORS - VOC PROG	73,869	73,869	75,556
112	10136000 511200	TEACHERS - BUSINESS	570,927	579,251	594,888
113	10135000 511200	TEACHERS - INDUST ART	138,169	183,255	188,320
114	10134000 511200	TEACHERS - HOME EC	450,247	493,427	507,197
115	10131000 511200	TEACHERS - AG	469,604	479,240	490,911
116	10131000 511208	DAY BY DAY GREEN TIME SHEET - AG	0	6,137	6,137
117	10130000 511297	PIP - VOC PROG	1,551	1,551	1,551
118	10130000 512300	SUB-TEACHER SICK LEAVE	23,275	26,994	26,994
119	10135000 513000	SALARIES EXTRA WORK PERFORMED - INDUS	4,506	2,500	2,500
120	10130000 514000	SABBATICAL LEAVE - VOC PROG	35,337	35,337	35,337
121	10130000 521010	SGB HEALTH INSURANCE	197,358	198,078	194,573
122	10130000 521020	SGB LIFE INSURANCE	833	633	633
123	10130000 522500	MEDICARE	23,171	24,108	24,410
124	10130000 522550	DEFERRED COMPENSATION	235	226	226
125	10130000 523100	TEACHERS' RETIREMENT SYSTEM	392,249	434,596	488,956
126	10130000 523300	SCHOOL EMPL RETIREMENT SYS	15	0	0
127	10130000 526000	WORKERS' COMPENSATION	9,427	9,838	9,949
128	10130000 530000	PURCHASED PROF/TECH SVCS	54,277	60,000	60,000
129	10130000 556100	TUITION TO OTHER IN STATE LEA	420	0	0
130	10130000 556400	TUIT TO INTER ED AGEN IN STATE	1,681	0	0
131	10130000 558220	TRAVEL-VOC ED BASIC - VOC PROG	8,833	8,833	8,833
132	10130000 561000	M & S	8,519	11,808	11,808
133	10139000 561015	M & S ED FOR CAREERS - OTH VOCATL	0	950	950
134	10139000 561016	M & S JOURNEY TO CAREERS - OTH VOCATL	0	2,995	2,995
135	10135000 561017	M & S ELECTRICAL - INDUST ART	0	410	410
136	10139000 561018	M & S STAR - OTH VOCATL	0	55	55
137	10135000 561019	M & S DRAFTING - INDUST ART	0	210	210
138	10130000 561021	M & S VOC ED HOME ECONOMICS - VOC PROG	16,360	14,450	14,450
139	10130000 561023	M & S VOC ED BUSINESS - VOC PROG	25,240	17,140	17,140
140	10130000 561024	M & S VOC ED AGRICULTURE - VOC PROG	54,000	59,350	59,350
141	10130000 561025	M & S VOC ED INDUSTRIAL ARTS - VOC PROG	14,320	40,350	40,350
142	10130000 561026	M & S VOC ED CERT NURSES - VOC PROG	4,810	5,500	5,500
		Total VOCATIONAL PROGRAM	2,579,232	2,771,091	2,870,189

Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2013-2014

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				
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. 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.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
ROTC	8	1	1	0
ROTC Coordinator	1	1	0	-1
Athletic Coordinator	1	1	1	0
E 20/20 Teachers	0	13	13	0
E 20/20 Facilitator	0	1	1	0
Includes Full-Time positions only.				
Salaries other than ROTC & Athletic				
Coordinator are stipends for coaches, etc.,				
which do not include regular teachers pay.				
Total Positions	10	17	16	-1

Tangipahoa Parish School System
General Fund Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
143	10145000 511110	COORDINATORS - ROTC	80,000	80,000	1,779
144	10142000 511110	COORDINATORS - ATHLETICS	49,606	49,606	50,929
145	10148000 511200	TEACHERS - ALT PRGRMS	0	740,838	760,057
146	10146000 511200	TEACHERS - SMR SCH	35,256	40,000	40,600
147	10145000 511200	TEACHERS - ROTC	636,027	41,348	42,547
148	10144000 511200	TEACHERS - DRIVER ED	74,072	80,376	81,582
149	10143000 511200	TEACHERS - BAND	47,721	44,900	45,574
150	10142000 511200	TEACHERS - ATHLETICS	491,509	543,119	551,266
151	10141000 511200	TEACHERS - CO-CURR	85,811	85,811	87,098
152	10145000 511208	DAY BY DAY GREEN TIME SHEET - ROTC	0	51	51
153	10148000 511900	OTHER SALARIES - ALT PRGRMS	0	62,745	64,265
154	10140000 512300	SUB-TEACHER SICK LEAVE	1,623	3,374	3,374
155	10140000 512310	SUBSTITUTE-TEACHER MTGS - OTH INSTRL	0	650	650
156	10145000 512400	SUB EMPL OTHER THAN TEACHER - ROTC	159	0	0
157	10148052 513000	SALARIES EXTRA WORK PERFORMED - ALT PR	0	525	525
158	10140000 521010	SGB HEALTH INSURANCE	5,161	112,802	110,805
159	10140000 521020	SGB LIFE INSURANCE	0	20	20
160	10140000 522500	MEDICARE	21,048	23,329	22,319
161	10140000 522550	DEFERRED COMPENSATION	194	280	280
162	10140000 523100	TEACHERS' RETIREMENT SYSTEM	338,249	405,476	435,325
163	10140000 523300	SCHOOL EMPL RETIREMENT SYS	396	4,643	4,869
164	10140000 523450	OPTIONAL RETIREMENT SYSTEM	3,745	4,298	4,771
165	10141000 523550	LA STATE EMPL RETIRE SYSTEM	3,799	13,466	13,466
166	10140000 525000	UNEMPLOYMENT COMPENSATION	9,474	10,007	10,007
167	10140000 526000	WORKERS' COMPENSATION	8,038	10,209	9,837
168	10145000 528100	SICK LEAVE SEVERANCE PAY	0	7,506	7,506
169	10144000 543000	REPAIR & MAINT	3,573	5,000	5,000
170	10144000 552103	INS PREM - AUTO NON-BUS	3,350	5,000	5,000
171	10148000 553000	TELEPHONE	0	43,544	43,544
172	10140000 558200	TRAVEL	1,230	3,250	3,250
173	10140000 561000	M & S	11,949	6,492	6,492
174	10144000 562600	GASOLINE	13,261	12,000	12,000
175	10148000 673500	TECH SOFTWARE >\$5000	0	94,900	94,900
		Total OTHER INSTRUCTIONAL PROGRAM	1,925,251	2,535,565	2,519,688

Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
T1 Teacher	1.82	1.00	1.00	0.00
T1 Pre-K Teacher	5	1	6	5
T1 Pre-K Para	1	0	7	7
Salaries included in this section are for subs that could not be paid by NCLB funds and PIP payments to NCLB fund employees.				
Total Positions	7.82	2.00	14.00	12.00

Tangipahoa Parish School System
General Fund Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
176	10153000 511200	TEACHERS - PRE-K	226,091	44,620	180,524
177	10150000 511200	TEACHERS - IASA	87,542	53,340	54,719
178	10150000 511204	EMPLOYEE IN VACANCY - IASA	1,232	0	0
179	10150000 511297	PIP - IASA	9,885	8,169	8,169
180	10150000 511500	PARAPROFESSIONAL - SPEC PROG	22,131	0	214,796
181	10153000 511507	PARA DAY BY DAY - PRE-K	0	2,284	2,284
182	10150000 512100	ACTING EMPLOYEE-SUB-EXT MED - IASA	2,518	0	0
183	10150000 512300	SUB-TEACHER SICK LEAVE	3,398	1,809	1,809
184	10153000 512400	SUB EMPL OTHER THAN TEACHER - PRE-K	1,098	944	944
185	10153000 512900	OTHER TEMPORARY EMPLOYEE - PRE-K	11,600	0	0
186	10150000 521010	SGB HEALTH INSURANCE	35,374	24,695	68,445
187	10150000 522500	MEDICARE	4,836	1,409	6,377
188	10150000 522550	DEFERRED COMPENSATION	253	64	64
189	10150000 523100	TEACHERS' RETIREMENT SYSTEM	78,762	25,001	122,327
190	10150000 525000	UNEMPLOYMENT COMPENSATION	1,089	0	0
191	10150000 526000	WORKERS' COMPENSATION	2,148	622	2,447
192	10150000 528000	ACC SICK/SEVERANCE PAY	0	0	34,739
193	10150000 528100	SICK LEAVE SEVERANCE PAY	37,333	34,739	0
194	10153000 553000	TELEPHONE	190	665	665
195	10150000 561000	M & S	0	3,960	0
		Total SPECIAL PROGRAM	525,479	202,321	698,309

Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Child Welfare Coordinators	1	1	1	0
Child Welfare Director	1.8	1.5	1.5	0
Hearing Officer	0	1	1	
Counselors and Student Services Advisors	21	20	20	0
Special Education Therapists	33.9	32.9	32.9	0
OT/PT	0	0	12	12
Child Specific Aides	0	1	1	0
Psychologists	6	7	7	0
Educational Diagnostician	1	1	1	0
Pupil Appraisal	5	5	5	0
Head Nurse	1	0	0	0
Nurses	18	20.5	20.5	0
Sabbatical Leave	0	0	0	0
In School Suspension & Positive Behavior Support	7	6	6	0
Secretaries	3.36	2	2	0
Social Workers	7	7	7	0
Includes Full-Time positions only.				
Total Positions	106.06	105.9	117.9	12

Tangipahoa Parish School System
General Fund Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
196	10213000 511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	50,468	5,655	5,740
197	10211100 511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	79,089	79,089	80,854
198	10211000 511110	COORDINATORS - CWA	78,864	78,864	80,626
199	10210000 511297	PIP - PUPIL SUP	4,455	2,594	2,594
200	10216600 511300	THERAPISTS/SPEC/COUNSELORS - PT	35,912	26,250	194,742
201	10216100 511300	THERAPISTS/SPEC/COUNSELORS - OT	0	0	356,534
202	10215200 511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	1,536,865	1,488,038	1,528,308
203	10214600 511300	THERAPISTS/SPEC/COUNSELORS - SPED SOC	409,561	381,437	388,896
204	10214500 511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	101,735	53,612	54,416
205	10214000 511300	THERAPISTS/SPEC/COUNSELORS - PSY TESTG	304,234	328,581	337,563
206	10212300 511300	THERAPISTS/SPEC/COUNSELORS - APPRAISAL	301,872	293,658	300,958
207	10212200 511300	THERAPISTS/SPEC/COUNSELORS - COUNSELING	1,201,800	1,075,655	1,102,403
208	10212200 511301	INTERNS - COUNSELING	0	69,835	70,883
209	10212200 511305	THERAPIST IN VACANCY - COUNSELING	0	75,697	75,697
210	10212200 511307	THERAPIST DAY BY DAY - COUNSELING	0	67,030	67,030
211	10213000 511400	CLERICAL/SECRETARIAL - HEALTH SVC	22,183	28,076	28,497
212	10211000 511400	CLERICAL/SECRETARIAL - CWA	57,071	28,143	28,565
213	10217000 511510	CHILD SPECIFIC PARAS - INDIV SPED	0	15,482	15,714
214	10211000 511632	EXTENDED MEDICAL LEAVE - OTHER - CWA	9,015	11,098	11,098
215	10213000 511800	DEGREED PROFESSIONALS - NURSING	813,695	782,383	802,225
216	10213000 511807	DEGREED PROF DAY BY DAY - NURSING	0	86,989	86,989
217	10211100 511900	OTHER SALARIES - SUPV CWA	130,758	91,576	108,082
218	10219000 511905	OTHR SAL IN VACANCY - OT PUP SUP	0	11,598	11,598
219	10215200 512100	ACTING EMPLOYEE-SUB-EXT MED - SPEECH	7,455	23,450	23,450
220	10212200 512400	SUB EMPL OTHER THAN TEACHER - COUNSELING	27,963	12,571	12,571
221	10212200 512900	OTHER TEMPORARY EMPLOYEE - COUNSELING	23,275	1,575	1,575
222	10210000 521010	SGB HEALTH INSURANCE	570,769	515,797	582,241
223	10210000 521020	SGB LIFE INSURANCE	2,785	2,738	2,738
224	10210000 522500	MEDICARE	64,383	64,435	73,335
225	10210000 522550	DEFERRED COMPENSATION	2,420	2,734	2,734
226	10210000 523100	TEACHERS' RETIREMENT SYSTEM	1,115,746	1,124,331	1,401,941
227	10211000 523450	OPTIONAL RETIREMENT SYSTEM	12,175	12,586	13,973
228	10211300 523550	LA STATE EMPL RETIRE SYSTEM	22,350	25,406	25,406
229	10210000 525000	UNEMPLOYMENT COMPENSATION	(1,070)	2,992	2,992
230	10210000 526000	WORKERS' COMPENSATION	27,790	27,325	30,597
231	10211100 528100	SICK LEAVE SEVERANCE PAY	12,984	5,887	5,887
232	10212000 530000	PURCHASED PROF/TECH SVCS	8,000	8,000	8,000
233	10213000 533000	OTHER PURCH PROF SVCS	14,332	23,500	48,300
234	10213000 533500	MEDICAL DOCTORS	180	16,800	10,000
235	10211000 558200	TRAVEL	24,729	24,341	24,341
236	10211000 561000	M & S	16,611	26,204	26,204
237	10211000 589000	MISC	20	20	20
		Total PUPIL SUPPORT SERVICES	7,090,472	7,002,032	8,036,317

Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Regular Program Supervisors	8	7.48	7.48	0.00
Special Ed. Program Supervisor	0.71	0.71	0.71	0
Other Federal Program Supervisor	0	0	0	0
Homebound Coordinator	1	1	1	0
Librarians	18	17	19	2
Secretaries	8	7.75	7.75	0
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	37.71	35.94	37.94	2.00

Tangipahoa Parish School System
General Fund Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
238	10221200 511100	OFFICIALS/ADMIN/MANAGERS - SP ED SUPV	59,362	59,362	60,831
239	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	695,742	633,441	635,420
240	10221944 511107	OFF/ADMIN DAY BY DAY - OT ED SPV	0	22,150	22,482
241	10221100 511110	COORDINATORS - RG ED SPV	62,080	62,080	63,590
242	10225200 511200	TEACHERS - LIBRARY	925,061	851,850	978,897
243	10223000 511200	TEACHERS - STAFF TRN	62,080	33,806	63,591
244	10225200 511204	EMPLOYEE IN VACANCY - LIBRARY	0	29,575	29,575
245	10225200 511209	ELEM TCHR ON EXTD MEDICAL - LIBRARY	0	1,063	1,063
246	10223000 511210	SEC TCHR ON EXTD MEDICAL - STAFF TRN	0	18,378	0
247	10220000 511297	PIP - INST STAFF	13,821	9,661	9,661
248	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	181,899	135,273	156,839
249	10225200 511500	PARAPROFESSIONAL - LIBRARY	17,614	17,614	17,878
250	10221100 511632	EXTENDED MEDICAL LEAVE - OTHER - RG ED	2,126	5,422	1,063
251	10225200 512300	SUB-TEACHER SICK LEAVE	8,303	12,936	12,936
252	10223000 512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	14,162	29,468	29,468
253	10225200 512900	OTHER TEMPORARY EMPLOYEE - LIBRARY	28,349	0	0
254	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	(115)	10,000	10,000
255	10220000 521010	SGB HEALTH INSURANCE	209,490	205,802	220,048
256	10220000 521020	SGB LIFE INSURANCE	517	729	897
257	10220000 522500	MEDICARE	21,199	21,630	23,080
258	10220000 522550	DEFERRED COMPENSATION	730	1,000	1,000
259	10220000 523100	TEACHERS' RETIREMENT SYSTEM	329,751	384,284	459,866
260	10220000 523300	SCHOOL EMPL RETIREMENT SYS	0	8	8
261	10220000 523450	OPTIONAL RETIREMENT SYSTEM	90	0	0
262	10221100 523550	LA STATE EMPL RETIRE SYSTEM	3,115	0	0
263	10220000 526000	WORKERS' COMPENSATION	11,659	10,772	11,273
264	10221100 528100	SICK LEAVE SEVERANCE PAY	17,532	16,188	16,188
265	10221100 528200	ANNUAL LEAVE SEVERANCE PAY	15,519	10,422	10,422
266	10221100 532000	PURCHASED EDUCATIONAL SVCS	192,964	126,987	0
267	10221100 558200	TRAVEL	9,053	11,281	11,281
268	10221100 561000	M & S	21,530	32,930	32,930
269	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	93,710	95,050	95,050
		Total INSTRUCTIONAL STAFF SERVICES	2,997,343	2,849,162	2,975,337

Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
School Board Members	9	9	9	0
Superintendent	1	1	1	0
Secretaries - Superintendent	1	1	1	0
Assistant Superintendent	2	1.5	1.5	0
Secretary - Assistant Superintendent	0	0	0	0
Includes Full-Time positions only.				
Total Positions	13	12.5	12.5	0

Tangipahoa Parish School System
General Fund Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
270	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	191,850	151,567	155,647
271	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTEN	149,549	149,549	157,049
272	10230000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOAR	87,600	87,600	87,600
273	10232100 511297	PIP - SUPERINTEN	2,637	2,637	2,637
274	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	35,514	40,753	41,364
275	10230000 511632	EXTENDED MEDICAL LEAVE - OTHER - BOARD	3,236	0	0
276	10230000 511900	OTHER SALARIES - SPVN BOARD	4,175	4,175	4,238
277	10230000 521010	SGB HEALTH INSURANCE	69,002	61,109	60,027
278	10230000 521020	SGB LIFE INSURANCE	1,362	1,200	1,032
279	10230000 522500	MEDICARE	2,610	2,114	2,319
280	10230000 523100	TEACHERS' RETIREMENT SYSTEM	92,184	85,470	97,401
281	10230000 525000	UNEMPLOYMENT COMPENSATION	3,800	4,375	4,375
282	10230000 526000	WORKERS' COMPENSATION	2,589	3,328	3,201
283	10232400 528100	SICK LEAVE SEVERANCE PAY	10,926	0	0
284	10232100 528200	ANNUAL LEAVE SEVERANCE PAY	0	53,029	22,433
285	10230000 530000	PURCHASED PROF/TECH SVCS	55,400	85,600	55,600
286	10230000 531300	PENSION FUND	79,240	79,505	79,505
287	10230000 531400	SALES TAX COLLECTION FEES	108,774	111,800	111,800
288	10230000 531600	ELECTION FEES	0	50,000	0
289	10230000 533200	LEGAL SERVICES	341,209	325,000	325,000
290	10230000 533300	AUDIT/ACCOUNTING SVCS	34,238	29,158	28,720
291	10230000 554000	ADVERTISING	3,345	3,345	3,345
292	10230000 558200	TRAVEL	36,221	34,858	45,020
293	10230000 561027	M & S - TECH - GEN ADMIN	11,104	21,171	21,171
294	10230000 581000	DUES & FEES	14,029	20,000	20,000
295	10230000 589000	MISC	35	2,920	2,920
		Total GENERAL ADMINISTRATION	1,340,628	1,410,263	1,332,404

Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Principals	32	34	34	0
Assistant Principals	32	32	32	0
School Secretaries	63.00	63.00	63.00	0.00
Administrative Assistant	13	14	14	0
Sabbatical	0	0	0	0
Includes Full-Time positions only.				
Total Positions	140.00	143.00	143.00	0

Tangipahoa Parish School System
General Fund Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
296	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	1,798,198	1,840,081	1,885,556
297	10240000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,470,466	2,639,794	2,699,076
298	10242500 511200	TEACHERS - ADM ASST	695,165	727,852	746,221
299	10240000 511297	PIP - PRINCIPAL	13,945	13,820	13,820
300	10240000 511400	CLERICAL/SECRETARIAL - PRINCIPAL	1,471,186	1,440,003	1,461,603
301	10240000 511405	CLERICAL IN VACANCY - PRINCIPAL	0	70,554	70,554
302	10240000 511407	CLERICAL DAY BY DAY - PRINCIPAL	0	31,229	31,229
303	10240000 512300	SUB-TEACHER SICK LEAVE	30,313	494	494
304	10240000 512400	SUB EMPL OTHER THAN TEACHER - PRINCIPAL	165,950	62,544	62,544
305	10240000 512900	OTHER TEMPORARY EMPLOYEE - PRINCIPAL	13,658	10,787	10,787
306	10240000 513000	SALARIES EXTRA WORK PERFORMED - PRINCIPAL	2,850	11,600	11,600
307	10240000 521010	SGB HEALTH INSURANCE	712,756	668,089	656,264
308	10240000 521020	SGB LIFE INSURANCE	2,417	2,133	2,133
309	10240000 522500	MEDICARE	78,974	78,406	79,060
310	10240000 522550	DEFERRED COMPENSATION	2,373	2,191	2,191
311	10240000 523100	TEACHERS' RETIREMENT SYSTEM	1,080,886	1,517,672	1,699,994
312	10240000 523300	SCHOOL EMPL RETIREMENT SYS	29	23	24
313	10240000 523450	OPTIONAL RETIREMENT SYSTEM	11,948	12,351	13,712
314	10240000 523550	LA STATE EMPL RETIRE SYSTEM	5,607	5,843	5,843
315	10240000 525000	UNEMPLOYMENT COMPENSATION	356	0	0
316	10240000 526000	WORKERS' COMPENSATION	35,608	35,951	36,192
317	10240000 528100	SICK LEAVE SEVERANCE PAY	16,657	16,657	16,657
318	10240000 532000	PURCHASED EDUCATIONAL SVCS	0	950	0
319	10240000 558200	TRAVEL	6,650	8,935	8,935
320	10240000 561000	M & S	4,840	4,944	4,944
321	10249000 581000	DUES & FEES	10,818	10,818	10,818
		Total SCHOOL ADMINISTRATION	8,631,649	9,213,721	9,530,251

Tangipahoa Parish School System
General Fund Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
322	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASING	49,152	49,152	49,889
323	10250000 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	159,143	165,049	167,525
324	10251400 511110	COORDINATORS - PAYROLL	58,232	58,232	59,105
325	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	26,458	26,458	26,855
326	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	201,512	202,761	205,802
327	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	111,107	111,107	112,774
328	10250000 511800	DEGREED PROFESSIONALS - FISCAL	140,836	140,836	142,948
329	10250000 521010	SGB HEALTH INSURANCE	114,362	99,310	97,552
330	10250000 521020	SGB LIFE INSURANCE	546	546	546
331	10250000 522500	MEDICARE	8,758	8,987	8,987
332	10250000 523100	TEACHERS' RETIREMENT SYSTEM	152,345	160,683	178,687
333	10250000 523550	LA STATE EMPL RETIRE SYSTEM	0	6,012	6,012
334	10250000 526000	WORKERS' COMPENSATION	3,980	4,022	4,022
335	10250000 528200	ANNUAL LEAVE SEVERANCE PAY	0	634	634
336	10252000 554000	ADVERTISING	1,127	1,127	1,127
337	10250000 555000	PRINTING & BINDING	(143)	80	0
338	10250000 558200	TRAVEL	3,443	7,248	7,248
339	10250000 561000	M & S	15,238	29,040	29,040
340	10250000 581000	DUES & FEES	1,179	1,179	1,179
341	10250000 589000	MISC	0	1,000	1,000
		Total BUSINESS SERVICES	1,047,275	1,073,463	1,100,932

Maintenance of Plant Description

Maintenance of Plant Goals

Changes in Personnel

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Custodians	115.90	109.90	109.90	0.00
Career Awareness/Security Guards	1	0	0	0
Includes Full-Time positions only.				
Total Positions	116.90	109.90	109.90	0.00

Tangipahoa Parish School System
General Fund Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
342	10266252 511600	SERVICE WORKERS - SEC ACTVTY	19,826	1,320	1,340
343	10262052 511600	SERVICE WORKERS - OPER BLDG	2,045,759	1,995,096	2,015,758
344	10262000 511605	SERVICE WRKR IN VACANCY - OPER BLDG	0	74,332	74,332
345	10262052 511607	SERVICE WRKR DAY BY DAY - OPER BLDG	0	9,554	9,554
346	10262052 511632	EXTENDED MEDICAL LEAVE - OTHER - OPER B	9,981	4,587	4,587
347	10262000 512300	SUB-TEACHER SICK LEAVE	29	0	0
348	10262052 512400	SUB EMPL OTHER THAN TEACHER - OPER BLD	150,647	45,265	45,265
349	10262000 512900	OTHER TEMPORARY EMPLOYEE - OPER BLDG	9,351	17,959	17,959
350	10262000 513000	SALARIES EXTRA WORK PERFORMED - OPER E	19,568	831	831
351	10266000 521010	SGB HEALTH INSURANCE	172,983	151,848	149,161
352	10266000 521020	SGB LIFE INSURANCE	977	324	324
353	10266000 522500	MEDICARE	30,697	29,733	29,599
354	10266000 522550	DEFERRED COMPENSATION	2,708	2,235	2,235
355	10266000 523100	TEACHERS' RETIREMENT SYSTEM	10,639	2,497	2,777
356	10266000 523300	SCHOOL EMPL RETIREMENT SYS	404,773	573,922	599,321
357	10262000 525000	UNEMPLOYMENT COMPENSATION	4,609	130	130
358	10266000 526000	WORKERS' COMPENSATION	265,679	116,437	116,388
359	10262052 528100	SICK LEAVE SEVERANCE PAY	3,126	2,379	2,379
360	10266200 530000	PURCHASED PROF/TECH SVCS	158,136	156,280	156,280
361	10262000 541100	WATER/SEWAGE	224,173	235,328	235,328
362	10262000 542100	DISPOSAL SERVICES	2,369	2,860	2,860
363	10262000 542300	CUSTODIAL SERVICES	10,582	9,768	9,768
364	10266000 543000	REPAIR & MAINT	107,130	105,942	105,942
365	10262052 544100	RENTAL OF LAND & BUILDINGS	35,708	23,708	23,708
366	10260000 552100	INS PREM - GENERAL	394,774	252,205	252,205
367	10260000 552101	INS PREM - PROPERTY	674,642	669,371	669,371
368	10260000 552201	INS PREM - OTHERS	272,682	173,157	173,157
369	10262000 553000	TELEPHONE	594,396	370,000	415,000
370	10262000 553200	TELEPHONE DATA LINES	560,784	551,000	661,000
371	10262000 553300	POSTAGE	42,440	32,440	43,440
372	10262000 558200	TRAVEL	177	200	200
373	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	4,232	3,655	3,655
374	10262000 562100	NATURAL GAS/BUTANE	204,355	250,000	250,000
375	10262000 562200	ELECTRICITY	1,270,258	1,525,000	2,825,000
376	10260000 562600	GASOLINE	4,683	5,600	5,600
		Total MAINTENANCE OF PLANT	7,712,871	7,394,963	8,904,454

Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Director of Transportation & Risk Management	1	1	1	0
Transportation Coordinator	1	1	1	0
Field Coordinators	2	2	2	0
Bus Driver	214	216	216	0
Special Education Bus Driver	22	23	23	0
Special Education Bus Aide	24	25	25	0
Clerical	1	1	1	0
Includes Full-Time positions only.				
Total Positions	265	269	269	0

Tangipahoa Parish School System
General Fund Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
377	10271000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRANS	61,213	61,213	62,131
378	10271000 511400	CLERICAL/SECRETARIAL - SPVN TRANS	24,980	24,762	25,133
379	10271000 511407	CLERICAL DAY BY DAY - SPVN TRANS	0	1,903	1,903
380	10273200 511505	PARA IN VACANCY - MNTR SPED	0	8,777	8,777
381	10273200 511507	PARA DAY BY DAY - MNTR SPED	0	9,221	9,221
382	10273200 511515	BUS ATTENDANTS - MNTR SPED	260,470	272,008	276,088
383	10273100 511600	SERVICE WORKERS - SPED OPER	385,739	351,669	356,944
384	10272152 511600	SERVICE WORKERS - REG OPER	3,926,928	3,735,077	3,791,103
385	10272100 511605	SERVICE WRKR IN VACANCY - REG OPER	0	149,920	149,920
386	10272100 511607	SERVICE WRKR DAY BY DAY - REG OPER	0	110,114	110,114
387	10272000 511616	EXTRA BUS TRIPS SALARIES - REG TRANS	60,286	47,850	47,850
388	10272000 511630	BUS DRIVER EXTENDED MEDICAL - REG TRAN	5,707	0	0
389	10271000 511800	DEGREED PROFESSIONALS - SPVN TRANS	53,738	53,738	54,544
390	10271000 511900	OTHER SALARIES - SPVN TRANS	80,015	80,015	81,215
391	10272000 512300	SUB-TEACHER SICK LEAVE	208	0	0
392	10272152 512400	SUB EMPL OTHER THAN TEACHER - REG OPER	414,433	323,387	323,387
393	10271000 513000	SALARIES EXTRA WORK PERFORMED - SPVN T	0	28	28
394	10270000 521010	SGB HEALTH INSURANCE	1,277,806	1,149,398	1,129,053
395	10270000 521020	SGB LIFE INSURANCE	10,449	8,687	8,687
396	10270000 522500	MEDICARE	61,681	64,274	64,274
397	10270000 522550	DEFERRED COMPENSATION	5,855	8,541	8,541
398	10270000 523100	TEACHERS' RETIREMENT SYSTEM	35,909	36,940	41,080
399	10270000 523300	SCHOOL EMPL RETIREMENT SYS	1,238,909	1,303,062	1,366,522
400	10272100 523550	LA STATE EMPL RETIRE SYSTEM	0	241	241
401	10270000 525000	UNEMPLOYMENT COMPENSATION	1,412	5,436	5,436
402	10270000 526000	WORKERS' COMPENSATION	595,830	263,545	263,545
403	10272100 528100	SICK LEAVE SEVERANCE PAY	19,733	24,919	24,919
404	10271000 528200	ANNUAL LEAVE SEVERANCE PAY	418	0	0
405	10271000 533000	OTHER PURCH PROF SVCS	5,444	5,444	5,444
406	10271000 543000	REPAIR & MAINT	171,477	279,500	232,500
407	10271000 544200	RENTAL OF EQUIP & VEHICLES	595,236	595,000	598,000
408	10272100 544210	BUS LEASE	2,718,916	2,670,000	2,655,000
409	10272000 544216	EXTRA BUS TRIP LEASES	188,121	113,572	113,572
410	10272000 551300	PYMTS IN LIEU OF TRANSPORTATIO	29,538	28,500	28,500
411	10271000 552099	INS PRE - BUSES	471,509	22,000	129,000
412	10271000 558200	TRAVEL	8,018	9,600	9,600
413	10271000 561000	M & S	3,806	6,000	6,000
414	10272100 562600	GASOLINE	602,772	566,000	852,000
415	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	2,490	14,000	14,000
416	10272000 589000	MISC	10,931	12,000	12,000
417	10272100 589002	MISC - BUS PHYS, LIC	2,445	4,000	4,000
418	10272100 589003	MISC - BUS INSTR TRAINING	1,291	5,000	5,000
419	10272100 589004	MISC - RD TURNAROUND	0	5,000	5,000
420	10272100 589005	MISC - BUS DRUG TESTING	8,877	10,000	10,000
421	10272000 673200	VEHICLES > \$5,000	0	80,000	80,000
		Total STUDENT TRANSPORTATION SERVIC	13,342,586	12,520,341	12,970,272

Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Office Manager	1	1	1	0
Director of Human Resources	1	1	1	0
Assistant Director of Human Resources	1	0	0	0
Personnel Clerical	2	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	11.25	10.75	10.75	0

Tangipahoa Parish School System
General Fund Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
422	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	99,918	99,918	101,417
423	10283000 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSONL	80,405	80,405	82,190
424	10284000 511110	COORDINATORS - DATA PROC	66,075	66,075	67,066
425	10283200 511110	COORDINATORS - RECRUITING	73,869	0	0
426	10283000 511297	PIP - PERSONNEL	1,529	1,529	1,529
427	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	25,747	25,747	26,133
428	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	54,591	57,873	58,741
429	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	36,492	36,492	37,039
430	10282000 511632	EXTENDED MEDICAL LEAVE - OTHER - INFO S	4,315	0	0
431	10284200 511800	DEGREED PROFESSIONALS - SYST ANAL	98,458	99,724	101,220
432	10282300 511900	OTHER SALARIES - PUBL INFO	54,813	54,813	55,635
433	10280000 521010	SGB HEALTH INSURANCE	58,589	52,939	52,002
434	10280000 522500	MEDICARE	6,900	6,093	6,101
435	10280000 523100	TEACHERS' RETIREMENT SYSTEM	126,193	111,843	124,531
436	10280000 523550	LA STATE EMPL RETIRE SYSTEM	2,114	0	0
437	10280000 526000	WORKERS' COMPENSATION	3,216	2,854	2,857
438	10282000 528100	SICK LEAVE SEVERANCE PAY	0	9,682	9,682
439	10282000 528200	ANNUAL LEAVE SEVERANCE PAY	7,005	2,917	2,917
440	10281000 530000	PURCHASED PROF/TECH SVCS	20,713	21,000	31,000
441	10283200 531900	OTHER FEES	0	200	200
442	10283000 533850	FINGERPRINTING	20,809	25,000	25,000
443	10282300 533900	OTHER PROFESSIONAL SERVICES	0	30,000	64,700
444	10284000 534000	PURCHASED TECH SVC	312,400	279,504	279,504
445	10284000 543000	REPAIR & MAINT	129,573	182,922	189,401
446	10284000 543003	MAINTENANCE-SOFTWARE	14,750	20,000	30,000
447	10284000 543005	REPAIRS - TECH EQ	0	9,000	9,000
448	10282000 544200	RENTAL OF EQUIP & VEHICLES	6,372	6,372	6,372
449	10284000 553000	TELEPHONE	0	35,496	35,496
450	10283000 554000	ADVERTISING	35,824	35,824	35,824
451	10282000 558200	TRAVEL	4,815	5,500	5,500
452	10282000 561000	M & S	89,037	168,695	203,695
		Total CENTRAL SERVICES	1,434,522	1,528,417	1,644,752

**Tangipahoa Parish School System
General Fund Budget
CHILD NUTRITION PROGRAM EXPENTITURES
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Food Monitors	16	14	14	0
Includes Full-Time positions only.				
Total Positions	16	14	14	0

Tangipahoa Parish School System
General Fund Budget
CHILD NUTRITION PROGRAM EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
453	10312000 511600	SERVICE WORKERS - FS SITES	65,862	57,845	58,713
454	10312000 511605	SERVICE WRKR IN VACANCY - FS SITES	0	21,948	21,948
455	10312000 511607	SERVICE WRKR DAY BY DAY - FS SITES	0	7,706	7,706
456	10312000 512300	SUB-TEACHER SICK LEAVE	247	0	0
457	10312000 512400	SUB EMPL OTHER THAN TEACHER - FS SITES	57,316	41,661	41,661
458	10312000 521010	SGB HEALTH INSURANCE	8	0	0
459	10312000 522500	MEDICARE	1,765	1,951	1,951
460	10312000 522550	DEFERRED COMPENSATION	1,154	1,173	1,173
461	10312000 523100	TEACHERS' RETIREMENT SYSTEM	2,037	2,106	2,342
462	10312000 523300	SCHOOL EMPL RETIREMENT SYS	7,452	8,894	9,327
463	10312000 525000	UNEMPLOYMENT COMPENSATION	4,017	4,017	4,017
464	10312000 526000	WORKERS' COMPENSATION	4,404	3,898	3,898
465	10311000 561000	M & S	615	0	0
466	10312000 589045	MISC-EXTRA SALES	72,064	141,890	141,890
		Total CHILD NUTRITION PROGRAM	216,939	293,089	294,626

Community Services Description

Community Services Goals

Changes in Personnel

Position

Increase +
Decrease -

Total Positions

0 |

Tangipahoa Parish School System
General Fund Budget
COMMUNITY SERVICES OPERATIONS EXPENDITURES
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
467	10330000 533000	OTHER PURCH PROF SVCS	23,117	23,117	23,117
468	10330000 589000	MISC	598	774	774
		Total COMMUNITY SERVICES OPERATION	23,715	23,891	23,891

**Tangipahoa Parish School System
General Fund Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2013-2014**

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 2012-2013 indirect cost rate is 6.3152%, an increase over 5.9222% 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 P.M. School, Crystal Academy, LEAP Remediation, Special Education Funds, Section 504, 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, beginning 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.

- * 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 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
481	100	452000	INTERFUND TRANSFERS	300,000	850,000	700,000
482	100	452100	INDIRECT COSTS	1,462,973	1,388,512	1,388,512
483	100	452110	FED DIRECT COSTS	120,000	168,000	168,000
484	100	452200	OPERATING TRANSFERS IN	0	650,000	150,000
485	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	1,984	0
			TOTAL OTHER SOURCES	1,882,973	3,058,496	2,406,512
486	10522000	593201	TRANS TO PM SCHOOL	407,940	0	0
487	10522000	593204	TRANS TO LEAP	52,411	65,600	65,600
488	10522000	593205	TRANS TO SP ED	86,538	93,300	93,300
489	10522000	593206	TRANS TO SECTION 504 (340)	10,068	10,000	10,000
490	10522000	593207	TRANS TO CNP	1,049,785	549,785	549,785
491	10522000	593230	TRANS OUT - OTHER	24,000	578,811	578,811
492	10530000	594005	MFP TO ST CHARTER SCHOOLS	141,218	282,835	219,445
			TOTAL OTHER USES	1,771,961	1,580,331	1,516,941

Tangipahoa Parish School System
General Fund Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2013-2014

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 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
493	100	377000	UNASSIGNED FUND BALANCE	2,458,271	0	0
494	100	376020	COMMITTED FOR DISASTER EMERG	10,000,000	7,774,184	6,016,025
495	100	376001	COMMITTED FOR TEXTBOOKS	0	0	0
496	100	376030	COMMITTED FOR TECHNOLOGY	0	0	0
497	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Beginning Fund Balance	16,026,844	11,342,757	9,584,598
498	100	377000	UNASSIGNED FUND BALANCE	0	0	0
499	100	376020	COMMITTED FOR DISASTER EMERG	7,774,184	6,016,025	5,107,662
500	100	376001	COMMITTED FOR TEXTBOOKS	0	0	0
501	100	376030	COMMITTED FOR TECHNOLOGY	0	0	0
502	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	11,342,757	9,584,598	8,676,235

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Tangipahoa Parish School System
2013-2014 Annual Operating Budget

**Special
Revenue
Funds**

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Function

	<u>Actual Through April 30, 2013</u>	<u>Estimates Through June, 2013</u>	<u>Final Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Percent of Change</u>
Revenues					
Local Revenues	\$11,890,159	\$1,745,526	\$13,635,685	\$8,796,856	-35.5%
State Revenues	721,921	120,193	842,114	880,351	4.5%
Federal Revenues	26,582,598	14,546,093	41,128,691	38,293,060	-6.9%
Total Revenues	\$39,194,678	\$16,411,812	\$55,606,490	\$47,970,267	-13.7%
 Expenditures					
Regular Education	\$4,291,374	\$1,826,899	\$6,118,273	\$4,041,767	-33.9%
Special Education	248,513	\$162,686	411,199	1,033,596	151.4%
Vocational Education	112,476	\$182,010	294,486	238,410	-19.0%
Other Instructional Programs	1,239,687	\$391,164	1,630,851	1,605,618	-1.5%
Special Programs	7,353,928	\$3,247,893	10,601,821	10,256,169	-3.3%
Pupil Support Services	2,062,783	\$986,533	3,049,316	2,070,067	-32.1%
Instructional Staff Services	5,976,885	\$2,171,284	8,148,169	7,231,347	-11.3%
General Administration	157,119	\$9,250	166,369	64,009	-61.5%
School Administration	40,944	\$34,000	74,944	60,000	-19.9%
Business Services	199,224	\$43,375	242,599	223,361	-7.9%
Operations and Maint of Plant	7,020,348	\$2,157,487	9,177,835	8,050,313	-12.3%
Student Transportation Services	103,513	\$190,976	294,489	332,422	12.9%
Central Services	784,800	\$188,985	973,785	966,646	-0.7%
Child Nutrition Operations	7,440,303	\$2,744,072	10,184,375	10,356,157	1.7%
Community Service Operations	2,821,009	\$1,112,938	3,933,947	3,509,434	-10.8%
Facility & Acquisition Services	52,041	\$20,279	72,320	87,790	21.4%
Total Expenditures	\$39,904,947	\$15,469,831	\$55,374,778	\$50,127,106	-9.5%
 Other Sources of Funds	\$847,493	\$815,585	\$1,663,078	\$2,195,897	32.0%
Other Uses of Funds	2,577,175	\$899,270	3,476,445	3,232,525	-7.0%
Total Other Sources and (Uses)	(\$1,729,682)	(\$83,685)	(\$1,813,367)	(\$1,036,628)	-42.8%
 NET CHANGE IN FUND BALANCE	(\$2,439,951)	\$858,296	(\$1,581,655)	(\$3,193,467)	101.9%
 Beginning Fund Balance	\$17,942,529	\$17,942,529	\$17,942,529	\$16,360,874	-8.8%
Ending Fund Balance	\$15,502,578	\$18,800,825	\$16,360,874	\$13,167,407	-19.5%

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

**Tangipahoa Parish School System
Special Revenue Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Object

	<u>Actual Through April 30, 2013</u>	<u>Estimates Through June, 2013</u>	<u>Final Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Percent of Change</u>
Revenues					
Local Revenues	\$11,890,159	\$1,745,526	\$13,635,685	\$8,796,856	-35.5%
State Revenues	721,921	120,193	842,114	880,351	4.5%
Federal Revenues	26,582,598	14,546,093	41,128,691	38,293,060	-6.9%
Total Revenues	\$39,194,678	\$16,411,812	\$55,606,490	\$47,970,267	-13.7%
 Expenditures					
Salaries	\$18,076,109	\$7,277,262	\$25,353,371	\$23,426,964	-7.6%
Employee Benefits	6,699,907	\$2,687,395	9,387,302	9,178,249	-2.2%
Purchased Professional Services	836,695	\$182,081	1,018,776	904,301	-11.2%
Purchased Property Services	3,534,881	\$1,102,791	4,637,672	4,409,428	-4.9%
Other Purchased Services	2,172,412	\$381,097	2,553,509	2,290,048	-10.3%
Supplies	8,338,179	\$3,730,943	12,069,122	9,632,116	-20.2%
Property	108,434	\$17,501	125,935	0	-100.0%
Other Objects	138,330	\$90,761	229,091	286,000	24.8%
Total Expenditures	\$39,904,947	\$15,469,831	\$55,374,778	\$50,127,106	-9.5%
 Other Sources of Funds	\$847,493	\$815,585	\$1,663,078	\$2,195,897	32.0%
Other Uses of Funds	2,577,175	\$899,270	3,476,445	3,232,525	-7.0%
Total Other Sources and (Uses)	(\$1,729,682)	(\$83,685)	(\$1,813,367)	(\$1,036,628)	-42.8%
 NET CHANGE IN FUND BALANCE	(\$2,439,951)	\$858,296	(\$1,581,655)	(\$3,193,467)	101.9%
 Beginning Fund Balance	\$17,942,529	\$17,942,529	\$17,942,529	\$16,360,874	-8.8%
Ending Fund Balance	\$15,502,578	\$18,800,825	\$16,360,874	\$13,167,407	-19.5%

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

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2013-2014**

Budget Summary by Grant or Total Revenue

Proj/Fund No.	Project/Fund Name	Actual 2011-12	Budget 2012-13	Budget 2013-14
1 L0520	Alternative Education Hammond Alternative Program	1,721	709,303	705,966
2 L0012	Alternative Education P.M. School	-	-	-
3 S0001	Arts Council of Greater Baton Rouge	9,935	5,159	5,159
4 L0011	Catholic Charities	52,303	33,304	-
5 300	Child Nutrition Program	9,498,246	9,624,081	9,624,081
6 S0002	Education Excellence	688,159	389,793	389,793
7 8G004	Everybody Graduates	53,478	-	-
8 L0001	Every Kid a King	-	5,000	5,000
9 L0521	Hammond Accelerated Program	9,843	2,102,661	-
10 F0060	HEAP - Hurricane Educator Assistance	521,132	11,085	-
11 ISAAC	Homeland Security - ISAAC	-	80,412	-
12 F0001	Homeless	10,736	-	-
13 F0008	Hurricane Katrina Fund	-	8,817	-
14 F0029	I-STEM SELU	-	100,918	102,886
15 KHS01	Kentwood High School Fire DEC 12 2008	835	-	-
16 L0513	Kentwood Timber Fund	389	475	500
17 S0004	LA 4 Pre K - STATE	116,103	125,644	167,218
18 F0007	LA 4 Program - Federal	1,795,165	679,681	904,579
19 F0045	LA 4 Pre K - CDBG	-	1,110,489	844,017
20 F0023	LA Striving Readers Program	12,121	-	-
21 F0446	LA's Role - American History 07-08	21,510	-	-
22 L0133	LEAP Remediation	-	-	-
23 L0100	Local Donations	3,521	7,852	7,852
24 260	MAGNET Program	4,694,133	4,051,842	1,702,904
25 500	Maintenance	8,537,141	8,582,500	67,338
26 510	Maintenance Rededication	-	-	5,593,000
27 005	MFP STBL / EDU JOBS	1,443,767	-	-
28 8G163	Model Early Childhood	198,722	241,475	241,475
29 F0028	Race to the Top	-	154,846	231,264
30 T1419	Reading First NCLB	4,101	-	-
31 F0050	ROTC Federal Program	-	268,751	268,751
32 F0040	Safe & Supportive Schools (10-11)	40,497	34,578	-
33 F0041	Safe & Supportive Schools (11-12)	-	186,785	-
34 F0043	Safe & Supportive Schools (12-13 Climate Coaches)	-	96,906	-
35 F0044	Safe & Supportive Schools (12-13)	-	18,442	247,448
36 L0340	Section 504	-	-	-
37 L0510	Sixteenth Section	100,543	117,000	105,000

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2013-2014**

Budget Summary by Grant or Total Revenue

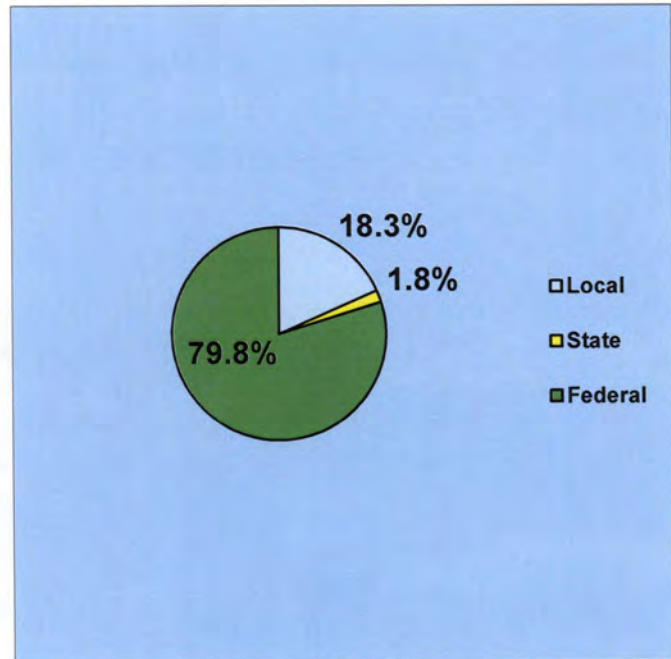
Proj/Fund No.	Project/Fund Name	Actual 2011-12	Budget 2012-13	Budget 2013-14
38 S0266	Special Education - Extended School Year	50,877	76,865	76,865
39 SE293	Special Education - Gifted	-	-	-
40 SE306	Special Education - IDEA	4,922,662	5,024,746	4,733,316
41 020	Special Education - IDEA ARRA Stimulus Fund	1,731,590	-	-
42 00020	Special Education - IDEA ARRA Stimulus Preschool	15,721	-	-
43 SE233	Special Education - Medicaid Reimbursement	447,294	525,000	768,461
44 SE256	Special Education - Preschool	131,593	281,954	169,154
45 SE283	Special Education - Pupil Appraisal	-	-	-
46 270	SRCL-Striving Readers Compreh	-	1,107,496	1,113,857
47 F0025	Teacher Incentive Fund (TIF 10-11)	62,209	-	-
48 F0030	Teacher Incentive Fund (TIF 11-12)	332,786	468,843	-
49 F0031	Teacher Incentive Fund (TIF 12-13)	-	857,185	-
50 F0032	Teacher Incentive Fund (TIF 13-14)	-	-	1,626,960
51 210	Title I	7,436,569	10,416,390	9,900,408
52 T0802	Title I - Migrant 07-08	318,032	409,312	409,312
53 T0804	Title I - Migrant Education Program Consortium Incentive Grant	7,394	-	-
54 T0703	Title I - School Improvement 1003 (G) 08-09	310,687	317,445	400,435
55 T0702	Title I - School Improvement 07-08	186,428	85,986	61,332
56 T0705	Title I - School Improvement 1003 (G)	107,407	991	-
57 050	Title I - ARRA School Improvement	570,471	975,203	1,241,222
58 T0200	Title II - Improve Teacher Quality	1,316,977	1,340,561	1,821,181
59 T0203	Title II - Math/Science Professional Development	200,728	1,280	-
60 T0300	Title III - Limited English	50,349	59,938	59,938
61 T0604	Title VI - Rural Education Achievement Program	346,064	392,750	543,685
62 S0015	Tobacco Settlement Fund	-	23,168	19,060
63 F0051	Vocational Education - Carl Perkins	269,147	289,186	250,411
64 F0052	Vocational Education - Carl Perkins Carryover Funds	15,160	17,102	-
65 L0515	Walmart Champ Cooper	160,173	160,440	160,440
66 F0995	Workforce Investment Act	2,974,012	4,026,850	3,400,000
		49,778,431	55,606,490	47,970,267

Tangipahoa Parish School System Special Revenue Fund Budget Fiscal Year 2013-2014

Most Important Features

- 1 The Revised Special Revenue Fund receives 79.8% of its total budget from the federal government.

Revenue Sources	Budget 2013-14
Local	\$8,796,856
State	880,351
Federal	<u>38,293,060</u>
Total	<u>\$47,970,267</u>



- 2 The 2013-14 Special Revenue Budget accounts for forty-one special revenue funds. The largest are the Child Nutrition, Title I, and Maintenance Funds, with expenditures of \$10.35 million, \$9.90 million, and \$7.52 million respectively.
- 3 Funding for the Child Nutrition Program fund is expected to remain at approximately the same levels as previous years.
- 4 The decrease in Title I funds for the 2013-2014 fiscal year is due to a lower amount of rollover funds from 2012-2013.
- 5 The Maintenance Fund allocation for 2013-2014 was reduced in part by the following:
 - The reduction of Maintenance budget to allow for the recording of all utility bills within the General Fund
 - The reduction of 3 positions through attrition

**Tangipahoa Parish School System
Special Revenue Fund Budget
Alternative Education Hammond Alternative Program - L0520
Fiscal Year 2013-2014**

Hammond Alternative Program Description

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.

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.

Hammond Alternative Program Goals

To provide an Alternative Educational setting for those students who are in need of a special setting within the school they attend.
To improve student achievement in English Language Arts and Mathematics.
To improve School Attendance.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Regular Teachers	3	11	10	-1
Paraprofessional	0	2	2	0
Total Positions	3	13	12	-1

Tangipahoa Parish School System
Special Revenue Fund Budget
Alternative Education Hammond Alternative Program - L0520
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110 411120	RENEWABLE TAXES	701	700,646	700,646
2	110 411150	PROP TAX - COURT ORDERED SETTLE	0	0	20
3	110 411160	PENALTIES/INTEREST ON PROP TAX	224	20	0
4	110 415101	INTEREST ON CHECKING	796	300	300
5	110 438100	REV SHARING CONST TAX	0	8,337	5,000
		Total REVENUES	1,721	709,303	705,966
6	11110052 511500	PARAPROFESSIONAL	32,332	0	0
7	11110010 521010	SGB HEALTH INSURANCE	5,161	0	0
8	11110010 522500	MEDICARE	438	0	0
9	11110010 523100	TEACHERS' RETIREMENT SYSTEM	7,663	0	0
10	11110010 526000	WORKERS' COMPENSATION	172	0	0
		Total REGULAR PROGRAMS	45,766	0	0
11	11145052 511200	TEACHERS	83,215	503,568	460,000
12	11148037 511500	PARAPROFESSIONAL	0	27,139	27,140
13	11145052 512300	SUB-TEACHER SICK LEAVE	967	2,500	2,500
14	11148039 521010	SGB HEALTH INSURANCE	0	48,749	45,000
15	11148039 521020	SGB LIFE INSURANCE	0	171	170
16	11145052 522500	MEDICARE	1,216	7,748	7,750
17	11145052 522550	DEFERRED COMPENSATION	9	776	775
18	11145052 523100	TEACHERS' RETIREMENT SYSTEM	19,782	129,952	132,000
19	11145052 526000	WORKERS' COMPENSATION	449	2,855	2,855
		Total OTHER INSTRUCTIONAL PROGRAMS	105,637	723,458	678,190
20	11231500 531300	PENSION FUND	0	27,776	27,776
		Total GENERAL ADMINISTRATION	0	27,776	27,776
21	11254000 554000	ADVERTISING	416	9	0
		Total BUSINESS SERVICES	416	9	0
		Total EXPENDITURES	151,819	751,243	705,966
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(150,098)	(41,940)	0
		Beginning Fund Balance	192,038	41,940	0
		Ending Fund Balance	41,940	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
Alternative Education P.M. School - L0012
Fiscal Year 2013-2014

P.M. School Description				
Provides an alternative, nontraditional, high school program, grades 9-12, for the parishes' most serious at-risk students and dropouts, ages 15-21, who have not been successful in a traditional high school setting. Graduates receive a state approved high school diploma. All classes are conducted in the evenings, Monday-Friday. Not a G.E.D. program.				
P.M. School Goals				
To provide an alternative high school education for all those at-risk and dropout students who were not successful in a traditional high school environment, and who would not have earned their high school diploma otherwise.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Principal	2	0	0	0
Assistant Principal	0	0	0	0
Administrative Assistant	0	0	0	0
Counselor	1	0	0	0
Secretary	1	0	0	0
Libraian	1	0	0	0
Custodian/Security	1	0	0	0
Security guard	0.5	0	0	0
Regular Teachers	8.5	0	0	0
Sabbatical Leave	0	0	0	0
Total Positions	15	0	0	0

Tangipahoa Parish School System

Special Revenue Fund Budget

PM SCHOOL - L0012

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	11113000 511200	TEACHERS	78,894	0	0
2	11113000 512300	SUB-TEACHER SICK LEAVE	6,188	0	0
3	11113000 522500	MEDICARE	1,213	0	0
4	11113000 522550	DEFERRED COMPENSATION	80	0	0
5	11113000 523100	TEACHERS' RETIREMENT SYSTEM	18,653	0	0
6	11113000 523550	LA STATE EMPL RETIRE SYSTEM	51	0	0
7	11113000 526000	WORKERS' COMPENSATION	454	0	0
		Total REGULAR PROGRAMS	105,533	0	0
8	11212000 511300	THERAPISTS/SPEC/COUNSELORS	5,075	0	0
9	11212000 522500	MEDICARE	72	0	0
10	11212000 523100	TEACHERS' RETIREMENT SYSTEM	1,203	0	0
11	11212000 526000	WORKERS' COMPENSATION	27	0	0
		Total PUPIL SUPPORT SERVICES	6,377	0	0
12	11225200 511200	TEACHERS	13,256	0	0
13	11225200 522500	MEDICARE	192	0	0
14	11225200 523100	TEACHERS' RETIREMENT SYSTEM	3,142	0	0
15	11225200 526000	WORKERS' COMPENSATION	71	0	0
		Total INSTRUCTIONAL STAFF SERVICES	16,661	0	0
16	11242000 511100	OFFICIALS/ADMIN/MANAGERS	151,917	0	0
17	11240000 511400	CLERICAL/SECRETARIAL	26,191	0	0
18	11242000 521010	SGB HEALTH INSURANCE	11,054	0	0
19	11242000 521020	SGB LIFE INSURANCE	30	0	0
20	11242000 522500	MEDICARE	1,423	0	0
21	11242000 523100	TEACHERS' RETIREMENT SYSTEM	42,212	0	0
22	11242000 526000	WORKERS' COMPENSATION	950	0	0
		Total SCHOOL ADMINISTRATION	233,776	0	0
23	11266000 511600	SERVICE WORKERS	26,473	0	0
24	11266000 512300	SUB-TEACHER SICK LEAVE	216	0	0
25	11266000 522500	MEDICARE	387	0	0
26	11266000 522550	DEFERRED COMPENSATION	89	0	0
27	11262000 523300	SCHOOL EMPL RETIREMENT SYS	5,665	0	0
28	11266000 526000	WORKERS' COMPENSATION	1,151	0	0
29	11262000 541100	WATER/SEWAGE	288	0	0
30	11262000 542100	DISPOSAL SERVICES	411	0	0
31	11262000 562100	NATURAL GAS/BUTANE	196	0	0
32	11262500 562200	ELECTRICITY	10,717	0	0
		Total MAINTENANCE OF PLANT	45,593	0	0
		Total EXPENDITURES	407,940	0	0
33	110 452210	TRANSFER FROM GEN FUND	407,940	0	0
		Total Other Sources and Uses of Funds	407,940	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
ARTS COUNCIL OF BR - S0001
Fiscal Year 2013-2014**

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. 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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	400 419990	MISC REVENUE (LOCAL)	9,935	5,159	5,159
		Total REVENUES	9,935	5,159	5,159
2	40110000 559000	MISC PURCHASED SERVICES	10,190	4,850	4,850
3	40110000 561000	M & S	56	56	51
		Total REGULAR PROGRAMS	10,246	4,906	4,901
4	40223000 513000	SALARIES EXTRA WORK PERFORMED	200	200	200
5	40223000 522500	MEDICARE	3	3	3
6	40223000 523100	TEACHERS' RETIREMENT SYSTEM	47	49	54
7	40223000 526000	WORKERS' COMPENSATION	1	1	1
		Total INSTRUCTIONAL STAFF SERVICES	251	253	258
		Total EXPENDITURES	10,498	5,159	5,159
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(563)	0	0
		Beginning Fund Balance	1,700	1,137	1,137
		Ending Fund Balance	1,137	1,137	1,137

**Tangipahoa Parish School System
Special Revenue Fund Budget
CATHOLIC CHARITIES - L0011
Fiscal Year 2013-2014**

Catholic Charities Description

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.

Catholic Charities Goals

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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110 419990	MISC REVENUE (LOCAL)	52,303	33,304	0
		Total REVENUES	52,303	33,304	0
2	11272100 511616	EXTRA BUS TRIPS SALARIES	15,430	10,410	0
3	11272100 522500	MEDICARE	219	151	0
4	11272100 523300	SCHOOL EMPL RETIREMENT SYS	4,363	3,206	0
5	11272100 526000	WORKERS' COMPENSATION	869	586	0
6	11272300 544216	EXTRA BUS TRIP LEASES	31,423	18,951	0
		Total STUDENT TRANSPORTATION SERVICES	52,303	33,304	0
		Total EXPENDITURES	52,303	33,304	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
Fiscal Year 2013-2014**

Child Nutrition Program Description

Child Nutrition accounts for the activities of preparing and serving food to students and staff for breakfast, lunch, and snack.

Child Nutrition Program Goals

To serve nutritionally adequate, attractive, and moderately priced meals. To help students grow socially and emotionally. To extend educational influences to the homes of school children and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

Changes in Personnel

All service worker vacancies are accounted for.

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Director	1	1	1	0
Account Specialist	1	1	1	0
Manager Supervisors - 12month	0	1	1	0
Manager Supervisors - 11month	3	2	2	0
Office Assistant II	2	2	2	0
Managers	18	18	18	0
Production Managers	16	15	15	0
Billing Clerks & Cashiers	31	31	31	0
Service workers - 7hour	121	123	123	0
Service workers - 6 hour	1	0	0	0
Service workers - 5 hour	2	1	1	0
Service workers - 4 hour	12	9	9	0
Total Positions	208	204	195	0

Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	300	415101	INTEREST ON CHECKING	17,357	17,000	17,000
2	30000051	416100	INCOME FROM MEALS	872,997	892,190	892,190
3	30000098	416200	INCOME FROM EXTRA MEALS	400,676	414,890	414,890
4	30000039	419990	MISC REVENUE (LOCAL)	21,272	40,000	40,000
5	300	445150	SCHOOL FOOD SERVICE	7,655,434	7,585,566	7,585,566
6	300	449200	VALUE OF USDA COMMODITIES	530,493	614,435	614,435
7	300	449900	OTHER REV FOR/ON BEHALF OF LEA	0	60,000	60,000
8	300	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	10,509	0
9	30310032	416100	INCOME FROM MEALS	17	0	0
			Total REVENUES	9,498,246	9,634,590	9,624,081
10	30311100	511100	OFFICIALS/ADMIN/MANAGERS	71,715	71,715	72,791
11	30311000	511191	MANAGERS' SUPERVISORS (CNP)	42,878	73,577	74,681
12	30312139	511192	CNP MANAGERS	538,831	539,537	547,630
13	30312139	511193	PRODUCTION MANAGERS (CNP)	288,268	277,359	281,519
14	30311000	511400	CLERICAL/SECRETARIAL	30,173	30,464	30,921
15	30311000	511401	CLERICAL/SECRETARIAL - SFS	62,969	83,143	84,390
16	30312039	511600	SERVICE WORKERS	2,019,118	1,908,522	2,030,000
17	30312038	511631	CNP EXTENDED MEDICAL LEAVE	2,335	1,160	1,160
18	30311000	511800	DEGREED PROFESSIONALS	33,406	0	0
19	30312039	511900	OTHER SALARIES	564,222	540,712	548,823
20	30312000	512400	SUB EMPL OTHER THAN TEACHER	176,515	212,431	180,000
21	30311000	513000	SALARIES EXTRA WORK PERFORMED	1,798	2,151	2,151
22	30312139	515000	STIPEND-WORKSHOPS ONLY	5,750	0	0
23	30310199	521010	SGB HEALTH INSURANCE	513,719	490,828	482,140
24	30312039	521020	SGB LIFE INSURANCE	1,579	1,509	1,509
25	30312139	522500	MEDICARE	47,226	47,045	47,751
26	30310199	522550	DEFERRED COMPENSATION	3,348	3,295	3,295
27	30310199	523100	TEACHERS' RETIREMENT SYSTEM	757,199	789,750	823,239
28	30310199	523300	SCHOOL EMPL RETIREMENT SYS	15,045	8,132	8,378
29	30310199	523400	TRS PLAN A	45,422	38,885	40,494
30	30312037	525000	UNEMPLOYMENT COMPENSATION	17,615	15,000	15,000
31	30312139	526000	WORKERS' COMPENSATION	199,113	191,571	194,445
32	30312138	528000	ACC SICK/SEVERANCE PAY	4,091	15,000	15,000
33	30312039	528100	SICK LEAVE SEVERANCE PAY	32,176	0	0
34	30311000	528200	ANNUAL LEAVE SEVERANCE PAY	3,023	3,000	3,000
35	30310199	532000	PURCHASED EDUCATIONAL SVCS	1,800	0	10,000
36	30310199	533300	AUDIT/ACCOUNTING SVCS	2,663	2,940	2,940
37	30310199	533900	OTHER PROFESSIONAL SERVICES	3,070	0	0
38	30310199	534000	PURCHASED TECH SVC	975	0	0
39	30314039	542100	DISPOSAL SERVICES	12,347	11,621	11,621
40	30316199	543000	REPAIR & MAINT	19,114	12,000	15,000
41	30310199	543003	MAINTENANCE-SOFTWARE	23,300	26,000	26,000
42	30310199	543004	VEHICLE SERVICE & MAINTENANCE	7,768	10,000	10,000
43	30310199	552900	OTHER INSURANCE	15,746	17,000	17,000
44	30310038	553000	TELEPHONE	-27	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
CHILD NUTRITION PROGRAM - 300
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
45	30310199	553300	POSTAGE	568	1,000	1,000
46	30310199	555000	PRINTING & BINDING	23,021	17,000	17,000
47	30310199	558240	TRAVEL - CNP	17,409	17,000	17,000
48	30310199	558241	TRAVEL - CNP CO	5,863	8,000	8,000
49	30310199	561000	M & S	175	0	0
50	30310199	561027	M & S - TECH	4,984	1,000	1,000
51	30310038	561028	M & S - SOFTWARE - TECH	199	274	274
52	30310199	561040	M & S - CNP - CO	3,212	6,000	6,000
53	30310199	561042	M & S - CNP CAFETERIAS	40,035	45,000	45,000
54	30310037	561045	JANITORIAL SUPPLIES	321,401	341,249	350,000
55	30310199	561046	CNP CHEM & CLEANING SUPPLIES	28,181	21,886	21,886
56	30314199	562200	ELECTRICITY	171,374	161,922	161,922
57	30310000	562600	GASOLINE	9,243	8,500	9,000
58	30310199	563100	PURCHASED FOOD	3,320,324	3,400,000	3,400,000
59	30310199	563200	COMMODITIES	540,805	525,000	525,000
60	30310199	564400	PERIODICALS	0	197	197
61	30310199	573000	EQUIPMENT <\$5,000	26,849	50,000	50,000
62	30310032	573300	FURNITURES & FIXTURES < \$5,000	311	4,000	10,000
63	30310199	589000	MISC	115,254	115,000	115,000
64	30310199	589051	UNIFORMS	27,465	25,000	25,000
65	30310036	673200	VEHICLES > \$5,000	0	12,000	12,000
			Total CHILD NUTRITION PROGRAM	10,220,960	10,184,375	10,356,157
			Total EXPENDITURES	10,220,960	10,184,375	10,356,157
66	300	452210	TRANSFER FROM GEN FUND	1,049,785	549,785	549,785
			Total Other Sources and Uses of Funds	1,049,785	549,785	549,785
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	327,070	0	-182,291
			Beginning Fund Balance	2,841,490	3,178,560	3,178,560
			Ending Fund Balance	3,178,560	3,178,560	2,996,269

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**Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2013-2014**

Education Excellence Grant Description

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.

Education Excellence Goals

To increase student achievement in language arts and mathematics.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Network Analyst	0	0	0	0
LAN Administrator	0	0	0	0
Technicians	0	0	0	0
Resource Teachers	4	2	2	0
Assistant Director Technology	0.75	0.75	0.75	0
SIS Data Analyst	0	0	0	0
Total Positions	6.95	2.75	2.75	0

Tangipahoa Parish School System
Special Revenue Fund Budget
EDUCATIONAL EXCELLENCE - S0002
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	400 432000	RESTRICTED GRANTS STATE	688,159	389,793	389,793
2	400 452200	OPERATING TRANSFERS IN	0	346,868	927,643
		Total REVENUES	688,159	736,661	1,317,436
3	40111000 511200	TEACHERS	0	0	307,867
4	40111000 521010	SGB HEALTH INSURANCE	0	0	38,222
5	40111000 521020	SGB LIFE INSURANCE	0	0	30
6	40111000 522500	MEDICARE	0	0	4,464
7	40111000 523100	TEACHERS' RETIREMENT SYSTEM	0	0	83,740
8	40111000 526000	WORKERS' COMPENSATION	0	0	1,641
9	40110000 556400	TUIT TO INTER ED AGEN IN STATE	15,750	15,000	15,000
10	40110000 561000	M & S	126,558	272,007	259,221
		Total REGULAR PROGRAMS	142,308	287,007	710,185
11	40223000 512310	SUBSTITUTE-TEACHER MTGS	10,578	10,500	10,500
12	40223000 515000	STIPEND-WORKSHOPS ONLY	29,973	25,000	25,000
13	40223000 522500	MEDICARE	467	467	467
14	40223000 522550	DEFERRED COMPENSATION	114	129	129
15	40223000 523100	TEACHERS' RETIREMENT SYSTEM	7,146	5,960	6,800
16	40223000 523300	SCHOOL EMPL RETIREMENT SYS	0	8	8
17	40223000 526000	WORKERS' COMPENSATION	217	191	191
18	40223000 532000	PURCHASED EDUCATIONAL SVCS	880	89	89
19	40223000 534000	PURCHASED TECH SVC	260,790	14,013	14,013
20	40223000 558200	TRAVEL	27,890	18,300	18,300
		Total INSTRUCTIONAL STAFF SERVICES	338,056	74,657	75,497
21	40266200 533900	OTHER PROFESSIONAL SERVICES	0	0	150,000
22	40262000 553000	TELEPHONE	0	158,665	158,665
		Total MAINTENANCE OF PLANT	0	158,665	308,665
23	40284000 511800	DEGREED PROFESSIONALS	54,511	54,511	55,329
24	40284000 511900	OTHER SALARIES	218,167	98,700	100,181
25	40284000 521010	SGB HEALTH INSURANCE	35,836	19,550	19,204
26	40284000 522500	MEDICARE	3,599	2,117	2,149
27	40284000 523100	TEACHERS' RETIREMENT SYSTEM	64,625	37,537	42,298
28	40284000 526000	WORKERS' COMPENSATION	1,454	817	829
29	40284000 558200	TRAVEL	2,332	3,100	3,100
		Total CENTRAL SERVICES	380,524	216,331	223,089
		Total EXPENDITURES	860,887	736,661	1,317,436
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(172,729)	0	0
		Beginning Fund Balance	361,762	189,033	189,033
		Ending Fund Balance	189,033	189,033	189,033

**Tangipahoa Parish School System
Special Revenue Fund Budget
EVERYBODY GRADUATES - 8G004
Fiscal Year 2013-2014**

Everybody Graduates Description

The Everybody Graduates grant is intended to be a 2-year grant program, with annual continuation awards made to grantees based upon their fulfillment of program requirements and the availability of funds.

Everybody Graduates Goals

The Everybody Graduates grant goal is to provide continuing technical assistance and/or professional development.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Revised Budget 2012-13	Proposed Budget 2013-14	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
EVERYBODY GRADUATES - 8G004
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	410 432200	EDUCATION SUPPORT FUND 8G	53,478	0	0
		Total REVENUES	53,478	0	0
2	41223129 512310	SUBSTITUTE-TEACHER MTGS	1,064	0	0
3	41223129 515000	STIPEND-WORKSHOPS ONLY	5,450	0	0
4	41223129 522500	MEDICARE	93	0	0
5	41223129 522550	DEFERRED COMPENSATION	14	0	0
6	41223129 523100	TEACHERS' RETIREMENT SYSTEM	1,283	0	0
7	41223129 526000	WORKERS' COMPENSATION	35	0	0
8	41223115 532000	PURCHASED EDUCATIONAL SVCS	4,000	0	0
9	41223129 558200	TRAVEL	15,767	0	0
10	41223129 561000	M & S	25,256	0	0
		Total INSTRUCTIONAL STAFF SERVICES	52,962	0	0
11	41254029 555000	PRINTING & BINDING	143	0	0
		Total BUSINESS SERVICES	143	0	0
12	41262029 553300	POSTAGE	374	0	0
		Total MAINTENANCE OF PLANT	374	0	0
		Total EXPENDITURES	53,478	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
EVERY KID A KING - L0001
Fiscal Year 2013-2014**

FUND 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 2012-2013 school year marks the 14th year students have created movies. The project has received five national awards.				
FUND 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.				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110 419990	MISC REVENUE (LOCAL)	0	5,000	5,000
		Total REVENUES	0	5,000	5,000
2	11110000 559000	MISC PURCHASED SERVICES	0	5,000	5,000
		Total REGULAR PROGRAMS	0	5,000	5,000
		Total EXPENDITURES	0	5,000	5,000
		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
Hammond Accelerated Program - L0521
Fiscal Year 2013-2014**

Hammond Accelerated Program Description				
Hammond Accelerated Program fund is designed to meet the needs of above average student in our Hammond schools. Funds are provided from a local 9 mill/3 year Ad Valorem tax for 1213.				
Hammond Accelerated Program Goals				
To provide an opportunity for students who are above average to have a challenging curriculum immersing them in the Visual and Performing Arts.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Pre-Kindergarten Teacher	0	7	0	-7
Paraprofessional	0	4	0	-4
Pre-K Paraprofessional	0	7	0	-7
Kindergarten	0	0	0	0
Elementary Teachers	5	11	0	-11
Day by Day Teachers	4	3	0	-3
Part time Day by Day Teachers	0	0.4	0	-0.4
Part time Day by Day Teachers	0	0.6	0	-0.6
Secretary	0	0	0	0
Coordinator	0	0	0	0
Sabbatical	0	0	0	0
Elementary Foreign & 2nd Language Teacher	0	5	0	-5
Librarians	0	2	0	-2
Total Positions	9	40	0	-40

Tangipahoa Parish School System
Special Revenue Fund Budget
Hammond Accelerated Program - L0521
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
2	110 411120	RENEWABLE TAXES	6,833	2,101,926	0
3	110 411160	PENALTIES/INTEREST ON PROP TAX	1,332	200	0
4	110 415101	INTEREST ON CHECKING	1,678	535	0
		Total REVENUES	9,843	2,102,661	0
5	11110039 511200	TEACHERS	290,631	681,995	0
6	11110039 511201	TCHRS - ELEM FORGN & 2ND LANG	0	181,609	0
7	11110037 511204	EMPLOYEE IN VACANCY	1,000	0	0
8	11110027 511297	PIP	327	0	0
9	11110039 511500	PARAPROFESSIONAL	0	105,231	0
10	11110039 512300	SUB-TEACHER SICK LEAVE	10,113	12,721	0
11	11110039 512310	SUBSTITUTE-TEACHER MTGS	73	0	0
12	11110039 521010	SGB HEALTH INSURANCE	24,139	78,888	0
13	11110039 521020	SGB LIFE INSURANCE	23	0	0
14	11110039 522500	MEDICARE	4,190	14,186	0
15	11110039 522550	DEFERRED COMPENSATION	279	166	0
16	11110039 523100	TEACHERS' RETIREMENT SYSTEM	62,611	236,586	0
17	11110027 523450	OPTIONAL RETIREMENT SYSTEM	4,297	5,291	0
18	11110039 526000	WORKERS' COMPENSATION	1,620	5,216	0
		Total REGULAR PROGRAMS	399,302	1,321,889	0
19	11153039 511200	TEACHERS	0	313,727	0
20	11153039 511204	EMPLOYEE IN VACANCY	0	53	0
21	11153039 511500	PARAPROFESSIONAL	0	89,763	0
22	11153039 512300	SUB-TEACHER SICK LEAVE	0	4,971	0
23	11153039 512400	SUB EMPL OTHER THAN TEACHER	0	1,000	0
24	11153039 521010	SGB HEALTH INSURANCE	0	37,424	0
25	11153039 522500	MEDICARE	0	5,869	0
26	11153039 522550	DEFERRED COMPENSATION	0	78	0
27	11153039 523100	TEACHERS' RETIREMENT SYSTEM	0	98,855	0
28	11153039 526000	WORKERS' COMPENSATION	0	2,184	0
29	11153039 561000	M & S	0	58,950	0
		Total SPECIAL PROGRAMS	0	612,874	0
30	11225239 511200	TEACHERS	0	102,957	0
31	11225239 521010	SGB HEALTH INSURANCE	0	17,889	0
32	11225239 522500	MEDICARE	0	1,492	0
33	11225239 523100	TEACHERS' RETIREMENT SYSTEM	0	25,959	0
34	11225239 526000	WORKERS' COMPENSATION	0	546	0
		Total INSTRUCTIONAL STAFF SERVICES	0	148,843	0
35	11231500 531300	PENSION FUND	0	83,328	0
		Total GENERAL ADMINISTRATION	0	83,328	0
36	11254000 554000	ADVERTISING	0	421	0
		Total BUSINESS SERVICES	0	421	0
		Total EXPENDITURES	399,302	2,167,355	0
37	110 452210	TRANSFER FROM GEN FUND	0	48,000	0
		Total Other Sources and Uses of Funds	0	48,000	0

Tangipahoa Parish School System
Special Revenue Fund Budget
Hammond Accelerated Program - L0521
Fiscal Year 2013 - 2014

	Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(389,459)	(16,694)	0
	Beginning Fund Balance	406,423	16,694	0
	Ending Fund Balance	16,964	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
HEAP-HURRICANE EDUCATOR ASSISTANCE - F0060
Fiscal Year 2013-2014**

Hurricane Educator Assistance Program - Description

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.

Hurricane Educator Assistance Program - Goals

The goal of this grant is to increase the numbers of certified and qualified educators for schools within Tangipahoa Parish.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Clerical	1	0.16	0	-0.16
Curriculum Coach	4	0	0	0
Total Positions	5	0.16	0	-0.16

Tangipahoa Parish School System
Special Revenue Fund Budget
HEAP-HURRICANE EDUCATOR ASSISTANCE - F0060
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	521,132	11,085	0
2	25110000 515000	Total REVENUES	521,132	11,085	0
3	25113052 522500	STIPEND-WORKSHOPS ONLY	52,500	0	0
4	25113052 523100	MEDICARE	755	0	0
5	25113052 526000	TEACHERS' RETIREMENT SYSTEM	11,376	0	0
		WORKERS' COMPENSATION	280	0	0
		Total REGULAR PROGRAMS	64,911	0	0
6	25223000 511200	TEACHERS	195,586	0	0
7	25223000 521010	SGB HEALTH INSURANCE	19,915	0	0
8	25223000 521020	SGB LIFE INSURANCE	250	0	0
9	25223000 522500	MEDICARE	2,636	0	0
10	25223000 523100	TEACHERS' RETIREMENT SYSTEM	46,354	0	0
11	25223000 524000	EDUCATIONAL REIMBURSEMENT	136,438	5,461	0
12	25223000 526000	WORKERS' COMPENSATION	1,043	0	0
		Total INSTRUCTIONAL STAFF SERVICES	402,222	5,461	0
13	25283200 511400	CLERICAL/SECRETARIAL	26,677	4,446	0
14	25283200 522500	MEDICARE	385	64	0
15	25283200 523100	TEACHERS' RETIREMENT SYSTEM	6,323	1,089	0
16	25283200 526000	WORKERS' COMPENSATION	142	24	0
17	25283200 531900	OTHER FEES	155	0	0
18	25283200 554000	ADVERTISING	2,948	0	0
19	25283200 558200	TRAVEL	3,533	0	0
20	25283200 559000	MISC PURCHASED SERVICES	1,345	0	0
21	25283200 561000	M & S	12,490	0	0
		Total CENTRAL SERVICES	53,999	5,623	0
		Total EXPENDITURES	521,132	11,085	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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	590 419990	MISC REVENUE (LOCAL)	0	8,080	0
2	590 445800	FEMA - DISASTER RELIEF	0	72,332	0
3	590 452100	INDIRECT COSTS	0	317	0
		Total REVENUES	0	80,729	0
4	59262000 511900	OTHER SALARIES	0	246	0
5	59262000 513000	SALARIES EXTRA WORK PERFORMED	0	3,544	0
6	59262000 515000	STIPEND-WORKSHOPS ONLY	0	2,332	0
7	59262000 522500	MEDICARE	0	70	0
8	59262000 522550	DEFERRED COMPENSATION	0	1	0
9	59262000 523100	TEACHERS' RETIREMENT SYSTEM	0	384	0
10	59262000 523300	SCHOOL EMPL RETIREMENT SYS	0	1,019	0
11	59262000 526000	WORKERS' COMPENSATION	0	331	0
12	59262000 543000	REPAIR & MAINT	0	29,399	0
13	59262000 544200	RENTAL OF EQUIP & VEHICLES	0	5,550	0
14	59262000 558200	TRAVEL	0	202	0
		Total MAINTENANCE OF PLANT	0	43,079	0
15	59330032 511600	SERVICE WORKERS	0	178	0
16	59330037 513000	SALARIES EXTRA WORK PERFORMED	0	4,669	0
17	59330037 522500	MEDICARE	0	69	0
18	59330037 522550	DEFERRED COMPENSATION	0	7	0
19	59330037 523300	SCHOOL EMPL RETIREMENT SYS	0	1,320	0
20	59330037 526000	WORKERS' COMPENSATION	0	246	0
		Total COMMUNITY SERVICES OPERATIONS	0	6,488	0
21	59522000 593230	TRANS OUT - OTHER	0	31,162	0
		Total OTHER USE OF FUNDS	0	31,162	0
		Total EXPENDITURES	0	80,729	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
HOMELESS - F0001
Fiscal Year 2013-2014

Homeless Children & Youth Description

Funds are to be used to provide homeless children the following services: Provide schools with records on homeless students, assist with necessary documents needed, liaison to ensure compliance and render services from other agencies, assist with needed items: uniforms, school supplies, etc., continue child's education in school .

Homeless Children & Youth Goals

Students experiencing homelessness have an opportunity to meet challenging state academic achievement standards.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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

HOMELESS - F0001

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	10,736	0	0
		Total REVENUES	10,736	0	0
2	25150000 513000	SALARIES EXTRA WORK PERFORMED	(139)	0	0
3	25150000 522500	MEDICARE	(2)	0	0
4	25150000 523100	TEACHERS' RETIREMENT SYSTEM	(33)	0	0
5	25150000 526000	WORKERS' COMPENSATION	(1)	0	0
6	25150000 558200	TRAVEL	55	0	0
7	25150000 561000	M & S	10,240	0	0
		Total SPECIAL PROGRAMS	10,121	0	0
8	25521000 593300	INDIRECT COSTS	614	0	0
		Total OTHER USE OF FUNDS	614	0	0
		Total EXPENDITURES	10,736	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
HURRICANE KATRINA FUND - F0008
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
2	250	445800	FEMA - DISASTER RELIEF	0	8,817	0
3	250	452100	INDIRECT COSTS	0	88	0
			Total REVENUES	0	8,905	0
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	8,905	0
			Beginning Fund Balance	871,343	871,343	880,248
			Ending Fund Balance	871,343	880,248	880,248

**Tangipahoa Parish School System
Special Revenue Fund Budget
I-STEM SELU - F0029
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	100,918	102,886
		Total REVENUES	0	100,918	102,886
2	25111000 561000	M & S	0	12,000	12,000
		Total REGULAR PROGRAMS	0	12,000	12,000
3	25223000 515000	STIPEND-WORKSHOPS ONLY	0	69,500	73,000
4	25223000 522500	MEDICARE	0	1,008	0
5	25223000 522550	DEFERRED COMPENSATION	0	39	0
6	25223000 523100	TEACHERS' RETIREMENT SYSTEM	0	18,000	17,886
7	25223000 526000	WORKERS' COMPENSATION	0	371	0
		Total INSTRUCTIONAL STAFF SERVICES	0	88,918	90,886
		Total EXPENDITURES	0	100,918	102,886
		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
KHS FIRE DEC 12 2008 - KHS01
Fiscal Year 2013-2014**

Kentwood Fire Fund Description

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

Kentwood Fire Fund Goals

To provide funds for the repair and renovation of Kentwood High School due to the arson fire.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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

KHS FIRE DEC 12 2008 - KHS01

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
I	580 419990	MISC REVENUE (LOCAL)	835	0	0
		Total REVENUES	835	0	0
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	835	0	0
		Beginning Fund Balance	(835)	0	0
		Ending Fund Balance	0	0	0

During 12-13 and future years Kentwood High School fire damage collections are being reported within the Maintenance Fund.

Kentwood Timber Fund Description

Kentwood Timber Fund Goals

Changes in Personnel

Personnel Roster

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Tangipahoa Parish School System
Special Revenue Fund Budget
KENTWOOD TIMBER FUND - L0513
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110 415101	INTEREST ON CHECKING	389	475	500
		Total REVENUES	389	475	500
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	389	475	500
		Beginning Fund Balance	63,587	63,976	64,451
		Ending Fund Balance	63,976	64,451	64,951

**Tangipahoa Parish School System
Special Revenue Fund Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2013-2014**

LA 4 Pre-K 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 Pre-K 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 Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Pre-K Teacher	0	0.625	0.625	0
Pre-K Paraprofessional	0	0.625	0.625	0
Pre-K Resource Coordinator	1	1	1	0
Office Assistant	0.64	0	0	0
Part-Time Nurse	0	0	0	0
Total Positions	1.64	2.25	2.25	0

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 PRE K - STATE - S0004

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	400 432400	LA-4 - AT RISK PRE - K	116,103	125,644	167,218
2	40153000 511200	Total REVENUES	116,103	125,644	167,218
		TEACHERS	0	23,282	28,237
3	40153000 511500	PARAPROFESSIONAL	0	20,452	10,296
4	40153000 512300	SUB-TEACHER SICK LEAVE	0	657	730
5	40153000 512400	SUB EMPL OTHER THAN TEACHER	0	950	500
6	40153000 513000	SALARIES EXTRA WORK PERFORMED	0	14,631	13,411
7	40153000 521010	SGB HEALTH INSURANCE	0	7,964	9,388
8	40153000 522500	MEDICARE	0	870	774
9	40153000 522550	DEFERRED COMPENSATION	0	21	16
10	40153000 523100	TEACHERS' RETIREMENT SYSTEM	0	12,978	12,776
11	40153000 526000	WORKERS' COMPENSATION	0	320	285
12	40153000 528100	SICK LEAVE SEVERANCE PAY	0	2,567	0
13	40153000 561000	M & S	2,329	690	1,176
14	40153000 561027	M & S - TECH	1,635	0	0
15	40153000 573000	EQUIPMENT <\$5,000	0	0	2,188
		Total SPECIAL PROGRAMS	3,964	85,380	79,779
16	40220000 511100	OFFICIALS/ADMIN/MANAGERS	70,213	35,072	71,195
17	40220000 511400	CLERICAL/SECRETARIAL	14,206	0	0
18	40223400 512310	SUBSTITUTE-TEACHER MTGS	259	0	438
19	40223400 515000	STIPEND-WORKSHOPS ONLY	0	168	168
20	40220000 521010	SGB HEALTH INSURANCE	6,273	2,479	4,841
21	40223400 522500	MEDICARE	1,135	511	1,041
22	40223400 522550	DEFERRED COMPENSATION	3	0	6
23	40223400 523100	TEACHERS' RETIREMENT SYSTEM	17,220	41	41
24	40223400 526000	WORKERS' COMPENSATION	451	188	382
25	40220000 553000	TELEPHONE	1,900	1,805	1,805
26	40223400 558200	TRAVEL	480	0	2,592
		Total INSTRUCTIONAL STAFF SERVICES	112,139	40,264	82,509
27	40272100 511616	EXTRA BUS TRIPS SALARIES	0	0	1,110
28	40272100 522500	MEDICARE	0	0	16
29	40272100 523300	SCHOOL EMPL RETIREMENT SYS	0	0	342
30	40272100 526000	WORKERS' COMPENSATION	0	0	62
31	40272300 544216	EXTRA BUS TRIP LEASES	0	0	3,400
		Total STUDENT TRANSPORTATION SERVICES	0	0	4,930
		Total EXPENDITURES	116,103	125,644	167,218
		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 PROGRAM - F0007
Fiscal Year 2013-2014

LA 4 Pre-K 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 Pre-K 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 Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Pre-K Teacher (Part-Time)	0	0	0	0
Pre-K Paraprofessional	18.2	9	9	0
Pre-K Resource Coordinator	0	0	0	0
Secretary	0	0.58	0.58	0
Pre-K Teacher	18.2	9	9	0
Total Positions	36.4	18.58	18.58	0

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 PROGRAM - F0007

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445700	TEMP ASST NEEDY FAMILY TANF	1,795,165	679,681	904,579
		Total REVENUES	1,795,165	679,681	904,579
2	25153000 511200	TEACHERS	809,669	311,977	407,112
3	25153000 511500	PARAPROFESSIONAL	321,652	112,551	163,287
4	25153000 511632	EXTENDED MEDICAL LEAVE - OTHER	3,584	0	0
5	25153000 511900	OTHER SALARIES	0	0	2,145
6	25153000 512300	SUB-TEACHER SICK LEAVE	11,896	3,285	6,789
7	25153000 512310	SUBSTITUTE-TEACHER MTGS	77	0	0
8	25153000 512400	SUB EMPL OTHER THAN TEACHER	12,733	4,250	4,650
9	25153000 513000	SALARIES EXTRA WORK PERFORMED	21,696	0	0
10	25153000 521010	SGB HEALTH INSURANCE	189,321	51,938	61,733
11	25153000 521020	SGB LIFE INSURANCE	168	0	0
12	25153000 522500	MEDICARE	15,408	6,265	8,470
13	25153000 522550	DEFERRED COMPENSATION	290	98	176
14	25153000 523100	TEACHERS' RETIREMENT SYSTEM	261,457	104,009	138,248
15	25153000 525000	UNEMPLOYMENT COMPENSATION	12	0	0
16	25153000 526000	WORKERS' COMPENSATION	6,301	2,304	3,115
17	25153000 528100	SICK LEAVE SEVERANCE PAY	545	0	2,567
18	25153000 558200	TRAVEL	1,564	0	0
19	25153000 561000	M & S	12,850	22,249	30,011
20	25153000 561027	M & S - TECH	6,509	0	0
		Total SPECIAL PROGRAMS	1,675,733	618,926	828,303
21	25220000 511400	CLERICAL/SECRETARIAL	0	11,098	13,142
22	25223400 512310	SUBSTITUTE-TEACHER MTGS	8,093	5,110	3,504
23	25223400 515000	STIPEND-WORKSHOPS ONLY	4,932	0	0
24	25223400 522500	MEDICARE	188	235	240
25	25223400 522550	DEFERRED COMPENSATION	79	66	46
26	25223400 523100	TEACHERS' RETIREMENT SYSTEM	1,642	2,719	3,378
27	25220000 523400	TRS PLAN A	0	0	70
28	25223400 526000	WORKERS' COMPENSATION	69	86	19
29	25220000 533000	OTHER PURCH PROF SVCS	400	0	0
30	25223400 558200	TRAVEL	789	785	1,145
		Total INSTRUCTIONAL STAFF SERVICES	16,193	20,100	21,544
31	25254000 555000	PRINTING & BINDING	1,114	282	1,000
		Total BUSINESS SERVICES	1,114	282	1,000
32	25262000 544100	RENTAL OF LAND & BUILDINGS	1,759	0	0
		Total MAINTENANCE OF PLANT	1,759	0	0
33	25521000 593300	INDIRECT COSTS	100,367	40,374	53,733
		Total OTHER USE OF FUNDS	100,367	40,374	53,733
		Total EXPENDITURES	1,795,165	679,681	904,579
		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 2013-2014**

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 Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Pre-K Paraprofessional	0	8.58	8.58	0
Secretary	0	0.42	0.42	0
Pre-K Teacher	0	8.58	8.58	0
Total Positions	0	17.58	17.58	0

Tangipahoa Parish School System

Special Revenue Fund Budget

LA 4 Pre K - CDBG - F0045

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	1,110,489	844,017
		Total REVENUES	0	1,110,489	844,017
2	25153000 511200	TEACHERS	0	466,889	382,338
3	25153000 511500	PARAPROFESSIONAL	0	178,736	145,817
4	25153000 511900	OTHER SALARIES	0	10,785	7,705
5	25153000 512300	SUB-TEACHER SICK LEAVE	0	3,650	5,840
6	25153000 512400	SUB EMPL OTHER THAN TEACHER	0	4,000	4,000
7	25153000 513000	SALARIES EXTRA WORK PERFORMED	0	8,102	15,102
8	25153000 521010	SGB HEALTH INSURANCE	0	86,719	72,906
9	25153000 522500	MEDICARE	0	9,746	8,137
10	25153000 522550	DEFERRED COMPENSATION	0	240	128
11	25153000 523100	TEACHERS' RETIREMENT SYSTEM	0	157,522	132,360
12	25153000 526000	WORKERS' COMPENSATION	0	3,584	2,992
13	25153000 559000	MISC PURCHASED SERVICES	0	4,200	4,200
14	25153000 561000	M & S	0	101,982	35,268
15	25153000 573000	EQUIPMENT <\$5,000	0	3,895	0
		Total SPECIAL PROGRAMS	0	1,040,050	816,794
16	25220000 511100	OFFICIALS/ADMIN/MANAGERS	0	35,072	0
17	25220000 511400	CLERICAL/SECRETARIAL	0	7,815	7,510
18	25223400 512310	SUBSTITUTE-TEACHER MTGS	0	3,504	3,504
19	25223400 515000	STIPEND-WORKSHOPS ONLY	0	7,882	7,882
20	25220000 521010	SGB HEALTH INSURANCE	0	2,449	0
21	25223400 522500	MEDICARE	0	787	272
22	25223400 522550	DEFERRED COMPENSATION	0	46	46
23	25223400 523100	TEACHERS' RETIREMENT SYSTEM	0	3,846	3,771
24	25223400 526000	WORKERS' COMPENSATION	0	289	100
25	25223400 532000	PURCHASED EDUCATIONAL SVCS	0	1,600	1,600
26	25223400 558200	TRAVEL	0	500	0
		Total INSTRUCTIONAL STAFF SERVICES	0	63,788	24,685
27	25254000 554000	ADVERTISING	0	1,720	2,538
		Total BUSINESS SERVICES	0	1,720	2,538
28	25272100 511616	EXTRA BUS TRIPS SALARIES	0	1,110	0
29	25272100 522500	MEDICARE	0	16	0
30	25272100 523300	SCHOOL EMPL RETIREMENT SYS	0	342	0
31	25272100 526000	WORKERS' COMPENSATION	0	62	0
32	25272300 544216	EXTRA BUS TRIP LEASES	0	3,400	0
		Total STUDENT TRANSPORTATION SERVICES	0	4,930	0
		Total EXPENDITURES	0	1,110,489	844,017
		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 STRIVING READERS PROGRAM - F0023
 Fiscal Year 2013-2014

Louisiana Striving Readers Program Description				
Striving Readers Project at Nesom Middle and Independence Middle.				
Louisiana Striving Readers Program Goals				
To improve reading ability in the middle school setting.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Teachers	0.26	0	0	0
Coordinator	0	0	0	0
Total Positions	0.26	0	0	-0.26

Tangipahoa Parish School System
Special Revenue Fund Budget
LA STRIVING READERS PROGRAM - F0023
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	12,121	0	0
		Total REVENUES	12,121	0	0
2	25111000 511200	TEACHERS	9,865	0	0
3	25111000 522500	MEDICARE	143	0	0
4	25111000 523100	TEACHERS' RETIREMENT SYSTEM	2,060	0	0
5	25111000 526000	WORKERS' COMPENSATION	53	0	0
		Total REGULAR PROGRAMS	12,121	0	0
		Total EXPENDITURES	12,121	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
LA'S ROLE-AM HISTORY 07-08 - F0446
Fiscal Year 2013-2014**

Louisiana's Role in Traditional American History - Phase 2 Description

The project will provide training and resources to help participating teachers of American History and Louisiana Studies classes to meet certification requirements under NCLB for highly qualified history teachers and to help their students increase their academic achievement.

Louisiana's Role in Traditional American History - Phase 2 Goals

To develop teachers' deeper understanding of and appreciation for traditional American History, aligned with Louisiana History, as a separate subject matter within the core curriculum, improve instructional practice and increase student achievement.

To increase middle and high school students' academic achievement in American History and Louisiana Studies classes by enabling them to gain a deeper understanding of the principles of freedom and democracy and of the historical events and people that best illustrate them.

To fortify local educational agencies' partnerships with entities possessing extensive content expertise to develop, document, evaluate, and disseminate innovative, cohesive models of professional development.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Project Director	0.75	0	0	0
Total Positions	0.75	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
LA'S ROLE-AM HISTORY 07-08 - F0446
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	21,510	0	0
		Total REVENUES	21,510	0	0
2	25140000 511200	TEACHERS	4,255	0	0
3	25140000 521010	SGB HEALTH INSURANCE	548	0	0
4	25140000 522500	MEDICARE	54	0	0
5	25140000 523100	TEACHERS' RETIREMENT SYSTEM	1,008	0	0
6	25140000 525000	UNEMPLOYMENT COMPENSATION	3	0	0
7	25140000 526000	WORKERS' COMPENSATION	23	0	0
8	25140000 530000	PURCHASED PROF/TECH SVCS	14,433	0	0
		Total OTHER INSTRUCTIONAL PROGRAMS	20,325	0	0
9	25521000 593300	INDIRECT COSTS	1,185	0	0
		Total OTHER USE OF FUNDS	1,185	0	0
		Total EXPENDITURES	21,510	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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	12140000 512310	SUBSTITUTE-TEACHER MTGS	159	159	160
2	12140000 513000	SALARIES EXTRA WORK PERFORMED	25,945	25,945	25,950
3	12140000 522500	MEDICARE	369	379	379
4	12140000 522550	DEFERRED COMPENSATION	3	3	4
5	12140000 523100	TEACHERS' RETIREMENT SYSTEM	6,149	6,357	7,057
6	12140000 526000	WORKERS' COMPENSATION	140	140	140
7	12140000 558200	TRAVEL	3,143	3,143	3,150
8	12140000 561000	M & S	340	340	340
		Total OTHER INSTRUCTIONAL PROGRAMS	36,248	36,466	37,180
9	12213400 511800	DEGREED PROFESSIONALS	11,631	12,000	12,000
10	12213400 522500	MEDICARE	169	218	218
11	12213400 522550	DEFERRED COMPENSATION	19	20	20
12	12213400 523100	TEACHERS' RETIREMENT SYSTEM	2,410	2,969	3,264
13	12213400 526000	WORKERS' COMPENSATION	62	80	80
		Total PUPIL SUPPORT SERVICES	14,291	15,287	15,582
14	12223000 512310	SUBSTITUTE-TEACHER MTGS	4,307	4,307	4,307
15	12223000 515000	STIPEND-WORKSHOPS ONLY	5,265	5,265	5,265
16	12223000 522500	MEDICARE	138	138	138
17	12223000 522550	DEFERRED COMPENSATION	50	50	50
18	12223000 523100	TEACHERS' RETIREMENT SYSTEM	1,334	1,380	1,532
19	12223000 523300	SCHOOL EMPL RETIREMENT SYS	30	33	34
20	12223000 526000	WORKERS' COMPENSATION	56	51	51
		Total INSTRUCTIONAL STAFF SERVICES	11,181	11,224	11,377
21	12262000 511600	SERVICE WORKERS	1,838	1,838	1,838
22	12262000 522500	MEDICARE	27	27	27
23	12262000 522550	DEFERRED COMPENSATION	10	10	10
24	12262000 523300	SCHOOL EMPL RETIREMENT SYS	310	566	594
25	12262000 526000	WORKERS' COMPENSATION	68	103	103
		Total MAINTENANCE OF PLANT	2,252	2,544	2,572
26	12272111 511616	EXTRA BUS TRIPS SALARIES	475	75	75
27	12272311 522500	MEDICARE	6	0	0
28	12272311 523300	SCHOOL EMPL RETIREMENT SYS	114	0	0
29	12272311 526000	WORKERS' COMPENSATION	27	4	4
30	12272311 544216	EXTRA BUS TRIP LEASES	1,115	0	0
		Total STUDENT TRANSPORTATION SERVICES	1,736	79	79
		Total EXPENDITURES	65,708	65,600	66,790
31	120 452210	TRANSFER FROM GEN FUND	52,411	65,600	66,790
		Total Other Sources and Uses of Funds	52,411	65,600	66,790
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	13,297	0	0
		Beginning Fund Balance	13,297	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Budget
LOCAL DONATIONS - L0100
Fiscal Year 2013-2014**

Local Donations Description

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.

Local Donations Goals

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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110 419200	CONTRIBUTIONS & DONATIONS	3,521	7,852	7,852
		Total REVENUES	3,521	7,852	7,852
2	11113098 512300	SUB-TEACHER SICK LEAVE	898	1,134	1,134
3	11113098 522500	MEDICARE	13	16	17
4	11113098 522550	DEFERRED COMPENSATION	12	15	15
5	11113098 523100	TEACHERS' RETIREMENT SYSTEM	0	54	54
6	11113098 526000	WORKERS' COMPENSATION	5	6	6
7	11111000 561000	M & S	0	300	300
		Total REGULAR PROGRAMS	927	1,525	1,526
8	11223198 512310	SUBSTITUTE-TEACHER MTGS	948	2,774	2,774
9	11223198 522500	MEDICARE	13	40	40
10	11223198 522550	DEFERRED COMPENSATION	9	36	36
11	11223198 523100	TEACHERS' RETIREMENT SYSTEM	52	268	268
12	11223198 526000	WORKERS' COMPENSATION	5	15	15
		Total INSTRUCTIONAL STAFF SERVICES	1,026	3,133	3,133
13	11272198 511616	EXTRA BUS TRIPS SALARIES	519	1,101	1,101
14	11272198 522500	MEDICARE	8	67	66
15	11272100 522550	DEFERRED COMPENSATION	1	0	0
16	11272198 523300	SCHOOL EMPL RETIREMENT SYS	145	339	339
17	11272198 526000	WORKERS' COMPENSATION	29	62	62
18	11272398 544216	EXTRA BUS TRIP LEASES	865	1,625	1,625
		Total STUDENT TRANSPORTATION SERVICES	1,567	3,194	3,193
		Total EXPENDITURES	3,521	7,852	7,852
		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 2013-2014

MAGNET Program Description

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.

MAGNET Program Goals

- 1) Eliminate or substantially reduce racial isolation in the magnet schools
- 2) Improve student achievement in the magnet schools

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Supervisor of Magnet Programs	1	1	1	0
Office Assistant	1	1	1	0
Specialists	14	14	14	0
Paraprofessionals	10	10	10	0
3 - Teachers 100%	0	3	0	-3
3 - Teachers 83%	0	0.83	0	-0.83
3 - Teachers 50%	0	0.5	0	-0.5
3 - Teachers 33%	0	0.33	0	-0.33
Total Positions	26	30.66	26	-4.66

Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET PROGRAM - 260
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	260	443000	RESTD GRANTS FEDERAL DIRECT	4,694,133	4,051,842	1,702,904
			Total REVENUES	4,694,133	4,051,842	1,702,904
2	26113015	511200	TEACHERS	0	315,640	0
3	26111000	511209	ELEM TCHR ON EXTD MEDICAL	0	1,489	0
4	26111037	511500	PARAPROFESSIONAL	183,475	185,558	188,201
5	26113009	512300	SUB-TEACHER SICK LEAVE	0	3,000	235
6	26111000	512310	SUBSTITUTE-TEACHER MTGS	0	1,500	100
7	26111037	512400	SUB EMPL OTHER THAN TEACHER	0	500	0
8	26111037	521010	SGB HEALTH INSURANCE	26,059	70,766	24,486
9	26111037	522500	MEDICARE	2,481	6,812	2,729
10	26111037	522550	DEFERRED COMPENSATION	3	183	5
11	26111037	523100	TEACHERS' RETIREMENT SYSTEM	43,423	122,821	51,191
12	26111037	526000	WORKERS' COMPENSATION	978	2,710	1,003
13	26111039	532000	PURCHASED EDUCATIONAL SVCS	0	2,100	0
14	26111010	543000	REPAIR & MAINT	920	8,095	0
15	26110533	553000	TELEPHONE	12,538	38,727	0
16	26111000	553300	POSTAGE	78	0	0
17	26111000	555000	PRINTING & BINDING	1,447	0	0
18	26113015	556900	OTHER TUITION	1,512	6,938	0
19	26111039	561000	M & S	1,365,927	773,305	73,341
20	26111039	561027	M & S - TECH	260,111	266,068	0
21	26111013	561028	M & S - SOFTWARE - TECH	2,160	2,328	0
22	26113009	561030	M & S - SOFTWARE LICENSES-TECH	1,518	0	0
23	26113009	564200	TEXTBOOKS	13,227	2,595	0
24	26111037	564300	WORKBOOKS	0	23,188	0
25	26111037	573300	FURNITURES & FIXTURES < \$5,000	0	3,326	0
26	26111013	673000	EQUIPMENT > \$5,000	18,619	0	0
			Total REGULAR PROGRAMS	1,934,477	1,837,649	341,291
27	26153033	561000	M & S	2,232	0	0
			Total SPECIAL PROGRAMS	2,232	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
MAGNET PROGRAM - 260
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
28	26221100	511100	OFFICIALS/ADMIN/MANAGERS	78,864	78,864	78,864
29	26221100	511400	CLERICAL/SECRETARIAL	21,814	21,814	22,196
30	26221139	511900	OTHER SALARIES	664,783	667,976	679,379
31	26221139	512300	SUB-TEACHER SICK LEAVE	2,072	3,000	4,615
32	26223139	512310	SUBSTITUTE-TEACHER MTGS	6,121	0	2,200
33	26223139	515000	STIPEND-WORKSHOPS ONLY	608,909	374,110	47,950
34	26221139	521010	SGB HEALTH INSURANCE	73,297	71,399	66,216
35	26221110	521020	SGB LIFE INSURANCE	360	388	345
36	26223139	522500	MEDICARE	19,040	16,509	12,043
37	26223139	522550	DEFERRED COMPENSATION	644	39	98
38	26223139	523100	TEACHERS' RETIREMENT SYSTEM	314,829	287,689	223,781
39	26221113	523300	SCHOOL EMPL RETIREMENT SYS	0	20	25
40	26223109	523450	OPTIONAL RETIREMENT SYSTEM	130	200	0
41	26223139	526000	WORKERS' COMPENSATION	7,370	6,305	4,428
42	26223139	532000	PURCHASED EDUCATIONAL SVCS	368,674	197,730	40,300
43	26221100	534000	PURCHASED TECH SVC	5,860	0	0
44	26221126	553000	TELEPHONE	0	1,620	0
45	26223139	558200	TRAVEL	113,063	133,000	11,600
46	26223139	561000	M & S	32,709	20,654	30
47	26221433	561027	M & S - TECH	49,272	5,351	0
48	26221100	561028	M & S - SOFTWARE - TECH	0	300	0
49	26225239	564100	LIBRARY BOOKS	0	13,902	0
50	26221433	581000	DUES & FEES	350	0	0
			Total INSTRUCTIONAL STAFF SERVICES	2,368,161	1,900,869	1,194,070
51	26249039	581000	DUES & FEES	17,500	53,000	60,000
			Total SCHOOL ADMINISTRATION	17,500	53,000	60,000
52	26262039	544100	RENTAL OF LAND & BUILDINGS	1,165	3,342	0
53	26262013	561000	M & S	4,670	0	0
			Total MAINTENANCE OF PLANT	5,835	3,342	0
54	26282339	533900	OTHER PROFESSIONAL SERVICES	51,268	0	0
55	26284000	534000	PURCHASED TECH SVC	18,925	0	0
56	26282300	554000	ADVERTISING	23,782	31,636	0
			Total CENTRAL SERVICES	93,975	31,636	0
57	26430026	533400	ARCHITECT/ENGINEERING SVCS	8,188	-8,188	0
			Total FACILITY ACQUISITIONS AND CONSTRUCTION	8,188	-8,188	0
58	26521000	593300	INDIRECT COSTS	263,790	233,534	107,543
			Total OTHER USE OF FUNDS	263,790	233,534	107,543
			Total EXPENDITURES	4,694,157	4,051,842	1,702,904
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-24	0	0
			Beginning Fund Balance	24	0	0
			Ending Fund Balance	0	0	0

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**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE - 500
Fiscal Year 2013-2014**

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 Trades Helper and 2 Trades Helpers				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Maintenance Director	1	1	1	0
Assistant Director	1	1	1	0
Office Assistant	3	3	3	0
Field Foremen	2	2	2	0
Accountant	1	1	1	0
Skilled Tradesmen	19	19	18	-1
Warehouse Personnel	4	4	4	0
Trades Helper	20	20	18	-2
Technicians	10	10	10	0
Purchasing Buyer	1	1	1	0
Total Positions	62	62	59	-3

Tangipahoa Parish School System

Special Revenue Fund Budget

MAINTENANCE - 500

Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	500	411310	SALES & USE TAXES - GROSS	8,423,116	8,460,000	0
2	500	411350	SALES/USE TAX/COURT SETTLEMENT	2,845	0	0
3	500	411360	PENALTIES/INTEREST - SALES TAX	39,725	40,000	0
4	500	415101	INTEREST ON CHECKING	37,588	50,000	40,000
5	500	415120	INTEREST - INVESTMENT ACCT	9,126	6,200	1,338
6	500	415122	INTEREST-INVEST. WITH FGB	24,470	24,500	24,500
7	500	419990	MISC REVENUE (LOCAL)	272	1,800	1,500
8	500	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	7,800	500
			Total REVENUES	8,537,141	8,590,300	67,838
9	52315000	531400	SALES TAX COLLECTION FEES	55,027	55,250	0
			Total GENERAL ADMINISTRATION	55,027	55,250	0
10	52515140	511400	CLERICAL/SECRETARIAL	80,527	80,527	81,247
11	52515000	511800	DEGREED PROFESSIONALS	43,090	43,090	43,736
12	52515140	521010	SGB HEALTH INSURANCE	20,369	19,527	15,457
13	52515140	522500	MEDICARE	1,216	1,321	1,341
14	52515140	523100	TEACHERS' RETIREMENT SYSTEM	29,297	30,286	33,995
15	52515140	526000	WORKERS' COMPENSATION	659	659	666
16	52515000	558200	TRAVEL	426	1,000	1,000
			Total BUSINESS SERVICES	175,584	176,410	177,442
17	52610000	511100	OFFICIALS/ADMIN/MANAGERS	61,052	61,052	61,968
18	52620199	511700	SKILLED CRAFTS	1,485,803	1,551,264	1,473,521
19	52620199	511900	OTHER SALARIES	144,705	100,000	100,000
20	52620199	513000	SALARIES EXTRA WORK PERFORMED	67,386	75,000	75,000
21	52620199	521010	SGB HEALTH INSURANCE	267,554	248,964	244,210
22	52620199	521020	SGB LIFE INSURANCE	1,926	2,091	2,091
23	52620199	522500	MEDICARE	18,271	20,990	20,135
24	52620199	522550	DEFERRED COMPENSATION	1,874	1,300	1,300
25	52620199	523100	TEACHERS' RETIREMENT SYSTEM	342	2,777	10,298
26	52620199	523300	SCHOOL EMPL RETIREMENT SYS	394,859	503,371	496,680
27	52620199	523400	TRS PLAN A	7,405	12,498	13,581
28	52620199	525000	UNEMPLOYMENT COMPENSATION	4,354	3,000	3,000
29	52620199	526000	WORKERS' COMPENSATION	91,563	100,590	96,647
30	52620000	528100	SICK LEAVE SEVERANCE PAY	0	178	0
31	52620000	528200	ANNUAL LEAVE SEVERANCE PAY	6,328	355	0
32	52620199	530000	PURCHASED PROF/TECH SVCS	6,480	10,000	10,000
33	52620000	531900	OTHER FEES	39,660	40,368	41,000
34	52620115	533400	ARCHITECT/ENGINEERING SVCS	2,382	15,000	10,000
35	52620199	541100	WATER/SEWAGE	10,243	15,000	20,000
36	52620199	542100	DISPOSAL SERVICES	73,555	140,000	140,000
37	52620199	542300	CUSTODIAL SERVICES	73,512	80,000	80,000
38	52641990	542400	LAWN CARE	355,100	400,000	375,000
39	52641990	543000	REPAIR & MAINT	1,364,209	1,890,000	2,045,000
40	52620199	543001	INSTALL/TAG COMPUTERS	0	1,200	1,000
41	52641400	543004	VEHICLE SERVICE & MAINTENANCE	46,026	35,000	35,000
42	52620125	543040	REPAIRS - FIRE	0	25,000	0
43	52620199	544100	RENTAL OF LAND & BUILDINGS	7,980	1,500	0

Tangipahoa Parish School System

Special Revenue Fund Budget

MAINTENANCE - 500

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
44	52641990 544200	RENTAL OF EQUIP & VEHICLES	17,715	15,000	15,000
45	52620140 545000	CONSTRUCTION SERVICES	0	19,537	25,000
46	52650000 552900	OTHER INSURANCE	35,635	41,000	42,000
47	52620199 553000	TELEPHONE	15,467	18,000	15,000
48	52620199 553300	POSTAGE	97	50	50
49	52627199 561000	M & S	503,105	450,000	475,000
50	52620199 561001	M & S - EQ - \$300 TO \$999	368	0	0
51	52620199 561027	M & S - TECH	129,130	160,000	175,000
52	52620199 561045	JANITORIAL SUPPLIES	183,435	260,000	250,000
53	52620140 561050	AIR CONDITIONER <\$5,000	109,588	125,000	125,000
54	52620199 562100	NATURAL GAS/BUTANE	3,375	1,000	1,000
55	52625000 562200	ELECTRICITY	1,257,674	1,275,000	0
56	52620199 562600	GASOLINE	135,300	125,000	125,000
57	52620336 571001	LAND IMPROVEMENTS < \$50,000	3,000	5,000	5,000
58	52620135 572000	BUILDINGS < \$100,000	0	10,000	10,000
59	52620199 573300	FURNITURES & FIXTURES < \$5,000	(6,141)	5,000	0
60	52620140 581000	DUES & FEES	250	0	0
61	52620199 589000	MISC	103	100	100
62	52620000 589043	MISC-OTHER	68	0	0
63	52620199 673000	EQUIPMENT > \$5,000	22,358	30,000	25,000
64	52620000 673200	VEHICLES > \$5,000	24,517	42,500	50,000
		Total MAINTENANCE OF PLANT	6,967,611	7,918,685	6,693,581
65	52844000 511900	OTHER SALARIES	385,491	385,490	391,273
66	52844000 521010	SGB HEALTH INSURANCE	62,400	58,399	56,387
67	52844000 521020	SGB LIFE INSURANCE	30	30	30
68	52844000 522500	MEDICARE	5,131	5,590	5,673
69	52844000 523100	TEACHERS' RETIREMENT SYSTEM	82,994	85,796	96,679
70	52844000 523300	SCHOOL EMPL RETIREMENT SYS	10,097	10,874	11,574
71	52844000 526000	WORKERS' COMPENSATION	19,225	19,225	19,513
72	52844000 558200	TRAVEL	22,135	20,000	20,000
		Total CENTRAL SERVICES	587,502	585,404	601,129
73	54600125 545000	CONSTRUCTION SERVICES	0	40,463	25,000
74	54600171 545050	A/C IMPROVEMENTS	0	25,000	25,000
		Total FACILITY ACQUISITIONS AND CONSTRU	0	65,463	50,000
		Total EXPENDITURES	7,785,725	8,801,212	7,522,152
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	751,417	(210,912)	(7,454,314)
		Beginning Fund Balance	9,306,615	10,058,032	9,847,120
		Ending Fund Balance	10,058,032	9,847,120	2,392,806

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**Tangipahoa Parish School System
Special Revenue Fund Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
For 2013-14 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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	510 411312	2ND SALES & USE TAX - GROSS	0	0	5,547,000
2	510 411362	2ND SALES/USE/PENALTIES/INTERE	0	0	25,000
3	510 415101	INTEREST ON CHECKING	0	0	21,000
		Total REVENUES	0	0	5,593,000
4	51231500 531400	SALES TAX COLLECTION FEES	0	0	36,218
		Total GENERAL ADMINISTRATION	0	0	36,218
		Total EXPENDITURES	0	0	36,218
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	5,556,782
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	5,556,782

**Tangipahoa Parish School System
Special Revenue Fund Budget
MFP STBL / EDU JOBS - 005
Fiscal Year 2013-2014**

MFP Stabilization / Edu Jobs Fund Description

The SFSF program is authorized under Title XIV of Division A of the ARRA (Pub. L. 111-5), which was signed into law on February 17, 2009. SFSF funds are intended to help stabilize State and local government budgets in order to minimize and avoid reductions in education and other essential public services.

The Education Jobs Fund (Ed Jobs) program is a new Federal program that provided assistance to save or create education jobs for the 2010-2011 school year.

MFP Stabilization / Edu Jobs Fund Goals

Stabilization funds were used to meet general expenses of the LEA such as:
Textbooks, Insurance Premiums, Equipment Rental, Bus Leases, and Telephone Service.

Education Jobs funds were used to fund retirement costs in order to retain existing employees, recall or rehire former employees, and to hire new employees, to provide early childhood, elementary, or secondary educational and related services.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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

MFP STBL / EDU JOBS - 005

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
2	005 445900	OTHER RESTR GRANTS THRU STATE	1,443,767	0	0
3	00113000 523100	Total REVENUES	1,443,767	0	0
		TEACHERS' RETIREMENT SYSTEM	911,366	0	0
		Total REGULAR PROGRAMS	911,366	0	0
4	00225200 523100	TEACHERS' RETIREMENT SYSTEM	48,578	0	0
		Total INSTRUCTIONAL STAFF SERVICES	48,578	0	0
5	00242500 523100	TEACHERS' RETIREMENT SYSTEM	348,685	0	0
		Total SCHOOL ADMINISTRATION	348,685	0	0
6	00266200 523100	TEACHERS' RETIREMENT SYSTEM	945	0	0
7	00262000 523300	SCHOOL EMPL RETIREMENT SYS	134,192	0	0
		Total MAINTENANCE OF PLANT	135,138	0	0
		Total EXPENDITURES	1,443,767	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
MODEL EARLY CHLDHD - 8G163
Fiscal Year 2013-2014**

Preschool / Model Early Childhood Description

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.

Preschool / Model Early Childhood Goals

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.

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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Regular Teacher	4.80	2.50	2.50	0
Teacher Aides	1.80	2.50	2.50	0
Total Positions	6.6	5.0	5.0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
MODEL EARLY CHLDHD - 8G163
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	410 432200	EDUCATION SUPPORT FUND 8G	198,722	241,475	241,475
		Total REVENUES	198,722	241,475	241,475
2	41153000 511200	TEACHERS	103,626	121,451	123,273
3	41153000 511500	PARAPROFESSIONAL	33,278	46,855	47,558
4	41153000 512300	SUB-TEACHER SICK LEAVE	1,439	3,250	575
5	41153000 512400	SUB EMPL OTHER THAN TEACHER	967	1,250	1,250
6	41153000 521010	SGB HEALTH INSURANCE	16,735	17,688	17,375
7	41153000 522500	MEDICARE	1,867	2,512	2,510
8	41153000 522550	DEFERRED COMPENSATION	30	64	28
9	41153000 523100	TEACHERS' RETIREMENT SYSTEM	31,582	41,235	46,466
10	41153000 526000	WORKERS' COMPENSATION	743	924	922
11	41153000 553000	TELEPHONE	0	475	0
12	41153000 561000	M & S	4,384	2,760	0
13	41153000 561027	M & S - TECH	220	0	0
14	41153000 573000	EQUIPMENT <\$5,000	436	1,106	0
		Total SPECIAL PROGRAMS	195,307	239,569	239,956
15	41223400 512310	SUBSTITUTE-TEACHER MTGS	1,394	400	400
16	41223400 515000	STIPEND-WORKSHOPS ONLY	109	728	728
17	41223400 522500	MEDICARE	22	11	11
18	41223400 522550	DEFERRED COMPENSATION	18	178	178
19	41223400 523100	TEACHERS' RETIREMENT SYSTEM	26	0	198
20	41223400 526000	WORKERS' COMPENSATION	8	4	4
21	41223400 558200	TRAVEL	80	0	0
		Total INSTRUCTIONAL STAFF SERVICES	1,656	1,320	1,519
22	41262000 544100	RENTAL OF LAND & BUILDINGS	1,759	586	0
		Total MAINTENANCE OF PLANT	1,759	586	0
		Total EXPENDITURES	198,722	241,475	241,475
		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
RACE TO THE TOP - F0028
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
There are no full time or part-time				
employees paid in this fund.				
Total Positions	0.0	0.0	0.00	0.00

Tangipahoa Parish School System

Special Revenue Fund Budget

RACE TO THE TOP - F0028

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	154,846	231,264
		Total REVENUES	0	154,846	231,264
2	25111000 561000	M & S	0	10,000	10,000
		Total REGULAR PROGRAMS	0	10,000	10,000
3	25223000 512310	SUBSTITUTE-TEACHER MTGS	0	15,000	22,000
4	25223000 515000	STIPEND-WORKSHOPS ONLY	0	15,000	17,500
5	25223000 522500	MEDICARE	0	450	573
6	25223000 522550	DEFERRED COMPENSATION	0	250	286
7	25223000 523100	TEACHERS' RETIREMENT SYSTEM	0	3,675	5,530
8	25223000 523300	SCHOOL EMPL RETIREMENT SYS	0	400	0
9	25223000 526000	WORKERS' COMPENSATION	0	25	211
10	25223000 532000	PURCHASED EDUCATIONAL SVCS	0	28,796	31,400
11	25223000 544100	RENTAL OF LAND & BUILDINGS	0	2,700	0
12	25223000 553000	TELEPHONE	0	57,050	77,900
13	25223000 558200	TRAVEL	0	14,000	32,201
14	25223000 561000	M & S	0	7,500	33,663
		Total INSTRUCTIONAL STAFF SERVICES	0	144,846	221,264
		Total EXPENDITURES	0	154,846	231,264
		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
READING FIRST NCLB - T1419
Fiscal Year 2013-2014**

Reading First Description

The Reading First Grant will provide funds for personnel and instructional materials to help ensure that all children in America will learn to read well by the end of the third grade.

Reading First Goals

The goal of Reading First program is to ensure that all children will learn to read well by the end of third grade. The funds will also provide professional development for teachers and staff.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Teacher - District Reading Coach	0.08	0	0	-0.08
Total Positions	0.08	0	0	-0.08

Tangipahoa Parish School System

Special Revenue Fund Budget

READING FIRST NCLB - T1419

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445460	OTHER NCLB PROGRAMS	4,101	0	0
		Total REVENUES	4,101	0	0
2	21115100 511200	TEACHERS	2,961	0	0
3	21115100 523100	TEACHERS' RETIREMENT SYSTEM	1,001	0	0
		Total SPECIAL PROGRAMS	3,962	0	0
4	21152100 593300	INDIRECT COSTS	139	0	0
		Total OTHER USE OF FUNDS	139	0	0
		Total EXPENDITURES	4,101	0	0
		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
ROTC FEDERAL PROGRAM - F0050
Fiscal Year 2013-2014**

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.

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

There were no changes in personnel.

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
ROTC Instructors	0	8	8	0
Total Positions	0	8	8	0

Tangipahoa Parish School System
Special Revenue Fund Budget
ROTC FEDERAL PROGRAM - F0050
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 443300	ROTC	0	268,751	268,751
2	25145000 511200	Total REVENUES	0	268,751	268,751
3	25145000 522500	TEACHERS	0	632,149	632,149
4	25145000 523100	MEDICARE	0	9,166	9,166
5	25145000 526000	TEACHERS' RETIREMENT SYSTEM	0	154,876	171,944
		WORKERS' COMPENSATION	0	3,371	3,371
		Total OTHER INSTRUCTIONAL PROGRAMS	0	799,562	816,630
		Total EXPENDITURES	0	799,562	816,630
6	250 452210	TRANSFER FROM GEN FUND	0	530,811	547,879
		Total Other Sources and Uses of Funds	0	530,811	547,879
		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 2013-2014**

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 #F0040 was used to account for revenue and expenditures related to 2010-2011 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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	40,497	34,578	0
		Total REVENUES	40,497	34,578	0
2	25212000 512310	SUBSTITUTE-TEACHER MTGS	809	0	0
3	25212000 512900	OTHER TEMPORARY EMPLOYEE	6,025	0	0
4	25212000 513000	SALARIES EXTRA WORK PERFORMED	2,250	0	0
5	25212000 522500	MEDICARE	130	0	0
6	25212000 522550	DEFERRED COMPENSATION	82	0	0
7	25212000 523100	TEACHERS' RETIREMENT SYSTEM	626	0	0
8	25212000 523450	OPTIONAL RETIREMENT SYSTEM	12	0	0
9	25212000 526000	WORKERS' COMPENSATION	49	0	0
10	25212000 532000	PURCHASED EDUCATIONAL SVCS	22,805	0	0
11	25212000 558200	TRAVEL	844	0	0
12	25212000 561000	M & S	3,089	0	0
13	25212000 673500	TECH SOFTWARE >\$5000	0	34,578	0
		Total PUPIL SUPPORT SERVICES	36,722	34,578	0
14	25521000 593300	INDIRECT COSTS	3,775	0	0
		Total OTHER USE OF FUNDS	3,775	0	0
		Total EXPENDITURES	40,497	34,578	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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	186,785	0
2	25212000 512310	Total REVENUES	0	186,785	0
3	25212000 513000	SUBSTITUTE-TEACHER MTGS	0	3,639	0
4	25212000 513000	SALARIES EXTRA WORK PERFORMED	0	2,224	0
5	25212000 522500	MEDICARE	0	81	0
6	25212000 522550	DEFERRED COMPENSATION	0	48	0
7	25212000 523100	TEACHERS' RETIREMENT SYSTEM	0	536	0
8	25212000 526000	WORKERS' COMPENSATION	0	31	0
9	25212000 532000	PURCHASED EDUCATIONAL SVCS	0	12,826	0
10	25212000 558200	TRAVEL	0	699	0
11	25212000 561000	M & S	0	77,996	0
11	25212000 673500	TECH SOFTWARE >\$5000	0	82,857	0
		Total PUPIL SUPPORT SERVICES	0	180,936	0
12	25223000 515000	STIPEND-WORKSHOPS ONLY	0	37	0
13	25223000 522500	MEDICARE	0	1	0
14	25223000 522550	DEFERRED COMPENSATION	0	0	0
15	25223000 526000	WORKERS' COMPENSATION	0	0	0
		Total INSTRUCTIONAL STAFF SERVICES	0	38	0
16	25521000 593300	INDIRECT COSTS	0	5,811	0
		Total OTHER USE OF FUNDS	0	5,811	0
		Total EXPENDITURES	0	186,785	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 2013-2014**

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 #F0043 tracks the revenue and expenditures related to 2012-2013 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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Climate Control Coach	0	1	0	-1
Total Positions	0	1	0	-1

Tangipahoa Parish School System
Special Revenue Fund Budget
SAFE & SUPPORTIVE SCHOOLS - F0043
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	96,906	0
		Total REVENUES	0	96,906	0
2	25221900 511100	OFFICIALS/ADMIN/MANAGERS	0	60,200	0
3	25221900 521010	SGB HEALTH INSURANCE	0	8,945	0
4	25221900 522500	MEDICARE	0	873	0
5	25221900 523100	TEACHERS' RETIREMENT SYSTEM	0	14,749	0
6	25221900 526000	WORKERS' COMPENSATION	0	321	0
7	25221900 558200	TRAVEL	0	3,831	0
8	25221900 561000	M & S	0	2,222	0
		Total INSTRUCTIONAL STAFF SERVICES	0	91,141	0
9	25521000 593300	INDIRECT COSTS	0	5,765	0
		Total OTHER USE OF FUNDS	0	5,765	0
		Total EXPENDITURES	0	96,906	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 2013-2014**

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 2012-2013 award. This award is for \$265,890.

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 2011-12	Budget 2012-13	Budget 2013-14	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 AND SUPPORTIVE SCHOOLS - F0044
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	18,442	247,448
		Total REVENUES	0	18,442	247,448
2	25221900 511100	OFFICIALS/ADMIN/MANAGERS	0	0	61,103
3	25221900 512310	SUBSTITUTE-TEACHER MTGS	0	3,000	14,040
4	25221900 521010	SGB HEALTH INSURANCE	0	0	8,787
5	25221900 522500	MEDICARE	0	44	1,090
6	25221900 523100	TEACHERS' RETIREMENT SYSTEM	0	735	20,438
7	25221900 526000	WORKERS' COMPENSATION	0	18	481
8	25221900 532000	PURCHASED EDUCATIONAL SVCS	0	9,550	37,070
9	25221900 558200	TRAVEL	0	0	20,442
10	25221900 561000	M & S	0	4,000	69,298
		Total INSTRUCTIONAL STAFF SERVICES	0	17,347	232,749
11	25521000 593300	INDIRECT COSTS	0	1,095	14,699
		Total OTHER USE OF FUNDS	0	1,095	14,699
		Total EXPENDITURES	0	18,442	247,448
		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 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	12110000 512310	SUBSTITUTE-TEACHER MTGS	7,630	7,000	8,000
2	12110000 522500	MEDICARE	111	102	116
3	12110000 522550	DEFERRED COMPENSATION	91	91	104
4	12110000 523100	TEACHERS' RETIREMENT SYSTEM	146	103	103
5	12110000 523300	SCHOOL EMPL RETIREMENT SYS	8	11	0
6	12110000 526000	WORKERS' COMPENSATION	45	37	43
7	12110000 558200	TRAVEL	0	200	200
8	12110000 561000	M & S	2,038	2,456	1,434
		Total REGULAR PROGRAMS	10,068	10,000	10,000
		Total EXPENDITURES	10,068	10,000	10,000
9	120 452210	TRANSFER FROM GEN FUND	10,068	10,000	10,000
		Total Other Sources and Uses of Funds	10,068	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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	120 415101	INTEREST ON CHECKING	4,555	2,000	3,000
2	120 415410	EARN FROM 16TH SECT PROP	95,988	115,000	102,000
		Total REVENUES	100,543	117,000	105,000
3	12231100 533200	LEGAL SERVICES	0	15	15
		Total GENERAL ADMINISTRATION	0	15	15
4	12470000 533900	OTHER PROFESSIONAL SERVICES	8,364	8,625	12,150
5	12410000 571001	LAND IMPROVEMENTS < \$50,000	2,852	6,420	25,640
		Total FACILITY ACQUISITIONS AND CONSTRU	11,216	15,045	37,790
6	12522000 593230	TRANS OUT - OTHER	0	650,000	150,000
		Total OTHER USE OF FUNDS	0	650,000	150,000
		Total EXPENDITURES	11,216	665,060	187,805
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	89,327	(548,060)	(82,805)
		Beginning Fund Balance	667,018	756,345	208,285
		Ending Fund Balance	756,345	208,285	125,480

Tangipahoa Parish School System
Special Revenue Fund Budget
EXTENDED SCHOOL YEAR -SP ED - S0266
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	400 432100	SPECIAL EDUCATION	50,877	76,865	76,865
		Total REVENUES	50,877	76,865	76,865
2	40121400 513000	SALARIES EXTRA WORK PERFORMED	22,881	30,242	28,495
3	40121400 522500	MEDICARE	329	439	414
4	40121400 522550	DEFERRED COMPENSATION	36	0	0
5	40121400 523100	TEACHERS' RETIREMENT SYSTEM	4,771	7,411	7,750
6	40121400 526000	WORKERS' COMPENSATION	122	161	152
7	40121100 558200	TRAVEL	1,188	1,880	1,880
8	40121100 561000	M & S	284	1,033	1,914
		Total SPECIAL EDUCATION PROGRAMS	29,610	41,166	40,605
9	40216600 513000	SALARIES EXTRA WORK PERFORMED	4,844	17,580	17,580
10	40216600 522500	MEDICARE	70	255	255
11	40216100 522550	DEFERRED COMPENSATION	2	5	5
12	40216600 523100	TEACHERS' RETIREMENT SYSTEM	1,106	4,311	4,782
13	40216600 526000	WORKERS' COMPENSATION	26	93	93
14	40215200 558200	TRAVEL	0	1,000	1,000
		Total PUPIL SUPPORT SERVICES	6,048	23,244	23,715
15	40223200 513000	SALARIES EXTRA WORK PERFORMED	2,308	0	0
16	40229000 522500	MEDICARE	33	0	0
17	40229000 523100	TEACHERS' RETIREMENT SYSTEM	547	0	0
18	40229000 526000	WORKERS' COMPENSATION	12	0	0
		Total INSTRUCTIONAL STAFF SERVICES	2,901	0	0
19	40273200 511515	BUS ATTENDANTS	770	0	0
20	40273100 511616	EXTRA BUS TRIPS SALARIES	3,300	0	0
21	40273200 513000	SALARIES EXTRA WORK PERFORMED	2,640	5,940	5,940
22	40273200 522500	MEDICARE	97	86	86
23	40273200 522550	DEFERRED COMPENSATION	8	65	65
24	40273200 523300	SCHOOL EMPL RETIREMENT SYS	1,746	1,830	1,920
25	40273200 526000	WORKERS' COMPENSATION	378	334	334
26	40273300 544216	EXTRA BUS TRIP LEASES	3,379	4,200	4,200
		Total STUDENT TRANSPORTATION SERVICES	12,318	12,455	12,545
		Total EXPENDITURES	50,877	76,865	76,865
		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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	12122000 522500	MEDICARE	54	86	86
2	12122000 522550	DEFERRED COMPENSATION	6	0	0
3	12122000 523100	TEACHERS' RETIREMENT SYSTEM	889	1,504	1,504
4	12122000 526000	WORKERS' COMPENSATION	20	30	30
5	12122000 532000	PURCHASED EDUCATIONAL SVCS	6,000	6,000	6,000
6	12122000 558200	TRAVEL	12,598	14,500	14,500
7	12122000 561000	M & S	10,010	14,000	14,000
8	12122000 561027	M & S - TECH	438	122	122
9	12122000 581000	DUES & FEES	100	0	0
		Total SPECIAL EDUCATION PROGRAMS	30,115	36,242	36,242
10	12223000 512310	SUBSTITUTE-TEACHER MTGS	133	219	219
11	12223000 522500	MEDICARE	2	4	4
12	12223000 522550	DEFERRED COMPENSATION	2	3	3
13	12223000 523100	TEACHERS' RETIREMENT SYSTEM	0	20	20
14	12223000 526000	WORKERS' COMPENSATION	1	3	3
15	12223000 558200	TRAVEL	203	500	500
		Total INSTRUCTIONAL STAFF SERVICES	339	749	749
16	12273100 511616	EXTRA BUS TRIPS SALARIES	349	500	500
17	12273200 522500	MEDICARE	5	7	7
18	12273200 522550	DEFERRED COMPENSATION	0	20	20
19	12273200 523300	SCHOOL EMPL RETIREMENT SYS	100	154	154
20	12273200 526000	WORKERS' COMPENSATION	20	28	28
21	12273300 544216	EXTRA BUS TRIP LEASES	533	700	700
22	12273100 551900	STDT TRANS PURCH FROM OTH SOUR	36	0	0
		Total STUDENT TRANSPORTATION SERVICES	1,043	1,409	1,409
		Total EXPENDITURES	31,497	38,400	38,400
23	120 452210	TRANSFER FROM GEN FUND	31,497	38,400	38,400
		Total Other Sources and Uses of Funds	31,497	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

Special Revenue Fund Budget
IDEA - SE306
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Office Assistant II	3	3	2	-1
Secretary	1	1	1	0
Child Search Coordinator	1	1	1	0
ITP Coordinator	0	0	0	0
Program Coordinator	1	1	1	0
School Psychologist	2	2	1	-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	11.5	8	-3.5
Interventionist	1	1	1	0
Para Interventionist	12	12	12	0
School Building Level Committee Facilitator	1	1	1	0
Speech Therapist	0	0	0	0
Teachers	2	2	3	1
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	42	0
Computer Technology Technician	0	0	0	0
Pupil Appraisal Coordinator	1	1	1	0
Bus Attendants	1	1	1	0
Special Program Facilitators	3	3	3	0
Total Positions	93.29	93.29	88.79	-4.5

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	220 445310	IDEA-PART B	4,922,662	5,024,746	4,733,316
2	22111000 511200	Total REVENUES	4,922,662	5,024,746	4,733,316
3	22111000 511400	TEACHERS	216,525	216,526	219,774
4	22111000 511500	CLERICAL/SECRETARIAL	10,537	1	0
5	22111000 511500	PARAPROFESSIONAL	204,279	214,567	217,786
6	22111000 521010	SGB HEALTH INSURANCE	47,605	51,382	51,987
7	22111000 521020	SGB LIFE INSURANCE	300	400	400
8	22111000 522500	MEDICARE	5,107	6,251	6,345
9	22111000 523100	TEACHERS' RETIREMENT SYSTEM	88,881	91,824	103,471
10	22111000 523450	OPTIONAL RETIREMENT SYSTEM	13,344	13,795	15,545
11	22111000 526000	WORKERS' COMPENSATION	2,300	2,299	2,333
12	22111000 553401	ON LINE LESSONS	0	6,960	0
13	22111000 555000	PRINTING & BINDING	291	300	100
14	22110998 558200	TRAVEL	7,642	5,000	1,000
15	22111000 560000	SUPPLIES	0	1,000	200
16	22111000 561000	M & S	5,027	17,252	2,000
17	22111000 561027	M & S - TECH	0	300	300
18	22111000 561028	M & S - SOFTWARE - TECH	0	2,000	500
		Total REGULAR PROGRAMS	601,839	629,857	621,741
18	22121998 511200	TEACHERS	91,894	91,894	93,272
19	22121100 511510	CHILD SPECIFIC PARAS	903,108	0	0
20	22121100 512400	SUB EMPL OTHER THAN TEACHER	19,471	0	0
21	22121000 513000	SALARIES EXTRA WORK PERFORMED	668	72	0
22	22121998 521010	SGB HEALTH INSURANCE	148,659	12,677	12,826
23	22121998 521020	SGB LIFE INSURANCE	325	0	0
24	22121998 522500	MEDICARE	13,602	1,333	1,352
25	22121998 522550	DEFERRED COMPENSATION	851	0	0
26	22121998 523100	TEACHERS' RETIREMENT SYSTEM	223,461	22,532	25,370
27	22121100 523300	SCHOOL EMPL RETIREMENT SYS	1,943	0	0
28	22121998 526000	WORKERS' COMPENSATION	5,759	490	497
29	22121998 532000	PURCHASED EDUCATIONAL SVCS	2,899	0	1,000
30	22121000 553401	ON LINE LESSONS	63,537	1,529	0
31	22121998 558200	TRAVEL	53,956	52,130	41,000
32	22121998 561000	M & S	60,767	117,472	629,076
33	22121998 561001	M & S - EQ - \$300 TO \$999	0	2,000	0
34	22121998 561027	M & S - TECH	3,146	13,000	1,500
35	22121998 561028	M & S - SOFTWARE - TECH	0	1,000	200
		Total SPECIAL EDUCATION PROGRAMS	1,594,047	316,129	806,093
36	22214000 511110	COORDINATORS	131,309	131,310	133,280
37	22216600 511300	THERAPISTS/SPEC/COUNSELORS	642,125	530,051	60,952
38	22217000 511510	CHILD SPECIFIC PARAS	0	988,984	1,003,819
39	22213400 511800	DEGREED PROFESSIONALS	64,824	64,824	65,796
40	22217000 512400	SUB EMPL OTHER THAN TEACHER	0	20,000	20,000
41	22217000 521010	SGB HEALTH INSURANCE	104,975	259,699	212,027
42	22217000 521020	SGB LIFE INSURANCE	0	312	312
43	22217000 522500	MEDICARE	10,882	25,178	18,639
44	22217000 522550	DEFERRED COMPENSATION	0	1,000	508

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
45	22217000 523100	TEACHERS' RETIREMENT SYSTEM	198,667	428,902	343,796
46	22217000 523300	SCHOOL EMPL RETIREMENT SYS	0	500	508
47	22217000 526000	WORKERS' COMPENSATION	4,469	9,259	6,854
48	22216600 530000	PURCHASED PROF/TECH SVCS	43,309	67,400	0
49	22217000 558200	TRAVEL	25,591	20,500	4,000
50	22213400 561000	M & S	1,174	0	500
		Total PUPIL SUPPORT SERVICES	1,227,325	2,547,919	1,870,991
51	22221400 511100	OFFICIALS/ADMIN/MANAGERS	24,247	24,207	24,614
52	22221400 511110	COORDINATORS	70,143	70,143	71,195
53	22221200 511400	CLERICAL/SECRETARIAL	85,864	70,524	71,582
54	22223200 512.11	TEACHER SAL EIC 11	102,369	102,369	103,905
55	22223200 512.22	TEACHER SAL EIC 22	159,109	159,249	161,638
56	22223200 512.41	TEACHER SAL EIC 41	57,684	56,784	57,636
57	22223200 512.51	TEACHER SAL EIC 51	106,467	106,467	108,064
58	22223200 512310	SUBSTITUTE-TEACHER MTGS	14,418	30,000	22,000
59	22223200 513000	SALARIES EXTRA WORK PERFORMED	3,756	7,901	7,000
60	22223998 515000	STIPEND-WORKSHOPS ONLY	1,045	20,000	20,000
61	22223200 521010	SGB HEALTH INSURANCE	67,347	71,280	72,119
62	22223200 521020	SGB LIFE INSURANCE	387	387	308
63	22223998 522500	MEDICARE	7,246	8,830	8,947
64	22223998 522550	DEFERRED COMPENSATION	339	690	530
65	22223998 523100	TEACHERS' RETIREMENT SYSTEM	141,955	147,748	170,583
66	22223200 523300	SCHOOL EMPL RETIREMENT SYS	0	16	0
67	22223200 523450	OPTIONAL RETIREMENT SYSTEM	0	52	0
68	22223998 526000	WORKERS' COMPENSATION	3,332	3,248	3,465
69	22221200 528200	ANNUAL LEAVE SEVERANCE PAY	0	1,327	5,000
70	22223998 532000	PURCHASED EDUCATIONAL SVCS	122,344	23,300	10,500
71	22221200 553401	ON LINE LESSONS	0	397	0
72	22223200 558.11	TRAVEL EIC 11	4,381	4,000	500
73	22223200 558.22	TRAVEL EIC 22	2,425	2,000	500
74	22223200 558.41	TRAVEL EIC 41	470	1,500	500
75	22223200 558.51	TRAVEL EIC 51	2,196	2,000	500
76	22223998 558200	TRAVEL	15,908	15,240	3,000
77	22229000 561000	M & S	28,422	9,000	3,500
78	22229000 561027	M & S - TECH	2,611	3,000	500
		Total INSTRUCTIONAL STAFF SERVICES	1,024,465	941,659	928,086
79	22254000 554000	ADVERTISING	196	300	200
80	22254000 555000	PRINTING & BINDING	9,115	12,500	3,000
		Total BUSINESS SERVICES	9,310	12,800	3,200
81	22264000 543000	REPAIR & MAINT	8,375	25,830	15,900
82	22262000 544.23	RENTALS EIC EIS 23	538	0	0
83	22262000 561000	M & S	12,492	10,000	10,000
		Total MAINTENANCE OF PLANT	21,406	35,830	25,900
84	22273200 511515	BUS ATTENDANTS	20,634	20,438	20,745
85	22273100 511616	EXTRA BUS TRIPS SALARIES	10,966	13,986	10,000
86	22273200 512300	SUB-TEACHER SICK LEAVE	0	300	0
87	22273200 512400	SUB EMPL OTHER THAN TEACHER	0	0	300

Tangipahoa Parish School System

Special Revenue Fund Budget

IDEA - SE306

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
88	22273300 522500	MEDICARE	464	504	509
89	22273300 522550	DEFERRED COMPENSATION	64	500	300
90	22273200 523100	TEACHERS' RETIREMENT SYSTEM	132	0	0
91	22273300 523300	SCHOOL EMPL RETIREMENT SYS	7,847	10,695	10,234
92	22273300 526000	WORKERS' COMPENSATION	1,022	1,955	1,817
93	22273300 544216	EXTRA BUS TRIP LEASES	12,983	35,000	10,000
94	22273300 551900	STDT TRANS PURCH FROM OTH SOUR	1,700	4,000	0
		Total STUDENT TRANSPORTATION SERVICES	55,812	87,378	53,905
95	22283000 511400	CLERICAL/SECRETARIAL	34,112	47,245	47,954
96	22284000 511800	DEGREED PROFESSIONALS	57,934	56,784	57,636
97	22284000 513000	SALARIES EXTRA WORK PERFORMED	1,503	3,901	0
98	22284000 521010	SGB HEALTH INSURANCE	10,111	11,522	11,658
99	22284000 522500	MEDICARE	0	686	696
100	22284000 523100	TEACHERS' RETIREMENT SYSTEM	8,085	11,576	23,499
101	22284000 526000	WORKERS' COMPENSATION	499	576	585
102	22283000 558200	TRAVEL	25	1,000	200
103	22284000 558230	TRAVEL - DATA PROCESSING	960	1,500	200
		Total CENTRAL SERVICES	113,229	134,790	142,428
104	22521000 593300	INDIRECT COSTS	275,228	318,384	280,972
		Total OTHER USE OF FUNDS	275,228	318,384	280,972
		Total EXPENDITURES	4,922,662	5,024,746	4,733,316
		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
IDEA ARRA STIMULUS FUND - 020
Fiscal Year 2013-2014

IDEA - ARRA Description				
IDEA - ARRA is a federally funded program designed to provide public education to eligible disabled children, ages 3-21.				
IDEA - ARRA Goals				
To ensure that students with disabilities are given an opportunity to profit from their educational settings, regardless of their disabilities.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Interventionist	0	0	0	0
Part Time Clerk	1	0	0	0
Paraprofessional	1	0	0	0
Teacher	0	0	0	0
Total Positions	2	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA ARRA STIMULUS FUND - 020
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	020 445350	OTHER SPECIAL ED PROGRAMS	1,731,590	0	0
2	02111000 511500	Total REVENUES	1,731,590	0	0
3	02111000 522500	PARAPROFESSIONAL	1,540	0	0
4	02111000 523100	MEDICARE	22	0	0
5	02111000 526000	TEACHERS' RETIREMENT SYSTEM	365	0	0
6	02111000 526000	WORKERS' COMPENSATION	8	0	0
7	02111000 532000	PURCHASED EDUCATIONAL SVCS	68,483	0	0
8	02111000 561000	M & S	23,765	0	0
9	02111000 561027	M & S - TECH	7,083	0	0
10	02111000 561028	M & S - SOFTWARE - TECH	40,450	0	0
		Total REGULAR PROGRAMS	141,717	0	0
11	02121000 532000	PURCHASED EDUCATIONAL SVCS	203,073	0	0
12	02121000 543000	REPAIR & MAINT	640	0	0
13	02121998 561000	M & S	341,905	0	0
14	02121998 561027	M & S - TECH	341,352	0	0
15	02121998 561028	M & S - SOFTWARE - TECH	22,053	0	0
16	02121000 673001	EQUIPMENT - CLASSROOM	478,859	0	0
		Total SPECIAL EDUCATION PROGRAMS	1,387,881	0	0
17	02221200 511400	CLERICAL/SECRETARIAL	5,030	0	0
18	02223150 512310	SUBSTITUTE-TEACHER MTGS	13,973	0	0
19	02223998 515000	STIPEND-WORKSHOPS ONLY	23,881	0	0
20	02223998 522500	MEDICARE	602	0	0
21	02223150 522550	DEFERRED COMPENSATION	155	0	0
22	02223998 523100	TEACHERS' RETIREMENT SYSTEM	6,899	0	0
23	02223000 523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
24	02223998 526000	WORKERS' COMPENSATION	231	0	0
25	02223150 532000	PURCHASED EDUCATIONAL SVCS	62,144	0	0
26	02223998 558200	TRAVEL	2,535	0	0
27	02223150 561000	M & S	8,247	0	0
28	02221200 561027	M & S - TECH	8,687	0	0
		Total INSTRUCTIONAL STAFF SERVICES	132,392	0	0
29	02521000 593300	INDIRECT COSTS	69,600	0	0
		Total OTHER USE OF FUNDS	69,600	0	0
		Total EXPENDITURES	1,731,590	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
IDEA ARRA STIMULUS PRESCHOOL - 00020
Fiscal Year 2013-2014

Special Education Preschool ARRA Description

Preschool is a federally funded program to provide a public education to eligible, disabled children, ages 3-5.

Special Education Preschool ARRA Goals

To provide eligible disabled children, ages 3-5, a public education in accordance with the child's individualized education plan.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Pre-School Teacher	0	0	0	0
Total Positions	0	0	0	0

Tangipahoa Parish School System
Special Revenue Fund Budget
IDEA ARRA STIMULUS PRESCHOOL - 00020
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	020 445350	OTHER SPECIAL ED PROGRAMS	15,721	0	0
		Total REVENUES	15,721	0	0
2	02121998 561000	M & S	14,578	0	0
3	02121000 561027	M & S - TECH	270	0	0
		Total SPECIAL EDUCATION PROGRAMS	14,848	0	0
4	02521000 593300	INDIRECT COSTS	873	0	0
		Total OTHER USE OF FUNDS	873	0	0
		Total EXPENDITURES	15,721	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 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	120 419915	MEDICAID REIMB - SP ED THERAPS	447,294	525,000	768,461
		Total REVENUES	447,294	525,000	768,461
2	12111000 525000	UNEMPLOYMENT COMPENSATION	225	0	0
		Total REGULAR PROGRAMS	225	0	0
3	12219000 525000	UNEMPLOYMENT COMPENSATION	12,636	0	0
4	12213000 533000	OTHER PURCH PROF SVCS	23,585	35,000	78,138
		Total PUPIL SUPPORT SERVICES	36,221	35,000	78,138
5	12221200 511400	CLERICAL/SECRETARIAL	17,163	21,747	22,140
6	12221200 511632	EXTENDED MEDICAL LEAVE - OTHER	172	0	0
7	12221200 521010	SGB HEALTH INSURANCE	0	5,146	5,515
8	12221200 522500	MEDICARE	251	270	321
9	12221200 522550	DEFERRED COMPENSATION	191	17	0
10	12221200 523100	TEACHERS' RETIREMENT SYSTEM	657	5,010	6,023
11	12221200 526000	WORKERS' COMPENSATION	99	116	118
12	12221200 528200	ANNUAL LEAVE SEVERANCE PAY	1,306	0	0
		Total INSTRUCTIONAL STAFF SERVICES	19,838	32,306	34,117
13	12522000 593230	TRANS OUT - OTHER	300,000	850,000	700,000
		Total OTHER USE OF FUNDS	300,000	850,000	700,000
		Total EXPENDITURES	356,285	917,306	812,255
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	91,009	(392,306)	(43,794)
		Beginning Fund Balance	448,036	539,045	146,739
		Ending Fund Balance	539,045	146,739	102,945

Tangipahoa Parish School System
Special Revenue Fund Budget
SPEC ED PRESCHOOL - SE256
Fiscal Year 2013-2014

Special Education Preschool Description

Preschool is a federally funded program to provide a public education to eligible, disabled children, ages 3-5.

Special Education Preschool Goals

To provide eligible disabled children, ages 3-5, a public education in accordance with the child's individualized education plan.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	220 445320	IDEA-PRESCHOOL	131,593	281,954	169,154
		Total REVENUES	131,593	281,954	169,154
2	22121998 511300	THERAPISTS/SPEC/COUNSELORS	45,720	0	0
3	22121998 521010	SGB HEALTH INSURANCE	5,917	0	0
4	22121998 522500	MEDICARE	586	0	0
5	22121998 523100	TEACHERS' RETIREMENT SYSTEM	10,836	0	0
6	22121998 526000	WORKERS' COMPENSATION	244	0	0
7	22121000 543001	INSTALL/TAG COMPUTERS	920	0	0
8	22121998 561000	M & S	30,996	0	134,286
9	22121000 573000	EQUIPMENT <\$5,000	6,512	0	0
		Total SPECIAL EDUCATION PROGRAMS	101,730	0	134,286
10	22153000 553401	ON LINE LESSONS	0	8,000	500
11	22153000 561000	M & S	181	40,114	1,000
12	22153000 561027	M & S - TECH	8,855	12,000	200
13	22153000 561028	M & S - SOFTWARE - TECH	5,364	2,000	100
14	22153000 673001	EQUIPMENT - CLASSROOM	0	39,574	0
		Total SPECIAL PROGRAMS	14,400	101,688	1,800
15	22215298 511300	THERAPISTS/SPEC/COUNSELORS	4,582	97,133	4,725
16	22215298 521010	SGB HEALTH INSURANCE	592	9,622	643
17	22215298 522500	MEDICARE	62	1,409	69
18	22215298 523100	TEACHERS' RETIREMENT SYSTEM	1,086	23,797	1,285
19	22215298 526000	WORKERS' COMPENSATION	24	519	25
20	22216600 532000	PURCHASED EDUCATIONAL SVCS	0	13,100	10,000
21	22215298 561000	M & S	0	4,143	1,660
		Total PUPIL SUPPORT SERVICES	6,346	149,723	18,407
22	22223200 512310	SUBSTITUTE-TEACHER MTGS	1,686	3,500	1,500
23	22223200 515000	STIPEND-WORKSHOPS ONLY	0	0	500
24	22223200 522500	MEDICARE	24	145	102
25	22223200 522550	DEFERRED COMPENSATION	20	21	26
26	22223200 523100	TEACHERS' RETIREMENT SYSTEM	43	300	300
27	22223200 526000	WORKERS' COMPENSATION	9	18	38
28	22223200 532000	PURCHASED EDUCATIONAL SVCS	300	10,940	500
29	22223200 558200	TRAVEL	0	0	100
30	22223200 561000	M & S	0	100	100
		Total INSTRUCTIONAL STAFF SERVICES	2,082	15,024	3,166
31	22254000 555000	PRINTING & BINDING	57	100	100
		Total BUSINESS SERVICES	57	100	100
32	22262000 544100	RENTAL OF LAND & BUILDINGS	0	0	500
33	22262000 553000	TELEPHONE	0	380	100
		Total MAINTENANCE OF PLANT	0	380	600
34	22521000 593300	INDIRECT COSTS	6,979	15,039	10,795
		Total OTHER USE OF FUNDS	6,979	15,039	10,795
		Total EXPENDITURES	131,593	281,954	169,154

Tangipahoa Parish School System

Special Revenue Fund Budget

Spec Ed Preschool - SE256

Fiscal Year 2013 - 2014

		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
SPEC ED PUPIL APPRAISAL - SE283
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	12121000 561000	M & S	15,959	9,692	15,670
2	12121000 561027	M & S - TECH	0	7,970	300
3	12121000 561028	M & S - SOFTWARE - TECH	1,887	0	400
		Total SPECIAL EDUCATION PROGRAMS	17,846	17,662	16,370
4	12221400 511400	CLERICAL/SECRETARIAL	25,537	25,538	25,921
5	12221400 521010	SGB HEALTH INSURANCE	5,140	4,928	4,986
6	12221400 522500	MEDICARE	329	329	334
7	12221400 523100	TEACHERS' RETIREMENT SYSTEM	6,052	6,257	7,051
8	12221400 526000	WORKERS' COMPENSATION	136	136	138
9	12221400 558200	TRAVEL	0	50	100
		Total INSTRUCTIONAL STAFF SERVICES	37,195	37,238	38,530
		Total EXPENDITURES	55,041	54,900	54,900
10	120 452210	TRANSFER FROM GEN FUND	55,041	54,900	54,900
		Total Other Sources and Uses of Funds	55,041	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
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Literacy Interventionist	0	1.5	1.5	0
Project Coordinator	0	0.52	0.52	0
Clerk	0	0.75	0.75	0
Literacy Integration Specialists	0	2.25	2.25	0
Total Positions	0	5.02	5.02	0.00

Tangipahoa Parish School System
Special Revenue Fund Budget
SRCL-STRIVING READERS COMPREH - 270
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	270 445900	OTHER RESTR GRANTS THRU STATE	0	1,107,496	1,113,857
		Total REVENUES	0	1,107,496	1,113,857
2	27111013 511200	TEACHERS	0	53,000	53,795
3	27113012 512300	SUB-TEACHER SICK LEAVE	0	1,000	1,000
4	27111013 521010	SGB HEALTH INSURANCE	0	8,905	8,747
5	27111013 521020	SGB LIFE INSURANCE	0	50	50
6	27111013 522500	MEDICARE	0	962	976
7	27113012 522550	DEFERRED COMPENSATION	0	130	130
8	27111013 523100	TEACHERS' RETIREMENT SYSTEM	0	13,121	14,632
9	27111013 526000	WORKERS' COMPENSATION	0	289	293
10	27111013 561000	M & S	0	393,400	391,451
11	27111013 561027	M & S - TECH	0	77,000	76,560
		Total REGULAR PROGRAMS	0	547,857	547,634
12	27221100 511100	OFFICIALS/ADMIN/MANAGERS	0	36,000	36,540
13	27221100 511400	CLERICAL/SECRETARIAL	0	19,000	19,285
14	27222216 511900	OTHER SALARIES	0	101,988	103,517
15	27223100 512310	SUBSTITUTE-TEACHER MTGS	0	23,200	23,200
16	27223216 513000	SALARIES EXTRA WORK PERFORMED	0	1,200	1,200
17	27223216 515000	STIPEND-WORKSHOPS ONLY	0	20,000	20,000
18	27222216 521010	SGB HEALTH INSURANCE	0	11,271	11,072
19	27222216 521020	SGB LIFE INSURANCE	0	30	30
20	27223216 522500	MEDICARE	0	5,990	6,069
21	27223209 522550	DEFERRED COMPENSATION	0	319	319
22	27223216 523100	TEACHERS' RETIREMENT SYSTEM	0	41,473	46,782
23	27222013 523300	SCHOOL EMPL RETIREMENT SYS	0	50	50
24	27223100 523450	OPTIONAL RETIREMENT SYSTEM	0	1,150	1,150
25	27223216 526000	WORKERS' COMPENSATION	0	1,009	1,022
26	27223100 532000	PURCHASED EDUCATIONAL SVCS	0	20,000	20,000
27	27222013 553401	ON LINE LESSONS	0	21,800	21,800
28	27223216 558200	TRAVEL	0	14,772	14,772
29	27222216 561000	M & S	0	170,600	169,244
30	27222011 561027	M & S - TECH	0	20,500	20,500
		Total INSTRUCTIONAL STAFF SERVICES	0	510,352	516,552
31	27262000 543000	REPAIR & MAINT	0	800	800
		Total MAINTENANCE OF PLANT	0	800	800
32	27521000 593300	INDIRECT COSTS	0	48,487	48,871
		Total OTHER USE OF FUNDS	0	48,487	48,871
		Total EXPENDITURES	0	1,107,496	1,113,857
		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) - F0025
Fiscal Year 2013-2014**

Teacher Incentive Fund (TIF) Description

The LA Teacher Incentive Fund (TIF) supports efforts to develop and implement performance based teacher and principal compensation systems in high need schools. Project #F0025 tracks revenue and expenditures related to the 2010-2011 award.

Teacher Incentative Fund (TIF) Goals

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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Master Teacher	0.805	3.34	0	-3.34
Total Positions	0.805	3.34	0	-3.34

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0025
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	62,209	0	0
2	25111039 513000	Total REVENUES	62,209	0	0
3	25111039 522500	SALARIES EXTRA WORK PERFORMED	51,931	0	0
4	25111032 522550	MEDICARE	717	0	0
5	25111032 522550	DEFERRED COMPENSATION	122	0	0
6	25111039 523100	TEACHERS' RETIREMENT SYSTEM	8,893	0	0
7	25111032 523450	OPTIONAL RETIREMENT SYSTEM	269	0	0
	25111037 526000	WORKERS' COMPENSATION	277	0	0
		Total REGULAR PROGRAMS	62,209	0	0
		Total EXPENDITURES	62,209	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) - F0030
Fiscal Year 2013-2014**

Teacher Incentive Fund (TIF) Description				
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.				
Teacher Incentative Fund (TIF) Goals				
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.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Master Teacher	0.805	3.34	0.00	3.34
Total Positions	0.805	3.34	0.00	3.34

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0030
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	332,786	468,843	0
		Total REVENUES	332,786	468,843	0
2	25111032 511200	TEACHERS	36,164	9,833	0
3	25111039 513000	SALARIES EXTRA WORK PERFORMED	222,844	346,235	0
4	25111013 521010	SGB HEALTH INSURANCE	3,448	1,491	0
5	25111039 522500	MEDICARE	3,408	4,788	0
6	25111037 522550	DEFERRED COMPENSATION	0	15	0
7	25111039 523100	TEACHERS' RETIREMENT SYSTEM	58,541	82,427	0
8	25111032 523450	OPTIONAL RETIREMENT SYSTEM	0	212	0
9	25111039 526000	WORKERS' COMPENSATION	1,381	1,898	0
		Total REGULAR PROGRAMS	325,786	446,899	0
10	25223139 553000	TELEPHONE	7,000	0	0
		Total INSTRUCTIONAL STAFF SERVICES	7,000	0	0
11	25242039 513000	SALARIES EXTRA WORK PERFORMED	0	17,360	0
12	25242039 522500	MEDICARE	0	239	0
13	25242039 523100	TEACHERS' RETIREMENT SYSTEM	0	4,253	0
14	25242039 526000	WORKERS' COMPENSATION	0	92	0
		Total SCHOOL ADMINISTRATION	0	21,944	0
		Total EXPENDITURES	332,786	468,843	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 2013-2014**

Teacher Incentive Fund (TIF) Description				
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.				
Teacher Incentative Fund (TIF) Goals				
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.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Master Teacher	0.805	3.34	0	-3.34
Total Positions	0.805	3.34	0	-3.34

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0031
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	857,185	0
		Total REVENUES	0	857,185	0
2	25111037 511200	TEACHERS	0	177,623	0
3	25111039 513000	SALARIES EXTRA WORK PERFORMED	0	465,879	0
4	25111039 522500	MEDICARE	0	9,161	0
5	25111039 523100	TEACHERS' RETIREMENT SYSTEM	0	157,229	0
6	25111039 526000	WORKERS' COMPENSATION	0	108	0
7	25111000 553401	ON LINE LESSONS	0	11,000	0
8	25111000 558200	TRAVEL	0	12,384	0
9	25111000 561000	M & S	0	23,802	0
		Total REGULAR PROGRAMS	0	857,185	0
		Total EXPENDITURES	0	857,185	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 2013-2014**

Teacher Incentive Fund (TIF) Description

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 2013-2014 proposed award.

Teacher Incentative Fund (TIF) Goals

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.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Master Teacher	0.805	3.34	3.34	0
Total Positions	0.805	3.34	3.34	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TEACHER INCENTIVE FUND (TIF) - F0032
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445900	OTHER RESTR GRANTS THRU STATE	0	0	1,626,960
		Total REVENUES	0	0	1,626,960
2	25111032 511200	TEACHERS	0	0	60,900
3	25111039 513000	SALARIES EXTRA WORK PERFORMED	0	0	1,169,588
4	25111039 522500	MEDICARE	0	0	17,844
5	25111039 523100	TEACHERS' RETIREMENT SYSTEM	0	0	334,695
6	25111000 553401	ON LINE LESSONS	0	0	11,000
7	25111000 558200	TRAVEL	0	0	13,000
8	25111000 561000	M & S	0	0	19,933
		Total REGULAR PROGRAMS	0	0	1,626,960
		Total EXPENDITURES	0	0	1,626,960
		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 2013-2014

Title I Regular Description				
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.				
Title I Regular Goals				
To provide opportunities for children to acquire the knowledge and skills contained in the challenging state content standards and to meet the challenging State performance standards developed for all children.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Elementary/Secondary Teachers	16.76	13.5	13.5	0
Resource Teachers	6.8	5.5	5.5	0
Reading Coaches	17.55	10.5	10.5	0
Coordinator of School Accountability	1	0	0	0
Interventionists	0	0	0	0
Master Teachers	0	12.5	12.5	0
Paraprofessionals/Proctor Tutors	49	36	36	0
Director	1	1	1	0
Professional Staff Development Coordinator	0.95	0	0	0
Secondary Supervisor	0.43	0	0	0
Homeless Liaison	1	1	1	0
Curriculum Coaches	10	3	3	0
Program Administrator	1	0	0	0
Account Clerk	1	1	1	0
Office Assistant	1.75	1.95	1.95	0
Van Driver	1	1	1	0
Sabbatical	1	0	0	0
Total Positions	110.24	86.95	86.95	0

Tangipahoa Parish School System
Special Revenue Fund Budget
NCLB TITLE 1 - 210
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	210	445410	TITLE I	7,436,569	10,416,390	9,900,408
			Total REVENUES	7,436,569	10,416,390	9,900,408
2	21153198	511200	TEACHERS	1,585,963	1,292,327	1,305,346
3	21151098	511300	THERAPISTS/SPEC/COUNSELORS	71,400	37,465	38,027
4	21153198	511500	PARAPROFESSIONAL	682,342	696,364	704,356
5	21151098	511900	OTHER SALARIES	90,124	93,366	94,766
6	21153198	512300	SUB-TEACHER SICK LEAVE	14,788	14,945	14,945
7	21153198	512310	SUBSTITUTE-TEACHER MTGS	1,270	738	738
8	21153198	512400	SUB EMPL OTHER THAN TEACHER	9,800	6,171	6,171
9	21151098	513000	SALARIES EXTRA WORK PERFORMED	333,856	878,751	878,750
10	21151924	515000	STIPEND-WORKSHOPS ONLY	1,165	2,000	2,000
11	21153198	521010	SGB HEALTH INSURANCE	361,458	362,009	355,601
12	21153198	521020	SGB LIFE INSURANCE	360	897	897
13	21151924	522500	MEDICARE	35,063	41,668	42,293
14	21151924	522550	DEFERRED COMPENSATION	1,973	284	284
15	21151924	523100	TEACHERS' RETIREMENT SYSTEM	572,301	698,699	709,179
16	21151098	523300	SCHOOL EMPL RETIREMENT SYS	45	150	152
17	21151339	523450	OPTIONAL RETIREMENT SYSTEM	0	53	54
18	21151098	523550	LA STATE EMPL RETIRE SYSTEM	15,137	14,975	15,200
19	21151098	525000	UNEMPLOYMENT COMPENSATION	6,209	6,083	6,083
20	21151924	526000	WORKERS' COMPENSATION	14,931	15,322	15,552
21	21151098	528100	SICK LEAVE SEVERANCE PAY	861	9,037	9,037
22	21151993	532000	PURCHASED EDUCATIONAL SVCS	68,912	14,950	14,950
23	21151924	543001	INSTALL/TAG COMPUTERS	2,082	47,123	67,123
24	21151306	553000	TELEPHONE	18,786	541,361	401,930
25	21151098	556900	OTHER TUITION	210	0	0
26	21153198	558200	TRAVEL	0	1,000	1,000
27	21151098	560000	SUPPLIES	7,410	12,000	10,961
28	21151993	561000	M & S	244,446	460,975	322,948
29	21151993	561027	M & S - TECH	43,508	89,682	250,000
30	21151993	561028	M & S - SOFTWARE - TECH	0	5,001	51,897
31	21151993	564300	WORKBOOKS	54,791	92,962	92,962
32	21151098	564400	PERIODICALS	1,612	2,991	2,991
33	21151098	673000	EQUIPMENT > \$5,000	0	20,974	0
			Total SPECIAL PROGRAMS	4,240,804	5,460,323	5,416,194
34	21212298	511200	TEACHERS	42,281	42,281	42,915
35	21212298	513000	SALARIES EXTRA WORK PERFORMED	1,683	0	0
36	21212298	521010	SGB HEALTH INSURANCE	5,917	5,614	5,515
37	21212298	522500	MEDICARE	602	579	588
38	21212298	523550	LA STATE EMPL RETIRE SYSTEM	11,255	12,304	12,489
39	21212298	526000	WORKERS' COMPENSATION	234	225	228
40	21212298	558200	TRAVEL	1,563	1,500	1,500
			Total PUPIL SUPPORT SERVICES	63,535	62,503	63,234

Tangipahoa Parish School System
Special Revenue Fund Budget
NCLB TITLE 1 - 210
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
41	21223198	511100	OFFICIALS/ADMIN/MANAGERS	81,748	81,748	82,974
42	21223198	511101	SUPERVISOR	89,565	51,895	0
43	21221498	511110	COORDINATORS	10,898	0	0
44	21223198	511200	TEACHERS	526,447	345,966	347,908
45	21220198	511400	CLERICAL/SECRETARIAL	50,555	46,327	47,022
46	21222198	511900	OTHER SALARIES	65,774	635,033	644,559
47	21223298	512310	SUBSTITUTE-TEACHER MTGS	33,918	49,812	49,812
48	21223298	513000	SALARIES EXTRA WORK PERFORMED	32,896	32,142	32,142
49	21223924	515000	STIPEND-WORKSHOPS ONLY	49,949	60,000	60,000
50	21223298	521010	SGB HEALTH INSURANCE	101,090	120,047	117,922
51	21223298	521020	SGB LIFE INSURANCE	1,008	710	710
52	21223924	522500	MEDICARE	8,651	18,260	18,534
53	21223924	522550	DEFERRED COMPENSATION	390	648	648
54	21223339	523100	TEACHERS' RETIREMENT SYSTEM	203,028	296,332	300,777
55	21223298	523300	SCHOOL EMPL RETIREMENT SYS	149	98	99
56	21223306	523450	OPTIONAL RETIREMENT SYSTEM	107	22	22
57	21223298	523550	LA STATE EMPL RETIRE SYSTEM	0	26	26
58	21223298	524000	EDUCATIONAL REIMBURSEMENT	10,588	15,185	15,185
59	21223924	526000	WORKERS' COMPENSATION	5,053	6,675	6,775
60	21220198	528200	ANNUAL LEAVE SEVERANCE PAY	0	1,132	1,132
61	21223993	532000	PURCHASED EDUCATIONAL SVCS	502,149	191,221	191,221
62	21223198	534000	PURCHASED TECH SVC	700	0	0
63	21223298	543001	INSTALL/TAG COMPUTERS	11,409	123,169	126,873
64	21223307	550000	OTHER PURCHASED SERVICES	0	1,305	1,305
65	21223198	553000	TELEPHONE	0	166,514	78,411
66	21223924	558200	TRAVEL	56,495	55,200	55,200
67	21223993	561000	M & S	48,807	99,097	98,914
68	21223198	561027	M & S - TECH	5,627	389,470	75,000
69	21223198	561028	M & S - SOFTWARE - TECH	0	1,511	1,511
70	21223993	561030	M & S - SOFTWARE LICENSES-TECH	0	51,138	20,000
71	21223198	564300	WORKBOOKS	0	44,930	44,930
72	21222924	564400	PERIODICALS	368	2,500	2,500
73	21223993	589500	NON-PUBLIC EXPENDITURES	2,394	35,000	35,000
74	21223198	673000	EQUIPMENT > \$5,000	53,734	223,736	0
			Total INSTRUCTIONAL STAFF SERVICES	1,953,494	3,146,849	2,457,113
75	21251198	511400	CLERICAL/SECRETARIAL	28,634	29,699	30,144
76	21251198	522500	MEDICARE	415	428	434
77	21251198	523100	TEACHERS' RETIREMENT SYSTEM	6,786	7,234	7,343
78	21251198	526000	WORKERS' COMPENSATION	153	157	159
			Total BUSINESS SERVICES	35,988	37,518	38,081

Tangipahoa Parish School System
Special Revenue Fund Budget
NCLB TITLE 1 - 210
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
79	21265198	511700	SKILLED CRAFTS	35,559	35,559	36,092
80	21265198	521020	SGB LIFE INSURANCE	30	21	21
81	21265198	522500	MEDICARE	515	515	523
82	21265198	526000	WORKERS' COMPENSATION	2,001	2,001	2,031
83	21264924	543000	REPAIR & MAINT	67,934	169,708	169,708
84	21262306	553000	TELEPHONE	441,652	629,427	629,427
85	21260339	553300	POSTAGE	4,978	2,500	2,500
			Total MAINTENANCE OF PLANT	552,670	839,731	840,302
86	21261098	511616	EXTRA BUS TRIPS SALARIES	27,780	31,680	34,680
87	21261098	522500	MEDICARE	390	459	559
88	21272100	522550	DEFERRED COMPENSATION	11	0	20
89	21261098	523300	SCHOOL EMPL RETIREMENT SYS	7,711	8,032	8,032
90	21261098	526000	WORKERS' COMPENSATION	1,522	168	2,668
91	21261098	544216	EXTRA BUS TRIP LEASES	51,433	83,000	133,000
92	21272300	562600	GASOLINE	0	5,000	5,000
			Total STUDENT TRANSPORTATION SERVICES	88,846	128,339	183,959
93	21330100	511200	TEACHERS	24,878	0	50,750
94	21330100	511500	PARAPROFESSIONAL	0	0	24,360
95	21330100	513000	SALARIES EXTRA WORK PERFORMED	6,291	15,000	15,000
96	21330100	521010	SGB HEALTH INSURANCE	878	0	9,823
97	21330100	521020	SGB LIFE INSURANCE	50	0	50
98	21330100	522500	MEDICARE	118	158	1,309
99	21330100	523100	TEACHERS' RETIREMENT SYSTEM	7,085	4,077	24,390
100	21330100	526000	WORKERS' COMPENSATION	201	89	90
101	21330100	528100	SICK LEAVE SEVERANCE PAY	7,823	0	0
102	21330100	534000	PURCHASED TECH SVC	1,050	1,050	1,050
103	21330100	543001	INSTALL/TAG COMPUTERS	403	0	0
104	21330100	558200	TRAVEL	0	1,575	1,574
105	21330100	561000	M & S	21,919	28,977	28,977
106	21330100	561027	M & S - TECH	17,261	50,926	156,060
			Total COMMUNITY SERVICES OPERATIONS	87,955	101,852	313,434
107	21521000	593300	INDIRECT COSTS	413,276	639,275	588,091
			Total OTHER USE OF FUNDS	413,276	639,275	588,091
			Total EXPENDITURES	7,436,569	10,416,390	9,900,408
			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 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Coordinator	0	0	0	0
Clerical	1	1	1	0
Tutor/Advocate	0	0	0	0
Tutor/Advocate (Bilingual)	5	4.42	4	-0.42
Regular Teacher	0	0	0	0
Teacher/Bilingual	0	0	0	0
Recruiter/Advocate	1	1	1	0
Part Salary of Teacher	0	0.33	0.33	0
Total Positions	7	6.75	6.33	-0.42

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE I - MIGRANT 07-08 - T0802

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445420	TITLE I, PART C – MIGRANT	318,032	409,312	409,312
		Total REVENUES	318,032	409,312	409,312
2	21115200 511200	TEACHERS	0	18,438	18,715
3	21115200 511500	PARAPROFESSIONAL	87,579	82,740	83,981
4	21115100 513000	SALARIES EXTRA WORK PERFORMED	5,171	12,477	12,477
5	21115200 521010	SGB HEALTH INSURANCE	34,351	32,593	32,016
6	21115200 522500	MEDICARE	1,014	1,265	1,673
7	21115200 523100	TEACHERS' RETIREMENT SYSTEM	18,009	22,391	26,666
8	21115200 523550	LA STATE EMPL RETIRE SYSTEM	4,369	4,966	5,040
9	21115200 526000	WORKERS' COMPENSATION	494	583	615
10	21115200 556900	OTHER TUITION	570	0	0
11	21115200 558200	TRAVEL	8,922	10,942	10,000
12	21115100 559000	MISC PURCHASED SERVICES	0	4,000	4,000
13	21115200 561000	M & S	24,250	68,946	36,832
		Total SPECIAL PROGRAMS	184,729	259,341	232,015
14	21122140 511110	COORDINATORS	32,456	32,456	32,943
15	21122140 511400	CLERICAL/SECRETARIAL	19,787	22,890	23,233
16	21122140 513000	SALARIES EXTRA WORK PERFORMED	12,177	7,541	7,541
17	21122300 521010	SGB HEALTH INSURANCE	9,027	7,427	9,902
18	21122300 521020	SGB LIFE INSURANCE	282	296	305
19	21122300 522500	MEDICARE	378	391	926
20	21122300 522550	DEFERRED COMPENSATION	0	135	0
21	21122300 523100	TEACHERS' RETIREMENT SYSTEM	6,604	4,925	8,401
22	21122300 526000	WORKERS' COMPENSATION	344	344	340
23	21122300 533900	OTHER PROFESSIONAL SERVICES	0	1,500	1,500
24	21122140 558200	TRAVEL	7,065	9,781	9,000
		Total INSTRUCTIONAL STAFF SERVICES	88,119	87,686	94,091
25	21125100 561000	M & S	3,158	12,340	0
26	21125100 561027	M & S - TECH	58	0	0
		Total BUSINESS SERVICES	3,216	12,340	0
27	21126400 543000	REPAIR & MAINT	254	640	0
28	21126200 553000	TELEPHONE	21,886	25,691	58,893
		Total MAINTENANCE OF PLANT	22,140	26,331	58,893
29	21133010 561000	M & S	1,990	257	0
		Total COMMUNITY SERVICES OPERATIONS	1,990	257	0
30	21152100 593300	INDIRECT COSTS	17,838	23,357	24,313
		Total OTHER USE OF FUNDS	17,838	23,357	24,313
		Total EXPENDITURES	318,032	409,312	409,312
		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

Fiscal Year 2013-2014

Tangipahoa Parish School System

Special Revenue Fund Budget

Title 1 - Migrant Education Program Consortium Incentive Grant - T0804

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445420	TITLE I, PART C – MIGRANT	7,394	0	0
		Total REVENUES	7,394	0	0
2	21115100 513000	SALARIES EXTRA WORK PERFORMED	1,986	0	0
3	21115100 522500	MEDICARE	28	0	0
4	21115100 523100	TEACHERS' RETIREMENT SYSTEM	399	0	0
5	21115100 526000	WORKERS' COMPENSATION	11	0	0
6	21115100 561000	M & S	4,548	0	0
		Total SPECIAL PROGRAMS	6,972	0	0
7	21152100 593300	INDIRECT COSTS	422	0	0
		Total OTHER USE OF FUNDS	422	0	0
		Total EXPENDITURES	7,394	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
TITLE 1-SCHL IMPV 1003 (G) 08-09 - T0703
Fiscal Year 2013-2014

Title I - School Improvement Description

The overall focus of this Title I School Improvement Grant is on school level efforts and functioning to support school improvement in addition to providing opportunities for a school to build capacity to implement the Louisiana Literacy Plan.

Title I - School Improvement Goals

- Goal 1: To increase services needed by students in low-performing schools.
- Goal 2: To minimize or eliminate weaknesses and gaps in specific achievement areas:
Literacy, English/Language Arts and Mathematics.
- Goal 3: To support innovative professional development and technical assistance designed to increase the quality of instruction in the identified schools.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Paraprofessionals	0	0	0	0
Teacher	0	2	3	1
Counselor	0	1	1	0
Instructional Leader	0	0	0	0
Part-Time Teacher	0	0	0	0
Total Positions	0	3	4	1

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1-SCHL IMPV 1003 (G) 08-09 - T0703
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	310,687	317,445	400,435
		Total REVENUES	310,687	317,445	400,435
2	21115133 511200	TEACHERS	164,481	106,547	152,704
3	21115110 511300	THERAPISTS/SPEC/COUNSELORS	50,856	50,856	51,619
4	21115133 512300	SUB-TEACHER SICK LEAVE	295	350	550
5	21115133 513000	SALARIES EXTRA WORK PERFORMED	6,711	10,500	14,000
6	21115133 521010	SGB HEALTH INSURANCE	17,296	19,607	30,073
7	21115133 522500	MEDICARE	3,052	2,532	3,176
8	21115133 522550	DEFERRED COMPENSATION	189	88	7
9	21115133 523100	TEACHERS' RETIREMENT SYSTEM	49,250	41,142	59,449
10	21115133 526000	WORKERS' COMPENSATION	1,185	931	1,168
11	21115133 561000	M & S	0	43,035	46,727
		Total SPECIAL PROGRAMS	293,316	275,587	359,473
12	21122318 512310	SUBSTITUTE-TEACHER MTGS	0	6,388	6,387
13	21122318 515000	STIPEND-WORKSHOPS ONLY	0	14,400	13,240
14	21122318 522500	MEDICARE	0	209	283
15	21122318 522550	DEFERRED COMPENSATION	0	0	83
16	21122318 523100	TEACHERS' RETIREMENT SYSTEM	0	3,528	3,601
17	21122318 526000	WORKERS' COMPENSATION	0	77	105
		Total INSTRUCTIONAL STAFF SERVICES	0	24,602	23,699
18	21152133 593300	INDIRECT COSTS	17,371	17,257	17,263
		Total OTHER USE OF FUNDS	17,371	17,257	17,263
		Total EXPENDITURES	310,687	317,445	400,435
		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 07-08 - T0702
Fiscal Year 2013-2014**

Title I - School Improvement 2 Description

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.

Title I - School Improvement 2 Goals

Goal 1: To improve student achievement in Mathematics.

Goal 2: To improve student achievement in English Language Arts (ELA).

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Paraprofessionals	1	2	2	0
Teacher	2.4	0	0	0
Interventionist	0	0	0	0
Paraprofessionals	0	0	0	0
Total Positions	3.4	2	2	0

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE 1 -SCHL IMPV 07-08 - T0702
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	186,428	85,986	61,332
		Total REVENUES	186,428	85,986	61,332
2	21115048 511200	TEACHERS	107,671	0	0
3	21115048 511500	PARAPROFESSIONAL	9,994	44,263	44,926
4	21115048 512300	SUB-TEACHER SICK LEAVE	379	0	0
5	21115032 513000	SALARIES EXTRA WORK PERFORMED	7,000	0	0
6	21115048 521010	SGB HEALTH INSURANCE	11,596	0	0
7	21115048 521020	SGB LIFE INSURANCE	0	32	32
8	21115048 522500	MEDICARE	1,277	321	326
9	21115048 522550	DEFERRED COMPENSATION	67	0	0
10	21115048 523100	TEACHERS' RETIREMENT SYSTEM	24,620	10,844	12,219
11	21115048 526000	WORKERS' COMPENSATION	667	236	240
12	21115098 561000	M & S	5,853	17,078	161
13	21115098 561027	M & S - TECH	0	8,404	0
		Total SPECIAL PROGRAMS	169,123	81,178	57,903
14	21122348 512310	SUBSTITUTE-TEACHER MTGS	3,039	0	0
15	21122348 522500	MEDICARE	44	0	0
16	21122348 522550	DEFERRED COMPENSATION	27	0	0
17	21122348 523100	TEACHERS' RETIREMENT SYSTEM	231	0	0
18	21122348 526000	WORKERS' COMPENSATION	16	0	0
19	21122318 558200	TRAVEL	3,525	0	0
		Total INSTRUCTIONAL STAFF SERVICES	6,883	0	0
20	21152148 593300	INDIRECT COSTS	10,423	4,808	3,429
		Total OTHER USE OF FUNDS	10,423	4,808	3,429
		Total EXPENDITURES	186,428	85,986	61,332
		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 2013-2014

Title I - School Improvement 2 Description				
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).				
Title I - School Improvement 2 Goals				
To improve student achievement in Title I schools, identified for improvement, corrective action, or restructuring.				
Changes in Personnel				
Personnel Roster				
Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445.50	TITLE I PART A SCH IMPROVEMENT	107,407	991	0
		Total REVENUES	107,407	991	0
2	21115152 511200	TEACHERS	12,853	0	0
3	21115152 521010	SGB HEALTH INSURANCE	1,321	0	0
4	21115152 521020	SGB LIFE INSURANCE	7	0	0
5	21115152 522500	MEDICARE	177	0	0
6	21115152 523100	TEACHERS' RETIREMENT SYSTEM	3,046	0	0
7	21115152 526000	WORKERS' COMPENSATION	69	0	0
		Total SPECIAL PROGRAMS	17,473	0	0
8	21121952 511300	THERAPISTS/SPEC/COUNSELORS	40,601	0	0
9	21121952 521010	SGB HEALTH INSURANCE	9,427	0	0
10	21121952 522500	MEDICARE	475	0	0
11	21121952 523100	TEACHERS' RETIREMENT SYSTEM	9,622	0	0
12	21121952 526000	WORKERS' COMPENSATION	217	0	0
13	21121952 561000	M & S	0	126	0
		Total PUPIL SUPPORT SERVICES	60,342	126	0
14	21122352 515000	STIPEND-WORKSHOPS ONLY	3,225	0	0
15	21122352 522500	MEDICARE	46	0	0
16	21122352 522550	DEFERRED COMPENSATION	3	0	0
17	21122352 523100	TEACHERS' RETIREMENT SYSTEM	644	0	0
18	21122352 526000	WORKERS' COMPENSATION	17	0	0
19	21122352 532000	PURCHASED EDUCATIONAL SVCS	18,600	0	0
20	21122352 561000	M & S	1,053	810	0
		Total INSTRUCTIONAL STAFF SERVICES	23,587	810	0
21	21152152 593300	INDIRECT COSTS	6,005	55	0
		Total OTHER USE OF FUNDS	6,005	55	0
		Total EXPENDITURES	107,407	991	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 2013-2014**

Title I - School Improvement 2 Description

The intent of this project is to increase teacher effectiveness, thereby closing student achievement gaps and improving the educational experience for all students.

Title I - School Improvement 2 Goals

- Goal 1: Increase the percent of effective educators in LEA partner schools.
Goal 2: Build the capacity of the partner LEA's to implement and sustain a performance-based compensation system for teachers and principals.
Goal 3: Increase student achievement in the partner LEA's.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Counselor	0	0	0	0
Teacher	0	6	5	-1
5 Part-Time Teachers (.58)	0	2.9	2.9	0
Total Positions	0	8.9	6.9	1

Tangipahoa Parish School System

Special Revenue Fund Budget

ARRA SCHOOL IMPRVMT - 050

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	050 445.50	TITLE I PART A SCH IMPROVEMENT	570,471	975,203	1,241,222
2	05151033 511200	Total REVENUES	570,471	975,203	1,241,222
		TEACHERS	230,987	376,997	445,517
3	05151033 512300	SUB-TEACHER SICK LEAVE	57	700	3,341
4	05151033 513000	SALARIES EXTRA WORK PERFORMED	30,055	63,667	84,051
5	05151033 521010	SGB HEALTH INSURANCE	21,260	34,302	49,456
6	05151033 522500	MEDICARE	3,572	6,254	7,823
7	05151033 522550	DEFERRED COMPENSATION	1,061	1,520	822
8	05151033 523100	TEACHERS' RETIREMENT SYSTEM	44,074	86,446	152,671
9	05151033 526000	WORKERS' COMPENSATION	1,392	2,378	2,809
10	05151033 553000	TELEPHONE	0	2,500	20,010
11	05151018 558200	TRAVEL	0	2,826	2,825
12	05151033 561.11	M & S EIC 11	30,103	37,171	48,058
13	05151033 561.13	M & S EIC 13	0	15,000	0
14	05151033 561.24	M & S EIC 24	26,015	12,859	10,939
15	05151033 561000	M & S	20,232	22,004	1,417
16	05151018 564300	WORKBOOKS	0	4,292	0
		Total SPECIAL PROGRAMS	408,809	668,916	829,739
17	05223433 512310	SUBSTITUTE-TEACHER MTGS	5,902	7,000	32,645
18	05223433 515000	STIPEND-WORKSHOPS ONLY	2,550	20,740	10,725
19	05223433 522500	MEDICARE	119	404	657
20	05223433 522550	DEFERRED COMPENSATION	69	94	424
21	05223433 523100	TEACHERS' RETIREMENT SYSTEM	744	5,020	3,836
22	05223433 526000	WORKERS' COMPENSATION	45	148	251
23	05222033 532000	PURCHASED EDUCATIONAL SVCS	86,137	103,500	110,371
24	05223433 558200	TRAVEL	10,804	25,826	34,163
25	05223433 561.23	M & S EIC 23	2,437	0	6,972
26	05223433 561000	M & S	5,939	65,447	69,684
		Total INSTRUCTIONAL STAFF SERVICES	114,746	228,179	269,728
27	05264033 543000	REPAIR & MAINT	198	183	0
		Total MAINTENANCE OF PLANT	198	183	0
28	05272133 511616	EXTRA BUS TRIPS SALARIES	4,736	8,175	22,197
29	05272133 522500	MEDICARE	63	129	261
30	05272118 522550	DEFERRED COMPENSATION	1	0	42
31	05272133 523300	SCHOOL EMPL RETIREMENT SYS	1,323	2,663	5,846
32	05272133 526000	WORKERS' COMPENSATION	261	434	1,078
33	05272333 544216	EXTRA BUS TRIP LEASES	8,439	12,000	42,978
		Total STUDENT TRANSPORTATION SERVICES	14,823	23,401	72,402
34	05521033 593300	INDIRECT COSTS	31,895	54,524	69,353
		Total OTHER USE OF FUNDS	31,895	54,524	69,353
		Total EXPENDITURES	570,471	975,203	1,241,222
		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 II - T0200
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Office Assistant II	0.05	0.05	0.05	0
Elementary Teachers	15	20	21	1
Kindergarten Teachers	0	0	0	0
Curriculum Coaches	2	0	0	0
Supervisor	0.09	0	0	0
Total Positions	17.14	17.4	21.05	1

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE II - T0200

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445450	TITLE II-IMPRV TEACHER QUALITY	1,316,977	1,340,561	1,821,181
		Total REVENUES	1,316,977	1,340,561	1,821,181
2	21115100 511200	TEACHERS	703,890	796,611	900,000
3	21115100 512300	SUB-TEACHER SICK LEAVE	7,774	20,757	13,140
4	21115100 512310	SUBSTITUTE-TEACHER MTGS	0	6,983	6,570
5	21115100 521010	SGB HEALTH INSURANCE	94,803	69,447	129,900
6	21115973 522500	MEDICARE	8,758	11,949	13,336
7	21115973 522550	DEFERRED COMPENSATION	84	667	256
8	21115973 523100	TEACHERS' RETIREMENT SYSTEM	154,781	168,577	244,800
9	21115100 523300	SCHOOL EMPL RETIREMENT SYS	0	16	0
10	21115973 526000	WORKERS' COMPENSATION	3,798	4,394	4,904
11	21115100 530000	PURCHASED PROF/TECH SVCS	16,243	12,742	0
12	21115993 532000	PURCHASED EDUCATIONAL SVCS	6,796	600	0
13	21122972 553000	TELEPHONE	0	199	0
14	21115993 561000	M & S	6,280	7,984	8,000
15	21115973 589500	NON-PUBLIC EXPENDITURES	1,788	991	900
		Total SPECIAL PROGRAMS	1,004,993	1,101,916	1,321,806
16	21122140 511101	SUPERVISOR	1,643	0	0
17	21122370 511200	TEACHERS	108,076	0	0
18	21122140 511400	CLERICAL/SECRETARIAL	3,218	990	1,300
19	21122924 512310	SUBSTITUTE-TEACHER MTGS	20,400	6,218	59,568
20	21122370 515000	STIPEND-WORKSHOPS ONLY	20,020	47,078	15,000
21	21122370 521010	SGB HEALTH INSURANCE	11,766	66	0
22	21122140 521020	SGB LIFE INSURANCE	28	3	0
23	21122924 522500	MEDICARE	2,101	724	1,100
24	21122924 522550	DEFERRED COMPENSATION	206	80	774
25	21122924 523100	TEACHERS' RETIREMENT SYSTEM	19,371	10,865	4,434
26	21122370 523300	SCHOOL EMPL RETIREMENT SYS	15	0	0
27	21122370 523450	OPTIONAL RETIREMENT SYSTEM	114	0	0
28	21122370 524000	EDUCATIONAL REIMBURSEMENT	0	19,735	10,000
29	21122924 526000	WORKERS' COMPENSATION	822	276	405
30	21122140 528200	ANNUAL LEAVE SEVERANCE PAY	0	60	0
31	21122993 532000	PURCHASED EDUCATIONAL SVCS	2,520	11,155	30,000
32	21122370 550000	OTHER PURCHASED SERVICES	1,562	3,475	0
33	21122398 558200	TRAVEL	19,454	27,400	200,000
34	21122993 561000	M & S	7,297	2,676	15,000
35	21122300 581000	DUES & FEES	177	0	0
36	21122993 589500	NON-PUBLIC EXPENDITURES	191	0	50,000
		Total INSTRUCTIONAL STAFF SERVICES	218,981	130,801	387,581
37	21126200 553000	TELEPHONE	19,338	32,678	0
		Total MAINTENANCE OF PLANT	19,338	32,678	0
38	21152100 593300	INDIRECT COSTS	73,666	75,165	111,794
		Total OTHER USE OF FUNDS	73,666	75,165	111,794
		Total EXPENDITURES	1,316,978	1,340,561	1,821,181

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE II - T0200

Fiscal Year 2013 - 2014

		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1)	0	0
		Beginning Fund Balance	1	0	0
		Ending Fund Balance	0	0	0

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Math and Science-IMAST Description

Math and Science-IMAST Goals

Changes in Personnel

Position

**Budget
2012-13**

Increase +
Decrease -

Total Positions

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE II - MATH/SCIENCE PROF DEVELO - T0203
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445450	TITLE II-IMPRV TEACHER QUALITY	200,728	1,280	0
		Total REVENUES	200,728	1,280	0
2	21122302 512310	SUBSTITUTE-TEACHER MTGS	1,898	0	0
3	21122302 515000	STIPEND-WORKSHOPS ONLY	120,495	900	0
4	21122302 522500	MEDICARE	2,003	13	0
5	21122302 522550	DEFERRED COMPENSATION	130	0	0
6	21122302 523100	TEACHERS' RETIREMENT SYSTEM	29,007	221	0
7	21122301 523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
8	21122302 526000	WORKERS' COMPENSATION	687	5	0
9	21122302 558200	TRAVEL	9,741	74	0
10	21122302 559100	SERVICES PURCHASED LOCALLY	19,970	0	0
11	21122302 561000	M & S	5,577	0	0
		Total INSTRUCTIONAL STAFF SERVICES	189,516	1,212	0
12	21152102 593300	INDIRECT COSTS	11,213	68	0
		Total OTHER USE OF FUNDS	11,213	68	0
		Total EXPENDITURES	200,728	1,280	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 III - T0300
Fiscal Year 2013-2014

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 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Paraprofessional	0.45	1	1	0
Teacher	0	0.17	0.17	0
Total Positions	0.45	1.17	1.17	0

Tangipahoa Parish School System

Special Revenue Fund Budget

TITLE III - T0300

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445462	TITLE III-LIMITED ENGLISH	50,349	59,938	59,938
		Total REVENUES	50,349	59,938	59,938
2	21115200 511200	TEACHERS	0	9,500	9,643
3	21115200 511500	PARAPROFESSIONAL	17,614	17,615	17,879
4	21115200 521010	SGB HEALTH INSURANCE	5,161	5,375	5,280
5	21115200 522500	MEDICARE	226	393	399
6	21115200 523100	TEACHERS' RETIREMENT SYSTEM	4,175	6,643	7,486
7	21115200 526000	WORKERS' COMPENSATION	94	145	147
8	21115200 553000	TELEPHONE	5,450	0	0
9	21115198 561000	M & S	16,642	17,592	16,430
		Total SPECIAL PROGRAMS	49,362	57,263	57,263
10	21122300 532000	PURCHASED EDUCATIONAL SVCS	0	1,500	1,500
		Total INSTRUCTIONAL STAFF SERVICES	0	1,500	1,500
11	21152198 593300	INDIRECT COSTS	987	1,175	1,175
		Total OTHER USE OF FUNDS	987	1,175	1,175
		Total EXPENDITURES	50,349	59,938	59,938
		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 2013-2014

Rural Education Achievement Program Description

Rural Education Achievement Program provides funds to high-poverty, rural LEA's to supplement the LEA's activities. The funds will be used for teacher and administrator professional development activities and to support TAP Initiatives.

Rural Education Achievement Program Goals

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.

Changes in Personnel

State Department of Education combined carryover money and new money on egrant system.

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Master Teachers	6	6.75	7.75	1.75
Total Positions	6	6.75	7.75	1.75

Tangipahoa Parish School System
Special Revenue Fund Budget
TITLE VI RURAL EDUCATION ACHIEVEMENT PROGRAM - T0604
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	211 445461	TITLE VI-REAP (RURAL ED ACHIV	346,064	392,750	543,685
		Total REVENUES	346,064	392,750	543,685
2	21122300 511200	TEACHERS	244,065	267,946	324,800
3	21122300 511900	OTHER SALARIES	0	0	34,600
4	21122300 521010	SGB HEALTH INSURANCE	35,279	36,251	44,450
5	21122300 521020	SGB LIFE INSURANCE	75	0	0
6	21122300 522500	MEDICARE	1,034	3,536	5,289
7	21122300 523100	TEACHERS' RETIREMENT SYSTEM	44,601	60,258	99,226
8	21122300 526000	WORKERS' COMPENSATION	1,301	1,429	1,946
		Total INSTRUCTIONAL STAFF SERVICES	326,356	369,420	510,311
9	21152100 593300	INDIRECT COSTS	19,709	23,330	33,374
		Total OTHER USE OF FUNDS	19,709	23,330	33,374
		Total EXPENDITURES	346,064	392,750	543,685
		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 2013-2014**

Tobacco Settlement Treas Dept Description

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.

Tobacco Settlement Treas Dept Goals

To provide instructional enhancements for students.

Changes in Personnel

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	400 415100	INTEREST ON INVESTMENTS	0	23,168	19,060
		Total REVENUES	0	23,168	19,060
2	40520000 593230	TRANS OUT - OTHER	0	346,868	927,643
		Total OTHER USE OF FUNDS	0	346,868	927,643
		Total EXPENDITURES	0	346,868	927,643
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	(323,700)	(908,583)
		Beginning Fund Balance	1,944,675	1,944,675	1,620,975
		Ending Fund Balance	1,944,675	1,620,975	712,392

**Tangipahoa Parish School System
Special Revenue Fund Budget
VOCATIONAL ED-CARL PERKINS-F0051
Fiscal Year 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445100	VOCATIONAL EDUCATION	269,147	289,186	250,411
2	25130000 530000	Total REVENUES	269,147	289,186	250,411
3	25130000 543000	PURCHASED PROF/TECH SVCS	1,133	3,000	3,000
4	25130000 553401	REPAIR & MAINT	3,474	3,000	3,000
5	25130000 558220	ON LINE LESSONS	0	14,459	12,521
6	25130029 561020	TRAVEL-VOC ED BASIC	7,556	23,846	24,000
7	25130029 561020	M & S VOC ED BASIC	100,170	122,079	98,389
8	25130029 561027	M & S - TECH	111,822	85,000	80,000
9	25130029 561028	M & S - SOFTWARE - TECH	2,616	2,500	2,500
10	25130029 561030	M & S - SOFTWARE LICENSES-TECH	0	15,000	15,000
10	25130029 673500	TECH SOFTWARE >\$5000	31,312	8,500	0
		Total VOCATIONAL PROGRAMS	258,083	277,384	238,410
11	25223500 512310	SUBSTITUTE-TEACHER MTGS	4,562	5,000	5,000
12	25223500 522500	MEDICARE	65	72	72
13	25223500 522550	DEFERRED COMPENSATION	46	65	65
14	25223500 523100	TEACHERS' RETIREMENT SYSTEM	272	1,225	1,360
15	25223500 526000	WORKERS' COMPENSATION	25	27	27
		Total INSTRUCTIONAL STAFF SERVICES	4,970	6,389	6,524
16	25254000 555000	PRINTING & BINDING	1,800	1,000	1,000
		Total BUSINESS SERVICES	1,800	1,000	1,000
17	25522000 593230	TRANS OUT - OTHER	4,295	4,413	4,477
		Total OTHER USE OF FUNDS	4,295	4,413	4,477
		Total EXPENDITURES	269,147	289,186	250,411
		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 2013-2014**

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 2011-12	Budget 2012-13	Budget 2013-14	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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	250 445100	VOCATIONAL EDUCATION	15,160	17,102	0
2	25130000 543000	Total REVENUES	15,160	17,102	0
3	25130029 561020	REPAIR & MAINT	176	0	0
4	25130017 561027	M & S VOC ED BASIC	9,928	7,102	0
		M & S - TECH	5,055	10,000	0
		Total VOCATIONAL PROGRAMS	15,160	17,102	0
		Total EXPENDITURES	15,160	17,102	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
WALMART-CHAMP CPR-L0515
Fiscal Year 2013-2014**

Champ Cooper School District #106 Description

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.

Champ Cooper School District #106 Goals

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.

Changes in Personnel

No Changes in Personnel for this Fund

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	Increase + Decrease -
Full Time Teacher	3	2.5	2.5	0
Reading Interventionist	0.5	0.5	0.5	0
Total Positions	3.5	3	3	0

Tangipahoa Parish School System

Special Revenue Fund Budget

WALMART-CHAMP CPR - L0515

Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	110	415101	INTEREST ON CHECKING	1,733	2,000	2,000
2	110	419200	CONTRIBUTIONS & DONATIONS	158,440	158,440	158,440
			Total REVENUES	160,173	160,440	160,440
3	11111000	511200	TEACHERS	70,052	90,960	92,324
4	11111000	511201	TCHRS - ELEM FORGN & 2ND LANG	46,685	0	0
5	11111000	512300	SUB-TEACHER SICK LEAVE	833	1,000	1,000
6	11111000	521010	SGB HEALTH INSURANCE	20,403	10,415	10,230
7	11111000	522500	MEDICARE	1,293	1,334	1,353
8	11111000	522550	DEFERRED COMPENSATION	10	13	13
9	11111000	523100	TEACHERS' RETIREMENT SYSTEM	27,675	22,286	25,112
10	11111000	523300	SCHOOL EMPL RETIREMENT SYS	15	0	0
11	11111000	526000	WORKERS' COMPENSATION	630	491	498
12	11111000	561000	M & S	12,139	20,000	20,000
			Total REGULAR PROGRAMS	179,735	146,499	150,530
13	11140000	510000	SALARIES	50,758	50,758	51,519
14	11140000	512300	SUB-TEACHER SICK LEAVE	1,154	1,500	1,500
15	11140000	521010	SGB HEALTH INSURANCE	6,201	5,614	5,514
16	11140000	522500	MEDICARE	691	758	769
17	11140000	522550	DEFERRED COMPENSATION	15	20	20
18	11140000	523100	TEACHERS' RETIREMENT SYSTEM	12,030	12,436	14,013
19	11140000	523300	SCHOOL EMPL RETIREMENT SYS	8	0	0
20	11140000	526000	WORKERS' COMPENSATION	278	279	283
			Total OTHER INSTRUCTIONAL PROGRAMS	71,133	71,365	73,618
			Total EXPENDITURES	250,868	217,864	224,148
21	110	452210	TRANSFER FROM GEN FUND	24,000	0	0
			Total Other Sources and Uses of Funds	24,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(66,696)	(57,424)	(63,708)
			Beginning Fund Balance	348,187	281,491	224,067
			Ending Fund Balance	281,491	224,067	160,359

Tangipahoa Parish School System
Special Revenue Fund Budget
WORKFORCE INVESTMENT ACT - F0995
Fiscal Year 2013-2014

Workforce Investment Act Description

The Workforce Investment Act (formally JTPA) is a federally funded project which provides opportunities for economically disadvantaged individuals.

Workforce Investment Act Goals

To prepare participants for careers in health occupations, automobile mechanics, food service work, and child care work.

Changes in Personnel

There were no Changes in Personnel.

Personnel Roster

Position	Actual 2011-12	Budget 2012-13	Budget 2013-14	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 2013-2014

	Account Number		Account Name	Actual 2011-2012	Budget 2012-2013	Budget 2013-2014
1	250	419000	FEDERAL - DEPARTMENT OF LABOR	2,974,012	4,026,850	3,400,000
			TOTAL REVENUES	2,974,012	4,026,850	3,400,000
2	25330000	510000	SALARIES	1,514,939	1,900,000	1,624,000
3	25330000	523100	TEACHER RETIREMENT SYSTEM	555,176	490,000	496,600
4	25330000	544100	BUILDING RENT	196,234	245,000	248,000
5	25330000	540000	PURCHASED SERVICES	393,196	1,031,350	698,000
6	25330000	543000	MAINTENANCE	37,176	35,000	35,000
7	25330000	558000	TRAVEL	27,776	32,000	30,000
8	25262000	553000	TELEPHONE	68,868	73,000	75,000
9	25330000	561000	MATERIALS AND SUPPLIES	10,776	25,000	4,400
10	25330000	562900	OTHER	60,515	57,000	60,000
11	25262500	562000	UTILITIES	41,450	42,000	44,000
12	25330000	573000	EQUIPMENT >\$5,000	-	10,000	-
			Total COMMUNITY SVC OPERATIONS	2,906,106	3,940,350	3,315,000
			TOTAL EXPENDITURES	2,906,106	3,940,350	3,315,000
13	25521000	593300	INDIRECT COST	67,906	86,500	85,000
			Total Other Sources and Uses of Funds	67,906	86,500	85,000
			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
2013-2014 Annual Operating Budget

**Debt
Service
Funds**

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Function

	Actual Through <u>April 30, 2013</u>	Estimates Through <u>June, 2013</u>	Final Budget <u>2012-2013</u>	Budget <u>2013-2014</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$2,295,134	\$232,287	\$2,527,421	\$2,324,185	-8.04%
Total Revenues	\$2,295,134	\$232,287	\$2,527,421	\$2,324,185	-8.04%
Expenditures					
General Administration	\$62,660	\$1,205	\$63,865	\$54,067	-15.34%
Debt Service	\$2,058,007	\$577,240	\$2,635,247	\$1,553,119	-41.06%
Total Expenditures	\$2,120,667	\$578,445	\$2,699,112	\$1,607,186	-40.46%
Other Sources of Funds	\$4,038,000	\$65,239	\$4,103,239	\$5,212	-99.87%
Other Uses of Funds	\$4,038,000	\$68,189	\$4,106,189	\$0	-100.00%
Total Other Sources and Uses	\$0	(\$2,950)	(\$2,950)	\$5,212	276.68%
NET CHANGE IN FUND BALANCE	\$174,467	(\$349,108)	(\$174,641)	\$722,211	513.54%
Beginning Fund Balance	\$2,878,053	\$2,878,053	\$2,878,053	\$2,703,412	-6.07%
Ending Fund Balance	\$3,052,520	\$2,528,945	\$2,703,412	\$3,425,623	26.71%

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.

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Object

	Actual Through <u>April 30, 2013</u>	Estimates Through <u>June, 2013</u>	Final Budget <u>2012-2013</u>	Budget <u>2013-2014</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$2,295,134	\$232,287	\$2,527,421	\$2,324,185	-8.04%
Total Revenues	\$2,295,134	\$232,287	\$2,527,421	\$2,324,185	-8.04%
Expenditures					
Purchased Professional Services	\$62,660	\$1,205	\$63,865	\$54,067	-15.34%
Other Objects	\$2,058,007	\$577,240	\$2,635,247	\$1,553,119	-41.06%
Total Expenditures	\$2,120,667	\$578,445	\$2,699,112	\$1,607,186	-40.46%
Other Sources of Funds	\$4,038,000	\$65,239	\$4,103,239	\$5,212	-99.87%
Other Uses of Funds	\$4,038,000	\$68,189	\$4,106,189	\$0	-100.00%
Total Other Sources and Uses	\$0	(\$2,950)	(\$2,950)	\$5,212	276.68%
NET CHANGE IN FUND BALANCE	\$174,467	(\$349,108)	(\$174,641)	\$722,211	513.54%
Beginning Fund Balance	\$2,878,053	\$2,878,053	\$2,878,053	\$2,703,412	-6.07%
Ending Fund Balance	\$3,052,520	\$2,528,945	\$2,703,412	\$3,425,623	26.71%

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

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

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, 2013 is listed below. Note: This would require voter approval.

		Statutory Limit
Consolidated District No. 1 - Hammond	\$99,828,865	101,208,865
District No. 106 - Champ Cooper	13,423,598	13,423,598
District No. 107 - Kentwood	7,220,407	7,370,407
District No. 108 - Ponchatoula	53,370,248	53,370,248
District No. 39A - Independence	5,956,442	8,091,442
Consolidated District No. 116 - Sumner	9,891,337	11,936,337
	189,690,897	195,400,897

- 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>6/30/2013</u>	Principal and Interest due <u>2013-2014</u>	Percent of Reserve to P & I <u>payments</u>
Consolidated District No. 1 - Hammond	324,362	856,128	38%
District No. 106 - Champ Cooper	0	0	N/A
District No. 107 - Kentwood	81,795	155,400	53%
District No. 108 - Ponchatoula	0	0	N/A
District No. 39A - Independence	186,062	218,168	85%
Consolidated District No. 116 - Sumner	33,364	219,103	15%

3

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

	<u>Millage change</u>
Consolidated District No. 1 - Hammond	(0.25)
District No. 106 - Champ Cooper	(1.50)
District No. 107 - Kentwood	(1.00)
District No. 108 - Ponchatoula	(1.00)
District No. 39A - Independence	1.00
District No. 116 - Sumner	(1.00)

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

Long-term Debt Summary Schedule at July 1, 2013

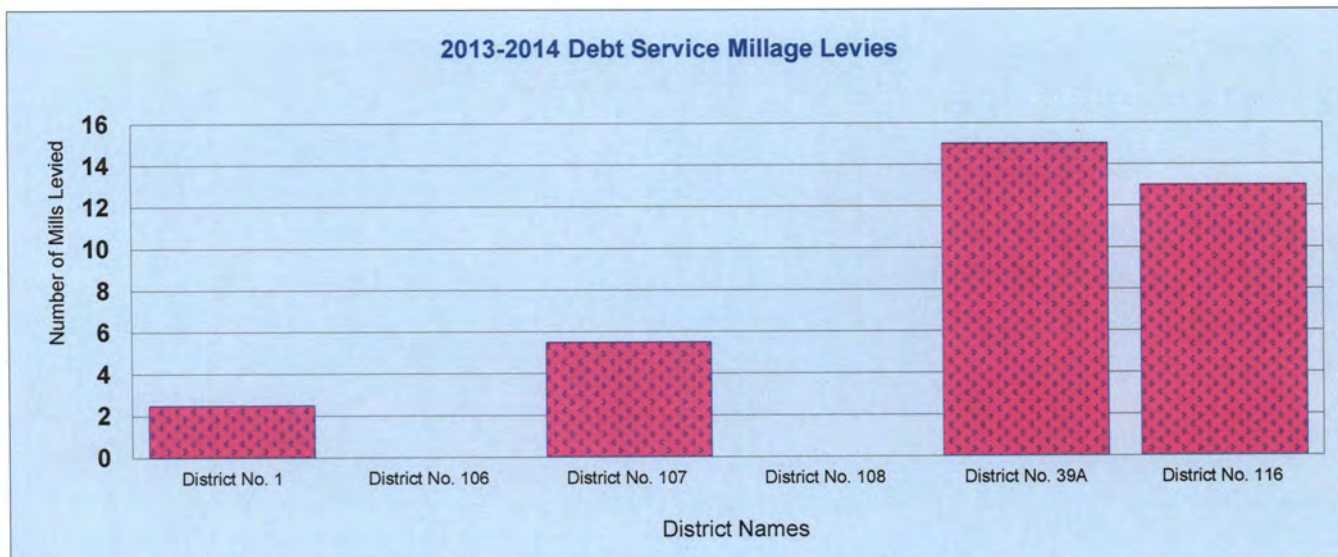
The System has outstanding general obligation bonds, sales tax bonds, revenue bonds, and/or certificates of indebtedness in the school taxing districts as shown below. The retirement of these bonds, both principal and interest, is funded in accordance with Louisiana law by the annual ad valorem tax levy 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	64,770	1,160,000
2003 Refunding Issue	2.81%	May 1, 2014	7,920	220,000
District 39A - Independence				
2004 School Improvement Bonds	3.25%	April 1, 2014	5,200	160,000
2012 Refunding Issue	2.53%	April 1, 2024	339,248	1,975,000
District No. 107 - Kentwood				
2003 Refunding Issue	2.81%	Feb. 1, 2014	5,400	150,000
Consolidated District No. 116				
2012 Refunding Issue	2.45%	May 1, 2023	292,138	2,045,000
Revenue Bonds				
Qualified School Construction Bonds (QSCB) 2011 Issue	0.71%	Mar. 1, 2026	1,310,660	14,200,000
Total			\$2,025,336	\$19,910,000

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

Debt Service Millages by District

	<u>Actual 2011-2012</u>	<u>Budget 2012-2013</u>	<u>Budget 2013-2014</u>	<u>Increase (Decrease)</u>
District No. 1 - Hammond				
2003 Refunding G/O Bonds, and 2005 Refunding G/O Bonds	3.00	2.75	2.50	(0.25)
District No. 106 - Champ Cooper				
2003 Refunding G/O Bonds	2.00	1.50	0.00	(1.50)
District No. 107 - Kentwood				
2003 Refunding G/O Bonds	7.00	6.50	5.50	(1.00)
District No. 108 - Ponchatoula				
2003 Refunding G/O Bonds	1.75	1.00	0.00	(1.00)
District No. 39A - Independence				
2012 Refunding G/O Bonds	15.00	14.00	15.00	1.00
District No. 116 - Sumner				
2012 Refunding G/O Bonds	17.00	14.00	13.00	(1.00)



**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

Bond Amortization Summary at July 1, 2013

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2013-14	1,287,000	262,618	1,549,618
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>\$19,910,000</u>	<u>\$2,025,336</u>	<u>\$21,935,336</u>

**Tangipahoa Parish School System
Debt Service Fund Budget
Fiscal Year 2013-2014**

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
1982 Sales Tax Bonds**

Background, History and Miscellaneous Information

The School System receives a two (2) percent parish-wide sales and use tax. The first one (1) percent sales and use tax, approved October 15, 1966, is dedicated to supplement other revenues available to the general fund for the payment of salaries of teachers, bus drivers, janitors, lunchroom employees, and other personnel employed by the school system.

The second one (1) percent sales and use tax, approved November 2, 1982, is to be used first for the retirement of bonds issued for capital improvements of the public school system. The remaining proceeds are to be used for the cost of maintaining school facilities such as repairs, maintenance, renovations and the cost of utilities and maintenance of air conditioning equipment. This sales and use tax is to be levied for a period of thirty (30) years, beginning February 1, 1983.

On February 4, 1997, the School System issued \$23,975,000 in sales tax bonds with rates ranging between 3.9% and 5.35% to advance refund \$23,620,000 of outstanding 1987A Series sales tax bonds with rates between 4.5% and 7%. The School System advance refunded the 1987A Series bonds to reduce its total debt service payments over the next 13 years by almost \$3 million and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$ 2 million.

In Favor of the Proposition	7,854	54.0%
Against the Proposition	<u>6,698</u>	46.0%
Total Votes	14,552	

Computation of the Legal Debt Limit

Based on current sales tax projections, additional sales tax bonds for this district can not be sold.		

Tangipahoa Parish School System

Debt Service Fund Budget

1982 Sales Tax Bonds-710/711

Fiscal Year 2013-2014

	Account Number		Account Name	Actual 2011-2012	Budget 2012-2013	Budget 2013-2014
1	710	411310	SALES AND USE TAXES-GROSS	0	0	0
			Total Revenues	0	0	0
2	71052000	593100	RESIDUAL FUND TRANSFERS	182	0	0
3	71152000	593100	RESIDUAL FUND TRANSFERS	10	0	0
			Total Other Uses of Funds	192	0	0
			Total Expenditures	192	0	0
			Excess (Deficiency) Over Other Sources	(192)	0	0
			and Uses of Funds			
			Beginning Fund Balance	192	0	0
			Ending Fund Balance	0	0	0

Tangipahoa Parish School System
Debt Service Fund Budget
Sales Tax Bonds
Fiscal Year 2013-2014

	1997A Refunding Bonds Fund 710					
	Principal	Interest				

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**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 2.50 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, 2012	\$289,168,186	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$101,208,865
Less Outstanding G\O Bonds at 6-30-13:		
2003 Refunding Issue	\$220,000	
2005 Refunding Issue	1,160,000	\$1,380,000
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$99,828,865

Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO.1-HAMMOND - 731
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	731 411130	DEBT SERVICES TAXES	709,941	651,957	607,443
2	731 411160	PENALTIES/INTEREST ON PROP TAX	1,938	750	750
3	731 415101	INTEREST ON CHECKING	1,857	750	500
4	731 415122	INTEREST-INVEST. WITH FGB	6,117	5,100	1,800
5	731 452000	INTERFUND TRANSFERS	5,212	5,212	5,212
6	73123150 531300	Total REVENUES	725,065	663,769	615,705
		PENSION FUND	27,412	25,462	24,328
		Total GENERAL ADMINISTRATION	27,412	25,462	24,328
7	73151000 581000	DUES & FEES	650	650	650
8	73151000 583000	INTEREST	104,370	78,953	51,128
9	73151000 591000	REDEMP OF PRINC	735,000	775,000	805,000
		Total OTHER USE OF FUNDS	840,020	854,603	856,778
		Total EXPENDITURES	867,432	880,065	881,106
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(142,366)	(216,296)	(265,401)
		Beginning Fund Balance	683,024	540,658	324,362
		Ending Fund Balance	540,658	324,362	58,961

**Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 1 - Hammond
Fiscal Year 2013-2014**

	2003 Refunding G\O Bonds Fund 731		2005 Refunding G\O Bonds Fund 731			
	Principal	Interest	Principal	Interest		
2013-14	220,000	7,920	585,000	43,208		
2014-15			575,000	21,563		
Totals	220,000	7,920	1,160,000	64,770		

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	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
2004-05	169,670,471	132,812,012		1,328,120	132,812	10

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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, 2012	\$34,103,819	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$11,936,337
Less Outstanding G\O Bonds at 6-30-13:		
2012 G/O Refunding School Improvement Bonds	\$2,045,000	\$2,045,000
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$9,891,337

Tangipahoa Parish School System
Debt Service Fund Budget
CONSOLIDATED SCHOOL DISTRICT NO.116-SUMNER - 733
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	733 411130	DEBT SERVICES TAXES	334,193	276,414	261,746
2	733 411160	PENALTIES/INTEREST ON PROP TAX	455	100	100
3	733 415101	INTEREST ON CHECKING	1,045	400	325
4	733 415122	INTEREST-INVEST. WITH FGB	2,447	1,004	0
5	733 451100	BOND PROCEEDS	0	2,053,000	0
6	733 452000	INTERFUND TRANSFERS	0	40,000	0
7	73323150 531300	Total REVENUES	338,139	2,370,918	262,171
		PENSION FUND	13,500	11,212	10,474
		Total GENERAL ADMINISTRATION	13,500	11,212	10,474
8	73351000 533200	LEGAL SERVICES	0	1,346	0
9	73351000 581000	DUES & FEES	700	700	700
10	73351000 583000	INTEREST	107,238	72,503	50,103
11	73351000 583100	REDEMPTION OF PRINCIPAL	0	145,154	0
12	73351000 583300	ISSUANCE & OTR COSTS	0	34,847	0
13	73351000 591000	REDEMP OF PRINC	255,000	283,000	169,000
14	73351000 591500	PYMT TO ESCROW	0	2,053,000	0
		Total OTHER USE OF FUNDS	362,938	2,590,550	219,803
		Total EXPENDITURES	376,438	2,601,762	230,277
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(38,298)	(230,844)	31,894
		Beginning Fund Balance	302,506	264,208	33,364
		Ending Fund Balance	264,208	33,364	65,258

**Tangipahoa Parish School System
Debt Service Fund Budget
Consolidated School District No. 116-Sumner
Fiscal Year 2013-2014**

	2003 Refunding G/O Bonds Fund 733		2012 G/O Refunding Sch. Improv. Bonds Fund 733		2003 G/O School Improvement Bonds Fund 733	
	Principal	Interest	Principal	Interest	Principal	Interest
2013-14			169,000	50,103		
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	0	0	2,045,000	292,138	0	0

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	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
2004-05	20,234,403	9,650,085		366,703	9,650	38

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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, 2012	\$23,118,407	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$8,091,442
Less Outstanding G\O Bonds at 6-30-13:		
2004 G/O Bond	\$160,000	
2012 Refunding G/O Bond	1,975,000	\$2,135,000
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$5,956,442

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.39A-INDEPENDENCE- 735
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	735 411130	DEBT SERVICES TAXES	235,263	221,664	214,415
2	735 411160	PENALTIES/INTEREST ON PROP TAX	519	250	250
3	735 415101	INTEREST ON CHECKING	728	450	450
4	735 415122	INTEREST-INVEST. WITH FGB	4,894	2,800	1,200
5	735 451100	BOND PROCEEDS	0	1,985,000	0
		Total REVENUES	241,404	2,210,164	216,315
6	73523150 531300	PENSION FUND	9,439	7,915	8,587
		Total GENERAL ADMINISTRATION	9,439	7,915	8,587
7	73551000 533200	LEGAL SERVICES	0	1,340	0
8	73551000 581000	DUES & FEES	300	300	300
9	73551000 583000	INTEREST	96,893	64,895	55,168
10	73551000 583100	REDEMPTION OF PRINCIPAL	0	266,208	0
11	73551000 583300	ISSUANCE & OTR COSTS	0	33,792	0
12	73551000 591000	REDEMP OF PRINC	145,000	165,000	163,000
13	73551000 591500	PYMT TO ESCROW	0	1,985,000	0
		Total OTHER USE OF FUNDS	242,193	2,516,535	218,468
		Total EXPENDITURES	251,632	2,524,450	227,055
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(10,228)	(314,286)	(10,740)
		Beginning Fund Balance	510,576	500,348	186,062
		Ending Fund Balance	500,348	186,062	175,322

**Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 39A - Independence
Fiscal Year 2013-2014**

	2012 Refunding G/O BONDS Fund 735		2004 Issue G/O Bonds Fund 735			
	Principal	Interest	Principal	Interest		
2013-14	3,000	49,968	160,000	5,200		
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	\$1,975,000	\$339,248	\$160,000	\$5,200		

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	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
2004-05	14,887,610	7,690,877		269,181	7,691	35

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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.

Computation of the Legal Debt Limit

Debt Limit of School District:		
Total Assessed Valuation at December, 2012	\$38,353,137	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$13,423,598
Less Outstanding G\O Bonds at 6-30-13:		
2003 Refunding Issue	\$0	\$0
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$13,423,598

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.106-CHAMP COOPER- 736
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	736 411130	DEBT SERVICES TAXES	51,780	38,863	0
2	736 411160	PENALTIES/INTEREST ON PROP TAX	154	100	0
3	736 415101	INTEREST ON CHECKING	827	325	0
4	736 415122	INTEREST-INVEST. WITH FGB	612	550	0
5	73623150 531300	Total REVENUES	53,373	39,838	0
		PENSION FUND	2,049	1,504	0
		Total GENERAL ADMINISTRATION	2,049	1,504	0
6	73651000 581000	DUES & FEES	350	350	0
7	73651000 583000	INTEREST	7,885	4,200	0
8	73651000 591000	REDEMP OF PRINC	110,000	120,000	0
9	73652000 593230	TRANS OUT - OTHER	0	10,000	0
		Total OTHER USE OF FUNDS	118,235	134,550	0
		Total EXPENDITURES	120,284	136,054	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(66,911)	(96,216)	0
		Beginning Fund Balance	163,127	96,216	0
		Ending Fund Balance	96,216	0	0

Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 106- Champ Cooper
Fiscal Year 2013-2014

	2003 Refunding G\O Bonds Fund 736					
	Principal	Interest				
Totals	0	0				

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 5.50 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, 2012	\$21,058,306	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$7,370,407
Less Outstanding G\O Bonds at 6-30-13:		
2003 Refunding Issue	\$150,000	\$150,000
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$7,220,407

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.107-KENTWOOD- 737
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	737 411130	DEBT SERVICES TAXES	106,920	98,962	87,998
2	737 411160	PENALTIES/INTEREST ON PROP TAX	458	150	200
3	737 415101	INTEREST ON CHECKING	598	615	375
4	737 415122	INTEREST-INVEST. WITH FGB	612	600	300
5	73723150 531300	Total REVENUES	108,588	100,327	88,873
		PENSION FUND	4,157	4,011	3,528
		Total GENERAL ADMINISTRATION	4,157	4,011	3,528
6	73751000 581000	DUES & FEES	350	350	350
7	73751000 583000	INTEREST	14,480	10,125	5,400
8	73751000 591000	REDEMP OF PRINC	130,000	135,000	150,000
		Total OTHER USE OF FUNDS	144,830	145,475	155,750
		Total EXPENDITURES	148,987	149,486	159,278
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(40,398)	(49,159)	(70,405)
		Beginning Fund Balance	171,352	130,954	81,795
		Ending Fund Balance	130,954	81,795	11,390

Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 107 - Kentwood
Fiscal Year 2013-2014

	2003 Refunding GLO Bonds Fund 737					
	Principal	Interest				
2013-14	150,000	5,400				
Totals	150,000	5,400				

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.

The Ponchatoula 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, 2012	\$152,486,423	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$53,370,248
Less Outstanding G\O Bonds at 6-30-13:		
2003 Refunding Issue	\$0	\$0
Additional G\O Bonds that could be sold at 7-1-13 (must be approved by voters)		\$53,370,248

Tangipahoa Parish School System
Debt Service Fund Budget
SCHOOL DISTRICT NO.108-PONCHATOULA- 738
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	738 411130	DEBT SERVICES TAXES	173,482	98,724	0
2	738 411160	PENALTIES/INTEREST ON PROP TAX	618	350	0
3	738 415101	INTEREST ON CHECKING	1,238	925	0
4	738 415122	INTEREST-INVEST. WITH FGB	3,517	1,650	0
5	738 452000	INTERFUND TRANSFERS	20,027	20,027	0
6	73823150 531300	Total REVENUES	198,882	121,676	0
		PENSION FUND	6,876	3,878	0
		Total GENERAL ADMINISTRATION	6,876	3,878	0
7	73851000 581000	DUES & FEES	350	350	0
8	73851000 583000	INTEREST	22,103	11,550	0
9	73851000 591000	REDEMP OF PRINC	315,000	330,000	0
10	73852000 593230	TRANS OUT - OTHER	0	58,189	0
		Total OTHER USE OF FUNDS	337,453	400,089	0
		Total EXPENDITURES	344,328	403,967	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(145,446)	(282,291)	0
		Beginning Fund Balance	427,737	282,291	0
		Ending Fund Balance	282,291	0	0

Tangipahoa Parish School System
Debt Service Fund Budget
School District No. 108 - Ponchatoula
Fiscal Year 2013-2014

	2003 Refunding G\O Bonds Fund 738					
	Principal	Interest				
Totals	0	0				

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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	748 411310	SALES & USE TAXES - GROSS	1,133,366	1,095,000	1,097,000
2	748 411350	SALES/USE TAX/COURT SETTLEMENT	757	0	0
3	748 411360	PENALTIES/INTEREST - SALES TAX	5,595	5,000	3,000
4	748 415100	INTEREST ON INVESTMENTS	0	22,318	44,683
5	748 415101	INTEREST ON CHECKING	2,082	1,650	1,650
		Total REVENUES	1,141,801	1,123,968	1,146,333
6	74823150 531400	SALES TAX COLLECTION FEES	7,408	7,197	7,150
		Total GENERAL ADMINISTRATION	7,408	7,197	7,150
7	74851000 581000	DUES & FEES	1,500	1,500	1,500
8	74851000 583000	INTEREST	77,015	100,820	100,820
9	74851000 591000	REDEMP OF PRINC	946,666	0	0
		Total OTHER USE OF FUNDS	1,025,181	102,320	102,320
		Total EXPENDITURES	1,032,589	109,517	109,470
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	109,211	1,014,451	1,036,863
		Beginning Fund Balance	0	109,211	1,123,662
		Ending Fund Balance	109,211	1,123,662	2,160,525

**Tangipahoa Parish School System
Debt Service Fund Budget
QSCB Bonds
Fiscal Year 2013-2014**

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2013-14	0	100,820				
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	1,310,660				

Tangipahoa Parish School System
2013-2014 Annual Operating Budget

**Capital
Projects
Funds**

**Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2013-2014**

Budget Summary by Function

	Actual Through <u>April 30, 2013</u>	Estimates Through <u>June 30, 2013</u>	Final Budget <u>2012-2013</u>	Budget <u>2013-2014</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$6,552,966	\$1,270,678	\$7,823,644	\$1,840,875	-76.47%
Total Revenues	\$6,552,966	\$1,270,678	\$7,823,644	\$1,840,875	-76.47%
Expenditures					
Regular Programs	\$688,666	\$201,847	\$890,513	\$1,056,000	18.58%
Plant Services	\$100,763	\$34,838	\$135,601	\$77,033	-43.19%
Facility Acquisition & Construction	\$7,333,562	\$3,356,159	\$10,689,721	\$4,498,766	-57.92%
Total Expenditures	\$8,122,991	\$3,592,844	\$11,715,835	\$5,631,799	-51.93%
Other Sources of Funds	\$0	\$924,298	\$924,298	\$0	-100.00%
Other Uses of Funds	\$0	\$890,186	\$890,186	\$5,212	-99.41%
Total Other Sources and Uses	\$0	\$34,112	\$34,112	(\$5,212)	-115.28%
NET CHANGE IN FUND BALANCE	(\$1,570,025)	(\$2,288,054)	(\$3,858,079)	(\$3,796,136)	-1.61%
Beginning Fund Balance	\$28,941,466	\$28,941,466	\$28,941,466	\$25,083,387	-13.33%
Ending Fund Balance	\$27,371,441	\$26,653,412	\$25,083,387	\$21,287,251	-15.13%

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 2013-2014**

Budget Summary by Object

	Actual Through <u>April 30, 2013</u>	Estimates Through <u>June 30, 2013</u>	Final Budget <u>2012-2013</u>	Budget <u>2013-2014</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$6,552,966	\$1,270,678	\$7,823,644	\$1,840,875	-76.47%
Total Revenues	\$6,552,966	\$1,270,678	\$7,823,644	\$1,840,875	-76.47%
Expenditures					
Purchased Property Services	\$6,988,717	\$2,829,596	\$9,818,313	\$3,041,783	-69.02%
Supplies	\$606,668	\$233,892	\$840,560	\$1,080,566	28.55%
Property	\$527,606	\$529,356	\$1,056,962	\$1,509,450	42.81%
Total Expenditures	\$8,122,991	\$3,592,844	\$11,715,835	\$5,631,799	-51.93%
Other Sources of Funds	\$0	\$924,298	\$924,298	\$0	-100.00%
Other Uses of Funds	\$0	\$890,186	\$890,186	\$5,212	-99.41%
Total Other Sources and Uses	\$0	\$34,112	\$34,112	(\$5,212)	-115.28%
NET CHANGE IN FUND BALANCE	(\$1,570,025)	(\$2,288,054)	(\$3,858,079)	(\$3,796,136)	-1.61%
Beginning Fund Balance	\$28,941,466	\$28,941,466	\$28,941,466	\$25,083,387	-13.33%
Ending Fund Balance	\$27,371,441	\$26,653,412	\$25,083,387	\$21,287,251	-15.13%

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

Tangipahoa Parish School System
Capital Projects Fund Budget
Fiscal Year 2013-2014

Most Important Features

- 1 At the end of the 2013-2014 fiscal year, each district will have the following amount of monies available for capital improvements:

	District No. 1 - Hammond	\$2,993,178
	District No. 102 - Amite	\$2,324,195
	District No. 104 - Loranger	\$2,037,617
	District No. 106 - Champ Cooper	\$675,535
***	District No. 107 - Kentwood	\$134,514
	District No. 108 - Ponchatoula	\$4,441,569
	District No. 114 - Independence	\$3,888,922
	District No. 116 - Sumner	\$1,180,764
	Roof Fund	\$1,707,513
	2nd Sales Tax PAYG-A/C	\$179,580
	2nd Sales Tax PAYG-Roofing	\$425,237
	2nd Sales Tax PAYG-Technology	\$1,098,350
***	2nd Sales Tax PAYG-Regular	\$0
	Katrina Insurance Fund	<u>\$200,278</u>
		<u>\$21,287,251</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 2013-14 are as follows:

Faculty Work Room Addition at Chesbrough Elementary

Gym Modifications/Lift Project at Amite High

Subsurface Drainage Modifications at Independence Elementary

Secure the Administration Area at Ponchatoula High

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG A/C-C1100
Fiscal Year 2013-2014**

Background and History
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

Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG A/C - C1100
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	610	411312	2ND SALES & USE TAX - GROSS	0	0	179,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	0	0	500
3	610	415101	INTEREST ON CHECKING	0	0	750
			Total REVENUES	0	0	180,750
4	61231500	531400	SALES TAX COLLECTION FEES	0	0	1,170
			Total GENERAL ADMINISTRATION	0	0	1,170
			Total EXPENDITURES	0	0	1,170
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	179,580
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	179,580

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG Roofing-C1200
Fiscal Year 2013-2014**

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

Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	610	411312	2ND SALES & USE TAX - GROSS	0	0	422,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	0	0	2,500
3	610	415101	INTEREST ON CHECKING	0	0	3,000
			Total REVENUES	0	0	428,000
4	61231500	531400	SALES TAX COLLECTION FEES	0	0	2,763
			Total GENERAL ADMINISTRATION	0	0	2,763
			Total EXPENDITURES	0	0	2,763
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	425,237
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	425,237

**Tangipahoa Parish School System
Capital Projects Fund Budget
2nd Sales Tax PAYG Technology-C1400
Fiscal Year 2013-2014**

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

Tangipahoa Parish School System
Capital Projects Fund Budget
2ND SALES TAX PAYG TECHNOLOGY - C1400
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	610	411312	2ND SALES & USE TAX - GROSS	0	0	1,094,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	0	0	6,000
3	610	415101	INTEREST ON CHECKING	0	0	5,500
			Total REVENUES	0	0	1,105,500
4	61231500	531400	SALES TAX COLLECTION FEES	0	0	7,150
			Total GENERAL ADMINISTRATION	0	0	7,150
			Total EXPENDITURES	0	0	7,150
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	1,098,350
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	1,098,350

Tangipahoa Parish School System
Capital Projects Fund Budget
Kentwood District
Fiscal Year 2013-2014

Background and History					
The Kentwood district includes O.W. Dillon Elementary and Kentwood High Magnet.					
School improvements for 2012-13 are shown in the charts below through January 2013.					
Fund Number	School Improvements		Board Approved Date	Actual or Projected Completion Date	Amounts
621	Rent Portable Unit	(OWD)	Annual Lease	Annual Lease	19,200
621	3 Ipad's for Administrators	(OWD)	10/02/2012	02/01/2013	2,175
621	Bleachers	(KHMS)	10/18/2011	11/30/2012	91,259
621	Bleachers-Architect Fees	(KHMS)	10/18/2011	09/30/2012	2,774
621	Smartboard	(KHMS)	7/11/2012	10/04/2012	3,665
621	6 Computers	(KHMS)	7/11/2012	9/7/2012	5,634
621	25 Security Cameras	(KHMS)	7/11/2012	11/30/2012	47,798
621	2 Ipad's for Administrators	(KHMS)	10/2/2012	11/16/2012	1,450
621	Weight Equipment	(KHMS)	7/11/2012	8/17/2012	1,649
621	30 Student Desks	(KHMS)	7/11/2012	7/27/2012	1,859
621	Ipad for Administrator	(TAP)	10/2/2012	11/16/2012	29
621	Roofing Fund Yearly Transfer	District	Annual Transfer	Annual Transfer	30,000
621	Interfund Transfer	District	Transfer	Transfer	16,271
634	Construction Services	(OWD)	7/20/2010	6/30/2013	5,318,390
634	Professional Services	(OWD)	7/20/2010	06/30/2013	98,179
Grand Total					5,640,332

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-KENTWOOD - 621
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	621	411310	SALES & USE TAXES - GROSS	284,401	306,335	0
2	621	411350	SALES/USE TAX/COURT SETTLEMENT	113	0	0
3	621	411360	PENALTIES/INTEREST - SALES TAX	1,360	1,313	0
4	621	415101	INTEREST ON CHECKING	2,413	3,374	900
5	621	452000	INTERFUND TRANSFERS	8	0	0
			Total REVENUES	288,294	311,022	900
6	62111015	561000	M & S	202	3,508	5,000
7	62111015	561027	M & S - TECH	0	12,838	15,000
8	62111015	561028	M & S - SOFTWARE - TECH	0	0	500
			Total REGULAR PROGRAMS	202	16,346	20,500
9	62123150	531400	SALES TAX COLLECTION FEES	1,858	2,000	0
			Total GENERAL ADMINISTRATION	1,858	2,000	0
10	62126215	544100	RENTAL OF LAND & BUILDINGS	19,200	19,200	19,200
			Total MAINTENANCE OF PLANT	19,200	19,200	19,200
11	62143015	533400	ARCHITECT/ENGINEERING SVCS	12,023	2,774	7,500
12	62145015	543001	INSTALL/TAG COMPUTERS	0	115	250
13	62146015	545000	CONSTRUCTION SERVICES	14,130	139,057	75,000
14	62146014	561030	M & S - SOFTWARE LICENSES-TECH	0	0	16,553
15	62142015	571001	LAND IMPROVEMENTS < \$50,000	0	0	25,000
16	62146014	673400	TECH HARDWARE > \$5000	0	0	244,787
			Total FACILITY ACQUISITIONS AND CONSTRU	26,153	141,946	369,090
17	62152000	593230	TRANS OUT - OTHER	30,000	46,271	0
			Total OTHER USE OF FUNDS	30,000	46,271	0
			Total EXPENDITURES	77,412	225,763	408,790
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	210,882	85,259	(407,890)
			Beginning Fund Balance	246,263	457,145	542,404
			Ending Fund Balance	457,145	542,404	134,514

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 OW DILLON CONSTRUCTION - OWD01
 Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	634 415101	INTEREST ON CHECKING	67,979	18,000	0
		Total REVENUES	67,979	18,000	0
2	63445000 533200	LEGAL SERVICES	0	179	0
3	63445000 533400	ARCHITECT/ENGINEERING SVCS	173,946	98,000	0
4	63445000 533900	OTHER PROFESSIONAL SERVICES	12,920	0	0
5	63445000 545000	CONSTRUCTION SERVICES	7,834,758	5,318,390	0
		Total FACILITY ACQUISITIONS AND CONSTRU	8,021,623	5,416,569	0
		Total EXPENDITURES	8,021,623	5,416,569	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,953,645)	(5,398,569)	0
		Beginning Fund Balance	13,352,214	5,398,569	0
		Ending Fund Balance	5,398,569	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Sumner District
Fiscal Year 2013-2014**

Background and History					
The Sumner District includes Chesbrough Elementary, Spring Creek Elementary, Sumner High, and Sumner Middle.					
School improvements for 2012-13 are shown in the charts below through January 2013.					
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts	
622	Portable Rental (SHS)	Annual Lease	Annual Lease	11,200	
622	Track Resurfacing (SHS)	10/18/2011	04/30/2013	307,597	
622	Track Resurfacing-Architect Fees (SHS)	10/18/2011	04/30/2013	16,138	
622	30 Netbooks and a Cart (SHS)	10/02/2012	04/30/2013	18,625	
622	Press Box and Concession Stand (SHS)	01/10/2013	06/30/2013	39,700	
622	Baseball Bleachers (SHS)	01/10/2013	03/01/2013	6,333	
622	50 Student Desks (SHS)	07/11/2012	07/27/2012	3,098	
622	Track Protector (SHS)	07/11/2012	01/17/2013	8,785	
622	12 Security Cameras (SHS)	07/11/2012	10/04/2012	28,006	
622	3 Smartboards (SHS)	07/11/2012	10/04/2012	11,686	
622	Ipad for Administrator (SHS)	10/02/2012	11/08/2012	725	
622	Faculty Work Room Addition-Arch. Fees (CES)	05/22/2012	09/30/2013	24,474	
622	Faculty Work Room Addition (CES)	05/22/2012	09/30/2013	168,206	
633	Faculty Work Room Addition (CES)	05/22/2012	09/30/2013	15,920	
622	36 Computers (CES)	07/11/2012	09/26/2012	33,804	
622	2 Ipad's for Administrators (CES)	10/02/2012	11/16/2012	1,450	
622	Restroom Addition/Elec. Upgrade (SCE)	05/22/2012	09/30/2013	425,232	
622	Restroom Addition/Elec. Upgrade-Arch. Fees (SCE)	05/22/2012	09/30/2013	54,371	
622	Serving Counters (SCE)	07/11/2012	06/30/2013	23,930	
622	Double Stack Convention Oven (SCE)	07/11/2012	11/02/2012	8,825	
622	Ipad for Administrator (SCE)	10/02/2012	11/08/2012	725	
622	4 Computers (SCE)	07/11/2012	09/07/2012	3,756	
622	Covered Walkway (SCE)	07/11/2012	08/31/2012	2,950	
622	Printer and Copier (SCE)	07/11/2012	08/03/2012	11,219	
622	Ipad for Administrator (TAP)	10/02/2012	11/16/2012	66	
622	2 Ipad's for Administrators (SMS)	10/02/2012	02/08/2013	1,450	
622	25 Student Desks (SMS)	07/11/2012	07/31/2012	1,549	
622	Wireless Computer Station (SMS)	07/11/2012	10/12/2012	18,625	
622	Interfund Transfer District	Transfer	Transfer	76,284	
622	Roofing Fund Yearly Transfer District	Annual Transfer	Annual Transfer	30,000	
Grand Total				1,354,729	

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-SUMNER - 622
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	622	411310	SALES & USE TAXES - GROSS	644,450	682,853	0
2	622	411350	SALES/USE TAX/COURT SETTLEMENT	264	0	0
3	622	411360	PENALTIES/INTEREST - SALES TAX	3,101	3,199	0
4	622	415101	INTEREST ON CHECKING	7,192	10,333	4,000
5	622	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	622	452000	INTERFUND TRANSFERS	18	0	0
			Total REVENUES	667,260	708,385	16,000
7	62211051	561000	M & S	28,013	4,647	15,000
8	62211051	561027	M & S - TECH	44,360	90,834	75,000
9	62211029	561028	M & S - SOFTWARE - TECH	0	0	5,000
10	62211028	673000	EQUIPMENT > \$5,000	0	10,262	0
			Total REGULAR PROGRAMS	72,373	105,743	95,000
11	62223150	531400	SALES TAX COLLECTION FEES	4,211	4,459	0
			Total GENERAL ADMINISTRATION	4,211	4,459	0
12	62226229	544100	RENTAL OF LAND & BUILDINGS	9,600	11,200	9,600
			Total MAINTENANCE OF PLANT	9,600	11,200	9,600
13	62243029	533400	ARCHITECT/ENGINEERING SVCS	24,405	94,983	25,000
14	62245051	543001	INSTALL/TAG COMPUTERS	2,081	1,035	1,000
15	62246051	545000	CONSTRUCTION SERVICES	58,300	664,094	250,000
16	62246000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	4,987
17	62242029	571001	LAND IMPROVEMENTS < \$50,000	0	15,118	0
18	62242029	671001	LAND IMPROVEMENTS > \$50,000	74,833	307,597	60,000
19	62245029	673000	EQUIPMENT > \$5,000	3,025	32,755	15,000
20	62246000	673400	TECH HARDWARE > \$5000	0	0	7,259
			Total FACILITY ACQUISITIONS AND CONSTRU	162,644	1,115,582	363,246
21	62252000	593230	TRANS OUT - OTHER	30,000	106,284	0
			Total OTHER USE OF FUNDS	30,000	106,284	0
			Total EXPENDITURES	278,828	1,343,268	467,846
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	388,432	(634,883)	(451,846)
			Beginning Fund Balance	1,879,061	2,267,493	1,632,610
			Ending Fund Balance	2,267,493	1,632,610	1,180,764

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 CONSTR DISTR SUMNER #116 - 633
 Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	633 415101	INTEREST ON CHECKING	106	110	0
		Total REVENUES	106	110	0
2	63346029 545000	CONSTRUCTION SERVICES	0	15,920	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	15,920	0
		Total EXPENDITURES	0	15,920	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	106	(15,810)	0
		Beginning Fund Balance	15,704	15,810	0
		Ending Fund Balance	15,810	0	0

Tangipahoa Parish School System
Capital Projects Fund Budget
Amite District
Fiscal Year 2013-2014

Background and History

The Amite District includes Amite Elementary Magnet, Amite High School, Westside Middle, and Roseland Elementary Montessori.

School improvements for 2012-13 are shown in the charts below through January 2013.

Fund Number	School Improvements		Board Approved Date	Actual or Projected Completion Date	Amounts
623	14 Computers for Learning Lab	(AEMS)	07/11/2012	09/26/2012	14,644
623	3 Ipad's for Administrators	(AEMS)	07/11/2012	08/10/2012	2,175
623	Signage-Architect Fees	(AEMS)	08/07/2012	08/07/2012	1,601
623	Signage	(AEMS)	08/07/2012	10/12/2012	7,081
623	22 Security Cameras	(REMS)	07/11/2012	12/07/2012	37,645
623	Signage-Architect Fees	(REMS)	08/07/2012	10/12/2012	3,251
623	Signage	(REMS)	08/07/2012	10/12/2012	13,764
623	4 Storage Cabinets	(REMS)	07/11/2012	10/19/2012	1,256
623	2 Ipad's for Administrators	(REMS)	07/11/2012	08/10/2012	1,450
623	3 Smartboard Projectors	(REMS)	07/11/2012	08/03/2012	1,422
623	45 Desks and Chairs	(REMS)	07/11/2012	08/03/2012	3,139
623	Kitchen Appliances	(AHS)	07/11/2012	09/28/2012	3,230
623	3 Door Reach In Cooler	(AHS)	07/11/2012	09/07/2012	8,880
623	Double Stack Convention Oven	(AHS)	07/11/2012	09/07/2012	8,989
623	Blinds for 2 Classrooms	(AHS)	07/11/2012	08/31/2012	1,919
623	7 Additional Security Cameras	(AHS)	07/11/2012	11/02/2012	6,956
623	30 Student Desks	(AHS)	07/11/2012	07/26/2012	1,859
623	6 Security Cameras	(AHS)	10/18/2011	07/19/2012	20,169
623	Gym Modifications/Lift Project	(AHS)	05/22/2012	12/31/2013	164,826
642	Gym Modifications/Lift Project	(AHS)	05/22/2012	12/31/2013	44,895
623	2 Ipad's for Administrators	(WMS)	08/07/2012	10/19/2012	1,450
623	Ipad for Administrator	(TAP)	10/02/2012	11/16/2012	71
623	Interfund Transfer	District	Transfer	Transfer	38,032
623	Roofing Fund Yearly Transfer	District	Annual Transfer	Annual Transfer	50,000
Grand Total					438,704

Tangipahoa Parish School System

Capital Projects Fund Budget

PAY AS YOU GO-AMITE - 623

Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	623	411310	SALES & USE TAXES - GROSS	698,802	715,380	0
2	623	411350	SALES/USE TAX/COURT SETTLEMENT	298	0	0
3	623	411360	PENALTIES/INTEREST - SALES TAX	3,395	3,732	0
4	623	415101	INTEREST ON CHECKING	7,919	11,874	5,000
5	623	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	623	452000	INTERFUND TRANSFERS	20	0	0
			Total REVENUES	722,668	742,986	17,000
7	62311032	561000	M & S	66,577	9,484	25,000
8	62311032	561027	M & S - TECH	15,008	20,478	75,000
9	62311032	561028	M & S - SOFTWARE - TECH	144	734	3,000
10	62311032	673100	MACHINERY > \$5,000	14,686	8,880	0
			Total REGULAR PROGRAMS	96,414	39,576	103,000
11	62323150	531400	SALES TAX COLLECTION FEES	4,566	4,674	0
			Total GENERAL ADMINISTRATION	4,566	4,674	0
12	62343032	533400	ARCHITECT/ENGINEERING SVCS	715	4,852	30,000
13	62345032	543001	INSTALL/TAG COMPUTERS	0	0	3,000
14	62346032	545000	CONSTRUCTION SERVICES	100,925	247,415	300,000
15	62346000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	5,228
16	62342032	571001	LAND IMPROVEMENTS < \$50,000	7,140	4,945	25,000
17	62345032	673000	EQUIPMENT > \$5,000	13,000	8,989	25,000
18	62346000	673400	TECH HARDWARE > \$5000	0	0	7,609
			Total FACILITY ACQUISITIONS AND CONSTRU	121,780	266,201	395,837
19	62352000	593230	TRANS OUT - OTHER	50,000	88,032	0
			Total OTHER USE OF FUNDS	50,000	88,032	0
			Total EXPENDITURES	272,761	398,483	498,837
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	449,908	344,503	(481,837)
			Beginning Fund Balance	2,011,621	2,461,529	2,806,032
			Ending Fund Balance	2,461,529	2,806,032	2,324,195

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Tangipahoa Parish School System

Capital Projects Fund Budget

CONSTR DISTR AMITE #102 - 642

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	642 415101	INTEREST ON CHECKING	300	310	0
		Total REVENUES	300	310	0
2	64246000 545000	CONSTRUCTION SERVICES	0	44,895	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	44,895	0
		Total EXPENDITURES	0	44,895	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	300	(44,585)	0
		Beginning Fund Balance	44,285	44,585	0
		Ending Fund Balance	44,585	0	0

Tangipahoa Parish School System
Capital Projects Fund Budget
Loranger District
Fiscal Year 2013-2014

Background and History				
The Loranger District includes Loranger Elementary, Loranger High School, and Loranger Middle.				
School improvements for 2012-13 are shown in the charts below through January 2013.				
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
624	Rent portable units (LES)	Annual Lease	Annual Lease	7,800
624	New Restroom (LES)	10/18/2011	11/21/2012	54,799
624	New Restroom -Architect Fees (LES)	10/18/2011	9/7/2012	2,818
624	Copier (LES)	7/11/2012	8/3/2012	2,148
624	Sound System (LES)	7/11/2012	8/10/2012	2,171
624	10 Tables and 70 Chairs (LES)	7/11/2012	10/12/2012	5,484
624	Computer and 2 Printers (LHS)	10/18/2011	8/31/2012	1,439
624	Teacher's Work Area Furniture (LHS)	10/18/2011	11/8/2012	3,288
624	Alarm System for Portable Building (LHS)	8/7/2012	9/7/2012	2,772
624	3 Ipad's for Administrators (LHS)	10/2/2012	11/8/2012	2,175
624	Door Replacement Project (LHS)	8/7/2012	4/30/2013	23,300
624	Door Replacement Project-Arch. Fees (LHS)	8/7/2012	1/17/2013	3,179
624	Standard Duplicator (LHS)	10/18/2011	9/14/2012	3,296
624	Football Field Lighting (LHS)	7/11/2012	6/30/2013	197,500
624	Art Classroom Basin (Not-To-Exceed) (LHS)	10/18/2011	6/30/2013	2,500
624	Rent Portable (LMS)	Annual Lease	Annual Lease	5,525
624	9 Security Cameras (LMS)	7/11/2012	10/19/2012	24,081
624	60 Student Desks (LMS)	7/11/2012	7/27/2012	3,718
624	2 Ipad's for Administrators (LMS)	7/11/2012	9/21/2012	1,250
624	WeatherBug Equipment (LMS)	7/11/2012	9/26/2012	12,370
624	Ipad for Administrator (TAP)	10/2/2012	11/16/2012	73
624	Interfund Transfer District	Transfer	Transfer	40,070
624	Roofing Fund Yearly Transfer District	Annual Transfer	Annual Transfer	33,000
Grand Total				434,756

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-LORANGER - 624
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	624	411310	SALES & USE TAXES - GROSS	710,775	754,173	0
2	624	411350	SALES/USE TAX/COURT SETTLEMENT	287	0	0
3	624	411360	PENALTIES/INTEREST - SALES TAX	3,409	3,472	0
4	624	415101	INTEREST ON CHECKING	6,924	9,920	4,000
5	624	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	624	452000	INTERFUND TRANSFERS	19	0	0
			Total REVENUES	733,649	779,564	16,000
7	62411040	561000	M & S	35,107	22,605	25,000
8	62411040	561027	M & S - TECH	224	4,937	60,000
9	62411040	561028	M & S - SOFTWARE - TECH	0	0	3,000
10	62411040	673500	TECH SOFTWARE >\$5000	0	12,370	0
			Total REGULAR PROGRAMS	35,331	39,912	88,000
11	62423150	531400	SALES TAX COLLECTION FEES	4,644	4,925	0
			Total GENERAL ADMINISTRATION	4,644	4,925	0
12	62426240	544100	RENTAL OF LAND & BUILDINGS	11,700	13,325	11,700
			Total MAINTENANCE OF PLANT	11,700	13,325	11,700
13	62443040	533400	ARCHITECT/ENGINEERING SVCS	22,294	5,997	27,500
14	62445040	543001	INSTALL/TAG COMPUTERS	0	0	3,000
15	62446040	545000	CONSTRUCTION SERVICES	100,408	104,952	275,000
16	62446000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	5,508
17	62442040	571001	LAND IMPROVEMENTS < \$50,000	72,554	0	30,000
18	62445040	572000	BUILDINGS < \$100,000	20,000	0	25,000
19	62442040	671001	LAND IMPROVEMENTS > \$50,000	0	197,500	0
20	62445040	673000	EQUIPMENT > \$5,000	43,286	0	50,000
21	62446000	673400	TECH HARDWARE > \$5000	0	0	8,017
			Total FACILITY ACQUISITIONS AND CONSTRU	258,542	308,449	424,025
22	62452000	593230	TRANS OUT - OTHER	33,000	73,070	0
			Total OTHER USE OF FUNDS	33,000	73,070	0
			Total EXPENDITURES	343,217	439,681	523,725
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	390,432	339,884	(507,725)
			Beginning Fund Balance	1,815,026	2,205,458	2,545,342
			Ending Fund Balance	2,205,458	2,545,342	2,037,617

**Tangipahoa Parish School System
Capital Projects Fund Budget
Independence District
Fiscal Year 2013-2014**

Background and History

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

School improvements for 2012-13 are shown in the charts below through January 2013.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
625	3 Security Doors w/buzzer (NMS)	07/11/2012	10/02/2012	7,936
625	30 Student Desks (NMS)	10/2/2012	10/19/2012	1,859
625	Ipad for Administrator (NES)	10/2/2012	11/08/2012	725
625	Covered Walkway (NES)	07/11/2012	09/07/2012	4,650
625	30 Student Desks (NES)	07/11/2012	08/16/2012	1,859
625	Lease Portable Restroom (MES)	Annual Lease	Annual Lease	8,500
625	Portable Rental (MES)	Annual Lease	Annual Lease	4,000
625	Nurse/Counselor Portable-Rental (MES)	Annual Lease	Annual Lease	8,400
625	Smartboard (MES)	07/11/2012	09/26/2012	3,780
625	6 Tables and 8 Chairs (MES)	07/11/2012	08/10/2012	2,320
625	Security Door System w/Buzzer (MES)	07/11/2012	09/28/2012	1,277
625	3 Ipad's for Administrators (MES)	10/02/2012	11/08/2012	2,175
625	3 Storage Cabinets (MES)	06/21/2011	06/30/2013	2,349
625	2 Ipad's for Administrators (IES)	10/02/2012	11/08/2012	1,450
625	30 Student Desks (IES)	07/11/2012	08/31/2012	1,697
625	2 Smartboards (IES)	07/11/2012	09/28/2012	7,675
625	40 Student Desks (IMMS)	07/11/2012	08/01/2012	2,479
625	3 Weight Sets (IHS)	07/11/2012	09/26/2012	1,625
625	3 Ipad's for Administrators (IHS)	10/02/2012	11/08/2012	2,175
625	50 Student Desks (IHS)	07/11/2012	08/24/2012	3,098
625	12 Smartboards (IHS)	07/11/2012	09/26/2012	50,243
625	10 Walkie-Talkies (IHS)	07/11/2012	09/26/2012	3,850
625	40 P-TAC Units (IHS)	07/11/2012	09/30/2013	298,600
625	Podium (IHS)	07/11/2012	08/10/2012	437
625	12 Security Cameras (IHS)	07/11/2012	10/19/2012	27,712
625	Portable Building (IHS)	07/11/2012	09/07/2012	20,689
625	Ipad for Administrator (TAP)	10/02/2012	11/16/2012	115
625	Interfund Transfer District	Transfer	Transfer	62,057
625	Roofing Fund Yearly Transfer District	Annual Transfer	Annual Transfer	60,000
637	Construction Services (IHS)	07/11/2012	06/30/2013	180
645	Construction Services (IHS)	07/11/2012	06/30/2013	1,937
Grand Total				595,849

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-INDEPENDENCE - 625
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	625	411310	SALES & USE TAXES - GROSS	1,125,198	1,167,669	0
2	625	411350	SALES/USE TAX/COURT SETTLEMENT	466	0	0
3	625	411360	PENALTIES/INTEREST - SALES TAX	5,428	5,695	0
4	625	415101	INTEREST ON CHECKING	17,860	26,425	12,000
5	625	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	625	452000	INTERFUND TRANSFERS	31	0	0
			Total REVENUES	1,161,218	1,211,789	24,000
7	62511021	561000	M & S	20,722	21,573	25,000
8	62511021	561027	M & S - TECH	74,080	63,393	100,000
9	62511021	561028	M & S - SOFTWARE - TECH	2,459	0	3,000
10	62511021	673100	MACHINERY > \$5,000	0	0	25,000
			Total REGULAR PROGRAMS	97,260	84,966	153,000
11	62523150	531400	SALES TAX COLLECTION FEES	7,352	7,626	0
			Total GENERAL ADMINISTRATION	7,352	7,626	0
12	62526221	544100	RENTAL OF LAND & BUILDINGS	14,400	20,900	14,400
			Total MAINTENANCE OF PLANT	14,400	20,900	14,400
13	62543021	533400	ARCHITECT/ENGINEERING SVCS	0	0	28,500
14	62541018	533900	OTHER PROFESSIONAL SERVICES	1,700	0	0
15	62545021	543001	INSTALL/TAG COMPUTERS	815	4,945	3,500
16	62546021	545000	CONSTRUCTION SERVICES	50,809	340,175	285,000
17	62546000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	8,530
18	62542021	571001	LAND IMPROVEMENTS < \$50,000	0	0	50,000
19	62545021	572000	BUILDINGS < \$100,000	22,300	20,689	50,000
20	62541018	671000	LAND ACQUISITION	100,689	0	0
21	62542021	671001	LAND IMPROVEMENTS > \$50,000	0	0	75,000
22	62545021	673000	EQUIPMENT > \$5,000	0	0	77,500
23	62545012	673100	MACHINERY > \$5,000	0	0	80,000
24	62546000	673400	TECH HARDWARE > \$5000	0	0	12,416
			Total FACILITY ACQUISITIONS AND CONSTRU	176,313	365,809	670,446
25	62552000	593230	TRANS OUT - OTHER	60,000	122,057	0
			Total OTHER USE OF FUNDS	60,000	122,057	0
			Total EXPENDITURES	355,326	601,358	837,846
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	805,892	610,431	(813,846)
			Beginning Fund Balance	3,286,445	4,092,337	4,702,768
			Ending Fund Balance	4,092,337	4,702,768	3,888,922

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 CONSTR DISTR INDEPEN #39A - 637
 Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	637 415101	INTEREST ON CHECKING	1	1	0
2	63746000 545000	Total REVENUES	1	1	0
		CONSTRUCTION SERVICES	0	180	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	180	0
		Total EXPENDITURES	0	180	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1	(179)	0
		Beginning Fund Balance	178	179	0
		Ending Fund Balance	179	0	0

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Tangipahoa Parish School System
 Capital Projects Fund Budget
 CONSTR DISTR INDEPEN #115 - 645
 Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	645 415101	INTEREST ON CHECKING	13	13	0
		Total REVENUES	13	13	0
2	64546000 545000	CONSTRUCTION SERVICES	0	1,937	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	1,937	0
		Total EXPENDITURES	0	1,937	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	13	(1,924)	0
		Beginning Fund Balance	1,911	1,924	0
		Ending Fund Balance	1,924	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hammond District
Fiscal Year 2013-2014**

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 2012-13 are shown in the charts below through January 2013.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
626	4 Ipad's for Administrators (HWM)	07/11/2012	08/10/2012	2,900
626	Copier (HWM)	07/11/2012	08/10/2012	10,262
626	2 Computers (HWM)	07/11/2012	09/07/2012	1,878
626	Shelving Unit (HWM)	07/11/2012	09/28/2012	3,650
626	Ipad for Administrator (HWM)	10/02/2012	11/16/2012	725
626	5 Smartboards (HJHM)	07/11/2012	09/28/2012	19,476
626	30 Scrolling Mice (HJHM)	07/11/2012	01/25/2013	180
626	62 Student Desks (HJHM)	07/11/2012	07/27/2012	3,842
626	30 Headsets (HJHM)	07/11/2012	08/31/2012	618
626	Ice Maker (HJHM)	07/11/2012	09/14/2012	2,970
626	Mobile Lab and Cart (HJHM)	07/11/2012	10/12/2012	18,625
626	Entrance Door Replacement/Hardware (HHMS)	10/19/2010	07/27/2012	14,800
626	Entrance Door Replacement/Hardware-Arch. Fees (HHMS)	10/19/2010	07/27/2012	2,622
626	Science Lab Classrooms (HHMS)	05/01/2012	11/30/2012	140,707
626	Science Lab Classrooms-Arch. Fees (HHMS)	05/01/2012	11/30/2012	19,573
626	Science Lab Equipment (HHMS)	06/21/2011	06/30/2013	526
626	New Seats for Auditorium (HHMS)	07/11/2012	06/30/2013	56,500
626	6 Science Tables (HHMS)	11/13/2012	06/30/2013	2,343
626	100 Student Desks (HHMS)	07/11/2012	07/26/2012	6,196
626	Wi-Fi Access Points (HHMS)	07/11/2012	08/10/2012	5,837
626	6 Pianos (HHMS)	07/11/2012	08/17/2012	7,230
626	Security Camera (HHMS)	10/18/2011	06/30/2013	7,100
626	Baseball Restroom/Concession Stand-Arch. Fees (HHMS)	10/18/2011	06/30/2013	28,059
626/661	Baseball Restroom/Concession Stand (HHMS)	10/18/2011	06/30/2013	255,101
626/661	Pro-Start Kitchen (HHMS)	10/18/2011	06/30/2013	647,162
626/661	Pro-Start Kitchen-Architect Fees (HHMS)	10/18/2011	06/30/2013	21,381
626	Girl's Weight Room Exp.and Cov. Walk-Arch. Fees (HHMS)	10/18/2011	06/30/2013	44,177
626/661	Girl's Weight Room Expansion and Cov. Walkway (HHMS)	10/18/2011	06/30/2013	433,300
626	Traffic Sign (HHMS)	07/11/2012	09/21/2012	4,443
626	20 Smartboards (HHMS)	07/11/2012	09/26/2012	77,905
626	3 Ipad's for Adminstrators (HHMS)	10/02/2012	11/08/2012	2,175
626	3 Printer Kits (HHMS)	10/02/2012	12/07/2012	2,550
626	Digital Duplicator (HHMS)	10/02/2012	01/25/2013	3,496
626	26 Cork Display Strips (HEM)	11/13/2012	12/14/2012	3,168
626	6 Additional Security Cameras (HEM)	07/11/2012	01/17/2013	22,633
626	3 Ipad's for Adminstrators (HEM)	07/11/2012	08/10/2012	2,175
626	5 Smartboards (HEM)	07/11/2012	08/31/2012	19,476
626	30 Computers and a Cart (HEM)	07/11/2012	10/12/2012	18,625
626	100 Desks and Chairs (HEM)	07/11/2012	10/19/2012	7,660
626	Copier (HEM)	07/11/2012	10/19/2012	10,262
626	Ipad for Administrator (HEM)	10/02/2012	11/16/2012	725

Tangipahoa Parish School System
Capital Projects Fund Budget
Hammond District
Fiscal Year 2013-2014

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 2012-13 are shown in the charts below through January 2013.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
626	30 Stacking Chairs (WPM)	10/02/2012	11/16/2012	781
626	Printer (WPM)	10/02/2012	11/21/2012	70
626	Smartboard (WPM)	10/02/2012	11/16/2012	4,318
626	Computer (WPM)	10/02/2012	11/02/2012	939
626	Ipad for Administrator (WPM)	10/02/2012	11/16/2012	725
626	Remodel Teacher's Restroom (WPM)	02/23/2012	09/07/2012	17,450
626	Door Replacement Project (WPM)	10/18/2011	08/10/2012	9,770
626	Portable Building Rental (WPM)	Annual Lease	Annual Lease	2,600
626	Burglar Alarm System (WPM)	07/11/2012	03/01/2013	689
626	Ipad for Administrator (TAP)	10/02/2012	11/16/2012	157
626	Ipad for Administrator (SELAB)	10/02/2012	11/21/2012	725
626	Classroom Set of Ipad's (SELAB)	07/11/2012	08/23/2012	16,340
626	Interfund Transfer District	Transfer	Transfer	89,827
626	Roofing Fund Yearly Transfer District	Annual Transfer	Annual Transfer	135,000
Grand Total				2,212,424

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Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-HAMMOND - 626
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	626	411310	SALES & USE TAXES - GROSS	1,535,634	1,690,719	0
2	626	411350	SALES/USE TAX/COURT SETTLEMENT	609	0	0
3	626	411360	PENALTIES/INTEREST - SALES TAX	7,334	7,730	0
4	626	415101	INTEREST ON CHECKING	16,028	21,063	10,000
5	626	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	626	452000	INTERFUND TRANSFERS	41	0	0
			Total REVENUES	1,571,881	1,731,511	22,000
7	62611039	561000	M & S	82,482	42,480	100,000
8	62611039	561027	M & S - TECH	84,981	185,831	150,000
9	62611039	561028	M & S - SOFTWARE - TECH	0	0	3,000
10	62611039	673100	MACHINERY > \$5,000	0	20,524	20,000
			Total REGULAR PROGRAMS	167,463	248,835	273,000
11	62623150	531400	SALES TAX COLLECTION FEES	10,033	11,040	0
			Total GENERAL ADMINISTRATION	10,033	11,040	0
12	62626239	544100	RENTAL OF LAND & BUILDINGS	2,600	2,600	2,400
13	62626619	571001	LAND IMPROVEMENTS < \$50,000	0	4,443	0
			Total MAINTENANCE OF PLANT	2,600	7,043	2,400
14	62643047	533400	ARCHITECT/ENGINEERING SVCS	19,189	97,221	65,000
15	62645047	543001	INSTALL/TAG COMPUTERS	5,930	10,695	5,000
16	62646047	545000	CONSTRUCTION SERVICES	485,440	836,318	650,000
17	62646000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	12,347
18	62642047	571001	LAND IMPROVEMENTS < \$50,000	8,677	0	25,000
19	62645047	572000	BUILDINGS < \$100,000	26,300	0	0
20	62642047	671001	LAND IMPROVEMENTS > \$50,000	76,423	0	50,000
21	62645047	673000	EQUIPMENT > \$5,000	20,684	0	50,000
22	62646000	673400	TECH HARDWARE > \$5000	0	0	17,972
			Total FACILITY ACQUISITIONS AND CONSTRU	642,643	944,234	875,319
23	62652000	593230	TRANS OUT - OTHER	135,000	224,827	0
			Total OTHER USE OF FUNDS	135,000	224,827	0
			Total EXPENDITURES	957,740	1,435,979	1,150,719
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	614,141	295,533	(1,128,719)
			Beginning Fund Balance	3,212,223	3,826,364	4,121,897
			Ending Fund Balance	3,826,364	4,121,897	2,993,178

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Tangipahoa Parish School System
Capital Projects Fund Budget
HAMMOND SALE OF PROPERTY - 661
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	661 415101	INTEREST ON CHECKING	4,871	2,800	0
2	661 415122	INTEREST-INVEST. WITH FGB	9,571	0	0
		Total REVENUES	14,442	2,800	0
3	66143009 533400	ARCHITECT/ENGINEERING SVCS	104,591	18,591	0
4	66146000 545000	CONSTRUCTION SERVICES	672,557	768,894	0
		Total FACILITY ACQUISITIONS AND CONSTRU	777,148	787,485	0
		Total EXPENDITURES	777,148	787,485	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(762,706)	(784,685)	0
		Beginning Fund Balance	1,547,391	784,685	0
		Ending Fund Balance	784,685	0	0

**Tangipahoa Parish School System
Capital Projects Fund Budget
Ponchatoula District
Fiscal Year 2013-2014**

Background and History					
The Ponchatoula District includes D.C. Reeves Elementary, Perrin Early Learning Center, Ponchatoula High, Ponchatoula Junior High, Tucker Elementary, and Vinyard Elementary.					
School improvements for 2012-13 are shown in the charts below through January 2013.					
Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts	
627	Portable Building Rental (DCR)	Annual Lease	Annual Lease		10,091
627	Repair Drainage Problem (DCR)	07/11/2012	09/30/2013		116,200
627	Repair Drainage Problem-Arch. Fees (DCR)	07/11/2012	09/30/2013		19,204
627	Computer (DCR)	10/02/2012	11/02/2012		939
627	25 Student Desks (DCR)	07/11/2012	08/31/2012		1,414
627	3 Ipad's for Administrators (DCR)	07/11/2012	08/10/2012		2,175
627	9 Portable Radios (DCR)	07/11/2012	08/07/2012		2,525
627	3 Computers (DCR)	07/11/2012	09/07/2012		2,817
627	Drainage Improvements (VES)	10/18/2011	09/30/2013		93,200
627	Drainage Improvements-Arch. Fees (VES)	10/18/2011	09/30/2013		16,594
627	3 Ipad's for Administrators (VES)	07/11/2012	08/10/2012		2,175
627	Ipad for Administrator (TAP)	10/02/2012	11/16/2012		185
627	40 Student Desks (PJH)	07/11/2012	08/01/2012		2,479
627	2 Wireless Computer Stations (PJH)	07/11/2012	10/12/2012		37,249
627	6 Security Cameras (TES)	07/11/2012	06/30/2013		20,710
627	Metal Storage Building (TES)	07/11/2012	06/30/2013		23,500
627	2 Ipad's for Administrators (TES)	10/02/2012	12/11/2012		1,450
627	Concrete Sidewalk (TES)	07/11/2012	08/03/2012		1,375
627	Smartboard Projectors (TES)	10/02/2012	11/16/2012		3,848
627	Projection Audio System (TES)	10/02/2012	11/16/2012		434
627	Agri-Science Building (PHS)	12/08/2009	06/30/2013		95,672
627	Agri-Science Building-Arch. Fees (PHS)	12/08/2009	06/30/2013		9,838
627	ROTC Rifle Range (PHS)	10/18/2011	05/31/2013		178,384
627	ROTC Rifle Range-Arch. Fees (PHS)	10/18/2011	05/31/2013		4,669
627	7 Projectors (PHS)	07/11/2012	08/03/2012		3,318
627	Physics Equipment (PHS)	07/11/2012	12/14/2012		4,407
627	6 Ipad's for Administrators (PHS)	10/02/2012	11/16/2012		4,350
627	125 Student Desks (PHS)	07/11/2012	08/01/2012		7,746
627	Art Kiln (PHS)	07/11/2012	09/21/2012		2,109
627	2 Serving Counters (PHS)	07/11/2012	11/16/2012		42,500
627	2 Laptops (PHS)	10/02/2012	11/16/2012		2,468
627	Computer (PELC)	10/02/2012	11/02/2012		939
627	2 Ipad's for Administrators (PELC)	07/11/2012	08/10/2012		1,450
627	Interfund Transfer District	Transfer	Transfer		102,436
627	Roofing Fund Yearly Transfer District	Annual Transfer	Annual Transfer		70,000
Grand Total					888,850

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-PONCHATOLA - 627
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	627	411310	SALES & USE TAXES - GROSS	1,806,210	1,927,388	0
2	627	411350	SALES/USE TAX/COURT SETTLEMENT	735	0	0
3	627	411360	PENALTIES/INTEREST - SALES TAX	8,676	9,472	0
4	627	415101	INTEREST ON CHECKING	20,022	29,353	12,000
5	627	415122	INTEREST-INVEST. WITH FGB	12,235	12,000	12,000
6	627	452000	INTERFUND TRANSFERS	49	58,189	0
			Total REVENUES	1,847,926	2,036,402	24,000
7	62711034	561000	M & S	67,521	20,680	75,000
8	62711034	561027	M & S - TECH	128,992	63,452	220,000
9	62711034	561028	M & S - SOFTWARE - TECH	4,782	0	10,000
			Total REGULAR PROGRAMS	201,294	84,132	305,000
10	62723150	531400	SALES TAX COLLECTION FEES	11,802	12,590	0
			Total GENERAL ADMINISTRATION	11,802	12,590	0
11	62726234	544100	RENTAL OF LAND & BUILDINGS	8,483	10,091	8,650
			Total MAINTENANCE OF PLANT	8,483	10,091	8,650
12	62743034	533400	ARCHITECT/ENGINEERING SVCS	24,603	40,555	60,000
13	62742031	533900	OTHER PROFESSIONAL SERVICES	0	9,750	0
14	62745034	543001	INSTALL/TAG COMPUTERS	13,661	345	5,000
15	62746034	545000	CONSTRUCTION SERVICES	195,663	199,094	600,000
16	62746000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	14,080
17	62742034	571001	LAND IMPROVEMENTS < \$50,000	4,600	1,375	25,000
18	62745034	572000	BUILDINGS < \$100,000	0	119,172	25,000
19	62742034	671001	LAND IMPROVEMENTS > \$50,000	52,415	209,400	150,000
20	62745034	672000	BUILDINGS > \$100,000	0	0	100,000
21	62745034	673000	EQUIPMENT > \$5,000	49,094	42,500	100,000
22	62746000	673400	TECH HARDWARE > \$5000	0	0	20,495
			Total FACILITY ACQUISITIONS AND CONSTRU	340,035	622,191	1,099,575
23	62752000	593230	TRANS OUT - OTHER	70,000	172,436	0
			Total OTHER USE OF FUNDS	70,000	172,436	0
			Total EXPENDITURES	631,614	901,440	1,413,225
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,216,312	1,134,962	(1,389,225)
			Beginning Fund Balance	3,479,520	4,695,832	5,830,794
			Ending Fund Balance	4,695,832	5,830,794	4,441,569

**Tangipahoa Parish School System
Capital Projects Fund Budget
Champ Cooper District
Fiscal Year 2013-2014**

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 2012-13 are shown in the charts below through January 2013.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
628	Due to School District #108 (CC)	Annual Transfer	6/30/2013	20,027
628	Due to School District #1 (CC)	Annual Transfer	Annual Transfer	5,212
628	Ipad for Administrator (TAP)	10/2/2012	11/16/2012	29
628	2 Smartboards (CC)	10/2/2012	12/19/2012	8,992
628	6 Dining Tables (CC)	6/19/2012	8/31/2012	8,437
628	Exterior Door Replacement (CC)	10/18/2011	4/30/2013	113,659
628	Exterior Door Rep.-Arch. Fees (CC)	10/18/2011	2/22/2013	3,695
628	Roofing Fund Yearly Transfer (CC)	Annual Transfer	Annual Transfer	15,000
628	Interfund Transfer (CC)	Transfer	Transfer	16,970
628	School Zone Flashing Light Sign (CC)	6/19/2012	7/27/2012	4,443
628	2 Section Refrigerator (CC)	6/19/2012	8/3/2012	4,141
Grand Total				200,605

Tangipahoa Parish School System
Capital Projects Fund Budget
PAY AS YOU GO-CHAMP COOPER - 628
Fiscal Year 2013 - 2014

	Account Number		Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	628	411310	SALES & USE TAXES - GROSS	286,602	319,546	0
2	628	411350	SALES/USE TAX/COURT SETTLEMENT	114	0	0
3	628	411360	PENALTIES/INTEREST - SALES TAX	1,369	1,327	0
4	628	415101	INTEREST ON CHECKING	4,386	5,690	2,000
5	628	452000	INTERFUND TRANSFERS	8	10,000	0
			Total REVENUES	292,478	336,562	2,000
6	62811000	561000	M & S	203	12,578	7,500
7	62811000	561027	M & S - TECH	0	8,561	10,000
8	62811000	561028	M & S - SOFTWARE - TECH	0	0	1,000
			Total REGULAR PROGRAMS	203	21,139	18,500
9	62823150	531400	SALES TAX COLLECTION FEES	1,873	2,086	0
			Total GENERAL ADMINISTRATION	1,873	2,086	0
10	62826610	571001	LAND IMPROVEMENTS < \$50,000	0	4,443	0
			Total MAINTENANCE OF PLANT	0	4,443	0
11	62843000	533400	ARCHITECT/ENGINEERING SVCS	11,684	3,695	10,000
12	62845000	543001	INSTALL/TAG COMPUTERS	0	460	0
13	62846000	545000	CONSTRUCTION SERVICES	53,466	113,659	100,000
14	62846000	561030	M & S - SOFTWARE LICENSES-TECH	0	0	2,333
15	62842000	571001	LAND IMPROVEMENTS < \$50,000	0	0	10,000
16	62845000	673000	EQUIPMENT > \$5,000	0	0	20,000
17	62846000	673400	TECH HARDWARE > \$5000	0	0	3,395
			Total FACILITY ACQUISITIONS AND CONSTRU	65,150	117,814	145,728
18	62852000	593230	TRANS OUT - OTHER	40,239	57,209	5,212
			Total OTHER USE OF FUNDS	40,239	57,209	5,212
			Total EXPENDITURES	107,464	202,691	169,440
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	185,013	133,871	(167,440)
			Beginning Fund Balance	524,091	709,104	842,975
			Ending Fund Balance	709,104	842,975	675,535

**Tangipahoa Parish School System
Capital Projects Fund Budget
Roof Fund
Fiscal Year 2013-2014**

Background and History

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.

Roof installations for 2012-13 are shown in the charts below.

Fund Number	School Improvements	Board Approved Date	Actual or Projected Completion Date	Amounts
629	Kentwood High Gym Roof Replacement	08/07/2012	04/30/2013	157,583
629	Loranger High Gym Roof Replacement	10/02/2012	06/30/2013	145,000
629	Loranger High Gym Roof Replacement-Arch. Fees	10/02/2012	06/30/2013	19,188
629	Chesbrough Elementary Main Building Replacement	10/02/2012	11/16/2012	66,655
			Grand Total	388,426

Tangipahoa Parish School System

Capital Projects Fund Budget

ROOFING FUND - 629

Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	629 415101	INTEREST ON CHECKING	9,901	12,378	4,725
2	629 452200	OPERATING TRANSFERS IN	423,000	454,162	0
		Total REVENUES	432,901	466,540	4,725
3	62943000 533400	ARCHITECT/ENGINEERING SVCS	23,391	19,188	14,000
4	62946000 545000	CONSTRUCTION SERVICES	196,299	369,238	141,500
		Total FACILITY ACQUISITIONS AND CONSTRU	219,690	388,426	155,500
		Total EXPENDITURES	219,690	388,426	155,500
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	213,211	78,114	(150,775)
		Beginning Fund Balance	1,566,963	1,780,174	1,858,288
		Ending Fund Balance	1,780,174	1,858,288	1,707,513

**Tangipahoa Parish School System
Capital Projects Fund Budget
Hammond/Ponchatoula New School-C0041
Fiscal Year 2013-2014**

Background and History
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.

Tangipahoa Parish School System
Capital Projects Fund Budget
HAMMOND/PONCHATOULA NEW SCHOOL - C0041
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	649 452000	INTERFUND TRANSFERS	0	2,000	0
		Total REVENUES	0	2,000	0
2	64945000 533900	OTHER PROFESSIONAL SERVICES	0	2,000	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	2,000	0
		Total EXPENDITURES	0	2,000	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
Capital Projects Fund Budget
East of Amite New School-C0043
Fiscal Year 2013-2014**

Background and History

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.

Tangipahoa Parish School System
 Capital Projects Fund Budget
 EAST OF AMITE NEW SCHOOL - C0043
 Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	649 452000	INTERFUND TRANSFERS	0	8,000	0
2	64945000 533900	Total REVENUES	0	8,000	0
		OTHER PROFESSIONAL SERVICES	0	8,000	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	8,000	0
		Total EXPENDITURES	0	8,000	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
Capital Projects Fund Budget
O.W. Dillon New School-C0046
Fiscal Year 2013-2014**

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

Tangipahoa Parish School System
Capital Projects Fund Budget
O.W. DILLON NEW SCHOOL - C0046
Fiscal Year 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	649 452000	INTERFUND TRANSFERS	0	391,947	0
		Total REVENUES	0	391,947	0
2	64911000 561000	M & S	0	249,864	0
		Total REGULAR PROGRAMS	0	249,864	0
3	64945000 545000	CONSTRUCTION SERVICES	0	104,000	0
4	64945000 561027	M & S - TECH	0	2,083	0
5	64942000 571001	LAND IMPROVEMENTS < \$50,000	0	36,000	0
		Total FACILITY ACQUISITIONS AND CONSTRU	0	142,083	0
		Total EXPENDITURES	0	391,947	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
 Hurricane Katrina Insurance
 Fiscal Year 2013-2014

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 2013 - 2014

	Account Number	Account Name	Actual 2011 - 2012	Budget 2012 - 2013	Budget 2013 - 2014
1	655 415101	INTEREST ON CHECKING	213	0	0
		Total REVENUES	213	0	0
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	213	0	0
		Beginning Fund Balance	200,065	200,278	200,278
		Ending Fund Balance	200,278	200,278	200,278

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