

2024



TANGIPAHOA PARISH
SCHOOL SYSTEM

Amite, Louisiana

www.tangischools.org

REVISED
ANNUAL
OPERATING
BUDGET

JULY 1, 2023 - JUNE 30, 2024

**REVISED ANNUAL OPERATING
BUDGET**

of the

TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

**For the period
July 1, 2023 through June 30, 2024**



EST. 1896

**Brett K. Duncan
Board President**

**Melissa M. Stilley
Superintendent**

**Jeffrey McKneely, Chief Financial Officer
Prepared by the Business Services Department**

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MELISSA M. STILLEY
SUPERINTENDENT



BRETT K. DUNCAN
BOARD PRESIDENT

June 18, 2024

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

Re: Budget Message for the 2023-2024
Revised Operating Budget

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

The revised budget of the Tangipahoa Parish School System for the fiscal year July 1, 2023 through June 30, 2024, is hereby submitted. The elected school board members of Tangipahoa Parish will be asked to approve this Revised Operating Budget on July 9, 2024 at its regular School Board Meeting.

In developing the revised budget for the fiscal year 2023-2024, the administrative staff followed these assumptions:

General Fund

1. Budget a MFP Revenue increase of \$758,000 over the 2023-2024 Original Budget, net of a reduction for local cost allocation due to other LEAs.
2. Assume that the first 1-cent sales tax revenues dedicated to the General Fund will remain constant compared to the 2023-2024 Original Budget and the second 1-cent sales tax revenues allocated to the General Fund will also remain constant compared to the 2023-2024 Original Budget.
3. Budget a decrease of \$72,000 in General Fund Medicaid Revenue over the 2023-2024 Original Budget.
4. Budget an increase in General Fund Interest Revenue of \$600,000 over the 2023-2024 Original Budget.
5. Budget an increase of \$253,000 in General Fund Ad Valorem Tax Revenue over the 2023-2024 Original Budget.
6. Budget an increase of \$12.8M in General Fund Salaries and Benefits over the 2023-2024 Original Budget. Budgeted salaries include such items as step increases, State pay raises, State Certified/Support Stipends, Salary Schedule Adjustments, and State Differentiated Comp stipends for eligible employees and their associated benefits.

TANGIPAHOA PARISH
SCHOOL SYSTEM

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TANGIPAOHA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

7. Budget an increase of \$2.7M in Purchased Professional expenditures, and \$2.9M in Other Purchased Services expenditures over the 2023-2024 Original Budget.
8. Budget an increase of \$5.7M in Other Sources and a decrease of \$2.75M in Other Uses over the 2023-2024 Original Budget
9. Use the employer's contribution rates for the Teachers' Retirement System at 24.1% and School Employees Retirement System at 27.6%.
10. Use applicable Workers' Compensation rates of 2.150% or 7.750%.
11. Use a restricted indirect cost rate of 7.2659% and unrestricted rate of 16.9563%.

Special Revenue Fund

1. The new Educational Facilities Improvement District (EFID) was added to budget for its one-half cent sales tax transactions supporting raises to all TPSS employees. Estimated collections and are budgeted at \$14,000,000. Increases to Salaries and Benefits are reported in the General Fund section.
2. Two Congressional funding appropriations for Pandemic relief (CRRS ACT and the American Rescue Plan) are included under several federal grants reported individually in this section of the document. Anticipated revenue and expenditures during fiscal year 2023-2024 will be approximately \$41,500,000. Types of expenditures include costs for virtual and regular instruction curriculum, devices, connectivity, tutoring services, professional development, sanitation supplies, science lab renovations at both Independence and Kentwood High Magnet schools, and also renovations of the bleachers and restrooms at Kentwood High Magnet. District wide improvements consist of air quality devices, bottle fillers, white dry erase boards, upgrading network infrastructure, purchasing of new buses to name a few.
3. Various changes to other funds and grants are due to grants ending and changes to cost of operating.

Debt Service Fund

1. Budget \$1.1M for required annual funding of the Quality School Construction Bond Sinking Fund for construction of new O.W. Dillon Elementary School.
2. Budget \$750K for required annual funding on the 2021 Sales Tax Bonds for financing Phase 1 Construction Projects.

Capital Project Fund

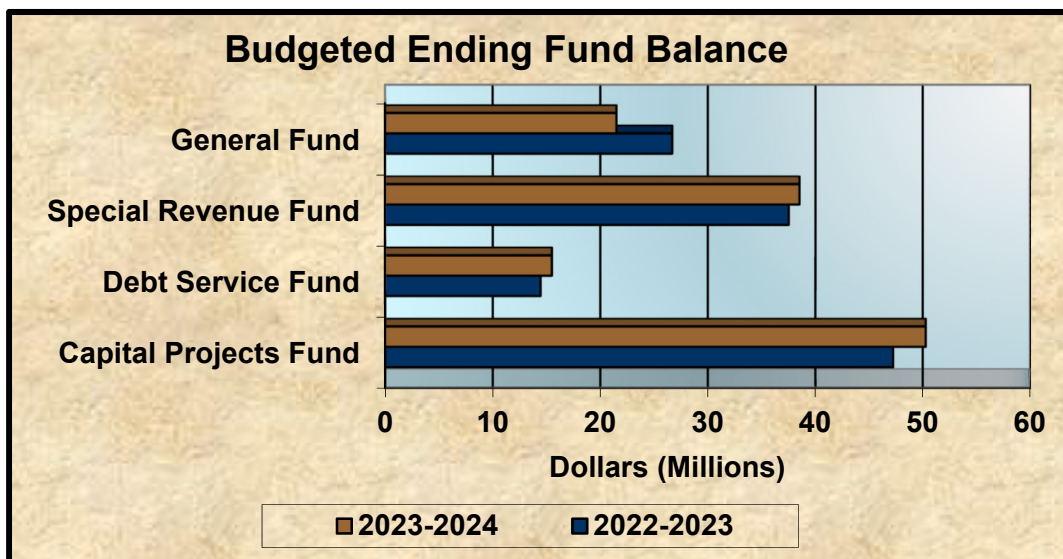
1. Budget \$11.9M of second 1-cent Sales Tax proceeds in the Capital Project Fund, which remains constant compared to the 2023-2024 original budget
2. Establish separate Capital Project Funds for each Phase 2 Construction Project to record construction costs and related funding transfers from Total Phase 2 Financing Fund.

TANGIPAOA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

Total Budgets for All Government Funds

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Governmental Funds
Revenues	\$182,560,742	\$127,324,564	\$2,242,678	\$17,040,875	\$329,168,859
Expenditures	207,015,255	105,709,731	1,108,649	14,039,680	327,789,565
Other Sources Of Funds	21,751,369	648,593	0	4,614,073	27,014,035
Other Uses of Funds	2,476,468	21,277,363	89,541	4,581,425	28,424,797
Net Changes in Fund Balance	(5,179,612)	986,063	1,044,488	3,033,843	(31,468)
Beginning Fund Balance	\$26,687,765	\$37,524,816	\$14,457,925	\$47,246,250	\$125,916,756
Ending Fund Balance	\$21,508,153	\$38,510,879	\$15,502,413	\$50,280,093	\$125,885,288

The following graph summarizes the 2022-2023 and 2023-2024 ending fund balances for the General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund. Please note the Debt Service Fund Balance increase for 2023-2024 is due to the QSCB Bond's sinking fund requirement.



TANGIPAOHA PARISH SCHOOL SYSTEM
Fiscal Year 2023-2024

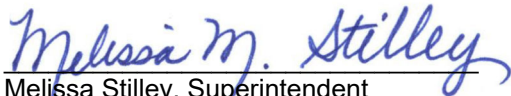
The Capital Outlay budgets reflect a cutoff date of February 29, 2024. Beginning Fund Balance at July 1, 2023, in the amount of \$47,246,250 is available for Capital Projects for the 2023-2024 fiscal year. Several Phase 2 construction projects expected to commence in fiscal year 2023-2024 are as follows:

- ◆ 10 Classroom Addition at Champ Cooper Elementary School
- ◆ 6 Classroom w/ Library Addition at Woodland Park Magnet
- ◆ 8 Classroom Addition at Nesom Memorial School
- ◆ 8 Classroom Addition at Independence Leadership Academy

Acknowledgments

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire Business Services 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.

We appreciate the fiscal support provided by the Tangipahoa Parish School Board and the citizens for the development, implementation, and maintenance of an excellent educational program for children of the parish.



Melissa Stillely, Superintendent
Tangipahoa Parish School System



Jeffrey McKneely, Chief Financial Officer
Tangipahoa Parish School System

BUDGET ADOPTION INSTRUMENT

At the June 18, 2024 Tangipahoa Parish School System Finance Committee meeting, the following motion was offered by _____ and seconded by _____.

A motion adopting, finalizing and implementing the Revised General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets of the Tangipahoa Parish School Board for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

WHEREAS, Melissa Stilley, in her capacity as Chief Administrative Officer of the Tangipahoa Parish School Board, prepared, with the assistance of Jeff McKneely, Chief Financial Officer, the proposed Revised General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets for the fiscal year beginning July 1, 2023 and ending June 30, 2024, which was accompanied by a budget adoption instrument; and

WHEREAS, the proposed Revised General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project Fund Budgets are shown in the Annual Operating Budget document after the budget adoption instrument 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 adoption instrument has been submitted to this Finance Committee for review and consideration and ratified by the School Board on July 9, 2024; and

THEREFORE BE IT RESOLVED by the School Board that the proposed Revised General Fund, Special Revenue Fund, Debt Service Fund, and Capital Project 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, Melissa Stilley, or her successor, is hereby authorized and in her sole discretion, to make such changes within the various budget classifications as she 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, Melissa Stilley, or her successor, in her 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, Melissa Stilley, or her 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.



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Tangipahoa Parish School System.
Revised Budget Summary of All Funds
Fiscal Year 2023-2024

Total Operating Budget by Function

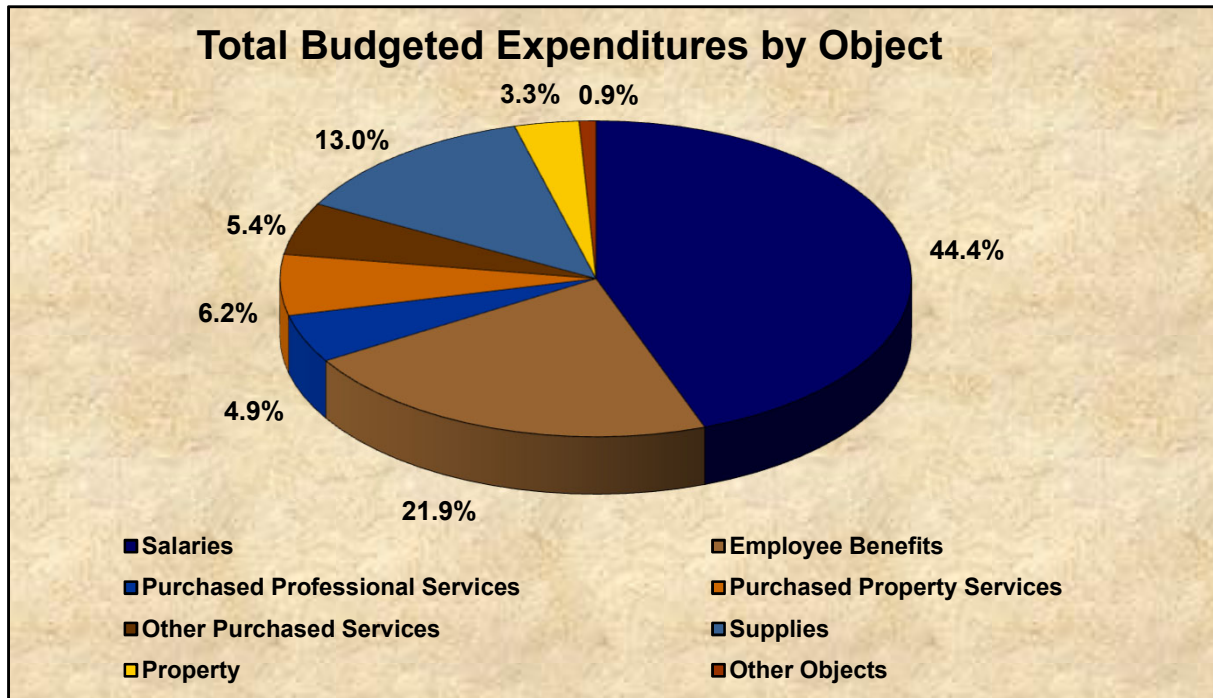
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total
Revenues					
Local Revenues	\$48,568,988	\$32,431,859	\$2,242,678	\$17,040,875	\$100,284,400
State Revenues	133,820,778	8,450,894	0	0	142,271,672
Federal Revenues	<u>170,976</u>	<u>86,441,811</u>	<u>0</u>	<u>0</u>	<u>86,612,787</u>
Total Revenues	\$182,560,742	\$127,324,564	\$2,242,678	\$17,040,875	\$329,168,859
Expenditures					
Regular Programs	\$94,834,499	\$21,227,595	\$0	\$4,151,646	\$120,213,740
Special Education Programs	28,031,940	977,031	0	0	29,008,971
Vocational Education Programs	6,096,430	631,420	0	0	6,727,850
Other Instructional Programs	2,457,433	1,528,018	0	0	3,985,451
Special Programs	1,218,029	18,515,255	0	0	19,733,284
Pupil Support Services	13,931,687	5,063,751	0	0	18,995,438
Instructional Staff Services	3,371,912	15,351,897	0	0	18,723,809
General Administration	3,483,880	348,704	12,025	91,711	3,936,320
School Administration	14,943,026	103,568	0	0	15,046,594
Business Services	1,631,299	600,349	0	0	2,231,648
Maintenance of Plant	15,171,701	11,735,412	0	502,142	27,409,255
Student Transportation Services	17,991,941	8,967,440	0	0	26,959,381
Central Services	2,278,817	3,524,911	0	38,534	5,842,262
Child Nutrition Program	39,318	15,534,359	0	0	15,573,677
Community Services	30,587	83,099	0	0	113,686
Debt Service	1,283,475	-	1,096,624	0	2,380,099
Facility Acquisition & Construction	<u>219,281</u>	<u>1,516,922</u>	<u>0</u>	<u>9,255,647</u>	<u>10,991,850</u>
Total Expenditures	\$207,015,255	\$105,709,731	\$1,108,649	\$14,039,680	\$327,873,315
Other Sources of Funds	\$21,751,369	\$648,593	\$0	\$4,614,073	\$27,014,035
Other Uses of Funds	<u>2,476,468</u>	<u>21,277,363</u>	<u>89,541</u>	<u>4,581,425</u>	<u>28,424,797</u>
Total Other Sources & Uses	\$19,274,901	(\$20,628,770)	(\$89,541)	\$32,648	(\$1,410,762)
NET CHANGE IN FUND BALANCE	(\$5,179,612)	\$986,063	\$1,044,488	\$3,033,843	(\$115,218)
Beginning Fund Balance	\$26,687,765	\$37,524,816	\$14,457,925	\$47,246,250	\$125,916,756
Ending Fund Balance	\$21,508,153	\$38,510,879	\$15,502,413	\$50,280,093	\$125,801,538

**Tangipahoa Parish School System
Revised Budget Summary of All Funds
Fiscal Year 2023-2024**

Total Operating Expenditures by Object

The School System's major expenditures are salaries and employee benefits making up 66.3% of the total budget. Supplies which include textbooks and consumables make up 13% of the budget. Purchased Property makes up 6.2%, Other Purchased Services make up 5.4%, Purchased Professional Services make up 4.9%, and Property makes up 3.4%, while Other Objects, which includes interest and principal on debt makes up 0.9%. The total budgeted expenditures by object are as follows:

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Uses
Salaries	\$116,715,238	\$28,792,151	\$0	\$0	\$145,507,389
Employee Benefits	59,145,643	12,605,371	0	0	71,751,014
Purchased Professional Services	8,021,769	7,131,785	12,025	963,506	16,129,085
Purchased Property Services	4,522,886	7,570,579	0	8,319,268	20,412,733
Other Purchased Services	8,157,716	9,481,786	0	0	17,639,502
Supplies	8,525,887	29,588,307	0	4,476,260	42,590,454
Property	438,774	10,296,720	0	280,646	11,016,140
Other Objects	<u>1,487,342</u>	<u>243,032</u>	<u>1,096,624</u>	<u>0</u>	<u>2,826,998</u>
Total	\$207,015,255	\$105,709,731	\$1,108,649	\$14,039,680	\$327,873,315



2023-2024 Revised Annual Operating Budget



**Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Original Budget <u>2023-2024</u>	Actual Through <u>February 29, 2024</u>	Estimates Through <u>June, 2024</u>	Revised Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$47,851,467	\$29,174,984	\$19,394,004	\$48,568,988	1.5%
State Revenues	126,601,921	90,786,501	43,034,277	133,820,778	5.7%
Federal Revenues	155,000	92,736	78,240	170,976	10.3%
Total Revenues	<u>\$174,608,388</u>	<u>\$120,054,220</u>	<u>\$62,506,522</u>	<u>\$182,560,742</u>	4.6%
Expenditures					
Regular Programs	\$85,586,698	\$59,168,234	\$35,666,265	\$94,834,499	10.8%
Special Education Programs	26,964,555	15,872,493	12,159,447	28,031,940	4.0%
Vocational Education Programs	3,411,523	1,649,504	4,446,926	6,096,430	78.7%
Other Instructional Programs	2,179,841	1,517,618	939,815	2,457,433	12.7%
Special Programs	2,624,084	1,092,630	125,399	1,218,029	-53.6%
Pupil Support Services	12,820,399	8,117,527	5,814,160	13,931,687	8.7%
Instructional Staff Services	3,099,278	2,869,339	502,573	3,371,912	8.8%
General Administration	1,883,799	2,637,686	846,194	3,483,880	84.9%
School Administration	14,047,526	8,701,339	6,241,687	14,943,026	6.4%
Business Services	1,817,338	1,038,985	592,314	1,631,299	-10.2%
Maintenance of Plant	12,320,754	7,057,499	8,114,202	15,171,701	23.1%
Student Transportation Services	18,208,717	9,911,613	8,080,328	17,991,941	-1.2%
Central Services	2,194,008	1,808,599	470,218	2,278,817	3.9%
Child Nutrition Services	29,530	0	39,318	39,318	33.1%
Community Services	30,586	29,512	1,075	30,587	0.0%
Facility Acquisition & Construction	0	67,975	151,306	219,281	-
Debt Service	1,283,475	806,241	477,234	1,283,475	0.0%
Total Expenditures	<u>\$188,502,111</u>	<u>\$122,346,793</u>	<u>\$84,668,462</u>	<u>\$207,015,255</u>	9.8%
Other Sources of Funds	\$15,970,515	\$10,498,276	\$11,253,093	\$21,751,369	36.2%
Other Uses of Funds	4,985,199	850,149	1,626,319	2,476,468	-50.3%
Total Other Sources and (Uses)	<u>\$10,985,316</u>	<u>\$9,648,127</u>	<u>\$9,626,774</u>	<u>\$19,274,901</u>	75.5%
NET CHANGE IN FUND BALANCE	(\$2,908,407)	\$7,355,554	(\$12,535,166)	(\$5,179,612)	78.1%
Beginning Fund Balance	\$26,687,765	\$26,687,765		\$26,687,765	0.0%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$26,687,765</u>	<u>\$26,687,765</u>		<u>\$26,687,765</u>	0.0%
Ending Fund Balance	\$23,779,358	\$34,043,319		\$21,508,153	-9.6%

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

**Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Object

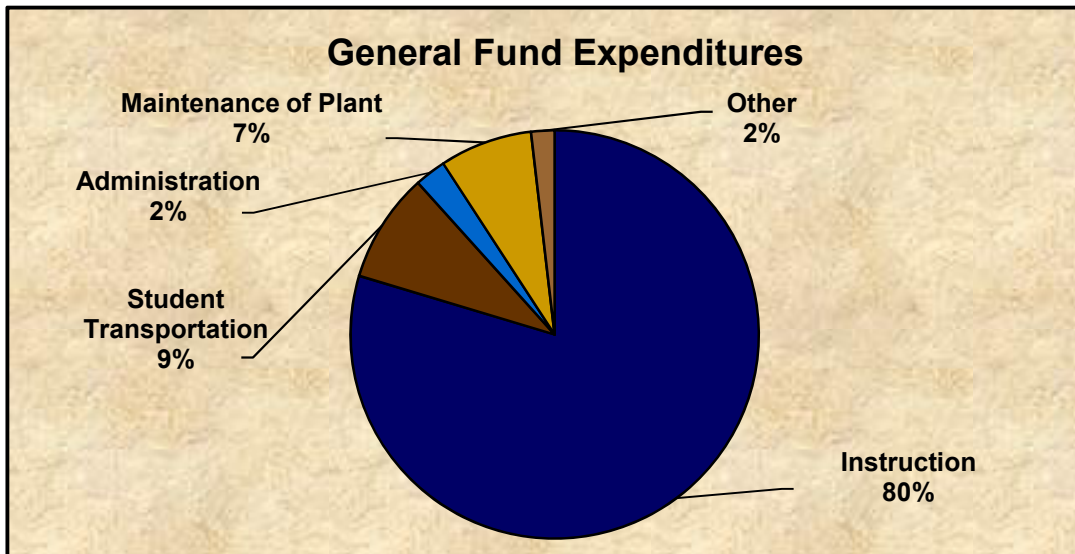
	Original Budget 2023-2024	Actual Through February 29, 2024	Estimates Through June, 2024	Revised Budget 2023-2024	Percent of Change
Revenues					
Local Revenues	\$47,851,467	\$29,174,984	\$19,394,004	\$48,568,988	1.5%
State Revenues	126,601,921	90,786,501	43,034,277	133,820,778	5.7%
Federal Revenues	155,000	92,736	78,240	170,976	10.3%
Total Revenues	<u>\$174,608,388</u>	<u>\$120,054,220</u>	<u>\$62,506,522</u>	<u>\$182,560,742</u>	4.6%
Expenditures					
Salaries	\$106,805,341	\$71,058,637	45,656,601	\$116,715,238	9.3%
Employee Benefits	56,275,047	36,794,543	22,351,100	59,145,643	5.1%
Purchased Professional Services	4,827,259	4,809,375	3,212,394	8,021,769	66.2%
Purchased Property Services	4,740,269	2,384,507	2,138,379	4,522,886	-4.6%
Other Purchased Services	5,040,866	1,475,137	6,682,579	8,157,716	61.8%
Supplies	8,927,661	4,863,934	3,661,953	8,525,887	-4.5%
Property	478,774	56,245	382,529	438,774	-8.4%
Other Objects	1,406,894	904,415	582,927	1,487,342	5.7%
Total Expenditures	<u>\$188,502,111</u>	<u>\$122,346,793</u>	<u>\$84,668,462</u>	<u>\$207,015,255</u>	9.8%
Other Sources of Funds	\$15,970,515	\$10,498,276	\$11,253,093	\$21,751,369	36.2%
Other Uses of Funds	4,985,199	850,149	1,626,319	2,476,468	-50.3%
Total Other Sources and (Uses)	<u>\$10,985,316</u>	<u>\$9,648,127</u>	<u>\$9,626,774</u>	<u>\$19,274,901</u>	75.5%
NET CHANGE IN FUND BALANCE	(\$2,908,407)	\$7,355,554	(\$12,535,166)	(\$5,179,612)	78.1%
Beginning Fund Balance	\$26,687,765	\$26,687,765		\$26,687,765	0.0%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$26,687,765</u>	<u>\$26,687,765</u>		<u>\$26,687,765</u>	0.0%
Ending Fund Balance	\$23,779,358	\$34,043,319		\$21,508,153	-9.6%
Each line item of the Budget if shown later in this section					

**Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2023-2024**

Most Important Features

- 1 The pie chart of expenditures below shows that the Tangipahoa Parish School System places an emphasis on instruction, with 80% of all expenditures for FY 2023-2024 directed to the classroom.

Instruction	\$164,884,956	80.0%
Student Transportation	17,991,941	9.0%
Administration	5,115,179	2.0%
Maintenance of Plant	15,171,701	7.0%
Other	<u>3,851,478</u>	<u>2.0%</u>
Total	\$207,015,255	100.0%



- 2 The Minimum Foundation Program funding increased \$758,000 over the 2023-2024 Original Budget, net of a reduction for local cost allocation due to other LEAs.
- 3 The General Fund First 1-cent Sales Tax Revenue is expected to remain constant compared to the 2023-2024 Original Budget. The Second 1-cent Sales Tax allocation rededicated to the General Fund is also expected to remain constant compared to the 2023-2024 Original Budget.
- 4 Budgeted salaries include such items as step increases, State pay raises, State Certified/Support Stipends, Salary Schedule Adjustments, and State Differentiated Comp stipends for eligible employees and their associated benefits.

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**Tangipahoa Parish School System
General Fund Revised Budget
LOCAL REVENUES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	100	411110	CONSTITUTIONAL TAX	2,788,816	2,700,000	3,000,000
2	100	411140	UP TO 1% COLLECTIONS BY SHER	633,430	590,000	634,000
3	100	411160	PENALTIES/INTEREST ON PROP TAX	33,455	50,000	2,500
4	100	411310	SALES & USE TAXES - GROSS	33,111,148	32,700,000	32,700,000
5	100	411312	2ND SALES & USE TAX - GROSS	8,147,893	7,955,000	7,955,000
6	100	411350	SALES/USE TAX/COURT SETTLEMENT	0	5,000	5,000
7	100	411352	2ND SALES/USE TAX/COURT SETTLE	0	5,000	5,000
8	100	411360	PENALTIES/INTEREST - SALES TAX	136,212	75,000	75,000
9	100	411362	2ND SALES/USE/PENALTIES/INTERE	33,051	40,000	40,000
10	100	412000	REV FROM LCL GOVT OTH THAN LEA	71,203	71,203	0
11	100	415101	INTEREST ON CHECKING	1,209,221	1,150,000	1,750,000
12	100	419100	RENTALS	305,691	189,700	189,700
13	100	419200	CONTRIBUTIONS & DONATIONS	18,920	18,920	18,920
14	100	419400	BOOKS & SUPPLIES SOLD	2,461	3,500	3,500
15	100	419910	MEDICAID REIMBURSEMENT-MAC	1,676,591	1,181,939	1,098,304
16	100	419914	MEDICAID REIMB - SP ED TRANSP	62,720	74,552	72,907
17	100	419919	BEHAVIORAL HEALTH REIMB	267,993	110,653	124,007
18	100	419930	E-RATE REVENUES	785,430	792,000	792,000
19	100	419990	MISC REVENUE (LOCAL)	620,596	27,000	28,150
20	100	419994	MISC - REV. SCHOOLS-COACHES	29,448	12,000	25,000
21	100	419997	MISC REV SUBS PD BY SCHOOLS	61,860	100,000	50,000
			Total LOCAL	49,996,138	47,851,467	48,568,988

**Tangipahoa Parish School System
General Fund Revised Budget
STATE REVENUES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
22	100	431100	MFP - STATE PUBLIC SCHOOL FUND	131,170,648	126,314,023	127,306,846
23	100	432300	PIP	21,706	21,700	21,700
24	100	432550	NON-PUBLIC TEXTBOOK (STATE)	72,500	76,530	81,816
25	100	432900	OTHER RESTRICTED REVENUE	45,820	45,820	6,265,896
26	100	438100	REV SHARING CONST TAX	138,378	138,378	140,142
27	100	439100	EMPLOYER'S CONTR TO TCH RET	4,378	5,470	4,378
			Total STATE	131,453,430	126,601,921	133,820,778

**Tangipahoa Parish School System
 General Fund Revised Budget
 FEDERAL REVENUES
 Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
28	100	443300	ROTC	146,746	155,000	170,976
			Total FEDERAL	146,746	155,000	170,976

**Tangipahoa Parish School System
General Fund Revised Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
29	10113000 511200	TEACHERS - SECONDARY	14,861,865	15,176,213	16,359,892
30	10111000 511200	TEACHERS - ELEM	31,385,303	32,112,740	33,936,273
31	10110500 511200	TEACHERS - KINDER	3,063,002	3,101,596	3,108,655
32	10111000 511201	TCHRS - FOREIGN & 2ND LANG	315,904	332,616	394,254
33	10111000 511203	HOMEBOUND TEACHERS	60,456	48,756	44,065
34	10110500 511204	EMPLOYEE IN VACANCY	120,466	137,048	42,456
35	10110500 511208	DAY BY DAY GREEN TIME SHEET	77,281	77,679	89,863
36	10110500 511209	ELEM TCHR ON EXTD MEDICAL	244,657	223,797	307,281
37	10113000 511210	SEC TCHR ON EXTD MEDICAL	87,486	82,653	26,050
38	10110500 511500	PARAPROFESSIONAL	1,757,322	1,792,515	2,406,373
39	10110500 511507	PARA DAY BY DAY	6,293	6,443	0
40	10110500 512100	ACTING EMPLOYEE-SUB-EXT MED	64,215	53,710	20,014
41	10110500 512300	SUB-TEACHER SICK LEAVE	65,856	49,030	76,001
42	10110000 512390	SUBS REIMB BY SCHOOL - ELEM - REG PRC	57,280	70,000	48,331
43	10110500 512400	SUB EMPL OTHER THAN TEACHER	5,458	0	58
44	10110500 513000	SALARIES EXTRA WORK PERFORMED	1,066,241	230,769	2,799,050
45	10110500 521010	SGB HEALTH INSURANCE	7,668,664	7,686,848	8,374,348
46	10110500 521020	SGB LIFE INSURANCE	17,215	16,750	24,550
47	10110500 522500	MEDICARE	720,564	724,911	810,626
48	10110500 522550	DEFERRED COMPENSATION	2,010	1,906	667
49	10110500 523100	TEACHERS' RETIREMENT SYSTEM	12,758,912	12,499,002	13,941,295
50	10110500 523300	SCHOOL EMPL RETIREMENT SYS	53,619	58,912	23,005
51	10110500 523450	OPTIONAL RETIREMENT SYSTEM	78,191	78,830	87,529
52	10110500 523550	LA STATE EMPL RETIRE SYSTEM	73,229	73,721	65,414
53	10110500 525000	UNEMPLOYMENT COMPENSATION	5,288	5,365	12,182
54	10110500 526000	WORKERS' COMPENSATION	1,151,215	1,158,556	1,285,256
55	10110500 527000	HEALTH BENEFITS - RETIREES	4,842,192	4,238,100	4,986,046
56	10110500 528100	SICK LEAVE SEVERANCE PAY	66,090	62,500	77,569
57	10110000 530000	PURCHASED PROF/TECH SVCS	83,300	85,000	85,000
58	10113000 531900	OTHER FEES	3,046	2,500	2,500
59	10111000 532000	PURCHASED EDUCATIONAL SVCS	0	0	20,000
60	10110500 532100	SUB FOR FT EMPLOYEES	1,514,024	1,271,886	1,347,875
61	10110000 532300	SUBS REIMB BY SCHOOL	32,339	0	0
62	10110000 532900	OTHER ESS SERVICES	262	0	0
63	10110000 533500	MEDICAL DOCTORS	9,995	10,000	10,000
64	10110000 534000	PURCHASED TECH SVC	198,205	225,000	225,000
65	10110000 553000	TELEPHONE	26,733	30,000	30,000
66	10110000 553200	TELEPHONE DATA LINES	682,119	650,000	650,000
67	10110000 553401	ON LINE LESSONS	30,493	20,000	12,266
68	10110000 556300	TUITION TO PRIVATE SOURCE	181,550	200,000	288,139
69	10110000 556400	TUIT TO INTER ED AGEN IN STATE	325,612	307,360	305,565
70	10110500 558200	TRAVEL	2,059	2,050	17,607
71	10110000 561000	M & S	410,766	88,269	94,839
72	10110000 561002	M & S - GENERAL ALLOTMENT - REG PROG	203,308	300,591	287,150
73	10111000 561003	M & S - TEACHER ALLOTMENT - ELEM	0	0	129,139

**Tangipahoa Parish School System
General Fund Revised Budget
REGULAR PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
74	10110000 561004	M & S - OFFICE ALLOTMENT - REG PROG	54,762	286,046	0
75	10110000 561006	M & S - SCIENCE ALLOTMENT - REG PROG	14,805	0	0
76	10110000 561007	M & S - BAND ALLOTMENT - REG PROG	8,267	0	0
77	10110000 561008	M & S - CHORUS ALLOTMENT - REG PROG	769	0	0
78	10110000 564200	TEXTBOOKS	764,695	1,505,000	1,500,000
79	10110000 564220	NON-PUBLIC TEXTBOOKS	69,034	76,530	81,816
80	10111000 564400	PERIODICALS	0	500	500
81	10110000 573100	MACHINERY <\$5,000	347,441	400,000	400,000
82	10110000 589000	MISC	248,219	25,000	0
		Total REGULAR PROGRAM	85,888,079	85,586,698	94,834,499

**Tangipahoa Parish School System
General Fund Revised Budget
SPECIAL EDUCATION PROGRAMS EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
83	10122000 511200	TEACHERS - GIFTED	724,208	728,984	808,604
84	10121600 511200	TEACHERS - SP ED PREK	648,590	657,748	478,033
85	10121400 511200	TEACHERS - SE ADTV PE	452,014	458,788	464,919
86	10121100 511200	TEACHERS - SP ED TCHR	10,915,572	11,155,899	11,417,541
87	10121100 511203	HOMEBOUND TEACHERS	121,415	114,190	31,107
88	10121100 511204	EMPLOYEE IN VACANCY	900	0	0
89	10121100 511208	DAY BY DAY GREEN TIME SHEET	60,845	74,866	47,693
90	10121100 511209	ELEM TCHR ON EXTD MEDICAL	71,815	61,138	81,037
91	10121100 511210	SEC TCHR ON EXTD MEDICAL	0	0	1,249
92	10121100 511500	PARAPROFESSIONAL	4,128,764	4,217,949	4,169,636
93	10121100 511507	PARA DAY BY DAY	0	0	5,674
94	10121100 511632	EXTENDED MEDICAL LEAVE-OTHER	98	98	0
95	10121100 512100	ACTING EMPLOYEE-SUB-EXT MED	1,850	0	6,972
96	10121100 512300	SUB-TEACHER SICK LEAVE	3,825	4,208	18,226
97	10121100 512400	SUB EMPL OTHER THAN TEACHER	210	210	290
98	10121100 513000	SALARIES EXTRA WORK PERFORMED	386,159	25,325	699,776
99	10121100 521010	SGB HEALTH INSURANCE	2,758,629	2,776,753	2,846,504
100	10121100 521020	SGB LIFE INSURANCE	4,428	4,429	6,907
101	10121100 522500	MEDICARE	235,139	235,368	244,171
102	10121100 522550	DEFERRED COMPENSATION	246	284	1
103	10121100 523100	TEACHERS' RETIREMENT SYSTEM	4,200,903	4,089,624	4,242,455
104	10121100 523300	SCHOOL EMPL RETIREMENT SYS	2,949	1,759	15,372
105	10121100 523450	OPTIONAL RETIREMENT SYSTEM	32,152	31,146	33,498
106	10121100 523550	LA STATE EMPL RETIRE SYSTEM	49,707	49,905	27,319
107	10121100 525000	UNEMPLOYMENT COMPENSATION	6,720	6,403	10,419
108	10121100 526000	WORKERS' COMPENSATION	378,532	378,754	395,012
109	10121100 527000	HEALTH BENEFITS - RETIREES	1,644,728	1,540,200	1,698,975
110	10121100 528100	SICK LEAVE SEVERANCE PAY	63,165	54,000	2,870
111	10121100 532100	SUB FOR FT EMPLOYEES	260,506	245,933	248,727
112	10121100 556100	TUITION TO OTHER IN STATE LEA	0	15,000	15,000
113	10121100 558200	TRAVEL	12,342	10,033	10,953
114	10121100 561000	M & S	3,464	3,000	3,000
115	10121100 564200	TEXTBOOKS	17,705	22,561	0
		Total SPECIAL EDUCATION PROGRAM	27,187,582	26,964,555	28,031,940

**Tangipahoa Parish School System
General Fund Revised Budget
VOCATIONAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
116	10136000 511200	TEACHERS - BUSINESS	446,242	525,749	333,551
117	10135000 511200	TEACHERS - INDUST ART	98,373	99,846	154,121
118	10134000 511200	TEACHERS - HOME EC	534,665	552,597	386,582
119	10131000 511200	TEACHERS - AG	501,478	517,939	470,619
120	10130000 511208	DAY BY DAY GREEN TIME SHEET	13,777	0	840
121	10131000 511210	SEC TCHR ON EXTD MEDICAL	0	0	4,856
122	10130000 512300	SUB-TEACHER SICK LEAVE	315	0	0
123	10130000 513000	SALARIES EXTRA WORK PERFORMED	25,395	7,895	231,113
124	10130000 521010	SGB HEALTH INSURANCE	225,278	228,685	208,460
125	10130000 521020	SGB LIFE INSURANCE	209	290	534
126	10130000 522500	MEDICARE	21,856	23,082	21,418
127	10130000 522550	DEFERRED COMPENSATION	0	0	203
128	10130000 523100	TEACHERS' RETIREMENT SYSTEM	382,233	386,272	371,410
129	10131000 523550	LA STATE EMPL RETIRE SYSTEM	10,968	10,263	11,389
130	10130000 526000	WORKERS' COMPENSATION	34,835	36,778	34,124
131	10130000 527000	HEALTH BENEFITS - RETIREES	134,313	127,500	121,282
132	10130000 530000	PURCHASED PROF/TECH SVCS	1,400	1,500	0
133	10130000 531900	OTHER FEES	80,321	180,880	924,390
134	10130000 532100	SUB FOR FT EMPLOYEES	53,788	36,850	51,567
135	10130000 533500	MEDICAL DOCTORS	1,460	500	26,990
136	10130000 533850	FINGERPRINTING	2,170	500	6,731
137	10130000 543000	REPAIR & MAINT	0	250	0
138	10130000 553000	TELEPHONE	159	0	0
139	10130000 553300	POSTAGE	0	250	0
140	10130000 553401	ON LINE LESSONS	115,264	200,000	1,574,375
141	10130000 554000	ADVERTISING	0	0	33,582
142	10130000 556300	TUITION TO PRIVATE SOURCE	0	0	4,411
143	10130000 556400	TUIT TO INTER ED AGEN IN STATE	0	0	750,692
144	10130000 558200	TRAVEL	1,578	1,000	4,530
145	10130000 559000	MISC PURCHASED SERVICES	1,725	2,500	6,000
146	10130000 561000	M & S	16,168	231,007	100,072
147	10135000 561017	M & S ELECTRICAL - INDUST ART	1,460	1,460	1,040
148	10135000 561019	DRAFTING - INDUST ART	4,010	4,010	2,710
149	10130000 561021	M & S VOC ED HOME ECONOMICS - VOC PR	11,850	11,850	13,590
150	10130000 561023	M & S VOC ED BUSINESS - VOC PROG	14,370	14,370	11,841
151	10130000 561024	M & S VOC ED AGRICULTURE - VOC PROG	123,570	123,570	131,584
152	10130000 561025	M & S VOC ED INDUSTRIAL ARTS - VOC PRC	6,450	6,450	8,100
153	10130000 561026	M & S VOC ED CERT NURSES - VOC PROG	5,430	5,430	4,960
154	10134000 561045	JANITORIAL SUPPLIES - HOME EC	626	1,500	1,000
155	10130000 564200	TEXTBOOKS	0	30,500	5,884
156	10130000 581000	DUES & FEES	0	250	0
157	10130000 589000	MISC	0	0	81,879
158	10130000 673100	MACHINERY > \$5,000	0	40,000	0
		Total VOCATIONAL PROGRAM	2,871,738	3,411,523	6,096,430

**Tangipahoa Parish School System
General Fund Revised Budget
OTHER INSTRUCTIONAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
159	10148000 511200	TEACHERS - ALT SCH PR	158,619	163,453	149,182
160	10145000 511200	TEACHERS - ROTC	393,802	416,838	461,734
161	10142000 511200	TEACHERS - ATHLETICS	815,229	820,649	896,201
162	10141000 511200	TEACHERS - CO-CURR	183,927	183,640	192,078
163	10145000 511208	DAY BY DAY GREEN TIME SHEET	13,330	34,501	14,500
164	10140000 511297	PIP	8,265	8,454	6,499
165	10148000 512100	ACTING EMPLOYEE-SUB-EXT MED	0	0	2,132
166	10141000 513000	SALARIES EXTRA WORK PERFORMED	27,142	16,980	115,046
167	10140000 521010	SGB HEALTH INSURANCE	30,888	33,451	31,014
168	10140000 521020	SGB LIFE INSURANCE	42	102	0
169	10140000 522500	MEDICARE	22,827	22,074	26,096
170	10140000 522550	DEFERRED COMPENSATION	564	540	315
171	10140000 523100	TEACHERS' RETIREMENT SYSTEM	335,040	313,809	405,910
172	10140000 523300	SCHOOL EMPL RETIREMENT SYS	2,048	1,293	6,833
173	10140000 523450	OPTIONAL RETIREMENT SYSTEM	4,027	3,568	3,701
174	10141000 523550	LA STATE EMPL RETIRE SYSTEM	3,821	3,906	3,667
175	10140000 525000	UNEMPLOYMENT COMPENSATION	64	64	0
176	10140000 526000	WORKERS' COMPENSATION	34,746	33,616	40,188
177	10140000 527000	HEALTH BENEFITS - RETIREES	18,416	15,300	0
178	10142000 528100	SICK LEAVE SEVERANCE PAY	9,259	10,000	0
179	10140000 530000	PURCHASED PROF/TECH SVCS	0	0	75
180	10145000 532100	SUB FOR FT EMPLOYEES	4,103	6,152	4,994
181	10142000 533500	MEDICAL DOCTORS	5,285	7,500	7,500
182	10148000 553000	TELEPHONE	81,999	83,451	88,886
183	10140000 558200	TRAVEL	824	0	537
184	10140000 561000	M & S	2,648	500	290
185	10145000 581000	DUES & FEES	0	0	55
		Total OTHER INSTRUCTIONAL PROGRAM	2,156,915	2,179,841	2,457,433

**Tangipahoa Parish School System
General Fund Revised Budget
SPECIAL PROGRAM EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
186	10153000 511200	TEACHERS - PRE-K	103,747	105,302	110,502
187	10151000 511200	TEACHERS - IASA	19,749	20,037	0
188	10151000 511208	DAY BY DAY GREEN TIME SHEET	620	620	1,300
189	10150000 511500	PARAPROFESSIONAL	52,715	47,295	62,748
190	10151000 513000	SALARIES EXTRA WORK PERFORMED	530,000	0	731,000
191	10150000 521010	SGB HEALTH INSURANCE	34,369	28,742	27,257
192	10150000 522500	MEDICARE	10,041	2,292	12,897
193	10150000 522550	DEFERRED COMPENSATION	56	0	7
194	10150000 523100	TEACHERS' RETIREMENT SYSTEM	160,910	41,755	196,359
195	10153000 523300	SCHOOL EMPL RETIREMENT SYS	8,970	0	11,592
196	10159000 523400	TRS PLAN A	496	0	482
197	10151000 523450	OPTIONAL RETIREMENT SYSTEM	540	0	1,056
198	10151000 523550	LA STATE EMPL RETIRE SYSTEM	1,212	0	2,891
199	10151000 525000	UNEMPLOYMENT COMPENSATION	641	0	0
200	10150000 526000	WORKERS' COMPENSATION	26,190	3,724	31,766
201	10150000 527000	HEALTH BENEFITS - RETIREES	20,491	2,346,000	0
202	10151000 532100	SUB FOR FT EMPLOYEES	14,016	28,317	28,172
203	10150000 561000	M & S	556	0	0
		Total SPECIAL PROGRAM	985,319	2,624,084	1,218,029

**Tangipahoa Parish School System
General Fund Revised Budget
PUPIL SUPPORT SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
204	10213100 511100	OFFICIALS/ADMIN/MANAGERS - SPV HEALTH	74,889	76,012	76,232
205	10211100 511100	OFFICIALS/ADMIN/MANAGERS - SUPV CWA	161,983	164,413	167,712
206	10211000 511110	COORDINATORS - CWA	242,113	246,661	209,591
207	10216600 511300	THERAPISTS/SPEC/COUNSELORS - PT	297,743	297,014	313,479
208	10216100 511300	THERAPISTS/SPEC/COUNSELORS - OT	715,333	703,089	814,161
209	10215200 511300	THERAPISTS/SPEC/COUNSELORS - SPEECH	2,010,124	2,033,345	2,118,710
210	10214600 511300	THERAPISTS/SPEC/COUNSELORS - SE SOC	411,228	411,306	447,650
211	10214500 511300	THERAPISTS/SPEC/COUNSELORS - ED DIAG	379,193	384,881	435,533
212	10214000 511300	THERAPISTS/SPEC/COUNSELORS - PSYCHC	353,384	358,683	461,768
213	10212200 511300	THERAPISTS/SPEC/COUNSELORS - COUNSE	1,517,881	1,542,528	1,650,772
214	10212200 511305	THERAPIST IN VACANCY	1,900	1,900	0
215	10210010 511307	THERAPIST DAY BY DAY	54,210	56,890	58,180
216	10211900 511400	CLERICAL/SECRETARIAL - OTH ATTEND	23,789	23,282	24,266
217	10211000 511400	CLERICAL/SECRETARIAL - CWA	35,123	35,650	39,702
218	10211900 511407	CLERICAL DAY BY DAY	1,344	0	4,692
219	10213400 511500	PARAPROFESSIONAL	21,811	22,138	22,900
220	10211000 511632	EXTENDED MEDICAL LEAVE-OTHER	259	259	0
221	10211900 511800	DEGREED PROFESSIONALS - OTH ATTEND	1,542,991	1,545,322	1,717,249
222	10211100 511900	OTHER SALARIES	320,569	332,826	301,824
223	10211100 511907	OTH SAL DAY BY DAY	11,200	16,920	12,600
224	10210010 512100	ACTING EMPLOYEE-SUB-EXT MED	0	0	4,180
225	10210010 513000	SALARIES EXTRA WORK PERFORMED	118,579	14,750	315,755
226	10210000 521010	SGB HEALTH INSURANCE	1,330,275	1,332,016	1,450,507
227	10210000 521020	SGB LIFE INSURANCE	4,335	4,082	6,619
228	10210000 522500	MEDICARE	109,899	110,310	122,450
229	10210000 522550	DEFERRED COMPENSATION	179	235	222
230	10210000 523100	TEACHERS' RETIREMENT SYSTEM	1,972,208	1,916,331	2,144,746
231	10211000 523450	OPTIONAL RETIREMENT SYSTEM	18,636	17,931	18,885
232	10211100 523550	LA STATE EMPL RETIRE SYSTEM	71,776	71,875	77,767
233	10210000 525000	UNEMPLOYMENT COMPENSATION	0	0	129
234	10210000 526000	WORKERS' COMPENSATION	179,131	179,680	198,331
235	10210010 527000	HEALTH BENEFITS - RETIREES	793,126	663,000	649,099
236	10211100 528100	SICK LEAVE SEVERANCE PAY	34,528	34,500	9,021
237	10211000 528200	ANNUAL LEAVE SEVERANCE PAY	1,524	2,000	0
238	10212200 530000	PURCHASED PROF/TECH SVCS	2,652	3,000	958
239	10213000 531900	OTHER FEES	1,294	1,000	1,126
240	10211000 532100	SUB FOR FT EMPLOYEES	19,703	24,154	1,389
241	10213000 533000	OTHER PURCH PROF SVCS	235,454	136,714	0
242	10211000 544100	RENTAL OF LAND & BUILDINGS	700	0	700
243	10211000 555000	PRINTING & BINDING	832	0	0
244	10211000 558200	TRAVEL	25,475	23,400	16,516
245	10211000 561000	M & S	20,654	32,302	36,266
		Total PUPIL SUPPORT SERVICES	13,118,025	12,820,399	13,931,687

**Tangipahoa Parish School System
General Fund Revised Budget
INSTRUCTIONAL STAFF SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
246	10221100 511100	OFFICIALS/ADMIN/MANAGERS - RG ED SPV	1,033,870	1,043,863	827,670
247	10221100 511110	COORDINATORS - RG ED SPV	243,992	244,644	251,249
248	10225200 511200	TEACHERS - LIBRARY	410,964	280,934	380,398
249	10225200 511204	EMPLOYEE IN VACANCY	1,559	0	0
250	10223000 511208	DAY BY DAY GREEN TIME SHEET	12,086	14,087	1,299
251	10221900 511400	CLERICAL/SECRETARIAL - OT ED SPV	0	0	33,066
252	10221100 511400	CLERICAL/SECRETARIAL - RG ED SPV	235,714	231,032	261,046
253	10221100 511405	CLERICAL IN VACANCY	1,051	1,932	0
254	10221100 511407	CLERICAL DAY BY DAY	3,033	1,438	0
255	10225200 511500	PARAPROFESSIONAL	25,186	25,563	26,364
256	10221000 511900	OTHER SALARIES	83,359	84,609	199,152
257	10223000 512310	SUBSTITUTE-TEACHER MTGS - STAFF TRN	0	3,000	0
258	10221100 513000	SALARIES EXTRA WORK PERFORMED	30,130	8,630	62,033
259	10221100 515000	STIPEND-WORKSHOPS ONLY - RG ED SPV	780	50,871	48,621
260	10220000 521010	SGB HEALTH INSURANCE	250,884	223,229	270,611
261	10220000 521020	SGB LIFE INSURANCE	478	468	794
262	10220000 522500	MEDICARE	26,830	25,988	27,337
263	10220000 522550	DEFERRED COMPENSATION	41	400	0
264	10220000 523100	TEACHERS' RETIREMENT SYSTEM	456,508	422,349	455,258
265	10220000 526000	WORKERS' COMPENSATION	46,017	43,277	45,847
266	10220000 527000	HEALTH BENEFITS - RETIREES	149,580	137,700	134,864
267	10221100 528100	SICK LEAVE SEVERANCE PAY	0	0	27,038
268	10221100 528200	ANNUAL LEAVE SEVERANCE PAY	0	0	31,330
269	10223100 531900	OTHER FEES	495	500	0
270	10220010 532000	PURCHASED EDUCATIONAL SVCS	32,976	34,860	25,884
271	10221100 532100	SUB FOR FT EMPLOYEES	37,818	35,773	46,297
272	10223000 553401	ON LINE LESSONS	12,100	23,100	32,100
273	10221100 558200	TRAVEL	31,883	48,750	83,167
274	10221100 561000	M & S	32,808	22,829	25,945
275	10225200 561005	M & S - LIBRARY ALLOTMENT - LIBRARY	92,470	89,452	74,542
		Total INSTRUCTIONAL STAFF SERVICES	3,252,611	3,099,278	3,371,912

**Tangipahoa Parish School System
General Fund Revised Budget
GENERAL ADMINISTRATION EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
276	10232400 511100	OFFICIALS/ADMIN/MANAGERS - AST SUPER	225,454	228,836	230,538
277	10232100 511100	OFFICIALS/ADMIN/MANAGERS - SUPERINTE	196,246	205,308	200,389
278	10231100 511100	OFFICIALS/ADMIN/MANAGERS - SPVN BOAR	87,600	87,600	87,600
279	10232400 511400	CLERICAL/SECRETARIAL - AST SUPER	73,351	75,198	76,552
280	10232100 511400	CLERICAL/SECRETARIAL - SUPERINTEN	54,406	55,222	55,450
281	10231100 511900	OTHER SALARIES	5,525	3,730	7,800
282	10231200 513000	SALARIES EXTRA WORK PERFORMED	3,000	0	9,000
283	10230000 521010	SGB HEALTH INSURANCE	102,711	100,341	108,294
284	10230000 521020	SGB LIFE INSURANCE	180	180	294
285	10230000 522500	MEDICARE	8,601	8,632	8,888
286	10230000 522550	DEFERRED COMPENSATION	952	952	1,014
287	10230000 523100	TEACHERS' RETIREMENT SYSTEM	134,659	131,158	136,100
288	10230000 525000	UNEMPLOYMENT COMPENSATION	2,850	3,800	3,800
289	10230000 526000	WORKERS' COMPENSATION	13,558	13,584	14,024
290	10230000 527000	HEALTH BENEFITS - RETIREES	61,237	51,000	74,710
291	10231100 530000	PURCHASED PROF/TECH SVCS	97,850	97,850	170,350
292	10230000 531300	PENSION FUND	106,950	110,000	120,000
293	10230000 531400	SALES TAX COLLECTION FEES	267,346	265,070	265,070
294	10230000 531600	ELECTION FEES	3,154	0	0
295	10231100 532000	PURCHASED EDUCATIONAL SVCS	126,663	100,000	144,153
296	10231100 533200	LEGAL SERVICES	266,516	200,000	1,617,821
297	10231100 533300	AUDIT/ACCOUNTING SVCS	59,000	59,558	58,938
298	10231100 533900	OTHER PROFESSIONAL SERVICES	0	150	0
299	10231100 544100	RENTAL OF LAND & BUILDINGS	0	555	0
300	10231100 554000	ADVERTISING	6,023	7,500	7,500
301	10231100 558200	TRAVEL	49,751	50,000	55,000
302	10231100 561000	M & S	22,093	11,750	13,601
303	10230000 581000	DUES & FEES	15,825	15,825	16,994
		Total GENERAL ADMINISTRATION	1,991,499	1,883,799	3,483,880

**Tangipahoa Parish School System
General Fund Revised Budget
SCHOOL ADMINISTRATION EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
304	10242000 511100	OFFICIALS/ADMIN/MANAGERS - AST PRINC	3,999,004	4,039,659	4,021,090
305	10241000 511100	OFFICIALS/ADMIN/MANAGERS - PRINCIPAL	2,738,184	2,813,842	2,938,398
306	10241000 511407	CLERICAL DAY BY DAY	826	826	6,936
307	10242000 511900	OTHER SALARIES	200,391	189,576	172,124
308	10240000 512300	SUB-TEACHER SICK LEAVE	0	0	9,510
309	10241000 512400	SUB EMPL OTHER THAN TEACHER	0	0	1,300
310	10241000 513000	SALARIES EXTRA WORK PERFORMED	154,217	7,837	267,042
311	10240000 521010	SGB HEALTH INSURANCE	1,419,044	1,371,351	1,457,932
312	10240000 521020	SGB LIFE INSURANCE	3,840	3,703	5,064
313	10240000 522500	MEDICARE	125,848	123,684	129,253
314	10240000 522550	DEFERRED COMPENSATION	14	14	90
315	10240000 523100	TEACHERS' RETIREMENT SYSTEM	2,240,976	2,137,612	2,214,147
316	10240000 523300	SCHOOL EMPL RETIREMENT SYS	653	697	0
317	10240000 526000	WORKERS' COMPENSATION	201,862	197,623	208,455
318	10240000 527000	HEALTH BENEFITS - RETIREES	846,051	765,000	929,508
319	10241000 528100	SICK LEAVE SEVERANCE PAY	41,134	35,000	9,109
320	10241000 532100	SUB FOR FT EMPLOYEES	21,551	14,500	25,037
321	10240000 534000	PURCHASED TECH SVC	0	0	47,583
322	10241000 544100	RENTAL OF LAND & BUILDINGS	0	0	700
323	10241000 553300	POSTAGE	0	0	10,200
324	10240000 558200	TRAVEL	11,613	9,500	23,996
325	10240000 561000	M & S	68,537	51,820	58,260
326	10241000 581000	DUES & FEES	18,813	18,814	23,621
		Total SCHOOL ADMINISTRATION	14,323,092	14,047,526	14,943,026

**Tangipahoa Parish School System
General Fund Revised Budget
BUSINESS SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
327	10252000 511100	OFFICIALS/ADMIN/MANAGERS - PURCHASIN	71,565	72,639	67,267
328	10251100 511100	OFFICIALS/ADMIN/MANAGERS - SPV FISCAL	143,537	200,120	210,410
329	10251400 511110	COORDINATORS - PAYROLL	94,308	149,221	85,767
330	10252000 511400	CLERICAL/SECRETARIAL - PURCHASING	37,691	38,256	35,125
331	10251600 511400	CLERICAL/SECRETARIAL - INT AUDIT	28,440	28,074	38,424
332	10251500 511400	CLERICAL/SECRETARIAL - ACCOUNTING	163,792	164,186	210,195
333	10251400 511400	CLERICAL/SECRETARIAL - PAYROLL	150,451	152,707	78,206
334	10251500 511407	CLERICAL DAY BY DAY	2,083	0	10,898
335	10251000 511632	EXTENDED MEDICAL LEAVE-OTHER	7,563	0	0
336	10251000 511800	DEGREED PROFESSIONALS - FISCAL	260,013	382,556	237,977
337	10251500 511807	DEGREED PROF DAY BY DAY - ACCOUNTING	6,828	6,828	18,167
338	10251100 513000	SALARIES EXTRA WORK PERFORMED	13,500	0	22,000
339	10251000 521010	SGB HEALTH INSURANCE	147,261	170,265	140,688
340	10251000 521020	SGB LIFE INSURANCE	2,580	2,499	2,350
341	10251000 522500	MEDICARE	13,325	16,307	14,281
342	10251000 522550	DEFERRED COMPENSATION	85	58	378
343	10251000 523100	TEACHERS' RETIREMENT SYSTEM	228,809	275,639	233,825
344	10251000 523550	LA STATE EMPL RETIRE SYSTEM	0	0	8,131
345	10251000 526000	WORKERS' COMPENSATION	21,296	25,533	22,654
346	10251000 527000	HEALTH BENEFITS - RETIREES	87,799	86,700	97,025
347	10251100 528100	SICK LEAVE SEVERANCE PAY	0	0	13,592
348	10251100 528200	ANNUAL LEAVE SEVERANCE PAY	10,735	11,000	24,293
349	10251100 531000	PURCH OFFICIAL/ADMIN SVCS	60,108	0	0
350	10251000 533900	OTHER PROFESSIONAL SERVICES	90	250	15
351	10251000 534000	PURCHASED TECH SVC	0	0	1,431
352	10251000 543000	REPAIR & MAINT	378	0	500
353	10252000 554000	ADVERTISING	1,311	1,500	1,500
354	10251000 558200	TRAVEL	2,114	9,000	8,000
355	10251000 561000	M & S	29,589	21,000	45,200
356	10251000 581000	DUES & FEES	2,790	3,000	3,000
		Total BUSINESS SERVICES	1,588,040	1,817,338	1,631,299

**Tangipahoa Parish School System
General Fund Revised Budget
MAINTENANCE OF PLANT EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
357	10262000 511600	SERVICE WORKERS - OPER BLDG	2,969,123	3,059,663	3,583,933
358	10262000 511605	SERVICE WRKR IN VACANCY	9,649	5,936	0
359	10262000 511607	SERVICE WRKR DAY BY DAY	8,851	4,591	16,573
360	10262000 511632	EXTENDED MEDICAL LEAVE-OTHER	12,821	14,387	4,710
361	10262000 512100	ACTING EMPLOYEE-SUB-EXT MED	2,346	2,021	0
362	10262000 512400	SUB EMPL OTHER THAN TEACHER	6,785	6,844	879
363	10262000 513000	SALARIES EXTRA WORK PERFORMED	112,639	8,108	137,586
364	10262000 521010	SGB HEALTH INSURANCE	205,551	135,973	225,455
365	10262000 521020	SGB LIFE INSURANCE	644	383	954
366	10262000 522500	MEDICARE	43,599	27,489	53,338
367	10262000 522550	DEFERRED COMPENSATION	715	546	562
368	10262000 523100	TEACHERS' RETIREMENT SYSTEM	1,190	1,030	565
369	10262000 523300	SCHOOL EMPL RETIREMENT SYS	813,273	511,382	1,009,316
370	10262000 525000	UNEMPLOYMENT COMPENSATION	152	69	4,409
371	10262000 526000	WORKERS' COMPENSATION	241,301	151,878	294,496
372	10262000 527000	HEALTH BENEFITS - RETIREES	122,552	132,600	128,073
373	10262000 528100	SICK LEAVE SEVERANCE PAY	7,631	10,000	8,652
374	10266200 530000	PURCHASED PROF/TECH SVCS	738,276	750,000	1,259,919
375	10262000 532100	SUB FOR FT EMPLOYEES	70,811	50,000	77,515
376	10262000 541000	UTILITY SERVICES	2,542	2,923	865
377	10262000 541100	WATER/SEWAGE	403,302	413,093	413,209
378	10262000 542100	DISPOSAL SERVICES	11,340	8,600	8,594
379	10262000 543000	REPAIR & MAINT	86,759	17,648	16,229
380	10262000 544100	RENTAL OF LAND & BUILDINGS	17,633	5,000	5,000
381	10260000 552100	INS PREM - GENERAL	193,506	193,506	255,707
382	10260000 552101	INS PREM - PROPERTY	1,687,693	1,687,693	2,627,020
383	10260000 552201	INS PREM - OTHERS	247,852	247,852	268,859
384	10262000 553000	TELEPHONE	481,433	440,000	440,000
385	10262000 553200	TELEPHONE DATA LINES	153,234	150,000	150,000
386	10262000 553300	POSTAGE	37,781	18,500	9,500
387	10262000 561000	M & S	852	1,647	1,988
388	10260000 561045	JANITORIAL SUPPLIES - MAINTENANC	1,657	4,000	4,000
389	10262000 562100	NATURAL GAS/BUTANE	265,828	330,417	328,985
390	10262000 562200	ELECTRICITY	3,835,495	3,926,975	3,834,810
		Total MAINTENANCE OF PLANT	12,794,813	12,320,754	15,171,701

**Tangipahoa Parish School System
General Fund Revised Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
391	10271000 511100	OFFICIALS/ADMIN/MANAGERS - SPVN TRAN	252,757	246,626	289,423
392	10271000 511101	SUPERVISOR - SPVN TRANS	154,586	162,298	170,395
393	10271000 511110	COORDINATORS - SPVN TRANS	86,726	67,997	130,114
394	10271000 511400	CLERICAL/SECRETARIAL - SPVN TRANS	71,880	67,731	41,126
395	10271000 511407	CLERICAL DAY BY DAY	7,525	9,000	13,394
396	10272200 511505	PARA IN VACANCY	926	1,000	1,371
397	10272200 511507	PARA DAY BY DAY	13,596	9,500	29,795
398	10272200 511515	BUS ATTENDANTS - MNTR REG	406,904	413,381	442,554
399	10273100 511600	SERVICE WORKERS - SPED OPER	556,839	569,951	449,892
400	10272100 511600	SERVICE WORKERS - REG OPER	4,625,810	4,769,376	4,742,461
401	10272100 511605	SERVICE WRKR IN VACANCY	68,478	65,000	135,864
402	10272100 511607	SERVICE WRKR DAY BY DAY	4,221	6,000	12,125
403	10271000 511616	EXTRA BUS TRIP SALARIES	100,234	65,000	30,542
404	10272000 511630	BUS DRIVER EXTENDED MEDICAL	16,105	9,500	26,295
405	10272300 511700	SKILLED CRAFTS - MAINT REG	0	1,100	0
406	10271000 511900	OTHER SALARIES	19,241	17,583	26,625
407	10270000 512100	ACTING EMPLOYEE-SUB-EXT MED	16,729	30,000	26,358
408	10272100 512400	SUB EMPL OTHER THAN TEACHER	124,573	131,880	123,009
409	10271000 513000	SALARIES EXTRA WORK PERFORMED	577,507	377,500	584,881
410	10272100 515000	STIPEND-WORKSHOPS ONLY - REG OPER	0	0	5,400
411	10270000 521010	SGB HEALTH INSURANCE	1,600,360	1,601,727	1,568,036
412	10270000 521020	SGB LIFE INSURANCE	5,620	5,671	6,344
413	10270000 522500	MEDICARE	93,576	92,713	95,999
414	10270000 522550	DEFERRED COMPENSATION	4,273	4,134	5,088
415	10270000 523100	TEACHERS' RETIREMENT SYSTEM	140,780	132,198	96,345
416	10270000 523300	SCHOOL EMPL RETIREMENT SYS	1,642,178	1,613,969	1,642,584
417	10271000 523450	OPTIONAL RETIREMENT SYSTEM	2,215	2,166	0
418	10271000 523550	LA STATE EMPL RETIRE SYSTEM	10,306	9,777	14,123
419	10270000 525000	UNEMPLOYMENT COMPENSATION	(389)	2,000	811
420	10270000 526000	WORKERS' COMPENSATION	500,138	494,815	501,411
421	10270000 527000	HEALTH BENEFITS - RETIREES	954,154	856,800	856,800
422	10271000 528100	SICK LEAVE SEVERANCE PAY	27,331	4,500	21,000
423	10271000 528200	ANNUAL LEAVE SEVERANCE PAY	0	5,000	0
424	10271000 532100	SUB FOR FT EMPLOYEES	17,510	21,000	5,276
425	10271000 533000	OTHER PURCH PROF SVCS	24,110	53,000	66,593
426	10271000 533900	OTHER PROFESSIONAL SERVICES	60	250	0
427	10271000 543000	REPAIR & MAINT	2,437,716	1,917,600	2,258,411
428	10272300 543006	REPAIRS-TIRES	119,945	134,500	0
429	10271000 544200	RENTAL OF EQUIP & VEHICLES	272,078	241,000	241,000
430	10272100 544210	BUS LEASE	1,480,864	1,500,000	1,125,287
431	10272000 544216	EXTRA BUS TRIP LEASES	281,908	265,500	217,591
432	10272100 551000	STUDENT TRANSPORTATION SVCS	250,000	250,000	0
433	10272000 551300	PYMTS IN LIEU OF TRANSPORTATIO	1,009	550	0
434	10271000 552099	INS PRE - BUSES	287,037	290,000	290,000
435	10271000 558200	TRAVEL	4,498	5,000	6,144

**Tangipahoa Parish School System
General Fund Revised Budget
STUDENT TRANSPORTATION SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
436	10271000 561000	M & S	15,780	15,650	15,650
437	10272300 562000	ENERGY	240	0	0
438	10272100 562600	GASOLINE	1,227,628	1,196,000	1,195,050
439	10272000 573010	EQUIPMENT - VEHICLE/BUS < \$5,0	0	2,000	2,000
440	10272300 573011	EQUIPMENT - BUS CAMERAS <\$5000	0	1,000	1,000
441	10272000 589000	MISC	9,065	5,000	5,000
442	10272100 589002	MISC - BUS PHYS, LIC	13,957	16,000	16,000
443	10272100 589003	MISC - BUS INSTR TRAINING	845	2,500	2,500
444	10272100 589004	MISC - RD TURNAROUND	0	2,500	2,500
445	10272100 589005	MISC - BUS DRUG TESTING	3,597	5,000	13,000
446	10272000 673200	VEHICLES > \$5,000	0	438,774	438,774
		Total STUDENT TRANSPORTATION SERVIC	18,533,025	18,208,717	17,991,941

**Tangipahoa Parish School System
General Fund Revised Budget
CENTRAL SERVICES EXPENDITURES
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
447	10284000 511100	OFFICIALS/ADMIN/MANAGERS - DATA PROC	116,903	118,657	119,044
448	10283100 511100	OFFICIALS/ADMIN/MANAGERS - SPV PERSN	93,507	94,910	96,761
449	10284000 511110	COORDINATORS - DATA PROC	63,521	64,474	68,762
450	10283100 511110	COORDINATORS - SPV PERSNL	63,521	147,833	153,873
451	10284000 511400	CLERICAL/SECRETARIAL - DATA PROC	25,146	25,523	26,438
452	10283000 511400	CLERICAL/SECRETARIAL - PERSONNEL	98,123	99,594	143,571
453	10282000 511400	CLERICAL/SECRETARIAL - INFO SVCS	55,031	55,222	55,450
454	10283000 511407	CLERICAL DAY BY DAY	10,458	13,418	0
455	10284200 511800	DEGREED PROFESSIONALS - SYST ANAL	116,470	121,404	94,129
456	10282300 511900	OTHER SALARIES	2,698	62,883	0
457	10282000 513000	SALARIES EXTRA WORK PERFORMED	7,000	0	17,000
458	10280000 521010	SGB HEALTH INSURANCE	73,255	73,330	80,014
459	10280000 521020	SGB LIFE INSURANCE	936	935	1,297
460	10280000 522500	MEDICARE	8,016	10,205	9,513
461	10280000 522550	DEFERRED COMPENSATION	136	174	0
462	10280000 523100	TEACHERS' RETIREMENT SYSTEM	134,510	166,949	166,748
463	10280000 523300	SCHOOL EMPL RETIREMENT SYS	745	0	0
464	10280000 526000	WORKERS' COMPENSATION	12,661	15,899	14,870
465	10280000 527000	HEALTH BENEFITS - RETIREES	43,675	45,900	26,196
466	10282000 528200	ANNUAL LEAVE SEVERANCE PAY	0	0	1,049
467	10281000 530000	PURCHASED PROF/TECH SVCS	94,660	100,000	102,500
468	10283200 531900	OTHER FEES	5,075	5,000	5,000
469	10283400 532000	PURCHASED EDUCATIONAL SVCS	0	0	1,000
470	10283200 533000	OTHER PURCH PROF SVCS	0	0	34,450
471	10282300 533900	OTHER PROFESSIONAL SERVICES	114,046	102,600	166,150
472	10284000 534000	PURCHASED TECH SVC	491,978	530,000	539,000
473	10282000 543000	REPAIR & MAINT	220,688	230,000	230,000
474	10283200 544100	RENTAL OF LAND & BUILDINGS	140	0	1,200
475	10282000 544200	RENTAL OF EQUIP & VEHICLES	3,694	3,600	3,600
476	10284000 553000	TELEPHONE	12,195	15,000	15,000
477	10282000 553401	ON LINE LESSONS	0	2,323	2,323
478	10283000 554000	ADVERTISING	47,413	39,048	49,048
479	10282000 558200	TRAVEL	3,991	7,000	13,593
480	10282000 561000	M & S	66,509	101,601	105,000
481	10284000 562600	GASOLINE	3,998	5,000	5,000
		Total CENTRAL SERVICES	1,927,175	2,194,008	2,278,817

**Tangipahoa Parish School System
 General Fund Revised Budget
 CHILD NUTRITION PROGRAM EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
482	10312000 589045	MISC-EXTRA SALES	33,687	29,530	39,318
		Total CHILD NUTRITION PROGRAM	33,687	29,530	39,318

**Tangipahoa Parish School System
 General Fund Revised Budget
 COMMUNITY SERVICES OPERATIONS EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
483	10330000 533000	OTHER PURCH PROF SVCS	29,512	29,512	29,512
484	10330000 561000	M & S	0	1,074	1,075
		Total COMMUNITY SERVICES OPERATIONS	29,512	30,586	30,587

**Tangipahoa Parish School System
 General Fund Revised Budget
 FACILITY ACQUISITIONS AND CONSTRUCTION EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
485	10400000 533400	ARCHITECT/ENGINEERING SVCS	0	0	219,281
		Total FACILITY ACQUISITIONS AND CONST	0	0	219,281

**Tangipahoa Parish School System
 General Fund Revised Budget
 DEBT SERVICE EXPENDITURES
 Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
486	10510000 583100	REDEMPTION OF PRINCIPAL	978,989	1,224,116	1,224,116
487	10510000 583200	INTEREST EXPENDITURES	92,461	59,359	59,359
		Total DEBT SERVICE	1,071,450	1,283,475	1,283,475

**Tangipahoa Parish School System
General Fund Revised Budget
OTHER SOURCES AND OTHER USES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
488	100	452000	INTERFUND TRANSFERS	0	750,000	750,000
489	100	452100	INDIRECT COSTS	4,640,064	3,766,241	5,972,595
490	100	452200	OPERATING TRANSFERS IN	10,848,005	10,975,500	14,500,000
491	100	453000	SALE/COMP-LOSS OF FIXED ASSETS	0	40,000	90,000
492	100	455000	CAPITAL LEASE	0	438,774	438,774
			TOTAL OTHER SOURCES	15,488,069	15,970,515	21,751,369
493	10522000	593204	TRANS TO LEAP	320	31,196	51,383
494	10522000	593205	TRANS TO SP ED	94,757	93,300	93,300
495	10522000	593206	TRANS TO SECTION 504 (340)	8,108	10,000	8,120
496	10522000	593230	TRANS OUT - OTHER	2,913,698	3,657,674	895,790
497	10530000	594005	MFP - STATE CHARTER SCHOOLS	1,285,763	1,193,029	1,427,875
			TOTAL OTHER USES	4,302,645	4,985,199	2,476,468

**Tangipahoa Parish School System
General Fund Revised Budget
BEGINNING FUND BALANCES AND ENDING FUND BALANCES
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
498	100	377000	UNASSIGNED FUND BALANCE	11,090,261	16,119,192	16,119,192
499	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
500	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Beginning Fund Balance	21,658,834	26,687,765	26,687,765
			Prior Period Adjustment	(244)	0	0
			Beginning Fund Balance, as Restated	21,658,590	26,687,765	26,687,765
501	100	377000	UNASSIGNED FUND BALANCE	16,119,192	13,210,785	10,939,580
502	100	376020	COMMITTED FOR DISASTER EMERG	7,000,000	7,000,000	7,000,000
503	100	376010	COMMITTED FOR OPEB (GASB 45)	3,568,573	3,568,573	3,568,573
			Ending Fund Balance	26,687,765	23,779,358	21,508,153

2023-2024 Revised Annual Operating Budget



**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Original Budget <u>2023-2024</u>	Actual Through <u>Feb. 29, 2024</u>	Estimates Through <u>June, 2024</u>	Revised Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$30,338,086	\$20,244,853	\$12,187,006	\$32,431,859	6.9%
State Revenues	4,455,261	3,742,228	4,708,666	8,450,894	89.7%
Federal Revenues	97,061,705	41,516,087	44,925,724	86,441,811	-10.9%
Total Revenues	\$131,855,052	\$65,503,168	\$61,821,396	\$127,324,564	-3.4%
Expenditures					
Regular Programs	\$22,888,676	\$8,273,041	\$12,954,554	\$21,227,595	-7.3%
Special Education Programs	884,090	681,518	295,513	977,031	10.5%
Vocational Education Programs	566,048	350,565	280,855	631,420	11.5%
Other Instructional Programs	4,974,397	770,706	757,312	1,528,018	-69.3%
Special Programs	11,889,248	9,659,021	8,856,234	18,515,255	55.7%
Pupil Support Services	4,976,268	3,163,662	1,900,089	5,063,751	1.8%
Instructional Staff Services	10,713,220	8,003,689	7,348,208	15,351,897	43.3%
General Administration	338,569	424,397	(75,693)	348,704	3.0%
School Administration	70,651	70,620	32,948	103,568	46.6%
Business Services	792,728	387,146	213,203	600,349	-24.3%
Maintenance of Plant	10,079,154	7,328,374	4,407,038	11,735,412	16.4%
Student Transportation Services	5,468,835	8,559,275	408,165	8,967,440	64.0%
Central Services	2,384,872	2,058,124	1,466,787	3,524,911	47.8%
Child Nutrition Services	15,372,100	9,335,087	6,199,272	15,534,359	1.1%
Community Services	75,448	34,988	48,111	83,099	10.1%
Facility & Acquisition Services	23,881,118	904,640	612,282	1,516,922	-93.6%
Total Expenditures	\$115,355,422	\$60,004,855	\$45,704,876	\$105,709,731	-8.4%
Other Sources of Funds	\$762,170	\$0	\$648,593	\$648,593	-14.9%
Other Uses of Funds	18,592,471	10,352,714	10,924,649	21,277,363	14.4%
Total Other Sources and (Uses)	(\$17,830,301)	(\$10,352,714)	(\$10,276,056)	(\$20,628,770)	15.7%
NET CHANGE IN FUND BALANCE	(\$1,330,671)	(\$4,854,400)	\$5,840,463	\$986,063	-174.1%
Beginning Fund Balance	\$37,524,816	\$37,524,816		\$37,524,816	0.0%
Ending Fund Balance	\$36,194,145	\$32,670,416		\$38,510,879	6.4%

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

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Original Budget <u>2023-2024</u>	Actual Through <u>Feb. 29, 2024</u>	Estimates Through <u>June, 2024</u>	Revised Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$30,338,086	\$20,244,853	\$12,187,006	\$32,431,859	6.9%
State Revenues	4,455,261	3,742,228	\$4,708,666	\$8,450,894	89.7%
Federal Revenues	97,061,705	41,516,087	\$44,925,724	\$86,441,811	-10.9%
Total Revenues	\$131,855,052	\$65,503,168	\$61,821,396	\$127,324,564	-3.4%
Expenditures					
Salaries	\$29,737,386	\$16,377,831	\$12,414,320	\$28,792,151	-3.2%
Employee Benefits	12,597,213	7,324,885	\$5,280,486	12,605,371	0.1%
Purchased Professional Services	6,349,513	3,772,892	\$3,358,893	7,131,785	12.3%
Purchased Property Services	21,857,308	4,801,390	\$2,769,189	7,570,579	-65.4%
Other Purchased Services	4,513,161	4,969,023	\$4,512,763	9,481,786	110.1%
Supplies	25,935,042	13,494,277	\$16,094,030	29,588,307	14.1%
Property	14,080,438	9,117,643	\$1,179,077	10,296,720	100.0%
Other Objects	285,361	146,913	\$96,119	243,032	-14.8%
Total Expenditures	\$115,355,422	\$60,004,855	\$45,704,876	\$105,709,731	-8.4%
Other Sources of Funds	\$762,170	\$0	\$648,593	\$648,593	-14.9%
Other Uses of Funds	18,592,471	10,352,714	\$10,924,649	21,277,363	14.4%
Total Other Sources and (Uses)	(\$17,830,301)	(\$10,352,714)	(\$10,276,056)	(\$20,628,770)	15.7%
NET CHANGE IN FUND BALANCE	(\$1,330,671)	(\$4,854,400)	\$5,840,463	\$986,063	-174.1%
Beginning Fund Balance	\$37,524,816	\$37,524,816		\$37,524,816	0.0%
Ending Fund Balance	\$36,194,145	\$32,670,416		\$38,510,879	6.4%

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

**Tangipahoa Parish School System
Special Revenue Revised Fund Budget
Fiscal Year 2023-2024**

Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Revised Budget 2023-24</u>
1 L0520	Alternative Education Hammond Alternative Program	918,021	897,956	1,002,060
2 EILH	ARP Homless	46,938	172,997	120,601
3 S0001	Arts Council of BR	6,188	6,750	5,224
4 F0082	B-3 Preschool Development	467,832	196,102	196,102
5 002	B-3 Seats CSSRA	1,140,950	-	-
6 L0101	B-3 Seat Local Donation	-	-	23,390
7 S0016	B-3 Seats State	-	-	3,942,968
8 8G008	Believe & Prepare 8(g)	10,300	-	2,000
9 00061	Believe Category 1	261,800	151,844	151,844
10 00062	Believe Category 2	-	35,000	35,000
11 00063	Believe Category 3	146,300	63,000	63,000
12 00064	Believe Category 4	40,000	40,000	40,000
13 001	Community Supply Building Access and Expansion	700,000	-	-
14 L0514	Chesbrough Timber Fund	444	400	750
15 300	Child Nutrition Program	13,172,403	11,700,132	14,143,801
16 00301	Child Nutrition Program - DairyMax/NSLP Equipment Grant	3,162	-	-
17 00302	Child Nutrition Program - Fresh Fruits & Vegetable Program	30,676	15,536	42,017
18 00303	Child Nutrition Program - No Kid Hungry	6,000	-	-
19 00304	Child Nutrition Program - USDA NSLP Equipment Assistance	-	49,000	39,956
20 T0006	Direct Student Services	120,661	-	-
21 F0049	Early Childhood Collaborative Pre-K/Regina Coeli	102,561	108,817	113,676
22 S0003	Early Childhood Community Network	46,683	41,827	41,827
23 F0046	Early Childhood Community Network - Federal	80,892	94,126	94,127
24 S0002	Education Excellence	341,539	341,539	368,529
25 140	Educational Facilities Improvement District	14,653,010	13,254,000	14,496,000
26 S0022	Energize 6-12 Praxis Computer Science	-	-	15,120
27 040	ESSERF Incentive	25,749	-	-
28 041	ESSER II Incentive	318,179	497,733	490,123
29 042	ESSER III Incentive	1,639,075	1,260,984	1,197,044
30 006	ESSER II Formula	12,710,631	1,298,113	375,065
31 007	ESSER III Formula	2,733,929	50,969,381	32,895,666
32 011	ESSER III EB Interventions arp	3,721,354	6,722,533	5,794,036
33 021	ESSER ARP IDEA 611	509,532	633,711	616,709
34 022	ESSER ARP IDEA 619	71,535	-	24,014
35 L0001	Every Kid a King	11,000	1,000	2,400
36 0816	Flood-August 2016	-	-	-
37 031	GEERF II	-	-	-
38 L0521	Hammond Accelerated/Magnet Tax	4,502,820	4,368,801	4,693,065
39 T0001	Homeless Children & Youth	63,454	80,204	105,887
40 IDA21	Hurricane IDA	3,155,657	-	3,078,900
41 S0021	IGNITE K-5 Computer Science	-	-	8,000
42 S0004	LA 4 Pre K - STATE	4,239,126	3,738,600	3,678,336
43 F0101	LA Aware	357,024	518,941	588,031

**Tangipahoa Parish School System
Special Revenue Revised Fund Budget
Fiscal Year 2023-2024**

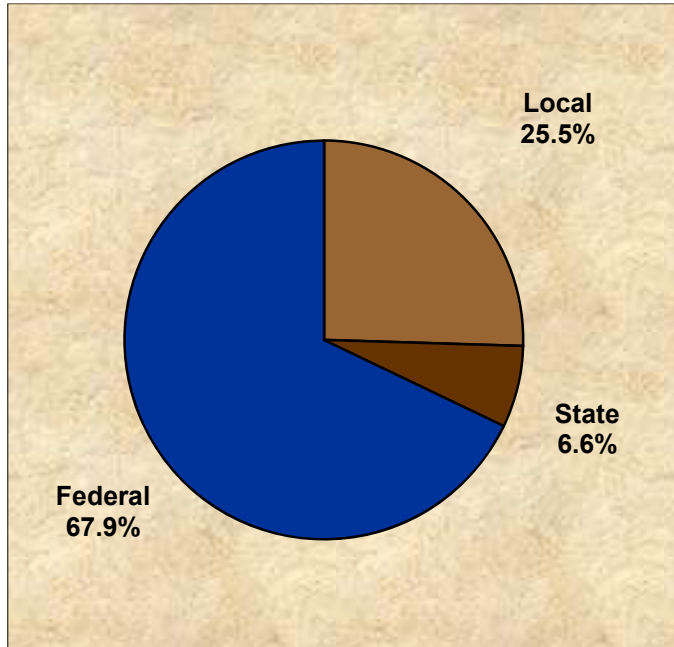
Budget Summary by Grant or Total Revenue				
<u>Proj/Fund No.</u>	<u>Project/Fund Name</u>	<u>Actual 2022-23</u>	<u>Original Budget 2023-24</u>	<u>Revised Budget 2023-24</u>
44 F0300	LA Healthy School Communities	10,000	-	-
45 L0133	LEAP Remediation	-	-	-
46 L0100	Local Donations	8,994	-	500
47 S0018	LOSFA Grant - IHS	4,301	-	-
48 F0521	Magnet - Federal	-	-	870,510
49 510	Maintenance Rededication	9,395,103	9,367,000	9,562,000
50 8G163	Model Early Childhood	147,170	147,170	210,670
51 F0081	Ready Start Network CCDF	41,744	50,000	50,000
52 003	Ready Start Network CCDBG	9,681	100,000	100,000
53 F0080	Ready Start Network PDG	63,126	50,000	-
54 F0083	Ready Start Network Workforce Planning	-	100,000	150,000
55 ESR90	Real Time Access	332,585	478,553	580,000
56 T0007	Redesign 1003a	483,601	1,245,750	1,245,754
57 L0340	Section 504	-	-	-
58 L0510	Sixteenth Section	81,941	227,500	215,950
59 L0511	Sixteenth Section Oil & Gas Lease	1,867	1,675	3,150
60 S0023	Special Education - Cameras	236,078	-	-
61 SE293	Special Education - Gifted	-	-	-
62 SE306	Special Education - IDEA	6,051,270	6,007,773	6,257,907
63 SE310	Special Education - IDEA Contract CIR/UIR Academics	-	-	-
64 SE307	Special Education - IDEA Set Aside	-	164,134	161,972
65 SE233	Special Education - Medicaid Reimbursement	3,349,912	1,704,636	1,668,000
66 SE256	Special Education - Preschool	123,641	161,140	121,669
67 SE257	Special Education - Preschool Set Aside	5,000	7,492	7,492
68 SE283	Special Education - Pupil Appraisal	-	-	-
69 270	CLSD-Comprehensive Literacy State Dev	1,214,456	1,412,500	863,320
70 210	Title I	7,932,164	10,296,800	12,345,734
71 T0802	Title I - Migrant 07-08	22,353	37,876	19,019
72 T0200	Title II - Improve Teacher Quality	1,795,538	914,068	1,939,761
73 T0301	Title III - Immigrant	-	-	8,980
74 T0300	Title III - Limited English	134,619	103,233	87,702
75 T0400	Title IV	643,590	1,345,847	1,266,766
76 T0401	Title IV - Stronger Connections	-	-	388,693
77 S0015	Tobacco Settlement Treasury Department	19,462	15,500	20,400
78 F0051	Vocational Education - Carl Perkins	300,820	270,736	306,035
79 F0052	Vocational Education - Carl Perkins Carryover Funds	48,401	48,403	55,181
80 F0061	Jobs for America's Graduates	30,000	30,000	50,000
81 F0063	Jobs for America's Graduates - TANF	204,210	167,378	138,420
82 L0515	Walmart Champ Cooper	140,759	140,861	143,711
		99,187,811	131,855,052	127,324,564

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
Fiscal Year 2023-2024**

Most Important Features

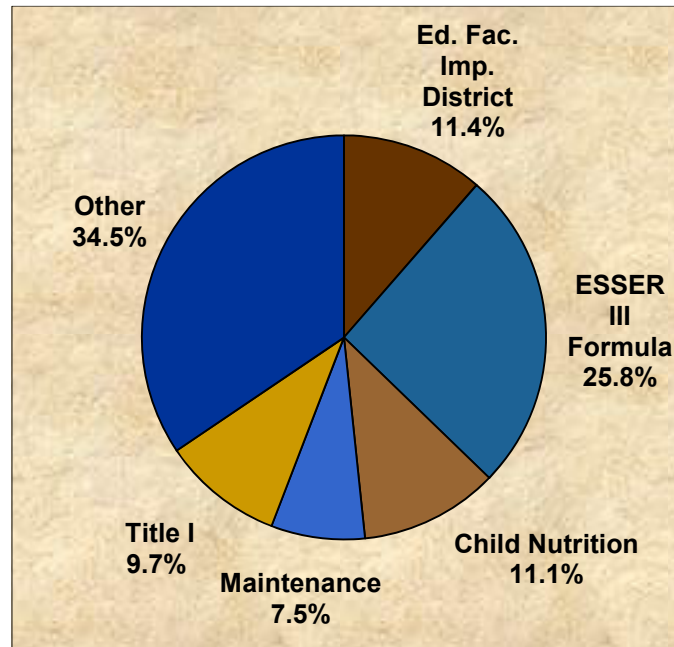
- 1 The Special Revenue Fund receives 67.9% of its total budget from the federal government.

Revenue Sources	Budget 2023-24
Local	\$32,431,859
State	8,450,894
Federal	<u>86,441,811</u>
Total	<u>\$127,324,564</u>



- 2 The 2022-23 Special Revenue Budget accounts for seventy-one special revenue funds. The five largest are:

Revenue Sources	Budget 2023-24
Ed. Fac. Imp. District	\$14,496,000
ESSER III Formula	32,895,666
Child Nutrition	14,143,801
Maintenance	9,562,000
Title I	12,345,734
Other	<u>43,881,363</u>
Total	<u>\$127,324,564</u>



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**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ALTERNATIVE EDUCATION HAMMOND ALTERNATIVE PROGRAM - L0520
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	411120	RENEWABLE TAXES	873,715	854,732	937,377
2	110	411160	PENALTIES/INTEREST ON PROP TAX	883	1,150	1,708
3	110	415101	INTEREST ON CHECKING	28,887	20,231	41,000
4	110	438100	REV SHARING CONST TAX	14,536	21,843	21,975
			Total REVENUES	918,021	897,956	1,002,060
5	11145052	511200	TEACHERS	383,528	383,477	388,428
6	11148037	511500	PARAPROFESSIONAL	67,273	63,861	61,037
7	11148039	521010	SGB HEALTH INSURANCE	59,174	58,634	39,271
8	11148039	521020	SGB LIFE INSURANCE	87	177	61
9	11145052	522500	MEDICARE	6,223	6,204	6,274
10	11145052	523100	TEACHERS' RETIREMENT SYSTEM	113,299	110,932	93,813
11	11148033	523300	SCHOOL EMPL RETIREMENT SYS	0	0	15,321
12	11145052	526000	WORKERS' COMPENSATION	9,692	9,618	9,651
13	11148039	532100	SUB FOR FT EMPLOYEES	20,123	4,715	5,267
			Total OTHER INSTRUCTIONAL PROGRAMS	659,400	637,618	619,123
14	11231500	531300	PENSION FUND	32,592	32,592	35,242
			Total GENERAL ADMINISTRATION	32,592	32,592	35,242
			Total EXPENDITURES	691,992	670,210	654,365
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	226,029	227,746	347,695
			Beginning Fund Balance	525,535	751,564	751,564
			Ending Fund Balance	751,564	979,310	1,099,259

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER ARP HOMELESS - EILH
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	001	442900	OTHER UNRESTR GRANTS-STATE	46,938	172,997	120,601
			Total REVENUES	46,938	172,997	120,601
2	00115100	513000	SALARIES EXTRA WORK PERFORMED	0	0	5,914
3	00115100	522500	MEDICARE	0	0	86
4	00115100	523100	TEACHERS' RETIREMENT SYSTEM	0	0	1,426
5	00115100	526000	WORKERS' COMPENSATION	0	0	127
6	00115100	561000	M & S	0	5,296	10,251
			Total SPECIAL PROGRAMS	0	5,296	17,804
7	00121290	511300	THERAPISTS/SPEC/COUNSELORS	0	64,000	0
8	00121900	511900	OTHER SALARIES	31,576	18,712	64,262
9	00121900	521010	SGB HEALTH INSURANCE	5,979	28,000	14,619
10	00121900	522500	MEDICARE	403	1,400	819
11	00121900	523100	TEACHERS' RETIREMENT SYSTEM	0	21,916	0
12	00121900	526000	WORKERS' COMPENSATION	679	715	1,382
13	00121900	558200	TRAVEL	380	4,300	736
14	00121900	559000	MISC PURCHASED SERVICES	0	0	1,000
			Total PUPIL SUPPORT SERVICES	39,017	139,043	82,818
15	00122300	558200	TRAVEL	146	0	0
			Total INSTRUCTIONAL STAFF SERVICES	146	0	0
16	00152100	593300	INDIRECT COSTS	7,776	28,658	19,979
			Total OTHER USE OF FUNDS	7,776	28,658	19,979
			Total EXPENDITURES	46,938	172,997	120,601
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ARTS COUNCIL OF BR - S0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	419990	MISC REVENUE (LOCAL)	6,188	6,750	5,224
			Total REVENUES	6,188	6,750	5,224
2	40110000	559000	MISC PURCHASED SERVICES	5,300	6,750	10,208
			Total REGULAR PROGRAMS	5,300	6,750	10,208
			Total EXPENDITURES	5,300	6,750	10,208
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	888	0	(4,984)
			Beginning Fund Balance	5,063	5,951	5,951
			Ending Fund Balance	5,951	5,951	967

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
B-3 PRESCHOOL DEVELOPMENT - F0082
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445000	RESTR GRANTS FED THRU STATE	467,832	196,102	196,102
			Total REVENUES	467,832	196,102	196,102
2	25153000	559000	MISC PURCHASED SERVICES	410,548	182,382	144,899
3	25153000	561000	M & S	2,230	0	27,782
			Total SPECIAL PROGRAMS	412,778	182,382	172,681
4	25221499	511300	THERAPISTS/SPEC/COUNSELORS	10,138	0	0
5	25221499	521010	SGB HEALTH INSURANCE	722	0	0
6	25221499	522500	MEDICARE	141	0	0
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	2,514	0	0
8	25221499	526000	WORKERS' COMPENSATION	218	0	0
9	25223494	532000	PURCHASED EDUCATIONAL SVCS	8,491	0	10,138
10	25223400	558200	TRAVEL	100	0	0
			Total INSTRUCTIONAL STAFF SERVICES	22,323	0	10,138
11	25521000	593300	INDIRECT COSTS	32,731	13,720	13,283
			Total OTHER USE OF FUNDS	32,731	13,720	13,283
			Total EXPENDITURES	467,832	196,102	196,102
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
B-3 SEATS CSSRA- 002
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	002 445000	RESTR GRANTS FED THRU STATE	1,140,950	0	0
		Total REVENUES	1,140,950	0	0
2	00215300 553000	TELEPHONE	3,410	0	0
3	00215300 559000	MISC PURCHASED SERVICES	1,016,840	0	0
4	00215300 561000	M & S	10,643	0	0
		Total SPECIAL PROGRAMS	1,030,893	0	0
5	00222140 511300	THERAPISTS/SPEC/COUNSELORS	10,139	0	0
6	00222140 521010	SGB HEALTH INSURANCE	1,015	0	0
7	00222140 522500	MEDICARE	141	0	0
8	00222140 523100	TEACHERS' RETIREMENT SYSTEM	2,515	0	0
9	00222140 526000	WORKERS' COMPENSATION	218	0	0
10	00222140 532000	PURCHASED EDUCATIONAL SVCS	16,108	0	0
11	00222140 558200	TRAVEL	98	0	0
		Total INSTRUCTIONAL STAFF SERVICES	30,233	0	0
12	00252100 593300	INDIRECT COSTS	79,824	0	0
		Total OTHER USE OF FUNDS	79,824	0	0
		Total EXPENDITURES	1,140,950	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 Revised Budget
B-3 SEAT LOCAL DONATIONS - L0101
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	419200	CONTRIBUTIONS & DONATIONS	0	0	23,390
			Total REVENUES	0	0	23,390
2	11153094	559000	MISC PURCHASED SERVICES	0	0	22,370
			Total SPECIAL PROGRAMS	0	0	22,370
			Total EXPENDITURES	0	0	22,370
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	1,020
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	1,020

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
B-3 SEATS STATE - S0016
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	432900	OTHER RESTRICTED REVENUE	0	0	3,942,968
			Total REVENUES	0	0	3,942,968
2	40153094	559000	MISC PURCHASED SERVICES	0	0	3,861,995
			Total SPECIAL PROGRAMS	0	0	3,861,995
3	40221470	511300	THERAPISTS/SPEC/COUNSELORS	0	0	17,311
4	40221470	511900	OTHER SALARIES	0	0	25,705
5	40221499	513000	SALARIES EXTRA WORK PERFORMED	0	0	2,017
6	40221470	521010	SGB HEALTH INSURANCE	0	0	7,021
7	40221499	522500	MEDICARE	0	0	587
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	0	0	4,435
9	40221499	526000	WORKERS' COMPENSATION	0	0	954
10	40221470	532000	PURCHASED EDUCATIONAL SVCS	0	0	22,943
			Total INSTRUCTIONAL STAFF SERVICES	0	0	80,973
			Total EXPENDITURES	0	0	3,942,968
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
BELIEVE & PREPARE 8(g) - 8G008
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	410 432200	EDUCATION SUPPORT FUND 8G	10,300	0	2,000
		Total REVENUES	10,300	0	2,000
2	41223000 515000	STIPEND-WORKSHOPS ONLY	5,300	0	2,000
3	41223000 553000	TELEPHONE	5,000	0	0
		Total INSTRUCTIONAL STAFF SERVICES	10,300	0	2,000
		Total EXPENDITURES	10,300	0	2,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
BELIEVE CATEGORY 1 - 00061
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	261,800	151,844	151,844
			Total REVENUES	261,800	151,844	151,844
2	00415300	559000	MISC PURCHASED SERVICES	38,323	83,500	0
			Total SPECIAL PROGRAMS	38,323	83,500	0
3	00422340	559000	MISC PURCHASED SERVICES	205,161	57,721	141,559
			Total INSTRUCTIONAL STAFF SERVICES	205,161	57,721	141,559
4	00452100	593300	INDIRECT COSTS	18,316	10,623	10,285
			Total OTHER USE OF FUNDS	18,316	10,623	10,285
			Total EXPENDITURES	261,800	151,844	151,844
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
BELIEVE CATEGORY 2 - 00062
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	0	35,000	35,000
			Total REVENUES	0	35,000	35,000
2	00415300	559000	MISC PURCHASED SERVICES	0	32,551	0
			Total SPECIAL PROGRAMS	0	32,551	0
3	00422000	533000	OTHER PURCH PROF SVCS	0	0	27,551
			Total INSTRUCTIONAL STAFF SERVICES	0	0	27,551
4	00425400	554000	ADVERTISING	0	0	5,078
			Total BUSINESS SERVICES	0	0	5,078
5	00452100	593300	INDIRECT COSTS	0	2,449	2,371
			Total OTHER USE OF FUNDS	0	2,449	2,371
			Total EXPENDITURES	0	35,000	35,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
BELIEVE CATEGORY 3 - 00063
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	146,300	63,000	63,000
			Total REVENUES	146,300	63,000	63,000
2	00415300	553000	TELEPHONE	495	495	0
3	00415300	561000	M & S	42,839	12,404	56
			Total SPECIAL PROGRAMS	43,334	12,899	56
4	00422340	532000	PURCHASED EDUCATIONAL SVCS	58,590	20,545	27,790
5	00422340	533000	OTHER PURCH PROF SVCS	8,095	0	0
6	00422340	544100	RENTAL OF LAND & BUILDINGS	0	0	3,373
7	00422340	559000	MISC PURCHASED SERVICES	0	0	27,514
8	00422340	589500	NON-PUBLIC EXPENDITURES	22,223	0	0
			Total INSTRUCTIONAL STAFF SERVICES	88,908	20,545	58,677
9	00433000	589500	NON-PUBLIC EXPENDITURES	3,822	25,148	0
			Total COMMUNITY SERVICES OPERATIONS	3,822	25,148	0
10	00452100	593300	INDIRECT COSTS	10,236	4,408	4,267
			Total OTHER USE OF FUNDS	10,236	4,408	4,267
			Total EXPENDITURES	146,300	63,000	63,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
BELIEVE CATEGORY 4 - 00064
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	004	445000	RESTR GRANTS FED THRU STATE	40,000	40,000	40,000
			Total REVENUES	40,000	40,000	40,000
2	00415100	553000	TELEPHONE	12,000	12,000	0
3	00415300	559000	MISC PURCHASED SERVICES	18,950	15,202	25,750
4	00415300	561000	M & S	6,252	10,000	11,541
			Total SPECIAL PROGRAMS	37,202	37,202	37,291
5	00452100	593300	INDIRECT COSTS	2,798	2,798	2,709
			Total OTHER USE OF FUNDS	2,798	2,798	2,709
			Total EXPENDITURES	40,000	40,000	40,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
COMMUNITY SUPPLY BUILDING ACCESS AND EXPANSION- 001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	001	445900	OTHER RESTR GRANTS THRU STATE	700,000	0	0
			Total REVENUES	700,000	0	0
2	00115300	533000	OTHER PURCH PROF SVCS	54,731	0	0
3	00115300	559000	MISC PURCHASED SERVICES	529,569	0	0
4	00115300	561000	M & S	11,386	0	0
			Total SPECIAL PROGRAMS	595,686	0	0
5	00122140	511100	OFFICIALS/ADMIN/MANAGERS	32,044	0	0
6	00122140	521010	SGB HEALTH INSURANCE	3,692	0	0
7	00122140	521020	SGB LIFE INSURANCE	19	0	0
8	00122140	522500	MEDICARE	449	0	0
9	00122140	523100	TEACHERS' RETIREMENT SYSTEM	7,947	0	0
10	00122140	526000	WORKERS' COMPENSATION	689	0	0
11	00122140	532000	PURCHASED EDUCATIONAL SVCS	10,500	0	0
			Total INSTRUCTIONAL STAFF SERVICES	55,340	0	0
12	00152100	593300	INDIRECT COSTS	48,974	0	0
			Total OTHER USE OF FUNDS	48,974	0	0
			Total EXPENDITURES	700,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
CHESBROUGH TIMBER FUND - L0514
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	415101	INTEREST ON CHECKING	444	400	750
			Total REVENUES	444	400	750
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	444	400	750
			Beginning Fund Balance	10,785	11,229	11,229
			Ending Fund Balance	11,229	11,629	11,979

Tangipahoa Parish School System
Special Revenue Fund Revised Budget
CHILD NUTRITION PROGRAM - 300/0 and 300/00300
Fiscal Year 2023 - 2024

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	300	415101	INTEREST ON CHECKING	246,716	175,000	300,000
2	30000052	416100	INCOME FROM MEALS	50,074	51,050	114,221
3	30000098	416200	INCOME FROM EXTRA MEALS	163,270	147,650	196,588
4	30000039	419990	MISC REVENUE (LOCAL)	150	150	6,395
5	300	431150	MFP - SCHOOL LUNCH	164,282	164,282	161,469
6	300	445150	SCHOOL FOOD SERVICE	11,289,146	9,500,000	11,370,000
7	300	445900	OTHER RESTR GRANTS THRU STATE	407,162	450,000	550,098
8	300	449200	VALUE OF USDA COMMODITIES	851,603	1,000,000	1,200,000
9	300	449900	OTHER REV FOR/ON BEHALF OF LEA	0	212,000	245,000
10	30312039	416100	INCOME FROM MEALS	0	0	30
			Total REVENUES	13,172,403	11,700,132	14,143,801
11	30311199	511100	OFFICIALS/ADMIN/MANAGERS	86,723	72,270	88,988
12	30312199	511191	MANAGERS' SUPERVISORS (CNP)	143,920	128,360	135,477
13	30312139	511192	CNP MANAGERS	716,302	592,000	778,743
14	30312139	511193	PRODUCTION MANAGERS (CNP)	376,345	393,000	462,787
15	30311099	511400	CLERICAL/SECRETARIAL	45,775	42,348	46,732
16	30311099	511401	CLERICAL/SECRETARIAL - SFS	90,157	83,420	98,578
17	30312039	511600	SERVICE WORKERS	2,083,392	1,688,200	2,359,606
18	30312039	511631	CNP EXTENDED MEDICAL LEAVE	23,809	23,400	20,853
19	30316140	511700	SKILLED CRAFTS	61,970	56,000	75,144
20	30311099	511900	OTHER SALARIES	781,262	677,000	841,689
21	30312039	511907	OTHR SAL DAY BY DAY	53,493	50,800	63,668
22	30312000	512400	SUB EMPL OTHER THAN TEACHER	738	1,000	0
23	30312199	513000	SALARIES EXTRA WORK PERFORMED	25,359	22,300	57,257
24	30312199	521010	SGB HEALTH INSURANCE	556,383	483,200	579,280
25	30312199	521020	SGB LIFE INSURANCE	1,271	1,060	1,432
26	30312199	522500	MEDICARE	61,211	51,825	66,890
27	30312199	522550	DEFERRED COMPENSATION	439	415	774
28	30312199	523100	TEACHERS' RETIREMENT SYSTEM	1,006,164	840,500	1,083,820
29	30312199	523300	SCHOOL EMPL RETIREMENT SYS	24,390	21,300	27,075
30	30310099	523400	TRS PLAN A	18,905	15,650	20,973
31	30312199	525000	UNEMPLOYMENT COMPENSATION	925	4,600	3,600
32	30312199	526000	WORKERS' COMPENSATION	328,055	272,850	363,686
33	30311099	527000	HEALTH BENEFITS - RETIREES	201,958	190,000	215,000
34	30312139	528100	SICK LEAVE SEVERANCE PAY	28,799	30,300	15,385
35	30312000	528200	ANNUAL LEAVE SEVERANCE PAY	5,917	6,600	0
36	30311199	532000	PURCHASED EDUCATIONAL SVCS	0	0	11,997
37	30312039	532100	SUB FOR FT EMPLOYEES	568,124	575,000	558,901
38	30310099	533300	AUDIT/ACCOUNTING SVCS	2,680	3,000	3,102
39	30316199	542100	DISPOSAL SERVICES	10,392	8,400	10,816
40	30316199	543000	REPAIR & MAINT	48,789	23,100	46,259
41	30316199	543004	VEHICLE SERVICE & MAINTENANCE	21,091	20,600	32,488
42	30316199	552900	OTHER INSURANCE	15,610	17,300	17,300
43	30310099	553000	TELEPHONE	38,909	43,200	38,949
44	30310099	558240	TRAVEL - CNP	26,406	11,450	16,697

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
CHILD NUTRITION PROGRAM - 300/0 and 300/00300
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
45	30312199 558241	TRAVEL - CNP CO	9,350	4,000	8,400
46	30316199 561000	M & S	12,347	3,450	2,250
47	30310099 561027	M & S - TECH	5,588	6,200	5,754
48	30310099 561040	M & S - CNP - CO	4,165	4,500	10,360
49	30316199 561042	M & S - CNP CAFETERIAS	88,086	39,300	82,386
50	30316199 561045	JANITORIAL SUPPLIES	598,951	606,950	458,940
51	30316199 561046	CNP CHEM & CLEANING SUPPLIES	22,438	40,000	45,500
52	30314199 562200	ELECTRICITY	148,326	19,800	149,227
53	30316199 562600	GASOLINE	8,127	6,500	7,657
54	30310099 563100	PURCHASED FOOD	4,512,987	4,692,294	4,979,300
55	30310099 563200	COMMODITIES	846,360	962,372	1,267,000
56	30310099 573000	EQUIPMENT <\$5,000	8,984	0	3,502
57	30310039 573300	FURNITURES & FIXTURES < \$5,000	4,365	2,150	1,355
58	30310099 589000	MISC	142,162	150,000	70,341
59	30310099 589051	UNIFORMS	32,964	36,600	36,475
60	30310099 673000	EQUIPMENT > \$5,000	10,312	2,093,000	34,698
61	30310099 673200	VEHICLES > \$5,000	132,341	190,000	145,295
		Total CHILD NUTRITION PROGRAM	14,043,515	15,307,564	15,452,386
		Total EXPENDITURES	14,043,515	15,307,564	15,452,386
62	300 452200	OPERATING TRANSFERS IN	0	120,000	0
		Total Other Sources and Uses of Funds	0	120,000	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(871,112)	(3,487,432)	(1,308,585)
		Beginning Fund Balance	7,085,411	6,214,299	6,214,299
		Ending Fund Balance	6,214,299	2,726,867	4,905,714

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
DAIRYMAX - 00301
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	300	419990	MISC REVENUE (LOCAL)	3,162	0	0
			Total REVENUES	3,162	0	0
2	30310000	561000	M & S	2,799	0	0
3	30310040	573000	EQUIPMENT <\$5,000	140	0	0
			Total CHILD NUTRITION PROGRAM	2,938	0	0
			Total EXPENDITURES	2,938	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	224	0	0
			Beginning Fund Balance	(224)	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
FRESH FRUIT AND VEGETABLE PROGRAM- 00302
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	30310013 449900	OTHER REV FOR/ON BEHALF OF LEA	30,676	15,536	42,017
		Total REVENUES	30,676	15,536	42,017
2	30310033 563100	PURCHASED FOOD	30,676	15,536	42,017
		Total CHILD NUTRITION PROGRAM	30,676	15,536	42,017
		Total EXPENDITURES	30,676	15,536	42,017
		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 Revised Budget
NO KID HUNGRY - 00303
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	300 419990	MISC REVENUE (LOCAL)	6,000	0	0
		Total REVENUES	6,000	0	0
2	30310000 513000	SALARIES EXTRA WORK PERFORMED	4,711	0	0
3	30310000 522500	MEDICARE	56	0	0
4	30310000 523100	TEACHERS' RETIREMENT SYSTEM	869	0	0
5	30310000 523400	TRS PLAN A	60	0	0
6	30310000 526000	WORKERS' COMPENSATION	304	0	0
7	30310000 673200	VEHICLES > \$5,000	25,000	0	0
		Total CHILD NUTRITION PROGRAM	31,000	0	0
		Total EXPENDITURES	31,000	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(25,000)	0	0
		Beginning Fund Balance	25,000	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
USDA NSLP EQUIPMENT ASSISTANCE FUNDS - 00304
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	30310052 445150	SCHOOL FOOD SERVICE	0	8,000	6,100
2	30310039 445150	SCHOOL FOOD SERVICE	0	41,000	33,856
		Total REVENUES	0	49,000	39,956
3	30310052 673000	EQUIPMENT > \$5,000	0	8,000	6,100
		Total	0	8,000	6,100
4	30310039 573000	EQUIPMENT <\$5,000	0	0	15,856
5	30310039 673000	EQUIPMENT > \$5,000	0	41,000	18,000
		Total CHILD NUTRITION PROGRAM	0	41,000	33,856
		Total EXPENDITURES	0	49,000	39,956
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
DIRECT STUDENT SERVICES - T0006
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211 445460	OTHER NCLB PROGRAMS	120,661	0	0
		Total REVENUES	120,661	0	0
2	21115100 532000	PURCHASED EDUCATIONAL SVCS	112,219	0	0
		Total SPECIAL PROGRAMS	112,219	0	0
3	21152100 593300	INDIRECT COSTS	8,442	0	0
		Total OTHER USE OF FUNDS	8,442	0	0
		Total EXPENDITURES	120,661	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 Revised Budget
EARLY CHILDHOOD COLLABORATIVE PRE-K/REGINA COELI - F0049
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	102,561	108,817	113,676
			Total REVENUES	102,561	108,817	113,676
2	25153099	511200	TEACHERS	50,369	52,369	53,752
3	25153099	511500	PARAPROFESSIONAL	23,228	25,351	25,042
4	25153099	521010	SGB HEALTH INSURANCE	7,647	7,986	11,476
5	25153099	522500	MEDICARE	1,009	1,072	1,081
6	25153099	523100	TEACHERS' RETIREMENT SYSTEM	18,252	18,731	18,991
7	25153099	526000	WORKERS' COMPENSATION	1,582	1,668	1,694
8	25153034	532100	SUB FOR FT EMPLOYEES	474	1,640	1,640
			Total SPECIAL PROGRAMS	102,561	108,817	113,676
			Total EXPENDITURES	102,561	108,817	113,676
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EARLY CHILDHOOD COMMUNITY NETWORK - S0003
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	432900	OTHER RESTRICTED REVENUE	46,683	41,827	41,827
			Total REVENUES	46,683	41,827	41,827
2	40150000	561000	M & S	0	0	888
			Total SPECIAL PROGRAMS	0	0	888
3	40221499	511100	OFFICIALS/ADMIN/MANAGERS	8,015	25,221	0
4	40221499	511900	OTHER SALARIES	0	0	25,705
5	40221499	521010	SGB HEALTH INSURANCE	1,147	5,311	5,418
6	40221499	521020	SGB LIFE INSURANCE	6	0	0
7	40221499	522500	MEDICARE	112	333	338
8	40221499	523100	TEACHERS' RETIREMENT SYSTEM	1,988	0	0
9	40223494	525000	UNEMPLOYMENT COMPENSATION	0	0	12
10	40221499	526000	WORKERS' COMPENSATION	172	542	553
11	40223494	532000	PURCHASED EDUCATIONAL SVCS	14,126	7,000	0
12	40220000	534000	PURCHASED TECH SVC	10,801	0	0
13	40223400	553000	TELEPHONE	30	31	0
14	40223499	558200	TRAVEL	5,922	0	1,295
15	40223494	559000	MISC PURCHASED SERVICES	0	0	4,472
16	40220099	561000	M & S	3,127	3,389	1,087
17	40220099	561027	M & S - TECH	0	0	2,059
			Total INSTRUCTIONAL STAFF SERVICES	45,445	41,827	40,939
18	40254000	555000	PRINTING & BINDING	1,237	0	0
			Total BUSINESS SERVICES	1,237	0	0
			Total EXPENDITURES	46,683	41,827	41,827
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EARLY CHILDHOOD COMMUNITY NETWORK - FEDERAL - F0046
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	80,892	94,126	94,127
			Total REVENUES	80,892	94,126	94,127
2	25153000	561000	M & S	3,545	5,813	8,492
			Total SPECIAL PROGRAMS	3,545	5,813	8,492
3	25221499	511900	OTHER SALARIES	25,221	25,221	0
4	25221499	513000	SALARIES EXTRA WORK PERFORMED	0	4,950	4,950
5	25221499	521010	SGB HEALTH INSURANCE	5,087	5,311	0
6	25221499	522500	MEDICARE	333	405	72
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	0	1,193	1,193
8	25221499	526000	WORKERS' COMPENSATION	542	648	106
9	25221499	532000	PURCHASED EDUCATIONAL SVCS	10,227	14,031	17,344
10	25223494	533000	OTHER PURCH PROF SVCS	0	0	7,200
11	25220000	534000	PURCHASED TECH SVC	1,731	3,500	213
12	25223499	553000	TELEPHONE	4,600	0	4,700
13	25223499	558200	TRAVEL	17,943	21,002	20,504
14	25223499	559000	MISC PURCHASED SERVICES	0	0	20,000
15	25223400	561000	M & S	712	0	0
			Total INSTRUCTIONAL STAFF SERVICES	66,396	76,261	76,282
16	25254000	555000	PRINTING & BINDING	867	160	0
			Total BUSINESS SERVICES	867	160	0
17	25283099	559000	MISC PURCHASED SERVICES	359	807	1,000
			Total CENTRAL SERVICES	359	807	1,000
18	25330099	534000	PURCHASED TECH SVC	500	500	525
19	25330099	555000	PRINTING & BINDING	0	0	1,370
20	25330099	561000	M & S	3,568	4,000	82
			Total COMMUNITY SERVICES OPERATIONS	4,068	4,500	1,977
21	25521000	593300	INDIRECT COSTS	5,658	6,585	6,376
			Total OTHER USE OF FUNDS	5,658	6,585	6,376
			Total EXPENDITURES	80,892	94,126	94,127
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EDUCATIONAL EXCELLENCE- S0002
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	432000	RESTRICTED GRANTS STATE	341,539	341,539	368,529
			Total REVENUES	341,539	341,539	368,529
2	40110000	553000	TELEPHONE	0	10,294	5,500
3	40110000	553401	ON LINE LESSONS	132	3,189	2,775
4	40110000	561000	M & S	452	120	303
5	40110000	561027	M & S - TECH	8,071	4,848	5,853
6	40110000	561030	M & S - SOFTWARE LICENSES-TECH	90,984	125,984	90,984
			Total REGULAR PROGRAMS	99,639	144,435	105,415
7	40223000	513000	SALARIES EXTRA WORK PERFORMED	14,217	20,000	10,802
8	40223000	521010	SGB HEALTH INSURANCE	0	0	6
9	40223000	522500	MEDICARE	205	260	155
10	40223000	523100	TEACHERS' RETIREMENT SYSTEM	3,526	4,536	2,604
11	40223000	526000	WORKERS' COMPENSATION	306	387	232
12	40223000	532100	SUB FOR FT EMPLOYEES	0	500	0
13	40223035	558200	TRAVEL	2,529	1,828	15,052
			Total INSTRUCTIONAL STAFF SERVICES	20,782	27,511	28,851
14	40284099	511100	OFFICIALS/ADMIN/MANAGERS	64,783	62,647	66,849
15	40284099	511900	OTHER SALARIES	60,007	54,084	61,495
16	40284099	521010	SGB HEALTH INSURANCE	18,380	19,633	19,611
17	40284099	522500	MEDICARE	1,687	1,583	1,734
18	40284099	523100	TEACHERS' RETIREMENT SYSTEM	30,948	29,158	30,931
19	40284099	526000	WORKERS' COMPENSATION	2,683	2,488	2,759
20	40284035	558200	TRAVEL	0	0	2,000
			Total CENTRAL SERVICES	178,489	169,593	185,379
			Total EXPENDITURES	298,910	341,539	319,645
21	400	452200	OPERATING TRANSFERS IN	9,587	0	0
			Total Other Sources and Uses of Funds	9,587	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	52,216	0	48,884
			Beginning Fund Balance	729,262	781,478	781,478
			Ending Fund Balance	781,478	781,478	830,362

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EDUCATIONAL FAC IMPRV DISTRICT - 140
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	140	411319	EFID SALES/USE TAX - GROSS	14,318,957	12,958,000	14,000,000
2	140	411369	EFID PENALTIES/INTEREST - ST	41,228	42,000	46,000
3	140	415101	INTEREST ON CHECKING	292,825	254,000	450,000
			Total REVENUES	14,653,010	13,254,000	14,496,000
4	14231500	531400	SALES TAX COLLECTION FEES	92,861	84,500	92,000
			Total GENERAL ADMINISTRATION	92,861	84,500	92,000
5	14522000	593230	TRANS OUT - OTHER	10,843,237	10,925,500	14,500,000
			Total OTHER USE OF FUNDS	10,843,237	10,925,500	14,500,000
			Total EXPENDITURES	10,936,097	11,010,000	14,592,000
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,716,912	2,244,000	(96,000)
			Beginning Fund Balance	5,562,451	9,279,363	9,279,363
			Ending Fund Balance	9,279,363	11,523,363	9,183,363

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ENERGIZE 6-12 PRAXIS COMPUTER SCIENCE - S0022
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400 432900	OTHER RESTRICTED REVENUE	0	0	15,120
		Total REVENUES	0	0	15,120
2	40223999 515000	STIPEND-WORKSHOPS ONLY	0	0	5,733
3	40223999 522500	MEDICARE	0	0	83
4	40223999 523100	TEACHERS' RETIREMENT SYSTEM	0	0	1,381
5	40223999 524000	EDUCATIONAL REIMBURSEMENT	0	0	7,800
6	40223999 526000	WORKERS' COMPENSATION	0	0	123
		Total INSTRUCTIONAL STAFF SERVICES	0	0	15,120
		Total EXPENDITURES	0	0	15,120
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSERF INCENTIVE - 040
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	040	445460	OTHER NCLB PROGRAMS	25,749	0	0
			Total REVENUES	25,749	0	0
2	04110972	553401	ON LINE LESSONS	5,128	0	0
3	04110972	561000	M & S	13,524	0	0
			Total REGULAR PROGRAMS	18,652	0	0
4	04210000	513000	SALARIES EXTRA WORK PERFORMED	2,205	0	0
5	04210000	522500	MEDICARE	32	0	0
6	04210000	523100	TEACHERS' RETIREMENT SYSTEM	547	0	0
7	04210000	526000	WORKERS' COMPENSATION	47	0	0
			Total PUPIL SUPPORT SERVICES	2,831	0	0
8	04521000	593300	INDIRECT COSTS	4,266	0	0
			Total OTHER USE OF FUNDS	4,266	0	0
			Total EXPENDITURES	25,749	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 Revised Budget
ESSER II INCENTIVE - 041
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	041	442900	OTHER UNRESTR GRANTS-STATE	318,179	497,733	490,123
			Total REVENUES	318,179	497,733	490,123
2	04111000	511200	TEACHERS	38,781	9,093	6,029
3	04111000	522500	MEDICARE	561	145	87
4	04111000	523100	TEACHERS' RETIREMENT SYSTEM	9,618	2,656	1,453
5	04111000	526000	WORKERS' COMPENSATION	834	200	130
6	04111000	553401	ON LINE LESSONS	11,387	0	36,900
7	04111300	561000	M & S	0	403,184	327,091
8	04111000	564200	TEXTBOOKS	17,928	0	0
9	04111000	564300	WORKBOOKS	4,474	0	0
10	04111300	581000	DUES & FEES	100	0	0
			Total REGULAR PROGRAMS	83,682	415,278	371,690
11	04122314	513000	SALARIES EXTRA WORK PERFORMED	26,384	0	0
12	04122314	515000	STIPEND-WORKSHOPS ONLY	24,500	0	3,540
13	04122314	522500	MEDICARE	734	0	51
14	04122300	522550	DEFERRED COMPENSATION	0	0	2
15	04122314	523100	TEACHERS' RETIREMENT SYSTEM	12,465	0	824
16	04122314	526000	WORKERS' COMPENSATION	1,094	0	76
17	04122300	532000	PURCHASED EDUCATIONAL SVCS	72,391	0	0
18	04122300	532100	SUB FOR FT EMPLOYEES	132	0	0
19	04122300	553000	TELEPHONE	9,822	0	0
20	04122300	558200	TRAVEL	1,531	0	3,370
21	04122300	561000	M & S	32,733	0	29,376
			Total INSTRUCTIONAL STAFF SERVICES	181,786	0	37,239
22	04152100	593300	INDIRECT COSTS	52,712	82,455	81,194
			Total OTHER USE OF FUNDS	52,712	82,455	81,194
			Total EXPENDITURES	318,179	497,733	490,123
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III INCENTIVE - 042
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	042	442900	OTHER UNRESTR GRANTS-STATE	1,639,075	1,260,984	1,197,044
			Total REVENUES	1,639,075	1,260,984	1,197,044
2	04211100	513000	SALARIES EXTRA WORK PERFORMED	642,959	0	0
3	04211100	522500	MEDICARE	9,325	0	0
4	04211100	522550	DEFERRED COMPENSATION	151	0	0
5	04211100	523100	TEACHERS' RETIREMENT SYSTEM	151,094	0	0
6	04211100	523300	SCHOOL EMPL RETIREMENT SYS	1,755	0	0
7	04211100	523450	OPTIONAL RETIREMENT SYSTEM	842	0	0
8	04211100	523550	LA STATE EMPL RETIRE SYSTEM	1,006	0	0
9	04211100	526000	WORKERS' COMPENSATION	14,004	0	0
10	04211300	531900	OTHER FEES	-44	0	2,544
11	04211300	543000	REPAIR & MAINT	0	0	14,028
12	04211300	553000	TELEPHONE	51,000	12,823	40,490
13	04211100	553401	ON LINE LESSONS	12,823	90,253	151,300
14	04211300	561000	M & S	62	0	372,500
15	04211300	561027	M & S - TECH	0	0	157,115
16	04211300	673000	EQUIPMENT > \$5,000	0	193,438	35,550
			Total REGULAR PROGRAMS	884,978	296,514	773,527
17	04221220	513000	SALARIES EXTRA WORK PERFORMED	3,165	0	0
18	04221220	522500	MEDICARE	46	0	0
19	04221220	523100	TEACHERS' RETIREMENT SYSTEM	785	0	0
20	04221220	526000	WORKERS' COMPENSATION	68	0	0
			Total PUPIL SUPPORT SERVICES	4,064	0	0
21	04222150	511110	COORDINATORS	82,149	82,152	84,693
22	04222200	511900	OTHER SALARIES	67,551	185,000	0
23	04222300	515000	STIPEND-WORKSHOPS ONLY	55,000	0	0
24	04222200	521010	SGB HEALTH INSURANCE	27,523	24,000	13,470
25	04222300	522500	MEDICARE	2,715	2,300	1,118
26	04222300	523100	TEACHERS' RETIREMENT SYSTEM	49,029	70,000	0
27	04222300	523450	OPTIONAL RETIREMENT SYSTEM	135	0	0
28	04222300	526000	WORKERS' COMPENSATION	4,401	34,500	1,821
29	04222300	532000	PURCHASED EDUCATIONAL SVCS	190,000	60,458	130,000
30	04222300	561000	M & S	0	223,668	0
31	04222213	561027	M & S - TECH	0	100,000	0
			Total INSTRUCTIONAL STAFF SERVICES	478,503	782,078	231,102
32	04252100	593300	INDIRECT COSTS	271,530	182,392	192,415
			Total OTHER USE OF FUNDS	271,530	182,392	192,415
			Total EXPENDITURES	1,639,075	1,260,984	1,197,044
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER II FORMULA - 006
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	006	442900	OTHER UNRESTR GRANTS-STATE	12,710,631	1,298,113	375,065
			Total REVENUES	12,710,631	1,298,113	375,065
2	00611000	511900	OTHER SALARIES	177,331	0	0
3	00611000	522500	MEDICARE	2,571	0	0
4	00611000	523100	TEACHERS' RETIREMENT SYSTEM	43,049	0	0
5	00611000	523300	SCHOOL EMPL RETIREMENT SYS	1,866	0	0
6	00611000	526000	WORKERS' COMPENSATION	4,395	0	0
7	00611000	543000	REPAIR & MAINT	1,388,591	943,421	0
8	00611000	543001	INSTALL/TAG COMPUTERS	19,000	0	0
9	00611000	553000	TELEPHONE	753,165	0	24,610
10	00611000	553401	ON LINE LESSONS	48,662	0	0
11	00611000	558200	TRAVEL	1,901	0	0
12	00611000	561000	M & S	50,380	0	0
13	00611000	561027	M & S - TECH	215,130	0	0
14	00611000	564200	TEXTBOOKS	35,458	0	0
			Total REGULAR PROGRAMS	2,741,498	943,421	24,610
15	00622300	532000	PURCHASED EDUCATIONAL SVCS	129,000	0	0
			Total INSTRUCTIONAL STAFF SERVICES	129,000	0	0
16	00624100	511409	CLERICAL - 9 MONTH	21,375	5,440	0
17	00624100	521010	SGB HEALTH INSURANCE	10,104	2,000	0
18	00624100	522500	MEDICARE	264	80	0
19	00624100	523100	TEACHERS' RETIREMENT SYSTEM	5,301	1,350	0
20	00624100	526000	WORKERS' COMPENSATION	460	116	0
			Total SCHOOL ADMINISTRATION	37,505	8,986	0
21	00625150	511400	CLERICAL/SECRETARIAL	34,504	8,760	0
22	00625150	511800	DEGREED PROFESSIONALS	69,906	17,920	0
23	00625150	521010	SGB HEALTH INSURANCE	13,889	3,060	0
24	00625150	521020	SGB LIFE INSURANCE	5	12	0
25	00625150	522500	MEDICARE	1,447	375	0
26	00625150	523100	TEACHERS' RETIREMENT SYSTEM	28,365	9,000	0
27	00625150	526000	WORKERS' COMPENSATION	2,245	130	0
			Total BUSINESS SERVICES	150,361	39,257	0
28	00626600	511900	OTHER SALARIES	2,935,000	0	0
29	00626600	522500	MEDICARE	42,459	0	0
30	00626600	522550	DEFERRED COMPENSATION	221	0	0
31	00626600	523100	TEACHERS' RETIREMENT SYSTEM	600,160	0	0
32	00626600	523300	SCHOOL EMPL RETIREMENT SYS	108,192	0	0
33	00626600	523400	TRS PLAN A	496	0	0
34	00626600	523450	OPTIONAL RETIREMENT SYSTEM	2,700	0	0
35	00626600	523550	LA STATE EMPL RETIRE SYSTEM	5,656	0	0
36	00626600	526000	WORKERS' COMPENSATION	95,212	0	0
37	00626299	543000	REPAIR & MAINT	124,744	0	0
38	00626299	544100	RENTAL OF LAND & BUILDINGS	150,594	26,235	8,745
39	00626299	561000	M & S	0	0	77,360
40	00626200	561045	JANITORIAL SUPPLIES	39,344	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER II FORMULA - 006
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
41	00626200 673000	EQUIPMENT > \$5,000	316,980	0	0
		Total MAINTENANCE OF PLANT	4,421,758	26,235	86,105
42	00628400 511900	OTHER SALARIES	205,973	72,880	0
43	00628400 521010	SGB HEALTH INSURANCE	19,330	5,000	0
44	00628400 521020	SGB LIFE INSURANCE	3	0	0
45	00628400 522500	MEDICARE	2,891	500	0
46	00628400 523100	TEACHERS' RETIREMENT SYSTEM	51,106	23,377	0
47	00628400 526000	WORKERS' COMPENSATION	4,426	0	0
48	00628400 558200	TRAVEL	2,925	0	0
		Total CENTRAL SERVICES	286,654	101,757	0
49	00643199 533407	ARCH/ENG SVCS TO CAPITALIZE	8,460	0	25,440
50	00646039 545000	CONSTRUCTION SERVICES	640,638	0	0
51	00646099 545007	CONSTRUCTION TO CAPITALIZE	402,635	0	0
52	00646099 545050	A/C IMPROVEMENTS	174,835	0	0
53	00646024 545057	A/C IMPROVEMENTS TO CAPITALIZE	1,415,843	0	185,975
54	00646070 561050	AIR CONDITIONER <\$5,000	439,610	0	0
55	00646029 673003	EQUIPMENT - AIR CONDITIONING	37,373	0	0
		Total FACILITY ACQUISITIONS AND CONSTRUC	3,119,394	0	211,415
56	00652100 593300	INDIRECT COSTS	1,824,462	178,457	52,935
		Total OTHER USE OF FUNDS	1,824,462	178,457	52,935
		Total EXPENDITURES	12,710,631	1,298,113	375,065
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	007	442900	OTHER UNRESTR GRANTS-STATE	2,733,929	50,969,381	32,895,666
			Total REVENUES	2,733,929	50,969,381	32,895,666
2	00711000	511110	COORDINATORS	86,681	90,000	88,015
3	00711000	511200	TEACHERS	125,919	130,000	161,709
4	00711000	511500	PARAPROFESSIONAL	19,560	25,000	20,995
5	00711052	513000	SALARIES EXTRA WORK PERFORMED	296,841	250,000	10,000
6	00711000	515000	STIPEND-WORKSHOPS ONLY	0	2,200,000	560,000
7	00711000	521010	SGB HEALTH INSURANCE	36,085	105,000	28,050
8	00711000	522500	MEDICARE	7,384	10,300	11,834
9	00711000	523100	TEACHERS' RETIREMENT SYSTEM	112,348	991,200	188,925
10	00711000	523300	SCHOOL EMPL RETIREMENT SYS	198	250	0
11	00711000	523450	OPTIONAL RETIREMENT SYSTEM	1,993	40	2,500
12	00711000	523550	LA STATE EMPL RETIRE SYSTEM	27,157	25,750	27,685
13	00711000	526000	WORKERS' COMPENSATION	11,377	9,500	16,657
14	00711000	532000	PURCHASED EDUCATIONAL SVCS	114,000	250,000	264,500
15	00711000	532100	SUB FOR FT EMPLOYEES	928	2,000	4,000
16	00711000	543000	REPAIR & MAINT	0	0	1,023,331
17	00711000	553000	TELEPHONE	243,517	580,000	1,144,239
18	00711000	553401	ON LINE LESSONS	371,905	500,000	510,000
19	00711000	555000	PRINTING & BINDING	0	0	75,000
20	00711000	558200	TRAVEL	10,498	15,000	19,387
21	00711052	561000	M & S	115,019	391,373	412,943
22	00711029	561027	M & S - TECH	51,932	8,810,000	2,899,314
23	00711000	564200	TEXTBOOKS	0	0	3,951,845
24	00711000	564300	WORKBOOKS	0	0	740,160
			Total REGULAR PROGRAMS	1,633,342	14,385,413	12,161,089
25	00712100	521010	SGB HEALTH INSURANCE	2,808	0	0
26	00712100	561000	M & S	0	100,000	0
			Total SPECIAL EDUCATION PROGRAMS	2,808	100,000	0
27	00714900	521010	SGB HEALTH INSURANCE	72	0	0
28	00714900	561000	M & S	0	1,328,600	0
			Total OTHER INSTRUCTIONAL PROGRAMS	72	1,328,600	0
29	00721220	511300	THERAPISTS/SPEC/COUNSELORS	238,641	600,000	539,366
30	00721340	513000	SALARIES EXTRA WORK PERFORMED	19,351	15,000	16,828
31	00721340	521010	SGB HEALTH INSURANCE	42,131	80,010	81,197
32	00721220	521020	SGB LIFE INSURANCE	221	250	557
33	00721340	522500	MEDICARE	3,382	3,202	7,402
34	00721340	523100	TEACHERS' RETIREMENT SYSTEM	63,557	202,520	133,808
35	00721340	523550	LA STATE EMPL RETIRE SYSTEM	707	800	0
36	00721340	526000	WORKERS' COMPENSATION	5,548	5,302	11,947
37	00721200	532100	SUB FOR FT EMPLOYEES	0	0	100
38	00721340	558200	TRAVEL	402	10,500	350
			Total PUPIL SUPPORT SERVICES	373,941	917,584	791,555
39	00722300	513000	SALARIES EXTRA WORK PERFORMED	0	35,000	31,000
40	00722300	515000	STIPEND-WORKSHOPS ONLY	0	50,000	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
41	00722110 521010	SGB HEALTH INSURANCE	658	0	0
42	00722300 522500	MEDICARE	0	100,015	450
43	00722300 523100	TEACHERS' RETIREMENT SYSTEM	0	1,800	7,688
44	00722300 526000	WORKERS' COMPENSATION	0	25	667
45	00722300 532000	PURCHASED EDUCATIONAL SVCS	13,982	140,750	637,520
46	00722110 543000	REPAIR & MAINT	0	0	25,000
47	00722110 553000	TELEPHONE	0	0	62,000
48	00722300 558220	TRAVEL-VOC ED BASIC	1,297	1,500	1,500
49	00722110 561027	M & S - TECH	0	0	3,349,340
		Total INSTRUCTIONAL STAFF SERVICES	15,936	329,090	4,115,165
50	00724100 511409	CLERICAL - 9 MONTH	0	25,000	22,290
51	00724100 513000	SALARIES EXTRA WORK PERFORMED	0	0	484
52	00724100 521010	SGB HEALTH INSURANCE	1,884	0	9,874
53	00724100 522500	MEDICARE	0	0	274
54	00724100 523100	TEACHERS' RETIREMENT SYSTEM	0	0	5,491
55	00724100 526000	WORKERS' COMPENSATION	0	0	490
		Total SCHOOL ADMINISTRATION	1,884	25,000	38,903
56	00725150 511400	CLERICAL/SECRETARIAL	0	35,000	35,950
57	00725150 511800	DEGREED PROFESSIONALS	0	75,000	72,849
58	00725150 521010	SGB HEALTH INSURANCE	304	0	14,747
59	00725150 522500	MEDICARE	0	0	1,508
60	00725150 523100	TEACHERS' RETIREMENT SYSTEM	0	0	26,222
61	00725150 526000	WORKERS' COMPENSATION	0	0	2,340
		Total BUSINESS SERVICES	304	110,000	153,616
62	00726200 521010	SGB HEALTH INSURANCE	506	0	0
63	00726215 531700	MANAGEMENT CONSULTANTS	0	0	6,000
64	00726200 542100	DISPOSAL SERVICES	0	0	24,472
65	00726252 543000	REPAIR & MAINT	0	0	355,008
66	00726200 544100	RENTAL OF LAND & BUILDINGS	17,490	10,500	104,940
67	00726200 561000	M & S	38,023	664,958	696,530
68	00726200 673300	FURNITURES & FIXTURES > \$5,000	0	0	20,200
		Total MAINTENANCE OF PLANT	56,018	675,458	1,207,150
69	00727200 511616	EXTRA BUS TRIPS SALARIES	126,030	150,000	199,033
70	00727300 521010	SGB HEALTH INSURANCE	1,679	0	0
71	00727200 522500	MEDICARE	1,819	32,000	3,272
72	00727200 522550	DEFERRED COMPENSATION	115	80	248
73	00727200 523100	TEACHERS' RETIREMENT SYSTEM	687	250	0
74	00727200 523300	SCHOOL EMPL RETIREMENT SYS	30,076	30,000	47,844
75	00727200 523450	OPTIONAL RETIREMENT SYSTEM	151	200	0
76	00727200 526000	WORKERS' COMPENSATION	9,131	8,000	12,838
77	00727200 543000	REPAIR & MAINT	0	0	81,000
78	00727200 544216	EXTRA BUS TRIP LEASES	115,274	500,000	130,000
79	00727300 673200	VEHICLES > \$5,000	0	4,365,000	8,215,479
		Total STUDENT TRANSPORTATION SERVICES	284,963	5,085,530	8,689,714
80	00728400 511900	OTHER SALARIES	0	300,000	277,112

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III FORMULA - 007
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
81	00728400 521010	SGB HEALTH INSURANCE	147	30,000	30,006
82	00728400 522500	MEDICARE	0	24,000	3,836
83	00728400 523100	TEACHERS' RETIREMENT SYSTEM	0	120,100	66,426
84	00728400 526000	WORKERS' COMPENSATION	0	0	6,000
85	00728400 532100	SUB FOR FT EMPLOYEES	0	0	75,000
86	00728390 553000	TELEPHONE	130,934	200,000	134,234
87	00728400 558200	TRAVEL	68	0	1,756
88	00728451 673400	TECH HARDWARE > \$5000	0	0	1,154,087
		Total CENTRAL SERVICES	131,150	674,100	1,748,457
89	00743000 533407	ARCH/ENG SVCS TO CAPITALIZE	0	670,000	100,000
90	00746000 543000	REPAIR & MAINT	0	0	5,000
91	00746000 545007	CONSTRUCTION TO CAPITALIZE	0	15,620,615	0
92	00746000 545050	A/C IMPROVEMENTS	0	202,378	542,796
93	00746000 545057	A/C IMPROVEMENTS TO CAPITALIZE	0	0	237,078
94	00746039 561050	AIR CONDITIONER <\$5,000	0	300,000	328,793
95	00741000 671000	LAND ACQUISITION	0	2,000,000	0
96	00745000 672000	BUILDINGS > \$100,000	0	4,000,000	0
97	00746000 673003	EQUIPMENT - AIR CONDITIONING	0	1,000,000	0
		Total FACILITY ACQUISITIONS AND	0	23,792,993	1,213,667
98	00752100 593300	INDIRECT COSTS	233,512	3,545,613	2,776,350
		Total OTHER USE OF FUNDS	233,512	3,545,613	2,776,350
		Total EXPENDITURES	2,733,929	50,969,381	32,895,666
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	181	181	181
		Ending Fund Balance	181	181	181

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III EB - 011
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	011	442900	OTHER UNRESTR GRANTS-STATE	3,721,354	6,722,533	5,794,036
			Total REVENUES	3,721,354	6,722,533	5,794,036
2	01111000	511200	TEACHERS	749,356	800,000	831,251
3	01111000	511300	THERAPISTS/SPEC/COUNSELORS	2,850	3,000	11,638
4	01111052	511500	PARAPROFESSIONAL	0	0	20,358
5	01111052	513000	SALARIES EXTRA WORK PERFORMED	1,247,006	673,441	1,732,130
6	01111052	521010	SGB HEALTH INSURANCE	115,432	100,100	136,200
7	01111000	521020	SGB LIFE INSURANCE	220	200	276
8	01111052	522500	MEDICARE	28,080	19,225	34,929
9	01111030	522550	DEFERRED COMPENSATION	183	27	427
10	01111052	523100	TEACHERS' RETIREMENT SYSTEM	484,656	334,900	627,510
11	01111000	523300	SCHOOL EMPL RETIREMENT SYS	2,516	0	2,106
12	01111024	523450	OPTIONAL RETIREMENT SYSTEM	704	0	704
13	01111037	523550	LA STATE EMPL RETIRE SYSTEM	1,803	1,200	2,936
14	01111052	526000	WORKERS' COMPENSATION	43,167	28,470	55,609
15	01111000	532000	PURCHASED EDUCATIONAL SVCS	0	732,500	659,628
16	01111000	553000	TELEPHONE	0	0	168,732
17	01111000	558200	TRAVEL	0	50	0
18	01111052	561000	M & S	33,367	170,162	0
			Total REGULAR PROGRAMS	2,709,340	2,863,275	4,284,434
19	01114900	511200	TEACHERS	85,980	125,000	109,830
20	01114900	513000	SALARIES EXTRA WORK PERFORMED	24,599	2,300,000	48,500
21	01114900	521010	SGB HEALTH INSURANCE	11,916	15,000	16,189
22	01114900	522500	MEDICARE	1,533	1,000	2,242
23	01114900	522550	DEFERRED COMPENSATION	11	0	0
24	01114900	523100	TEACHERS' RETIREMENT SYSTEM	26,996	20,000	37,875
25	01114900	523550	LA STATE EMPL RETIRE SYSTEM	362	0	641
26	01114900	526000	WORKERS' COMPENSATION	2,377	2,000	3,600
27	01114900	561000	M & S	15,177	8,000	14,142
			Total OTHER INSTRUCTIONAL PROGRAMS	168,951	2,471,000	233,019
28	01121220	513000	SALARIES EXTRA WORK PERFORMED	4,996	0	8,560
29	01121220	522500	MEDICARE	72	0	103
30	01121220	523100	TEACHERS' RETIREMENT SYSTEM	1,239	0	1,715
31	01121220	526000	WORKERS' COMPENSATION	107	0	176
			Total PUPIL SUPPORT SERVICES	6,415	0	10,554
32	01122190	511110	COORDINATORS	78,423	80,000	83,721
33	01122190	521010	SGB HEALTH INSURANCE	6,973	10,000	7,385
34	01122190	521020	SGB LIFE INSURANCE	162	200	175
35	01122190	522500	MEDICARE	1,099	1,200	1,200
36	01122190	523100	TEACHERS' RETIREMENT SYSTEM	19,449	20,000	20,377
37	01122190	526000	WORKERS' COMPENSATION	1,686	2,000	1,800
38	01122300	532000	PURCHASED EDUCATIONAL SVCS	0	0	72,500
			Total INSTRUCTIONAL STAFF SERVICES	107,792	113,400	187,158
39	01128400	511900	OTHER SALARIES	77,336	80,000	82,413
40	01128400	521010	SGB HEALTH INSURANCE	13,211	15,000	13,917

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER III EB - 011
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
41	01128400 521020	SGB LIFE INSURANCE	0	0	46
42	01128400 522500	MEDICARE	978	1,000	1,000
43	01128400 523100	TEACHERS' RETIREMENT SYSTEM	19,179	20,000	19,868
44	01128400 526000	WORKERS' COMPENSATION	1,663	16,000	1,775
		Total CENTRAL SERVICES	112,367	132,000	119,019
45	01152100 593300	INDIRECT COSTS	616,488	1,142,858	959,852
		Total OTHER USE OF FUNDS	616,488	1,142,858	959,852
		Total EXPENDITURES	3,721,354	6,722,533	5,794,036
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER ARP IDEA 611 - 021
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	021	445310	IDEA-PART B	509,532	633,711	616,709
			Total REVENUES	509,532	633,711	616,709
2	02112190	515000	STIPEND-WORKSHOPS ONLY	600	0	0
3	02112190	522500	MEDICARE	9	0	0
4	02112190	522550	DEFERRED COMPENSATION	8	0	0
5	02112190	526000	WORKERS' COMPENSATION	13	0	0
6	02112100	553401	ON LINE LESSONS	192,954	132,503	31,204
7	02112190	561000	M & S	23,562	54,404	209,955
8	02112190	561027	M & S - TECH	34,001	180,040	150,523
9	02112100	564200	TEXTBOOKS	0	0	83,405
10	02112100	673000	EQUIPMENT > \$5,000	30,095	0	0
			Total SPECIAL EDUCATION PROGRAMS	281,242	366,947	475,087
11	02114649	513000	SALARIES EXTRA WORK PERFORMED	103,675	4,545	34,699
12	02114649	522500	MEDICARE	1,503	65	502
13	02114649	523100	TEACHERS' RETIREMENT SYSTEM	25,436	1,127	7,760
14	02114649	523300	SCHOOL EMPL RETIREMENT SYS	307	0	304
15	02114649	526000	WORKERS' COMPENSATION	2,257	97	775
16	02114649	558200	TRAVEL	2,248	909	2,424
			Total OTHER INSTRUCTIONAL PROGRAMS	135,425	6,743	46,464
17	02122320	532000	PURCHASED EDUCATIONAL SVCS	5,250	86,356	17,621
			Total INSTRUCTIONAL STAFF SERVICES	5,250	86,356	17,621
18	02127320	511515	BUS ATTENDANTS	3,709	27,819	15,442
19	02127310	511616	EXTRA BUS TRIPS SALARIES	23,050	27,136	5,292
20	02127320	521010	SGB HEALTH INSURANCE	0	0	7,550
21	02127320	521020	SGB LIFE INSURANCE	0	0	20
22	02127320	522500	MEDICARE	383	796	253
23	02127310	522550	DEFERRED COMPENSATION	10	0	7
24	02127320	523300	SCHOOL EMPL RETIREMENT SYS	6,870	15,167	5,703
25	02127320	526000	WORKERS' COMPENSATION	2,071	4,259	848
26	02127330	544216	EXTRA BUS TRIP LEASES	18,542	40,320	0
			Total STUDENT TRANSPORTATION SERVICES	54,635	115,497	35,115
27	02152100	593300	INDIRECT COSTS	32,980	58,168	42,422
			Total OTHER USE OF FUNDS	32,980	58,168	42,422
			Total EXPENDITURES	509,532	633,711	616,709
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSER ARP IDEA 619 - 022
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	022	445310	IDEA-PART B	71,535	0	24,014
			Total REVENUES	71,535	0	24,014
2	02215300	561000	M & S	5,061	0	22,362
			Total SPECIAL PROGRAMS	5,061	0	22,362
3	02221520	561000	M & S	6,834	0	0
			Total PUPIL SUPPORT SERVICES	6,834	0	0
4	02222320	532000	PURCHASED EDUCATIONAL SVCS	54,719	0	0
			Total INSTRUCTIONAL STAFF SERVICES	54,719	0	0
5	02252100	593300	INDIRECT COSTS	4,921	0	1,652
			Total OTHER USE OF FUNDS	4,921	0	1,652
			Total EXPENDITURES	71,535	0	24,014
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
EVERY KID A KING - L0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	419990	MISC REVENUE (LOCAL)	11,000	1,000	2,400
			Total REVENUES	11,000	1,000	2,400
2	11110000	559000	MISC PURCHASED SERVICES	9,178	10,000	6,075
			Total REGULAR PROGRAMS	9,178	10,000	6,075
3	11223000	513000	SALARIES EXTRA WORK PERFORMED	60	200	200
4	11223000	522500	MEDICARE	1	5	5
5	11223000	523300	SCHOOL EMPL RETIREMENT SYS	17	50	50
6	11223000	526000	WORKERS' COMPENSATION	5	20	20
			Total INSTRUCTIONAL STAFF SERVICES	82	275	275
			Total EXPENDITURES	9,260	10,275	6,350
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,740	(9,275)	(3,950)
			Beginning Fund Balance	28,539	30,279	30,279
			Ending Fund Balance	30,279	21,004	26,329

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
FLOOD AUGUST 2016 - 0816
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Total REVENUES	0	0	0
1	59262032 542000	CLEANING SERVICES	8,343	6,133	0
		Total MAINTENANCE OF PLANT	8,343	6,133	0
		Total EXPENDITURES	8,343	6,133	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,343)	(6,133)	0
		Beginning Fund Balance	85,728	77,385	77,385
		Ending Fund Balance	77,385	71,252	77,385

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
GEERF II - 031
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Total REVENUES	0	0	0
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	12,441	12,441	12,441
		Ending Fund Balance	12,441	12,441	12,441

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HAMMOND ACCELERATED - L0521
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	411120	RENEWABLE TAXES	4,332,240	4,264,695	4,508,000
2	110	411160	PENALTIES/INTEREST ON PROP TAX	4,409	4,106	4,554
3	110	415101	INTEREST ON CHECKING	166,171	100,000	180,511
			Total REVENUES	4,502,820	4,368,801	4,693,065
4	11111050	511200	TEACHERS	1,327,364	1,379,163	1,425,841
5	11111050	511201	TCHRS - ELEM FORGN & 2ND LANG	253,252	260,024	221,459
6	11111039	511204	EMPLOYEE IN VACANCY	75	75	0
7	11111039	511208	DAY BY DAY GREEN TIME SHEET	18,251	19,125	32,471
8	11111050	511500	PARAPROFESSIONAL	122,599	124,640	117,009
9	11111050	512300	SUB-TEACHER SICK LEAVE	630	105	0
10	11111050	521010	SGB HEALTH INSURANCE	237,312	240,882	268,679
11	11111050	521020	SGB LIFE INSURANCE	308	303	515
12	11111050	522500	MEDICARE	23,345	25,853	23,876
13	11111050	523100	TEACHERS' RETIREMENT SYSTEM	428,130	459,998	433,003
14	11111050	526000	WORKERS' COMPENSATION	37,027	38,338	36,622
15	11111039	532000	PURCHASED EDUCATIONAL SVCS	1,330	1,000	41,000
16	11111039	532100	SUB FOR FT EMPLOYEES	28,426	15,100	15,100
17	11111039	553000	TELEPHONE	24,152	20,100	20,100
18	11113009	556000	TUITION	24,927	17,000	27,000
19	11111039	559000	MISC PURCHASED SERVICES	302	500	2,500
20	11111039	561000	M & S	65,764	80,850	82,850
21	11111039	561027	M & S - TECH	15,158	21,400	21,400
22	11111039	564200	TEXTBOOKS	2,493	1,750	18,750
			Total REGULAR PROGRAMS	2,610,843	2,706,206	2,788,175
23	11153039	511200	TEACHERS	190,031	189,639	151,341
24	11153039	511500	PARAPROFESSIONAL	67,733	72,062	61,115
25	11153039	513000	SALARIES EXTRA WORK PERFORMED	50	50	0
26	11153039	521010	SGB HEALTH INSURANCE	50,095	49,829	38,526
27	11153039	521020	SGB LIFE INSURANCE	22	27	37
28	11153039	522500	MEDICARE	3,371	3,794	2,782
29	11153039	523100	TEACHERS' RETIREMENT SYSTEM	64,065	67,519	50,567
30	11153039	526000	WORKERS' COMPENSATION	5,543	5,625	4,308
31	11153039	532100	SUB FOR FT EMPLOYEES	4,355	5,000	5,000
			Total SPECIAL PROGRAMS	385,264	393,545	313,676
32	11212010	511300	THERAPISTS/SPEC/COUNSELORS	55,170	55,978	58,530
33	11212010	521010	SGB HEALTH INSURANCE	6,964	6,973	7,473
34	11212010	521020	SGB LIFE INSURANCE	174	174	214
35	11212010	522500	MEDICARE	762	812	800
36	11212010	523100	TEACHERS' RETIREMENT SYSTEM	13,730	14,442	13,987
37	11212010	526000	WORKERS' COMPENSATION	1,186	1,204	1,245
			Total PUPIL SUPPORT SERVICES	77,986	79,583	82,249
38	11221133	511100	OFFICIALS/ADMIN/MANAGERS	64,182	61,182	64,182
39	11221199	511110	COORDINATORS	0	0	47,147
40	11225239	511200	TEACHERS	175,228	166,776	180,776
41	11221199	511400	CLERICAL/SECRETARIAL	16,363	16,362	18,523

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HAMMOND ACCELERATED - L0521
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
42	11221137 511407	CLERICAL DAY BY DAY	1,800	1,800	0
43	11225233 511500	PARAPROFESSIONAL	19,614	19,614	5,306
44	11221139 511900	OTHER SALARIES	384,778	382,445	412,789
45	11223039 515000	STIPEND-WORKSHOPS ONLY	14,140	37,685	71,293
46	11221199 521010	SGB HEALTH INSURANCE	121,380	118,742	133,734
47	11221199 521020	SGB LIFE INSURANCE	155	155	229
48	11221199 522500	MEDICARE	8,966	9,946	9,363
49	11221199 523100	TEACHERS' RETIREMENT SYSTEM	152,577	176,897	167,510
50	11223009 523450	OPTIONAL RETIREMENT SYSTEM	54	54	0
51	11221199 526000	WORKERS' COMPENSATION	14,536	14,747	16,476
52	11225239 532100	SUB FOR FT EMPLOYEES	9,065	15,100	15,100
53	11221199 558200	TRAVEL	8,253	69,606	90,106
54	11221199 561000	M & S	163	556	556
55	11221199 561027	M & S - TECH	196	556	556
		Total INSTRUCTIONAL STAFF SERVICES	991,450	1,092,223	1,233,646
56	11231500 531300	PENSION FUND	162,962	162,962	162,962
		Total GENERAL ADMINISTRATION	162,962	162,962	162,962
57	11249039 581000	DUES & FEES	33,861	36,665	56,665
		Total SCHOOL ADMINISTRATION	33,861	36,665	56,665
58	11254099 554000	ADVERTISING	0	523	13,243
		Total BUSINESS SERVICES	0	523	13,243
59	11262099 544100	RENTAL OF LAND & BUILDINGS	1,500	1,500	10,600
60	11262009 553300	POSTAGE	1,119	1,260	1,260
		Total MAINTENANCE OF PLANT	2,619	2,760	11,860
		Total EXPENDITURES	4,264,984	4,474,467	4,662,476
61	110 452210	TRANSFER FROM GEN FUND	450,000	450,000	450,000
		Total Other Sources and Uses of Funds	450,000	450,000	450,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	687,836	344,334	480,589
		Beginning Fund Balance	3,582,355	4,270,191	4,270,191
		Ending Fund Balance	4,270,191	4,614,525	4,750,780

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HOMELESS CHILDREN & YOUTH - T0001
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	63,454	80,204	105,887
			Total REVENUES	63,454	80,204	105,887
2	21115100	556901	STUDENT SUPPLY FEES PD BEHALF	0	0	6,250
3	21115100	558200	TRAVEL	669	0	0
4	21115100	561000	M & S	10,058	54,121	67,205
			Total SPECIAL PROGRAMS	10,727	54,121	73,455
5	21121299	511300	THERAPISTS/SPEC/COUNSELORS	13,823	14,031	14,500
6	21121299	513000	SALARIES EXTRA WORK PERFORMED	543	1,000	6,500
7	21121299	521010	SGB HEALTH INSURANCE	2,080	2,174	1,958
8	21121299	522500	MEDICARE	196	203	288
9	21121299	523100	TEACHERS' RETIREMENT SYSTEM	135	241	1,566
10	21121299	526000	WORKERS' COMPENSATION	309	323	448
11	21121000	556901	STUDENT SUPPLY FEES PD BEHALF	203	0	0
12	21121200	558200	TRAVEL	803	2,500	0
13	21121000	561000	M & S	30,199	0	0
			Total PUPIL SUPPORT SERVICES	48,288	20,472	25,260
14	21152100	593300	INDIRECT COSTS	4,439	5,611	7,172
			Total OTHER USE OF FUNDS	4,439	5,611	7,172
			Total EXPENDITURES	63,454	80,204	105,887
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
HURRICANE IDA - IDA21
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	590	445800	FEMA - DISASTER RELIEF	3,155,657	0	3,078,900
			Total REVENUES	3,155,657	0	3,078,900
2	59251900	533900	OTHER PROFESSIONAL SERVICES	360,282	350,000	75,000
			Total BUSINESS SERVICES	360,282	350,000	75,000
3	59262140	513000	SALARIES EXTRA WORK PERFORMED	3,439	0	0
4	59262140	515000	STIPEND-WORKSHOPS ONLY	666	0	235
5	59262140	522500	MEDICARE	50	0	0
6	59262140	523300	SCHOOL EMPL RETIREMENT SYS	849	0	0
7	59262140	526000	WORKERS' COMPENSATION	267	0	0
8	59262199	543000	REPAIR & MAINT	61,379	663,148	31,584
9	59262140	544200	RENTAL OF EQUIP & VEHICLES	3,740	0	11,400
10	59262052	561000	M & S	1,737	0	0
11	59262031	561027	M & S - TECH	1,635	0	0
12	59262052	561050	AIR CONDITIONER <\$5,000	15,678	0	307
13	59262033	571001	LAND IMPROVEMENTS < \$50,000	110	0	0
			Total MAINTENANCE OF PLANT	89,550	663,148	43,526
			Total EXPENDITURES	449,831	1,013,148	118,526
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,705,825	(1,013,148)	2,960,374
			Beginning Fund Balance	510,284	3,216,109	3,216,109
			Ending Fund Balance	3,216,109	2,202,961	6,176,483

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
IGNITE K-5 COMPUTER SCIENCE - S0021
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400 432900	OTHER RESTRICTED REVENUE	0	0	8,000
		Total REVENUES	0	0	8,000
2	40223454 515000	STIPEND-WORKSHOPS ONLY	0	0	6,265
3	40223454 522500	MEDICARE	0	0	91
4	40223454 523100	TEACHERS' RETIREMENT SYSTEM	0	0	1,510
5	40223454 526000	WORKERS' COMPENSATION	0	0	135
		Total INSTRUCTIONAL STAFF SERVICES	0	0	8,000
		Total EXPENDITURES	0	0	8,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	432400	LA-4 - AT RISK PRE - K	4,239,126	3,738,600	3,678,336
			Total REVENUES	4,239,126	3,738,600	3,678,336
2	40153099	511200	TEACHERS	1,286,773	1,360,786	1,541,962
3	40153003	511208	DAY BY DAY GREEN TIME SHEET	0	0	300
4	40153099	511500	PARAPROFESSIONAL	589,141	663,082	668,655
5	40153099	512300	SUB-TEACHER SICK LEAVE	390	0	1,717
6	40153099	512400	SUB EMPL OTHER THAN TEACHER	51	0	265
7	40153099	513000	SALARIES EXTRA WORK PERFORMED	26,718	28,685	20,000
8	40153099	521010	SGB HEALTH INSURANCE	361,144	380,210	419,630
9	40153099	521020	SGB LIFE INSURANCE	562	574	1,213
10	40153099	522500	MEDICARE	25,081	26,756	29,561
11	40153099	522550	DEFERRED COMPENSATION	0	0	5
12	40153099	523100	TEACHERS' RETIREMENT SYSTEM	475,521	494,865	534,019
13	40153099	525000	UNEMPLOYMENT COMPENSATION	5	0	0
14	40153099	526000	WORKERS' COMPENSATION	40,933	43,408	47,872
15	40153099	528100	SICK LEAVE SEVERANCE PAY	786	0	0
16	40153099	532100	SUB FOR FT EMPLOYEES	34,954	45,500	34,242
17	40153000	533000	OTHER PURCH PROF SVCS	5,904	5,904	6,199
18	40153039	559000	MISC PURCHASED SERVICES	152,191	163,000	139,676
19	40153099	561000	M & S	92,807	200,226	138,480
20	40153099	561027	M & S - TECH	12,774	0	12,781
			Total SPECIAL PROGRAMS	3,105,735	3,412,996	3,596,577
21	40221499	511100	OFFICIALS/ADMIN/MANAGERS	115,406	83,359	84,693
22	40221499	511300	THERAPISTS/SPEC/COUNSELORS	25,221	45,598	29,007
23	40220099	511400	CLERICAL/SECRETARIAL	32,535	33,090	33,921
24	40221499	511900	OTHER SALARIES	25,221	0	0
25	40223499	513000	SALARIES EXTRA WORK PERFORMED	9,734	0	12,500
26	40223439	515000	STIPEND-WORKSHOPS ONLY	16,549	16,549	34,421
27	40221499	521010	SGB HEALTH INSURANCE	32,207	26,680	25,199
28	40221499	521020	SGB LIFE INSURANCE	45	25	39
29	40223499	522500	MEDICARE	2,985	2,414	2,544
30	40221499	522550	DEFERRED COMPENSATION	2	0	2
31	40223499	523100	TEACHERS' RETIREMENT SYSTEM	48,346	43,042	45,411
32	40223499	526000	WORKERS' COMPENSATION	4,744	3,835	4,056
33	40223499	532000	PURCHASED EDUCATIONAL SVCS	0	0	3,250
34	40223499	532100	SUB FOR FT EMPLOYEES	28,212	29,680	37,259
35	40223499	533000	OTHER PURCH PROF SVCS	0	3,900	28,670
36	40223499	553000	TELEPHONE	26,660	26,460	30,210
37	40223499	558200	TRAVEL	403	0	10,683
38	40223499	561000	M & S	2,951	0	22,658
39	40220099	561027	M & S - TECH	6,226	0	12,417
			Total INSTRUCTIONAL STAFF SERVICES	377,448	314,632	416,940
40	40254000	555000	PRINTING & BINDING	1,670	2,000	0
			Total BUSINESS SERVICES	1,670	2,000	0
41	40272196	511616	EXTRA BUS TRIPS SALARIES	1,433	4,000	4,000

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LA 4 PRE K - STATE - S0004
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
42	40272196 522500	MEDICARE	20	58	58
43	40272196 522550	DEFERRED COMPENSATION	0	0	2
44	40272196 523300	SCHOOL EMPL RETIREMENT SYS	395	1,104	1,104
45	40272196 526000	WORKERS' COMPENSATION	111	310	310
46	40272396 544216	EXTRA BUS TRIP LEASES	2,031	1,500	2,500
		Total STUDENT TRANSPORTATION SERVICES	3,991	6,972	7,974
47	40283099 559000	MISC PURCHASED SERVICES	1,460	2,000	3,000
		Total CENTRAL SERVICES	1,460	2,000	3,000
48	40330000 513000	SALARIES EXTRA WORK PERFORMED	1,124	0	0
49	40330000 522500	MEDICARE	16	0	0
50	40330000 523100	TEACHERS' RETIREMENT SYSTEM	279	0	0
51	40330000 526000	WORKERS' COMPENSATION	24	0	0
		Total COMMUNITY SERVICES OPERATIONS	1,443	0	0
		Total EXPENDITURES	3,491,747	3,738,600	4,024,491
		Total Other Sources and Uses of Funds	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	747,379	0	(346,155)
		Beginning Fund Balance	48,767	796,146	796,146
		Ending Fund Balance	796,146	796,146	449,991

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LA AWARE - F0101
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	357,024	518,941	588,031
			Total REVENUES	357,024	518,941	588,031
2	25110070	553000	TELEPHONE	0	0	999
3	25110070	555000	PRINTING & BINDING	0	0	786
			Total REGULAR PROGRAMS	0	0	1,785
4	25211170	511100	OFFICIALS/ADMIN/MANAGERS	17,810	17,930	18,088
5	25211399	511300	THERAPISTS/SPEC/COUNSELORS	146,517	146,518	149,898
6	25211399	513000	SALARIES EXTRA WORK PERFORMED	0	5,000	0
7	25211399	521010	SGB HEALTH INSURANCE	23,788	23,795	24,608
8	25211399	522500	MEDICARE	2,219	2,291	2,273
9	25211399	523100	TEACHERS' RETIREMENT SYSTEM	40,753	41,994	40,484
10	25211399	526000	WORKERS' COMPENSATION	3,533	3,642	3,612
11	25211370	533000	OTHER PURCH PROF SVCS	19,502	0	48,706
12	25211170	558200	TRAVEL	969	847	646
13	25211370	561000	M & S	2,876	7,041	19,745
14	25211170	561027	M & S - TECH	5,413	5,500	2,460
			Total PUPIL SUPPORT SERVICES	263,380	254,558	310,520
15	25223470	515000	STIPEND-WORKSHOPS ONLY	35,513	70,000	109,006
16	25223470	522500	MEDICARE	510	1,015	1,577
17	25223470	523100	TEACHERS' RETIREMENT SYSTEM	6,610	17,150	19,128
18	25223424	523300	SCHOOL EMPL RETIREMENT SYS	0	0	262
19	25223470	523450	OPTIONAL RETIREMENT SYSTEM	151	0	28
20	25223470	523550	LA STATE EMPL RETIRE SYSTEM	2,864	0	8,944
21	25223470	526000	WORKERS' COMPENSATION	764	1,505	2,167
22	25223470	532000	PURCHASED EDUCATIONAL SVCS	7,530	137,391	43,097
23	25223470	533000	OTHER PURCH PROF SVCS	0	0	28,455
24	25223470	553000	TELEPHONE	0	0	500
25	25223470	558200	TRAVEL	14,715	0	22,819
26	25223400	561000	M & S	0	1,000	0
			Total INSTRUCTIONAL STAFF SERVICES	68,657	228,061	235,983
27	25521000	593300	INDIRECT COSTS	24,987	36,322	39,743
			Total OTHER USE OF FUNDS	24,987	36,322	39,743
			Total EXPENDITURES	357,024	518,941	588,031
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LA HEALTHY SCHOOL COMMUNITIES- F0300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	10,000	0	0
			Total REVENUES	10,000	0	0
2	25310000	515000	STIPEND-WORKSHOPS ONLY	1,100	0	0
3	25310000	522500	MEDICARE	16	0	0
4	25310000	523100	TEACHERS' RETIREMENT SYSTEM	273	0	0
5	25310000	526000	WORKERS' COMPENSATION	24	0	0
6	25310000	561000	M & S	7,888	0	0
			Total CHILD NUTRITION PROGRAM	9,300	0	0
7	25521000	593300	INDIRECT COSTS	700	0	0
			Total OTHER USE OF FUNDS	700	0	0
			Total EXPENDITURES	10,000	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LEAP REMEDIATION - L0133
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	12140000 511200	TEACHERS	0	20,000	0
2	12146011 513000	SALARIES EXTRA WORK PERFORMED	0	0	30,648
3	12146011 522500	MEDICARE	0	290	444
4	12146011 523100	TEACHERS' RETIREMENT SYSTEM	0	4,960	6,973
5	12146011 523450	OPTIONAL RETIREMENT SYSTEM	0	0	226
6	12146011 526000	WORKERS' COMPENSATION	0	430	659
7	12140000 558200	TRAVEL	320	800	0
8	12140000 561000	M & S	0	300	0
		Total OTHER INSTRUCTIONAL PROGRAMS	320	26,780	38,950
9	12213400 558200	TRAVEL	0	200	0
		Total PUPIL SUPPORT SERVICES	0	200	0
10	12223000 515000	STIPEND-WORKSHOPS ONLY	0	2,500	9,749
11	12223000 522500	MEDICARE	0	36	141
12	12223000 523100	TEACHERS' RETIREMENT SYSTEM	0	620	2,315
13	12223000 523450	OPTIONAL RETIREMENT SYSTEM	0	0	18
14	12223000 526000	WORKERS' COMPENSATION	0	54	210
15	12223000 532100	SUB FOR FT EMPLOYEES	0	170	0
		Total INSTRUCTIONAL STAFF SERVICES	0	3,380	12,433
16	12262000 511600	SERVICE WORKERS	0	600	0
17	12262000 521010	SGB HEALTH INSURANCE	0	40	0
18	12262000 522500	MEDICARE	0	9	0
19	12262000 522550	DEFERRED COMPENSATION	0	8	0
20	12262000 523300	SCHOOL EMPL RETIREMENT SYS	0	166	0
21	12262000 526000	WORKERS' COMPENSATION	0	13	0
		Total MAINTENANCE OF PLANT	0	836	0
		Total EXPENDITURES	320	31,196	51,383
22	120 452210	TRANSFER FROM GEN FUND	320	31,196	51,383
		Total Other Sources and Uses of Funds	320	31,196	51,383
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LOCAL DONATIONS - L0100
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	419200	CONTRIBUTIONS & DONATIONS	8,994	0	500
			Total REVENUES	8,994	0	500
2	11100000	561000	M & S	0	0	500
			Total	0	0	500
3	11113000	515000	STIPEND-WORKSHOPS ONLY	-300	0	0
4	11111050	522500	MEDICARE	-4	0	0
5	11111050	523100	TEACHERS' RETIREMENT SYSTEM	-76	0	0
6	11111050	526000	WORKERS' COMPENSATION	-6	0	0
7	11113000	553401	ON LINE LESSONS	5,495	0	0
8	11113000	558200	TRAVEL	1,920	0	0
9	11113000	561000	M & S	4,362	3,332	292
10	11113000	561027	M & S - TECH	1,597	0	2,867
			Total REGULAR PROGRAMS	12,988	3,332	3,159
11	11121100	561000	M & S	5,559	2,440	2,441
			Total SPECIAL EDUCATION PROGRAMS	5,559	2,440	2,441
12	11145000	558200	TRAVEL	2,560	2,500	0
13	11149000	561000	M & S	0	2,500	2,440
			Total OTHER INSTRUCTIONAL PROGRAMS	2,560	5,000	2,440
14	11283200	561000	M & S	1,000	0	0
			Total CENTRAL SERVICES	1,000	0	0
			Total EXPENDITURES	22,108	10,772	8,540
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(13,113)	(10,772)	(8,040)
			Beginning Fund Balance	21,414	8,301	8,301
			Ending Fund Balance	8,301	(2,471)	261

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
LOSFA GRANT - IHS - S0018
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400 432000	RESTRICTED GRANTS STATE	4,301	0	0
		Total REVENUES	4,301	0	0
2	40212600 513000	SALARIES EXTRA WORK PERFORMED	2,269	0	0
3	40212600 522500	MEDICARE	33	0	0
4	40212600 523100	TEACHERS' RETIREMENT SYSTEM	563	0	0
5	40212600 526000	WORKERS' COMPENSATION	49	0	0
6	40212600 561000	M & S	1,388	0	0
		Total PUPIL SUPPORT SERVICES	4,301	0	0
		Total EXPENDITURES	4,301	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
MAGNET FEDERAL - F0521
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	0	0	870,510
			Total REVENUES	0	0	870,510
2	25221199	511900	OTHER SALARIES	0	0	70,000
3	25223099	515000	STIPEND-WORKSHOPS ONLY	0	0	109,136
4	25221199	521010	SGB HEALTH INSURANCE	0	0	16,000
5	25221114	521020	SGB LIFE INSURANCE	0	0	60
6	25223099	522500	MEDICARE	0	0	1,400
7	25223099	523100	TEACHERS' RETIREMENT SYSTEM	0	0	20,000
8	25223099	526000	WORKERS' COMPENSATION	0	0	1,200
9	25223099	558200	TRAVEL	0	0	62,700
10	25221199	561000	M & S	0	0	448,710
11	25221199	561027	M & S - TECH	0	0	68,695
			Total INSTRUCTIONAL STAFF SERVICES	0	0	797,901
12	25249099	581000	DUES & FEES	0	0	8,000
			Total SCHOOL ADMINISTRATION	0	0	8,000
13	25262099	544100	RENTAL OF LAND & BUILDINGS	0	0	500
			Total MAINTENANCE OF PLANT	0	0	500
14	25521000	593300	INDIRECT COSTS	0	0	64,109
			Total OTHER USE OF FUNDS	0	0	64,109
			Total EXPENDITURES	0	0	870,510
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	510	411312	2ND SALES & USE TAX - GROSS	8,962,532	8,955,000	8,970,000
2	510	411362	2ND SALES/USE/PENALTIES/INTERE	37,468	45,000	30,000
3	510	415101	INTEREST ON CHECKING	393,108	365,000	540,000
4	510	419990	MISC REVENUE (LOCAL)	1,995	2,000	22,000
			Total REVENUES	9,395,103	9,367,000	9,562,000
5	51262012	542100	DISPOSAL SERVICES	6,308	0	0
6	51262012	543000	REPAIR & MAINT	34,659	0	0
7	51262012	561000	M & S	3,410	0	0
8	51262012	561045	JANITORIAL SUPPLIES	8,071	0	0
9	51262012	581000	DUES & FEES	985	0	0
10	51262012	589031	PORTABLE BLDG RELOCATION	1,600	0	0
			Total	55,034	0	0
11	51231500	531400	SALES TAX COLLECTION FEES	58,500	58,500	58,500
			Total GENERAL ADMINISTRATION	58,500	58,500	58,500
12	51251140	511400	CLERICAL/SECRETARIAL	98,821	98,031	134,547
13	51251599	511800	DEGREED PROFESSIONALS	54,633	57,798	63,101
14	51251140	513000	SALARIES EXTRA WORK PERFORMED	1,120	1,000	5,000
15	51251599	521010	SGB HEALTH INSURANCE	23,297	24,037	31,935
16	51251599	521020	SGB LIFE INSURANCE	697	680	806
17	51251599	522500	MEDICARE	2,071	2,274	2,733
18	51251599	523100	TEACHERS' RETIREMENT SYSTEM	38,335	37,796	48,841
19	51251599	526000	WORKERS' COMPENSATION	3,323	3,372	4,357
20	51251140	533300	AUDIT/ACCOUNTING SVCS	5,820	6,000	6,000
21	51251140	558200	TRAVEL	0	0	100
			Total BUSINESS SERVICES	228,118	230,988	297,420
22	51261140	511100	OFFICIALS/ADMIN/MANAGERS	193,649	188,930	247,974
23	51261140	511111	MANAGER	40,226	32,847	82,487
24	51262198	511600	SERVICE WORKERS	27,151	27,830	30,242
25	51262199	511700	SKILLED CRAFTS	1,710,972	1,751,476	1,820,183
26	51262140	511750	SKILLED CRAFTS ON CALL	13,000	13,000	13,000
27	51262199	511900	OTHER SALARIES	79,365	90,000	30,000
28	51262199	513000	SALARIES EXTRA WORK PERFORMED	177,873	160,000	400,000
29	51262199	521010	SGB HEALTH INSURANCE	306,498	318,024	347,086
30	51262199	521020	SGB LIFE INSURANCE	2,002	1,909	2,120
31	51262199	522500	MEDICARE	29,799	32,829	35,488
32	51262199	522550	DEFERRED COMPENSATION	1,044	1,200	400
33	51262199	523100	TEACHERS' RETIREMENT SYSTEM	70,578	67,675	95,041
34	51262199	523300	SCHOOL EMPL RETIREMENT SYS	460,330	466,983	558,624
35	51262199	525000	UNEMPLOYMENT COMPENSATION	805	1,000	1,000
36	51262199	526000	WORKERS' COMPENSATION	158,843	161,373	186,047
37	51262199	527000	HEALTH BENEFITS - RETIREES	200,743	205,000	205,000
38	51262000	528100	SICK LEAVE SEVERANCE PAY	2,769	3,500	3,500
39	51262140	528200	ANNUAL LEAVE SEVERANCE PAY	3,457	4,200	12,000
40	51262199	530000	PURCHASED PROF/TECH SVCS	3,315	5,000	2,500
41	51262140	533400	ARCHITECT/ENGINEERING SVCS	8,934	10,000	5,000

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
42	51262054	533900	OTHER PROFESSIONAL SERVICES	65,217	84,000	315,000
43	51262140	541000	UTILITY SERVICES	4,541	4,000	4,500
44	51262199	541100	WATER/SEWAGE	0	500	500
45	51262199	542100	DISPOSAL SERVICES	236,278	210,000	300,000
46	51262199	542300	CUSTODIAL SERVICES	0	2,500	2,500
47	51263199	542400	LAWN CARE	457,587	400,000	375,000
48	51264199	543000	REPAIR & MAINT	1,884,583	2,049,000	3,021,000
49	51262199	543002	ASBESTOS	18,765	30,000	100,000
50	51264150	543004	VEHICLE SERVICE & MAINTENANCE	35,106	30,000	50,000
51	51265140	543007	LEASED VEH SVC & MAINT	22,549	22,000	15,000
52	51262199	544100	RENTAL OF LAND & BUILDINGS	105,674	105,000	100,000
53	51264199	544200	RENTAL OF EQUIP & VEHICLES	33,739	31,000	10,000
54	51265140	544201	LEASE OF MAINT VEHICLES	157,581	125,000	250,000
55	51262140	545000	CONSTRUCTION SERVICES	36,789	50,000	40,000
56	51262011	545007	CONSTRUCTION TO CAPITALIZE	161,912	200,000	0
57	51262653	545050	A/C IMPROVEMENTS	17,493	0	0
58	51262699	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	0	75,000
59	51265000	552900	OTHER INSURANCE	39,294	40,000	40,000
60	51262000	553000	TELEPHONE	3,427	4,500	1,000
61	51262140	553300	POSTAGE	0	50	50
62	51262000	555000	PRINTING & BINDING	0	100	100
63	51262140	558200	TRAVEL	2,505	2,500	3,500
64	51262799	561000	M & S	429,762	375,000	455,000
65	51262199	561027	M & S - TECH	134,254	140,000	60,000
66	51262199	561045	JANITORIAL SUPPLIES	529,020	530,000	485,000
67	51262699	561050	AIR CONDITIONER <\$5,000	97,247	70,000	25,000
68	51262199	562100	NATURAL GAS/BUTANE	0	300	300
69	51263015	562400	OIL	0	600	600
70	51262199	562600	GASOLINE	143,002	125,000	125,000
71	51262199	571001	LAND IMPROVEMENTS < \$50,000	261,178	300,000	150,000
72	51262199	572000	BUILDINGS < \$100,000	0	25,000	25,000
73	51262140	581000	DUES & FEES	4,297	6,500	5,000
74	51262199	589000	MISC	0	50	50
75	51262199	589031	PORTABLE BLDG RELOCATION	0	2,500	24,000
76	51262199	673000	EQUIPMENT > \$5,000	22,177	30,000	40,000
77	51262140	673100	MACHINERY > \$5,000	0	15,000	10,000
78	51262000	673200	VEHICLES > \$5,000	0	20,000	20,000
			Total MAINTENANCE OF PLANT	8,395,326	8,572,876	10,205,792
79	51284435	511900	OTHER SALARIES	506,881	528,129	509,177
80	51284400	511907	OTHR SAL DAY BY DAY	138,008	144,396	93,217
81	51284435	521010	SGB HEALTH INSURANCE	84,474	88,705	85,665
82	51284435	521020	SGB LIFE INSURANCE	42	40	40
83	51284435	522500	MEDICARE	8,829	9,752	8,202
84	51284435	522550	DEFERRED COMPENSATION	1,661	1,750	1,135
85	51284435	523100	TEACHERS' RETIREMENT SYSTEM	126,652	127,279	123,508

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MAINTENANCE REDEDICATION - 510
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
86	51284435 526000	WORKERS' COMPENSATION	13,865	14,459	12,952
87	51284400 558200	TRAVEL	25,687	21,000	23,000
		Total CENTRAL SERVICES	906,098	935,510	856,896
88	51460199 545050	A/C IMPROVEMENTS	0	25,000	36,000
89	51460199 673003	EQUIPMENT - AIR CONDITIONING	0	10,000	10,000
		Total FACILITY ACQUISITIONS AND	0	35,000	46,000
		Total EXPENDITURES	9,643,076	9,832,874	11,464,608
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(247,973)	(465,874)	(1,902,608)
		Beginning Fund Balance	6,367,592	6,119,619	6,119,619
		Ending Fund Balance	6,119,619	5,653,745	4,217,011

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
MODEL EARLY CHILDHOOD - 8G163
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	410	432200	EDUCATION SUPPORT FUND 8G	147,170	147,170	210,670
			Total REVENUES	147,170	147,170	210,670
2	41153099	511200	TEACHERS	91,305	95,766	99,469
3	41153099	511500	PARAPROFESSIONAL	9,705	5,379	44,216
4	41153099	521010	SGB HEALTH INSURANCE	15,741	16,302	26,385
5	41153099	521020	SGB LIFE INSURANCE	38	45	63
6	41153099	522500	MEDICARE	1,378	1,379	1,911
7	41153099	523100	TEACHERS' RETIREMENT SYSTEM	25,051	24,405	34,486
8	41153099	526000	WORKERS' COMPENSATION	2,172	2,175	3,076
9	41153021	532100	SUB FOR FT EMPLOYEES	1,193	1,719	814
10	41153021	561000	M & S	587	0	250
			Total SPECIAL PROGRAMS	147,170	147,170	210,670
			Total EXPENDITURES	147,170	147,170	210,670
			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 Revised Budget
READY START NETWORK CCDF - F0081
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	41,744	50,000	50,000
			Total REVENUES	41,744	50,000	50,000
2	25153000	561000	M & S	941	0	0
			Total SPECIAL PROGRAMS	941	0	0
3	25221499	511300	THERAPISTS/SPEC/COUNSELORS	12,611	12,611	12,852
4	25221499	513000	SALARIES EXTRA WORK PERFORMED	4,459	1,200	2,273
5	25223400	515000	STIPEND-WORKSHOPS ONLY	705	700	0
6	25221499	521010	SGB HEALTH INSURANCE	1,452	1,517	1,531
7	25221499	521020	SGB LIFE INSURANCE	10	12	15
8	25221499	522500	MEDICARE	249	201	210
9	25221499	523100	TEACHERS' RETIREMENT SYSTEM	3,853	3,498	3,574
10	25223400	525000	UNEMPLOYMENT COMPENSATION	0	0	23
11	25221499	526000	WORKERS' COMPENSATION	382	312	325
12	25221499	532000	PURCHASED EDUCATIONAL SVCS	0	19,951	19,338
13	25220099	534000	PURCHASED TECH SVC	1,600	0	550
14	25220099	553000	TELEPHONE	480	480	480
15	25221494	558200	TRAVEL	4,762	5,000	5,108
16	25220099	561000	M & S	746	1,020	334
			Total INSTRUCTIONAL STAFF SERVICES	31,308	46,502	46,613
17	25254099	555000	PRINTING & BINDING	3,362	0	0
			Total BUSINESS SERVICES	3,362	0	0
18	25330000	561000	M & S	3,212	0	0
			Total COMMUNITY SERVICES OPERATIONS	3,212	0	0
19	25521000	593300	INDIRECT COSTS	2,920	3,498	3,387
			Total OTHER USE OF FUNDS	2,920	3,498	3,387
			Total EXPENDITURES	41,744	50,000	50,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
READY START NETWORK CCDBG - 003
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	003	445000	RESTR GRANTS FED THRU STATE	9,681	100,000	100,000
			Total REVENUES	9,681	100,000	100,000
2	00322199	511100	OFFICIALS/ADMIN/MANAGERS	0	40,748	34,225
3	00322199	521010	SGB HEALTH INSURANCE	0	5,901	3,402
4	00322199	521020	SGB LIFE INSURANCE	0	30	35
5	00322199	522500	MEDICARE	0	563	471
6	00322199	523100	TEACHERS' RETIREMENT SYSTEM	0	9,820	8,307
7	00322199	526000	WORKERS' COMPENSATION	0	876	736
8	00322394	532000	PURCHASED EDUCATIONAL SVCS	9,004	0	22,115
9	00322394	533000	OTHER PURCH PROF SVCS	0	0	7,200
10	00322140	534000	PURCHASED TECH SVC	0	0	11,498
11	00322140	558200	TRAVEL	0	300	300
12	00322140	561000	M & S	0	34,766	4,937
			Total INSTRUCTIONAL STAFF SERVICES	9,004	93,004	93,226
13	00352100	593300	INDIRECT COSTS	677	6,996	6,774
			Total OTHER USE OF FUNDS	677	6,996	6,774
			Total EXPENDITURES	9,681	100,000	100,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
READY START NETWORK PDG - F0080
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	63,126	50,000	0
			Total REVENUES	63,126	50,000	0
2	25221499	511100	OFFICIALS/ADMIN/MANAGERS	8,012	0	0
3	25221499	521010	SGB HEALTH INSURANCE	700	0	0
4	25221499	521020	SGB LIFE INSURANCE	4	0	0
5	25221499	522500	MEDICARE	113	0	0
6	25221499	523100	TEACHERS' RETIREMENT SYSTEM	1,987	0	0
7	25221499	526000	WORKERS' COMPENSATION	172	0	0
8	25221400	534000	PURCHASED TECH SVC	47,599	46,502	0
9	25223400	558200	TRAVEL	124	0	0
			Total INSTRUCTIONAL STAFF SERVICES	58,710	46,502	0
10	25521000	593300	INDIRECT COSTS	4,416	3,498	0
			Total OTHER USE OF FUNDS	4,416	3,498	0
			Total EXPENDITURES	63,126	50,000	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
READY START NETWORK WORKFORCE PLANNING PDG23 - F0083
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445900	OTHER RESTR GRANTS THRU STATE	0	100,000	150,000
			Total REVENUES	0	100,000	150,000
2	25153000	561000	M & S	0	17,234	0
			Total SPECIAL PROGRAMS	0	17,234	0
3	25221499	511100	OFFICIALS/ADMIN/MANAGERS	0	40,748	45,902
4	25221499	521010	SGB HEALTH INSURANCE	0	3,733	6,413
5	25221499	521020	SGB LIFE INSURANCE	0	30	37
6	25221499	522500	MEDICARE	0	563	639
7	25221499	523100	TEACHERS' RETIREMENT SYSTEM	0	9,820	11,591
8	25221499	526000	WORKERS' COMPENSATION	0	876	987
9	25220000	533000	OTHER PURCH PROF SVCS	0	0	20,872
10	25221499	534000	PURCHASED TECH SVC	0	20,000	46,502
11	25223499	559000	MISC PURCHASED SERVICES	0	0	2,695
12	25223499	561000	M & S	0	0	766
			Total INSTRUCTIONAL STAFF SERVICES	0	75,770	136,404
13	25254000	554000	ADVERTISING	0	0	435
			Total BUSINESS SERVICES	0	0	435
14	25262000	544100	RENTAL OF LAND & BUILDINGS	0	0	3,000
			Total MAINTENANCE OF PLANT	0	0	3,000
15	25521000	593300	INDIRECT COSTS	0	6,996	10,161
			Total OTHER USE OF FUNDS	0	6,996	10,161
			Total EXPENDITURES	0	100,000	150,000
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
REAL TIME ACCESS - ESR90
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	005 442900	OTHER UNRESTR GRANTS-STATE	332,585	478,553	580,000
		Total REVENUES	332,585	478,553	580,000
2	00149000 532000	PURCHASED EDUCATIONAL SVCS	309,309	445,072	540,712
		Total OTHER INSTRUCTIONAL PROGRAMS	309,309	445,072	540,712
3	00521000 593300	INDIRECT COSTS	23,276	33,481	39,288
		Total OTHER USE OF FUNDS	23,276	33,481	39,288
		Total EXPENDITURES	332,585	478,553	580,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
REDESIGN 1003a - T0007
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	483,601	1,245,750	1,245,754
			Total REVENUES	483,601	1,245,750	1,245,754
2	21113000	553000	TELEPHONE	1,814	0	0
3	21113000	561000	M & S	99,962	501,033	110,952
4	21113000	561027	M & S - TECH	30,265	60,000	0
			Total REGULAR PROGRAMS	132,040	561,033	110,952
5	21115100	532000	PURCHASED EDUCATIONAL SVCS	15,181	15,181	0
6	21115100	564200	TEXTBOOKS	214,614	500,000	510,841
			Total SPECIAL PROGRAMS	229,795	515,181	510,841
7	21122300	513000	SALARIES EXTRA WORK PERFORMED	34,000	40,000	0
8	21122398	515000	STIPEND-WORKSHOPS ONLY	0	0	34,000
9	21122398	522500	MEDICARE	493	580	493
10	21122398	523100	TEACHERS' RETIREMENT SYSTEM	8,432	9,640	8,194
11	21122398	526000	WORKERS' COMPENSATION	731	860	731
12	21122300	532000	PURCHASED EDUCATIONAL SVCS	24,000	24,000	407,359
13	21122300	532100	SUB FOR FT EMPLOYEES	1,076	6,050	0
14	21122300	553000	TELEPHONE	0	0	88,800
15	21122300	558200	TRAVEL	19,200	1,250	0
			Total INSTRUCTIONAL STAFF SERVICES	87,932	82,380	539,577
16	21152100	593300	INDIRECT COSTS	33,834	87,156	84,384
			Total OTHER USE OF FUNDS	33,834	87,156	84,384
			Total EXPENDITURES	483,601	1,245,750	1,245,754
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SECTION 504- L0340
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	12110051 532100	SUB FOR FT EMPLOYEES	5,118	5,000	5,000
2	12110000 558200	TRAVEL	600	1,880	0
3	12110000 561000	M & S	1,670	2,400	1,500
4	12110000 561027	M & S - TECH	720	720	1,620
		Total REGULAR PROGRAMS	8,108	10,000	8,120
		Total EXPENDITURES	8,108	10,000	8,120
5	120 452210	TRANSFER FROM GEN FUND	8,108	10,000	8,120
		Total Other Sources and Uses of Funds	8,108	10,000	8,120
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SIXTEENTH SECTION - L0510
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	120	415101	INTEREST ON CHECKING	3,047	2,500	4,950
2	120	415410	EARN FROM 16TH SECT PROP	78,894	225,000	211,000
			Total REVENUES	81,941	227,500	215,950
3	12231100	533200	LEGAL SERVICES	0	15	0
			Total GENERAL ADMINISTRATION	0	15	0
4	12470000	533900	OTHER PROFESSIONAL SERVICES	10,461	16,875	15,840
5	12410000	571001	LAND IMPROVEMENTS < \$50,000	33,440	36,250	30,000
			Total FACILITY ACQUISITIONS AND	43,901	53,125	45,840
6	12522000	593230	TRANS OUT - OTHER	0	50,000	50,000
			Total OTHER USE OF FUNDS	0	50,000	50,000
			Total EXPENDITURES	43,901	103,140	95,840
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	38,040	124,360	120,110
			Beginning Fund Balance	56,345	94,385	94,385
			Ending Fund Balance	94,385	218,745	214,495

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SIXTEENTH SECTION OIL AND GAS LEASE - L0511
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	120 415101	INTEREST ON CHECKING	1,867	1,675	3,150
		Total REVENUES	1,867	1,675	3,150
		Total EXPENDITURES	0	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,867	1,675	3,150
		Beginning Fund Balance	41,650	43,517	43,517
		Ending Fund Balance	43,517	45,192	46,667

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED CAMERAS - S0023
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	432100	SPECIAL EDUCATION	236,078	0	0
			Total REVENUES	236,078	0	0
2	40121000	543001	INSTALL/TAG COMPUTERS	0	18,450	565
3	40121000	561000	M & S	0	19,170	430
			Total SPECIAL EDUCATION PROGRAMS	0	37,620	995
			Total EXPENDITURES	0	37,620	995
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	236,078	(37,620)	(995)
			Beginning Fund Balance	236,078	236,078	236,078
			Ending Fund Balance	236,078	198,458	235,083

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED GIFTED - SE293
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Total REVENUES	0	0	0
1	12122000 522500	MEDICARE	96	133	0
2	12122000 522550	DEFERRED COMPENSATION	23	16	0
3	12122000 523100	TEACHERS' RETIREMENT SYSTEM	1,216	2,221	0
4	12122000 526000	WORKERS' COMPENSATION	142	198	0
5	12122070 532000	PURCHASED EDUCATIONAL SVCS	7,443	7,500	10,100
6	12122000 534000	PURCHASED TECH SVC	99	0	0
7	12122037 543000	REPAIR & MAINT	0	0	200
8	12122070 553401	ON LINE LESSONS	696	0	400
9	12122032 558200	TRAVEL	21,249	18,000	20,831
10	12122070 561000	M & S	8,009	8,685	5,920
11	12122070 561027	M & S - TECH	66	65	505
12	12122000 581000	DUES & FEES	339	398	0
		Total SPECIAL EDUCATION PROGRAMS	39,377	37,216	37,956
13	12223070 553401	ON LINE LESSONS	0	0	444
		Total INSTRUCTIONAL STAFF SERVICES	0	0	444
14	12262000 513000	SALARIES EXTRA WORK PERFORMED	200	0	0
15	12262000 522500	MEDICARE	3	0	0
16	12262000 523300	SCHOOL EMPL RETIREMENT SYS	55	0	0
17	12262000 526000	WORKERS' COMPENSATION	16	0	0
		Total MAINTENANCE OF PLANT	274	0	0
18	12273100 511616	EXTRA BUS TRIPS SALARIES	0	500	0
19	12273200 522550	DEFERRED COMPENSATION	0	42	0
20	12273200 523300	SCHOOL EMPL RETIREMENT SYS	0	142	0
21	12273300 544216	EXTRA BUS TRIP LEASES	0	500	0
		Total STUDENT TRANSPORTATION SERVICES	0	1,184	0
		Total EXPENDITURES	39,651	38,400	38,400
22	120 452210	TRANSFER FROM GEN FUND	39,651	38,400	38,400
		Total Other Sources and Uses of Funds	39,651	38,400	38,400
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	220	445310	IDEA-PART B	6,051,270	6,007,773	6,257,907
			Total REVENUES	6,051,270	6,007,773	6,257,907
2	22111099	511500	PARAPROFESSIONAL	231,041	261,736	265,584
3	22111099	521010	SGB HEALTH INSURANCE	48,559	53,485	55,619
4	22111099	521020	SGB LIFE INSURANCE	363	0	25
5	22111099	522500	MEDICARE	3,019	3,795	3,465
6	22111099	523100	TEACHERS' RETIREMENT SYSTEM	58,404	63,078	62,902
7	22111099	525000	UNEMPLOYMENT COMPENSATION	114	0	0
8	22111099	526000	WORKERS' COMPENSATION	4,967	5,627	5,702
9	22111018	532100	SUB FOR FT EMPLOYEES	1,105	0	44
10	22111000	553401	ON LINE LESSONS	3,297	4,000	3,771
11	22111000	561000	M & S	2,628	2,600	0
12	22111000	561027	M & S - TECH	308	0	0
			Total REGULAR PROGRAMS	353,805	394,321	397,112
13	22121190	511200	TEACHERS	117,030	117,502	120,422
14	22121199	511510	CHILD SPECIFIC PARAS	3,058	0	0
15	22121190	521010	SGB HEALTH INSURANCE	18,463	17,939	24,492
16	22121190	522500	MEDICARE	1,638	1,704	1,606
17	22121190	523100	TEACHERS' RETIREMENT SYSTEM	29,782	28,318	29,022
18	22121190	526000	WORKERS' COMPENSATION	2,582	2,526	2,589
19	22121000	532100	SUB FOR FT EMPLOYEES	192	0	0
20	22121028	543000	REPAIR & MAINT	0	0	3,000
21	22121190	553401	ON LINE LESSONS	45,585	50,000	143,604
22	22121190	558200	TRAVEL	5,087	5,000	5,347
23	22121190	561000	M & S	34,310	51,904	45,581
24	22121028	561002	M & S - GENERAL ALLOTMENT	0	0	13,204
25	22121190	561027	M & S - TECH	48,152	48,000	48,000
26	22121190	561028	M & S - SOFTWARE - TECH	801	1,683	901
27	22121000	673000	EQUIPMENT > \$5,000	0	0	8,378
			Total SPECIAL EDUCATION PROGRAMS	306,680	324,576	446,146
28	22146049	513000	SALARIES EXTRA WORK PERFORMED	0	16,634	30,000
29	22146049	522500	MEDICARE	0	197	435
30	22146049	523100	TEACHERS' RETIREMENT SYSTEM	0	3,060	7,230
31	22146049	526000	WORKERS' COMPENSATION	0	294	645
32	22146049	558200	TRAVEL	0	1,500	6,000
			Total OTHER INSTRUCTIONAL PROGRAMS	0	21,685	44,310
33	22153000	511500	PARAPROFESSIONAL	3,211	0	0
34	22153000	521010	SGB HEALTH INSURANCE	962	0	0
35	22153000	522500	MEDICARE	42	0	0
36	22153000	523100	TEACHERS' RETIREMENT SYSTEM	796	0	0
37	22153000	526000	WORKERS' COMPENSATION	69	0	0
			Total SPECIAL PROGRAMS	5,080	0	0
38	22212399	511110	COORDINATORS	143,032	148,216	151,240
39	22216199	511300	THERAPISTS/SPEC/COUNSELORS	875,653	943,935	901,296
40	22217099	511510	CHILD SPECIFIC PARAS	1,217,485	892,462	1,104,454

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
41	22213499	511800	DEGREED PROFESSIONALS	59,958	60,123	60,123
42	22217099	513000	SALARIES EXTRA WORK PERFORMED	4,080	0	0
43	22217099	521010	SGB HEALTH INSURANCE	363,973	368,288	352,721
44	22217099	521020	SGB LIFE INSURANCE	1,483	1,513	2,592
45	22217099	522500	MEDICARE	30,851	29,649	29,893
46	22217099	522550	DEFERRED COMPENSATION	320	0	0
47	22217099	523100	TEACHERS' RETIREMENT SYSTEM	518,381	459,416	495,879
48	22217099	523300	SCHOOL EMPL RETIREMENT SYS	12,054	6,336	10,459
49	22214599	523450	OPTIONAL RETIREMENT SYSTEM	17,971	17,571	17,901
50	22217099	525000	UNEMPLOYMENT COMPENSATION	-1,223	0	0
51	22217099	526000	WORKERS' COMPENSATION	49,499	43,962	48,085
52	22217099	528100	SICK LEAVE SEVERANCE PAY	2,080	0	3,434
53	22217051	532100	SUB FOR FT EMPLOYEES	60,449	30,000	16,420
54	22216670	558200	TRAVEL	78,660	56,000	65,007
55	22216600	561000	M & S	37,403	22,000	22,000
			Total PUPIL SUPPORT SERVICES	3,472,108	3,079,471	3,281,504
56	22221470	511110	COORDINATORS	89,048	89,048	90,438
57	22221270	511400	CLERICAL/SECRETARIAL	179,439	179,862	183,618
58	22221270	511900	OTHER SALARIES	99,631	98,418	97,676
59	22223270	512.11	TEACHER SAL EIC 11	123,283	123,283	124,694
60	22223270	512.22	TEACHER SAL EIC 22	186,092	244,101	190,662
61	22223270	512.51	TEACHER SAL EIC 51	64,857	97,356	66,548
62	22223270	513000	SALARIES EXTRA WORK PERFORMED	6,355	8,000	2,325
63	22223790	515000	STIPEND-WORKSHOPS ONLY	2,400	12,000	3,175
64	22223270	521010	SGB HEALTH INSURANCE	132,009	135,125	140,136
65	22223270	521020	SGB LIFE INSURANCE	174	144	214
66	22223790	522500	MEDICARE	9,961	12,354	10,010
67	22223790	523100	TEACHERS' RETIREMENT SYSTEM	186,086	205,349	167,870
68	22221470	523300	SCHOOL EMPL RETIREMENT SYS	423	0	0
69	22223200	523450	OPTIONAL RETIREMENT SYSTEM	14	0	0
70	22223200	523550	LA STATE EMPL RETIRE SYSTEM	10	0	0
71	22223790	526000	WORKERS' COMPENSATION	16,149	18,320	16,482
72	22223790	532000	PURCHASED EDUCATIONAL SVCS	25,260	275,440	275,440
73	22223251	532100	SUB FOR FT EMPLOYEES	2,617	15,000	1,909
74	22223270	558.11	TRAVEL EIC 11	5,220	4,000	5,701
75	22223270	558.22	TRAVEL EIC 22	2,688	2,500	3,842
76	22223270	558.51	TRAVEL EIC 51	1,026	1,000	1,358
77	22223790	558200	TRAVEL	22,978	14,500	22,467
78	22223200	561.11	M&S EIC 11	11,755	8,000	8,000
79	22229000	561000	M & S	6,000	6,000	6,000
80	22229000	561027	M & S - TECH	6,229	6,000	6,000
81	22223200	561030	M & S - SOFTWARE LICENSES-TECH	198	198	551
			Total INSTRUCTIONAL STAFF SERVICES	1,179,899	1,555,998	1,425,116
82	22254000	555000	PRINTING & BINDING	7,281	8,000	11,873
			Total BUSINESS SERVICES	7,281	8,000	11,873

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
IDEA - SE306
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
83	22260000 533500	MEDICAL DOCTORS	0	0	40
84	22264000 543000	REPAIR & MAINT	685	8,200	5,000
85	22262000 561000	M & S	20,346	20,000	20,000
86	22260000 673000	EQUIPMENT > \$5,000	7,980	0	0
		Total MAINTENANCE OF PLANT	29,011	28,200	25,040
87	22273296 511515	BUS ATTENDANTS	21,160	13,080	12,525
88	22273196 511616	EXTRA BUS TRIPS SALARIES	71,627	35,000	44,333
89	22273200 521010	SGB HEALTH INSURANCE	0	0	19
90	22273296 522500	MEDICARE	1,328	696	816
91	22273296 522550	DEFERRED COMPENSATION	7	0	75
92	22273249 523100	TEACHERS' RETIREMENT SYSTEM	52	0	0
93	22273296 523300	SCHOOL EMPL RETIREMENT SYS	25,110	12,730	13,440
94	22273296 526000	WORKERS' COMPENSATION	7,167	3,626	3,317
95	22273396 544216	EXTRA BUS TRIP LEASES	50,930	26,400	29,250
96	22273328 551900	STDT TRANS PURCH FROM OTH SOUR	1,056	1,500	1,584
97	22273196 559000	MISC PURCHASED SERVICES	0	0	300
		Total STUDENT TRANSPORTATION SERVICES	178,437	93,032	105,659
98	22284099 511800	DEGREED PROFESSIONALS	62,319	62,319	62,306
99	22284099 521010	SGB HEALTH INSURANCE	13,643	13,958	14,589
100	22284099 522500	MEDICARE	797	904	806
101	22284099 523100	TEACHERS' RETIREMENT SYSTEM	15,599	15,019	15,383
102	22284099 526000	WORKERS' COMPENSATION	1,352	1,340	1,372
103	22284070 558200	TRAVEL	2,446	2,000	2,055
104	22284070 558230	TRAVEL - DATA PROCESSING	0	0	438
		Total CENTRAL SERVICES	96,156	95,540	96,949
105	22521000 593300	INDIRECT COSTS	422,811	406,950	424,198
		Total OTHER USE OF FUNDS	422,811	406,950	424,198
		Total EXPENDITURES	6,051,270	6,007,773	6,257,907
		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
CIR/UIR ACADEMICS IDEA CONTRACT - SE310
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Total REVENUES	0	0	0
1	22223200 561000	M & S	651	0	0
		Total INSTRUCTIONAL STAFF SERVICES	651	0	0
		Total EXPENDITURES	651	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(651)	0	0
		Beginning Fund Balance	651	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED IDEA SET ASIDE - SE307
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	220	445350	OTHER SPECIAL ED PROGRAMS	0	164,134	161,972
			Total REVENUES	0	164,134	161,972
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	0	152,208	151,000
			Total INSTRUCTIONAL STAFF SERVICES	0	152,208	151,000
3	22521000	593300	INDIRECT COSTS	0	11,926	10,972
			Total OTHER USE OF FUNDS	0	11,926	10,972
			Total EXPENDITURES	0	164,134	161,972
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED MEDICAID REIMB - SE233
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	120	415101	INTEREST ON CHECKING	137,800	130,000	284,620
2	120	419915	MEDICAID REIMB - SP ED THERAPS	3,212,112	1,574,636	1,383,380
			Total REVENUES	3,349,912	1,704,636	1,668,000
3	12213070	533000	OTHER PURCH PROF SVCS	435,912	157,464	145,340
			Total PUPIL SUPPORT SERVICES	435,912	157,464	145,340
4	12221270	511400	CLERICAL/SECRETARIAL	26,605	30,147	28,307
5	12221270	521010	SGB HEALTH INSURANCE	9,254	9,270	9,193
6	12221270	522500	MEDICARE	332	437	361
7	12221270	523100	TEACHERS' RETIREMENT SYSTEM	6,675	7,265	6,822
8	12221270	526000	WORKERS' COMPENSATION	572	648	609
			Total INSTRUCTIONAL STAFF SERVICES	43,438	47,767	45,292
9	12522070	593230	TRANS OUT - OTHER	0	750,000	750,000
			Total OTHER USE OF FUNDS	0	750,000	750,000
			Total EXPENDITURES	479,350	955,231	940,632
			Total Other Sources and Uses of Funds	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	2,870,561	749,405	727,368
			Beginning Fund Balance	1,939,200	4,809,762	4,809,762
			Ending Fund Balance	4,809,762	5,559,167	5,537,130

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED PRESCHOOL - SE256
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	220	445320	IDEA-PRESCHOOL	123,641	161,140	121,669
			Total REVENUES	123,641	161,140	121,669
2	22153000	561000	M & S	7,022	40,000	2,715
3	22153000	561027	M & S - TECH	3,364	0	0
			Total SPECIAL PROGRAMS	10,385	40,000	2,715
4	22215290	511300	THERAPISTS/SPEC/COUNSELORS	68,335	68,139	71,206
5	22215290	521010	SGB HEALTH INSURANCE	14,106	14,107	15,499
6	22215290	522500	MEDICARE	881	888	1,032
7	22215290	523100	TEACHERS' RETIREMENT SYSTEM	16,947	16,442	18,291
8	22215290	526000	WORKERS' COMPENSATION	1,469	1,469	1,626
9	22215290	561000	M & S	0	4,180	0
			Total PUPIL SUPPORT SERVICES	101,739	105,225	107,654
10	22223200	532100	SUB FOR FT EMPLOYEES	304	2,500	58
			Total INSTRUCTIONAL STAFF SERVICES	304	2,500	58
11	22283000	559000	MISC PURCHASED SERVICES	2,550	2,500	3,000
			Total CENTRAL SERVICES	2,550	2,500	3,000
12	22521000	593300	INDIRECT COSTS	8,662	10,915	8,242
			Total OTHER USE OF FUNDS	8,662	10,915	8,242
			Total EXPENDITURES	123,641	161,140	121,669
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED PRESCHOOL SET ASIDE - SE257
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	220	445350	OTHER SPECIAL ED PROGRAMS	5,000	7,492	7,492
			Total REVENUES	5,000	7,492	7,492
2	22223200	532000	PURCHASED EDUCATIONAL SVCS	4,651	6,948	6,948
			Total INSTRUCTIONAL STAFF SERVICES	4,651	6,948	6,948
3	22521000	593300	INDIRECT COSTS	349	544	544
			Total OTHER USE OF FUNDS	349	544	544
			Total EXPENDITURES	5,000	7,492	7,492
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
SPED PUPIL APPRAISAL - SE283
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	12121070 553401	ON LINE LESSONS	1,910	1,910	1,086
2	12121070 561000	M & S	12,545	12,408	13,320
3	12121070 561027	M & S - TECH	972	973	0
		Total SPECIAL EDUCATION PROGRAMS	15,428	15,291	14,406
4	12215200 553401	ON LINE LESSONS	540	540	0
5	12215200 561027	M & S - TECH	972	972	0
		Total PUPIL SUPPORT SERVICES	1,512	1,512	0
6	12221470 511400	CLERICAL/SECRETARIAL	29,550	29,550	30,383
7	12221470 521010	SGB HEALTH INSURANCE	6,964	6,973	7,411
8	12221470 522500	MEDICARE	396	396	406
9	12221470 526000	WORKERS' COMPENSATION	635	635	653
10	12223070 532000	PURCHASED EDUCATIONAL SVCS	621	543	1,641
		Total INSTRUCTIONAL STAFF SERVICES	38,166	38,097	40,494
		Total EXPENDITURES	55,106	54,900	54,900
11	120 452210	TRANSFER FROM GEN FUND	55,106	54,900	54,900
		Total Other Sources and Uses of Funds	55,106	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 Revised Budget
CLSD COMPREHENSIVE LITERACY STATE DEV - 270
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	270	445900	OTHER RESTR GRANTS THRU STATE	1,214,456	1,412,500	863,320
			Total REVENUES	1,214,456	1,412,500	863,320
2	27113024	556400	TUIT TO INTER ED AGEN IN STATE	0	0	28,210
			Total REGULAR PROGRAMS	0	0	28,210
3	27221010	511900	OTHER SALARIES	223,752	227,100	367,767
4	27223199	513000	SALARIES EXTRA WORK PERFORMED	62,299	0	32,142
5	27223209	515000	STIPEND-WORKSHOPS ONLY	34,500	86,280	9,000
6	27221010	521010	SGB HEALTH INSURANCE	46,828	41,599	72,338
7	27223209	522500	MEDICARE	4,333	4,926	21,147
8	27223209	522550	DEFERRED COMPENSATION	39	91	0
9	27223209	523100	TEACHERS' RETIREMENT SYSTEM	79,401	78,243	81,771
10	27221010	523300	SCHOOL EMPL RETIREMENT SYS	276	0	0
11	27223209	526000	WORKERS' COMPENSATION	6,980	7,860	9,038
12	27223499	532000	PURCHASED EDUCATIONAL SVCS	79,220	33,720	89,605
13	27223139	532100	SUB FOR FT EMPLOYEES	0	0	3,200
14	27223199	553000	TELEPHONE	242,088	301,203	0
15	27223199	558200	TRAVEL	0	4,375	6,142
16	27222209	561000	M & S	349,776	521,283	20,240
17	27223100	589500	NON-PUBLIC EXPENDITURES	0	7,000	0
			Total INSTRUCTIONAL STAFF SERVICES	1,129,492	1,313,680	712,390
18	27272196	511616	EXTRA BUS TRIPS SALARIES	0	0	20,000
19	27272196	522500	MEDICARE	0	0	670
20	27272196	523100	TEACHERS' RETIREMENT SYSTEM	0	0	2,000
21	27272196	523300	SCHOOL EMPL RETIREMENT SYS	0	0	6,520
22	27272196	526000	WORKERS' COMPENSATION	0	0	810
23	27272396	544216	EXTRA BUS TRIP LEASES	0	0	30,000
			Total STUDENT TRANSPORTATION SERVICES	0	0	60,000
24	27330100	561000	M & S	0	0	4,241
			Total COMMUNITY SERVICES OPERATIONS	0	0	4,241
25	27521000	593300	INDIRECT COSTS	84,964	98,820	58,479
			Total OTHER USE OF FUNDS	84,964	98,820	58,479
			Total EXPENDITURES	1,214,456	1,412,500	863,320
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSA TITLE 1 - 210
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	210	445410	TITLE I	7,932,164	10,296,800	12,345,734
			Total REVENUES	7,932,164	10,296,800	12,345,734
2	21153099	511200	TEACHERS	852,583	800,000	823,748
3	21153198	511208	DAY BY DAY GREEN TIME SHEET	0	0	52
4	21153198	511500	PARAPROFESSIONAL	478,661	575,000	525,627
5	21151098	511900	OTHER SALARIES	0	35,000	0
6	21153198	512300	SUB-TEACHER SICK LEAVE	390	10,000	10,052
7	21153198	512400	SUB EMPL OTHER THAN TEACHER	51	0	29
8	21151972	512900	OTHER TEMPORARY EMPLOYEE	50,950	65,000	24,898
9	21151099	513000	SALARIES EXTRA WORK PERFORMED	35,179	130,000	20,080
10	21153198	521010	SGB HEALTH INSURANCE	254,135	300,000	328,072
11	21153198	521020	SGB LIFE INSURANCE	508	600	305
12	21159010	522500	MEDICARE	18,929	24,600	39,809
13	21159010	522550	DEFERRED COMPENSATION	77	0	125
14	21159010	523100	TEACHERS' RETIREMENT SYSTEM	342,844	482,000	338,788
15	21151339	523300	SCHOOL EMPL RETIREMENT SYS	0	360	0
16	21151339	523450	OPTIONAL RETIREMENT SYSTEM	916	1,500	268
17	21151099	523550	LA STATE EMPL RETIRE SYSTEM	4,441	4,000	4,804
18	21159010	526000	WORKERS' COMPENSATION	30,506	52,500	78,167
19	21153198	528100	SICK LEAVE SEVERANCE PAY	786	0	0
20	21159010	532000	PURCHASED EDUCATIONAL SVCS	134,536	90,800	119,939
21	21153198	532100	SUB FOR FT EMPLOYEES	11,693	20,000	26,296
22	21151969	543000	REPAIR & MAINT	78,991	60,000	97,096
23	21151972	543001	INSTALL/TAG COMPUTERS	35,000	300,000	40,000
24	21151972	553000	TELEPHONE	39,798	25,000	13,569
25	21151098	553401	ON LINE LESSONS	729,746	910,000	924,003
26	21153198	558200	TRAVEL	8,238	3,000	4,933
27	21159010	561000	M & S	1,009,883	400,000	1,299,396
28	21151993	561027	M & S - TECH	663,290	1,750,000	3,352,492
29	21151993	564300	WORKBOOKS	120,133	30,000	96,302
30	21151098	564400	PERIODICALS	0	500	0
31	21159010	589500	NON-PUBLIC EXPENDITURES	288	0	1,000
32	21151098	673000	EQUIPMENT > \$5,000	141,340	100,000	269,868
			Total SPECIAL PROGRAMS	5,043,892	6,169,860	8,439,718
33	21212298	511300	THERAPISTS/SPEC/COUNSELORS	41,467	40,000	42,941
34	21212298	511400	CLERICAL/SECRETARIAL	5,487	0	5,705
35	21212298	513000	SALARIES EXTRA WORK PERFORMED	0	500	337
36	21212298	521010	SGB HEALTH INSURANCE	8,056	5,900	8,497
37	21212298	521020	SGB LIFE INSURANCE	109	0	117
38	21212298	522500	MEDICARE	628	500	658
39	21212298	523100	TEACHERS' RETIREMENT SYSTEM	1,361	0	1,374
40	21212298	526000	WORKERS' COMPENSATION	1,009	900	1,053
41	21218198	532000	PURCHASED EDUCATIONAL SVCS	1,200	0	0
42	21212298	558200	TRAVEL	586	500	290
			Total PUPIL SUPPORT SERVICES	59,904	48,300	60,972

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSA TITLE 1 - 210
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
43	21223198	511100	OFFICIALS/ADMIN/MANAGERS	611,839	650,000	626,728
44	21220198	511400	CLERICAL/SECRETARIAL	56,338	55,000	60,554
45	21223198	511900	OTHER SALARIES	315,428	388,967	351,461
46	21223198	513000	SALARIES EXTRA WORK PERFORMED	58,777	245,000	229,591
47	21223924	515000	STIPEND-WORKSHOPS ONLY	46,736	120,000	126,890
48	21223198	521010	SGB HEALTH INSURANCE	165,827	180,000	202,178
49	21223198	521020	SGB LIFE INSURANCE	568	316	1,028
50	21223924	522500	MEDICARE	14,433	20,300	36,007
51	21223924	522550	DEFERRED COMPENSATION	8	50	2
52	21223339	523100	TEACHERS' RETIREMENT SYSTEM	230,592	375,000	308,159
53	21223198	523300	SCHOOL EMPL RETIREMENT SYS	0	70	27
54	21223306	523450	OPTIONAL RETIREMENT SYSTEM	15,151	15,070	16,001
55	21223198	523550	LA STATE EMPL RETIRE SYSTEM	20,690	20,000	21,628
56	21223198	524000	EDUCATIONAL REIMBURSEMENT	3,644	60,000	2,281
57	21223924	526000	WORKERS' COMPENSATION	23,416	32,400	53,145
58	21223993	532000	PURCHASED EDUCATIONAL SVCS	84,461	400,000	310,209
59	21223198	532100	SUB FOR FT EMPLOYEES	12,052	15,000	27,547
60	21223198	553000	TELEPHONE	29,023	20,000	152,738
61	21223198	553401	ON LINE LESSONS	96,188	250,000	69,514
62	21222198	555000	PRINTING & BINDING	263	0	0
63	21223924	558200	TRAVEL	41,969	20,000	17,112
64	21223993	561000	M & S	15,605	16,000	11,486
65	21223198	561027	M & S - TECH	495	5,000	2,242
66	21222924	564400	PERIODICALS	179	0	179
67	21223993	589500	NON-PUBLIC EXPENDITURES	0	0	3,725
68	21223198	673000	EQUIPMENT > \$5,000	0	15,000	0
			Total INSTRUCTIONAL STAFF SERVICES	1,843,682	2,903,173	2,630,432
69	21251198	511400	CLERICAL/SECRETARIAL	32,791	35,000	34,183
70	21251198	522500	MEDICARE	466	450	526
71	21251198	523100	TEACHERS' RETIREMENT SYSTEM	8,132	8,600	8,239
72	21251198	526000	WORKERS' COMPENSATION	705	750	736
			Total BUSINESS SERVICES	42,095	44,800	43,684
73	21265198	511700	SKILLED CRAFTS	32,835	38,000	36,642
74	21265198	521010	SGB HEALTH INSURANCE	6,944	8,300	7,767
75	21265198	522500	MEDICARE	444	550	496
76	21265198	523300	SCHOOL EMPL RETIREMENT SYS	9,063	12,400	9,342
77	21265198	526000	WORKERS' COMPENSATION	2,545	3,350	2,624
78	21264972	543000	REPAIR & MAINT	9,625	25,000	8,132
			Total MAINTENANCE OF PLANT	61,456	87,600	65,003
79	21272100	511600	SERVICE WORKERS	48,926	0	0
80	21272398	511616	EXTRA BUS TRIPS SALARIES	446	60,000	60,550
81	21272100	521010	SGB HEALTH INSURANCE	8,343	0	0
82	21272398	522500	MEDICARE	716	900	8
83	21272398	522550	DEFERRED COMPENSATION	6	100	0
84	21272398	523300	SCHOOL EMPL RETIREMENT SYS	13,540	15,000	151

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
ESSA TITLE 1 - 210
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
85	21272398 526000	WORKERS' COMPENSATION	3,801	5,000	5,042
86	21272300 544210	BUS LEASE	59,248	0	0
87	21272398 544216	EXTRA BUS TRIP LEASES	779	60,000	457
		Total STUDENT TRANSPORTATION SERVICES	135,805	141,000	66,208
88	21284198 511900	OTHER SALARIES	107,339	100,000	113,278
89	21284198 521010	SGB HEALTH INSURANCE	9,200	8,000	10,080
90	21284198 522500	MEDICARE	1,495	1,500	1,575
91	21284198 523100	TEACHERS' RETIREMENT SYSTEM	17,030	22,000	17,317
92	21284198 526000	WORKERS' COMPENSATION	2,308	2,200	2,433
93	21284198 558200	TRAVEL	1,385	400	554
		Total CENTRAL SERVICES	138,758	134,100	145,237
94	21330135 511100	OFFICIALS/ADMIN/MANAGERS	33,349	0	31,530
95	21330135 511400	CLERICAL/SECRETARIAL	10,974	0	11,408
96	21330135 511500	PARAPROFESSIONAL	0	5,000	0
97	21330135 511900	OTHER SALARIES	74	18,000	18,000
98	21330135 521010	SGB HEALTH INSURANCE	3,629	8,500	3,828
99	21330135 521020	SGB LIFE INSURANCE	218	0	234
100	21330135 522500	MEDICARE	614	0	590
101	21330135 523100	TEACHERS' RETIREMENT SYSTEM	11,011	13,300	10,348
102	21330135 526000	WORKERS' COMPENSATION	955	0	923
103	21330135 558200	TRAVEL	433	1,000	20
		Total COMMUNITY SERVICES OPERATIONS	61,258	45,800	76,881
104	21521000 593300	INDIRECT COSTS	545,314	722,167	817,599
		Total OTHER USE OF FUNDS	545,314	722,167	817,599
		Total EXPENDITURES	7,932,164	10,296,800	12,345,734
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE I MIGRANT 07-08 - T0802
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445420	TITLE I, PART C – MIGRANT	22,353	37,876	19,019
			Total REVENUES	22,353	37,876	19,019
2	21115198	561000	M & S	2,546	18,145	6,913
			Total SPECIAL PROGRAMS	2,546	18,145	6,913
3	21122140	511110	COORDINATORS	5,011	0	0
4	21122140	511400	CLERICAL/SECRETARIAL	7,510	5,460	6,000
5	21122300	521010	SGB HEALTH INSURANCE	2,404	1,897	1,915
6	21122300	521020	SGB LIFE INSURANCE	142	117	117
7	21122300	522500	MEDICARE	90	65	65
8	21122300	523100	TEACHERS' RETIREMENT SYSTEM	1,910	1,316	1,375
9	21122300	526000	WORKERS' COMPENSATION	269	118	123
10	21122140	558200	TRAVEL	0	200	315
			Total INSTRUCTIONAL STAFF SERVICES	17,336	9,173	9,910
11	21125100	561000	M & S	0	7,000	0
			Total BUSINESS SERVICES	0	7,000	0
12	21126400	543000	REPAIR & MAINT	907	908	908
			Total MAINTENANCE OF PLANT	907	908	908
13	21152198	593300	INDIRECT COSTS	1,564	2,650	1,288
			Total OTHER USE OF FUNDS	1,564	2,650	1,288
			Total EXPENDITURES	22,353	37,876	19,019
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE II - T0200
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445450	TITLE II-IMPRV TEACHER QUALITY	1,795,538	914,068	1,939,761
			Total REVENUES	1,795,538	914,068	1,939,761
2	21115199	511100	OFFICIALS/ADMIN/MANAGERS	108,856	23,706	111,826
3	21115199	521010	SGB HEALTH INSURANCE	14,688	4,605	25,694
4	21115973	522500	MEDICARE	1,484	300	1,523
5	21115973	523100	TEACHERS' RETIREMENT SYSTEM	26,996	5,800	43,032
6	21115973	526000	WORKERS' COMPENSATION	2,340	500	2,555
7	21115969	532000	PURCHASED EDUCATIONAL SVCS	0	500	0
8	21115993	561000	M & S	0	0	2,343
			Total SPECIAL PROGRAMS	154,365	35,411	186,973
9	21122140	511400	CLERICAL/SECRETARIAL	1,100	927	1,327
10	21122140	511900	OTHER SALARIES	2,203	115,000	0
11	21122398	513000	SALARIES EXTRA WORK PERFORMED	8,438	8,000	12,000
12	21122972	515000	STIPEND-WORKSHOPS ONLY	127,602	8,500	154,000
13	21122370	521010	SGB HEALTH INSURANCE	1,209	18,000	399
14	21122993	522500	MEDICARE	2,062	1,055	7,119
15	21122993	522550	DEFERRED COMPENSATION	49	250	62
16	21122993	523100	TEACHERS' RETIREMENT SYSTEM	33,767	12,300	35,779
17	21122300	523300	SCHOOL EMPL RETIREMENT SYS	28	0	0
18	21122398	523450	OPTIONAL RETIREMENT SYSTEM	0	55	220
19	21122398	523550	LA STATE EMPL RETIRE SYSTEM	145	0	318
20	21122339	524000	EDUCATIONAL REIMBURSEMENT	51,766	7,000	30,072
21	21122993	526000	WORKERS' COMPENSATION	3,102	4,122	5,861
22	21122993	532000	PURCHASED EDUCATIONAL SVCS	799,500	400,000	694,708
23	21122398	532100	SUB FOR FT EMPLOYEES	6,229	8,000	15,000
24	21122300	544100	RENTAL OF LAND & BUILDINGS	1,825	0	0
25	21122973	553000	TELEPHONE	0	875	875
26	21122972	553401	ON LINE LESSONS	36,427	6,000	47,250
27	21122390	558200	TRAVEL	268,577	50,000	209,126
28	21122993	561000	M & S	11,679	2,000	8,278
29	21122993	589500	NON-PUBLIC EXPENDITURES	21,088	20,500	31,776
			Total INSTRUCTIONAL STAFF SERVICES	1,376,797	662,584	1,254,170
30	21126298	553000	TELEPHONE	0	0	1,250
31	21126298	553401	ON LINE LESSONS	0	15,000	0
			Total MAINTENANCE OF PLANT	0	15,000	1,250
32	21128498	511900	OTHER SALARIES	107,341	103,200	113,178
33	21283298	513000	SALARIES EXTRA WORK PERFORMED	0	0	168,750
34	21128498	521010	SGB HEALTH INSURANCE	9,200	7,800	10,096
35	21283298	522500	MEDICARE	1,495	1,415	4,107
36	21283298	523100	TEACHERS' RETIREMENT SYSTEM	17,031	22,000	63,007
37	21283298	526000	WORKERS' COMPENSATION	2,308	2,200	6,282
38	21128498	558200	TRAVEL	1,385	350	554
			Total CENTRAL SERVICES	138,761	136,965	365,974
39	21152198	593300	INDIRECT COSTS	125,616	64,108	131,394
			Total OTHER USE OF FUNDS	125,616	64,108	131,394
			Total EXPENDITURES	1,795,538	914,068	1,939,761

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE II - T0200
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE III IMMIGRANT - T0301
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445460	OTHER NCLB PROGRAMS	0	0	8,980
			Total REVENUES	0	0	8,980
2	21115100	561000	M & S	0	0	8,372
			Total SPECIAL PROGRAMS	0	0	8,372
3	21152100	593300	INDIRECT COSTS	0	0	608
			Total OTHER USE OF FUNDS	0	0	608
			Total EXPENDITURES	0	0	8,980
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE III - T0300
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445462	TITLE III-LIMITED ENGLISH	134,619	103,233	87,702
			Total REVENUES	134,619	103,233	87,702
2	21115199	511500	PARAPROFESSIONAL	35,115	36,127	37,000
3	21115199	521010	SGB HEALTH INSURANCE	11,321	12,065	12,000
4	21115199	522500	MEDICARE	449	456	500
5	21115199	523100	TEACHERS' RETIREMENT SYSTEM	5,982	5,851	6,000
6	21115199	523550	LA STATE EMPL RETIRE SYSTEM	4,441	4,894	5,000
7	21115199	526000	WORKERS' COMPENSATION	755	777	800
8	21115200	553000	TELEPHONE	180	0	0
9	21115198	553401	ON LINE LESSONS	45,180	7,900	2,480
10	21115198	558200	TRAVEL	588	3,000	600
11	21115198	561000	M & S	6,341	10,091	10,131
			Total SPECIAL PROGRAMS	110,352	81,161	74,511
12	21122398	532000	PURCHASED EDUCATIONAL SVCS	14,850	14,850	7,250
			Total INSTRUCTIONAL STAFF SERVICES	14,850	14,850	7,250
13	21152198	593300	INDIRECT COSTS	9,417	7,222	5,941
			Total OTHER USE OF FUNDS	9,417	7,222	5,941
			Total EXPENDITURES	134,619	103,233	87,702
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE IV - T0400
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	643,590	1,345,847	1,266,766
			Total REVENUES	643,590	1,345,847	1,266,766
2	21114000	513000	SALARIES EXTRA WORK PERFORMED	0	15,000	0
3	21114000	522500	MEDICARE	0	218	0
4	21114000	523100	TEACHERS' RETIREMENT SYSTEM	0	3,780	0
5	21114000	526000	WORKERS' COMPENSATION	0	325	0
6	21114098	558200	TRAVEL	2,625	12,576	3,000
			Total OTHER INSTRUCTIONAL PROGRAMS	2,625	31,899	3,000
7	21115325	532000	PURCHASED EDUCATIONAL SVCS	0	145,500	6,000
8	21115993	553000	TELEPHONE	12,582	19,674	48,082
9	21115198	553401	ON LINE LESSONS	63,620	48,884	30,000
10	21115398	558200	TRAVEL	0	5,390	4,000
11	21115993	561000	M & S	53,169	270,463	364,710
12	21115993	561027	M & S - TECH	2,994	30,213	56,362
13	21115306	673300	FURNITURES & FIXTURES > \$5,000	0	0	12,065
			Total SPECIAL PROGRAMS	132,365	520,124	521,219
14	21121299	511900	OTHER SALARIES	109,857	111,400	114,297
15	21121299	521010	SGB HEALTH INSURANCE	13,946	14,553	15,000
16	21121299	521020	SGB LIFE INSURANCE	50	60	74
17	21121299	522500	MEDICARE	1,513	1,513	1,566
18	21121299	523100	TEACHERS' RETIREMENT SYSTEM	27,245	30,935	28,388
19	21121299	526000	WORKERS' COMPENSATION	2,362	2,395	2,500
20	21121299	558200	TRAVEL	3,889	12,000	3,500
			Total PUPIL SUPPORT SERVICES	158,862	172,856	165,325
21	21122200	511100	OFFICIALS/ADMIN/MANAGERS	60,215	62,500	63,153
22	21122398	513000	SALARIES EXTRA WORK PERFORMED	0	0	7,375
23	21122398	521010	SGB HEALTH INSURANCE	12,698	13,270	14,000
24	21122140	521020	SGB LIFE INSURANCE	174	144	214
25	21122398	522500	MEDICARE	741	741	869
26	21122398	522550	DEFERRED COMPENSATION	0	0	20
27	21122398	523100	TEACHERS' RETIREMENT SYSTEM	14,933	27,439	15,772
28	21122398	523450	OPTIONAL RETIREMENT SYSTEM	0	0	677
29	21122398	526000	WORKERS' COMPENSATION	1,295	1,301	1,600
30	21122998	530000	PURCHASED PROF/TECH SVCS	9,300	60,000	10,000
31	21122998	532000	PURCHASED EDUCATIONAL SVCS	193,301	273,243	355,936
32	21122339	532100	SUB FOR FT EMPLOYEES	6,324	9,400	5,234
33	21122398	553401	ON LINE LESSONS	0	0	600
34	21122398	558200	TRAVEL	2,962	53,151	7,195
35	21122398	589500	NON-PUBLIC EXPENDITURES	0	0	6,000
			Total INSTRUCTIONAL STAFF SERVICES	301,942	501,189	488,645
36	21127210	511616	EXTRA BUS TRIPS SALARIES	1,137	13,950	1,100
37	21127210	522500	MEDICARE	16	220	20
38	21127200	522550	DEFERRED COMPENSATION	1	0	0
39	21127210	523300	SCHOOL EMPL RETIREMENT SYS	232	4,340	250
40	21127210	526000	WORKERS' COMPENSATION	84	1,110	100

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE IV - T0400
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
41	21127230 544216	EXTRA BUS TRIP LEASES	1,297	6,000	1,300
		Total STUDENT TRANSPORTATION SERVICES	2,768	25,620	2,770
42	21152198 593300	INDIRECT COSTS	45,028	94,159	85,807
		Total OTHER USE OF FUNDS	45,028	94,159	85,807
		Total EXPENDITURES	643,590	1,345,847	1,266,766
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TITLE IV STRONGER CONNECTIONS - T0401
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	211	445440	TITLE IV –DRUG FREE SCHOOLS	0	0	388,693
			Total REVENUES	0	0	388,693
2	21115172	673000	EQUIPMENT > \$5,000	0	0	297,000
			Total SPECIAL PROGRAMS	0	0	297,000
3	21126472	543000	REPAIR & MAINT	0	0	85,278
			Total MAINTENANCE OF PLANT	0	0	85,278
4	21152198	593300	INDIRECT COSTS	0	0	6,415
			Total OTHER USE OF FUNDS	0	0	6,415
			Total EXPENDITURES	0	0	388,693
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
TOBACCO SETTLEMENT TREASURY DEPARTMENT- S0015
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	400	415100	INTEREST ON INVESTMENTS	19,462	15,500	20,400
			Total REVENUES	19,462	15,500	20,400
			Total EXPENDITURES	0	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	19,462	15,500	20,400
			Beginning Fund Balance	580,934	600,396	600,396
			Ending Fund Balance	600,396	615,896	620,796

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
VOCATIONAL ED-CARL PERKINS - F0051
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445100	VOCATIONAL EDUCATION	300,820	270,736	306,035
			Total REVENUES	300,820	270,736	306,035
2	25130051	553401	ON LINE LESSONS	67,699	87,843	181,200
3	25130054	558200	TRAVEL	15,104	0	6,746
4	25130199	558220	TRAVEL-VOC ED BASIC	2,325	33,834	6,080
5	25135052	561020	M & S VOC ED BASIC	32,827	49,752	58,535
6	25130052	561027	M & S - TECH	164,168	91,164	40,781
7	25130029	561028	M & S - SOFTWARE - TECH	1,487	0	0
8	25130054	564200	TEXTBOOKS	10,014	0	4,550
			Total VOCATIONAL PROGRAMS	293,625	262,593	297,892
9	25223529	532100	SUB FOR FT EMPLOYEES	2,425	3,375	3,375
			Total INSTRUCTIONAL STAFF SERVICES	2,425	3,375	3,375
10	25522000	593230	TRANS OUT - OTHER	4,770	4,768	4,768
			Total OTHER USE OF FUNDS	4,770	4,768	4,768
			Total EXPENDITURES	300,820	270,736	306,035
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
CARL PERKINS - CARRYOVER FUNDS - F0052
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250 445100	VOCATIONAL EDUCATION	48,401	48,403	55,181
		Total REVENUES	48,401	48,403	55,181
2	25130024 561027	M & S - TECH	48,401	48,403	55,181
		Total VOCATIONAL PROGRAMS	48,401	48,403	55,181
		Total EXPENDITURES	48,401	48,403	55,181
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
JOBS FOR AMERICA'S GRADUATES - F0061
Fiscal Year 2023 - 2024**

	Account Number	Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250 445700	TEMP ASST NEEDY FAMILY TANF	30,000	30,000	50,000
		Total REVENUES	30,000	30,000	50,000
2	25139099 511200	TEACHERS	17,489	17,000	27,689
3	25139002 521010	SGB HEALTH INSURANCE	0	0	9,311
4	25139099 522500	MEDICARE	615	635	702
5	25139099 523100	TEACHERS' RETIREMENT SYSTEM	10,679	10,560	11,258
6	25139099 526000	WORKERS' COMPENSATION	926	942	1,040
7	25130002 532100	SUB FOR FT EMPLOYEES	291	863	0
		Total VOCATIONAL PROGRAMS	30,000	30,000	50,000
		Total EXPENDITURES	30,000	30,000	50,000
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
		Beginning Fund Balance	0	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
JOBS FOR AMERICA'S GRADUATES - TANF - F0063
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	250	445700	TEMP ASST NEEDY FAMILY TANF	204,210	167,378	138,420
			Total REVENUES	204,210	167,378	138,420
2	25139099	511200	TEACHERS	161,111	169,464	169,902
3	25139099	521010	SGB HEALTH INSURANCE	12,354	15,076	15,617
4	25139099	522500	MEDICARE	1,886	2,068	2,163
5	25139099	523100	TEACHERS' RETIREMENT SYSTEM	33,614	34,377	35,958
6	25139099	526000	WORKERS' COMPENSATION	2,914	3,067	3,207
7	25139012	532100	SUB FOR FT EMPLOYEES	653	1,000	1,500
			Total VOCATIONAL PROGRAMS	212,531	225,052	228,347
			Total EXPENDITURES	212,531	225,052	228,347
8	250	452210	TRANSFER FROM GEN FUND	54,111	57,674	45,790
			Total Other Sources and Uses of Funds	54,111	57,674	45,790
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	45,790	0	(44,137)
			Beginning Fund Balance	0	45,790	45,790
			Ending Fund Balance	45,790	45,790	1,653

**Tangipahoa Parish School System
Special Revenue Fund Revised Budget
WALMART-CHAMP CPR - L0515
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	110	415101	INTEREST ON CHECKING	2,048	2,150	5,000
2	110	419200	CONTRIBUTIONS & DONATIONS	138,711	138,711	138,711
			Total REVENUES	140,759	140,861	143,711
3	11111003	511200	TEACHERS	88,179	89,475	90,482
4	11111003	521010	SGB HEALTH INSURANCE	9,054	7,938	9,489
5	11111003	522500	MEDICARE	1,106	1,297	1,312
6	11111003	523100	TEACHERS' RETIREMENT SYSTEM	21,868	21,564	21,806
7	11111003	526000	WORKERS' COMPENSATION	1,896	1,924	1,945
8	11111038	532100	SUB FOR FT EMPLOYEES	1,367	500	1,500
9	11111000	561000	M & S	4,934	15,000	15,000
10	11111000	561027	M & S - TECH	1,394	8,000	8,000
11	11111000	561045	JANITORIAL SUPPLIES	0	3,000	3,000
			Total REGULAR PROGRAMS	129,798	148,698	152,534
			Total EXPENDITURES	129,798	148,698	152,534
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	10,961	(7,837)	(8,823)
			Beginning Fund Balance	109,391	120,352	120,352
			Ending Fund Balance	120,352	112,515	111,529

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2023-2024 Revised Annual Operating Budget



**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Original Budget <u>2023-2024</u>	Actual Through <u>Feb. 29, 2024</u>	Estimates Through <u>June, 2024</u>	Revised Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$2,092,500	\$1,187,292	\$1,055,386	\$2,242,678	7.18%
Total Revenues	\$2,092,500	\$1,187,292	\$1,055,386	\$2,242,678	7.18%
Expenditures					
General Administration	\$12,025	\$7,015	\$5,010	\$12,025	0.00%
Debt Service	\$1,096,624	\$860,542	\$236,082	\$1,096,624	0.00%
Total Expenditures	\$1,108,649	\$867,557	\$241,091	\$1,108,649	0.00%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$28,917	\$0	\$89,541	\$89,541	209.65%
Total Other Sources and (Uses)	(\$28,917)	\$0	(\$89,541)	(\$89,541)	209.65%
NET CHANGE IN FUND BALANCE	\$954,934	\$319,735	\$724,754	\$1,044,488	9.38%
Beginning Fund Balance	\$14,457,925	\$14,457,925		\$14,457,925	0.00%
Ending Fund Balance	\$15,412,859	\$14,777,660		\$15,502,413 *	0.58%

Individual school district budgets are shown later in this section.

Purpose of Debt Service Funds

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

*Please Note - 2023-2024 Ending Fund Balance includes an estimated restricted amount of \$ 14.6 million that is held in a sinking fund account set aside to pay off the principal portion of out QSCB Bonds in 2025-2026 as it relates to the construction of the new O.W. Dillon School.

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Object					
	Original Budget	Actual Through	Estimates Through	Revised Budget	Percent of
Revenues	<u>2023-2024</u>	<u>Feb. 29, 2024</u>	<u>June, 2024</u>	<u>2023-2024</u>	<u>Change</u>
Local Revenues	\$2,092,500	\$1,187,292	\$ 1,055,386	\$2,242,678	7.18%
Total Revenues	\$2,092,500	\$1,187,292	\$1,055,386	\$2,242,678	7.18%
Expenditures					
Purchased Professional Services	\$12,025	\$7,015	\$5,010	\$12,025	0.00%
Other Objects	\$1,096,624	\$860,542	\$236,082	\$1,096,624	0.00%
Total Expenditures	\$1,108,649	\$867,557	\$241,091	\$1,108,649	0.00%
Other Sources of Funds	\$0	\$0	\$0	\$0	0.00%
Other Uses of Funds	\$28,917	\$0	\$89,541	\$89,541	209.65%
Total Other Sources and (Uses)	(\$28,917)	\$0	(\$89,541)	(\$89,541)	209.65%
NET CHANGE IN FUND BALANCE	\$954,934	\$319,735	\$724,754	\$1,044,488	9.38%
Beginning Fund Balance	\$14,457,925	\$14,457,925		\$14,457,925	0.00%
Ending Fund Balance	\$15,412,859	\$14,777,660		\$15,502,413	0.58%
Each Line Item of the Budget is shown later in this section					

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

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, 2023 is listed below. Note: This would require voter approval.

		Statutory Limit
District No. 39A - Independence	10,115,935	10,346,935
Consolidated District No. 116 - Sumner	14,310,348	14,310,348
	24,426,283	24,657,283

- 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>6/30/2023</u>	Principal and Interest due <u>2023-2024</u>	Percent of Reserve to P & I <u>payments</u>
District No. 39A - Independence	252,488	236,844	107%
Consolidated District No. 116 - Sumner	0	0	0%

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

	<u>Millage change</u>
District No. 39A - Independence	0.00
District No. 116 - Sumner	0.00

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

Long-term Debt Summary Schedule at July 1, 2023

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 39A - Independence 2012 Refunding Issue	2.53%	April 1, 2024	5,844	231,000
Revenue Bonds				
Phase 1 Project Bonds (PH1) 2021 Issue	4.00%	Mar. 1, 2041	8,335,700	19,105,000
Qualified School Construction Bonds (QSCB) 2011 Issue	0.71%	Mar. 1, 2026	302,460	14,200,000
Total			\$8,644,004	\$33,536,000

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

Debt Service Millages by District				
	<u>Actual</u> <u>2021-2022</u>	<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	<u>Increase</u> <u>(Decrease)</u>
District No. 39A - Independence				
2012 Refunding G/O Bonds	0.00	0.00	0.00	0.00
District No. 116 - Sumner				
2012 Refunding G/O Bonds	0.00	0.00	0.00	0.00

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

Bond Amortization Summary at July 1, 2023

Fiscal Year	Principal Payments	Interest Payments	Total Payments
2023-24	231,000	862,714	1,093,714
2024-25	815,000	856,870	1,671,870
2025-26	15,040,000	832,420	15,872,420
2026-27	870,000	698,000	1,568,000
2027-28	905,000	663,200	1,568,200
2028-29	945,000	627,000	1,572,000
2029-30	980,000	589,200	1,569,200
2030-31	1,020,000	550,000	1,570,000
2031-32	1,060,000	509,200	1,569,200
2032-33	1,105,000	466,800	1,571,800
2033-34	1,145,000	422,600	1,567,600
2034-35	1,195,000	376,800	1,571,800
2035-36	1,240,000	329,000	1,569,000
2036-37	1,290,000	279,400	1,569,400
2037-38	1,340,000	227,800	1,567,800
2038-39	1,395,000	174,200	1,569,200
2039-40	1,450,000	118,400	1,568,400
2040-41	1,510,000	60,400	1,570,400
Total	<u>\$33,536,000</u>	<u>\$8,644,004</u>	<u>\$42,180,004</u>

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
Fiscal Year 2023-2024**

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. 39A - Independence	A+
District No. 116 - Sumner	A+

Tangipahoa Parish School System
Debt Service Fund Revised Budget
PHASE 1 BONDS - 2021 ISSUE - REVENUE BONDS - 710
Revenue Bonds, Series 2021

Background, History and Miscellaneous Information

The School System at the March 16, 2021 board meeting approved a resolution providing for the issuance and sale of an amount not to exceed \$23,000,000 in bonds for the purpose of i) making capital improvements, ii) funding a reserve if required, and iii) paying the costs of issuance of the Bonds, paying the premiums of a bond insurance policy. These bonds will be used for Phase 1 Projects for the following schools: Champ Cooper, D.C. Reeves, Hammond Eastside, Hammond High, Kentwood High, Loranger High, and Ponchatoula High. These bonds will be financed over a period of 20 years.

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
PHASE 1 BONDS - PH1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	710	411300	SALES AND USE TAXES	0	0	0
2	710	411310	SALES & USE TAXES - GROSS	0	0	0
3	710	411312	2ND SALES & USE TAX - GROSS	746,878	748,000	747,850
4	710	411350	SALES/USE TAX/COURT SETTLEMENT	0	0	0
5	710	411360	PENALTIES/INTEREST - SALES TAX	0	0	0
6	710	411362	2ND SALES/USE/PENALTIES/INTERE	3,122	2,000	2,150
7	710	415101	INTEREST ON CHECKING	29,909	30,000	50,000
8	710	451200	ACCR INT & PREM ON BONDS SOLD	0	0	0
9	710	452200	OPERATING TRANSFERS IN	0	0	0
			Total REVENUES	779,909	780,000	800,000
10	71023150	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
			Total GENERAL ADMINISTRATION	4,875	4,875	4,875
11	71051000	581000	DUES & FEES	400	400	400
12	71051000	583000	INTEREST	756,050	756,050	756,050
13	71051000	583300	BOND ISSUANCE & OTHER DEBT COS	0	0	0
14	71051000	591000	REDEMP OF PRINC	0	0	0
			Total OTHER USE OF FUNDS	756,450	756,450	756,450
			Total EXPENDITURES	761,325	761,325	761,325
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	18,584	18,675	38,675
			Beginning Fund Balance	863,836	882,420	882,420
			Ending Fund Balance	882,420	901,095	921,095

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
PHASE 1 BONDS - PH1
Fiscal Year 2023-2024**

	2021 Phase 1 Bonds Fund 710					
	Principal	Interest				
2023-24	0	756,050				
2024-25	815,000	756,050				
2025-26	840,000	731,600				
2026-27	870,000	698,000				
2027-28	905,000	663,200				
2028-29	945,000	627,000				
2029-30	980,000	589,200				
2030-31	1,020,000	550,000				
2031-32	1,060,000	509,200				
2032-33	1,105,000	466,800				
2033-34	1,145,000	422,600				
2034-35	1,195,000	376,800				
2035-36	1,240,000	329,000				
2036-37	1,290,000	279,400				
2037-38	1,340,000	227,800				
2038-39	1,395,000	174,200				
2039-40	1,450,000	118,400				
2040-41	1,510,000	60,400				
Totals	19,105,000	8,335,700				

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**Tangipahoa Parish School System
Debt Service Fund Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
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 therefore, 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 following pages 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. 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, 2022	\$40,886,709	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$14,310,348
Less Outstanding G/O Bonds at 6-30-23:		
2012 G/O Refunding School Improvement Bonds	\$0	\$0
Additional G/O Bonds that could be sold at 7-1-23 (must be approved by voters)		\$14,310,348

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO.116 SUMNER - 733
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	733	411130	DEBT SERVICES TAXES	0	0	0
2	733	411150	PROP TAX - COURT ORDERED SETTL	0	0	0
3	733	411160	PENALTIES/INTEREST ON PROP TAX	0	0	0
4	733	415101	INTEREST ON CHECKING	8,198	0	151
5	733	452200	OPERATING TRANSFERS IN	24,286	0	0
			Total REVENUES	32,484	0	151
6	73323150	531200	SHERIFF FEES	0	0	0
7	73323150	531300	PENSION FUND	0	0	0
8	73351000	533200	LEGAL SERVICES	0	0	0
9	73351000	581000	DUES & FEES	496	0	0
10	73351000	583000	INTEREST	5,954	0	0
11	73351000	591000	REDEMP OF PRINC	243,000	0	0
12	73352000	593230	TRANS OUT - OTHER	0	6,123	6,327
			Total OTHER USE OF FUNDS	249,449	6,123	6,327
			Total EXPENDITURES	249,449	6,123	6,327
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(216,965)	(6,123)	(6,176)
			Beginning Fund Balance	223,141	6,176	6,176
			Ending Fund Balance	6,176	53	0

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO. 116 - SUMNER - 733
Fiscal Year 2023-2024**

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2022-23	40,886,709	25,552,746		0	0	0
2021-22	39,375,436	24,177,934		0	0	0
2020-21	38,882,829	23,977,833		239,778	23,977	10
2019-20	38,519,198	23,800,977		238,010	23,801	10
2018-19	39,312,451	24,782,374		223,038	24,782	9
2017-18	47,821,267	33,429,581		234,010	33,430	7
2016-17	40,282,794	25,932,480		233,388	25,932	9
2015-16	35,906,240	21,715,127		238,865	21,715	11
2014-15	35,323,403	21,306,543		276,991	21,307	13
2013-14	34,103,819	20,141,609		261,846	20,142	13

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**Tangipahoa Parish School System
Debt Service Fund Revised Budget
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735
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 following pages 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. 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, 2022	\$29,562,672	
Multiply Thirty-five Percent (35%) times the Assessed Value		\$10,346,935
Less Outstanding G\O Bonds at 6-30-23:		
2012 Refunding G/O Bond	231,000	\$231,000
Additional G\O Bonds that could be sold at 7-1-23 (must be approved by voters)		\$10,115,935

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
SCHOOL DISTRICT NO. 39A INDEPENDENCE - 735
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	735	411130	DEBT SERVICES TAXES	0	0	19
2	735	411160	PENALTIES/INTEREST ON PROP TAX	0	0	8
3	735	415101	INTEREST ON CHECKING	17,230	7,500	11,000
4	735	452200	OPERATING TRANSFERS IN	54,663	0	0
			Total REVENUES	71,892	7,500	11,027
5	73551000	581000	DUES & FEES	350	350	350
6	73551000	583000	INTEREST	11,436	5,844	5,844
7	73551000	591000	REDEMP OF PRINC	221,000	231,000	231,000
8	73552000	593230	TRANS OUT - OTHER	0	22,794	83,214
			Total OTHER USE OF FUNDS	232,786	259,988	320,408
			Total EXPENDITURES	232,786	259,988	320,408
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(160,893)	(252,488)	(309,381)
			Beginning Fund Balance	470,274	309,381	309,381
			Ending Fund Balance	309,381	56,893	0

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
SCHOOL DISTRICT NO. 39A - INDEPENDENCE - 735
Fiscal Year 2023-2024**

	2012 Refunding G/O BONDS Fund 735	
	Principal	Interest
2023-24	231,000	5,844
Totals	\$231,000	\$5,844

Estimated Millage Required to Retire the Bonds

Fiscal Year	Total Assessed Valuation	Taxable Assessed Valuation		Debt Service Taxes	One Mill of Tax	Estimated Millage
2023-24	31,109,708	21,924,927		0	0	0
2022-23	29,562,672	20,503,836		0	0	0
2021-22	28,122,908	19,103,521		0	0	0
2020-21	25,756,625	16,865,117		210,814	16,865	12.5
2019-20	25,453,725	16,578,103		215,515	16,578	13
2018-19	26,200,079	17,370,500		208,452	17,371	12
2017-18	25,965,437	17,204,587		219,364	17,205	12.75
2016-17	25,142,286	16,387,106		221,225	16,387	13.5
2015-16	24,541,038	15,785,928		221,004	15,786	14
2014-15	23,727,248	14,955,898		224,340	14,956	15

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**Tangipahoa Parish School System
Debt Service Fund Revised Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
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 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 Revised Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	748	411312	2ND SALES & USE TAX - GROSS	1,095,421	1,096,400	1,096,400
2	748	411352	2ND SALES/USE TAX/COURT SETTLE	0	0	0
3	748	411362	2ND SALES/USE/PENALTIES/INTERE	4,579	3,600	3,600
4	748	415100	INTEREST ON INVESTMENTS	185,351	140,000	200,000
5	748	415101	INTEREST ON CHECKING	72,075	65,000	131,500
			Total REVENUES	1,357,426	1,305,000	1,431,500
6	74823150	531400	SALES TAX COLLECTION FEES	7,150	7,150	7,150
			Total GENERAL ADMINISTRATION	7,150	7,150	7,150
7	74851000	581000	DUES & FEES	1,875	2,160	2,160
8	74851000	583000	INTEREST	100,820	100,820	100,820
9	74851000	591000	REDEMP OF PRINC	0	0	0
			Total OTHER USE OF FUNDS	102,695	102,980	102,980
			Total EXPENDITURES	109,845	110,130	110,130
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,247,581	1,194,870	1,321,370
			Beginning Fund Balance	12,012,367	13,259,948	13,259,948
			Ending Fund Balance	13,259,948	14,454,818	14,581,318

Tangipahoa Parish School System
Debt Service Fund Revised Budget
QSCB BONDS - 2011 ISSUE - REVENUE BONDS - QSCB1
Fiscal Year 2023-2024

	2011 QSCB Bonds Fund 748					
	Principal	Interest				
2023-24	0	100,820				
2024-25	0	100,820				
2025-26	14,200,000	100,820				
Totals	14,200,000	302,460				

2023-2024 Revised Annual Operating Budget



**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Function

	Original Budget <u>2023-2024</u>	Actual Through <u>Feb. 29, 2024</u>	Estimates Through <u>June 2024</u>	Revised Budget <u>2023-2024</u>	Percent of <u>Change</u>
Revenues					
Local Revenues	\$15,646,000	\$9,590,881	\$7,449,994	\$17,040,875	8.92%
Total Revenues	\$15,646,000	\$9,590,881	\$7,449,994	\$17,040,875	8.92%
Expenditures					
Regular Programs	\$1,971,412	\$1,602,256	\$2,549,390	\$4,151,646	110.59%
General Administration	\$90,545	\$51,144	\$40,567	\$91,711	1.29%
Plant Services	\$461,525	\$313,518	\$188,624	\$502,142	8.80%
Central Services	\$100,000	\$26,080	\$12,454	\$38,534	-61.47%
Facility Acquisition & Construction	\$7,530,961	\$4,320,010	\$4,935,637	\$9,255,647	22.90%
Total Expenditures	\$10,154,443	\$6,313,008	\$7,726,672	\$14,039,680	38.26%
Other Sources of Funds	\$2,392,183	\$3,552,561	\$1,061,512	\$4,614,073	92.88%
Other Uses of Funds	<u>\$2,363,266</u>	<u>\$3,552,561</u>	<u>\$1,028,864</u>	<u>\$4,581,425</u>	<u>93.86%</u>
Total Other Sources and (Uses)	\$28,917	\$0	\$32,648	\$32,648	12.90%
NET CHANGE IN FUND BALANCE	\$5,520,474	\$3,277,873	(\$244,030)	\$3,033,843	-45.04%
Beginning Fund Balance	\$47,246,250	\$47,246,250		\$47,246,250	0.00%
Ending Fund Balance	\$52,766,724	\$50,524,123		\$50,280,093	-4.71%

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 useful life expectancy of more than 1 year.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
Fiscal Year 2023-2024**

Budget Summary by Object

	Original Budget <u>2023-2024</u>	Actual Through <u>Feb. 29, 2024</u>	Estimates Through <u>June 2024</u>	Revised Budget <u>2023-2024</u>	Percent of Change
Revenues					
Local Revenues	\$15,646,000	\$9,590,881	\$7,449,994	\$17,040,875	8.92%
Total Revenues	<u>\$15,646,000</u>	<u>\$9,590,881</u>	<u>\$7,449,994</u>	<u>\$17,040,875</u>	<u>8.92%</u>
Expenditures					
Purchased Professional Services	\$892,655	\$386,732	\$576,774	\$963,506	7.94%
Purchased Property Services	\$7,243,535	\$3,905,841	\$4,413,427	\$8,319,268	14.85%
Supplies	\$1,878,508	\$1,794,285	\$2,681,975	\$4,476,260	138.29%
Property	\$139,745	\$226,150	\$54,496	\$280,646	100.83%
Total Expenditures	<u>\$10,154,443</u>	<u>\$6,313,008</u>	<u>\$7,726,672</u>	<u>\$14,039,680</u>	<u>38.26%</u>
Other Sources of Funds	\$2,392,183	\$3,552,561	\$1,061,512	\$4,614,073	92.88%
Other Uses of Funds	<u>\$2,363,266</u>	<u>\$3,552,561</u>	<u>\$1,028,864</u>	<u>\$4,581,425</u>	<u>93.86%</u>
Total Other Sources and (Uses)	\$28,917	\$0	\$32,648	\$32,648	12.90%
NET CHANGE IN FUND BALANCE	\$5,520,474	\$3,277,873	(\$244,030)	\$3,033,843	-45.04%
Beginning Fund Balance	\$47,246,250	\$47,246,250		\$47,246,250	0.00%
Ending Fund Balance	\$52,766,724	\$50,524,123		\$50,280,093	-4.71%

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

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
Fiscal Year 2023-2024**

Most Important Features

- 1** At the end of the 2023-2024 fiscal year, each district will have the following amount of monies available for capital improvements:

District No. 114 - Independence	\$0
Hurricane IDA Insurance Fund	\$638,201
All Phase 1 Projects	\$1,339,389
All Phase 2 Projects	\$28,716,793
2nd Sales Tax PAYG-A/C	\$994,675
2nd Sales Tax PAYG-Roofing	\$2,336,868
2nd Sales Tax PAYG-Technology	\$0
2nd Sales Tax PAYG- Small Proj.	\$299,324
2nd Sales Tax PAYG-Regular	<u>\$15,954,843</u>
	<u>\$50,280,093</u>

- 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 2023-2024 are as follows:

6 Classroom Addition w/Library at Woodland Park

10 Classroom Addition at Champ Cooper

Baseball Field LED Lighting Conversion at Hammond High

Baseball Field Pole Replacement at Loranger High

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG REGULAR-610
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of construction services and improvements from an allocation of the 2nd 1cent Sales Tax.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG REGULAR - 610
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	11,818,805	11,828,000	11,828,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	49,457	52,000	52,000
3	610	415101	INTEREST ON CHECKING	498,656	440,000	891,069
4	610	452000	INTERFUND TRANSFERS	2,000,000	28,917	32,648
			Total REVENUES	14,366,919	12,348,917	12,803,717
5	61110052	561000	M & S	106,172	0	23,284
6	61110013	561027	M & S - TECH	0	0	55,048
7	61110015	571001	LAND IMPROVEMENTS < \$50,000	0	28,169	28,169
			Total REGULAR PROGRAMS	106,172	28,169	106,501
8	61231500	531400	SALES TAX COLLECTION FEES	77,144	77,220	77,220
			Total GENERAL ADMINISTRATION	77,144	77,220	77,220
9	61262040	544100	RENTAL OF LAND & BUILDINGS	453,706	461,525	484,844
			Total MAINTENANCE OF PLANT	453,706	461,525	484,844
10	61430040	533400	ARCHITECT/ENGINEERING SVCS	2,769	6,746	13,446
11	61430032	533407	ARCH/ENG SVCS TO CAPITALIZE	198,706	42,631	66,811
12	61430040	533907	OTHER PROF SERVICES-CAPITALIZE	15,709	142,206	142,206
13	61460199	545000	CONSTRUCTION SERVICES	218,631	0	111,384
14	61460032	545007	CONSTRUCTION TO CAPITALIZE	2,095,942	1,422,583	1,418,422
15	61420199	571001	LAND IMPROVEMENTS < \$50,000	87,997	2,000	158,850
16	61450198	572000	BUILDINGS < \$100,000	0	0	49,550
17	61420040	671001	LAND IMPROVEMENTS > \$50,000	173,265	39,745	192,898
			Total FACILITY ACQUISITIONS AND	2,793,018	1,655,911	2,153,567
18	61052000	593230	TRANS OUT - OTHER	27,024,286	0	0
			Total OTHER USE OF FUNDS	27,024,286	0	0
			Total EXPENDITURES	30,454,325	2,222,825	2,822,132
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(16,087,407)	10,126,092	9,981,585
			Beginning Fund Balance	22,060,665	5,973,258	5,973,258
			Ending Fund Balance	5,973,258	16,099,350	15,954,843

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG A/C-C1100
Fiscal Year 2023-2024**

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 Revised Budget
2ND SALES TAX PAYG A/C - C1100
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	149,376	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	624	500	500
3	610	415101	INTEREST ON CHECKING	42,580	36,000	52,000
			Total REVENUES	192,580	186,000	202,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			Total GENERAL ADMINISTRATION	975	975	975
5	61460034	545050	A/C IMPROVEMENTS	0	107,654	0
6	61460011	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	0	172,437
7	61460033	561050	AIR CONDITIONER <\$5,000	0	0	112,429
			Total FACILITY ACQUISITIONS AND	0	107,654	284,866
			Total EXPENDITURES	975	108,629	285,841
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	191,605	77,371	(83,841)
			Beginning Fund Balance	886,911	1,078,516	1,078,516
			Ending Fund Balance	1,078,516	1,155,887	994,675

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG ROOFING-C1200
Fiscal Year 2023-2024**

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 Revised Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	149,376	149,500	149,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	624	500	500
3	610	415101	INTEREST ON CHECKING	84,330	75,000	125,000
			Total REVENUES	234,330	225,000	275,000
4	61231500	531400	SALES TAX COLLECTION FEES	975	975	975
			Total GENERAL ADMINISTRATION	975	975	975
5	61430170	533400	ARCHITECT/ENGINEERING SVCS	3,871	0	0
6	61460170	545000	CONSTRUCTION SERVICES	15,423	0	0
			Total FACILITY ACQUISITIONS AND	19,294	0	0
			Total EXPENDITURES	20,269	975	975
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	214,062	224,025	274,025
			Beginning Fund Balance	1,848,781	2,062,843	2,062,843
			Ending Fund Balance	2,062,843	2,286,868	2,336,868

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG TECHNOLOGY-C1400
Fiscal Year 2023-2024**

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 Revised Budget
2ND SALES TAX PAYG TECHNOLOGY - C1400
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	746,878	748,000	748,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	3,122	2,000	2,000
3	610	415101	INTEREST ON CHECKING	39,695	35,000	63,000
			Total REVENUES	789,695	785,000	813,000
4	61110135	543000	REPAIR & MAINT	0	0	27,197
5	61110135	561000	M & S	0	0	5,845
6	61110199	561027	M & S - TECH	601,616	580,125	1,884,280
7	61110199	673400	TECH HARDWARE > \$5000	0	100,000	0
			Total REGULAR PROGRAMS	601,616	680,125	1,917,322
8	61221199	561027	M & S - TECH	3,865	0	0
			Total INSTRUCTIONAL STAFF SERVICES	3,865	0	0
9	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
10	61232199	561027	M & S - TECH	2,910	0	0
			Total GENERAL ADMINISTRATION	7,785	4,875	4,875
11	61261010	561027	M & S - TECH	3,940	0	1,729
			Total MAINTENANCE OF PLANT	3,940	0	1,729
12	61284199	534000	PURCHASED TECH SVC	40,986	100,000	38,534
			Total CENTRAL SERVICES	40,986	100,000	38,534
			Total EXPENDITURES	658,192	785,000	1,962,460
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	131,503	0	(1,149,460)
			Beginning Fund Balance	1,017,957	1,149,460	1,149,460
			Ending Fund Balance	1,149,460	1,149,460	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG SMALL PROJECTS-C1900
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of materials and supplies and equipment that schools request that do not require board approval from an allocation of the 2nd 1 cent Sales Tax. In this budget the total of \$1,000,000 is allocated between the schools. The school principals have the decision making authority to make purchases needed at their respective school.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG SMALL PROJECTS - C1900
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	610	411312	2ND SALES & USE TAX - GROSS	995,837	998,500	997,500
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	4,163	1,500	2,500
3	610	415101	INTEREST ON CHECKING	38,401	30,000	67,262
			Total REVENUES	1,038,401	1,030,000	1,067,262
4	61110034	543000	REPAIR & MAINT	0	0	32,766
5	61110017	545000	CONSTRUCTION SERVICES	9,421	0	0
6	61110135	561000	M & S	408,602	1,247,599	1,588,471
7	61110038	561027	M & S - TECH	22,156	0	101,025
8	61110009	571001	LAND IMPROVEMENTS < \$50,000	0	0	30,906
9	61110036	673000	EQUIPMENT > \$5,000	70,519	0	87,748
			Total REGULAR PROGRAMS	510,698	1,247,599	1,840,916
10	61231500	531400	SALES TAX COLLECTION FEES	6,500	6,500	6,500
			Total GENERAL ADMINISTRATION	6,500	6,500	6,500
11	61262040	543000	REPAIR & MAINT	32,065	0	13,969
			Total MAINTENANCE OF PLANT	32,065	0	13,969
12	61460033	545000	CONSTRUCTION SERVICES	9,250	0	17,294
13	61420038	571001	LAND IMPROVEMENTS < \$50,000	58,590	0	99,901
			Total FACILITY ACQUISITIONS AND	67,840	0	117,195
			Total EXPENDITURES	617,102	1,254,099	1,978,580
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	421,299	(224,099)	(911,318)
			Beginning Fund Balance	789,343	1,210,642	1,210,642
			Ending Fund Balance	1,210,642	986,543	299,324

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO - INDEPENDENCE - 625
Fiscal Year 2023-2024**

Background and History

The Independence District includes Independence Leadership Academy, Independence High Magnet, Independence Middle Magnet, Midway Elementary, Natalbany Middle, and Lucille Nesom Memorial.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO - INDEPENDENCE - 625
Fiscal Year 2023 - 2024**

Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
		Total REVENUES	0	0	0
1	62552000 593230	TRANS OUT - OTHER	54,663	0	0
		Total OTHER USE OF FUNDS	54,663	0	0
		Total EXPENDITURES	54,663	0	0
		Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(54,663)	0	0
		Beginning Fund Balance	54,663	0	0
		Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-651
Fiscal Year 2023-2024**

Background and History

This fund was created to collect the bond proceeds from the Sales Tax Bonds that were issued and to distribute them to the various Phase 1 projects across the parish.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS - 651
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	476,249	200,000	175,000
2	651	419990	MISC REVENUE (LOCAL)	361	0	0
			Total REVENUES	476,610	200,000	175,000
3	65152000	593230	TRANS OUT - OTHER	14,470,874	2,039,733	4,257,892
			Total OTHER USE OF FUNDS	14,470,874	2,039,733	4,257,892
			Total EXPENDITURES	14,470,874	2,039,733	4,257,892
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(13,994,264)	(1,839,733)	(4,082,892)
			Beginning Fund Balance	19,416,545	5,422,281	5,422,281
			Ending Fund Balance	5,422,281	3,582,548	1,339,389

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-CCE1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 10 classroom addition on the campus of Champ Cooper Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS CHAMP COOPER - CCE1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	386	0	0
2	651	452200	OPERATING TRANSFERS IN	5,236,254	332,404	1,553,950
			Total REVENUES	5,236,639	332,404	1,553,950
3	65111003	561027	M & S - TECH	0	0	47,414
			Total REGULAR PROGRAMS	0	0	47,414
4	65143003	533407	ARCH/ENG SVCS TO CAPITALIZE	88,478	7,886	4,322
5	65145003	545007	CONSTRUCTION TO CAPITALIZE	5,795,918	324,518	840,004
6	65142003	671001	LAND IMPROVEMENTS > \$50,000	14,454	0	0
			Total FACILITY ACQUISITIONS AND	5,898,849	332,404	844,326
			Total EXPENDITURES	5,898,849	332,404	891,740
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(662,210)	0	662,210
			Beginning Fund Balance	0	(662,210)	(662,210)
			Ending Fund Balance	(662,210)	(662,210)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-DCR1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 8 classroom addition on the campus of D.C. Reeves Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS DC REEVES - DCR1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	36	0	0
2	651	452200	OPERATING TRANSFERS IN	2,440,071	246,631	1,094,384
			Total REVENUES	2,440,106	246,631	1,094,384
3	65111025	561000	M & S	0	0	71,079
4	65111025	561027	M & S - TECH	0	0	45,236
			Total REGULAR PROGRAMS	0	0	116,315
5	65143025	533407	ARCH/ENG SVCS TO CAPITALIZE	64,073	0	12,209
6	65145025	545007	CONSTRUCTION TO CAPITALIZE	3,020,219	246,633	321,676
			Total FACILITY ACQUISITIONS AND	3,084,292	246,633	333,885
			Total EXPENDITURES	3,084,292	246,633	450,200
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(644,186)	(2)	644,184
			Beginning Fund Balance	2	(644,184)	(644,184)
			Ending Fund Balance	(644,184)	(644,186)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-HES1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the purchase of the Yokum Road School and the necessary renovations to bring the campus into operational condition.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS HAMMOND EASTSIDE - HES1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	4,786	0	544
2	651	452200	OPERATING TRANSFERS IN	1,678,959	0	52,427
			Total REVENUES	1,683,745	0	52,971
3	65111039	561000	M & S	94,989	0	1,160
4	65111039	561027	M & S - TECH	37,489	0	0
5	65111039	673000	EQUIPMENT > \$5,000	35,515	0	0
			Total REGULAR PROGRAMS	167,993	0	1,160
6	65146039	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	97,467
7	65143039	533907	OTHER PROF SERVICES-CAPITALIZE	37,530	0	9,028
8	65146039	543000	REPAIR & MAINT	236	0	81
9	65146039	545000	CONSTRUCTION SERVICES	67,971	0	0
10	65146039	545007	CONSTRUCTION TO CAPITALIZE	1,315,129	4,267	821
11	65146039	561000	M & S	43,567	0	0
			Total FACILITY ACQUISITIONS AND	1,464,433	4,267	107,397
			Total EXPENDITURES	1,632,426	4,267	108,557
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	51,319	(4,267)	(55,586)
			Beginning Fund Balance	4,267	55,586	55,586
			Ending Fund Balance	55,586	51,319	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-HHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 14 classroom addition on the campus of Hammond High School.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS HAMMOND HIGH - HHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	777	0	0
2	651	452200	OPERATING TRANSFERS IN	2,802,986	1,346,472	1,438,802
			Total REVENUES	2,803,764	1,346,472	1,438,802
3	65111009	561027	M & S - TECH	0	0	50,048
			Total REGULAR PROGRAMS	0	0	50,048
4	65143009	533407	ARCH/ENG SVCS TO CAPITALIZE	39,490	39,435	39,435
5	65145009	545007	CONSTRUCTION TO CAPITALIZE	3,075,187	1,307,037	1,038,406
			Total FACILITY ACQUISITIONS AND	3,114,676	1,346,472	1,077,841
			Total EXPENDITURES	3,114,676	1,346,472	1,127,889
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(310,913)	0	310,913
			Beginning Fund Balance	0	(310,913)	(310,913)
			Ending Fund Balance	(310,913)	(310,913)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-KHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the replacement of all 117 windows in the school's main building that are historically sensitive.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS KENTWOOD HIGH - KHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	868	0	0
2	651	452200	OPERATING TRANSFERS IN	382,007	0	23
			Total REVENUES	382,875	0	23
3	65143015	533407	ARCH/ENG SVCS TO CAPITALIZE	8,329	0	0
4	65145015	545007	CONSTRUCTION TO CAPITALIZE	374,570	23	23
			Total FACILITY ACQUISITIONS AND	382,898	23	23
			Total EXPENDITURES	382,898	23	23
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(23)	(23)	0
			Beginning Fund Balance	23	0	0
			Ending Fund Balance	0	(23)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-LHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of the athletic fieldhouse, the remodeling of the weight and locker room for female athletics, and gym access to the second floor classrooms.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS LORANGER HIGH - LHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	314	0	0
2	651	452200	OPERATING TRANSFERS IN	938,437	0	0
			Total REVENUES	938,751	0	0
3	65111017	561000	M & S	106,388	0	0
			Total REGULAR PROGRAMS	106,388	0	0
4	65143017	533407	ARCH/ENG SVCS TO CAPITALIZE	26,945	0	0
5	65145017	545007	CONSTRUCTION TO CAPITALIZE	787,022	0	0
6	65145017	561027	M & S - TECH	18,396	0	0
			Total FACILITY ACQUISITIONS AND	832,363	0	0
			Total EXPENDITURES	938,751	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	0
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS-PHS1
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of an 8 classroom addition on the campus of Ponchatoula High School.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS PONCHATOULA HIGH - PHS1
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	651	415101	INTEREST ON CHECKING	124	0	0
2	651	452200	OPERATING TRANSFERS IN	992,161	114,226	118,306
			Total REVENUES	992,285	114,226	118,306
3	65111024	561000	M & S	5,636	0	0
4	65111024	561027	M & S - TECH	1,050	1,505	1,505
			Total REGULAR PROGRAMS	6,686	1,505	1,505
5	65143024	533407	ARCH/ENG SVCS TO CAPITALIZE	17,035	1,300	1,300
6	65143024	533900	OTHER PROFESSIONAL SERVICES	9,500	0	0
7	65143024	533907	OTHER PROF SERVICES-CAPITALIZE	8,500	8,500	722
8	65145024	545007	CONSTRUCTION TO CAPITALIZE	951,614	102,921	113,729
			Total FACILITY ACQUISITIONS AND	986,649	112,721	115,751
			Total EXPENDITURES	993,335	114,226	117,256
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(1,050)	0	1,050
			Beginning Fund Balance	0	(1,050)	(1,050)
			Ending Fund Balance	(1,050)	(1,050)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS-652
Fiscal Year 2023-2024**

Background and History

This fund was created to account for the transfer from the Pay As You Go-Regular fund that is to be distributed to the various Phase 2 projects across the parish.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS - 652
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	652	415101	INTEREST ON CHECKING	1,007,658	800,000	1,562,000
2	652	452200	OPERATING TRANSFERS IN	27,000,000	0	0
			Total REVENUES	28,007,658	800,000	1,562,000
3	652	593230	TRANS OUT - OTHER	529,332	323,533	323,533
			Total	529,332	323,533	323,533
			Total EXPENDITURES	529,332	323,533	323,533
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	27,478,326	476,467	1,238,467
			Beginning Fund Balance	0	27,478,326	27,478,326
			Ending Fund Balance	27,478,326	27,954,793	28,716,793

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS-CCE2
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 10 classroom addition on the campus of Champ Cooper Elementary School.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS CHAMP COOPER - CCE2
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	652	452200	OPERATING TRANSFERS IN	366,898	257,187	257,187
			Total REVENUES	366,898	257,187	257,187
2	65243003	533407	ARCH/ENG SVCS TO CAPITALIZE	371,518	257,187	252,567
			Total FACILITY ACQUISITIONS AND	371,518	257,187	252,567
			Total EXPENDITURES	371,518	257,187	252,567
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(4,620)	0	4,620
			Beginning Fund Balance	0	(4,620)	(4,620)
			Ending Fund Balance	(4,620)	(4,620)	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS-WPL2
Fiscal Year 2023-2024**

Background and History

This fund was created to track the costs associated with the construction of a 6 classroom addition with library on the campus of Woodland Park.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 2 PROJECTS WOODLAND PARK - WPL2
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	652	452200	OPERATING TRANSFERS IN	162,435	66,346	66,346
			Total REVENUES	162,435	66,346	66,346
2	65243033	533407	ARCH/ENG SVCS TO CAPITALIZE	162,435	66,346	66,346
			Total FACILITY ACQUISITIONS AND	162,435	66,346	66,346
			Total EXPENDITURES	162,435	66,346	66,346
			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 Revised Budget
Hurricane IDA Insurance
Fiscal Year 2023-2024**

Background and History

This fund accounts for repairs needed due to Hurricane IDA that are covered by our insurance.

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
HURRICANE IDA - IDA21
Fiscal Year 2023 - 2024**

	Account Number		Account Name	Actual 2022 - 2023	Original Budget 2023 - 2024	Revised Budget 2023 - 2024
1	690	415101	INTEREST ON CHECKING	335,490	100,000	175,000
2	690	453202	INS PROCEEDS-PROPERTY	100,000	0	0
			Total REVENUES	435,490	100,000	175,000
3	69110052	561000	M & S	39,986	14,014	70,465
4	69110052	561027	M & S - TECH	8,950	0	0
5	69110024	673000	EQUIPMENT > \$5,000	14,794	0	0
			Total REGULAR PROGRAMS	63,729	14,014	70,465
6	69231124	533200	LEGAL SERVICES	0	0	1,166
			Total GENERAL ADMINISTRATION	0	0	1,166
7	69262037	543000	REPAIR & MAINT	24,165	0	1,600
8	69262028	543002	ASBESTOS	16,143	0	0
9	69262028	544100	RENTAL OF LAND & BUILDINGS	2,930	0	0
10	69262002	561000	M & S	1,885	0	0
11	69262028	571001	LAND IMPROVEMENTS < \$50,000	23,540	0	0
			Total MAINTENANCE OF PLANT	68,664	0	1,600
12	69430052	533407	ARCH/ENG SVCS TO CAPITALIZE	354,974	129,873	127,402
13	69460040	543000	REPAIR & MAINT	3,739	0	1,900
14	69460024	544100	RENTAL OF LAND & BUILDINGS	4,000	0	0
15	69460052	545000	CONSTRUCTION SERVICES	918,109	0	180,954
16	69460052	545007	CONSTRUCTION TO CAPITALIZE	6,370,425	3,266,374	3,541,761
17	69460022	561027	M & S - TECH	1,206	0	0
18	69420034	571001	LAND IMPROVEMENTS < \$50,000	20,810	5,096	49,866
			Total FACILITY ACQUISITIONS AND	7,673,263	3,401,343	3,901,883
			Total EXPENDITURES	7,805,656	3,415,357	3,975,114
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(7,370,167)	(3,315,357)	(3,800,114)
			Beginning Fund Balance	11,808,482	4,438,315	4,438,315
			Ending Fund Balance	4,438,315	1,122,958	638,201

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