

AMITE, LOUISIANA

REVISED ANNUAL OPERATING BUDGET

FISCAL
YEAR

2021

July 1, 2020 - June 30, 2021



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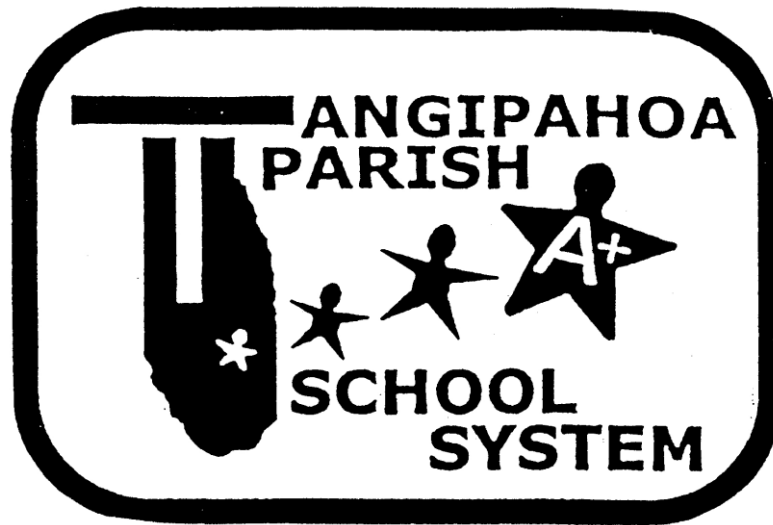
**REVISED ANNUAL OPERATING
BUDGET**

of the

TANGIPAHOA PARISH SCHOOL SYSTEM

Amite, Louisiana

**For the period
July 1, 2020 through June 30, 2021**



**Ms. Robin Abrams
President**

**Ms. Melissa M. Stilley
Superintendent**

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

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Tangipahoa Parish School System
2020-2021 Revised Annual Operating Budget

General Fund

Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2020-2021

Budget Summary by Function

	Original Budget <u>2020-2021</u>	Actual Through <u>January 31, 2021</u>	Estimates Through <u>June, 2021</u>	Revised Budget <u>2020-2021</u>	Percent of Change
Revenues					
Local Revenues	\$39,307,761	\$23,928,034	\$19,705,377	\$43,633,411	11.00%
State Revenues	119,406,448	69,594,317	48,813,302	118,407,619	-0.84%
Federal Revenues	145,293	50,136	70,932	121,068	-16.67%
Total Revenues	<u>\$158,859,502</u>	<u>\$93,572,487</u>	<u>\$68,589,611</u>	<u>\$162,162,098</u>	2.08%
Expenditures					
Regular Programs	\$72,328,085	\$41,658,762	\$31,885,349	\$73,544,111	1.68%
Special Education Programs	25,626,394	12,152,549	13,489,379	25,641,928	0.06%
Vocational Education Programs	3,029,731	1,549,105	1,465,030	3,014,135	-0.51%
Other Instructional Programs	2,322,510	1,122,790	1,280,683	2,403,473	3.49%
Special Programs	340,868	168,593	195,859	364,452	6.92%
Pupil Support Services	11,461,283	5,659,892	5,911,492	11,571,384	0.96%
Instructional Staff Services	2,492,351	1,188,045	1,269,411	2,457,456	-1.40%
General Administration	1,818,648	843,050	895,678	1,738,728	-4.39%
School Administration	12,176,202	6,573,965	5,908,368	12,482,333	2.51%
Business Services	1,402,611	738,629	658,759	1,397,388	-0.37%
Maintenance of Plant	8,684,507	4,260,877	4,613,337	8,874,214	2.18%
Student Transportation Services	14,489,604	6,470,020	8,651,933	15,121,953	4.36%
Central Services	1,977,395	929,486	1,059,323	1,988,809	0.58%
Child Nutrition Services	61,000	0	61,000	61,000	0.00%
Community Services	30,586	29,512	1,074	30,586	0.00%
Facility Acquisition & Construction	200,000	10,460	189,540	200,000	0.00%
Debt Service	1,086,699	951,452	135,247	1,086,699	0.00%
Total Expenditures	<u>\$159,528,474</u>	<u>\$84,307,187</u>	<u>\$77,671,462</u>	<u>\$161,978,649</u>	1.54%
Other Sources of Funds	\$2,672,741	\$1,321,728	\$1,749,513	\$3,071,241	14.91%
Other Uses of Funds	2,487,769	425,911	2,201,079	2,626,990	5.60%
Total Other Sources and (Uses)	<u>\$184,972</u>	<u>\$895,817</u>	<u>(\$451,566)</u>	<u>\$444,251</u>	140.17%
NET CHANGE IN FUND BALANCE	(\$484,000)	\$10,161,117	(\$9,533,417)	\$627,700	-229.69%
Beginning Fund Balance	\$14,270,917	\$14,270,917		\$14,270,917	0.00%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$14,270,917</u>	<u>\$14,270,917</u>		<u>\$14,270,917</u>	0.00%
Ending Fund Balance	\$13,786,917	\$24,432,034		\$14,898,617	8.06%

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

Tangipahoa Parish School System
General Fund Revised Budget
Fiscal Year 2020-2021

Budget Summary by Object

	Original Budget <u>2020-2021</u>	Actual Through <u>January 31, 2021</u>	Estimates Through <u>June, 2021</u>	Revised Budget <u>2020-2021</u>	Percent of Change
Revenues					
Local Revenues	\$39,307,761	\$23,928,034	\$19,705,377	\$43,633,411	11.00%
State Revenues	119,406,448	69,594,317	48,813,302	118,407,619	-0.84%
Federal Revenues	145,293	50,136	70,932	121,068	-16.67%
Total Revenues	<u>\$158,859,502</u>	<u>\$93,572,487</u>	<u>\$68,589,611</u>	<u>\$162,162,098</u>	2.08%
Expenditures					
Salaries	\$92,901,729	\$47,758,817	\$45,669,801	\$93,428,618	0.57%
Employee Benefits	49,840,394	27,348,179	23,019,640	50,367,819	1.06%
Purchased Professional Services	2,403,549	1,608,984	1,640,743	3,249,727	35.21%
Purchased Property Services	3,016,514	1,207,415	1,809,099	3,016,514	0.00%
Other Purchased Services	3,449,373	1,628,001	1,762,380	3,390,381	-1.71%
Supplies	6,627,652	3,771,870	2,964,457	6,736,327	1.64%
Property	5,180	0	505,180	505,180	9652.51%
Other Objects	1,284,083	983,921	300,162	1,284,083	0.00%
Total Expenditures	<u>\$159,528,474</u>	<u>\$84,307,187</u>	<u>\$77,671,462</u>	<u>\$161,978,649</u>	1.54%
Other Sources of Funds	\$2,672,741	\$1,321,728	\$1,749,513	\$3,071,241	14.91%
Other Uses of Funds	2,487,769	425,911	2,201,079	2,626,990	5.60%
Total Other Sources and (Uses)	<u>\$184,972</u>	<u>\$895,817</u>	<u>(\$451,566)</u>	<u>\$444,251</u>	140.17%
NET CHANGE IN FUND BALANCE	(\$484,000)	\$10,161,117	(\$9,533,417)	\$627,700	-229.69%
Beginning Fund Balance	\$14,270,917	\$14,270,917		\$14,270,917	0.00%
Prior Period Adjustment					
Beginning Fund Balance, Restated	<u>\$14,270,917</u>	<u>\$14,270,917</u>		<u>\$14,270,917</u>	0.00%
Ending Fund Balance	\$13,786,917	\$24,432,035		\$14,898,617	8.06%

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

2020/21 REVISED GF BUDGET ASSUMPTIONS
Increases / (Decreases) over 2020/21 ORIGINAL Budget

Revenues

Increase Sales Tax Revenue	2,500,000
Increase 2nd 1-Cent Sales Tax Revenue	2,500,000
Decrease FPJDC Reimb Revenue	(275,000)
Decrease Medicaid Reimb Revenue	(399,350)
Decrease MFP Revenue	(1,007,110)
Decrease JROTC Reimb Revenue	(24,225)
	<u>3,318,540</u>

Other Sources

Increase Capital Lease for Purchase of 6 Buses	500,000
Decrease Indirect Cost for School COVID Fall Athletic Support	(101,500)
	<u>398,500</u>

Total Increase in Revenues & Other Sources

3,717,040

Expenditures

Increase Salary Exp	526,889
Increase Health (includes Active & Retiree)	107,530
Increase Other Benefits	419,895
Increase Pur Svcs (ESS Subs, Election Fee, Sales Tax Rev Fee, School Security)	1,011,112
Decrease Pur Svcs (EIS Medicaid Fee, Legal Exp)	(164,934)
Decrease Travel & Advertising Exp	(58,992)
Increase M&S (includes increase for School COVID Fall Athletic Support)	108,675
Increase Vehicle Exp for Purchase of 6 Buses	500,000
	<u>2,450,175</u>

Other Uses

Increase MFP Transfer to Charters	139,221
Total Expenditure Increase/(Decrease)	<u>139,221</u>

Total Increase in Expenditures & Other Uses

2,589,396

Net Change

1,127,644

**TANGIPAOA PARISH SCHOOL SYSTEM
ANALYSIS OF ENDING FUND BALANCE AS A
PERCENTAGE of TOTAL EXPENDITURES**

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ORIGINAL 2020-2021	REVISED 2020-2021
Total Revenues	\$151,243,346	\$153,149,894	\$159,586,367	\$158,859,502	\$162,162,098
Total Expenditures	\$152,794,928	\$154,395,861	\$159,048,569	\$159,528,474	\$161,978,649
Other Sources (Transfers In)	\$2,330,846	\$3,138,522	\$3,929,190	\$2,672,741	\$3,071,241
Other Uses (Transfers Out)	\$3,261,657	\$4,208,625	\$3,074,401	\$2,487,769	\$2,626,990
Net Increase / (Deficit)	(\$2,482,393)	(\$2,316,069)	\$1,392,587	(\$484,000)	\$627,700
Beginning Fund Balance Prior Period Adjustment	\$17,676,792	\$15,194,399	\$12,878,330	\$14,270,917	\$14,270,917
Beginning Fund Balance, as Restated	\$17,676,792	\$15,194,399	\$12,878,330	\$14,270,917	\$14,270,917
Ending Fund Balance	\$15,194,399	\$12,878,330	\$14,270,917	\$13,786,917	\$14,898,617
Ending TOTAL Fund Balance as a Percentage of Total Expenditures	9.94%	8.34%	8.97%	8.64%	9.20%
Ending UNASSIGNED Fund Balance as a Percentage of Total Expenditures	4.34%	2.79%	3.59%	3.27%	3.91%

FUND BALANCE DETAIL:

	ACTUAL 2017-2018	ACTUAL 2018-2019	ACTUAL 2019-2020	ORIGINAL 2020-2021	REVISED 2020-2021
Unassigned Fund Balance	\$9,108,219	\$6,625,826	\$4,309,757	\$5,702,344	\$5,702,344
Committed For Disaster Emerg	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Committed For OPEB	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>
Beginning Fund Balance	\$17,676,792	\$15,194,399	\$12,878,330	\$14,270,917	\$14,270,917
Unassigned Fund Balance	\$6,625,826	\$4,309,757	\$5,702,344	\$5,218,344	\$6,330,044
Committed For Disaster Emerg	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Committed For OPEB	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>	<u>3,568,573</u>
Ending Fund Balance	\$15,194,399	\$12,878,330	\$14,270,917	\$13,786,917	\$14,898,617

Tangipahoa Parish School System
2020-2021 Revised Annual Operating Budget

**Debt
Service
Funds**

Tangipahoa Parish School System
Debt Service Fund Revised Budget
CONSOLIDATED SCHOOL DISTRICT NO.116 SUMNER - 733
Fiscal Year 2020 - 2021

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	733	411130	DEBT SERVICES TAXES	237,863	239,578	239,678
2	733	411150	PROP TAX - COURT ORDERED SETTL	0	0	0
3	733	411160	PENALTIES/INTEREST ON PROP TAX	171	200	100
4	733	415101	INTEREST ON CHECKING	2,294	2,350	1,000
5	733	452200	OPERATING TRANSFERS IN	0	0	420,720
			Total REVENUES	240,327	242,128	661,498
6	73323150	531200	SHERIFF FEES	0	0	0
7	73323150	531300	PENSION FUND	9,355	9,355	9,229
			Total GENERAL ADMINISTRATION	9,355	9,355	9,229
8	73351000	533200	LEGAL SERVICES	0	0	0
9	73351000	581000	DUES & FEES	350	350	350
10	73351000	583000	INTEREST	22,467	17,199	17,199
11	73351000	591000	REDEMP OF PRINC	215,000	225,000	225,000
			Total OTHER USE OF FUNDS	237,817	242,549	242,549
			Total EXPENDITURES	247,172	251,904	251,778
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(6,844)	(9,776)	409,720
			Beginning Fund Balance	66,573	59,729	59,729
			Ending Fund Balance	59,729	49,953	469,449

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
SCHOOL DISTRICT NO.39A - INDEPENDENCE - 735
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	735	411130	DEBT SERVICES TAXES	214,769	210,414	210,514
2	735	411150	PROP TAX - COURT ORDERED SETTLE	0	0	0
3	735	411160	PENALTIES/INTEREST ON PROP TAX	405	400	300
4	735	415101	INTEREST ON CHECKING	3,293	3,400	1,100
5	735	415122	INTEREST-INVEST. WITH FGB	0	0	0
6	735	452200	OPERATING TRANSFERS IN	0	0	592,942
			Total REVENUES	218,466	214,214	804,856
7	73523150	531200	SHERIFF FEES	0	0	0
8	73523150	531300	PENSION FUND	8,485	8,433	8,381
			Total GENERAL ADMINISTRATION	8,485	8,433	8,381
9	73551000	533200	LEGAL SERVICES	0	0	0
10	73551000	581000	DUES & FEES	350	350	350
11	73551000	583000	INTEREST	27,147	22,112	22,112
12	73551000	591000	REDEMP OF PRINC	199,000	205,000	205,000
			Total OTHER USE OF FUNDS	226,497	227,462	227,462
			Total EXPENDITURES	234,982	235,895	235,843
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(16,516)	(21,681)	569,013
			Beginning Fund Balance	138,843	122,327	122,327
			Ending Fund Balance	122,327	100,646	691,340

**Tangipahoa Parish School System
Debt Service Fund Revised Budget
QSCB BONDS- 2011 ISSUE- REVENUE BONDS - QSCB1
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	748	411312	2ND SALES & USE TAX - GROSS	1,096,413	1,097,500	1,097,500
2	748	411352	2ND SALES/USE TAX/COURT SETTLE	0	0	0
3	748	411362	2ND SALES/USE/PENALTIES/INTERE	3,587	2,500	2,500
4	748	415100	INTEREST ON INVESTMENTS	259,180	220,000	220,000
5	748	415101	INTEREST ON CHECKING	17,666	19,000	9,000
			Total REVENUES	1,376,846	1,339,000	1,329,000
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	2,125	2,125	2,125
8	74851000	583000	INTEREST	100,820	100,820	100,820
9	74851000	591000	REDEMP OF PRINC	0	0	0
			Total OTHER USE OF FUNDS	102,945	102,945	102,945
			Total EXPENDITURES	110,095	110,095	110,095
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,266,751	1,228,905	1,218,905
			Beginning Fund Balance	8,489,103	9,755,854	9,755,854
			Ending Fund Balance	9,755,854	10,984,759	10,974,759

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Tangipahoa Parish School System
2020-2021 Revised Annual Operating Budget

Capital Projects Funds

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG REGULAR - 610
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	610	411130	DEBT SERVICES TAXES	253	0	0
2	610	411312	2ND SALES & USE TAX - GROSS	398,696	399,000	399,000
3	610	411362	2ND SALES/USE/PENALTIES/INTERE	1,304	1,000	1,000
4	610	415101	INTEREST ON CHECKING	91,820	90,000	34,378
			Total REVENUES	492,073	490,000	434,378
5	61110052	561000	M & S	43,636	41,945	1,370
			Total REGULAR PROGRAMS	43,636	41,945	1,370
6	61211100	561000	M & S	4,342	0	0
			Total PUPIL SUPPORT SERVICES	4,342	0	0
7	61221199	673000	EQUIPMENT > \$5,000	16,087	0	7,423
			Total INSTRUCTIONAL STAFF SERVICES	16,087	0	7,423
8	61231500	531400	SALES TAX COLLECTION FEES	2,600	2,600	2,600
9	61232199	673000	EQUIPMENT > \$5,000	0	0	5,030
			Total GENERAL ADMINISTRATION	2,600	2,600	7,630
10	61251499	561000	M & S	4,342	0	0
11	61251199	673000	EQUIPMENT > \$5,000	0	0	7,423
			Total BUSINESS SERVICES	4,342	0	7,423
12	61262040	544100	RENTAL OF LAND & BUILDINGS	240,476	238,728	248,328
			Total MAINTENANCE OF PLANT	240,476	238,728	248,328
13	61271199	673000	EQUIPMENT > \$5,000	5,188	0	0
			Total STUDENT TRANSPORTATION SERVICES	5,188	0	0
14	61430032	533400	ARCHITECT/ENGINEERING SVCS	11,653	0	0
15	61460199	545000	CONSTRUCTION SERVICES	116,653	45,150	75,000
16	61460032	545007	CONSTRUCTION TO CAPITALIZE	0	0	305,000
17	61450198	572000	BUILDINGS < \$100,000	32,450	0	0
			Total FACILITY ACQUISITIONS AND	160,756	45,150	380,000
			Total EXPENDITURES	477,427	328,423	652,174
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	14,647	161,577	(217,796)
			Beginning Fund Balance	4,958,083	4,972,730	4,972,730
			Ending Fund Balance	4,972,730	5,134,307	4,754,934

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG A/C - C1100
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	610	415101	INTEREST ON CHECKING	13,799	14,000	5,040
			Total REVENUES	13,799	14,000	5,040
2	61460034	545050	A/C IMPROVEMENTS	22,128	0	0
			Total FACILITY ACQUISITIONS AND	22,128	0	0
			Total EXPENDITURES	22,128	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(8,329)	14,000	5,040
			Beginning Fund Balance	734,681	726,352	726,352
			Ending Fund Balance	726,352	740,352	731,392

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG ROOFING - C1200
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	610	415101	INTEREST ON CHECKING	32,502	33,000	12,139
			Total REVENUES	32,502	33,000	12,139
2	61460141	545000	CONSTRUCTION SERVICES	47,688	0	0
			Total FACILITY ACQUISITIONS AND	47,688	0	0
			Total EXPENDITURES	47,688	0	0
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(15,186)	33,000	12,139
			Beginning Fund Balance	1,760,375	1,745,189	1,745,189
			Ending Fund Balance	1,745,189	1,778,189	1,757,328

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG TECHNOLOGY - C1400
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	610	411312	2ND SALES & USE TAX - GROSS	747,555	748,000	748,250
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	2,445	2,000	1,750
3	610	415101	INTEREST ON CHECKING	3,011	3,000	2,047
			Total REVENUES	753,011	753,000	752,047
4	61110199	561027	M & S - TECH	493,786	500,000	996,227
5	61110199	673400	TECH HARDWARE > \$5000	22,277	100,000	50,000
			Total REGULAR PROGRAMS	516,063	600,000	1,046,227
6	61211900	561027	M & S - TECH	240	0	0
			Total PUPIL SUPPORT SERVICES	240	0	0
7	61221199	561027	M & S - TECH	780	0	0
			Total INSTRUCTIONAL STAFF SERVICES	780	0	0
8	61231500	531400	SALES TAX COLLECTION FEES	4,875	4,875	4,875
9	61232199	561027	M & S - TECH	1,541	0	0
			Total GENERAL ADMINISTRATION	6,416	4,875	4,875
10	61252199	561027	M & S - TECH	2,596	0	0
			Total BUSINESS SERVICES	2,596	0	0
11	61261010	561027	M & S - TECH	2,123	0	0
			Total MAINTENANCE OF PLANT	2,123	0	0
12	61271010	561027	M & S - TECH	127	0	0
			Total STUDENT TRANSPORTATION SERVICES	127	0	0
13	61284199	534000	PURCHASED TECH SVC	76,963	148,125	100,000
14	61284199	543000	REPAIR & MAINT	158	0	0
			Total CENTRAL SERVICES	77,121	148,125	100,000
			Total EXPENDITURES	605,466	753,000	1,151,102
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	147,545	0	(399,055)
			Beginning Fund Balance	251,510	399,055	399,055
			Ending Fund Balance	399,055	399,055	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
2ND SALES TAX PAYG SMALL PROJECTS - C1900
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	610	411312	2ND SALES & USE TAX - GROSS	0	0	248,000
2	610	411362	2ND SALES/USE/PENALTIES/INTERE	0	0	2,000
3	610	415101	INTEREST ON CHECKING	0	0	750
			Total REVENUES	0	0	250,750
4	61110024	561000	M & S	0	0	25,000
5	61110000	561027	M & S - TECH	0	0	25,000
6	61110000	673000	EQUIPMENT > \$5,000	0	0	25,000
			Total REGULAR PROGRAMS	0	0	75,000
7	61231500	531400	SALES TAX COLLECTION FEES	0	0	3,250
			Total GENERAL ADMINISTRATION	0	0	3,250
			Total EXPENDITURES	0	0	78,250
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	172,500
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	172,500

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- KENTWOOD - 621
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	621	411130	DEBT SERVICES TAXES	81	0	4
2	621	411160	PENALTIES/INTEREST ON PROP TAX	30	0	30
3	621	415101	INTEREST ON CHECKING	1,123	1,200	140
			Total REVENUES	1,234	1,200	174
4	62111015	561000	M & S	7,585	8,000	511
			Total REGULAR PROGRAMS	7,585	8,000	511
5	62146015	545000	CONSTRUCTION SERVICES	29,607	0	0
6	62142015	571001	LAND IMPROVEMENTS < \$50,000	11,900	0	0
			Total FACILITY ACQUISITIONS AND	41,507	0	0
7	62152000	593230	TRANS OUT - OTHER	0	0	39,530
			Total OTHER USE OF FUNDS	0	0	39,530
			Total EXPENDITURES	49,093	8,000	40,041
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(47,858)	(6,800)	(39,867)
			Beginning Fund Balance	87,725	39,867	39,867
			Ending Fund Balance	39,867	33,067	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- SUMNER - 622
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	622	415101	INTEREST ON CHECKING	11,152	11,250	1,923
			Total REVENUES	11,152	11,250	1,923
2	62211051	561000	M & S	3,576	10,000	4,022
3	62211051	673000	EQUIPMENT > \$5,000	0	0	5,430
			Total REGULAR PROGRAMS	3,576	10,000	9,452
4	62226229	544100	RENTAL OF LAND & BUILDINGS	24,353	26,400	26,400
			Total MAINTENANCE OF PLANT	24,353	26,400	26,400
5	62243029	533400	ARCHITECT/ENGINEERING SVCS	1,900	0	4,103
6	62410040	533900	OTHER PROFESSIONAL SERVICES	0	0	1,500
7	62246051	545000	CONSTRUCTION SERVICES	0	0	34,305
8	62242051	571001	LAND IMPROVEMENTS < \$50,000	34,260	0	0
9	62245029	572000	BUILDINGS < \$100,000	0	44,466	44,466
10	62241028	671000	LAND ACQUISITION	0	0	125,000
			Total FACILITY ACQUISITIONS AND	36,160	44,466	209,374
11	62252000	593230	TRANS OUT - OTHER	0	0	329,148
			Total OTHER USE OF FUNDS	0	0	329,148
			Total EXPENDITURES	64,089	80,866	574,374
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(52,937)	(69,616)	(572,451)
			Beginning Fund Balance	625,388	572,451	572,451
			Ending Fund Balance	572,451	502,835	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- LORANGER - 624
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	624	415101	INTEREST ON CHECKING	9,701	10,000	601
			Total REVENUES	9,701	10,000	601
2	62411040	561000	M & S	3,579	10,000	5,614
			Total REGULAR PROGRAMS	3,579	10,000	5,614
3	62426240	544100	RENTAL OF LAND & BUILDINGS	7,828	7,344	7,344
			Total MAINTENANCE OF PLANT	7,828	7,344	7,344
4	62446016	530000	PURCHASED PROF/TECH SVCS	51,164	0	0
5	62443017	533407	ARCH/ENG SVCS TO CAPITALIZE	17,741	3,000	0
6	62443016	533900	OTHER PROFESSIONAL SERVICES	725	0	0
7	62446040	545000	CONSTRUCTION SERVICES	25,189	39,511	39,511
8	62442040	671001	LAND IMPROVEMENTS > \$50,000	335,352	5,000	37,209
			Total FACILITY ACQUISITIONS AND	430,171	47,511	76,720
9	62452000	593230	TRANS OUT - OTHER	0	0	89,388
			Total OTHER USE OF FUNDS	0	0	89,388
			Total EXPENDITURES	441,578	64,855	179,066
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(431,877)	(54,855)	(178,465)
			Beginning Fund Balance	610,342	178,465	178,465
			Ending Fund Balance	178,465	123,610	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- INDEPENDENCE - 625
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	625	411130	DEBT SERVICES TAXES	120	0	0
2	625	415101	INTEREST ON CHECKING	30,172	31,000	4,950
			Total REVENUES	30,292	31,000	4,950
3	62511021	561000	M & S	10,639	37,574	3,794
			Total REGULAR PROGRAMS	10,639	37,574	3,794
4	62526221	544100	RENTAL OF LAND & BUILDINGS	67,321	62,928	62,928
			Total MAINTENANCE OF PLANT	67,321	62,928	62,928
5	62543021	533400	ARCHITECT/ENGINEERING SVCS	0	0	8,495
6	62543020	533407	ARCH/ENG SVCS TO CAPITALIZE	46,177	10,000	0
7	62546021	545000	CONSTRUCTION SERVICES	78,720	77,642	77,642
8	62546018	545007	CONSTRUCTION TO CAPITALIZE	0	92,950	530,000
9	62546020	545057	A/C IMPROVEMENTS TO CAPITALIZE	0	150,000	0
10	62545021	571001	LAND IMPROVEMENTS < \$50,000	1,484	0	0
11	62542021	671001	LAND IMPROVEMENTS > \$50,000	435,104	0	0
			Total FACILITY ACQUISITIONS AND	561,484	330,592	616,137
12	62552000	593230	TRANS OUT - OTHER	0	0	592,942
			Total OTHER USE OF FUNDS	0	0	592,942
			Total EXPENDITURES	639,444	431,094	1,275,801
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(609,151)	(400,094)	(1,270,851)
			Beginning Fund Balance	1,880,002	1,270,851	1,270,851
			Ending Fund Balance	1,270,851	870,757	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- HAMMOND - 626
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	626	411130	DEBT SERVICES TAXES	9,462	0	11
2	626	411160	PENALTIES/INTEREST ON PROP TAX	2	0	33
3	626	415101	INTEREST ON CHECKING	30,034	32,000	5,632
			Total REVENUES	39,498	32,000	5,676
4	62611039	561000	M & S	18,532	43,582	25,450
5	62611039	561027	M & S - TECH	0	12,215	0
6	62611037	673000	EQUIPMENT > \$5,000	0	0	12,107
			Total REGULAR PROGRAMS	18,532	55,797	37,557
7	62626239	544100	RENTAL OF LAND & BUILDINGS	68,504	66,996	59,280
			Total MAINTENANCE OF PLANT	68,504	66,996	59,280
8	62643047	533400	ARCHITECT/ENGINEERING SVCS	0	0	3,999
9	62643039	533407	ARCH/ENG SVCS TO CAPITALIZE	21,342	10,000	4,725
10	62646047	545000	CONSTRUCTION SERVICES	3,000	93,589	96,395
11	62646039	545007	CONSTRUCTION TO CAPITALIZE	99,418	0	0
12	62642047	571001	LAND IMPROVEMENTS < \$50,000	44,200	0	1,400
13	62642047	671001	LAND IMPROVEMENTS > \$50,000	50,140	93,412	93,412
			Total FACILITY ACQUISITIONS AND	218,100	197,001	199,931
14	62652000	593230	TRANS OUT - OTHER	0	0	1,181,159
			Total OTHER USE OF FUNDS	0	0	1,181,159
			Total EXPENDITURES	305,137	319,794	1,477,927
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(265,639)	(287,794)	(1,472,251)
			Beginning Fund Balance	1,737,890	1,472,251	1,472,251
			Ending Fund Balance	1,472,251	1,184,457	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- PONCHATOULA - 627
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	627	411130	DEBT SERVICES TAXES	52	0	0
2	627	411160	PENALTIES/INTEREST ON PROP TAX	10	0	0
3	627	415101	INTEREST ON CHECKING	71,738	72,000	15,204
			Total REVENUES	71,801	72,000	15,204
4	62711034	561000	M & S	11,458	25,000	41,317
5	62711031	673000	EQUIPMENT > \$5,000	0	0	10,376
			Total REGULAR PROGRAMS	11,458	25,000	51,693
6	62726234	544100	RENTAL OF LAND & BUILDINGS	65,815	61,800	61,800
			Total MAINTENANCE OF PLANT	65,815	61,800	61,800
7	62743034	533400	ARCHITECT/ENGINEERING SVCS	0	0	5,419
8	62743031	533407	ARCH/ENG SVCS TO CAPITALIZE	3,140	0	17,170
9	62746034	545000	CONSTRUCTION SERVICES	72,705	0	0
10	62746024	545007	CONSTRUCTION TO CAPITALIZE	99,860	0	0
11	62742034	571001	LAND IMPROVEMENTS < \$50,000	6,100	3,000	0
12	62742034	671001	LAND IMPROVEMENTS > \$50,000	54,143	0	0
			Total FACILITY ACQUISITIONS AND	235,948	3,000	22,589
13	62752000	593230	TRANS OUT - OTHER	0	0	3,593,325
			Total OTHER USE OF FUNDS	0	0	3,593,325
			Total EXPENDITURES	313,221	89,800	3,729,407
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(241,421)	(17,800)	(3,714,203)
			Beginning Fund Balance	3,955,624	3,714,203	3,714,203
			Ending Fund Balance	3,714,203	3,696,403	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PAY AS YOU GO- CHAMP COOPER - 628
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	628	415101	INTEREST ON CHECKING	15,266	15,000	2,848
			Total REVENUES	15,266	15,000	2,848
2	62811000	561000	M & S	0	2,500	247
			Total REGULAR PROGRAMS	0	2,500	247
3	62843000	533400	ARCHITECT/ENGINEERING SVCS	1,125	0	0
4	62846000	545000	CONSTRUCTION SERVICES	40,023	0	0
5	62842000	571001	LAND IMPROVEMENTS < \$50,000	14,341	0	0
			Total FACILITY ACQUISITIONS AND	55,489	0	0
6	62852000	593230	TRANS OUT - OTHER	0	0	804,423
			Total OTHER USE OF FUNDS	0	0	804,423
			Total EXPENDITURES	55,489	2,500	804,670
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(40,223)	12,500	(801,822)
			Beginning Fund Balance	842,045	801,822	801,822
			Ending Fund Balance	801,822	814,322	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
ROOFING FUND - 629
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	629	415101	INTEREST ON CHECKING	12,386	12,700	2,140
			Total REVENUES	12,386	12,700	2,140
2	62946000	545000	CONSTRUCTION SERVICES	111,424	0	0
3	62946000	545007	CONSTRUCTION TO CAPITALIZE	102,000	0	0
			Total FACILITY ACQUISITIONS AND	213,424	0	0
4	62952000	593230	TRANS OUT - OTHER	0	0	604,519
			Total OTHER USE OF FUNDS	0	0	604,519
			Total EXPENDITURES	213,424	0	604,519
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(201,037)	12,700	(602,379)
			Beginning Fund Balance	803,416	602,379	602,379
			Ending Fund Balance	602,379	615,079	0

**Tangipahoa Parish School System
Capital Projects Fund Revised Budget
PHASE 1 PROJECTS - 651
Fiscal Year 2020 - 2021**

	Account Number		Account Name	Actual 2019 - 2020	Original Budget 2020 - 2021	Revised Budget 2020 - 2021
1	651	415101	INTEREST ON CHECKING	0	0	2,750
2	651	452200	OPERATING TRANSFERS IN	0	0	6,220,772
			Total REVENUES	0	0	6,223,522
3	65143039	533407	ARCH/ENG SVCS TO CAPITALIZE	0	0	892,559
4	65143025	533907	OTHER PROF SERVICES-CAPITALIZE	0	0	22,523
5	65146039	545007	CONSTRUCTION TO CAPITALIZE	0	0	216,259
6	65145039	672000	BUILDINGS > \$100,000	0	0	4,200,000
			Total FACILITY ACQUISITIONS AND	0	0	5,331,341
			Total EXPENDITURES	0	0	5,331,341
			Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	0	0	892,181
			Beginning Fund Balance	0	0	0
			Ending Fund Balance	0	0	892,181