

**ANNUAL OPERATING BUDGET**

**of the**

**TERREBONNE PARISH SCHOOL BOARD  
Houma, Louisiana**

**For the period July 1, 2012 through June 30, 2013**

**Prepared by the  
Terrebonne Parish School Board Finance Department**



**TERREBONNE PARISH SCHOOL BOARD**  
**Houma, Louisiana**  
**Annual Operating Budget**  
**For the Period July 1, 2012 through June 30, 2013**

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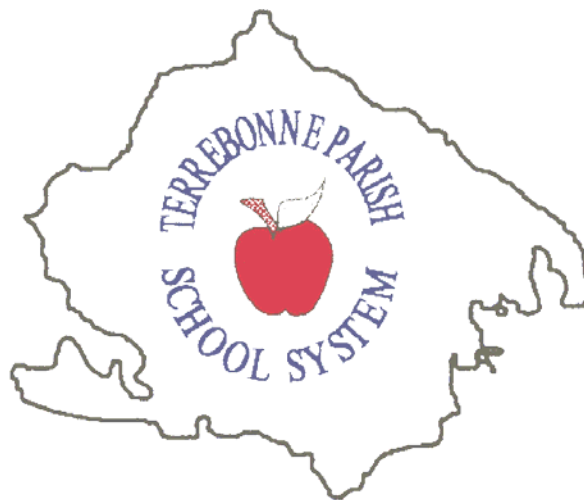
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# Introductory Section







## ***Terrebonne Parish School System***

201 Stadium Drive  
Houma, Louisiana 70360

May 28, 2012

To the Citizens of  
Terrebonne Parish, Louisiana:

The budget of the Terrebonne Parish School Board for fiscal year July 1, 2012 through June 30, 2013 is hereby submitted. The elected school board members of Terrebonne Parish will be asked to approve this Operating Budget on July 3, 2012 at its regular School Board meeting.

A Public Hearing on the budget will be held on June 18, 2012 to receive comments and recommendations from the public on this proposed budget before the budget resolution is approved by the School Board.

### **Educational Goals and Objectives**

Educational goals are established each year by district administration, and resources are allocated in order to meet these goals. The No Child Left Behind Act and the State of Louisiana's Accountability System have placed specific mandates on local school systems. Every school in every district across the state is expected to show growth in student achievement measures each year. The State of Louisiana has adopted Common Core State Standards which define the knowledge and skills students should acquire throughout their K-12 education. These skills are designed to prepare students to graduate from high school ready to attain a college degree or to succeed in the workforce.

Terrebonne Parish continuously strives to meet or exceed state expectations. The district is committed to improving teacher and leader effectiveness and to providing the highest quality education possible for all of its students.

The main focus and priority of Terrebonne Parish Schools is student achievement. In an effort to encourage teachers and all school site personnel to create an atmosphere of learning and achievement, a Performance Pay program was introduced in 2009/2010. In every school that meets or exceeds its state-established annual growth target, all employees are eligible to receive a Performance Pay stipend. Growth targets represent the amount of progress a school must make each year to reach the state's School Performance Score goal.

### **Financial Goals and Objectives**

The development of the 2012-2013 Operating Budget was an effort of the Superintendent, the Management Staff, and Principals. All revenue and expenditure items were reviewed and considered. The goals, mission and financial policies of the school system were considered in the allocation of funds.

The school system is required by state law to provide a balanced budget. A balanced budget is defined as “a budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.”

In the State of Louisiana, each school system is required to expend a minimum of 70% of all dollars in instructional areas. The Terrebonne Parish School System meets or exceeds that requirement each year, and will continue to budget at least 70% of expenditures in instructional areas. In addition, the School Board will strive to budget an ending fund balance of at least 7.5% as recommended by the State of Louisiana Department of Education, whenever possible.

In preparing the 2012/2013 fiscal year budget, current economic conditions continued to significantly affect budgetary decisions. Over the past three years, revenues have continued to decline and very few sources of additional fund have been realized. At the State level, funding has continuously declined over the past three years through the reduction or elimination of many grants. In addition, several programs previously funded by the State are now expected to be completely funded by local districts, such as National Board Certified Stipends for Teachers and Counselors, summer school and after-school remediation programs, and Non-Public Transportation. In fiscal year 2009/2010, the Minimum Foundation Program was funded at a zero-growth level, a situation that will continue into 2012/2013. Terrebonne Parish expects an overall decrease in funding through the MFP due to a decline in student enrollment.

As a result of declining revenues and increasing costs, it was necessary for Terrebonne Parish School Board to implement Reduction in Force (RIF) in order to balance the 2010/2011 budget. Prior to implementing RIF, the district attempted to reduce expenditures through a series of cost-cutting measures. In January 2009 a moratorium on hiring and a freeze on non-essential spending were put into place. Throughout the 2009/2010 fiscal year, the district attempted to reduce the number of employees through attrition and retirement. In addition, several other cost-cutting measures were implemented during the last half of fiscal year 2008/2009 and fiscal year 2009/2010 such as reducing travel, reducing overtime and substitutes, and postponing several budgeted capital projects. Moving into the 2012/2013 fiscal year, austerity measures, a moratorium on hiring, and a freeze on non-essential expenditures will continue. Maintenance on school buildings will be delayed until funds are available and non-essential positions will not be filled.

### **Student Based Budgeting**

The State of Louisiana has initiated a pilot study of Student Based Budgeting. Student Based Budgeting is a method of budgeting whereby “the money follows the student”. Goals of Student Based Budgeting include equity in funding, transparency in budgeting and spending, and flexibility for school leaders to address school needs.

Terrebonne Parish is one of five districts in Louisiana participating in the pilot program for 2012/2013. The pilot in Terrebonne Parish will consist of four schools for the 2012/2013 school year: Terrebonne High, Greenwood Middle, Mulberry Elementary, and Dularge Elementary.

Although this budget presentation does not reflect Student Based Budgeting, all salary and benefit expenditures are accounted for by location. In future years, at the completion of the SBB pilot, the budget presentation will include budget information by school location based on an allocation of revenues driven by student enrollment and student characteristics at each school site.

### **Summary of All Funds**

The following chart summarizes all funds of the Terrebonne Parish School Board, including local, state and federal funds.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	194,914,091	187,340,246
Expenditures & Other Financing Uses	201,251,334	189,452,964
Excess Revenues (Expenditures)	(6,337,243)	(2,112,718)
Beginning Fund Balance	23,641,476	17,304,233
Ending Fund Balance	17,304,233	15,191,515

### **General Operating Fund**

The General Operating Fund is used to account for all financial resources of the school system except for those required to be accounted for in a separate fund.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	117,501,302	116,786,244
Expenditures & Other Financing Uses	118,226,217	116,688,461
Excess Revenues (Expenditures)	(724,915)	97,783
Beginning Fund Balance	6,456,628	5,731,713
Ending Fund Balance	5,731,713	5,829,496

### **Explanation of Net Change in Fund Balance –**

- Changes in revenues include a slight decline in Minimum Foundation Program (MFP) monies from the State due to declining student enrollment and the removal of an operating transfer in. The decrease in revenues is offset by an increase in revenues from the Early Steps Program.
- Changes in Salaries & Benefits include a reduction in the number of employees funded through the General Operating Fund, an increase in retirement rates, and increases due to normal step progression and longevity increases.

**Child Nutrition Program Fund**

The Child Nutrition Program Fund is used to account for all revenues and expenditures related to the child nutrition program.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	9,380,868	9,575,616
Expenditures & Other Financing Uses	9,420,190	9,356,463
Excess Revenues (Expenditures)	(39,322)	219,153
Beginning Fund Balance	435,950	396,628
Ending Fund Balance	396,628	615,781

**Explanation of Net Change in Fund Balance -**

- Revenue from the sale of meals is projected to increase slightly.
- Salaries and benefits are expected to increase due to normal step progression and longevity and the increase in retirement rates.
- Food and other operating costs are expected to decrease slightly.

**1 Cent Sales Tax Fund**

The One Cent Sales Tax Fund is used to account for all revenues and expenditures related to the One Cent Sales Tax.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	22,561,619	22,561,619
Expenditures & Other Financing Uses	27,932,440	22,600,083
Excess Revenues (Expenditures)	(5,370,821)	(38,464)
Beginning Fund Balance	8,118,133	2,747,312
Ending Fund Balance	2,747,312	2,708,848

**Explanation of Net Changes in Fund Balance –**

- Revenues from the collection of the One Cent Sales Tax are projected to remain equal to the 2011/2012 revised budget
- Salary & Benefit costs are projected based on proposed personnel and staffing.
- Transfer to the Group Health Insurance Fund of \$2,500,000 from the Salaries & Benefits portion to help offset rising insurance costs.

### **¾ Cent Sales Tax Fund**

The ¾ Cent Sales Tax Fund is used to account for all revenues and expenditures related to the ¾ Cent Sales Tax.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	16,919,463	16,921,463
Expenditures & Other Financing Uses	17,168,886	17,816,817
Excess Revenues (Expenditures)	(249,423)	(895,354)
Beginning Fund Balance	6,550,471	6,301,048
Ending Fund Balance	6,301,048	5,405,694

#### **Explanation of Net Changes in Fund Balance –**

- Revenues from the collection of the ¾ Cent Sales Tax are projected to remain equal to the 2011/2012 revised budget.
- Allocations for the Student Allotment, Parish Allotment and Technology Allotment will remain at the same per-student amount.
- Added budget for the purchase of instructional software.

### **Special Revenue Funds**

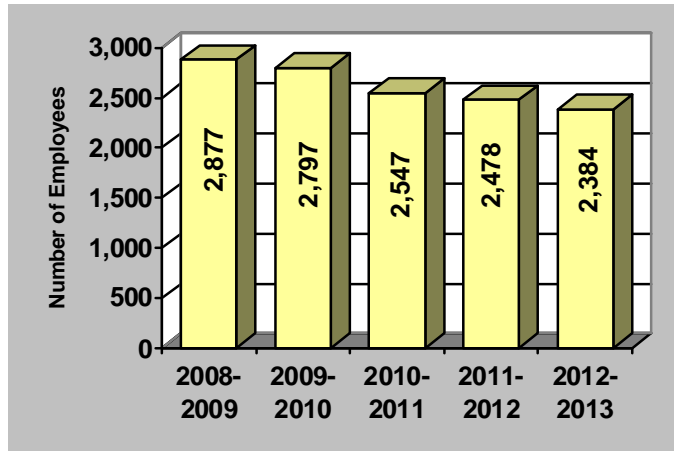
The Special Revenues Funds group is used to account for the revenues and expenditures related to grants restricted for specific sources.

	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>
Revenues & Other Financing Sources	28,550,839	21,495,304
Expenditures & Other Financing Uses	28,503,602	22,991,140
Excess Revenues (Expenditures)	47,237	(1,495,836)
Beginning Fund Balance	2,080,295	2,127,532
Ending Fund Balance	2,127,532	631,696

#### **Explanation of Net Change in Fund Balance –**

- Revenues from Special Revenue Funds are budgeted to continue to decrease.
- Expenditures in Special Revenue Funds are directly driven by the amount of the allocations of the grants; therefore expenditures have decreased in relation to revenues.
- Fund Balance consists of the Education Excellence Fund and the Textbook Fund.

## Personnel/Staffing Trends



Terrebonne Parish School System is the largest employer in Terrebonne Parish, with 2,384 full-and part-time employees.

Personnel staffing is changed each year in response to changing student populations and needs. Due to a combination of declining student enrollment, a change in the design of some instructional programs and economic issues, personnel staffing is expected to continue to decrease for the 2012/2013 school year.

Reduction-in-Force was used in 2010/2011 to reduce district staffing. A combination of declining revenues and increasing costs made it necessary to sharply reduce expenditures in that year. The district continues to reduce the number of employees through attrition.

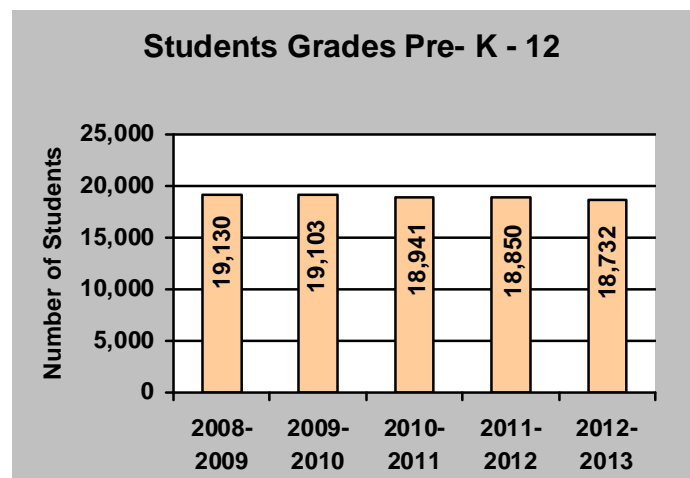
Approximately 75% of total employees are considered instructional, such as teachers, school administrators, school nurses, and guidance counselors. Approximately 25% are considered non-instructional employees, such as bus drivers, school food service workers, custodians, business services and clerical.

## Student Enrollment Trends

Total projected student enrollment for the 2012/2013 school year is based on the February 1, 2012 student count and is forecast to be 18,732 students.

The estimated enrollment includes 17,649 students in Kindergarten through 12<sup>th</sup> grade and 1,083 four-year-old students. For the past several years, enrollment in grades Pre-Kindergarten through 12 in Terrebonne Parish schools has declined.

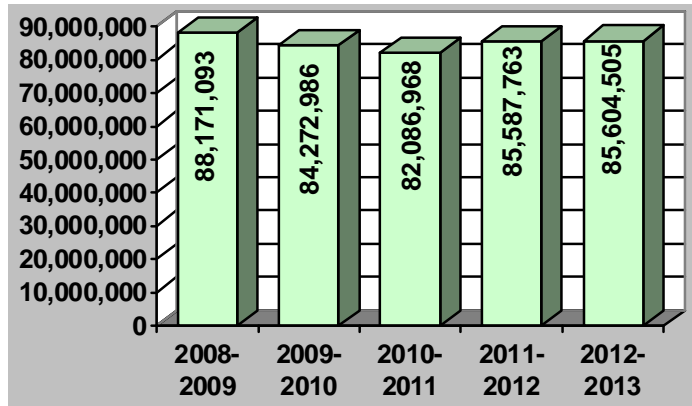
The graph illustrates student enrollment for students in Pre-Kindergarten through 12<sup>th</sup> grade for the past four years with an estimate for 2012/2013.



**Minimum Foundation Program**

The Minimum Foundation Program is the single largest source of funding received by Terrebonne Parish schools. The MFP accounts for approximately 50% of total revenues.

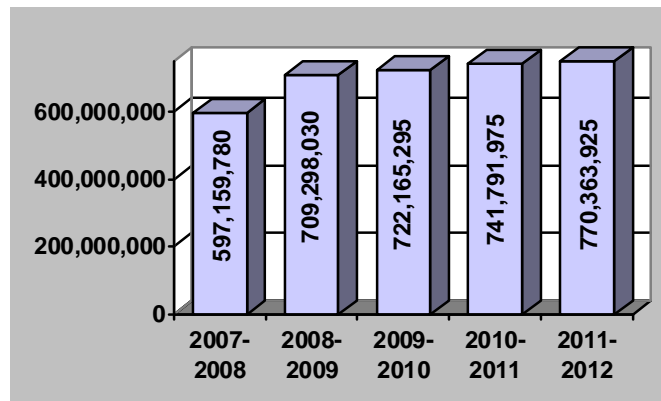
The MFP is based on a formula used by the Louisiana Board of Elementary and Secondary Education (BESE) that funds school systems based on the number of students enrolled on February 1<sup>st</sup> of each year and adjusted on October 1<sup>st</sup> of the budget year. The formula determines the State’s cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems. Each year a growth factor of 2.75% is included in the MFP. However in all fiscal years beginning with the 2009/2010 fiscal year, that growth factor has not been included due to financial conditions at the state level.



The actual MFP revenue for the last three years as well as the revised budget for 2011/2012 and the proposed budget for 2012/2013 are shown in the graph.

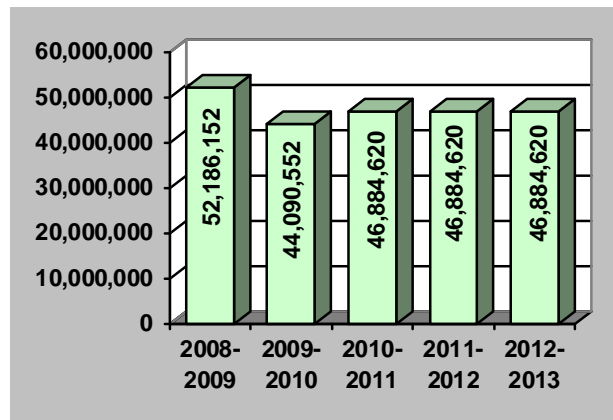
**Tax Base and Rate Trends**

The Terrebonne Parish Assessor’s Office reassesses property values once every four years. The last full assessment was in 2011. The following graph illustrates assessed property values for the past four years and the current year. The taxable assessed value of property in Terrebonne Parish at December 31, 2011 was \$770,363,925.



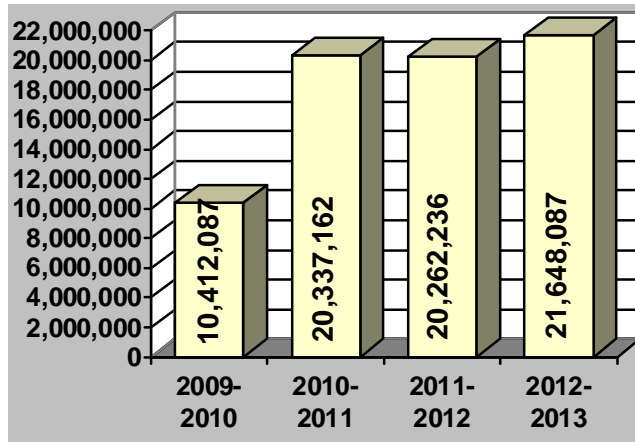
**Sales Tax Trends**

Sales Tax collections for the Terrebonne Parish School Board account for approximately 27% of total revenues. Three sales taxes are collected by the school system and are deposited into the General Fund, the One Cent Sales Tax Fund, and the ¾ Cent Sales Tax Fund. The actual revenue for the last three years and the budgeted revenues for 2011/2012 and 2012/2013 are shown in the graph.



## Changes in Debt

The Terrebonne Parish School Board currently has debt outstanding for a zero-interest loan through the Qualified Zone Academy Bonds program and for bonds issued through the Qualified School Construction Bond program.



Qualified Zone Academy Bonds: On December 1, 2001, the School Board entered into a zero interest loan in the amount of \$1,030,218 for capital improvements at various schools throughout the district. The term of the loan is 13.75 years, to be paid out on November 1, 2015.

Qualified School Construction Bonds Series 2009: On December 17, 2009, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2009 as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital

improvements. The bonds are interest-free and are payable over 15 years with maturity in 2024.

Qualified School Construction Bonds Series 2011: On March 4, 2011, the School Board issued \$10,000,000 worth of Revenue Bonds, Series 2011 as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital improvements. The bonds are interest-free and are payable over 15 years with maturity in 2026.

Qualified School Construction Bonds Series 2012: On April 4, 2012, the School Board issued \$1,460,775 worth of Revenue Bonds, Series 2012 as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital improvements. The bonds are interest free and are payable over 15 years with maturity in 2027.

The graph illustrates the balance of outstanding debt owed by the Terrebonne Parish School system for the year ended June 30, 2013.

## Informational Summary

Terrebonne Parish was established March 22, 1822. The phrase “terre bonne” means “good earth”. Approximately 109,000 people reside in Terrebonne Parish. Terrebonne Parish is located in southeastern Louisiana, bordering the Gulf of Mexico. The parish covers an area of almost 2,100 square miles and is the second largest in the state. A large part of the area of Terrebonne Parish is covered in water.

The Terrebonne Parish School system is comprised of 40 schools, serving Pre-K through 12<sup>th</sup> grade, including 21 elementary, 11 junior high and middle, 4 high schools,, 1 career and technical high school, 1 special school, 1 adult education center and 1 alternative program site. Terrebonne Parish Schools range in size from approximately 80 students to almost 1100 students. Several schools are located in “bayou communities” and are considered community schools. Many school buildings in use today were built in the early 1900’s.



The Terrebonne Parish School Board is made up of nine elected members. The responsibility of the Board is to provide Terrebonne Parish children of educable age, regardless of physical, intellectual, or social differences, or of race or creed, a full opportunity for a free education that will enable each individual to develop to the fullest extent of his/her capability.

### **Performance Measures**

The Terrebonne Parish School Board reviews performance data to measure student progress. The Louisiana Educational Assessment Program (LEAP) test is given each spring to all 4<sup>th</sup> and 8<sup>th</sup> grade students. The LEAP test is a high-stakes test, and students must score Basic or above in English/Language Arts and Math and Approaching Basic or above in Social Studies and Science to advance to the next grade. High school students must pass three End-of-Course (EOC) tests to graduate. These test scores are also used as measures of student performance for the school and the district. Students wishing to enroll in post-secondary education following high school take the American College Test (ACT).

Louisiana's School Accountability System ranks school and school districts based on areas such as student achievement, student attendance and dropout rates. Each year, schools must show improvement in the School Performance Scores (SPS) awarded to each school based on these criteria. School Letter grades are assigned to each school and District Letter Grades are assigned to each district based on School Performance Scores.

### **Award**

The Association of School Business Officials International (ASBO) presented its Meritorious Budget Award to the Terrebonne Parish School Board for its annual Operating Budget for the fiscal years 2005/2006 through 2009/2010. In fiscal year 2010/2011 and 2011/2012, fiscal constraints prohibited participation in this program. This award represents significant achievement in budgeting. It also represents the commitment of the School Board and Staff to meeting the highest principles of budgeting.

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Philip Martin  
Superintendent

---

Harris Henry  
Executive Director of Finance  
and Auxiliary Services

Terrebonne Parish School Board  
Introductory Section  
Fiscal Year 2012/2013

Elected School Board Members

District 1	Roosevelt Thomas
District 2	Gregory Harding
District 3	Richard Jackson
District 4	Debi Benoit
District 5	Brenda Leroux Babin
District 6	L. P. Bordelon, III
District 7	Roger "Dale" DeHart
District 8	Donald Duplantis
District 9	Hayes Badeaux

Terrebonne Parish School Board  
Introductory Section  
Fiscal Year 2012/2013

Management Staff

Aubert, Devlin	Supervisor, Transportation/Safety
Authement, Nason	Supervisor, Secondary/Vocational/Adult/Driver Education
Babin, Christopher	Network System Administrator
Breaux, Rebecca	Supervisor, Finance and Statistics
Brown, Ernest	Supervisor, Child Welfare, and Attendance
Brunet, Ramona	Executive Assistant to the Board
Alleman, Lydia	Purchasing Agent
Chamberlain, Donald	Plant Operations Manager
Davis, Carol	Assistant Superintendent of Curriculum & Instruction
Henry, Harris	Executive Director, Finance and Auxiliary Services
Joffrion, Arthur	Supervisor, Federal Programs
Joseph, Linda	Supervisor, Child Welfare and Attendance
Martin, Judith	Chief Accountant
Martin, Philip	Superintendent
Moore, Jack	Risk Manager
Nelson, Shenna	Internal Auditor
Prejean, Walt	Data Processing Manager
Salter, Shirley	Supervisor, Special Education Services
Solet, Stacey	Supervisor Elementary Education and Assessment
Templet, Margaret	Education Technology Facilitator
Walther, Monica	Supervisor, Child Nutrition Program
Yarbrough, Debra	Supervisor, Personnel



## **BUDGET ADOPTION RESOLUTION MOTION**

### **Fiscal Year 2012/2013 Proposed Operating Budget**

The Committee recommends that the Board adopt the following Budget Adoption Resolution, which provides for adopting the General Operating Fund, One Cent Sales Tax Fund,  $\frac{3}{4}$  Cent Sales Tax Fund, Child Nutrition Program Fund, and various Special Revenue Funds for the 2012-2013 fiscal year.

**TERREBONNE PARISH SCHOOL BOARD  
BUDGET ADOPTION RESOLUTION**

**RESOLUTION NO. \_\_\_\_\_**

Resolution adopting operating budgets for the fiscal year beginning July 1, 2012, and ending June 30, 2013.

**BE IT RESOLVED** by the Terrebonne Parish School Board that:

1. The Operating Budgets for the General Operating, One Cent Sales Tax, 3/4 Cent Sales Tax, Food Service and various Special Revenue Funds for the 2012-2013 fiscal year be adopted and hereby declared to serve as appropriations of the amounts therein set forth until amendments thereto be adopted;
2. The amounts expended during the fiscal year shall not exceed the appropriations set forth in such budgets and all subsequent amendments thereto;
3. The Board reserves solely and exclusively unto itself the right, power and authority to:
  - a. Adopt budgets and make, approve, change, or reject appropriations for any and all funds, fund types, programs, grants, awards, or projects, irrespective of the source of funding;
  - b. Make such amendments to any budgets as the economic circumstances prevailing or arising during the fiscal year may demand; and
  - c. Make appropriations and expenditures for any contingency or emergency of any nature that may arise during the course of the fiscal year;
4. This resolution shall continue in effect until superceded by the budget adoption resolution of the ensuing fiscal year;
5. If, at the end of any fiscal year, the appropriations necessary for the support of expenditures of the ensuing fiscal year have not been made, then fifty percent of the amounts appropriated in the appropriation resolution for the last completed fiscal year shall be deemed reappropriated for the objects and purposes specified in the resolution for the preceding fiscal year, as provided by R.S. 39:1311;
6. Budget amendment authority of the Board and certain operating officers, delineated by fund or fund type, is as follows.

**I. GENERAL PROVISIONS**

- A. All original operating budgets for the fiscal year for all funds, programs, grants, or projects shall be presented to the Finance Committee. The Finance Committee shall submit such budgets to the Board accompanied by the Committee's recommendation for adoption or rejection.
- B. Authorization of any expenditure or award of any contract by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

- C. Approval of employment, positions, or compensation adjustments by the Board shall constitute authority to disburse funds and effect such budget amendments as may be required.

## **II. PROVISIONS APPLICABLE TO INDIVIDUAL FUNDS AND FUND TYPES**

### **A. GENERAL OPERATING FUND**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance shall jointly possess authority to reallocate funds among expenditure accounts within function/service areas, as defined by the General Operating Fund's Internal Chart of Accounts. General Fund budget amendments made upon internal authority shall be provided to the Board through the Finance Committee.
2. The Finance Committee and Board shall consider for approval all proposed increases or decreases in funds appropriated for any function/service area. Such proposals shall be directed to the Finance Committee for submission to the Board. The aforementioned officials shall direct requests requiring Board approval to the Finance Committee, with their recommendation thereon, for submission to the Board.
3. Other Financing Uses - Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to local, state, or federal special funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be held by the Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance.

### **B. ONE CENT SALES TAX FUND OF 1996**

1. The nature and kind of expenses and expenditures assigned to and accounted for in the Fund shall be governed by School Board Resolution Number 1587 dated February 6, 1996, Resolution Number 1588 dated May 7, 1996, and Ordinance Number 1590 (levying the tax) dated May 7, 1996.
2. Section I - GENERAL PROVISIONS paragraphs A, B, and C above shall apply to the operations of the Fund.
3. Subsequent to adoption of the Original Operating Budget, the Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance shall jointly possess authority to reallocate appropriations, expenses, and expenditures among the accounts within the dedicated allocations of the tax as defined by the governing resolutions and the Fund's Internal Chart of Accounts.
4. All budget revisions shall be provided to the School Board through the Finance Committee.

### **C. 3/4 CENT SALES TAX FUND OF 1975**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance shall jointly possess authority for reallocation of funds as defined below.
  - a. Expenditures monitored by organizational unit (school).
    - 1) Said officials shall be authorized to reallocate appropriation balances of school sales tax allotments, school allotments for various instructional

areas (School Board Allotments), any special allotments, and any other expenditures controlled by individual school budgets, within the individual school appropriation accounts as necessary to prevent expenditures in excess of individual school budgets or account appropriation balances.

- 2) Increases in allotments to any or all organizations (schools) and new allotments will be considered by the Finance Committee and submitted to the Board for approval or rejection.

b. Other Expenditures

- 1) The aforementioned officials shall have the authority to reallocate, within function/ service areas, those expenditures not monitored by individual organizational (school) budgets.
- 2) Proposed increases in funds allocated to any function/service area where expenditures are not controlled by organizational (school) budgets shall be considered by the Finance Committee and submitted to the Board for approval or rejection.

c. Other Financing Uses

- 1) Operating Transfers. Authority to effect necessary budget revisions or transactions for operating transfers to other funds which are dependent upon the amount of current year revenues, expenditures actually incurred, or operating deficits will be jointly held by the Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance.
- 2) All budget revisions shall be provided to the School Board through the Finance Committee.

**D. CHILD NUTRITION PROGRAM FUND**

1. Subsequent to adoption of the Original Operating Budget, the Superintendent, Executive Director of Finance and Auxiliary Services, Supervisor of Child Nutrition Programs, and Supervisor of Finance shall possess the authority to reallocate funds within the Food Service function /service area.
2. Increases in Child Nutrition Program Fund expenditures proposed subsequent to adoption of the Original Budget, with the exception of those expenses which are directly influenced by meal preparation volume, will be presented to the Finance Committee for submission to the Board.
3. Prior to presentation of proposed budget revisions, expenditures, or capital outlay requests to the Board or Finance Committee, any necessary approvals by regulatory agencies will be secured by the Supervisor of Child Nutrition Programs.

**E. SPECIAL REVENUE FUNDS - LOCAL, STATE, AND FEDERAL**

1. All original program or fund budgets for the Local, State, and Federal Special Revenue Funds will be presented to the Finance Committee for submission to the Board. With reference to State and Federal Special Funds, the original program budget referred to in E-1 is defined as the final written award approved by the regulatory authority indicating the actual monetary grant to the school system.
2. During the course of the fiscal year, any new programs, proposals, or changes in existing programs, with the exception of transfers to fund operating deficits, which increase or reduce the total operating budget for the program or fund will be presented to the Finance Committee.



- a. The Finance Committee will submit such new or amended budgets to the Board along with its recommendation for approval or rejection.
  - b. Any necessary approvals by State or Federal regulatory authorities will be obtained by the Program Manager prior to presentation to the Finance Committee.
3. The Program Manager, Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance shall jointly possess authority to effect transfers of funds to offset operating deficits incurred in the Local, State and Federal Special Funds.
  4. Prior to formal approval of the budget for a program, project, grant, or fund by the School Board, any expenditure of funds for any purpose shall be approved in written form by the Program Manager, Superintendent, Executive Director of Finance and Auxiliary Services, and Supervisor of Finance.
  5. Subsequent to adoption of the Original Budget, the Program Manager, pursuant to obtaining any required approvals from State or Federal regulatory authorities, shall, with the concurrence of the Finance Department, have the authority to reallocate appropriations within State or Federal Special Funds.

**F. CAPITAL PROJECTS FUNDS**

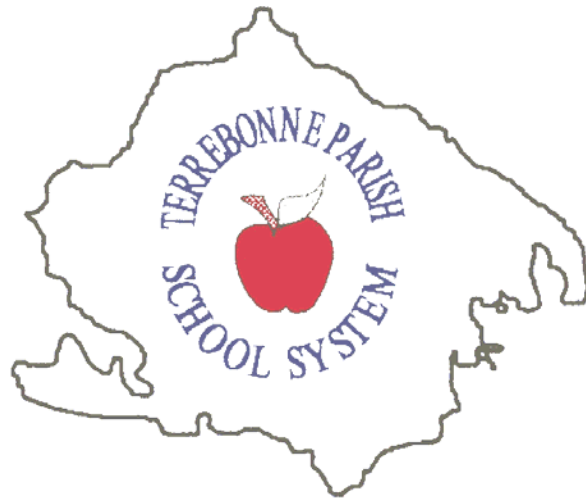
1. Board approval of projects, contracts, change orders, or expenditures will constitute authority for budget amendments and expenditure of funds.
2. The Superintendent, with notice to the Board, will have authority to authorize expenditures and budget revisions for projects costing \$5,000 or less during a fiscal year, with a maximum of \$20,000 so authorized during a fiscal year, exclusive of expenditures authorized but not expended during prior years.
3. All other proposed expenditures of the Capital Projects Funds shall be submitted to the Board accompanied by the recommendation of the appropriate committee.

**G. DEBT SERVICE FUNDS**

All expenditures related to debt service, with the exception of payment of loan or bond principle, interest, paying agents fees, bank service charges, and tax collection expenses, not authorized in the Original Operating Budget, shall be submitted to the Board through the Finance Committee.

**H. INTERNAL SERVICE FUNDS**

1. All expenditures of the internal service funds not authorized in the Original Operating Budget shall be submitted to the Board through the Finance Committee, accompanied by the Finance Committee's recommendation for approval or rejection.
2. The Superintendent, Executive Director of Finance and Auxiliary Services, Supervisor of Finance, and Program Manager shall have joint authority to reallocate expenses/expenditures within each Internal Service Fund.





# Organizational Section



Terrebonne Parish School Board  
Organizational Section  
Fiscal Year 2012/2013

Terrebonne Parish School System

The Terrebonne Parish School Board is a legislative body created under Louisiana Revised Statute 17:51. The School Board has the power to make rules and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the State Board of Elementary and Secondary Education. The School Board is authorized to establish public schools as it deems necessary to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed, and to determine local supplements to their salaries. Accordingly, the School Board is defined as a primary government that meets the criteria as defined by governmental accounting standards. It has a separately elected governing body, it is legally separate, and it is fiscally independent of other state and local governments.

Terrebonne Parish School district encompasses the entire geographic area of the parish of Terrebonne. Terrebonne Parish is located in southeastern Louisiana, approximately 60 miles southwest of New Orleans, bordering the Gulf of Mexico. The parish covers approximately 2,100 square miles and is the second largest parish in the State. Terrebonne Parish School Board is the largest employer in the parish. The major industry in Terrebonne Parish is oil exploration and production.

The school system is comprised of 40 schools, serving Pre-K through 12th grade students, including 21 elementary, 11 junior high and middle, 4 high schools, 1 alternative program site, 1 career and technical school, 1 special school, and 1 adult education center. In fiscal year 2012-2013, Terrebonne Parish expects to educate approximately 18,732 students in Pre-K through 12<sup>th</sup> grade.

Mission Statement

The mission of the Terrebonne Parish School System is to teach all students in an effective and safe learning climate by providing a dynamic educational program that maintains high expectations through a partnership of students, employees, parents, and the community.

Fund Classifications

The Terrebonne Parish School system accounting methods and structure meet the requirements as outlined in the *Louisiana Accounting and Uniform Governmental Handbook* issued by the Louisiana State Department of Education.

**Fund Accounting**

A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain distinct functions or activities.

Funds are classified in categories: governmental, proprietary and fiduciary. Governmental funds are those through which most governmental functions of the School Board are financed. Proprietary and Fiduciary funds are outside of the scope of this budget.

Terrebonne Parish School Board  
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Governmental Funds

- General Fund (1 fund) – the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.
- One Cent Sales Tax Fund (1 fund) – accounts for the proceeds of a one-cent local sales tax, and the related expenditures.
- ¾ Cent Sales Tax Fund (1 fund) – accounts for the proceeds of a three-quarters of one percent local sales tax, and the related expenditures.
- Child Nutrition Program Fund (1 fund) – accounts for the operations of the School Board’s lunch, breakfast, and summer feeding programs.
- Special Revenue Funds (23 funds) – account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Basis of Accounting

The modified accrual basis of accounting is used for all Governmental Funds accounted for by the Terrebonne Parish School Board.

Major Goals and Objectives

**Instructional and Educational Goals:**

All children in Terrebonne Parish will:

- Enter kindergarten ready to learn
- Be literate by 3<sup>rd</sup> grade
- Arrive in 4<sup>th</sup> grade on time
- Perform at or above grade level in English Language Arts (ELA) by 8<sup>th</sup> grade
- Perform at or above grade level in Mathematics by 8<sup>th</sup> grade
- Graduate on time
- Be prepared for and enroll in post-secondary education
- Achieve these goals regardless of race or socioeconomic status

**Financial Goals:**

- Principals, Supervisors, Program Managers, the Superintendent, the Board and the community will be provided with the most accurate and timely financial information possible
- Effective and efficient financial management will be ensured in order to best support the instruction of the students, including adherence to all applicable state and federal laws
- Financial stability of the school system will be attained by providing accurate budgeting, payroll, accounts payable and fund accounting for the district.

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Budget Policies

The Terrebonne Parish School Board recognizes the importance of sound fiscal planning, as well as the technical relationship of the financial structure to the teaching of students. Formal budgetary integration is employed as a management control device during the fiscal year. The budgetary policy complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LA-R.S. 39:1301 et seq.). Also, this policy specifically identifies the significant budget and financial policies, procedures, rules, and regulations at the board and administrative levels.

**Presentation and Format of the Budget Document**

The Superintendent shall prepare or cause to be prepared a comprehensive budget for the ensuing fiscal year. This budget document shall be presented to the Terrebonne Parish School Board and shall include at least the following:

**Annual Adoptions**

The Superintendent shall submit to the Board at its regular meeting in July of each year, a budget for the General Fund and each Special Revenue Fund for the fiscal year, July 1 through June 30.

**Basis of Budgeting**

Budgets shall be prepared on the same basis of accounting as is used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All funds within this document are maintained on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available.

**Organization of Budget**

The accounts of the Board shall be organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with separate sets of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The Board's operating budget consists of the following funds: General Operating, Child Nutrition Program, One Cent Sales Tax,  $\frac{3}{4}$  Cent Sales Tax, and Special Revenue.

**Funds Budgeted**

Activities of the General Operating Fund, Child Nutrition Program Fund, One Cent Sales Tax Fund,  $\frac{3}{4}$  Cent Sales Tax Fund, and the Special Revenue Funds shall be presented to the Board for adoption annually.

**Budget Classification**

The presentation of the budget shall include fund balances, revenues, expenditures, and other financing sources/uses. Revenues shall be budgeted by source and expenditures by function as defined by the Louisiana State Board of Elementary and Secondary Education.

**Budget Adoption Instrument**

The operating budget shall be accompanied by a proposed budget adoption resolution.

Terrebonne Parish School Board  
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**Balanced Budget**

A Balanced Budget is a budget with total expenditures not exceeding total revenues and monies available within an individual fund.

**Draft of the Proposed Budget Document**

A draft of the proposed budget document for the ensuing fiscal year shall be presented to the Finance Committee of the Board at its meeting prior to the adoption by the Board.

**Staff Involvement in the Development of the Budget**

The Superintendent or his/her designee shall assign various budgetary areas to members of the administrative staff. Each staff member who is assigned to a budget area shall recommend what items are placed in his/her area of the budget, and shall also be held responsible for seeing that expenditures in those areas stay within budgeted boundaries.

**Public Involvement in the Budget**

Upon completion of the proposed budget and its submission to the Board, the Superintendent shall publish a notice in the newspaper stating that the proposed budget is available for public inspection. The notice shall also state that a public hearing on the proposed budget shall be held; the date, time and place of the hearing shall be specified in the notice. The guidelines following public involvement shall apply as follows:

**Public Inspection of the Proposed Budget**

The proposed budget document shall be made available for public inspection at least 10 days prior of the date of the public hearing. Also, it shall be made available to the public at the School Board Central Office, 201 Stadium Drive, Houma, Louisiana between the hours of 8:00 A.M. and 4:30 P.M., Monday through Friday, excluding holidays.

**Public Hearing on the Proposed Budget**

The Terrebonne Parish School Board shall conduct at least one public hearing prior to the adoption of the proposed budget at its regular meeting in July. Anyone interested in participating in the public hearing may speak directly to the Board at that time.

**Adoption Procedures**

All action necessary to adopt or revise the budget shall be taken in an open meeting with a simple majority of the Board voting in favor of the proposed resolution and/or revisions. The adoption procedures shall include the following:

**Review by Committee**

The annual operating budget and any revisions to the budget shall be submitted to the Finance Committee or appropriate committee of the Board for review and/or alterations.

**Periodic Budget Reconciliation**

The adopted budget and any duly authorized amendments shall form the framework from which the Superintendent or his/her designee shall monitor revenues and control expenditures. Revisions to the budget are required when the following conditions exist:



Terrebonne Parish School Board  
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- A. Actual total revenue collections plus projected total revenue collections for the remainder of the year, within a fund, are failing to meet estimated annual budgeted revenues by 5% or more.
- B. Actual total expenditures plus projected total expenditures for the remainder of the year, within a fund, are exceeding the estimated budgetary expenditures by 5% or more.
- C. Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by 5% or more.

Other Financial Policies that Guide the Development of the Budget

**Property Tax Revenues**

Property tax revenues are projected after the taxable property values have been received from the Terrebonne Parish Tax Assessor.

**Sales Tax Revenues**

Sales tax revenues are projected based on information received from the Terrebonne Parish Sales and Use Tax Administrator.

**Salaries**

The Board-Approved Salary Schedule shall be used to project salary increases for all employees.

**Employer's Contribution to Retirement Systems**

The contribution rates to the Louisiana Teachers' Retirement System, the Louisiana School Employees' Retirement System, the Louisiana State Employees' Retirement System, and the Parochial Employees' Retirement System are provided by the appropriate state retirement system.

**Hospitalization Insurance**

Medical insurance is currently paid fully by the Board for individual employee coverage. Dependent coverage is currently a shared responsibility between the Board and the employee.

**Severance Pay**

Upon retirement, death, or entrance into the Deferred Retirement Option Plan (DROP) program, the Board shall pay as required by State law.

**Reserves**

It is recommended by the Louisiana State Department of Education that the Board maintain an ending fund balance in the General Operating Fund equal to at least 7.5% of the current year's operating revenues.

Terrebonne Parish School Board  
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Capital Budgeting Process

The Capital Budgeting Process for Terrebonne Parish School Board consists of evaluating each school and administrative building for safety requirements, instructional needs and repair needs; prioritizing projects; and determining funding of those projects.

**Determining Needs**

The availability of funds and the needs of school and administrative locations are assessed each year. Safety issues and instructional issues are always considered top priority when determining which projects will be funded. In addition, all repairs and renovations made to existing buildings are intended to extend the life of the buildings.

A schedule of roof replacements on school and administrative buildings was prepared after the assessment of the condition of the roofs and is used to determine the sequence of those expenditures.

**Prioritizing Projects**

At the beginning of the budget process each year, each school principal meets with the Plant Operations Manager to discuss building needs. Items ranging from classroom space, restrooms, and roofs to playground fences, athletic spaces, and electrical needs are considered in these meetings. These requests are then presented to the Supervisors of these schools and to the Superintendent for consideration of funding.

Because the average age of the school and administrative buildings in the school system is about 45 years, the age of the buildings is taken into consideration when determining the priority of repairs and renovations.

**Funding Projects**

Capital expenditures are generally funded through the One Cent Sales Tax Fund and the General Operating Fund. In 1996, a One Cent Sales Tax was passed by the voters of Terrebonne Parish., a portion of which (8.5%) is dedicated to the repair and replacement of roofs and mechanical equipment. In 2010, the Sales Tax was rededicated so that 17% of the proceeds are available for land acquisition and construction in addition to previously approved purposes.

The Capital Projects Fund, which is outside of the scope of this budget book, also accounts for capital expenditures. All revenues in the Capital Projects Fund come from transfers from the General Operating Fund. Budget constraints in the General Operating fund caused by decreasing revenues and increasing costs have reduced the amount of funds available for transfer into the Capital Project Fund for capital improvements.

**Current Projects**

Qualified School Construction Bonds (QSCB) were issued in 2009, 2011, and 2012 for a total of \$21.4 million. The proceeds from those bonds will be used to fund construction and/or land acquisition for expanding schools or building new schools. Bonds will be funded through the capital and construction portion of the One Cent Sales Tax Fund.

Terrebonne Parish School Board  
Organizational Section  
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In the fall of 2011, construction began on a Freshman Center at H. L. Bourgeois High School. The Freshman Center will house 9<sup>th</sup> graders in a state-of-the-art facility on the H. L. Bourgeois campus. The 22 classroom wing includes two science labs, two computer labs, and 18 classrooms aimed at assisting 9<sup>th</sup> graders to achieve success in high school.

The Board has also approved the construction of the Grand Caillou Middle School. The construction of this school is slated to begin in the fall of 2012. The school will house 5<sup>th</sup> through 8<sup>th</sup> grade students. The school will be built on land donated to the school system for the purpose of school construction and will replace the current school, built in 1934, which is prone to flooding.

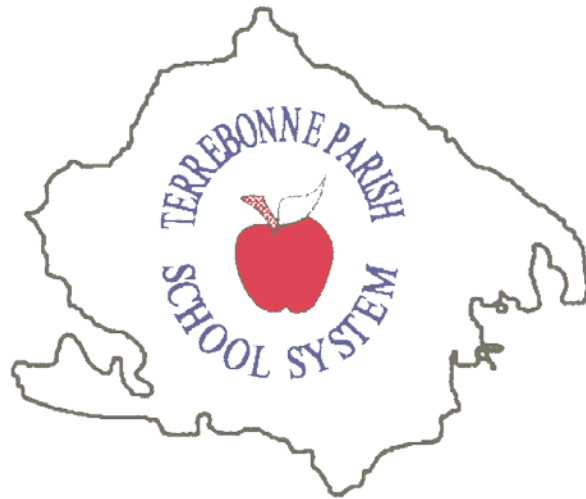
2012-2013 Budget Schedule

The process of developing the operational budget for the Terrebonne Parish School System begins in late February and ends with the adoption of the budget at the first board meeting of the fiscal year. Program Managers and Supervisors meet with the Superintendent through a series of meetings to give input relating to the budget.

The 2012/2013 budget process began in February 2012 with meetings between Principals and the Personnel Supervisor to determine the staffing requirements at each school for the 2012/2013 school year. Immediately following these Staffing Meetings, the Superintendent met with each Department Supervisor to discuss additional budget needs for the upcoming fiscal year. The Original Proposed Budget for 2012/2013 was presented to the Finance Committee at its regularly scheduled meeting on May 28, 2012.

A public inspection copy of the budget was made available on May 29, 2012 at the Central Office. A notice of Public Hearing was placed in the local newspaper.

Board Member in-services were held during the week of May 28 to inform the school board members of changes to the budget. A Public Hearing was held on June 18 to allow members of the public to participate in the budget process. The final adoption of the budget was made by the Terrebonne Parish School Board at its regular meeting on July 3, 2012.





# Financial Section



Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

**Most Important Features**

1. For the fourth consecutive year, the MFP will be funded without the 2.75% growth factor included.
2. Sales Tax collections are budgeted equal to the 2011/2012 revised budget for Sales Tax collections.
3. Through attrition, retirements and resignations, a net reduction of 94 positions, both full-time and part-time, in all funds, has been budgeted.
4. A \$2,500,000 transfer from the Salary & Benefits portion of the One Cent Sales Tax Fund and \$800,000 from the General Operating Fund is budgeted to the Group Health Insurance Fund to defray the cost of health insurance claims.
5. Normal step progression and longevity advances with estimated benefits are expected to cost approximately \$900,000 district-wide.
6. The Teachers Retirement System employer contribution rate will increase from 23.7% to 24.5% for 2012/2013. Total cost to the district is \$19,826,931, an increase of approximately \$650,000.
7. The School Employees' Retirement System employer contribution rate has increased from 28.6% to 30.8% for 2012/2013. Total cost to the district is \$2,100,453, an increase of approximately \$150,000.
8. Workers Compensation Rates are budgeted to remain the same as the 2011/2012 rates.
9. Master Teachers at schools with enrollment below 800 students will no longer be funded locally.
10. Performance Pay has been budgeted in Title II and the General Operating Fund for schools meeting or exceeding their School Performance Growth Target on the spring 2012 LEAP test.
11. An after school and Saturday suspension program has been instituted at elementary and middle schools for short-term suspensions. In-School Intervention Teachers have been added to each Jr. High and High school. Both were instituted in lieu of short-term alternative school placement.

Terrebonne Parish School Board  
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**Most Important Features**

- 12.** An Early Steps Program has been added. The program is designed to work with parents and children age Birth to 3 years old who have been determined to be at-risk.
- 13.** Total budgeted Salaries and Benefits in the General Operating Fund, the One Cent Sales Tax Fund, and all Special Revenue Funds are \$142,489,606, which is 85% of total expenditures.
- 14.** The Indirect Cost Rate for Special Revenue Funds for 2012/2013 is 6.2953% which generates approximately \$1,250,854 in revenues to the General Operating Fund.
- 15.** A transfer in the amount of \$1,466,165 is budgeted from the General Operating Fund to the Loss Fund to fund insurance premiums for property, casualty, liability and auto insurance.
- 16.** Ending Fund Balance in the General Operating Fund is estimated at 5% of revenues.



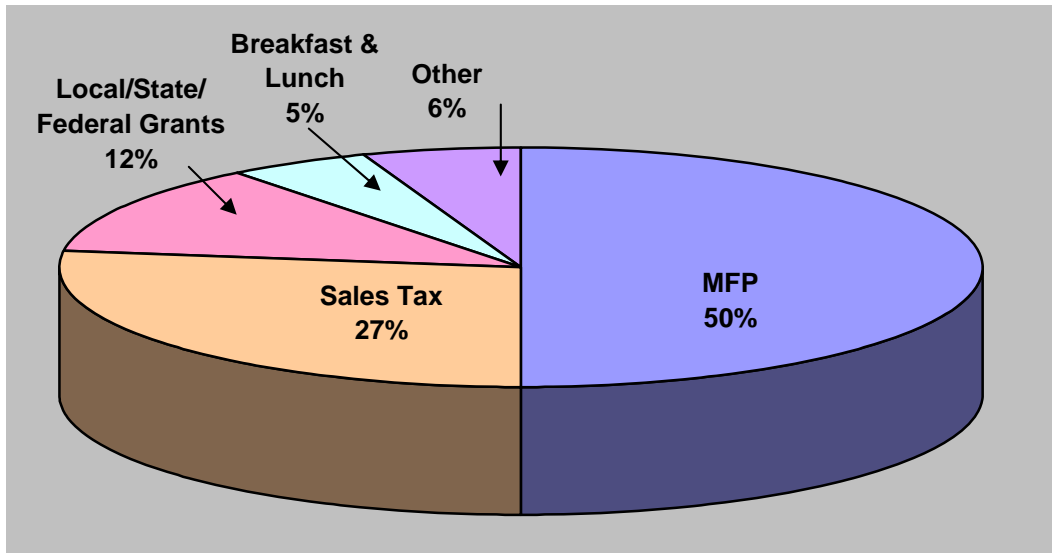
**Terrebonne Parish School Board  
Budget Summary of All Funds  
Fiscal Year 2012/2013**

	<b>General Operating Fund</b>	<b>Child Nutrition Program Fund</b>	<b>One Cent Sales Tax Fund</b>	<b>3/4 Cent Sales Tax Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>
<b>Revenue and Other Sources of Funds</b>						
Local Sources	\$16,219,205	\$1,631,170	\$22,561,619	\$16,921,463	\$419,575	\$57,753,032
State Sources	85,910,874	321,761	0	0	1,246,455	87,479,090
Federal Sources	0	7,219,879	0	0	19,154,269	26,374,148
Other Sources	14,656,165	402,806	0	0	675,005	15,733,976
<b>TOTAL</b>	<b>116,786,244</b>	<b>9,575,616</b>	<b>22,561,619</b>	<b>16,921,463</b>	<b>21,495,304</b>	<b>187,340,246</b>
<b>Expenditures and Other Uses of Funds</b>						
Salaries	64,710,373	2,701,443	12,331,001		11,985,409	91,728,226
Employee Benefits	40,120,394	1,868,019	3,390,537		5,382,430	50,761,380
Services	4,476,886	574,291	1,705,562	1,202,535	1,667,813	9,627,087
Supplies	4,393,960	4,175,310	664,650	2,512,366	2,860,284	14,606,570
Property	0	37,400	533,000	0	0	570,400
Debt Service & Miscellaneous	116,170	0	142,000	23,700	90,142	372,012
Other Uses of Funds	2,870,678	0	3,833,333	14,078,216	1,005,062	21,787,289
<b>TOTAL</b>	<b>116,688,461</b>	<b>9,356,463</b>	<b>22,600,083</b>	<b>17,816,817</b>	<b>22,991,140</b>	<b>189,452,964</b>
<b>Excess of Revenues or (Expenditures)</b>	<b>97,783</b>	<b>219,153</b>	<b>(38,464)</b>	<b>(895,354)</b>	<b>(1,495,836)</b>	<b>(2,112,718)</b>
<b>Fund Balance</b>						
<b>Beginning Fund Balance</b>	<b>5,731,713</b>	<b>396,628</b>	<b>2,747,312</b>	<b>6,301,048</b>	<b>2,127,532</b>	<b>17,304,233</b>
<b>Ending Fund Balance</b>						
Nonspendable	0	615,781	0	0	0	615,781
Restricted	0	0	2,708,848	5,082,772	0	7,791,620
Committed	0	0	0	322,922	0	322,922
Assigned	0	0	0	0	631,696	631,696
Unassigned	5,829,496	0	0	0	0	5,829,496
<b>Total Ending Fund Balance</b>	<b>\$5,829,496</b>	<b>\$615,781</b>	<b>\$2,708,848</b>	<b>\$5,405,694</b>	<b>\$631,696</b>	<b>\$15,191,515</b>

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Summary of Major Revenues

The majority of revenues of the Terrebonne Parish School Board's budget come from the Minimum Foundation Program (MFP); Sales Tax; Local, State and Federal Grants; and the School Lunch and Breakfast Program. The following chart represents the major sources of revenues for the Terrebonne Parish School system.



**The Minimum Foundation Program**

The Minimum Foundation Program (MFP) is a distribution of funds by the State of Louisiana to all school systems in the state. Terrebonne Parish will receive approximately \$85.6 million from the MFP. The MFP is based on the number of students in each parish or school district, applied to a formula.

**Sales Tax**

Sales Tax revenues are estimated to be \$46.8 million. The citizens of Terrebonne Parish have approved 3 separate sales taxes for a total of 2.08% on all goods purchased in the parish.

**Local, State and Federal Grants**

Grants are received through local, State and Federal granting agencies on an annual basis. Revenues from these grants are estimated at \$20.8 million. These grants are intended for specific purposes or to target specific groups of students or teachers. Each grant is accounted for separately and reported back to the granting agency at the end of the grant award period each year.

**School Breakfast and Lunch Program**

Revenues of approximately \$9 million in the School Breakfast and Lunch program come from charging students for meals as well as Federal reimbursements to the school system for meals served to students from low income families.

**Other**

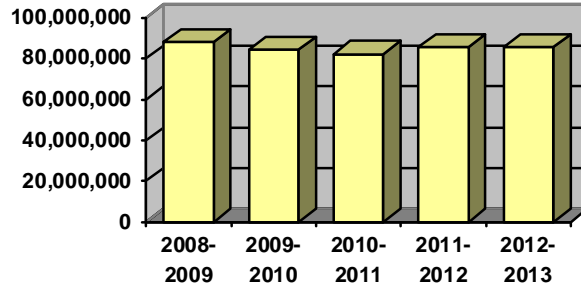
Other Revenues include Ad Valorem Property Tax, earnings on investments, and earnings on school lands.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Minimum Foundation Program (MFP) Revenues

The Minimum Foundation Program (MFP) is the single largest source of revenues that is received by the school system. It is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the State's cost of educating students in Louisiana and helps to equitably allocate funds to parish and city school systems throughout the state.

The chart illustrates Minimum Foundation Program revenues for the past three years, plus the revised fiscal year 2011/2012 budget and proposed revenues for fiscal year 2012/2013, based on information received from the State Department of Education.



Sales Tax Revenues

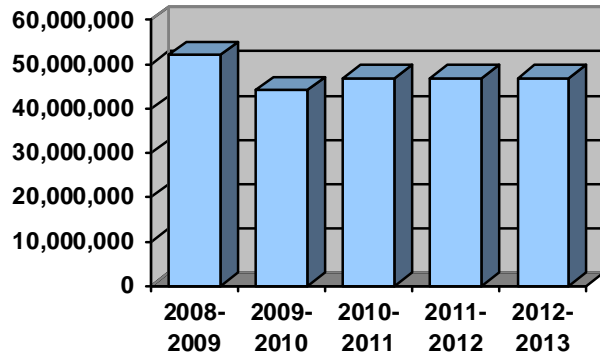
The Terrebonne Parish School Board collects three Sales Taxes: the 1/3 Cent Sales Tax, the 3/4 Cent Sales Tax, and the One Cent Sales Tax.

The 1/3 Cent Sales Tax is accounted for in the General Operating Fund. The tax is dedicated to the payment of salaries and benefits of teachers and other board employees.

The 3/4 Cent Sales Tax was passed by the voters of Terrebonne Parish in 1975. The collections are accounted for in the 3/4 Cent Sales Tax Fund.

The One Cent Sales Tax was passed in 1996. The collections are accounted for in the One Cent Sales Tax Fund.

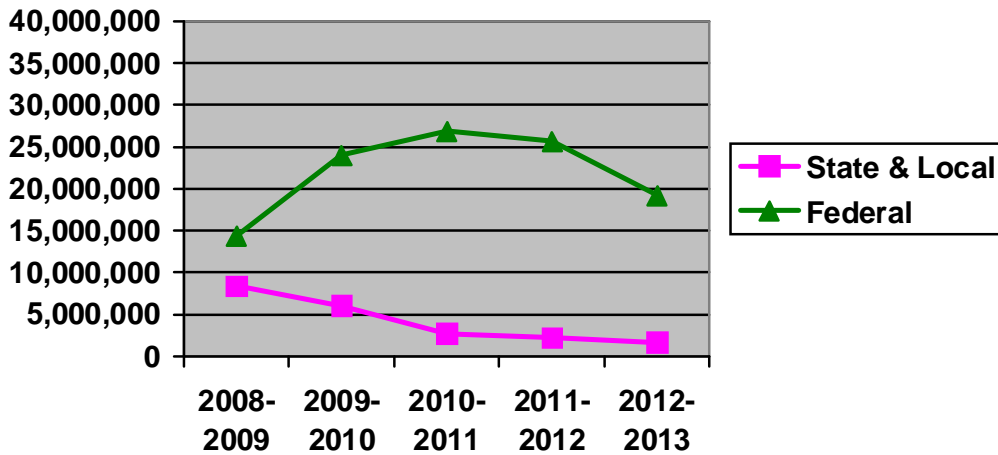
The chart illustrates the trend of sales tax revenue collections, for all three sales taxes, including revised budget estimates for 2011-2012 and projected revenues for 2012-2013.



Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Special Revenue Funds

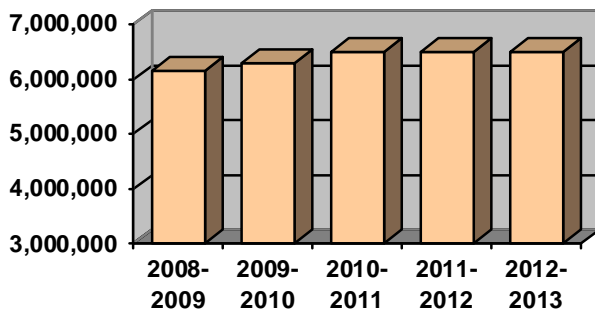
Special Revenue Funds are used to account for funds for which there is a specific purpose. All grants received by the Terrebonne Parish School system are accounted for in a Special Revenue Fund. The following graph illustrates a summary of the funds received from Local, State and Federal grants. The school system receives approximately 20 to 25 grants each year, with the majority of funds coming from Federal grants. Each of those grants is intended to benefit a specific program or group of students.



American Recovery & Reinvestment Act funds were received in 2009/2010 and 2010/2011. Education Jobs Fund Program funds were received in 2010/2011 and 2011/2012. Those programs have ended.

Property Tax Revenues

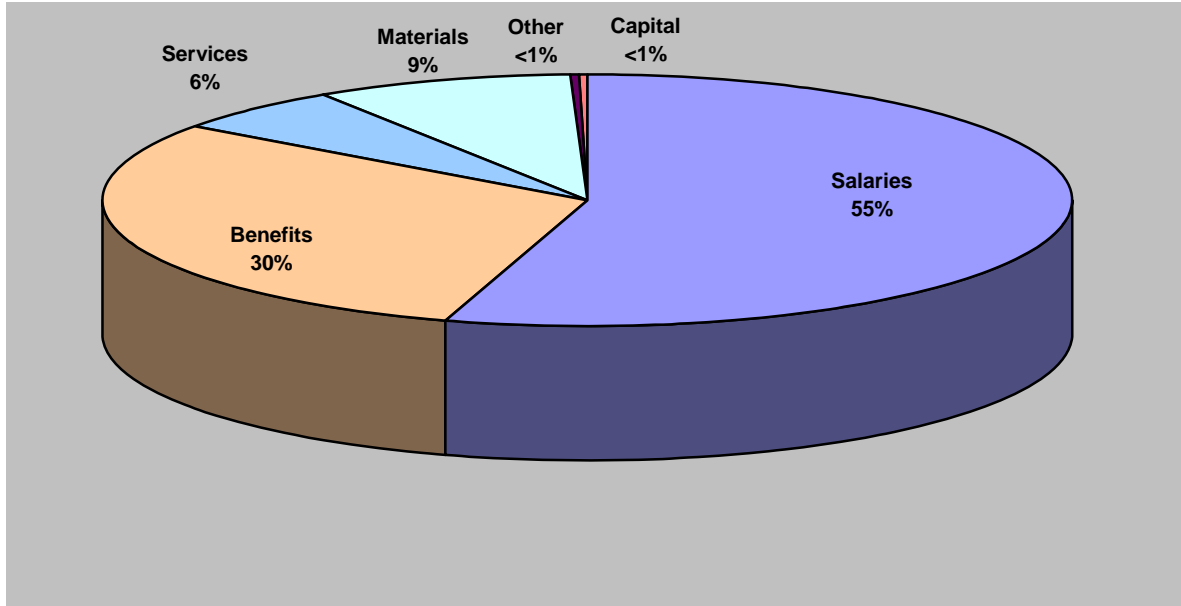
Two property taxes are collected by Terrebonne Parish School Board each year, and are assessed on a calendar year basis. Assessed values are established by the Terrebonne Parish Assessor's Office and the State Tax Commission as specified by Louisiana law. The Constitutional Tax millage and Special Maintenance Tax millage are currently levied at 3.86 mills and 5.41 mills, respectively. The Constitutional Tax millage and the Special Maintenance Tax millage are used to maintain and operate the school system. The Constitutional Tax is authorized to be levied by the Board without referendum. The Special Maintenance Tax is levied pursuant to a referendum for a period of ten years expiring in 2020.



Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Summary of Expenditures

The following graph summarizes the expenditures of the Terrebonne Parish School system by major object.



**Salaries and Benefits**

Salaries and benefits are the largest expense in education. Salaries and benefits are paid out of the General Operating Fund, the One Cent Sales Tax Fund, Child Nutrition Program, and most Special Revenue Funds and make up about 85% of all expenditures.

**Materials and Supplies**

Materials and supplies are the second largest expense. This includes the purchase of all instructional materials, textbooks, office supplies, janitorial supplies, fuel costs, food and milk.

**Services**

The third largest expense is in the Services area. This includes all purchased services and contracts such as telephone, utilities, postage, and employee travel.

**Capital**

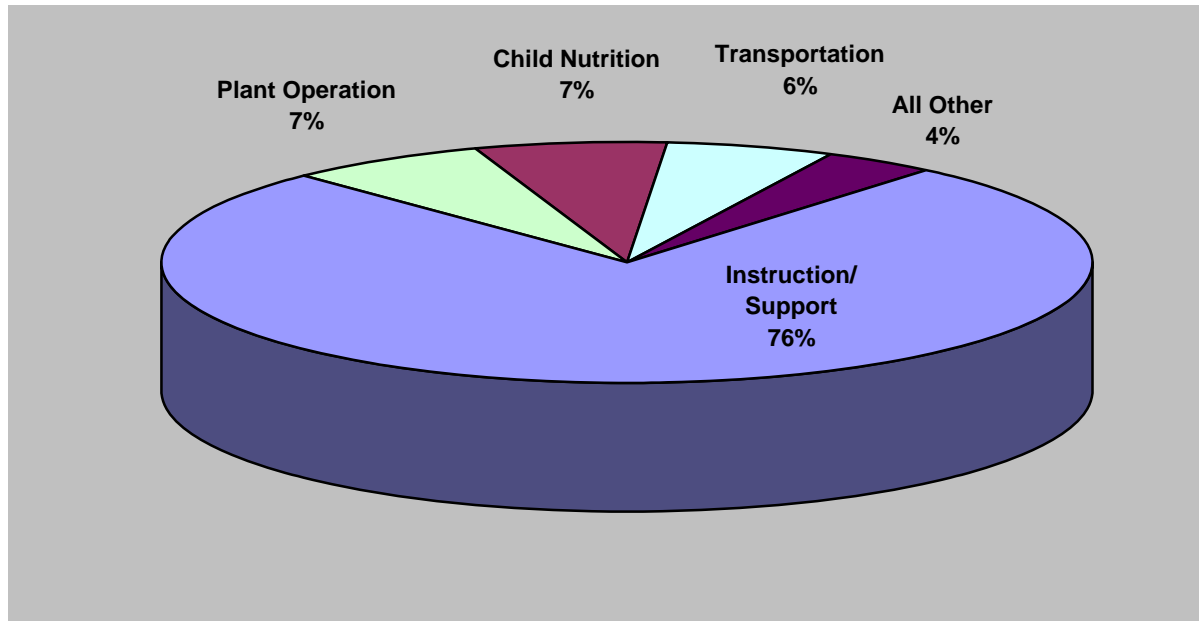
Capital expenditures include the purchase of all items with a cost of \$5,000 or more. Capital also includes any building or land improvements such as roof replacements, driveways and parking lots, and air conditioning or heating replacements.

**Other**

Expenditures that fall in this category are items such as dues and fees, property and casualty insurance expense, and bank service charges.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Summary of Expenditures



**Instruction and Support**

Areas included in Instruction and Support are: Regular Education, Special Education, Vocational and Other Instructional Programs, Special Programs, Pupil Support, Instructional Staff and School Administration. The State of Louisiana requires at least 70% of all funds to be spent in the Instructional area.

**Plant Operation**

Includes areas such as maintenance, utilities and security

**Food Service**

Supplies and food costs, as well as salary and benefit costs of school food service personnel

**Transportation**

Bus Rental, Maintenance Agreements and operating costs including salaries, benefits and fuel costs

**All Other**

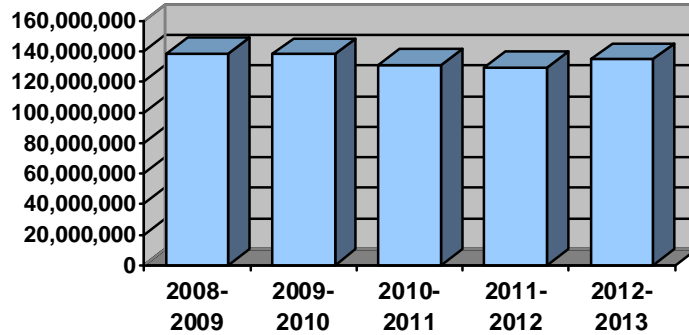
General Administration, Business Services, Central Services, Community Services, Adult Education, Facilities Acquisition, and Debt Service

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Summary of Expenditures

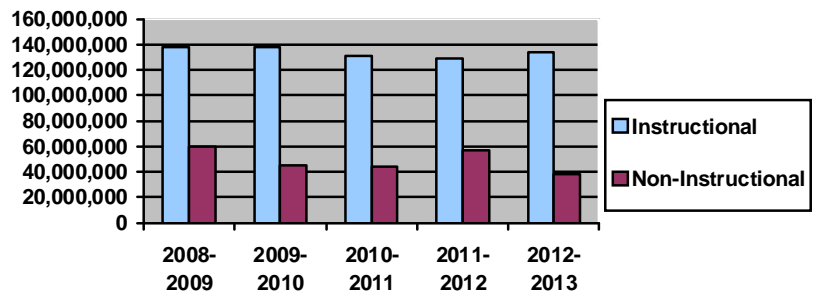
**Instruction and Instructional Support Expenditures**

The Terrebonne Parish School system places emphasis on spending in areas directly affecting the instruction of students and those areas that facilitate and enhance instruction. The graph illustrates the trend of spending on instruction and instructional support areas.



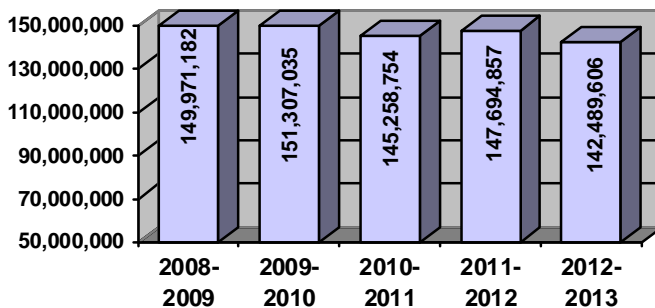
**Instruction/Instructional Support versus Non-Instructional Expenditures**

The graph to the right illustrates the relationship between expenditures for instructional purposes as compared with expenditures for non-instructional areas in all governmental funds. Instructional and Instructional Support expenditures include such areas as regular and special education, career & technical education, driver education, special programs, other instructional programs, counselors, librarians, and school administration. Non-instructional expenditures include items such as transportation, child nutrition, maintenance of buildings, debt payments, capital expenditures, business services, and central services.



**Salaries & Benefits**

The number of employees budgeted in Fiscal Year 2012/2013 is 2,384. Of those employees, 75% are in the instructional and instructional support areas such as classroom teachers, guidance counselors, paraprofessionals, librarians, and nurses. In addition, 25% are considered non-instructional, in areas such as child nutrition service, transportation, maintenance, business services, and central services.



The graph illustrates the salary and benefit costs for the past three years in all governmental funds and includes the Fiscal Year 2011/2012 revised budget and the 2012/2013 proposed budget for salaries and benefits. The total budget for salaries and benefits for 2012/2013, for all funds, is \$142,489,606.

Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Capital Project Expenditures

**Capital Projects Budgeting**

Capital projects are determined each budget year by assessing school and administrative buildings for needs. The availability of funds, safety, and instructional issues are taken into consideration. Currently, because of the age of buildings, air conditioning and heating systems, lighting, athletic fields, etc. considerable maintenance costs are necessary to maintain the usefulness and safety of the district's facilities. As roofs, heating and air conditioning systems, and other components of the district's buildings are replaced, the costs of maintaining and repairing the older equipment are estimated to begin decreasing.

Terrebonne Parish School System issued bonds through the Qualified School Construction Bond (QSCB) program in 2009, 2011, and 2012 for a total of \$21,460,775. The payment of the bonds will be funded through dedicated monies in the One Cent Sales Tax Fund. The proceeds of these bonds will be used to fund two construction projects:

H. L. Bourgeois High School Freshman Center. The Freshman Center, a 22 classroom wing, is currently under construction. The Freshman Center will be a state-of-the-art facility that will house 9<sup>th</sup> graders at H. L. Bourgeois High School.

Grand Caillou Middle School. A new school building has been approved and construction is expected to begin in the fall of 2012. The new school building will replace a school building built in 1934 that is prone to flooding.



Terrebonne Parish School Board  
Financial Section  
Fiscal Year 2012/2013

Debt Obligations

The Terrebonne Parish School Board currently has debt outstanding for a zero-interest loan through Qualified Zone Academy Bonds and bonds issued through the Qualified School Construction Bonds program. The legal debt limit in the State of Louisiana is 35% of total assessed property value in the parish. Terrebonne Parish School Board's liability remains below that limit.

**Qualified Zone Academy Bonds:** On December 1, 2001, the Terrebonne Parish School Board entered into a zero interest loan in the amount of \$1,030,218 for capital improvements at various schools throughout the district. The term of the loan is 13.75 years, to be paid out on November 1, 2015.

**Qualified School Construction Bonds (Series 2009):** On December 17, 2009, the Terrebonne Parish School Board issued \$10 million in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital improvement projects. The bonds are interest-free and are payable over 15 years with maturity in 2024.

**Qualified School Construction Bonds (Series 2011):** On May 3, 2011, the Terrebonne Parish School Board issued \$10 million in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2026.

**Qualified School Construction Bonds (Series 2012):** On April 4, 2012, the Terrebonne Parish School Board issued \$1,460,775 million in Revenue Bonds as part of the American Recovery & Reinvestment Act of 2009. The bonds will be used for capital improvement projects. The bonds are interest-free and payable over 15 years with maturity in 2027.

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2012/2013

General Fund Full-Time Positions		
<b>Added Positions</b>		
<u>Instructional</u>		
8	SECONDARY TEACHERS	GENERAL FUND
1	EARLY STEPS TEACHER	GENERAL FUND
1	SPECIAL ED NON CAT PRESCHOOL TEACHER	GENERAL FUND
1	SPECIAL ED NON CAT PRESCHOOL PARA	GENERAL FUND
11	TOTAL FULL-TIME POSITIONS ADDED	
<b>Closed Positions</b>		
<u>Instructional</u>		
7	KINDERGARTEN TEACHERS	GENERAL FUND
18	ELEMENTARY TEACHERS (1-8)	GENERAL FUND
1	HOMEBOUND TEACHER	GENERAL FUND
26	SPECIAL EDUCATION TEACHERS	GENERAL FUND
1	GIFTED TEACHER	GENERAL FUND
2	TALENTED TEACHERS	GENERAL FUND
2	CAREER & TECHNICAL TEACHERS	GENERAL FUND
7	ALTERNATIVE PROGRAM TEACHERS	GENERAL FUND
1	GUIDANCE COUNSELOR	GENERAL FUND
1	GENERAL HEALTH NURSE	GENERAL FUND
5	SECONDARY LIBRARIANS	GENERAL FUND
1	PRINCIPAL	GENERAL FUND
<u>Non-Instructional</u>		
2	SCHOOL LIBRARY CLERKS	GENERAL FUND
1	SCHOOL CLERK	GENERAL FUND
3	CUSTODIANS	GENERAL FUND
4	REGULAR BUS DRIVERS	GENERAL FUND
82	TOTAL FULL-TIME POSITIONS CLOSED	
<b>Re-Named Positions</b>		
7	ALTERNATIVE PROGRAM TEACHERS IN GENERAL FUND TO IN-SCHOOL INTERVENTION TEACHERS	
1	TITLE I INSTRUCTIONAL COACH AT OAKSHIRE TO TITLE I INSTRUCTIONAL INTERVENTIONIST AT OAKSHIRE	

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2012/2013

Special Revenue Funds Full-Time Positions		
<b>Closed Positions</b>		
<u>Instructional</u>		
1	AUTISM SPECIALIST	IDEA FUND
1	SOCIAL WORKER	IDEA FUND
4	SPECIAL EDUCATION FACILITATORS	IDEA FUND
3	INSTRUCTIONAL INTERVENTIONISTS	IDEA FUND
1	EDUCATIONAL DIAGNOSTICIAN	PRESCHOOL FUND
1	INSTRUCTIONAL COACH (SCH)	TITLE I
1	INSTRUCTIONAL INTERVENTIONIST	TITLE I
2	GED PREP TEACHERS	EDUC EXCELLENCE
2	GED PREP PARAPROFESSIONALS	EDUC EXCELLENCE
 <u>Non-Instructional</u>		
1	SECRETARY	IDEA FUND
2	FOOD SERVICE TECHNICIANS	CHILD NUTRITION
<b>19</b>	<b>TOTAL FULL-TIME POSITIONS CLOSED</b>	

Terrebonne Parish School Board  
 Changes in Personnel  
 Fiscal Year 2012/2013

General Fund Part-Time Positions		
<b>Added Positions</b>		
4	PART-TIME CUSTODIANS	GENERAL FUND
4	TOTAL PART-TIME POSITIONS ADDED	
<b>Closed Positions</b>		
1	PART-TIME HOMEBOUND TEACHER	GENERAL FUND
1	PART-TIME GIFTED TEACHER	GENERAL FUND
1	PART-TIME TALENTED TEACHER	GENERAL FUND
3	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board  
Changes in Personnel  
Fiscal Year 2012/2013

Special Revenue Funds Part-Time Positions		
<b>Closed Positions</b>		
2	PART-TIME SPEECH THERAPISTS	IDEA FUND
2	PART-TIME PARAPROFESSIONALS	IDEA FUND
1	PART-TIME TEACHER	TITLE I FUND
5	TOTAL PART-TIME POSITIONS CLOSED	

Terrebonne Parish School Board  
Changes in Personnel  
Fiscal Year 2012/2013

All Funds Changes in Funding Source			
		FY12 Source Fund	FY13 Source Fund
2	SPECIAL ED TEACHERS	IDEA HRP FUND	GENERAL FUND
39	SPECIAL ED PARAPROFESSIONALS	IDEA FUND	GENERAL FUND
11	SPECIAL ED PARAPROFESSIONALS	IDEA HRP FUND	GENERAL FUND
2	SPECIAL ED INTERPRETERS	IDEA FUND	GENERAL FUND
1	STEM COORDINATOR (formerly Science Curriculum Specialist)	GENERAL FUND	TITLE II FUND
1	CURRICULUM SPECIALIST	GATES FUND	GENERAL FUND
3	MASTER TEACHERS	GENERAL FUND	TITLE I FUND
2	INSTRUCTIONAL COACHES (formerly Master Teachers)	GENERAL FUND	IDEA EIS FUND
1	PARAPROFESSIONAL	INDIAN FUND	TITLE I FUND
1	PARAPROFESSIONAL	TITLE X FUND	TITLE III FUND
1	PART-TIME HOMELESS TEACHER	TITLE I FUND	TITLE X FUND
64	TOTAL CHANGES IN FUNDING SOURCE		



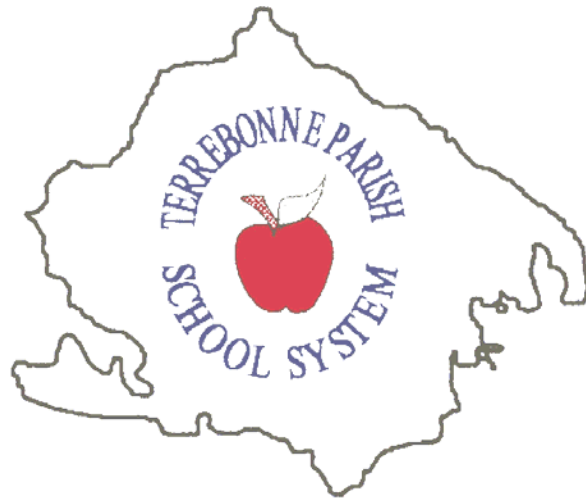
Terrebonne Parish School Board  
Staffing - Full-Time Employees  
Fiscal Year 2012/2013

FUND NUMBER	FUND NAME	BUDGET 2012/2013
110	GENERAL OPERATING FUND	1,772
150	CHILD NUTRITION PROGRAM FUND	158
220	NCLB TITLE I FUND	105
230	NCLB TITLE I - MIGRANT EDUCATION	4
240	US DEPT. OF HEALTH AND HUMAN RESOURCES - TANF	84
320	NCLB TITLE IV FUND	1
341	NCLB TITLE I - SCHOOL IMPROVEMENT FUND - ARRA	19
370	NCLB TITLE II	1
410	NCLB TITLE VII INDIAN EDUCATION FUND	10
490	FEDERAL ADULT EDUCATION FUND	4
510	EDUCATION EXCELLENCE FUND	8
550	STATE LA 4 FUND	2
560	NCLB TITLE X FUND	1
590	FEDERAL VOCATIONAL EDUCATION FUND	4
630	8 (g) STUDENT ENHANCEMENT BLOCK GRANT FUND	4
680	STATE ADULT EDUCATION FUND	5
750	SPECIAL EDUCATION - PL101-476 FUND	66
760	SPECIAL EDUCATION - PL101-476 - PRESCHOOL FUND	1
<b>TOTAL FULL-TIME EMPLOYEES</b>		<b>2,249</b>



Terrebonne Parish School Board  
Staffing - Part-Time Employees  
Fiscal Year 2012/2013

FUND NUMBER	FUND NAME	BUDGET 2012/2013
<b>110</b>	<b>GENERAL OPERATING FUND</b>	
	GIFTED TEACHER	1
	TALENTED TEACHER	2
	NURSING ASSISTANT	34
	BOARD MEMBER	9
	COE WORKERS	4
	CUSTODIANS	4
		<b>54</b>
<b>150</b>	<b>CHILD NUTRITION PROGRAM FUND</b>	
	CAFETERIA WORKER	53
	SATELLITE DRIVER	1
		<b>54</b>
<b>220</b>	<b>NCLB TITLE I FUND</b>	
	TEACHER (NON PUBLIC)	1
	TEACHER (NEGLECTED)	1
	TEACHER (HOMELESS)	2
	TEACHER	3
	PARAPROFESSIONAL	11
		<b>18</b>
<b>230</b>	<b>NCLB TITLE I - MIGRANT FUND</b>	
	TEACHER	1
<b>310</b>	<b>NCLB TITLE III FUND</b>	
	TRANSLATOR	1
<b>490</b>	<b>FEDERAL ADULT EDUCATION FUND</b>	
	TEACHER	3
	PARAPROFESSIONAL	1
		<b>4</b>
<b>560</b>	<b>NCLB TITLE X FUND</b>	
	TEACHER	1
<b>750</b>	<b>SPECIAL EDUCATION - IDEA FUND</b>	
	PARAPROFESSIONAL	2
	<b>TOTAL PART-TIME EMPLOYEES</b>	<b>135</b>





# General Operating Fund



**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
<hr/>	
<b>Revenues and Other Sources of Funds</b>	
Local Sources	\$16,219,205
State Sources	85,910,874
Other Sources	14,656,165
TOTAL	116,786,244
 <b>Expenditures and Other Uses of Funds</b>	
Instruction	71,366,045
Support Services	41,574,424
Operation of Non-Instructional Services	802,389
Facilities Acquisition & Construction Services	0
Debt Service & Other Uses of Funds	2,945,603
TOTAL	116,688,461
 Excess of Revenues or (Expenditures)	97,783
 <b>Fund Balance</b>	
Beginning	5,731,713
 Ending Fund Balance	
Unassigned	5,829,496
Total Ending Fund Balance	\$5,829,496

**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local Sources	\$16,219,205
State Sources	85,910,874
Other Sources	14,656,165
TOTAL	116,786,244
<b>Expenditures and Other Uses of Funds</b>	
Salaries	64,710,373
Employee Benefits	40,120,394
Purchased Services	4,476,886
Supplies	4,393,960
Debt Service and Miscellaneous	116,170
Other Uses of Funds	2,870,678
TOTAL	116,688,461
Excess of Revenues or (Expenditures)	97,783
<b>Fund Balance</b>	
Beginning	5,731,713
Ending Fund Balance	
Unassigned	5,829,496
Total Ending Fund Balance	\$5,829,496
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**Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2012/2013**

	<u>Actual</u> <u>2010/2011</u>	<u>Revised</u> <u>Budget</u> <u>2011/2012</u>	<u>Original</u> <u>Budget</u> <u>2012/2013</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues and Other Sources of Funds</b>				
Local Sources	\$16,562,703	\$16,300,076	\$16,219,205	-0.50%
State Sources	82,195,059	85,746,781	85,910,874	0.19%
Other Sources	<u>15,595,114</u>	<u>15,454,445</u>	<u>14,656,165</u>	<u>-5.45%</u>
TOTAL	114,352,876	117,501,302	116,786,244	-5.76%
<b>Expenditures and Other Uses of Funds</b>				
Instruction	69,915,240	70,420,237	71,366,045	1.33%
Support Services	38,466,178	42,235,167	41,574,424	-1.59%
Operation of Non-Instructional Services	680,231	753,296	802,389	6.12%
Facilities Acquisition & Construction	27,926	0	0	0.00%
Debt Service & Other Uses of Funds	<u>6,641,544</u>	<u>4,817,517</u>	<u>2,945,603</u>	<u>-63.55%</u>
TOTAL	115,731,119	118,226,217	116,688,461	-57.69%
Excess of Revenues or (Expenditures)	(1,378,243)	(724,915)	97,783	841.35%
<b>Fund Balance</b>				
Beginning	7,834,871	6,456,628	5,731,713	-12.65%
Ending Fund Balance				
Unassigned	<u>6,456,628</u>	<u>5,731,713</u>	<u>5,829,496</u>	<u>1.68%</u>
Total Ending Fund Balance	<u>\$6,456,628</u>	<u>\$5,731,713</u>	<u>\$5,829,496</u>	<u>1.68%</u>
	5.6%	4.9%	5.0%	

Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2012/2013

Local Revenues

Ad Valorem (Property) Taxes

Two Ad Valorem taxes supporting General Operating Fund operations are presently levied: a 3.86 mill Constitutional Tax which the Board is mandated to levy (La. Constitution Article 8 Section 13) without referendum and a 5.41 mill Special Maintenance and Operations Tax levied pursuant to referendum for a period of ten years beginning with the 2001 tax roll. One-percent collections are remitted directly by the Sheriff's Office to the Teachers' Retirement System and applied against the School Board's employer retirement contribution (expense).

Sales Tax

Collections from the 1/3 Cent Sales Tax are accounted for in the General Operating Fund. The sales tax is dedicated for the payment of salaries and benefits.

Interest Income

Interest Income is earned on all School Board account balances. The ledger balances in all School Board accounts are collateralized according to Louisiana regulations covering local depositing authorities.

School Land Income

Income from Section 16 Lands and School Sites consists of Lease/Cash Bonuses, Delay Rental, Right of Way/Servitude, Seismic Permits, Inspector and Nomination Fees, Mineral Royalties, Assignment Fees and Damage Fees.

State Revenues

Minimum Foundation Program (MFP)

The Minimum Foundation Program (MFP) is the single largest source of revenue for the General Fund. It is based on a formula adopted by the State Board of Elementary and Secondary Education (BESE) and approved by the Louisiana Legislature. This formula determines the cost of a minimum foundation program of education in all public elementary and secondary schools and attempts to equitably allocate funds to parish and city school systems. The Flexibility and Instruction Parameters require that seventy percent (70%) of MFP funds be expended on instruction.

Revenue Sharing

Revenue Sharing receipts provide partial reimbursement for Ad Valorem taxes not realized due to the State Homestead Exemption, which exempts homeowners from paying property taxes on homes valued below \$75,000.

Professional Improvement Program (PIP)

State funding for Professional Improvement Program (PIP) instruction is a reimbursement for salaries of participating employees. The employer retirement contribution expense on PIP salaries is also reimbursed.



Terrebonne Parish School Board  
General Operating Fund  
Fiscal Year 2012/2013

Other Sources of Funds

Other Financing Sources consist of transfers from the  $\frac{3}{4}$  Cent Sales Tax Fund of 1975, including the Salary & Benefit Transfer, the Plant Operation and Maintenance Transfer, and the Interest Transfer; Indirect Cost recoveries from Federal and State Grants; damages to or sales of property, judgements and/or settlements due to litigation.

Fund Balance

Fund Balance is the amount of spendable resources carried forward into the ensuing year.

The State of Louisiana Department of Education in its Fiscal Risk Assessment has defined ranges of acceptable General Fund Balance as a percentage of General Fund Revenues for the fiscal year. Fund Balance of 7.5% or more is considered Excellent; 6.5% to 7.4% - Good; 5.0% to 6.4% - Needs Improvements; less than 5% - Unacceptable.

Fund Balance is divided into: Non-Spendable, Restricted, Committed, Assigned and Unassigned.

Non-spendable Fund Balance represents amounts that cannot be spent either because they are in a non-spendable form (i.e.: inventory) or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance represents funds that have constraints placed on the use of the funds either because they are externally imposed by creditors, grantors, contributors or laws or regulations of other governments or because of law imposed through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that are committed for specific purposes by formal action by the government's highest level of decisions-making authority. They cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

Assigned Fund Balance represents amounts that are intended by the government for a particular purpose, but are neither restricted nor limited.

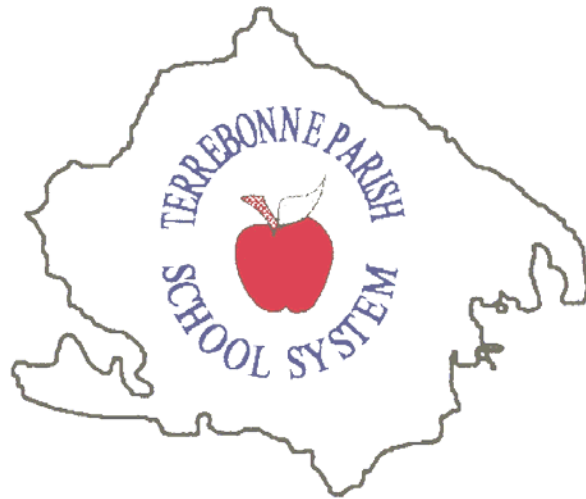
Unassigned Fund Balance represents funds that do not fit into any other category of fund balance.

Terrebonne Parish School Board  
 General Fund Budget  
 Local Revenues  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-0000-511110-000-000-00-000-00-000	3.86 Milld Constitutional Tax	\$2,706,512	\$2,706,512
110-0000-511120-000-000-00-000-00-000	5.41 Mill Special Maintenance Tax	3,793,311	3,793,311
110-0000-511140-000-000-00-000-00-000	1% Collection for TRSL	769,000	769,000
110-0000-511161-000-000-00-000-00-000	Penalty/Interest-Constitutional Tax	4,700	4,700
110-0000-511162-000-000-00-000-00-000	Penalty/Interest-Special Maintenance Tax	6,600	6,600
110-0000-511311-000-000-00-000-00-000	Sales Tax - 1/3 Cent Sales Tax	7,501,539	7,501,539
110-0000-513110-000-000-00000-00-000	Tuition-Individual other than Summer School	50,000	50,000
110-0000-513120-000-000-69-000-00-000	Tuition-Individual Summer School	17,500	17,500
110-0000-513200-000-000-00-000-00-000	Tuition-Other LEAs in State	561,971	487,600
110-0000-514200-000-000-00-000-00-000	Transportation Fees-LEA In State	11,000	11,000
110-0000-515100-000-000-00-000-00-000	Earnings On Investments	15,000	10,000
110-0000-515101-000-000-00-000-00-000	Interest Income	60,000	60,000
110-0000-515410-000-000-00-000-00-000	S16-Lease Bonus/Delay Rental	65,000	65,000
110-0000-515412-000-000-00-000-00-000	S16-Seismic Permits and Fees	10,000	10,000
110-0000-515413-000-000-00-000-00-000	S16-Production Royalty	60,000	50,000
110-0000-515414-000-000-00-000-00-000	S16-Hunting & Trapping Leases	80,000	80,000
110-0000-515415-000-000-00-000-00-000	S16-Other Revenue	16,500	25,000
110-0000-515420-000-000-00-000-00-000	School Site Production Royalty	5,000	5,000
110-0000-515421-xxx-000-00-000-00-000	School Site Lease	8,400	8,400
110-0000-519100-000-000-00-000-00-000	Rentals - Land,Building,Vehicles	33,100	33,100
110-0000-519200-xxx-xxx-00-000-00-000	Contributions and Donations	5,793	5,793
110-0000-519500-000-000-00-000-00-000	Misc Revenues From Other LEAs	10,000	10,000
110-0000-519900-000-000-00-000-00-000	Miscellaneous Revenues	8,800	8,800
110-0000-519910-000-000-00-000-00-000	Medicaid Reimbursement	450,000	450,000
110-0000-519920-000-000-00-000-00-000	Kid Med	35,000	35,000
110-0000-519990-000-000-00-000-00-000	Other Miscellaneous Revenues	350	350
110-0000-519992-000-000-00-000-00-000	Management Fees - TCCO	15,000	15,000
	Total Local Revenues	\$16,300,076	\$16,219,205







Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**Regular Education Programs**

Regular Education Programs include activities that provide students in grades K-12 with learning experiences to prepare them for productive lives as citizens, family members, and non-career and technical workers.

Kindergarten – The activities associated with children for the year immediately preceding the first grade.

Elementary – The activities associated with children from first grade through the eighth grade.

Secondary – The activities associated with children from the ninth grade through and including the twelfth grade.

**Personnel Roster**

Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Kindergarten Teacher</b>	<b>68</b>	<b>61</b>	<b>(7)</b>
<b>Elementary Teacher (1-8)</b>	<b>519</b>	<b>501</b>	<b>(18)</b>
<b>Elementary Computer Lab Teacher</b>	<b>24</b>	<b>24</b>	<b>0</b>
<b>LEP Teacher</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Homebound Teacher</b>	<b>2</b>	<b>1</b>	<b>(1)</b>
<b>Secondary Teacher</b>	<b>183</b>	<b>191</b>	<b>8</b>
<b>Secondary Computer Lab Teacher</b>	<b>6</b>	<b>6</b>	<b>0</b>
<b>Total Positions</b>	<b>805</b>	<b>787</b>	<b>(18)</b>

Department Codes:  
 69 – Multi-Sensory Program  
 75 – Homebound Services

Terrebonne Parish School Board  
 General Fund Budget  
 Regular Education Programs-Function 1100  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
110-1100-612301-000-000-00-000-00-000	Substitute Teacher	\$875,000	\$875,000
110-1100-612901-000-000-00-000-00-000	Forecast Adjustment	(240,000)	(240,000)
110-1100-613041-000-000-00-000-00-000	Teacher Extra Work	250	0
110-1100-622000-000-000-00-000-00-000	Social Security Expense	22,000	15,748
110-1100-622500-000-000-00-000-00-000	Medicare Part A Expense	11,894	10,803
110-1100-623101-000-000-00-000-00-000	Teachers Retirement	90,000	93,345
110-1100-625000-000-000-00-000-00-000	Unemployment Compensation	80,000	80,700
110-1100-626001-000-000-00-000-00-000	Workers Compensation Insurance	2,541	2,541
110-1100-627000-000-000-00-000-00-000	Group Insurance-Retiree	4,025,839	4,091,062
110-1100-628100-000-000-00-000-00-000	Sick Leave Severance Pay	110,000	110,000
110-1100-658201-000-000-00-000-00-000	Travel-Employee	6,500	6,500
110-1100-658201-000-000-69-000-00-000	Travel-Employee	3,000	3,000
110-1100-658201-000-000-75-000-00-000	Travel-Employee	3,000	3,000
110-1100-661005-036-825-00-000-00-000	Instructional Materials	600	600
110-1100-661038-000-000-00-000-00-000	Science Fair Supplies	2,400	2,400
110-1100-661063-000-000-00-xxx-00-000	Travel-Students	7,200	7,200
<b>1105 - Kindergarten</b>			
110-1105-611205-xxx-000-00-000-00-000	Kindergarten Teacher	2,587,326	2,292,394
110-1105-611298-000-000-00-000-00-000	NBC-National Board Certified	15,000	15,000
110-1105-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	4,408	4,408
110-1105-614001-000-000-00-000-00-000	Sabbatical Leave	12,064	0
110-1105-621000-xxx-000-00-000-00-000	Group Insurance Expense	590,976	523,553
110-1105-622500-xxx-000-00-000-00-000	Medicare Part A Expense	34,693	31,490
110-1105-623101-xxx-000-00-000-00-000	Teachers Retirement	620,059	565,776
110-1105-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	10,485	9,249
<b>1110 - Elementary (Grades 1-8)</b>			
110-1110-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	19,797,876	19,110,835
110-1110-611224-xxx-000-00-000-00-000	Elem Computer Lab Teacher	960,857	968,695
110-1110-611243-xxx-000-xx-000-00-000	Homebound Teacher	66,192	37,433
110-1110-611255-xxx-000-00-000-00-000	LEP Teacher	122,591	123,418







Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Special Education Programs			
<p>Special Education Programs are specially designed instruction to meet the unique needs and abilities of disabled or gifted children during regular school day, extended day, and summer school.</p> <p>Special Education – Specifically designed instruction provided at no cost to the parents that meets the unique needs of a student with a disability. Special education includes instruction in the classroom, in the home, in hospitals, institutions and other settings, physical education, travel training and career and technical education.</p> <p>Gifted and Talented – Students, children, or youth who give evidence of high achievement capability in areas such as intellectual, creative, artistic, or leadership capacity, or in specific academic fields, and who need services or activities not ordinarily provided by the school in order to fully develop those capabilities.</p>			
Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Self Contained/Resource Teacher</b>	<b>74</b>	<b>63</b>	<b>(11)</b>
<b>Support (Inclusion) Teacher</b>	<b>76</b>	<b>63</b>	<b>(13)</b>
<b>Special Ed Paraprofessional</b>	<b>39</b>	<b>89</b>	<b>50</b>
<b>Adaptive PE Teacher</b>	<b>8</b>	<b>8</b>	<b>0</b>
<b>Homebound Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Part Time Homebound Teacher</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Early Steps Teacher</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Non-Cat Preschool Teacher</b>	<b>18</b>	<b>19</b>	<b>1</b>
<b>Non-Cat Preschool Paraprofessional</b>	<b>14</b>	<b>15</b>	<b>1</b>
<b>Gifted Teacher</b>	<b>22</b>	<b>21</b>	<b>(1)</b>
<b>Part Time Gifted Teacher</b>	<b>2</b>	<b>1</b>	<b>(1)</b>
<b>Talented Teacher</b>	<b>5</b>	<b>3</b>	<b>(2)</b>
<b>Part Time Talented Teacher</b>	<b>3</b>	<b>2</b>	<b>(1)</b>
<b>Total Positions</b>	<b>264</b>	<b>287</b>	<b>23</b>
<p>Department Codes: 75 – Homebound Services</p>			

Terrebonne Parish School Board  
 General Fund Budget  
 Special Education Programs-Function 1200  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1210 - Special Education</b>			
110-1210-612301-xxx-000-00-000-00-000	Substitute Teacher	\$191,000	\$190,500
110-1210-612431-000-000-00-000-00-000	Substitute Paraprofessional	22,000	22,000
110-1210-612901-000-000-00-000-00-000	Forecast Adjustment	(110,000)	(110,000)
110-1210-612903-000-000-00-000-00-000	Performance Pay	0	210,000
110-1210-622000-000-000-00-000-00-000	Social Security Expense	6,603	2,542
110-1210-622500-000-000-00-000-00-000	Medicare Part A Expense	1,791	1,776
110-1210-623101-000-000-00-000-00-000	Teachers Retirement	12,585	15,068
110-1210-625000-000-000-00-000-00-000	Unemployment Compensation	60,000	30,000
110-1210-626001-000-000-00-000-00-000	Workers Compensation Insurance	852	410
110-1210-627000-000-000-00-000-00-000	Group Insurance-Retiree	540,761	556,820
110-1210-628100-000-000-00-000-00-000	Sick Leave Severance Pay	20,000	20,000
110-1210-658201-000-000-00-000-00-000	Travel-Employee	15,000	15,000
110-1210-658201-xxx-000-75-000-00-000	Travel-Employee	7,000	7,000
<b>1211 - Sp Ed: Classroom Teacher</b>			
110-1211-611214-000-000-75-000-00-000	Part Time Homebound Teacher	10,142	0
110-1211-611241-xxx-000-00-000-00-000	Special Education Teacher	2,829,408	2,482,340
110-1211-611243-xxx-000-xx-000-00-000	Homebound Teacher	100,684	89,487
110-1211-611298-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000
110-1211-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	9,183	9,183
110-1211-611501-xxx-000-00-000-00-000	Paraprofessional	589,555	1,320,704
110-1211-621000-xxx-000-xx-000-00-000	Group Insurance Expense	905,001	1,175,723
110-1211-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	49,569	54,166
110-1211-622901-000-000-xx-000-00-000	Insurance Education Jobs Adjustment	(267,765)	0
110-1211-623101-xxx-000-xx-000-00-000	Teachers Retirement	835,854	948,852
110-1211-626001-xxx-000-xx-000-00-000	Workers Compensation Insurance	14,185	15,501
<b>1212 - Sp Ed: Inclusion Teacher</b>			
110-1212-611240-xxx-000-00-000-00-000	Special Ed Support Teacher	2,869,227	2,458,770
110-1212-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	4,371	4,371
110-1212-614001-000-000-00-000-00-000	Sabbatical Leave	9,323	20,000
110-1212-621000-xxx-000-00-000-00-000	Group Insurance Expense	573,731	499,963
110-1212-622500-000-000-00-000-00-000	Medicare Part A Expense	41,800	35,713

Terrebonne Parish School Board  
General Fund Budget  
Special Education Programs-Function 1200  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-1212-623101-xxx-000-00-000-00-000	Teachers Retirement	683,253	603,471
110-1212-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	11,707	9,855
<b>1214 - Special Ed: APE Teacher</b>			
110-1214-611242-xxx-000-00-000-00-000	Adaptive Physical Education Teacher	321,064	324,549
110-1214-621000-xxx-000-00-000-00-000	Group Insurance Expense	66,598	66,598
110-1214-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,656	4,706
110-1214-623101-xxx-000-00-000-00-000	Teachers Retirement	76,093	79,515
110-1214-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,284	1,298
<b>1216 - Special Ed: Pre-School Teacher</b>			
110-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	46,809
110-1216-611247-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	708,948	728,495
110-1216-611505-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Paraprofessional	199,337	217,568
110-1216-621000-xxx-000-00-000-00-000	Group Insurance Expense	250,336	260,907
110-1216-622500-xxx-000-00-000-00-000	Medicare Part A Expense	12,018	13,518
110-1216-623101-xxx-000-00-000-00-000	Teachers Retirement	215,264	243,255
110-1216-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,633	3,973
<b>1220 - Gifted and Talented</b>			
110-1220-611214-xxx-000-00-000-00-000	Part Time Teacher	83,099	49,140
110-1220-611281-xxx-000-00-000-00-000	Gifted Teacher	882,424	851,234
110-1220-611283-xxx-000-00-000-00-000	Talented Teacher	169,300	129,112
110-1220-611298-000-000-00-000-00-000	NBC-National Board Certified	10,000	10,000
110-1220-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	2,637	2,637
110-1220-612301-000-000-00-000-00-000	Substitute Teacher	20,000	12,000
110-1220-614001-000-000-00-000-00-000	Sabbatical Leave	81,133	50,000
110-1220-621000-xxx-000-00-000-00-000	Group Insurance Expense	236,690	187,828
110-1220-622000-xxx-000-00-000-00-000	Social Security Expense	1,240	744
110-1220-622500-xxx-000-00-000-00-000	Medicare Part A Expense	18,423	15,306
110-1220-623101-xxx-000-00-000-00-000	Teachers Retirement	293,526	255,321
110-1220-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	5,055	4,218
110-1220-627000-000-000-00-000-00-000	Group Insurance-Retiree	83,633	89,483
110-1220-628100-000-000-00-000-00-000	Sick Leave Severance Pay	7,000	7,000



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**Career and Technical Education Programs**

Career and Technical Education Programs include activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

Family and Consumer Sciences – Activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relative to personal, home, and family life, and to emerging related occupations.

Trade and Industry – Activities that develop students’ understanding about all aspects of industry and technology that may prepare them to enter advanced trade and industrial or technical educational programs.

Business and Administration – Activities that prepare students for careers in business-related areas, such as administrative support, accounting, management and supervision.

Health Science – Activities that enable students to acquire the background, knowledge, and skills necessary for careers in health-related fields, such as nursing, pharmacy and emergency care.

Other Career and Technical Programs – Other activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in a variety of occupational areas.

**Personnel Roster**

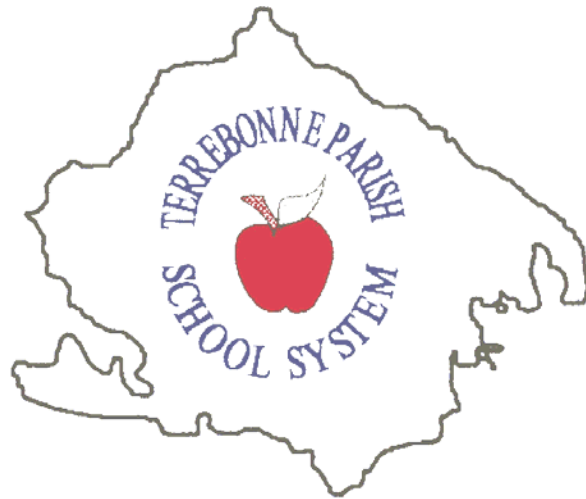
Positions	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Family &amp; Consumer Science Teacher</b>	<b>8</b>	<b>8</b>	<b>0</b>
<b>Trade &amp; Industry Teacher</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Business Teacher</b>	<b>18</b>	<b>17</b>	<b>(1)</b>
<b>Health Occupations Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Other Career &amp; Technical Teacher</b>	<b>15</b>	<b>14</b>	<b>(1)</b>
<b>Total Positions</b>	<b>46</b>	<b>44</b>	<b>(2)</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Career Technical Education-Function 1300  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1300 - Career and Technical Education</b>			
110-1300-612301-000-000-00-000-00-000	Substitute Teacher	\$20,000	\$20,000
110-1300-612903-000-000-00-000-00-000	Performance Pay	0	10,000
110-1300-622000-000-000-00-000-00-000	Social Security Expense	620	620
110-1300-622500-000-000-00-000-00-000	Medicare Part A Expense	508	508
110-1300-623101-000-000-00-000-00-000	Teachers Retirement	2,360	2,450
110-1300-626001-000-000-00-000-00-000	Workers Compensation Insurance	80	80
110-1300-627000-000-000-00-000-00-000	Group Insurance-Retiree	168,360	173,105
110-1300-628100-000-000-00-000-00-000	Sick Leave Severance Pay	15,000	15,000
110-1300-651063-000-000-00-000-00-000	Travel-Students	5,000	5,000
110-1300-658201-000-000-00-000-00-000	Travel-Employee	1,500	1,500
<b>1340 - Family and Consumer Sciences</b>			
110-1340-611235-xxx-000-00-000-00-000	Family & Consumer Science Teacher	298,174	301,131
110-1340-621000-xxx-000-00-000-00-000	Group Insurance Expense	69,736	69,736
110-1340-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,323	4,367
110-1340-623101-xxx-000-00-000-00-000	Teachers Retirement	70,668	73,777
110-1340-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,193	1,204
<b>1350 - Trade and Industry</b>			
110-1350-611236-xxx-000-00-000-00-000	Trade & Industry Teacher	143,333	143,333
110-1350-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	1,297	1,297
110-1350-621000-xxx-000-00-000-00-000	Group Insurance Expense	24,246	24,246
110-1350-622500-xxx-000-00-000-00-000	Medicare Part A	734	734
110-1350-623101-xxx-000-00-000-00-000	Teachers Retirement	22,573	23,336
110-1350-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	579	579
<b>1360 - Business and Administration</b>			
110-1360-611237-xxx-000-00-000-00-000	Business & Administration Teacher	746,460	700,336
110-1360-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	3,129	3,129
110-1360-621000-xxx-000-00-000-00-000	Group Insurance Expense	134,912	128,714
110-1360-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,722	8,208
110-1360-623101-xxx-000-00-000-00-000	Teachers Retirement	177,653	172,349
110-1360-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	2,999	2,814







Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**Other Instructional Programs**

Other Instructional Programs include Elementary and Secondary activities that provide students in grades K – 12 with learning experiences not included in 1100 Regular Programs.

Co-Curricular Activities – School sponsored activities designed to provide students such experiences as motivation, enjoyment and improvement of skills. Programs include such activities as band, chorus, choir, speech and debate.

Athletics – School sponsored activities that provide opportunities for students to pursue various aspects of physical education.

Driver Education Programs – Activities that provide students with instruction in learning to drive an automobile.

After School Programs – Programs that offer a variety of learning, recreational, social and enrichment activities in a structured environment, taking place before-school, after-school, evenings, weekends, holidays and summertime.

Summer School Programs – Activities during the summer to enable students to schedule courses to enrich their experiences, to take new subjects, and to enable students who have failed in subjects to remove deficiencies.

Alternative Programs – Activities for students assigned to alternative campuses, centers, or classrooms designed to improve behavior and/or provide an enhanced learning experience.

**Personnel Roster**

Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Second. Instrumental/Vocal Teacher</b>	<b>12</b>	<b>12</b>	<b>0</b>
<b>Elem. Instrumental Music Teacher</b>	<b>12</b>	<b>12</b>	<b>0</b>
<b>Alternative Programs Teacher</b>	<b>20</b>	<b>6</b>	<b>(14)</b>
<b>In-School Intervention Teacher</b>	<b>0</b>	<b>7</b>	<b>7</b>
<b>Total Positions</b>	<b>44</b>	<b>37</b>	<b>(7)</b>

Project Codes:

070 – Saturday Suspension

720 – Band Assistance program

740 – LEAP Summer School

Terrebonne Parish School Board  
 General Fund Budget  
 Other Instructional Programs-Function 1400  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1410 - Co-Curricular Activities</b>			
110-1410-611266-xxx-000-00-000-00-000	Secondary-Instrumental/Vocal Teacher	\$474,330	\$479,978
110-1410-611267-xxx-000-00-000-00-000	Elementary-Instrumental Music Teacher	480,261	485,372
110-1410-612301-000-000-00-000-00-000	Substitute Teacher	2,000	1,000
110-1410-621000-xxx-000-00-000-00-000	Group Insurance Expense	192,622	192,622
110-1410-622000-xxx-000-00-000-00-000	Social Security Expense	31	31
110-1410-622500-xxx-000-00-000-00-000	Medicare Part A Expense	13,239	13,379
110-1410-623101-xxx-000-00-000-00-000	Teachers Retirement	226,356	236,636
110-1410-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,824	3,868
110-1410-658201-000-000-00-000-00-000	Travel-Employee	3,000	3,000
<b>1420 - Athletics Program</b>			
110-1420-612201-xxx-000-00-000-00-000	CECP Coach/Sponsor	72,500	55,500
110-1420-613006-xxx-000-00-000-00-000	Non-Certified Athletics	4,743	4,757
110-1420-613054-xxx-000-00-000-00-000	Athletics/Sponsors Extra Work	504,317	570,238
110-1420-613055-000-000-00-000-00-000	Extended Season Pay	15,000	15,000
110-1420-622000-xxx-000-00-000-00-000	Social Security Expense	0	3,441
110-1420-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,412	9,124
110-1420-623101-xxx-000-00-000-00-000	Teachers Retirement	140,726	144,548
110-1420-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	2,384	2,582
110-1420-632037-000-000-00-000-00-000	Contract Extra Curricular	7,500	7,500
110-1420-633517-000-000-00-000-00-000	Ambulance Service-Athletics	5,500	5,500
110-1420-633564-xxx-000-00-000-00-000	Drug Testing-Students	4,000	4,000
<b>1440 - Driver Education Program</b>			
110-1440-613047-000-000-00-000-00-000	Driver Education Teacher	40,000	40,000
110-1440-622500-000-000-00-000-00-000	Medicare Part A Expense	580	580
110-1440-623101-000-000-00-000-00-000	Teachers Retirement	9,480	9,800
110-1440-626001-000-000-00-000-00-000	Workers Compensation Insurance	160	160
110-1440-643060-000-000-00-000-00-000	Vehicle Repair Service	2,000	2,000
110-1440-661005-000-000-00-000-00-000	Instructional Materials	200	200
110-1440-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	5,000	5,000
<b>1460 - After School Programs</b>			
110-1460-613048-000-000-00-720-00-000	Remediation Teacher	75,000	75,000
110-1460-613049-000-070-00-000-00-000	Saturday Suspension Teacher	0	50,000
110-1460-613051-000-000-00-000-00-000	Homework Hotline Teacher	12,000	12,000

Terrebonne Parish School Board  
 General Fund Budget  
 Other Instructional Programs-Function 1400  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-1460-622500-000-xxx-00-xxx-00-000	Medicare Part A Expense	1,276	1,987
110-1460-623101-000-xxx-00-xxx-00-000	Teachers Retirement	20,856	33,565
110-1460-626001-000-xxx-00-xxx-00-000	Workers Compensation Insurance	352	548
<b>1470 - Summer School Programs</b>			
110-1470-612203-000-000-00-740-00-000	Campus Monitor	20,000	20,000
110-1470-613003-000-000-00-740-00-000	Summer Program Paraprofessional	4,600	4,600
110-1470-613042-000-000-00-740-00-000	Summer Program Teacher	320,000	320,000
110-1470-613072-000-000-00-740-00-000	Summer Program Test Coordinator	2,000	2,000
110-1470-622500-000-000-00-740-00-000	Medicare Part A Expense	5,026	5,026
110-1470-623101-000-000-00-740-00-000	Teachers Retirement	82,144	84,917
110-1470-626001-000-000-00-740-00-000	Workers Compensation Insurance	1,386	1,386
<b>1480 - Alternative Program</b>			
110-1480-611262-xxx-000-00-000-00-000	Alternative Program Teacher	803,355	247,740
110-1480-611264-xxx-000-00-000-00-000	In-School Intervention Teacher	0	274,316
110-1480-611299-xxx-000-00-000-00-000	PIP-Professional Improvement Program	5,375	5,375
110-1480-612301-xxx-000-00-000-00-000	Substitute Teacher	7,000	2,000
110-1480-612903-000-000-00-000-00-000	Performance Pay	0	25,000
110-1480-621000-xxx-000-00-000-00-000	Group Insurance Expense	168,007	109,576
110-1480-622000-xxx-000-00-000-00-000	Social Security Expense	112	63
110-1480-622500-xxx-000-00-000-00-000	Medicare Part A Expense	11,911	8,352
110-1480-623101-xxx-000-00-000-00-000	Teachers Retirement	182,395	129,465
110-1480-625000-000-000-00-000-00-000	Unemployment Compensation	15,000	3,000
110-1480-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,273	2,247
110-1480-627000-000-000-00-000-00-000	Group Insurance-Retiree	43,949	50,108
110-1480-628100-000-000-00-000-00-000	Sick Leave Severance Pay	15,000	15,000
110-1480-658201-xxx-000-00-000-00-000	Travel-Employee	1,200	1,200
<b>1490 - Other Instructional Programs</b>			
110-1490-632020-000-000-00-000-00-000	4-H Services-LSU AG Center	12,877	12,877
Total Other Instructional Programs		\$4,032,259	\$2,288,456



Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Special Programs

Special Programs includes activities primarily for students having special needs.

No Child Left Behind (NCLB) – Activities for economically and educationally deprived students whose background is so different from that of most other students that they need additional opportunities beyond those provided in the regular educational program.

English Language Acquisition Group (Title III) – Activities for students from homes in which the English language is not the primary language spoken.

Pre-Kindergarten Programs – Activities associated with children of any age span below kindergarten.

Head Start Program – Activities associated with children attending Head Start programs in the local school district.

Other – Activities for students having special needs not included above.



Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Adult Education and Literacy Programs

Adult Education and Literacy Programs include activities that will enable adults to acquire the basic skills necessary to function in today's society so that they can benefit from the completion of secondary school, enhanced family life, attaining citizenship and participating in job training and retraining programs.





Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Pupil Support Services

Pupil Support Services include activities designed to assess and improve the well-being of students and to supplement the teaching process.

Attendance and Social Work Services – Activities that are designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school, and the community.

Guidance Services – Activities involving counseling with students and parents; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; and assisting students in personal and social development.

Health Services – Physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

Psychological and Educational Assessment Services – Activities concerned with administering psychological tests and interpreting the results, planning and managing a program to meet the special needs of students as indicated by the psychological test. (Special Education only)

Speech Pathology and Audiology Services – Activities that identify, assess, and treat children with speech, hearing, and language impairments.

Occupational Therapy and Related Services – Services provided by a qualified occupational therapist to develop and enhance the independent physical functioning of students with disabilities to enable progress on his or her IEP.

Support of Individual Special Needs Students – Activities designed to improve the well-being of the special needs student and facilitate the student's ability to participate and receive services within his/her prescribed educational program.

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
Supervisor of Attendance	2	2	0
Secretary	2	2	0
Instructional Technology Specialist	1	1	0
Guidance Counselor	39	38	(1)
Guidance Secretary	6	6	0
Nurse Coordinator	1	1	0
General Health Nurse	6	5	(1)
Nursing Assistant	2	2	0
Part-Time Nursing Assistant	34	34	0
Psychologist	8	8	0
Educational Diagnostician	7	7	0
Speech Therapist	22	22	0
Speech Therapy Assistant	9	9	0
Audiologist	1	1	0
Special Education Interpreter	1	3	2
<b>Total Positions</b>	<b>141</b>	<b>141</b>	<b>0</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2100 - Pupil Support Services</b>			
110-2100-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$387,260	\$387,988
<b>2110 - Attendance &amp; Social Work Services</b>			
110-2110-612205-000-000-00-000-00-000	Part Time Seasonal Clerical	1,600	1,600
110-2110-622000-000-000-00-000-00-000	Social Security Expense	100	100
110-2110-622500-000-000-00-000-00-000	Medicare Part A Expense	23	23
110-2110-626001-000-000-00-000-00-000	Workers Compensation Insurance	6	6
110-2110-643045-000-000-00-000-00-000	Maintenance Agreement	600	600
110-2110-644230-000-000-00-000-00-000	Copy Equipment Rental	1,000	1,000
110-2110-653032-000-000-00-000-00-000	Cellular Telephone Expense	960	960
110-2110-655001-000-000-00-000-00-000	Forms Printing	23,000	23,000
110-2110-658201-000-000-00-000-00-000	Travel-Employee	4,200	4,200
110-2110-661050-000-000-00-000-00-000	General Office Supplies	2,200	2,200
<b>2111 - Supervision-Attendance/Social Work</b>			
110-2111-611116-060-000-00-000-00-000	Supervisor-Child Welfare	172,280	172,380
110-2111-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	1,504	1,504
110-2111-611401-060-000-00-000-00-000	Clerical/Secretarial	46,280	46,484
110-2111-613008-000-000-00-000-00-000	Clerical - Extra Work	1,500	1,500
110-2111-621000-xxx-000-00-000-00-000	Group Insurance Expense	27,618	27,618
110-2111-622500-xxx-000-00-000-00-000	Medicare Part A Expense	1,941	1,946
110-2111-623101-xxx-000-00-000-00-000	Teachers Retirement	52,511	54,359
110-2111-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	886	887
<b>2114 - Student Records Services</b>			
110-2114-611355-060-000-00-000-00-000	Instructional Technology Specialist	58,280	58,382
110-2114-621000-060-000-00-000-00-000	Group Insurance Expense	6,198	6,198
110-2114-623101-060-000-00-000-00-000	Teachers Retirement	13,812	0
110-2114-626001-060-000-00-000-00-000	Workers Compensation Insurance	233	234
110-2114-658201-000-000-00-000-00-000	Travel-Employee	1,000	1,000

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2120 - Guidance Services</b>			
110-2120-611398-000-000-00-000-00-000	NBC-National Board Certified	95,001	95,001
110-2120-611399-000-000-00-000-00-000	PIP-Professional Improvement Program	10,220	10,220
110-2120-612413-000-000-00-000-00-000	Substitute Guidance Counselor	7,000	4,000
110-2120-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	3,000	2,000
110-2120-612903-000-000-00-000-00-000	Performance Pay	0	100,000
110-2120-622000-000-000-00-000-00-000	Social Security Expense	360	149
110-2120-622500-000-000-00-000-00-000	Medicare Part A Expense	1,694	1,632
110-2120-623101-000-000-00-000-00-000	Teachers Retirement	19,057	25,679
110-2120-626001-000-000-00-000-00-000	Workers Compensation Insurance	462	446
110-2120-628100-000-000-00-000-00-000	Sick Leave Severance Pay	12,000	12,000
110-2120-658201-000-000-00-000-00-000	Travel-Employee	200	200
<b>2122 - Guidance Counselors</b>			
110-2122-611305-xxx-000-00-000-00-000	Guidance Counselor	1,695,297	1,711,671
110-2122-611409-xxx-000-00-000-00-000	Guidance Secretary	105,633	107,252
110-2122-621000-xxx-000-00-000-00-000	Group Insurance Expense	326,755	325,415
110-2122-622500-xxx-000-00-000-00-000	Medicare Part A Expense	24,921	25,041
110-2122-623101-xxx-000-00-000-00-000	Teachers Retirement	407,718	423,428
110-2122-623905-xxx-000-00-000-00-000	La State Employee Rtmt Sys-LASERS	21,294	11,235
110-2122-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	7,244	7,275
<b>2130 - Health Services</b>			
110-2130-612429-000-000-00-000-00-000	Substitute Nursing Assistant	4,000	4,000
110-2130-625000-000-000-00-000-00-000	Unemployment Compensation	3,000	0
110-2130-643018-000-000-00-000-00-000	Equipment Repair Service	3,000	3,000
110-2130-653032-000-000-00-000-00-000	Cellular Telephone Expense	3,360	3,360
110-2130-658201-000-000-00-000-00-000	Travel-Expense	4,000	4,000
110-2130-661048-000-000-00-000-00-000	Health Supplies	8,000	8,000
110-2130-661050-000-000-00-000-00-000	General Office Supplies	500	500
<b>2131 - Supervision of Health Services</b>			
110-2131-611144-060-000-00-000-00-000	Nurse Coordinator	48,618	48,716
110-2131-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024

Terrebonne Parish School Board  
 General Fund Budget  
 Pupil Support Services-Function 2100  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2131-622500-060-000-00-000-00-000	Medicare Part A Expense	705	706
110-2131-623101-060-000-00-000-00-000	Teachers Retirement	11,522	11,935
110-2131-626001-060-000-00-000-00-000	Workers Compensation Insurance	194	195
<b>2134 - Nursing Services</b>			
110-2134-611601-xxx-000-00-000-00-000	Nursing Assistant	25,292	25,646
110-2134-611602-xxx-000-00-000-00-000	Part-Time Nursing Assistant	203,150	208,080
110-2134-611841-xxx-000-00-000-00-000	Health Nurse	207,321	189,544
110-2134-613017-000-000-00-000-00-000	Nursing Assistant-Extra Work	3,000	3,000
110-2134-613057-000-000-00-000-00-000	Nurse - Extra Work	8,000	8,000
110-2134-621000-xxx-000-00-000-00-000	Group Insurance Expense	59,681	55,060
110-2134-622000-xxx-000-00-000-00-000	Social Security Expense	12,798	13,073
110-2134-622500-xxx-000-00-000-00-000	Medicare Part A Expense	6,490	6,305
110-2134-623101-xxx-000-00-000-00-000	Teachers Retirement	57,025	54,682
110-2134-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,866	1724
<b>2142 - Psychological Testing Services</b>			
110-2142-611325-063-000-00-000-00-000	Psychologist	196,246	197,786
110-2142-621000-063-000-00-000-00-000	Group Insurance Expense	37,452	37,453
110-2142-622500-063-000-00-000-00-000	Medicare Part A Expense	2,846	2,868
110-2142-623101-063-000-00-000-00-000	Teachers Retirement	46,510	48,457
110-2142-626001-063-000-00-000-00-000	Workers Compensation Insurance	785	791
<b>2145 - Educational Diagnostic Services</b>			
110-2145-611331-063-000-00-000-00-000	Educational Diagnostician	172,633	178,897
110-2145-611399-000-000-00-000-00-000	PIP-Professional Improvement Program	1,591	1,591
110-2145-621000-063-000-00-000-00-000	Group Insurance Expense	31,825	34,498
110-2145-622500-xxx-000-00-000-00-000	Medicare Part A Expense	2,123	2,213
110-2145-623101-xxx-000-00-000-00-000	Teachers Retirement	41,291	44,220
110-2145-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	697	722
<b>2150 - Speech Pathology &amp; Audiology</b>			
110-2150-658201-000-000-00-000-00-000	Travel-Employee	8,000	8,000



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**Instructional Staff Services**

Instructional Staff Services include activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Improvement of Instructional Services – Activities associated with directing, managing and supervising the improvement of instructional services.

Instruction and Curriculum Development Services – Activities that aid teachers in developing the curriculum, preparing and utilizing special curricular materials, and understanding and appreciating the various techniques that stimulate and motivate students.

Instructional Staff Training Services – Activities associated with the professional development and training of instructional personnel.

Library/Media Services – Activities concerned with the use of all teaching and learning resources, including hardware and content materials.

Other Instructional Staff Services – Activities supporting the instructional staff not properly classified elsewhere in this area.

**Personnel Roster**

Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Supervisor of Regular Programs</b>	2	2	0
<b>Secretary</b>	2	2	0
<b>Adult Education Administrator</b>	1	1	0
<b>Curriculum Specialist</b>	4	4	0
<b>Master Teacher</b>	13	8	(5)
<b>Education Technology Facilitator</b>	1	1	0
<b>Elementary Librarian</b>	26	26	0
<b>Secondary Librarian</b>	12	7	(5)
<b>School Library Clerk</b>	2	0	(2)
<b>Total Positions</b>	<b>63</b>	<b>51</b>	<b>(12)</b>

Department Codes:  
 61- Curriculum & Instruction  
 65 – Technology

Project Code:  
 720- Remediation Program  
 740- Summer School



Terrebonne Parish School Board  
 General Fund Budget  
 Instructional Staff Services-Function 2200  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2200 - Instructional Staff Services</b>			
110-2200-627000-000-00-000-00-000	Group Insurance-Retiree	\$474,995	\$486,846
<b>2211 - Regular Programs-Elementary &amp; Secondary</b>			
110-2211-6111111-060-000-00-000-00-000	Supervisor-Regular Programs	195,323	172,180
110-2211-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	588	0
110-2211-611361-060-000-xx-000-00-000	Educational Technology Facilitator	54,255	54,255
110-2211-611401-060-000-00-000-00-000	Clerical/Secretarial	43,880	44,473
110-2211-621000-060-000-xx-000-00-000	Group Insurance Expense	51,266	45,490
110-2211-622500-060-000-xx-000-00-000	Medicare Part A Expense	3,917	3,928
110-2211-623101-060-000-xx-000-00-000	Teachers Retirement	69,690	66,373
110-2211-626001-060-000-xx-000-00-000	Workers Compensation Insurance	1,176	1,084
110-2211-628200-000-000-xx-000-00-000	Annual Leave Severance Pay	69,768	0
110-2211-644230-000-000-00-000-00-000	Copy Equipment Rental	3,000	3,000
110-2211-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,270	2,270
110-2211-653032-000-000-65-000-00-000	Cellular Telephone Expense	480	480
110-2211-658201-000-000-00-000-00-000	Travel-Employee	6,000	6,000
110-2211-658201-000-000-65-000-00-000	Travel-Employee	1,050	1,050
110-2211-661050-000-000-00-000-00-000	General Office Supplies	2,500	2,500
110-2211-661050-000-000-65-000-00-000	General Office Supplies	1,000	1,000
<b>2212 - Special Education Programs</b>			
110-2212-6111112-063-000-00-000-00-000	Supervisor-Special Education	33,769	33,303
110-2212-611398-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000
110-2212-611399-000-000-00-000-00-000	PIP-Professional Improvement Program	2,040	2,040
110-2212-621000-063-000-00-000-00-000	Group Insurance Expense	2,448	2,412
110-2212-622500-xxx-000-00-000-00-000	Medicare Part A Expense	627	620
110-2212-623101-xxx-000-00-000-00-000	Teachers Retirement	9,672	9,884
110-2212-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	163	161
110-2212-628100-000-000-00-000-00-000	Sick Leave Severance Pay	5,000	5,000
110-2212-628200-000-000-00-000-00-000	Annual Leave Severance Pay	1,690	0
<b>2214 - Other Special Programs</b>			
110-2214-6111113-062-000-00-000-00-000	Supervisor-Federal Programs	8,378	8,388
110-2214-621000-062-000-00-000-00-000	Group Insurance Expense	620	620
110-2214-622500-062-000-00-000-00-000	Medicare Part A Expense	339	340
110-2214-623101-062-000-00-000-00-000	Teachers Retirement	1,986	2,055

Terrebonne Parish School Board  
General Fund Budget  
Instructional Staff Services-Function 2200  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2214-626001-062-000-00-000-00-000	Workers Compensation Insurance	34	34
110-2214-628100-000-000-00000-00-000	Sick Leave Severance Pay	15,000	15,000
<b>2216 - Adult/Continuing Education Program</b>			
110-2216-611363-042-000-00-000-00-000	Coordinator-Special Area	40,986	40,929
110-2216-611399-000-000-00-000-00-000	PIP-Professional Improvement Program	1,504	1,504
110-2216-621000-216-000-00-000-00-000	Group Insurance Expense	3,429	3,431
110-2216-622500-216-000-00-000-00-000	Medicare Part A Expense	594	593
110-2216-623101-216-000-00-000-00-000	Teachers Retirement	10,070	10,397
110-2216-626001-216-000-00-000-00-000	Workers Compensation Insurance	170	170
<b>2219 - Other Education Programs</b>			
110-2219-613071-000-000-00-720-00-000	Coordinator - Extra Work	1,000	0
110-2219-622500-000-000-00-720-00-000	Medicare Part A Expense	65	0
110-2219-623101-000-000-00-720-00-000	Teachers Retirement	237	0
110-2219-626001-000-000-00-720-00-000	Workers Compensation Insurance	4	0
<b>2220 - Instruction &amp; Curriculum Development Service</b>			
110-2220-611347-060-000-61-000-00-000	Curriculum Specialist	195,848	189,849
110-2220-611353-xxx-000-00-000-00-000	Master Teacher	620,033	355,164
110-2220-611398-000-000-00-000-00-000	NBC-National Board Certified	35,000	35,000
110-2220-611399-000-000-00-000-00-000	PIP-Professional Improvement Program	8,956	8,956
110-2220-612903-000-000-00-000-00-000	Performance Pay	0	10,000
110-2220-621000-xxx-000xx-000-00-000	Group Insurance Expense	151,632	100,920
110-2220-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	10,879	7,666
110-2220-623101-xxx-000-xx-000-00-000	Teachers Retirement	203,157	143,651
110-2220-626001-xxx-000-xx-000-00-000	Workers Compensation Insurance	3,439	2,357
110-2220-644230-000-000-61-000-00-000	Copy Equipment Rental	1,100	1,100
110-2220-658201-000-000-61-000-00-000	Travel-Employee	11,300	11,300
110-2220-661047-000-000-61-000-00-000	Instructional Improvement Supplies	500	500
110-2220-661050-000-000-61-000-00-000	General Office Supplies	1,650	1,650
<b>2231 - Staff Training-Regular Education</b>			
110-2231-612301-000-000-00-000-00-000	Substitute Teacher	35,000	40,000
110-2231-615051-000-000-00-000-00-000	Stipend-In-service Presenter	5,000	5,000
110-2231-615052-000-000-00-000-00-000	Stipend-In-service Participant	80,000	80,000
110-2231-622000-000-000-00-000-00-000	Social Security Expense	2,170	2,480
110-2231-622500-000-000-00-000-00-000	Medicare Part A Expense	1,740	1,813
110-2231-623101-000-000-00-000-00-000	Teachers Retirement	20,145	20,825

Terrebonne Parish School Board  
 General Fund Budget  
 Instructional Staff Services-Function 2200  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2231-626001-000-000-00-000-00-000	Workers Compensation Insurance	480	500
110-2231-632012-000-000-00-000-00-000	Consultant Services	4,000	4,000
110-2231-653038-000-000-00-000-00-000	Software Access Licenses	620	620
110-2231-658201-000-000-00-000-00-000	Travel-Employee	5,300	5,300
110-2231-661045-000-000-00-000-00-000	Professional Development Supplies	17,880	17,880
<b>2252 - School Library/Media Services</b>			
110-2252-611287-xxx-000-00-000-00-000	Elementary Librarian	1,045,893	1,061,160
110-2252-611288-xxx-000-00-000-00-000	Secondary Librarian	500,428	296,140
110-2252-611299-000-000-00-000-00-000	PIP-Professional Improvement Program	4,442	4,442
110-2252-611415-xxx-000-00-000-00-000	School Library Clerk	32,221	0
110-2252-612322-000-000-00-000-00-000	Substitute Elementary Librarian	22,000	15,000
110-2252-612331-000-000-00-000-00-000	Substitute Secondary Librarian	1,500	1,000
110-2252-621000-xxx-000-00-000-00-000	Group Insurance Expense	298,670	246,436
110-2252-622000-000-000-00-000-00-000	Social Security Expense	496	397
110-2252-622500-xxx-000-00-000-00-000	Medicare Part A Expense	22,194	18,972
110-2252-623101-xxx-000-00-000-00-000	Teachers Retirement	381,224	335,354
110-2252-625000-000-000-00-000-00-000	Unemployment Compensation	1,000	0
110-2252-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	6,471	5,511
110-2252-628100-000-000-00-000-00-000	Sick Leave Severance Pay	18,000	18,000
<b>2290 - Other Instructional Staff Services</b>			
110-2290-613072-000-000-00-740-00-000	Summer Program Test Coordinator	12,000	12,000
110-2290-613086-000-000-00-000-00-000	Supervising Student Teacher	10,500	10,500
110-2290-622500-000-000-00-xxx-00-000	Medicare Part A Expense	305	3,260
110-2290-623101-000-000-00-xxx-00-000	Teachers Retirement	5,333	5,513
110-2290-626001-000-000-00-xxx-00-000	Workers Compensation Insurance	84	90
110-2290-658201-000-000-67-000-00-000	Travel-Employee	450	450
110-2290-661050-000-000-67-000-00-000	General Office Supplies	50	50
110-2290-661054-000-000-67-000-00-000	Subscription Expense	50	50
	Total Instructional Staff Services	\$4,905,123	\$4,113,666

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

General Administration			
<p>General Administration includes activities concerned with establishing and administering policy for operating the LEA.</p> <p>Board of Education Services – Activities of the elected body that has been created according to State law and vested with responsibilities for educational activities in a given administrative unit.</p> <p>Executive Administrative Services – Activities associated with the overall general administration of or executive responsibility for the entire LEA. Included here are the Offices of Superintendent and Assistant Superintendent.</p>			
Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Board Member</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Executive Assistant to the Board</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Receptionist/Switchboard Operator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Superintendent</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Assistant Superintendent</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Executive Secretary to the Supt.</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Asst. Superintendent- Secretary</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>15</b>	<b>15</b>	<b>0</b>
<p>Department Codes:            21 – Board of Education            22 – Tax Assessment</p>			

Terrebonne Parish School Board  
 General Fund Budget  
 General Administration-Function 2300  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2300 - General Administration</b>			
110-2300-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$75,202	\$75,202
<b>2310 - General Administration</b>			
110-2310-631901-000-000-21-000-00-000	Processing Fees/Retirees	600	600
110-2310-633215-000-000-21-000-00-000	General Legal & Recording Fees	40,000	40,000
110-2310-633310-000-000-21-000-00-000	Financial Audit Fees	38,000	38,000
110-2310-633903-000-000-21-000-00-000	Geologist Fee-Section 16 Lands	10,000	10,000
110-2310-633905-000-000-21-000-00-000	Consultant Services-S16 Lands	5,000	5,000
110-2310-633911-000-000-21-000-00-000	Policy Review	3,000	3,200
110-2310-634035-000-000-21-000-00-000	Planning/Map Fees-School	46,000	46,000
110-2310-634047-000-000-21-000-00-000	Contract Security Services	3,000	3,000
110-2310-634052-000-000-21-000-00-000	Bank Service Charges	64,000	64,000
110-2310-634058-000-000-21-000-00-000	Cash Management Fees	2,000	2,000
110-2310-644123-000-000-21-000-00-000	Building Rental	2,500	2,500
110-2310-652559-000-000-21-000-00-000	Employee Fidelity Bond	2,200	2,200
110-2310-653032-000-000-21-000-00-000	Cellular Telephone Expense	4,500	4,500
110-2310-654005-000-000-21-000-00-000	Official Journal Expense	9,000	9,000
110-2310-654035-000-000-21-000-00-000	Advertising Expense	1,500	1,500
110-2310-658201-000-000-21-000-00-000	Professional Development	3,500	10,000
110-2310-661045-000-000-21-000-00-000	Professional Development Supplies	300	300
110-2310-661050-000-000-21-000-00-000	General Office Supplies	1,000	1,000
110-2310-661052-000-000-21-000-00-000	Other Materials & Supplies	250	250
110-2310-681028-000-000-21-000-00-000	Dues and Fees	13,780	13,780
110-2310-631322-000-000-22-000-00-000	Pension Fund-Constitutional Tax	92,700	92,700
110-2310-631326-000-000-22-000-00-000	Pension Fund-Special Maintenance Tax	129,900	129,900
110-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	72,300	72,300
<b>2311 - Supervision-Board of Education Services</b>			
110-2311-611101-060-000-00-000-00-000	Board Member	87,600	87,600
110-2311-621000-060-000-00-000-00-000	Group Insurance Expense	67,087	67,087
110-2311-622000-060-000-00-000-00-000	Social Security Expense	3,571	3,571
110-2311-622500-060-000-00-000-00-000	Medicare Part A Expense	1,270	1,270
110-2311-626001-060-000-00-000-00-000	Workers Compensation Insurance	350	350

Terrebonne Parish School Board  
General Fund Budget  
General Administration-Function 2300  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2312 - Board Secretary/Clerk Services</b>			
110-2312-611429-060-000-00-000-00-000	Receptionist/Switchboard Operator	19,807	20,101
110-2312-611431-060-000-00-000-00-000	Executive Assistant	47,137	47,137
110-2312-621000-060-000-00-000-00-000	Group Insurance Expense	16,820	16,820
110-2312-622500-060-000-00-000-00-000	Medicare Part A Expense	287	291
110-2312-623101-060-000-00-000-00-000	Teachers Retirement	15,866	16,473
110-2312-626001-060-000-00-000-00-000	Workers Compensation Insurance	268	269
<b>2321 - Office of Superintendent Services</b>			
110-2321-611102-060-000-00-000-00-000	Superintendent	143,500	143,500
110-2321-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	1,457	1,457
110-2321-611421-060-000-00-000-00-000	Executive Secretary	39,764	39,764
110-2321-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222
110-2321-622500-060-000-00-000-00-000	Medicare Part A Expense	2,678	2,678
110-2321-623101-060-000-00-000-00-000	Teachers Retirement	43,779	45,257
110-2321-626001-060-000-00-000-00-000	Workers Compensation Insurance	739	739
110-2321-644230-000-000-00-000-00-000	Copy Equipment Rental	500	500
110-2321-653028-000-000-00-000-00-000	Paging Services	50	0
110-2321-653032-000-000-00-000-00-000	Cellular Telephone Expense	480	480
110-2321-658201-000-000-00-000-00-000	Travel-Employee	3,000	3,000
110-2321-661050-000-000-00-000-00-000	General Office Supplies	1,000	1,000
110-2321-661054-000-000-00-000-00-000	Subscription Expense	350	350
110-2321-681028-000-000-00-000-00-000	Dues and Fees	1,000	1,000
<b>2324 - Office of Assistant Superintendent Services</b>			
110-2324-611103-060-000-00-000-00-000	Assistant Superintendent	96,907	96,907
110-2324-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	1,297	1,297
110-2324-611417-060-000-00-000-00-000	Asst Superintendent Secretary	24,454	24,748
110-2324-613008-000-000-00-000-00-000	Clerical - Extra Work	100	100
110-2324-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222
110-2324-622500-060-000-00-000-00-000	Medicare Part A Expense	1,760	1,764
110-2324-623101-060-000-00-000-00-000	Teachers Retirement	29,094	30,148
110-2324-626001-060-000-00-000-00-000	Workers Compensation Insurance	491	493



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**School Administration**

Activities concerned with the overall administrative responsibility for a school.

Office of the Principal Services – Activities concerned with the directing and managing the operation of a particular school as performed by the principal.

Office of the Assistant Principal Services – Activities performed by the assistant principal and other assistants concerned with directing and managing the operation of a particular school under the supervision of the principal.

School Chief Executive Officer Services. – Activities concerned with the oversight of all school administrative, operational and business functions of the school including, but not limited to, the supervision of school administrative personnel such as principals, assistant principals, etc. (Used primarily for charter schools)

Other School Administrative Services – Other services that cannot be recorded under the previous functions such as graduation expenses, full time department chairpersons, and SACS fees.

**Personnel Roster**

Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Principal</b>	<b>39</b>	<b>38</b>	<b>(1)</b>
<b>Assistant Principal</b>	<b>27</b>	<b>27</b>	<b>0</b>
<b>School Secretary/Clerical</b>	<b>48</b>	<b>47</b>	<b>(1)</b>
<b>COE Office Workers (4 High Schools)</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>118</b>	<b>116</b>	<b>(2)</b>

Project Codes:  
 740 – LEAP Summer School



Terrebonne Parish School Board  
General Fund Budget  
School Administration-Function 2400  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2400 - School Administration</b>			
110-2400-612405-000-000-00-000-00-000	Substitute School Administration	\$14,000	\$14,000
110-2400-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	30,000	15,000
110-2400-613008-000-000-00-000-00-000	Clerical - Extra Work	2,500	2,500
110-2400-613009-000-000-00-740-00-000	Summer School Clerical	7,100	7,100
110-2400-613077-000-000-00-740-00-000	Summer Program Administration	27,000	27,000
110-2400-622000-000-000-00-xxx-00-000	Social Security Expense	1,550	868
110-2400-622500-000-000-00-xxx-00-000	Medicare Part A Expense	1,634	1,315
110-2400-623101-000-000-00-xxx-00-000	Teachers Retirement	12,941	12,398
110-2400-626001-000-000-00-xxx-00-000	Workers Compensation Insurance	323	263
110-2400-627000-000-000-00-000-00-000	Group Insurance-Retiree	589,690	592,581
110-2400-628100-000-000-00-000-00-000	Sick Leave Severance Pay	25,000	25,000
110-2400-653005-xxx-000-00-000-00-000	Telephone Expense	36,400	36,400
110-2400-653010-000-000-00-000-00-000	Telephone Equipment Maintenance	55,000	55,000
110-2400-658201-xxx-000-00-000-00-000	Travel-Employee	10,400	10,400
110-2400-661050-xxx-000-00-000-00-000	General Office Supplies	2,000	1,000
110-2400-661052-000-000-00-000-00-000	Other Materials & Supplies	3,000	4,000
<b>2410 - Office of Principal Services</b>			
110-2410-611141-xxx-000-00-000-00-000	Principal	2,395,981	2,339,558
110-2410-611198-000-000-00-000-00-000	NBC-National Board Certified	10,000	10,000
110-2410-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	5,980	5,980
110-2410-611405-xxx-000-00-000-00-000	School Clerical 12 Months	100,210	101,551
110-2410-611407-xxx-000-00-000-00-000	School Clerical Non-12 Months	686,523	679,736
110-2410-611441-xxx-000-00-000-00-000	COE Clerk	36,027	39,184
110-2410-612903-000-000-00-000-00-000	Performance Pay	0	20,000
110-2410-621000-xxx-000-00-000-00-000	Group Insurance Expense	664,951	649,574
110-2410-622500-xxx-000-00-000-00-000	Medicare Part A Expense	43,135	42,277
110-2410-623101-xxx-000-00-000-00-000	Teachers Retirement	753,389	763,664
110-2410-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	12,970	12,707
<b>2420 - Office of Assistant Principal Services</b>			
110-2420-611142-xxx-000-00-000-00-000	Assistant Principal	1,586,209	1,542,565
110-2420-611198-000-000-00-000-00-000	NBC-National Board Certified	5,000	5,000
110-2420-611199-000-000-00-000-00-000	PIP-Professional Improvement Program	4,925	4,925





Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

**Business Services**

Business Services include activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Local Education Agency (LEA). Included are the fiscal and internal services necessary for operating the LEA.

Fiscal Services – Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, investments and managing funds.

Purchasing Services – Activities concerned with purchasing supplies, furniture, equipment, and supplies used in schools or school system operations.

Warehousing and Distributing Services – Activities concerned with receiving, storing and distributing supplies, furniture, equipment, supplies, and mail.

Printing, Publishing, and Duplicating Services – Activities concerned with printing and publishing administrative publications such as annual reports, school directories, and manuals.

Other Business Services – Other business support services not classified elsewhere in the above areas.

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
Director of Finance	1	1	0
Secretary to Director	1	1	0
Supervisor of Finance	1	1	0
Chief Accountant	1	1	0
Payroll Manager	1	1	0
Payroll Clerk	1	1	0
Accountant	5	5	0
Accounting Clerk	2	2	0
Internal Auditor	1	1	0
Purchasing Agent	1	1	0
Buyer	1	1	0
Warehouse Manager	1	1	0
Commodity Clerk	2	2	0
Driver/General Laborer	1	1	0
Copy & Mail Room Clerk	1	1	0
Risk Manager	1	1	0
Secretary/Clerk	1	1	0
<b>Total Positions</b>	<b>23</b>	<b>23</b>	<b>0</b>

Terrebonne Parish School Board  
General Fund Budget  
Business Services-Function 2500  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2510 - Fiscal Services</b>			
110-2510-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$22,116	\$22,116
110-2510-644230-000-000-00-000-00-000	Copy Equipment Rental	1,200	1,200
110-2510-653032-000-000-00-000-00-000	Cellular Telephone Expense	960	960
110-2510-655001-000-000-00-000-00-000	Forms Printing	4,500	4,500
110-2510-658201-000-000-00-000-00-000	Travel-Employee	8,000	8,000
110-2510-661050-000-000-00-000-00-000	General Office Supplies	5,000	5,000
110-2510-681028-000-000-00-000-00-000	Dues and Fees	1,545	2,445
<b>2511 - Supervising Fiscal Services</b>			
110-2511-611107-060-000-00-000-00-000	Executive Director of Finance	85,044	85,144
110-2511-611118-060-000-00-000-00-000	Supervisor-Finance	77,567	78,810
110-2511-611133-060-000-00-000-00-000	Chief Accountant	60,763	60,763
110-2511-611401-060-000-00-000-00-000	Clerical/Secretarial	23,567	23,863
110-2511-621000-060-000-00-000-00-000	Group Insurance Expense	34,868	34,868
110-2511-622500-060-000-00-000-00-000	Medicare Part A Expense	2,700	2,723
110-2511-623101-060-000-00-000-00-000	Teachers Retirement	58,525	60,902
110-2511-626001-060-000-00-000-00-000	Workers Compensation Insurance	988	994
<b>2514 - Payroll Services</b>			
110-2514-611411-060-000-00-000-00-000	Payroll Clerk	21,592	21,693
110-2514-611803-060-000-00-000-00-000	Payroll Manager	47,137	47,137
110-2514-611805-060-000-00-000-00-000	Accountant	47,152	47,251
110-2514-621000-060-000-00-000-00-000	Group Insurance Expense	27,073	27,073
110-2514-622500-060-000-00-000-00-000	Medicare Part A Expense	997	1,000
110-2514-623101-060-000-00-000-00-000	Teachers Retirement	16,289	16,863
110-2514-623905-060-000-00-000-00-000	LA State Employee Rtmt-LASERS	12,071	12,096
110-2514-626001-060-000-00-000-00-000	Workers Compensation Insurance	464	464
<b>2515 - Financial Accounting Services</b>			
110-2515-611413-060-000-00-000-00-000	Accounting Clerk	46,991	47,189
110-2515-611805-060-000-00-000-00-000	Accountant	184,263	184,655
110-2515-613008-000-000-00-000-00-000	Clerical - Extra Work	100	100
110-2515-621000-060-000-00-000-00-000	Group Insurance Expense	54,514	54,514

Terrebonne Parish School Board  
 General Fund Budget  
 Business Services-Function 2500  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2515-622500-060-000-00-000-00-000	Medicare Part A Expense	3,355	3,364
110-2515-623101-060-000-00-000-00-000	Teachers Retirement	54,831	56,827
110-2515-626001-060-000-00-000-00-000	Workers Compensation Insurance	926	928
<b>2516 - Internal Auditing Services</b>			
110-2516-611801-060-000-00-000-00-000	Internal Auditor	53,558	53,658
110-2516-621000-060-000-00-000-00-000	Group Insurance Expense	6,198	6,198
110-2516-622500-060-000-00-000-00-000	Medicare Part A Expense	777	778
110-2516-623101-060-000-00-000-00-000	Teachers Retirement	12,693	13,146
110-2516-626001-060-000-00-000-00-000	Workers Compensation Insurance	214	215
110-2516-658201-000-000-00-000-00-000	Travel-Employee	500	500
110-2516-661050-000-000-00-000-00-000	General Office Supplies	600	600
<b>2520 - Purchasing Services</b>			
110-2520-611124-067-000-00-000-00-000	Purchasing Agent	51,901	60,359
110-2520-611413-067-000-00-000-00-000	Accounting Clerk	8,612	8,732
110-2520-611819-067-000-00-000-00-000	Buyer	39,358	40,163
110-2520-621000-067-000-00-000-00-000	Group Insurance Expense	22,686	15,979
110-2520-622500-067-000-00-000-00-000	Medicare Part A Expense	1,593	1,729
110-2520-623101-067-000-00-000-00-000	Teachers Retirement	23,670	26,767
110-2520-626001-067-000-00-000-00-000	Workers Compensation Insurance	399	437
110-2520-627000-000-000-00-000-00-000	Group Insurance -Retiree	22,593	23,997
110-2520-628100-000-000-00-000-00-000	Sick Leave Severance Pay	10,000	10,000
110-2520-628200-000-000-00-000-00-000	Annual Leave Severance Pay	28,434	0
110-2520-644230-000-000-00-000-00-000	Copy Equipment Rental	800	800
110-2520-653032-000-000-00-000-00-000	Cellular Telephone Expense	480	480
110-2520-655001-000-000-00-000-00-000	Forms Printing	1,800	1,800
110-2520-658201-000-000-00-000-00-000	Travel-Employee	900	900
110-2520-661050-000-000-00-000-00-000	General Office Supplies	1,500	1,500
110-2520-661510-000-000-00-000-00-000	Supplies-Technology Related	1,500	0

Terrebonne Parish School Board  
General Fund Budget  
Business Services-Function 2500  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2530 - Warehousing/Distributing Services</b>			
110-2530-611151-067-000-00-000-00-000	Warehouse Manager	39,074	39,175
110-2530-611607-067-000-00-000-00-000	Warehousemen/Clerks	39,370	39,534
110-2530-611631-067-000-00-000-00-000	Driver/General Laborer	18,684	18,761
110-2530-612455-000-000-00-000-00-000	Substitute Warehouse/Clerk	6,000	6,000
110-2530-613016-000-000-00-000-00-000	Extra Work-Warehouse	5,000	5,000
110-2530-621000-067-000-00-000-00-000	Group Insurance Expense	32,042	32,042
110-2530-622500-067-000-00-000-00-000	Medicare Part A Expense	1,539	1,646
110-2530-623300-067-000-00-000-00-000	LA School Employees Rtmt-LSERS	30,352	33,409
110-2530-626001-067-000-00-000-00-000	Workers Compensation Insurance	3,502	3,580
110-2530-628100-000-000-00-000-00-000	Sick Leave Severance Pay	5,000	5,000
110-2530-633561-000-000-00-000-00-000	Drug Testing-Other	50	50
110-2530-643018-000-000-00-000-00-000	Equipment Repair Service	500	500
110-2530-643060-000-000-00-000-00-000	Vehicle Repair Service	4,000	4,000
110-2530-653032-000-000-00-000-00-000	Cellular Telephone Expense	960	960
110-2530-658201-000-000-00-000-00-000	Travel-Employee	100	100
110-2530-659001-000-000-00-000-00-000	Non Employee Contract Services	25,000	25,000
110-2530-661052-000-000-00-000-00-000	Other Materials & Supplies	5,000	5,000
110-2530-661060-000-000-00-000-00-000	Equipment Repair Parts	100	100
110-2530-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	100	100
110-2530-661510-000-000-00-000-00-000	Supplies-Technology Related	250	250
110-2530-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	3,000	3,000
<b>2540 - Printing, Publishing, &amp; Duplicating Services</b>			
110-2540-611401-060-000-00-000-00-000	Clerical/Secretarial	17,976	18,163
110-2540-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024
110-2540-622500-060-000-00-000-00-000	Medicare Part A Expense	261	263
110-2540-623101-060-000-00-000-00-000	Teachers Retirement	4,260	4,450
110-2540-626001-060-000-00-000-00-000	Workers Compensation Insurance	72	73
110-2540-643050-000-000-00-000-00-000	Copy Equipment Repair/Maintenance	300	300
110-2540-644230-000-000-00-000-00-000	Copy Equipment Rental	32,000	32,000
110-2540-644234-000-000-00-000-00-000	Equipment Rental	10,000	10,000
110-2540-661050-000-000-00-000-00-000	General Office Supplies	25,000	20,000





Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Operations and Maintenance of Plant Services

Plant Operation and Maintenance includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and with keeping the grounds, buildings, and equipment in effective working condition and state of repair. These activities include the maintaining safety in buildings, on the grounds, and in the vicinity of the schools.

Supervision of Operation and Maintenance of Plant Services – Activities involved in directing, managing and supervising the operation and maintenance of school plant facilities.

Operation and Maintenance of Buildings – Activities concerned with keeping buildings clean and ready for daily use.

Care and Upkeep of Grounds – Activities involved in maintaining and improving the land (but not the buildings).

Care and Upkeep of Equipment – Activities involved in maintaining equipment owned or used by the LEA.

Vehicle Operation and Maintenance Services (other than student transportation vehicles) – Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles.

Safe and Security – Activities concerned with maintaining a safe and secure environment for students and staff.

Other Operation and Maintenance of Plant Services – Operations and maintenance of plant services that cannot be classified elsewhere in the above areas.

Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
Plant Operations Manager	1	1	0
Secretary/Clerk	1	1	0
General Maintenance Helper	9	9	0
Part Time Custodian	0	4	4
Building Manager & Custodian	111	108	(3)
General Maintenance Leaderman	1	1	0
Carpenter	7	7	0
Roofer	2	2	0
Mason	1	1	0
Plumber	2	2	0
HVAC Technician	6	6	0
Electrician	2	2	0
Grounds Care Personnel	1	1	0
<b>Total Positions</b>	<b>144</b>	<b>145</b>	<b>1</b>

Terrebonne Parish School Board  
General Fund Budget  
Operations Maintenance of Plant Services-Function 2600  
Fiscal Year 2012/2013

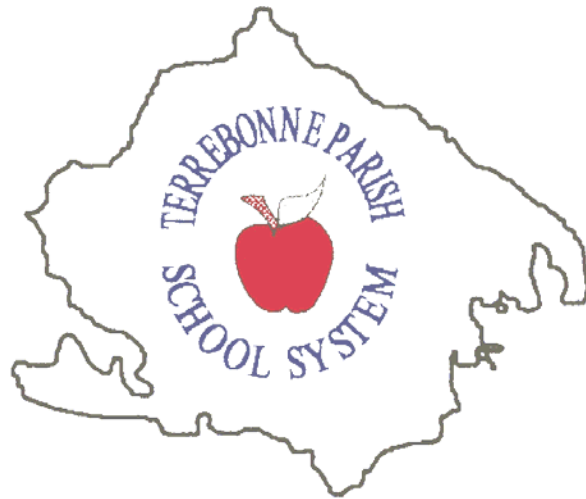
Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2610 - Supervision-Operations &amp; Maintenance of Plant Services</b>			
110-2610-611131-066-000-00-000-00-000	Plant Operations Manager	\$58,963	\$59,059
110-2610-611401-066-000-00-000-00-000	Clerical/Secretarial	22,289	22,388
110-2610-613008-000-000-00-000-00-000	Clerical - Extra Work	100	100
110-2610-621000-066-000-00-000-00-000	Group Insurance Expense	18,048	18,048
110-2610-622500-066-000-00-000-00-000	Medicare Part A Expense	1,178	1,181
110-2610-623101-066-000-00-000-00-000	Teachers Retirement	19,281	19,979
110-2610-626001-066-000-00-000-00-000	Workers Compensation Insurance	325	326
110-2610-644230-000-000-00-000-00-000	Copy Equipment Rental	2,000	2,000
110-2610-655001-000-000-00-000-00-000	Forms Printing	1,200	1,200
110-2610-658201-000-000-00-000-00-000	Travel-Employee	700	700
110-2610-661050-000-000-00-000-00-000	General Office Supplies	2,500	2,500
<b>2620 - Operation &amp; Maintenance-Buildings</b>			
110-2620-611611-066-000-00-000-00-000	General Maintenance Helper	178,560	177,862
110-2620-611621-xxx-000-00-000-00-000	Non 12 Month Custodian	185,139	206,865
110-2620-611623-xxx-000-00-000-00-000	Building Manager & Custodian	1,700,577	1,665,827
110-2620-611625-xxx-000-00-000-00-000	Part Time Custodian	0	32,640
110-2620-611701-066-000-00-000-00-000	General Maintenance Leaderman	40,653	40,756
110-2620-611705-066-000-00-000-00-000	Carpenter	189,683	190,600
110-2620-611707-066-000-00-000-00-000	Roofer	58,154	58,469
110-2620-611709-066-000-00-000-00-000	Mason	25,816	25,919
110-2620-611711-066-000-00-000-00-000	Plumber	56,300	56,410
110-2620-611713-066-000-00-000-00-000	HVAC Technician	174,133	185,496
110-2620-611717-066-000-00-000-00-000	Electrician	57,740	58,057
110-2620-612441-000-000-00-000-00-000	Substitute Custodian	10,000	10,000
110-2620-612901-000-000-00-000-00-000	Forecast Adjustment	(85,000)	(85,000)
110-2620-612903-000-000-00-000-00-000	Performance Pay	0	40,000
110-2620-613013-000-000-00-000-00-000	Extra Work-Maintenance	30,200	30,200
110-2620-613014-000-000-00-000-00-000	Extra Work-Skilled Maintenance	1,500	1,500
110-2620-613015-000-000-00-000-00-000	Summer Custodian	40,000	40,000
110-2620-621000-xxx-000-00-000-00-000	Group Insurance Expense	952,962	938,350
110-2620-622000-xxx-000-00-000-00-000	Social Security Expense	1,240	2,644
110-2620-622500-xxx-000-00-000-00-000	Medicare Part A Expense	37,998	38,337
110-2620-623300-xxx-000-00-000-00-000	LA School Employees Rtmt-LSERS	746,099	803,241

Terrebonne Parish School Board  
 General Fund Budget  
 Operations Maintenance of Plant Services-Function 2600  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2620-625000-000-000-00-000-00-000	Unemployment Compensation	18,000	15,000
110-2620-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	88,209	88,009
110-2620-627000-000-000-00-000-00-000	Group Insurance-Retiree	591,957	596,883
110-2620-628100-000-000-00-000-00-000	Sick Leave Severance Pay	10,000	10,000
110-2620-628200-000-000-00-000-00-000	Annual Leave Severance Pay	4,553	0
110-2620-633500-000-000-00-000-00-000	Medical Services	500	500
110-2620-633561-000-000-00-000-00-000	Drug Testing-Other	200	200
110-2620-641110-000-000-00-000-00-000	Water	165,000	165,000
110-2620-641115-000-000-00-000-00-000	Sewerage	80,000	80,000
110-2620-642125-000-000-00-000-00-000	Garbage Disposal Service	125,000	125,000
110-2620-643005-000-000-00-000-00-000	Environmental Remediation	225,000	225,000
110-2620-643010-000-000-00-000-00-000	Building Repair Service	200,000	200,000
110-2620-643015-000-000-00-000-00-000	Roof Repair Service	19,000	19,000
110-2620-643018-000-000-00-000-00-000	Equipment Repair Service	150,000	150,000
110-2620-643025-000-000-00-000-00-000	Pest Control Service	60,000	60,000
110-2620-643028-000-000-00-000-00-000	Sewer Effluent Testing	10,000	20,000
110-2620-643030-000-000-00-000-00-000	Master Meter Gas Contract	9,000	9,000
110-2620-643045-000-000-00-000-00-000	Maintenance Agreement	40,000	40,000
110-2620-644234-000-000-00-000-00-000	Equipment Rental	8,000	8,000
110-2620-653001-000-000-00-000-00-000	Postage Expense	45,000	45,000
110-2620-653005-xxx-000-00-000-00-000	Telephone Expense	11,200	11,200
110-2620-653028-000-000-00-000-00-000	Paging Services	2,200	2,200
110-2620-653032-000-000-00-000-00-000	Cellular Telephone Expense	2,000	2,000
110-2620-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	5,100	5,100
110-2620-661060-000-000-00-000-00-000	Equipment Repair Parts	20,600	20,600
110-2620-661062-000-000-00-000-00-000	Custodial Supplies	400,000	400,000
110-2620-661063-000-000-00-000-00-000	Maintenance Supplies	20,000	20,000
110-2620-661065-000-000-00-000-00-000	Building Repair Materials	300,000	300,000
110-2620-661067-000-000-00-000-00-000	Roofing Supplies	30,000	30,000
110-2620-662110-000-000-00-000-00-000	Natural Gas	245,000	245,000
110-2620-662215-000-000-00-000-00-000	Electricity	2,200,000	2,200,000
110-2620-681028-000-000-00-000-00-000	Dues and Fees	9,700	9,700
110-2620-681034-000-000-00-000-00-000	Employee Licenses	1,000	1,000

Terrebonne Parish School Board  
 General Fund Budget  
 Operations Maintenance of Plant Services-Function 2600  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2630 - Care and Upkeep of Grounds</b>			
110-2630-611719-066-000-00-000-00-000	Grounds Care Personnel	27,558	27,772
110-2630-621000-066-000-00-000-00-000	Group Insurance Expense	6,198	6,198
110-2630-622500-066-000-00-000-00-000	Medicare Part A Expense	400	403
110-2630-623300-066-000-00-000-00-000	LA School Employees Rtmt-LSERS	7,881	8,554
110-2630-626001-066-000-00-000-00-000	Workers Compensation Insurance	909	916
110-2630-642435-000-000-00-000-00-000	Grounds Care Service	112,000	112,000
110-2630-642445-000-000-00-000-00-000	Contract Service-Grounds	330,000	330,000
110-2630-643018-000-000-00-000-00-000	Equipment Repair Service	100	100
110-2630-644126-000-000-00-000-00-000	Land Rental	50	50
110-2630-644234-000-000-00-000-00-000	Equipment Rental	700	700
110-2630-661060-000-000-00-000-00-000	Equipment Repair Parts	100	100
110-2630-661066-xxx-000-00-000-00-000	Grounds Care Supplies	64,500	64,500
<b>2640 - Care and Upkeep of Equipment</b>			
110-2640-643018-000-000-00-000-00-000	Equipment Repair Service	40,000	40,000
110-2640-643022-000-000-00-000-00-000	Generator Maintenance	5,000	5,000
110-2640-644234-000-000-00-000-00-000	Equipment Rental	700	700
110-2640-661060-000-000-00-000-00-000	Equipment Repair Parts	195,000	195,000
110-2640-661064-000-000-00-000-00-000	HVAC Supplies	95,000	95,000
<b>2650 - Vehicle Operations &amp; Maintenance Services</b>			
110-2650-643060-000-000-00-000-00-000	Vehicle Repair Service	20,000	20,000
110-2650-661074-000-000-00-000-00-000	Vehicle Maintenance/Repair Parts	4,500	4,500
110-2650-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	63,000	63,000
<b>2660 - Safety &amp; Security</b>			
110-2660-634025-xxx-000-00-000-00-000	School Resource Officers	216,000	216,000
110-2660-643038-xxx-000-00-000-00-000	Alarm System Maintenance	390	390
110-2660-661068-000-000-00-000-00-000	Security Supplies	400	400
	Total Operations/Maintenance-Plants	\$10,814,943	\$10,940,329



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

**Student Transportation Services**

Student Transportation Services include activities concerned with conveying students to and from school, as provided by State and Federal law. This function includes trips between home and school, and trips to school activities, including field trips.

Supervision of Student Transportation Services – Activities pertaining to directing and managing student transportation services.

Regular Transportation – Activities involved with the transportation of regular education students.

Special Needs Transportation – Activities involved with the transportation of mentally and physically disabled students.

Other Student Transportation Services – Student Transportation services that cannot be classified elsewhere in the above areas.

**Personnel Roster**

Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Supervisor</b>	1	1	0
<b>Coordinator of Fleet Operations</b>	1	1	0
<b>Dispatcher</b>	1	1	0
<b>Secretary/Clerk</b>	1	1	0
<b>Transportation Driver</b>	20	20	0
<b>Regular Bus Driver</b>	128	124	(4)
<b>Special Education Bus Driver</b>	16	16	0
<b>Total Positions</b>	<b>168</b>	<b>164</b>	<b>(4)</b>

Project Codes:  
 505 - First Student Bus Project

Other Code:  
 740 – Summer School



Terrebonne Parish School Board  
General Fund Budget  
Student Transportation-Function 2700  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2710 - Supervision-Student Transportation</b>			
110-2710-611121-065-000-00-000-00-000	Supervisor-Transportation	\$73,326	\$73,326
110-2710-611401-065-000-00-000-00-000	Clerical/Secretarial	18,340	19,516
110-2710-611704-065-000-00-000-00-000	Dispatcher Fleet Operation	33,203	33,203
110-2710-611721-065-000-00-000-00-000	Coordinator Fleet Operations	42,602	42,703
110-2710-612433-000-000-00-000-00-000	Substitute Secretary/Clerical	100	100
110-2710-613008-000-000-00-000-00-000	Clerical - Extra Work	200	200
110-2710-621000-065-000-00-000-00-000	Group Insurance Expense	32,042	32,042
110-2710-622000-065-000-00-000-00-000	Social Security Expense	0	6
110-2710-622500-065-000-00-000-00-000	Medicare Part A Expense	2,428	2,451
110-2710-623101-065-000-00-000-00-000	Teachers Retirement	39,690	41,392
110-2710-626001-065-000-00-000-00-000	Workers Compensation Insurance	674	676
110-2710-633561-000-000-00-000-00-000	Drug Testing-Other	500	500
110-2710-643060-000-000-00-000-00-000	Vehicle Repair Service	500	500
110-2710-644230-000-000-00-000-00-000	Copy Equipment Rental	2,000	2,000
110-2710-653032-000-000-00-000-00-000	Cellular Telephone Expense	1,920	1,920
110-2710-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	4,800	1,265
110-2710-655001-000-000-00-000-00-000	Forms Printing	2,000	2,000
110-2710-658201-000-000-00-000-00-000	Travel-Employee	1,000	1,000
110-2710-661050-000-000-00-000-00-000	General Office Supplies	3,000	3,000
<b>2720 - Regular Education Transportation</b>			
110-2720-622500-000-000-00-000-00-000	Medicare Part A Expense	0	87
110-2720-625000-000-000-00-000-00-000	Unemployment Compensation	6,000	4,000
110-2720-627000-000-000-00-000-00-000	Group Insurance-Retiree	701,077	701,954
110-2720-628100-000-000-00-000-00-000	Sick Leave Severance Pay	6,000	6,000
110-2720-633552-000-000-00-000-00-000	Medical Exams	8,000	8,000
110-2720-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	5,000	5,000
110-2720-634004-000-000-00-000-00-000	Installation/Support Fees	600	0
110-2720-634007-000-000-00-000-00-000	3rd Party Safety Training	2,000	2,000
110-2720-634008-000-000-00-000-00-000	3rd Party CDL Training	600	600
110-2720-643018-000-000-00-000-00-000	Equipment Repair Service	2,000	2,000
110-2720-643025-000-000-00-000-00-000	Pest Control Service	1,000	1,000
110-2720-643045-000-505-00-000-00-000	Maintenance Agreement	163,656	163,656
110-2720-643062-000-000-00-000-00-000	Bus Repair Service	40,000	40,000

Terrebonne Parish School Board  
 General Fund Budget  
 Student Transportation-Function 2700  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
110-2720-644228-000-xxx-00-000-00-000	Bus Rental	1,212,390	1,212,390
110-2720-653035-000-000-00-000-00-000	Radio Airtime & Maintenance	32,000	8,165
110-2720-658201-000-000-00-000-00-000	Travel-Employee	250	250
110-2720-661060-000-000-00-000-00-000	Equipment Repair Parts	1,500	1,500
110-2720-661062-000-000-00-000-00-000	Custodial Supplies	1,000	1,000
110-2720-661068-000-000-00-000-00-000	Security Supplies	119,175	8,000
110-2720-661075-000-000-00-000-00-000	Bus Maintenance/Repair Parts	2,000	2,000
110-2720-661080-000-000-00-000-00-000	Reimbursable Vehicle Operating Expense	(500,000)	(500,000)
110-2720-662625-000-000-00-000-00-000	Gasoline & Diesel Fuel	1,000,000	1,000,000
110-2720-681028-000-000-00-000-00-000	Dues and Fees	725	725
110-2720-681041-000-000-00-000-00-000	State & Federal Fees	600	600
<b>2721 - Vehicle Operation - Regular Education</b>			
110-2721-611633-065-000-00-000-00-000	Transportation Driver	510,490	521,506
110-2721-611635-065-000-00-000-00-000	Regular Education Bus Driver	1,739,361	1,723,563
110-2721-612445-000-000-00-000-00-000	Substitute Regular Driver	210,000	210,000
110-2721-612901-000-000-00-000-00-000	Forecast Adjustment	(65,000)	(65,000)
110-2721-613019-000-000-00-000-00-000	Drivers Extra Work	50,000	50,000
110-2721-613021-000-000-00-740-00-000	Summer School Driver	10,000	10,000
110-2721-621000-065-000-00-000-00-000	Group Insurance Expense	1,035,506	998,191
110-2721-622000-065-000-00-xxx-00-000	Social Security Expense	13,026	13,020
110-2721-622500-065-000-00-xxx-00-000	Medicare Part A Expense	35,388	35,282
110-2721-623300-065-000-00-xxx-00-000	LA School Employees Rtmt-LSERS	642,074	689,941
110-2721-626001-065-000-00-xxx-00-000	Workers Compensation Insurance	120,545	120,299
<b>2730 - Special Needs Transportation</b>			
110-2730-625000-000-000-00-000-00-000	Unemployment Compensation	1,500	0
110-2730-628100-000-000-00-000-00-000	Sick Leave Severance Pay	3,000	3,000
110-2730-622552-000-000-00-000-00-000	Medical Exams	550	550
110-2730-633567-000-000-00-000-00-000	Drug Testing-Bus Drivers	500	500
110-2730-634004-000-000-00-000-00-000	Installation/Support Fees	6,000	0
110-2730-643025-000-000-00-000-00-000	Pest Control Service	100	100
110-2730-643045-000-505-00-000-00-000	Maintenance Agreement	32,731	32,731
110-2730-643062-000-000-00-000-00-000	Bus Repair Service	1,000	1,000
110-2730-644228-000-505-00-000-00-000	Bus Rental	123,012	123,012



Terrebonne Parish School Board  
 General Fund Budget  
 Fiscal Year 2012/2013

Central Services			
<p>Central Services includes activities, other than general administration, that support each of the other instructional and supporting services programs.</p> <p>Information Services – Activities concerned with writing, editing, and preparation of other materials necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact.</p> <p>Personnel/Human Resource Services – Activities concerned with maintaining efficient personnel for the school system. It includes such activities as recruitment and placement, non-instructional staff training, staff transfers, in-service training, health services, and staff accounting.</p> <p>Administrative Technology Services – Activities concerned with supporting the school district’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs.</p>			
Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Supervisor</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Secretary/Clerk</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>Retirement Specialist</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Data Processing Manager</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Data Processing Programmer</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Network System Administrator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Network System Engineer</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Technical Support Specialist</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Technical Support Assistant</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>16</b>	<b>16</b>	<b>0</b>

Terrebonne Parish School Board  
 General Fund Budget  
 Central Services -Function 2800  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2820 - Information Services</b>			
110-2820-627000-000-000-00-000-00-000	Group Insurance-Retiree	\$6,133	\$6,133
110-2820-661052-000-000-00-000-00-000	Other Materials & Supplies	20,000	20,000
110-2820-661056-000-000-00-000-00-000	Parent Publications	1,000	1,000
110-2820-661058-000-000-00-000-00-000	Awards & Memorabilia	3,000	3,000
<b>2830 - Personnel/Human Resource Services</b>			
110-2830-627000-000-000-00-000-00-000	Group Insurance-Retiree	60,996	61,184
110-2830-633552-000-000-00-000-00-000	Medical Exams	15,000	15,000
110-2830-634022-000-000-00-000-00-000	Criminal History Checks	10,000	10,000
110-2830-643045-000-000-00-000-00-000	Maintenance Agreement	4,350	4,350
110-2830-644230-000-000-00-000-00-000	Copy Equipment Rental	2,400	2,400
110-2830-653032-000-000-00-000-00-000	Cellular Telephone Expense	480	480
110-2830-654035-000-000-00-000-00-000	Advertising Expense	500	500
110-2830-658201-000-000-00-000-00-000	Travel-Employee	2,600	2,600
110-2830-661050-000-000-00-000-00-000	General Office Supplies	3,000	3,000
110-2830-681038-000-000-00-000-00-000	Certification Fee	750	750
<b>2831 - Personnel Human Resource Director</b>			
110-2831-611117-060-000-00-000-00-000	Supervisor-Personnel	87,528	87,628
110-2831-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024
110-2831-622500-060-000-00-000-00-000	Medicare Part A Expense	1,269	1,271
110-2831-623101-060-000-00-000-00-000	Teachers Retirement	20,744	21,469
110-2831-626001-060-000-00-000-00-000	Workers Compensation Insurance	350	351
<b>2833 - Personnel/Human Resource Information</b>			
110-2833-611401-060-000-00-000-00-000	Clerical/Secretarial	104,349	105,539
110-2833-611832-060-000-00-000-00-000	Retirement Specialist	43,270	43,367
110-2833-621000-060-000-00-000-00-000	Group Insurance Expense	48,862	48,862
110-2833-622500-060-000-00-000-00-000	Medicare Part A Expense	2,140	2,159
110-2833-623101-060-000-00-000-00-000	Teachers Retirement	34,986	36,482
110-2833-626001-060-000-00-000-00-000	Workers Compensation Insurance	590	596

Terrebonne Parish School Board  
 General Fund Budget  
 Central Services -Function 2800  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2834 - Non-Instructional Personnel/Human Resource Training</b>			
110-2834-615051-000-000-00-000-00-000	Stipend-In-service Presenter	2,500	2,500
110-2834-615052-000-000-00-000-00-000	Stipend-In-service Participant	10,000	10,000
110-2834-622500-000-000-00-000-00-000	Medicare Part A Expense	181	181
110-2834-623101-000-000-00-000-00-000	Teachers Retirement	3,453	2,940
110-2834-623300-000-000-00-000-00-000	LA School Employees Rmt-LSERS	0	200
110-2834-626001-000-000-00-000-00-000	Workers Compensation Insurance	501	413
110-2834-661045-000-000-00-000-00-000	Professional Development Supplies	100	100
<b>2840 - Administrative Technology Services</b>			
110-2840-653012-000-000-00-000-00-000	Data Communications Lines	175	175
110-2840-658201-000-000-00-000-00-000	Travel-Employee	500	500
110-2840-661050-000-000-00-000-00-000	General Office Supplies	200	200
110-2840-681028-000-000-00-000-00-000	Dues and Fees	10,300	10,300
<b>2841 - Technology Supervision &amp; Administration</b>			
110-2841-611123-060-000-00-000-00-000	Data Processing Manager	79,748	79,848
110-2841-621000-060-000-00-000-00-000	Group Insurance Expense	9,024	9,024
110-2841-623101-060-000-00-000-00-000	Teachers Retirement	18,900	19,563
110-2841-626001-060-000-00-000-00-000	Workers Compensation Insurance	319	319
<b>2843 - Systems Application Development</b>			
110-2843-611813-060-000-00-000-00-000	Data Processing Programmer	85,524	86,266
110-2843-621000-060-000-00-000-00-000	Group Insurance Expense	15,222	15,222
110-2843-622500-060-000-00-000-00-000	Medicare Part A Expense	1,240	1,251
110-2843-623101-060-000-00-000-00-000	Teachers Retirement	20,269	21,135
110-2843-626001-060-000-00-000-00-000	Workers Compensation Insurance	342	345
<b>2845 - Network Support</b>			
110-2845-611136-060-000-00-000-00-000	Network System Administrator	57,516	58,561
110-2845-611401-060-000-00-000-00-000	Clerical/Secretarial	20,707	20,908
110-2845-611809-060-000-00-000-00-000	Network System Engineer	44,361	45,149
110-2845-611811-060-000-00-000-00-000	Technical Support Specialist	121,089	122,540
110-2845-621000-060-000-00-000-00-000	Group Insurance Expense	51,688	51,688
110-2845-622500-060-000-00-000-00-000	Medicare Part A Expense	3,533	3,584



Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Food Service Operations

Food Service Operations include activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in United States Department of Agriculture (USDA) Child Nutrition regulations. Activities may include the operation of breakfast, lunch, snacks, catering, and nutrition education.

Food Service District Office – Activities associated with the overall general administration of the Child Nutrition Programs.

Office of the District Supervisor – Activities concerned with the directing and managing of the food service operations of all schools in the district. These activities include all personnel and materials in the district office.

Office of the Assistant Supervisor – Activities performed to assist the district supervisor in managing all food service activities of the LEA.

Food Service Sites – Activities concerned with food service operations for a school.

Office of the Site Manager – Activities concerned with directing and managing the food service operations of a particular school.

Office of the Assistant Site Manager – Activities performed by the assistant site manager concerned with directing and managing the food service operations of a particular school.





Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Community Services Operations

Community Service Operations include activities concerned with providing community services to students, staff or other community participants. Examples of this function would be offering parental training or operating a community swimming pool, a recreation program for the elderly, or a childcare center for working mothers.



Terrebonne Parish School Board  
General Fund Budget  
Fiscal Year 2012/2013

Debt Service and Other Uses of Funds

Debt Service and Other Uses of Funds – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

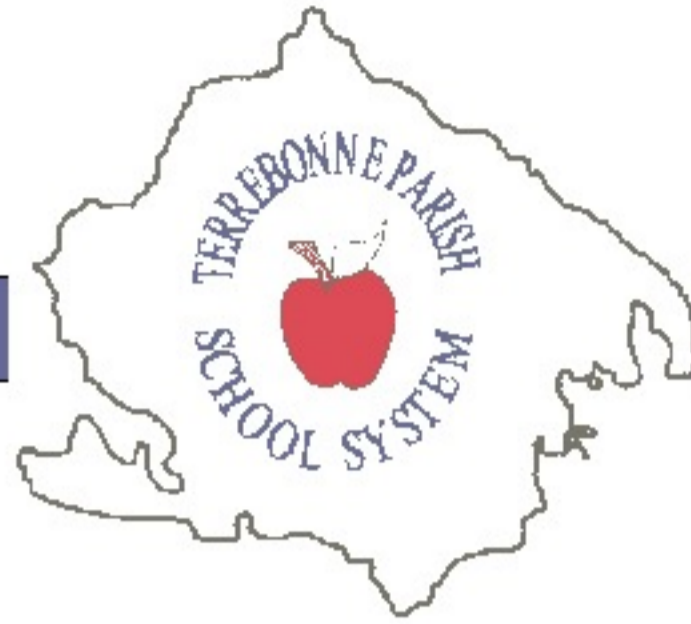
Debt Service – Activities related to servicing the debt of the LEA, including payments of both principal and interest. Normally, only long-term debt service (obligations exceeding one year) is recorded here.

Fund Transfers – Transactions that withdraw money from one fund and place it in another without recourse. Fund transfers budgeted to another functional activity, such as food service or transportation, are coded to the appropriate function.

Local Revenue Transfers to Another LEA – Local revenue transfers to another LEA as required through the Minimum Foundation Program (MFP). Typically used to record a local revenue transfer to the Recovery School District or a charter school from the district of prior jurisdiction.







# Child Nutrition Program Fund





**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2012/2013**

**2012/2013  
Original  
Budget**

**Revenues and Other Sources of Funds**

Local Sources	1,631,170
State Sources	321,761
Federal Sources	7,219,879
Other Sources	402,806
TOTAL	9,575,616

**Expenditures and Other Uses of Funds**

Salaries	2,701,443
Employee Benefits	1,868,019
Purchased Services	574,291
Supplies	4,175,310
Property	37,400
TOTAL	9,356,463

Excess of Revenue or (Expenditures)	219,153
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**Fund Balance**

Beginning	
Nonspendable	396,628
Ending	
Nonspendable	\$615,781

**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2012/2013**

**2012/2013  
Original  
Budget**

**Revenues and Other Sources of Funds**

Local Sources	1,631,170
State Sources	321,761
Federal Sources	7,219,879
Other Sources	402,806
TOTAL	9,575,616

**Expenditures and Other Uses of Funds**

Salaries	2,701,443
Employee Benefits	1,868,019
Supplies	421,100
Food Costs	3,754,210
Other Operating Expenses	611,691
TOTAL	9,356,463

Excess of Revenue or (Expenditures)	219,153
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**Fund Balance**

Beginning	
Nonspendable	396,628
Ending	
Nonspendable	\$615,781

**Terrebonne Parish School Board  
Child Nutrition Program  
Fiscal Year 2012/2013**

	<b>Actual 2010/2011</b>	<b>Revised Budget 2011/2012</b>	<b>Original Budget 2012/2013</b>	<b>Percent of Change</b>
<b>Revenues and Other Sources of Funds</b>				
Local Sources	\$1,387,826	\$1,627,206	\$1,631,170	0.24%
State Sources	321,761	321,761	321,761	0.00%
Federal Sources	7,006,213	7,074,841	7,219,879	2.01%
Other Sources	<u>361,223</u>	<u>357,060</u>	<u>402,806</u>	<u>11.36%</u>
TOTAL	9,077,023	9,380,868	9,575,616	2.03%
<b>Expenditures and Other Uses of Funds</b>				
Salaries	2,709,518	2,689,058	2,701,443	0.46%
Employee Benefits	1,643,417	1,833,998	1,868,019	1.82%
Supplies	470,386	420,836	421,100	0.06%
Food Costs	3,458,377	3,862,457	3,754,210	-2.88%
Other Operating Expenses	<u>672,109</u>	<u>613,841</u>	<u>611,691</u>	<u>-0.35%</u>
TOTAL	8,953,807	9,420,190	9,356,463	-0.68%
Excess of Revenue or (Expenditures)	123,216	(39,322)	219,153	117.94%
<b>Fund Balance</b>				
Beginning				
Nonspendable	312,734	435,950	396,628	-9.91%
Ending				
Nonspendable	<u>\$435,950</u>	<u>\$396,628</u>	<u>\$615,781</u>	<u>35.59%</u>
	4.9%	4.2%	6.6%	

Terrebonne Parish School Board  
 Child Nutrition Program  
 2012/2013 Property Expenditures

DESCRIPTION OF PROPERTY ITEMS	ACCOUNT CODE	BUDGETED AMOUNT
<b>PROPERTY</b>		
1 Steamer (MMS)	150-3100-673107-000-000-07-000-00-000	<b>26,000</b>
1 Walk-in Freezer (SCH)	150-3100-673107-000-000-07-000-00-000	<b>11,400</b>
<b>TOTAL PROPERTY</b>		<b>\$37,400</b>

Terrebonne Parish School Board  
 Child Nutrition Program Budget  
 Fiscal Year 2012/2013

Local Revenues		
<p>Program revenues from local sources are derived from interest income and the sale of breakfast and lunch meals.</p>		
	<b>Breakfast</b>	<b>Lunch</b>
Regular	\$1.00	\$1.65 / \$1.90
Reduced	\$0.30	\$0.40
Adult/ At Cost	\$1.75	\$3.50
<p>Effective July 1, 2011 section 205 of the Healthy, Hunger-Free Kids Act of 2010 (Public Law 111-296) requires school food authorities participating in the National School Lunch Program to provide the same level of support for lunches served to students who are not eligible for free or reduced price lunches (i.e. paid lunches) as they are for lunches served to students eligible for free lunches. The Act directs School Food Authorities to gradually adjust the prices charged for meals upward until the price charged is comparable to the free or reduced reimbursement amount.</p>		
State Revenues		
<p>The Child Nutrition Program receives a portion of Minimum Foundation Program (MFP) equalization funds, which is equal to the minimum amount required to fund School Food Service.</p>		
Federal Revenues		
<p>The Child Nutrition Program receives federal revenues in the form of USDA commodities as well as federal reimbursements on meals served.</p>		
Other Sources of Funds		
<p>Funds are also derived from an interest transfer, and a salary and benefit transfer. These transfers are made from the ¾ Cent Sales Tax Fund directly into the General Operating Fund and passed through to the Child Nutrition Program. A General Fund transfer is also made to the Child Nutrition Program for the Grandparent program.</p>		
Fund Balance		
<p>The ending fund balance for 2012/2013 fiscal year is based on the current revenue, expenditure, and capital expense budget estimates, and the beginning fund balance.</p>		

Terrebonne Parish School Board  
 Child Nutrition Program Budget  
 Fiscal Year 2012/2013

Expenditures			
<p>Food Service Operations include activities concerned with providing food to students and staff in a school or LEA to meet the nutritional needs of children as defined in United States Department of Agriculture (USDA) Child Nutrition regulations. Activities may include the operation of breakfast, lunch, snacks, catering, and nutrition education.</p> <p>Food Service District Office – Activities associated with the overall general administration of the Child Nutrition Programs.</p> <p>Office of the District Supervisor – Activities concerned with the directing and managing of the food service operations of all schools in the district. These activities include all personnel and materials in the district office.</p> <p>Office of the Assistant Supervisor – Activities performed to assist the district supervisor in managing all food service activities of the LEA.</p> <p>Food Service Sites – Activities concerned with food service operations for a school.</p> <p>Office of the Site Manager – Activities concerned with directing and managing the food service operations of a particular school.</p> <p>Office of the Assistant Site Manager – Activities performed by the assistant site manager concerned with directing and managing the food service operations of a particular school.</p>			
Personnel Roster			
Position	Budget 2011/2012	Budget 2012/2013	Increase (Decrease)
<b>Supervisor</b>	1	1	0
<b>Area Child Nutrition Program Manager</b>	2	2	0
<b>Cafeteria Manager</b>	22	22	0
<b>Asst. Child Nutrition Program Manager</b>	8	8	0
<b>Satellite School Facilitator</b>	16	16	0
<b>Systems Analyst Programmer</b>	1	1	0
<b>Clerical</b>	3	3	0
<b>Child Nutrition Program Technician</b>	105	103	(2)
<b>Driver/General Maintenance Laborer</b>	2	2	0
<b>Part-Time Satellite Food Truck Driver</b>	1	1	0
<b>Part-Time Cafeteria Worker</b>	53	53	0
<b>Total Positions</b>	<b>214</b>	<b>212</b>	<b>(2)</b>











Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>3100 - Food Service Operations</b>			
150-3100-612437-064-000-01-064-00-000	Substitute Cafeteria Worker	39,750	37,100
150-3100-612901-000-000-00-000-00-000	Forecast Adjustment	(45,000)	(45,000)
150-3100-613016-000-000-01-000-00-000	Extra Work-Warehouse	36,108	36,108
150-3100-622000-064-000-02-064-00-000	Social Security Expense	2,642	2,568
150-3100-622500-064-000-02-064-00-000	Medicare Part A Expense	1,100	1,067
150-3100-623300-000-000-02-064-00-000	LA School Employees Rtmt-LSERS	8,558	6,559
150-3100-626001-064-000-02-064-00-000	Workers Compensation Ins	2,753	2,741
150-3100-633310-000-000-03-000-00-000	Financial Audit Fees	2,200	2,200
150-3100-633552-000-000-03-000-00-000	Medical Exams	7,500	7,500
150-3100-633561-000-000-03-000-00-000	Drug Testing-Other	50	50
150-3100-634018-000-000-04-000-00-000	System Software Maintenance	23,000	25,000
150-3100-642125-000-000-04-000-00-000	Garbage Disposal Service	125,000	125,000
150-3100-643018-000-000-04-000-00-000	Equipment Repair Service	85,000	85,000
150-3100-643022-000-000-04-000-00-000	Generator Maintenance	2,000	2,000
150-3100-643025-000-000-04-000-00-000	Pest Control Service	7,000	7,000
150-3100-643038-000-000-04-000-00-000	Alarm System Maintenance	240	240
150-3100-643045-000-000-04-000-00-000	Maintenance Agreement	84	84
150-3100-643048-000-000-04-000-00-000	Network Wiring Installation	1,000	1,000
150-3100-643060-000-000-04-000-00-000	Vehicle Repair Service	6,000	3,000
150-3100-644230-000-000-04-000-00-000	Copy Equipment Rental	1,600	1,600
150-3100-649100-000-000-04-000-00-000	Pre-Distribution Fee	62,000	62,000
150-3100-652151-000-000-05-000-00-000	General Liability Insurance	6,068	6,068
150-3100-652153-000-000-05-000-00-000	Board of Education Insurance	3,641	3,641
150-3100-652241-000-000-05-000-00-000	Building & Contents Coverage	147,000	147,000
150-3100-652242-000-000-05-000-00-000	Boiler and Machinery Policy	1,790	1,790
150-3100-652243-000-000-05-000-00-000	Flood Insurance Policy	36,851	36,851
150-3100-652352-000-000-05-000-00-000	Fleet Liability Insurance-Vehicles	5,319	5,319
150-3100-653001-000-000-05-000-00-000	Postage Expense	714	700
150-3100-653032-000-000-05-000-00-000	Cellular Telephone Expense	2,510	2,510
150-3100-653038-000-000-05-000-00-000	Software Access Licenses	300	300
150-3100-655001-000-000-05-000-00-000	Forms Printing	5,000	5,300
150-3100-658201-064-000-05-000-00-000	Travel-Employee	35,238	42,738

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
150-3100-661050-000-000-06-000-00-000	General Office Supplies	5,000	3,000
150-3100-661052-000-000-06-000-00-000	Other Materials & Supplies	2,000	4,500
150-3100-661060-000-000-06-000-00-000	Equipment Repair Parts	25,000	6,000
150-3100-661063-000-000-06-000-00-000	Maintenance Supplies	1,836	1,100
150-3100-661074-000-000-06-000-00-000	Vehicle Maintenance/Repair Parts	18,000	12,000
150-3100-661077-000-000-06-000-00-000	Kitchen Materials and Supplies	312,000	327,500
150-3100-661510-000-000-06-000-00-000	Supplies-Technology Related	17,000	22,000
150-3100-662625-000-000-06-000-00-000	Gasoline & Diesel Fuel	40,000	45,000
150-3100-663110-000-000-06-000-00-000	Purchased Food Consumed	1,684,669	1,852,636
150-3100-663115-000-000-06-000-00-000	Purchased Bread Consumed	14,000	14,000
150-3100-663120-000-000-06-000-00-000	Purchased Juice Consumed	275,424	30,000
150-3100-663122-000-000-06-000-00-000	Purchased Fruit/Veg Consumed	47,654	47,654
150-3100-663125-000-000-06-000-00-000	Milk Consumed	1,312,268	1,212,268
150-3100-663210-000-000-06-000-00-000	USDA Commodities	514,543	597,652
150-3100-673107-000-000-07-000-00-000	Machinery-Equipment	45,335	37,400
<b>3111 - Office of the District Supervisor</b>			
150-3111-611119-064-000-01-000-00-000	Supervisor of Child Nutrition	79,188	80,399
150-3111-611401-064-000-01-000-00-000	Clerical/Secretarial	42,098	42,296
150-3111-611413-064-000-01-000-00-000	Accounting Clerk	13,081	13,261
150-3111-611813-064-000-01-000-00-000	Data Processing Programmer	48,450	48,555
150-3111-621000-064-000-02-000-00-000	Group Insurance Expense	37,486	37,483
150-3111-622500-064-000-02-000-00-000	Medicare Part A Expense	2,651	2,675
150-3111-623101-064-000-02-000-00-000	Teachers Retirement	43,328	45,205
150-3111-626001-064-000-02-000-00-000	Workers Compensation Ins	731	738
150-3111-658201-000-000-05-000-00-000	Travel-Employee	300	300
<b>3112 - Office of the Assistant Supervisor</b>			
150-3112-611155-064-000-01-000-00-000	Ambulatory CNP Manager	48,866	49,066
150-3112-621000-064-000-02-000-00-000	Group Insurance Expense	16,820	16,820
150-3112-622500-064-000-02-000-00-000	Medicare Part A Expense	709	711
150-3112-623101-064-000-02-000-00-000	Teachers Retirement	11,581	12,021
150-3112-626001-064-000-02-000-00-000	Workers Compensation Ins	1,613	1,619

Terrebonne Parish School Board  
 Child Nutrition Program Fund Budget  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
150-3112-658201-000-000-05-000-00-000	Travel-Employee	300	100
<b>3120 - Food Service Sites</b>			
150-3120-611604-xxx-000-01-xxx-00-000	Cafeteria Worker	1,392,762	1,372,259
150-3120-611605-xxx-000-01-xxx-00-000	Part-Time CNP Worker	305,966	306,918
150-3120-611629-067-000-01-000-00-000	Part-Time Satellite Driver	6,018	6,018
150-3120-611631-067-000-01-000-00-000	Driver/General Laborer	38,211	38,489
150-3120-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	742,270	730,346
150-3120-622000-xxx-000-02-xxx-00-000	Social Security Expense	18,987	19,397
150-3120-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	23,766	23,963
150-3120-623101-xxx-000-02-xxx-00-000	Teachers Retirement	307,896	305,551
150-3120-623300-xxx-000-02-xxx-00-000	LA School Employees Rtmt-LSERS	29,638	48,312
150-3120-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	57,868	57,036
<b>3121 - Office of the Site Manager</b>			
150-3121-611156-xxx-000-01-xxx-00-000	Cafeteria Manager	377,418	380,864
150-3121-613032-xxx-000-01-xxx-00-000	CNP Manager Summer Feeding	10,000	10,000
150-3121-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	168,182	168,182
150-3121-622000-xxx-000-02-xxx-00-000	Social Security Expense	248	248
150-3121-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	5,568	5,671
150-3121-623101-xxx-000-02-xxx-00-000	Teachers Retirement	91,819	96,362
150-3121-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	12,309	12,708
<b>3122 - Office of the Assistant Site Manager</b>			
150-3122-611157-xxx-000-01-xxx-00-000	Asst. Cafeteria Manager	109,755	110,709
150-3122-611158-xxx-000-01-xxx-00-000	Satellite School Facilitator	186,187	214,201
150-3122-613034-xxx-000-01-xxx-00-000	CNP Asst. Manager Summer Feeding	200	200
150-3122-621000-xxx-000-02-xxx-00-000	Group Insurance Expense	161,229	174,926
150-3122-622500-xxx-000-02-xxx-00-000	Medicare Part A Expense	4,301	4,717
150-3122-623101-xxx-000-02-xxx-00-000	Teachers Retirement	70,183	79,665
150-3122-626001-xxx-000-02-xxx-00-000	Workers Compensation Ins	9,762	10,728
Total Child Nutrition Program		\$9,405,490	\$9,356,463

Terrebonne Parish School Board  
Child Nutrition Program Budget  
USDA Team Nutrition Training Grant  
Fiscal Year 2012/2013

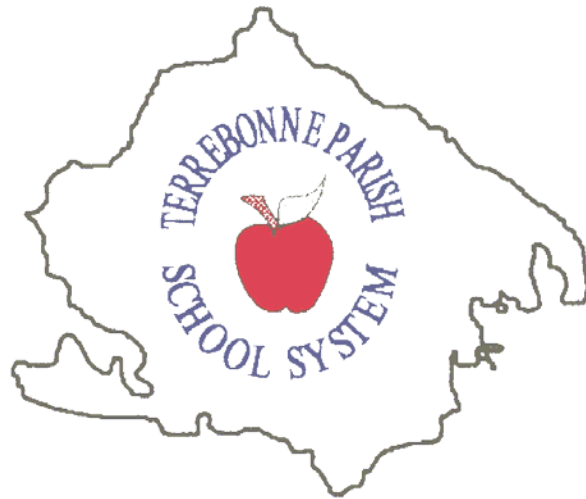
Child Nutrition Program  
USDA Team Nutrition Training Grant  
Healthier US School Challenge (HUSSC)

The USDA Team Nutrition Training Grant was awarded to Terrebonne Parish in the amount of \$17,400. The funds were used to purchase food and materials for the 21 Terrebonne Parish schools participating in the program. In addition, Terrebonne Parish has been chosen as the lead parish to work directly with a chef from the John Folse Culinary Institute at Nicholls State University.

The objective of the grant was to work with the chef and the LDOE to develop two sets of cycle menus for piloting.

There is no budget for fiscal year 2012/2013.









# One Cent Sales Tax Fund



**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local - Sales Tax	\$22,504,619
- Interest	57,000
TOTAL	22,561,619
<b>Expenditures and Other Uses of Funds</b>	
Salaries	12,331,001
Employee Benefits	3,390,537
Purchased Services	1,705,562
Supplies	664,650
Property	533,000
Debt Service and Miscellaneous	142,000
Other Uses of Funds	3,833,333
TOTAL	22,600,083
Excess of Revenue or (Expenditures)	(38,464)
<b>Fund Balance</b>	
Beginning	2,747,312
Ending Fund Balance	
Restricted	
Salaries & Benefits	1,977,710
Technology/Construction	671,713
Roofs & Mechanical Equipment/Construction	59,425
Ending Fund Balance	\$ 2,708,848

**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local - Sales Tax	\$22,504,619
- Interest	57,000
TOTAL	22,561,619
 <b>Expenditures and Other Uses of Funds</b>	
Compensation & Benefits	15,916,771
Technology	2,029,844
Roofs & Mechanical Equipment	678,135
Debt Service	142,000
Other Uses of Funds	3,833,333
TOTAL	22,600,083
 Excess of Revenue or (Expenditures)	(38,464)
 <b>Fund Balance</b>	
Beginning	2,747,312
 Ending Fund Balance	
Restricted	
Salaries & Benefits	1,977,710
Technology/Construction	671,713
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**Terrebonne Parish School Board  
One Cent Sales Tax Fund (1996)  
Fiscal Year 2012/2013**

	<u>Actual</u> <u>2010/2011</u>	<u>Revised</u> <u>Budget</u> <u>2011/2012</u>	<u>Original</u> <u>Budget</u> <u>2012/2013</u>	<u>Percent of</u> <u>Change</u>
<b>Revenues and Other Sources of Funds</b>				
Local - Sales Tax	\$22,504,619	\$22,504,619	\$22,504,619	0.00%
- Interest	<u>56,505</u>	<u>57,000</u>	<u>57,000</u>	<u>0.00%</u>
TOTAL	22,561,124	22,561,619	22,561,619	0.00%
<b>Expenditures and Other Uses of Funds</b>				
Compensation & Benefits	16,381,052	16,316,739	15,916,771	-2.51%
Technology	1,540,936	2,398,385	2,029,844	-18.16%
Capital & Building Improvements	70,685	798,435	678,135	-17.74%
Debt Service	875,354	142,000	142,000	0.00%
Other Uses of Funds	<u>2,240,740</u>	<u>8,276,881</u>	<u>3,833,333</u>	<u>-115.92%</u>
TOTAL	21,108,767	27,932,440	22,600,083	-23.59%
Excess of Revenue or (Expenditures)	1,452,357	(5,370,821)	(38,464)	-13863.24%
<b>Fund Balance</b>				
Beginning	6,665,776	8,118,133	2,747,312	-195.49%
<b>Ending Fund Balance</b>				
Restricted				
Salaries & Benefits	2,239,554	1,658,648	1,977,710	16.13%
Technology/Construction	2,228,795	788,664	671,713	-17.41%
Roofs & Mechanical Equip/Construction	3,649,784	300,000	59,425	-404.84%
Ending Fund Balance	<u>\$8,118,133</u>	<u>\$2,747,312</u>	<u>\$2,708,848</u>	<u>-1.42%</u>

**Terrebonne Parish School Board**  
**One Cent Sales Tax Fund (1996)**  
**Fiscal Year 2012/2013**

**SUMMARY OF REVENUES AND EXPENDITURES BY TAX ALLOCATION**

	<b>83%</b> <b>Salaries &amp; Benefits</b>	<b>17% CONSTRUCTION</b>		<b>Total</b>
		<b>8.50%</b> <b>Technology</b>	<b>8.50%</b> <b>Roofs &amp; Mechanical Equipment</b>	
<b>Revenues and Other Sources of Funds</b>				
Local -Sales Tax	\$18,678,833	\$1,912,893	\$1,912,893	\$22,504,619
Interest	57,000	0	0	57,000
Total	18,735,833	1,912,893	1,912,893	22,561,619
<b>Expenditures and Other Uses of Funds</b>				
Compensation & Benefits	15,916,771	0	0	15,916,771
Technology	0	2,029,844	0	2,029,844
Roofs & Mechanical Equipment	0	0	678,135	678,135
Debt Service	0	0	142,000	142,000
Other Uses of Funds	2,500,000	0	1,333,333	3,833,333
Total	18,416,771	2,029,844	2,153,468	22,600,083
Excess of Revenue or (Expenditures)	319,062	(116,951)	(240,575)	(38,464)
<b>Beginning Fund Balance</b>	<b>1,658,648</b>	<b>788,664</b>	<b>300,000</b>	<b>2,747,312</b>
Ending Fund Balance				
Restricted	1,977,710	671,713	59,425	2,708,848
<b>Total Ending Fund Balance</b>	<b>\$1,977,710</b>	<b>\$671,713</b>	<b>\$59,425</b>	<b>\$2,708,848</b>

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Fiscal Year 2012/2013

One Cent Sales Tax Allocation

The One Cent Sales Tax Fund was created for the 1996/97 fiscal year pursuant to the authority conferred by School Board Resolution Number 1587 dated February 6, 1996; Resolution Number 1588 dated May 7, 1996; Ordinance Number 1589 dated May 7, 1996 and Ordinance Number 1590 dated May 7, 1996, all of which pertain to the proposition for a special election, the special election of Saturday, April 20, 1996, canvassing the returns of said election, and the levy of a One Cent Sales Tax in Terrebonne Parish effective on July 1, 1996. Certain pertinent sections of the Proposition and Resolutions are delineated below.

1. 83% of "Revenues" dedicated, appropriated and expended for paying increased compensation as outlined in the Salary Increase Schedules explained in Resolution No. 1587 adopted on February 6, 1996, and related employment costs of teachers and other full-time personnel to the extent that sufficient "Revenues" are available for such purposes except that management positions outlined in Resolution No. 1587 shall be excluded from any salary increases funded by the "Revenues"; salary "Revenues" and fund balance shall be appropriated and expended for absorbing deficits associated with the compensation and/or related employment costs defined herein, and/or for additional compensation increments and/or other employment costs;
2. 8-1/2% of "Revenues" dedicated, appropriated and expended for providing, operating and maintaining computers and high technology;
3. 8-1/2% of "Revenues" dedicated, appropriated and expended for replacement, repair and maintenance of roofs and mechanical equipment;

Interest earnings on "Revenues" shall be dedicated, appropriated and expended for compensation and/or related employment costs.

Revenues

Revenues consist of the gross receipts from One Cent Sales Tax for the fiscal year and Interest Income.

Appropriations

Proposed Appropriations consist of Salaries and Benefits; Technology expenditures; Building Improvements consisting of replacement, repair and maintenance of roofs and other mechanical equipment; Debt Service; and Transfers Out.

Fund Balance

The Fund Balance in the One Cent Sales Tax Fund is comprised of three parts: Salaries and Benefits, Technology, and Building Improvements.

Terrebonne Parish School Board  
One Cent Sales Tax Fund Budget  
Fiscal Year 2012/2013

History of the One Cent Sales Tax

The voters of Terrebonne Parish passed the One Cent Sales Tax on April 20, 1996. The tax became effective on July 1, 1996.

The One Cent Sales Tax was divided according to three purposes: salaries and benefits (83%), technology (8.5%), and roofs and mechanical equipment (8.5%).

Beginning in the 1996-1997 fiscal year, the 83% salaries and benefits portion was used to fund an annual salary increase, plus related benefits, as follows:

- Instructional Personnel holding required Teaching Certification (Excluding Superintendent, Assistant Superintendent, Director, Supervisors, and General Foreman):
  - \$4,000 to full-time employees with 0-9 years of experience
  - \$4,400 to full-time employees with 10+ years of experience
- Non-Instructional Personnel (Excluding Bus Drivers)
  - \$3,000 to full-time employees
- School Bus Drivers
  - \$2,000 to full time school bus drivers

The following additional recurring salary increases have been implemented:

- Effective July 1, 1998, a 2% salary increase for all school board employees, as per Resolution No. 1586 dated February 6, 1996.
- Effective July 1, 2005, a \$350 salary increase for all school board employees by board action through adoption of the 2005/2006 original budget.
- Effective July 1, 2006, a 2% salary increase for all full-time school board employees by board action on April 4, 2006.
- Effective July 1, 2007, a 1% salary increase for all full-time school board employees by board action on February 26, 2007.

In October 2009, the citizens of Terrebonne Parish voted to rededicate the portion of the One Cent Sales Tax previously dedicated for Technology (8.5%) and Roofs/Mechanical Equipment (8.5%), including current Fund Balances in those areas. Those two portions of the sales tax continue to be dedicated to the previously approved purposes, and are now additionally available to pay for bonds issued for the purpose of acquiring land, and acquiring or constructing new school facilities.





Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
170-1105-611205-xxx-000-00-000-00-000	Kindergarten Teacher	\$425,178	\$379,895
170-1105-614001-000-000-00-000-00-000	Sabbatical Leave	1,949	0
170-11xx-622500-xxx-000-00-000-00-000	Medicare Part A	5,714	5,219
170-11xx-623101-xxx-000-00-000-00-000	Teachers Retirement	101,228	93,074
170-11xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,709	1,520
170-1110-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	3,249,561	3,163,796
170-1110-611224-xxx-000-00-000-00-000	Elementary Computer Lab Teacher	156,420	156,854
170-1110-611243-xxx-000-75-000-00-000	Homebound Teacher	13,196	6,631
170-1110-611248-xxx-000-00-000-00-000	Instructional Interventionist	13,262	6,643
170-1110-611255-xxx-000-00-000-00-000	LEP Teacher	19,682	19,711
170-1110-611501-xxx-000-00-000-00-000	Paraprofessional	79,718	37,069
170-1110-612901-000-000-00-000-00-000	Forecast Adjustment	(52,800)	(52,800)
170-1130-611231-xxx-000-00-000-00-000	Secondary Teacher	1,148,030	1,227,263
170-1130-611234-xxx-000-00-000-00-000	Secondary Computer Lab Teacher	38,130	38,253
170-1130-611501-xxx-000-00-000-00-000	Paraprofessional	20,633	20,646
170-11xx-614001-000-000-00-000-00-000	Sabbatical Leave	22,721	0
170-11xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	66,888	65,783
170-11xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	1,120,819	1,136,160
170-11xx-623300-xxx-000-xx-000-00-000	LA School Employees Rtmt-LSERS	1,642	1,649
170-11xx-623903-xxx-000-xx-000-00-000	Optional Retirement Expense	627	1,593
170-11xx-626001-xxx-000-xx-000-00-000	Workers Compensation Insurance	19,044	18,706
<b>1200 - Special Education</b>			
170-1210-612901-000-000-00-000-00-000	Forecast Adjustment	(24,200)	(24,200)
170-1211-611241-xxx-000-00-000-00-000	Special Education Teacher	469,585	403,743
170-1211-611243-xxx-000-75-000-00-000	Homebound Teacher	13,005	13,215
170-1211-611501-xxx-000-00-000-00-000	Paraprofessional	295,676	337,190
170-1212-611240-xxx-000-00-000-00-000	Special Education Support Teacher	453,221	402,743
170-1214-611242-xxx-000-00-000-00-000	Adaptive Physical Education Teacher	53,363	52,635
170-1215-611272-xxx-000-00-000-00-000	JAG Teacher	5,837	4,858
170-1216-611245-063-000-00-000-00-000	Early Steps Teacher	0	6,828
170-1216-611247-xxx-000-00-000-00-000	Sp Ed Non-Cat Preschool Teacher	116,522	119,949

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
170-1216-611505-xxx-000-00-000-00-000	Sped Non-Cat Preschool Paraprofessional	57,696	62,250
170-1220-611281-xxx-000-00-000-00-000	Gifted Teacher	140,354	135,300
170-1220-611283-xxx-000-00-000-00-000	Talented Teacher	26,453	19,892
170-12xx-614001-000-000-xx-000-00-000	Sabbatical Leave	14,431	0
170-12xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	23,250	22,066
170-12xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	388,176	379,833
170-12xx-626001-xxx-000-xx-000-00-000	Workers Compensation Insurance	6,564	6,240
<b>1300 - Career &amp; Technical Education Programs</b>			
170-1340-611235-xxx-000-00-000-00-000	Family & Consumer Science Teacher	50,175	50,291
170-1350-611236-xxx-000-00-000-00-000	Trade & Industry Teacher	20,469	20,469
170-1360-611237-xxx-000-00-000-00-000	Business & Administration Teacher	117,157	111,136
170-1370-611239-040-000-00-000-00-000	Health Sciences Teacher	14,095	14,095
170-1390-611238-040-000-00-000-00-000	Other Career & Technical Teacher	94,762	92,696
170-1390-611501-040-000-00-000-00-000	Paraprofessional	16,515	16,518
170-13xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	3,986	3,935
170-13xx-623101-xxx-000-00-000-00-000	Teachers Retirement	70,334	71,452
170-13xx-623300-xxx-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,910	2,056
170-13xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,252	1,221
<b>1400 - Other Instructional Programs</b>			
170-1410-611266-xxx-000-00-000-00-000	Secondary-Instrumental/Vocal Teacher	74,755	75,009
170-1410-611267-xxx-000-00-000-00-000	Elementary-Instrumental Music Teacher	75,661	76,042
170-1480-611248-xxx-000-00-000-00-000	Instructional Interventionist	13,534	0
170-1480-611262-xxx-000-00-000-00-000	Alternative Program Teacher	129,146	38,767
170-1480-611264-xxx-000-00-000-00-000	In-School Intervention Teacher	0	44,662
170-1480-611272-xxx-000-00-000-00-000	JAG Teacher	3,323	3,320
170-1480-611501-xxx-000-00-000-00-000	Paraprofessional	24,748	12,372
170-1490-611272-xxx-000-00-000-00-000	JAG Teacher	16,306	16,478
170-14xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	4,795	3,768
170-14xx-623101-xxx-000-00-000-00-000	Teachers Retirement	78,415	65,328
170-14xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	1,350	1,064

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1500 - Special Programs</b>			
170-1510-611205-xxx-000-00-000-00-000	Kindergarten Teacher	17,553	17,611
170-1510-611208-xxx-000-00-000-00-000	Elementary Teacher (1-8)	66,987	73,137
170-1510-611248-xxx-000-00-000-00-000	Instructional Interventionist	62,396	58,083
170-1510-611251-xxx-000-00-000-00-000	Title I Teacher	13,442	13,208
170-1510-611252-xxx-000-00-000-00-000	Focus Teacher	63,035	63,127
170-1510-611501-xxx-000-00-000-00-000	Paraprofessional	116,942	111,223
170-1530-611271-xxx-000-00-000-00-000	Pre Kindergarten Teacher	359,616	360,982
170-1530-611501-xxx-000-00-000-00-000	Paraprofessional	230,184	229,991
170-15xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	12,784	12,774
170-15xx-623101-xxx-000-00-000-00-000	Teachers Retirement	216,137	224,767
170-15xx-623300-xxx-000-00-000-00-000	LA School Employees Rtmt-LSERS	1,675	1,810
170-15xx-623905-xxx-000-00-000-00-000	LA School Employees Rtmt-LASERS	1,041	1,044
170-15xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,725	3,711
<b>1600 - Adult Education &amp; Literacy Programs</b>			
170-1600-611284-042-000-00-000-00-000	Adult Education Teacher	13,317	13,388
170-1600-611501-042-000-00-000-00-000	Paraprofessional	28,903	28,903
170-1600-622500-042-000-00-000-00-000	Medicare Part A	612	613
170-1600-623101-042-000-00-000-00-000	Teachers Retirement	10,006	10,361
170-1600-626001-042-000-00-000-00-000	Workers Compensation Insurance	169	169
<b>2100 - Pupil Support Services</b>			
170-2111-611401-060-000-00-000-00-000	Clerical/Secretarial	8,965	8,961
170-2111-611403-063-000-00-000-00-000	Student Data Clerk	4,404	0
170-2114-611355-060-000-00-000-00-000	Instructional Technology Specialist	7,299	7,297
170-2122-611305-xxx-000-00-000-00-000	Guidance Counselor	254,964	255,084
170-2122-611409-xxx-000-00-000-00-000	Guidance Secretary	25,395	25,412
170-2131-611144-060-000-00-000-00-000	Nurse Coordinator	6,945	6,947
170-2134-611601-xxx-000-00-000-00-000	Nursing Assistant	8,110	8,127
170-2134-611841-xxx-000-00-000-00-000	Health Nurse	54,315	50,288
170-2140-611401-063-000-00-000-00-000	Clerical/Secretarial	13,210	8,807
170-2140-611403-063-000-00-000-00-000	Student Data Clerk	0	4,403

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
170-2140-611425-063-000-00-000-00-000	Microfilm Clerk	4,404	4,404
170-2142-611325-063-000-00-000-00-000	Psychologist	66,440	66,582
170-2144-611333-063-000-00-000-00-000	Autism Specialist	13,894	6,912
170-2145-611331-063-000-00-000-00-000	Educational Diagnostician	59,869	54,661
170-2145-611339-063-000-00-000-00-000	Pupil Appraisal Coordinator	7,298	7,296
170-2149-611323-xxx-000-00-000-00-000	Social Worker	60,829	54,377
170-2152-611301-xxx-000-00-000-00-000	Speech Therapist	199,501	207,061
170-2152-611329-063-000-00-000-00-000	Qualified Examiner/Speech Pathologist	26,317	26,386
170-2153-611337-063-000-00-000-00-000	Audiologist	6,848	6,888
170-2154-611903-xxx-000-00-000-00-000	Special Education Interpreter	12,166	12,458
170-2161-611321-063-000-00-000-00-000	Occupational Therapist	13,344	13,381
170-2170-611335-063-000-00-000-00-000	Assistive Technologist	6,630	6,629
170-2180-611371-062-000-00-000-00-000	Project Itenerate Liaison	6,802	6,804
170-2180-611373-028-000-00-000-00-000	Facilitator-Special Area	6,029	6,482
170-2180-611501-029-000-00-000-31-000	Paraprofessional	0	4,095
170-2180-611509-062-000-00-000-00-000	Migrant Advocate	8,258	8,258
170-2180-611511-xxx-000-00-000-00-000	Parent Involvement Facilitator	8,839	8,207
170-21xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	12,216	12,109
170-21xx-623101-xxx-000-00-000-00-000	Teachers Retirement	207,990	209,573
170-21xx-623905-xxx-000-00-000-00-000	LA State Employee Rtmt-LASERS	1,714	1,724
170-21xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,564	3,506
<b>2200 - Instructional Staff Services</b>			
170-2211-611361-060-000-65-000-00-000	Educational Technology Facilitator	7,106	7,106
170-2211-611363-060-000-00-000-00-000	Coordinator-Special Area	6,885	0
170-2211-611401-060-000-00-000-00-000	Clerical/Secretarial	8,954	8,966
170-2212-611363-063-000-00-000-00-000	Coordinator-Special Area	14,170	14,175
170-2212-611373-063-000-00-000-00-000	Facilitator-Special Area	61,475	34,648
170-2212-611401-063-000-00-000-00-000	Clerical/Secretarial	9,785	8,886
170-2214-611345-062-000-00-000-00-000	NCLB Coordinator	6,946	6,815
170-2214-611349-062-000-00-000-00-000	Reading Consultant	6,950	6,951
170-2214-611363-062-000-00-000-00-000	Coordinator-Special Area	9,160	7,304
170-2214-611367-062-000-00-000-00-000	Staff Development Coordinator	7,299	7,297

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
170-2214-611369-062-000-00-000-00-000	Early Childhood Coordinator	6,820	6,915
170-2214-611401-062-000-00-000-00-000	Clerical/Secretarial	17,656	17,666
170-2214-661822-062-000-00-000-00-000	Support Service Coordinator	6,789	6,791
170-2216-611363-042-000-00-000-00-000	Coordinator-Special Area	7,523	7,654
170-2220-611347-060-000-61-000-00-000	Curriculum Specialist	27,508	26,789
170-2220-611351-013-000-00-000-00-000	Read/Math Content Leader	13,365	13,365
170-2220-611352-063-000-00-000-00-000	STEM Coordinator	0	6,667
170-2220-611353-xxx-000-00-000-00-000	Master Teacher	173,995	161,600
170-2220-611357-xxx-000-00-000-00-000	Instructional Coach	119,542	120,327
170-2220-611359-062-000-00-000-00-000	NCLB Curriculum Coordinator	6,526	6,764
170-2252-611287-xxx-000-00-000-00-000	Elementary Librarian	165,955	169,143
170-2252-611288-xxx-000-00-000-00-000	Secondary Librarian	78,947	46,442
170-2252-611415-xxx-000-00-000-00-000	School Library Clerk	8,257	0
170-2259-611423-xxx-000-00-000-00-000	Media Center Clerk	8,743	8,759
170-22xx-622500-xxx-000-xx-000-00-000	Medicare Part A Expense	10,733	9,664
170-22xx-623101-xxx-000-xx-000-00-000	Teachers Retirement	185,419	171,750
170-22xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	3,128	2,807
<b>2300 - General Administration</b>			
170-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	182,753	182,753
170-2310-633310-000-000-21-000-00-000	Financial Audit Fees	4,980	4,980
170-2310-634058-000-000-21-000-00-000	Cash Management Fees	7,500	7,500
170-2312-611429-060-000-00-000-00-000	Receptionist/Switchboard Operator	4,395	4,403
170-2312-611431-060-000-00-000-00-000	Executive Assistant	6,629	6,629
170-2321-611421-060-000-00-000-00-000	Executive Secretary	5,274	5,274
170-2324-611417-060-000-00-000-00-000	Assistant Superintendent Secretary	4,623	4,633
170-23xx-622500-060-000-xx-000-00-000	Medicare Part A Expense	207	207
170-23xx-623101-060-000-xx-000-00-000	Teachers Retirement	4,959	5,130
170-23xx-626001-060-000-xx-000-00-000	Workers Compensation Insurance	83	84
<b>2400 - School Administration</b>			
170-2410-611141-xxx-000-00-000-00-000	Principal	282,855	266,249
170-2410-611405-xxx-000-00-000-00-000	School Clerical 12 Months	21,888	21,795

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
170-2410-611407-xxx-000-00-000-00-000	School Clerical Non 12 Months	177,141	174,228
170-2420-611142-xxx-000-00-000-00-000	Assistant Principal	196,337	190,558
170-24xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	9,124	8,862
170-24xx-623101-xxx-000-00-000-00-000	Teachers Retirement	159,753	158,931
170-24xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	2,716	2,609
<b>2500 - Business Services</b>			
170-2511-611133-060-000-00-000-00-000	Chief Accountant	7,243	7,243
170-2511-611401-060-000-00-000-00-000	Clerical/Secretarial	4,593	4,603
170-2514-611411-060-000-00-000-00-000	Payroll Clerk	4,444	4,443
170-2514-611803-060-000-00-000-00-000	Payroll Manager	6,629	6,629
170-2514-611805-060-000-00-000-00-000	Accountant	6,718	6,719
170-2515-611413-060-000-00-000-00-000	Accounting Clerk	8,889	8,890
170-2515-611805-060-000-00-000-00-000	Accountant	26,605	26,613
170-2516-611801-060-000-00-000-00-000	Internal Auditor	7,103	7,103
170-2520-611124-067-000-00-000-00-000	Purchasing Agent	5,523	7,247
170-2520-611413-067-000-00-000-00-000	Accounting Clerk	4,443	4,444
170-2520-611819-067-000-00-000-00-000	Buyer	5,965	6,414
170-2530-611151-067-000-00-000-00-000	Warehouse Manager	5,102	5,101
170-2530-611607-067-000-00-000-00-000	Warehousemen/Clerks	8,806	8,816
170-2530-611631-067-000-00-000-00-000	Driver/General Laborer	4,354	4,358
170-2540-611401-060-000-00-000-00-000	Clerical/Secretarial	4,318	4,330
170-2590-611401-060-000-00-000-00-000	Clerical/Secretarial	4,481	4,482
170-25xx-622500-067-000-00-000-00-000	Medicare Part A Expense	1,471	1,503
170-25xx-623101-067-000-00-000-00-000	Teachers Retirement	21,385	22,648
170-25xx-623300-067-000-00-000-00-000	LA School Employees Rtmt-LSERS	5,223	5,629
170-25xx-623905-xxx-000-00-000-00-000	LA State Employee Rtmt-LASERS	1,720	1,720
170-25xx-626001-067-000-00-000-00-000	Workers Compensation Insurance	990	998
<b>2600 - Operations &amp; Maintenance of Plant Services</b>			
170-2610-611131-066-000-00-000-00-000	Plant Operations Manager	7,243	7,247
170-2610-611401-066-000-00-000-00-000	Clerical/Secretarial	4,481	4,482
170-2620-611611-066-000-00-000-00-000	General Maintenance Helper	39,775	39,385

Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Salaries and Benefits - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
170-2620-611621-xxx-000-00-000-00-000	Non 12 Month Custodian	53,138	53,137
170-2620-611623-xxx-000-00-000-00-000	Building Manager & Custodian	410,952	405,510
170-2620-611701-066-000-00-000-00-000	General Maintenance Leaderman	5,102	5,099
170-2620-611705-066-000-00-000-00-000	Carpenter	32,108	32,121
170-2620-611707-066-000-00-000-00-000	Roofer	9,348	9,347
170-2620-611709-066-000-00-000-00-000	Mason	4,570	4,574
170-2620-611711-066-000-00-000-00-000	Plumber	9,331	9,335
170-2620-611713-066-000-00-000-00-000	HVAC Technician	26,839	28,341
170-2620-611717-066-000-00-000-00-000	Electrician	9,348	9,345
170-2620-612901-000-000-00-000-00-000	Forecast Adjustment	(18,700)	(18,700)
170-2630-611719-066-000-00-000-00-000	Grounds Care Personnel	4,598	4,596
170-26xx-622500-xxx-000-00-000-00-000	Medicare Part A Expense	8,838	8,742
170-26xx-623101-066-000-00-000-00-000	Teachers Retirement	2,779	2,874
170-26xx-623300-xxx-000-00-000-00-000	LA School Employees Rtmt-LSERS	171,998	183,201
170-26xx-626001-xxx-000-00-000-00-000	Workers Compensation Insurance	20,094	19,870
<b>2700 - Student Transportation Services</b>			
170-2710-611401-065-000-00-000-00-000	Clerical/Secretarial	3,883	4,386
170-2710-611704-065-000-00-000-00-000	Dispatcher Fleet Operation	4,948	4,948
170-2710-611721-065-000-00-000-00-000	Coordinator Fleet Operations	6,929	6,928
170-2720-612901-000-000-00-000-00-000	Forecast Adjustment	(14,300)	(14,300)
170-2721-611633-065-000-00-000-00-000	Transportation Driver	74,440	76,094
170-2721-611635-065-000-00-000-00-000	Regular Education Bus Driver	381,138	378,225
170-2731-611637-065-000-00-000-00-000	Special Education Bus Driver	45,981	48,895
170-2732-611541-065-000-00-000-00-000	Special Education Bus Attendant	57,976	60,855
170-27xx-622500-065-000-00-000-00-000	Medicare Part A Expense	8,197	8,281
170-27xx-623101-065-000-00-000-00-000	Teachers Retirement	3,735	4,733
170-27xx-623300-065-000-00-000-00-000	LA School Employees Rtmt-LSERS	159,151	171,850
170-27xx-626001-065-000-00-000-00-000	Workers Compensation Insurance	27,535	27,761
<b>2800 - Central Services</b>			
170-2833-611401-060-000-00-000-00-000	Clerical/Secretarial	22,034	22,049
170-2833-611832-060-000-00-000-00-000	Retirement Specialist	6,563	6,566





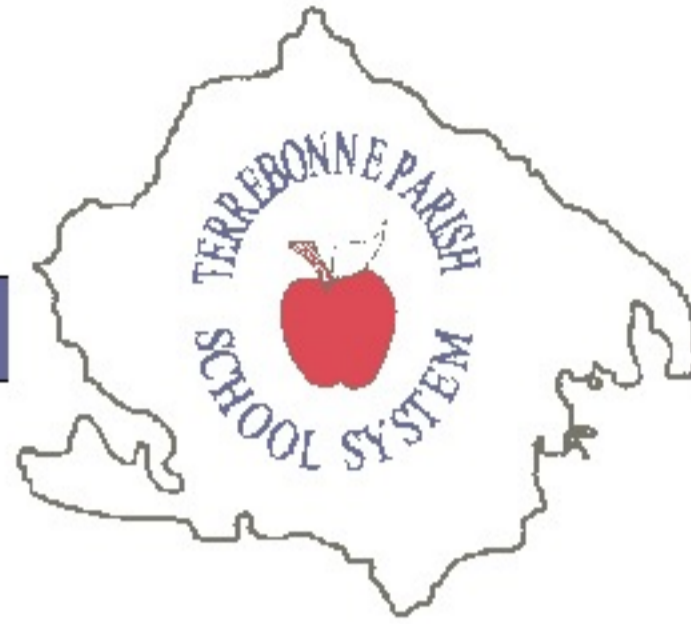
Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Technology - Project 030  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
170-1100-634015-000-030-00-000-00-000	Technical Support Fees	\$121,800	\$0
170-1100-634018-000-030-00-000-00-000	System Software Maintenance	105,700	105,700
170-1100-634018-000-030-00-000-00-000	Equipment Repair Service	5,000	5,000
170-1100-643047-000-030-00-000-00-000	Hardware Maintenance	1,000	1,000
170-1100-653015-000-030-00-000-00-000	Data Circuits	91,212	79,554
170-1100-653025-000-030-00-000-00-000	Internet Services	15,774	16,491
170-1100-653038-000-030-00-000-00-000	Software Access Licenses	651,123	432,220
170-1100-661510-000-030-00-000-00-000	Supplies-Technology Related	383,950	648,650
170-1100-673410-000-030-00-000-00-000	Technology Hardware Equipment	406,500	533,000
170-1100-673510-000-030-00-000-00-000	Computer Software Over \$5K	322,600	0
<b>2252 - School Library/Media Services</b>			
170-2252-634019-000-030-00-000-00-000	Application Software Maintenance	40,000	32,803
<b>2310 - Board of Education Services</b>			
170-2310-633310-000-030-21-000-00-000	Financial Audit Fees	510	510
170-2310-634019-000-030-21-000-00-000	Application Software Maintenance	9,000	9,000
170-2310-631438-000-030-22-000-00-000	Sales Tax Collection Fee	18,716	18,716
<b>2400 - School Administration</b>			
170-2400-634019-000-030-00-000-00-000	Application Software Maintenance	1,200	1,200
<b>2500 - Business Services</b>			
170-2510-661510-000-030-00-000-00-000	Supplies-Technology Related	1,400	0
<b>2600 - Operations &amp; Maintenance of Plant Services</b>			
170-2620-643048-000-030-00-000-00-000	Network Wiring Installation	50,000	50,000
<b>2830 - Personnel/Human Resource Services</b>			
170-2830-661510-000-030-00-000-00-000	Supplies-Technology Related	900	0



Terrebonne Parish School Board  
 One Cent Sales Tax Fund Budget  
 Capital Projects - Project 060  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>2310 - Board of Education Services</b>			
170-2310-633310-000-060-21-000-00-000	Financial Audit Fees	\$510	\$510
170-2310-634138-000-060-22-000-00-000	Sales Tax Collection Fee	18,716	18,716
<b>4600 - Building Improvement</b>			
170-4600-645154-036-060-00-000-00-000	Roof Replacement	70,300	0
170-4600-645150-020-060-00-000-00-000	HVAC System	0	140,000
170-4600-645150-021-060-00-000-00-000	HVAC System	222,251	222,251
170-4600-645150-033-060-00-000-00-000	HVAC System	436,658	296,658
170-4600-673952-026-060-00-000-00-000	Other Equipment-HVAC	50,000	0
<b>5100 - Debt Service</b>			
170-5100-683222-000-060-00-000-00-000	Interest Expense on Debt	142,000	142,000
<b>5200 - Fund Transfers</b>			
170-5200-693232-000-060-00-000-00-000	Capital Project Transfer	3,007,977	0
170-5200-693240-000-060-00-000-00-000	Sinking Fund Transfer	1,314,265	1,333,333
Total Capital Projects		\$5,262,677	\$2,153,468



# **3/4 Cent Sales Tax Fund**



**Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund (1976)  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local - Sales Tax	\$16,878,463
- Interest	43,000
TOTAL	16,921,463
<b>Expenditures and Other Uses of Funds</b>	
Instruction	3,526,401
Support Services	212,200
Debt Service & Other Uses of Funds	14,078,216
TOTAL	17,816,817
Excess of Revenues or (Expenditures)	(895,354)
<b>Fund Balance</b>	
Beginning	6,301,048
Ending Fund Balance	
Restricted	
Instructional Programs	5,082,772
Committed	
Band Uniforms	322,922
Total Ending Fund Balance	\$5,405,694

**Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund (1976)  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local - Sales Tax	\$16,878,463
- Interest	43,000
TOTAL	16,921,463
<b>Expenditures and Other Uses of Funds</b>	
Purchased Services	1,202,535
Supplies	2,512,366
Debt Service & Miscellaneous	23,700
Other Uses of Funds	14,078,216
TOTAL	17,816,817
Excess of Revenues or (Expenditures)	(895,354)
<b>Fund Balance</b>	
Beginning	6,301,048
Ending Fund Balance	
Restricted	
Instructional Programs	5,082,772
Committed	
Band Uniforms	322,922
Total Ending Fund Balance	\$5,405,694
<hr style="border: 1px solid black;"/>	



**Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund (1976)  
Fiscal Year 2012/2013**

	Actual 2010/2011	Revised Budget 2011/2012	Original Budget 2012/2013	Percent of Change
<b>Revenues and Other Sources of Funds</b>				
Local - Sales Tax	\$16,878,464	\$16,878,463	\$16,878,463	0.00%
- Interest	<u>76,358</u>	<u>41,000</u>	<u>43,000</u>	<u>4.65%</u>
TOTAL	16,954,822	16,919,463	16,921,463	0.01%
<b>Expenditures and Other Uses of Funds</b>				
Instruction	2,058,550	2,820,994	3,526,401	20.00%
Support Services	221,940	263,021	212,200	-23.95%
Debt Service & Other Uses of Funds	<u>14,117,045</u>	<u>14,084,871</u>	<u>14,078,216</u>	<u>-0.05%</u>
TOTAL	16,397,535	17,168,886	17,816,817	3.64%
Excess of Revenues or (Expenditures)	557,287	(249,423)	(895,354)	72.14%
<b>Fund Balance</b>				
Beginning	5,993,184	6,550,471	6,301,048	-3.96%
Ending Fund Balance				
Restricted				
Instructional Programs	6,287,549	6,008,126	5,082,772	-18.21%
Committed				
Band Uniforms	<u>262,922</u>	<u>292,922</u>	<u>322,922</u>	<u>9.29%</u>
Total Ending Fund Balance	<u>\$6,550,471</u>	<u>\$6,301,048</u>	<u>\$5,405,694</u>	<u>-16.56%</u>

**TERREBONNE PARISH SCHOOL BOARD**  
**3/4 CENT SALES TAX FUND (1976)**  
**Fiscal Year 2012/2013**

	<b>50%</b> <b>Salaries &amp;</b> <b>Benefits</b>	<b>30%</b> <b>Plant Operation</b> <b>&amp; Maintenance</b>	<b>20%</b> <b>Instructional</b>	<b>Total</b>
<b>Revenues and Other Sources of Funds</b>				
Local - Sales Tax	\$8,439,232	\$5,063,539	\$3,375,692	\$16,878,463
Interest	43,000	0	0	43,000
Total	<u>8,482,232</u>	<u>5,063,539</u>	<u>3,375,692</u>	<u>16,921,463</u>
<b>Expenditures and Other Uses of Funds</b>				
Salaries & Benefits Transfer	8,350,132	0	0	8,350,132
Interest Transfer	43,000	0	0	43,000
Plant Operation & Maintenance Transfer	0	5,010,079	0	5,010,079
Instructional Programs				
Instructional Expenditures	0	0	3,560,401	3,560,401
Instructional Textbooks Transfer	0	0	572,615	572,615
Instructional Support Transfer	0	0	102,390	102,390
General Administration	89,100	53,460	35,640	178,200
Total	<u>8,482,232</u>	<u>5,063,539</u>	<u>4,271,046</u>	<u>17,816,817</u>
Excess of Revenues or (Expenditures)	0	0	(895,354)	(895,354)
<b>Fund Balance</b>				
Beginning	0	0	6,301,048	6,301,048
Ending				
Restricted for Instructional Programs	0	0	5,082,772	5,082,772
Committed for Band Uniforms	0	0	322,922	322,922
Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$5,405,694</u>	<u>\$5,405,694</u>

Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Fiscal Year 2012/2013

3/4 Cent Sales Tax Allocation

The 3/4 Cent Sales Tax Fund was created in the 1975/76 fiscal year pursuant to an election held on December 13, 1975 and Section 13.01 of the Ordinance which requires deposit of the avails and proceeds of the sales tax into a "Sales Tax Fund." The fund is used to monitor collections and uses of the local sales and use tax.

Fifty percent (50%) of net tax collections and all interest income earned in the fund are dedicated to support compensation and benefits of school system employees; such funds are transferred to the General Operating Fund.

Thirty percent (30%) of net tax collections are dedicated to fund the costs of plant operation, maintenance, and air conditioning expenditures; such funds are transferred to the General Operating Fund.

Twenty percent (20%) of net tax collections are dedicated to fund the costs of an Instructional Program. Expenditures of the fund consist of teaching materials, supplies, and equipment; classroom furniture and fixtures; instructional support costs; general administrative expenses; school administration expenses; expenses for repair and maintenance of instructional equipment; Fund Transfers to other funds made from this allocation support the costs of instructional materials, supplies, equipment and textbooks; classroom furniture; talent assessment services and materials; instructional materials and supplies; library expenditures; repair and maintenance of instructional equipment; school equipment and supplies.

Revenues

Revenues of the 3/4 Cent Sales Tax Fund consist of the proceeds of a 3/4 Cent Sales Tax and Interest Income.

Appropriations and Expenditures

Expenditures include appropriations controlled through allotments to each school as well as non-allotment general instructional expenses. All expenditures accounted for through the 3/4 Cent Sales Tax Fund are instructional in nature.

School Sales Tax Allotment

The School Sales Tax Allotment appropriates funds to schools based upon the October 1 pupil count at each school, amounts per pupil, and school type. The School Sales Tax Allotment is an "accumulating" allotment. Funds which are not spent in a fiscal year carry over to the next fiscal year.

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Fiscal Year 2012/2013

School Type	Allotment per Student
Grades K-12	\$40
4 X 4 High Schools	\$45
Trade & Industry	\$45

Effective with the 2008/2009 school year, the School Allotment will be given in one part each year, in the original budget. Adjustments will be made for the October 1 student count and for actual amounts carried forward from the previous year end.

**Parish Sales Tax Allotment**

The Parish Sales Tax Allotment grants funds to schools for libraries and various other instructional programs (Home Economics; Industrial Arts; Art; Business; Vocal and Instrumental Music).

The library portion of the allotment provides \$700 per year to Elementary schools and \$1,000 per year to Junior and Senior High schools. The other instructional programs portion of the allotment provides for a \$5 per student allotment for students enrolled in qualifying programs.

The Parish Allotment is an “accumulating” allotment, handled in the same manner as the sales tax allotment, with any unexpended balances carried into the following year.

**Other Uses of Funds**

Other Financing Uses consist of transfers to other funds, primarily the General Operating Fund and the State Textbooks Fund.

A transfer of 50% of sales tax collections is made to the General Operating Fund for Salaries & Benefits, and 30% of sales tax collections are transferred into the General Operating Fund for Plant Operation, Maintenance and Air Conditioning.

The Textbook Transfer (to the State Textbooks Fund) provides funding for the purchase of textbooks and workbooks. The Board, in actions on May 1, 1990 and April 2, 1991, committed a minimum of \$100,000 per year to supplement textbook funding.

An allocation of \$25 per Gifted student is transferred to the MFP Special Education Gifted Fund. Effective with the 2004/2005 fiscal year, the Gifted program minimum requirement of \$4,433 which was previously funded through the MFP will be funded through the ¾ Cent Sales Tax Fund.

Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Fiscal Year 2012/2013

Fund Balance

The estimated year end fund balance consists of Instructional Program funds only.

The fund balance for instructional programs expenditures is reserved or designated in varying amounts representing commitments for allotments granted to the schools and purchase orders outstanding against "allotment" or "non-allotment" appropriations. Any remaining balance is dedicated/designated to future instructional program costs.

History of the 3/4 Cent Sales Tax

The voters of Terrebonne Parish passed the 3/4 Cent Sales Tax on December 13, 1975. The tax was divided into three sections: Salaries and Benefits (50%), Plant Operation & Maintenance (30%), and Instructional Programs (20%).

The Salaries and Benefits portion of 50% and the Plant Operation & Maintenance portion of 30% are transferred directly into General Fund to offset expenditures for those categories. The instructional portion of 20% is accounted for in the 3/4 Cent Sales Tax Fund with the exception of a transfer to General Fund to cover allowable instructional costs in that fund.

Effective with the 2001/2002 fiscal year, the Board authorized a \$30,000 per year allotment to be designated for band uniforms. This designation is shown as a Designated Fund Balance item.

The per-pupil allotment through 2005/2006 was \$35 for elementary and middle schools and \$40 for secondary schools. Effective with the 2006/2007 school year, the allotment was increased to \$40 per elementary student and \$45 per secondary student. In addition, effective with the 2006/2007 school year, the student count used to calculate the allotment was changed to include prekindergarten students.

Effective with the 2009/2010 fiscal year, an allotment for purchasing band instruments in the amount of \$5,000 for each high school and \$2,500 for each junior high school was established. In 2010/2011, an allotment of \$1,500 was added for those schools with 7<sup>th</sup> and 8<sup>th</sup> grade bands.

Effective with the 2010/2011 fiscal year, an allotment for purchasing instructional technology was established. An amount equal to \$20 per student will be allocated to each school for the purchase of instructional technology such as computers, printers, laptops, etc.



Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Current Year - Project 000  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
190-1100-643018-000-000-00-000-00-000	Equipment Repair Service	\$400	\$400
190-1100-653038-000-000-00-000-00-000	Software Access Licenses	33,220	970,935
190-1100-655022-000-000-00-000-00-000	Printed Report Cards	12,000	12,000
190-1100-656401-000-000-00-000-00-000	Tuition-La Virtual School/SDE	5,000	7,000
190-1100-661005-000-000-00-000-00-000	Instructional Materials	75,000	75,000
190-1100-661005-000-000-00-150-00-000	Instructional Materials - Reading	40,000	40,000
190-1100-661005-000-000-00-190-00-000	Instructional Materials - Social Studies	20,000	20,000
190-1100-661005-000-000-00-220-00-000	Instructional Materials - Math	75,000	75,000
190-1100-661005-000-000-00-260-00-000	Instructional Materials - Science	30,000	30,000
190-1100-661005-000-000-00-468-00-000	Instructional Materials - Other	35,000	35,000
190-1100-661005-000-000-00-69-000-00-000	Instructional Materials - Multi-Sensory	15,000	15,000
190-1100-661005-000-000-00-75-000-00-000	Instructional Materials - Homebound	500	500
190-1100-661008-000-000-00-000-00-000	Instructional Materials-Unallocated	200,000	200,000
190-1100-661035-000-000-00-000-00-000	Computer Furniture	10,000	10,000
190-1100-661037-000-000-00-000-00-000	Classroom Furniture/Fixtures	100,000	100,000
190-1100-661037-005-000-00-000-00-000	Classroom Furniture/Fixtures	0	100,000
190-1100-661040-000-000-00-000-00-000	Testing Materials	100,000	100,000
190-1100-661510-000-000-00-000-00-000	Supplies-Technology Related	5,000	0
190-1100-681028-000-000-00-000-00-000	Dues and Fees	0	20,100
<b>1105 - Kindergarten</b>			
190-1105-661005-000-000-00-000-00-000	Instructional Materials	5,000	5,000
190-1105-661040-000-000-00-000-00-000	Testing Materials	1,000	1,000
190-1105-661041-000-000-00-000-00-000	Assessment Materials/Supplies	500	500
<b>1210 - Special Education</b>			
190-1210-661005-000-000-00-170-00-000	Instructional Materials	100,000	100,000
190-1210-661510-xxx-000-00-000-00-000	Supplies-Technology Related	500	0
<b>1220 - Gifted and Talented</b>			
190-1220-661005-000-000-00-000-00-000	Instructional Materials	7,425	7,425
<b>1300 - Career &amp; Technical Education Programs</b>			
190-1300-643018-000-000-00-000-00-000	Equipment Repair Service	5,000	5,000
190-1300-643018-040-000-00-000-00-000	Equipment Repair Service	4,000	4,000
190-1300-644234-040-000-00-000-00-000	Equipment Rental	15,000	15,000

Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 Current Year - Project 000  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
190-1300-661005-040-000-00-000-00-000	Instructional Materials	10,000	10,000
190-1300-661020-040-000-00-000-00-000	Vocational Supplies	5,000	5,000
190-1300-661021-040-000-00-000-00-000	Career/Tech Building Materials	15,000	15,000
190-1300-681028-040-000-00-000-00-000	Dues and Fees	3,600	3,600
<b>1410 - Co-Curricular Activities</b>			
190-1410-661011-006-000-00-000-00-000	Instrumental Music Supplies	622	622
190-1410-661011-007-000-00-000-00-000	Instrumental Music Supplies	1,063	1,063
190-1410-661011-008-000-00-000-00-000	Instrumental Music Supplies	692	692
190-1410-661011-010-000-00-000-00-000	Instrumental Music Supplies	562	562
190-1410-661011-014-000-00-000-00-000	Instrumental Music Supplies	401	401
190-1410-661011-017-000-00-000-00-000	Instrumental Music Supplies	481	481
190-1410-661011-018-000-00-000-00-000	Instrumental Music Supplies	491	491
190-1410-661011-021-000-00-000-00-000	Instrumental Music Supplies	611	611
190-1410-661011-022-000-00-000-00-000	Instrumental Music Supplies	211	211
190-1410-661011-023-000-00-000-00-000	Instrumental Music Supplies	1,184	1,184
190-1410-661011-026-000-00-000-00-000	Instrumental Music Supplies	651	651
190-1410-661011-027-000-00-000-00-000	Instrumental Music Supplies	1,294	1,294
190-1410-661011-029-000-00-000-00-000	Instrumental Music Supplies	893	893
190-1410-661011-035-000-00-000-00-000	Instrumental Music Supplies	251	251
190-1410-661011-039-000-00-000-00-000	Instrumental Music Supplies	592	592
190-1410-661011-044-000-00-000-00-000	Instrumental Music Supplies	414	414
190-1410-661011-070-000-00-000-00-000	Instrumental Music Supplies	1,263	1,263
<b>1460 - After School Programs</b>			
190-1460-661005-000-000-00-720-00-000	Instructional Materials	50,000	50,000
<b>1470 - Summer School Programs</b>			
190-1470-661005-000-000-00-740-00-000	Instructional Materials	80,000	80,000
<b>1510 - No Child Left Behind (NCLB)</b>			
190-1510-661005-000-000-00-180-00-000	Instructional Materials	100,000	100,000
<b>2120 - Guidance Services</b>			
190-2120-661049-000-000-00-000-00-000	Guidance Materials	6,700	6,700
<b>2310 - Board of Education Services</b>			
190-2310-631438-000-000-22-000-00-000	Sales Tax Collection Fee	161,900	161,900
190-2310-633310-000-000-00-000-00-000	Financial Audit Fees	3,950	4,300





Terrebonne Parish School Board  
3/4 Cent Sales Tax Fund Budget  
Technology - Project 030  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
190-1100-661510-001-030-00-000-00-000	Supplies-Technology Related	\$17,697	\$17,500
190-1100-661510-002-030-00-000-00-000	Supplies-Technology Related	3,680	3,420
190-1100-661510-003-030-00-000-00-000	Supplies-Technology Related	2,324	1,580
190-1100-661510-004-030-00-000-00-000	Supplies-Technology Related	9,671	9,760
190-1100-661510-005-030-00-000-00-000	Supplies-Technology Related	19,325	20,560
190-1100-661510-006-030-00-000-00-000	Supplies-Technology Related	14,420	13,800
190-1100-661510-007-030-00-000-00-000	Supplies-Technology Related	10,411	10,140
190-1100-661510-008-030-00-000-00-000	Supplies-Technology Related	16,009	15,320
190-1100-661510-009-030-00-000-00-000	Supplies-Technology Related	4,604	3,540
190-1100-661510-010-030-00-000-00-000	Supplies-Technology Related	3,560	4,060
190-1100-661510-011-030-00-000-00-000	Supplies-Technology Related	7,293	7,180
190-1100-661510-013-030-00-000-00-000	Supplies-Technology Related	20,368	18,720
190-1100-661510-014-030-00-000-00-000	Supplies-Technology Related	9,032	8,020
190-1100-661510-015-030-00-000-00-000	Supplies-Technology Related	21,640	19,760
190-1100-661510-016-030-00-000-00-000	Supplies-Technology Related	4,758	3,400
190-1100-661510-017-030-00-000-00-000	Supplies-Technology Related	23,096	13,880
190-1100-661510-018-030-00-000-00-000	Supplies-Technology Related	3,186	3,260
190-1100-661510-019-030-00-000-00-000	Supplies-Technology Related	5,300	5,500
190-1100-661510-020-030-00-000-00-000	Supplies-Technology Related	22,772	20,820
190-1100-661510-021-030-00-000-00-000	Supplies-Technology Related	8,155	7,160
190-1100-661510-022-030-00-000-00-000	Supplies-Technology Related	3,011	2,840
190-1100-661510-023-030-00-000-00-000	Supplies-Technology Related	15,222	14,940
190-1100-661510-025-030-00-000-00-000	Supplies-Technology Related	5,252	4,820
190-1100-661510-026-030-00-000-00-000	Supplies-Technology Related	11,290	11,140
190-1100-661510-027-030-00-000-00-000	Supplies-Technology Related	18,163	17,600
190-1100-661510-028-030-00-000-00-000	Supplies-Technology Related	8,180	8,360
190-1100-661510-029-030-00-000-00-000	Supplies-Technology Related	14,965	15,580
190-1100-661510-030-030-00-000-00-000	Supplies-Technology Related	3,631	3,280
190-1100-661510-033-030-00-000-00-000	Supplies-Technology Related	14,507	13,200
190-1100-661510-034-030-00-000-00-000	Supplies-Technology Related	20,922	21,480
190-1100-661510-035-030-00-000-00-000	Supplies-Technology Related	16,331	9,540
190-1100-661510-036-030-00-000-00-000	Supplies-Technology Related	20,430	19,460
190-1100-661510-038-030-00-000-00-000	Supplies-Technology Related	9,684	9,540



Terrebonne Parish School Board  
 3/4 Cent Sales Tax Fund Budget  
 School Allotment - Project 750  
 Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1100 - Regular Programs</b>			
190-1100-661005-001-750-00-000-00-000	Instructional Materials-ACD	\$30,027	\$35,000
190-1100-661005-002-750-00-000-00-000	Instructional Materials-BBS	13,434	10,000
190-1100-661005-003-750-00-000-00-000	Instructional Materials-BCS	34,297	10,000
190-1100-661005-004-750-00-000-00-000	Instructional Materials-BRG	15,937	19,520
190-1100-661005-005-750-00-000-00-000	Instructional Materials-HLB	58,308	46,260
190-1100-661005-006-750-00-000-00-000	Instructional Materials-BRD	30,882	27,600
190-1100-661005-007-750-00-000-00-000	Instructional Materials-CMS	16,371	20,280
190-1100-661005-008-750-00-000-00-000	Instructional Materials-CBB	28,480	30,640
190-1100-661005-009-750-00-000-00-000	Instructional Materials-DES	28,336	10,000
190-1100-661005-010-750-00-000-00-000	Instructional Materials-DMS	19,860	10,000
190-1100-661005-011-750-00-000-00-000	Instructional Materials-EHS	20,465	14,360
190-1100-661005-013-750-00-000-00-000	Instructional Materials-EMHS	37,479	42,120
190-1100-661005-014-750-00-000-00-000	Instructional Materials-ELY	11,926	16,040
190-1100-661005-015-750-00-000-00-000	Instructional Materials-EVG	60,890	44,460
190-1100-661005-016-750-00-000-00-000	Instructional Materials-GIB	13,130	10,000
190-1100-661005-017-750-00-000-00-000	Instructional Materials-GCE	45,664	27,760
190-1100-661005-018-750-00-000-00-000	Instructional Materials-GMS	17,819	10,000
190-1100-661005-019-750-00-000-00-000	Instructional Materials-HON	21,977	11,000
190-1100-661005-020-750-00-000-00-000	Instructional Materials-HJH	40,993	46,845
190-1100-661005-021-750-00-000-00-000	Instructional Materials-LAC	20,977	14,320
190-1100-661005-022-750-00-000-00-000	Instructional Materials-LEG	16,327	10,000
190-1100-661005-023-750-00-000-00-000	Instructional Materials-LIS	13,928	29,880
190-1100-661005-025-750-00-000-00-000	Instructional Materials-MES	7,413	10,000
190-1100-661005-026-750-00-000-00-000	Instructional Materials-MMS	42,246	22,280
190-1100-661005-027-750-00-000-00-000	Instructional Materials-MUL	39,904	35,200
190-1100-661005-028-750-00-000-00-000	Instructional Materials-OKL	13,855	16,720
190-1100-661005-029-750-00-000-00-000	Instructional Materials-OKS	22,057	31,160
190-1100-661005-030-750-00-000-00-000	Instructional Materials-PAC	13,943	10,000
190-1100-661005-033-750-00-000-00-000	Instructional Materials-SCH	54,826	26,400
190-1100-661005-034-750-00-000-00-000	Instructional Materials-STHS	79,902	48,330
190-1100-661005-035-750-00-000-00-000	Instructional Materials-SDN	13,835	19,080
190-1100-661005-036-750-00-000-00-000	Instructional Materials-THS	59,084	43,785
190-1100-661005-038-750-00-000-00-000	Instructional Materials-ULC	21,632	19,080



Terrebonne Parish School Board  
3/4 Cent Sales Tax Budget  
Parish Allotment - Project 770  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>1300 - Career &amp; Technical Education Programs</b>			
190-1300-661010-005-770-00-000-00-000	Vocational Arts Supplies	\$2,157	\$1,450
190-1300-661010-013-770-00-000-00-000	Vocational Arts Supplies	2,428	1,430
190-1300-661010-020-770-00-000-00-000	Vocational Arts Supplies	110	0
190-1300-661010-034-770-00-000-00-000	Vocational Arts Supplies	3,145	1,065
190-1300-661010-036-770-00-000-00-000	Vocational Arts Supplies	7,876	2,090
190-1300-661013-005-770-00-000-00-000	Industrial Arts Supplies	898	530
190-1300-661013-013-770-00-000-00-000	Industrial Arts Supplies	613	0
190-1300-661013-015-770-00-000-00-000	Industrial Arts Supplies	1,075	535
190-1300-661013-034-770-00-000-00-000	Industrial Arts Supplies	1,238	580
190-1300-661014-005-770-00-000-00-000	Home Economics Supplies	1,150	1,820
190-1300-661014-013-770-00-000-00-000	Home Economics Supplies	3,337	2,245
190-1300-661014-015-770-00-000-00-000	Home Economics Supplies	1,882	35
190-1300-661014-020-770-00-000-00-000	Home Economics Supplies	1,153	695
190-1300-661014-034-770-00-000-00-000	Home Economics Supplies	2,933	1,695
190-1300-661014-036-770-00-000-00-000	Home Economics Supplies	2,814	1,020
190-1300-661014-040-770-00-000-00-000	Home Economics Supplies	351	350
190-1300-661015-005-770-00-000-00-000	Business Class Supplies	2,011	2,445
190-1300-661015-013-770-00-000-00-000	Business Class Supplies	0	2,500
190-1300-661015-015-770-00-000-00-000	Business Class Supplies	1,940	755
190-1300-661015-020-770-00-000-00-000	Business Class Supplies	1,602	680
190-1300-661015-034-770-00-000-00-000	Business Class Supplies	247	3,285
190-1300-661015-036-770-00-000-00-000	Business Class Supplies	3,535	3,345
<b>1410 - Co-Curricular Activities</b>			
190-1410-643018-005-770-00-000-00-000	Equipment Repair Service	3,894	1,500
190-1410-643018-013-770-00-000-00-000	Equipment Repair Service	3,498	1,500
190-1410-643018-015-770-00-000-00-000	Equipment Repair Service	4,050	1,000
190-1410-643018-020-770-00-000-00-000	Equipment Repair Service	4,795	1,000
190-1410-643018-028-770-00-000-00-000	Equipment Repair Service	2,881	1,000
190-1410-643018-034-770-00-000-00-000	Equipment Repair Service	2,022	1,500
190-1410-643018-036-770-00-000-00-000	Equipment Repair Service	2,460	1,500
190-1410-643018-070-770-00-000-00-000	Equipment Repair Service	2,363	1,000
190-1410-661011-005-770-00-000-00-000	Instrumental Music Supplies	3,015	655

Terrebonne Parish School Board  
3/4 Cent Sales Tax Budget  
Parish Allotment - Project 770  
Fiscal Year 2012/2013

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
190-1410-661011-013-770-00-000-00-000	Instrumental Music Supplies	1,845	795
190-1410-661011-015-770-00-000-00-000	Instrumental Music Supplies	3,180	300
190-1410-661011-020-770-00-000-00-000	Instrumental Music Supplies	4,221	1,210
190-1410-661011-028-770-00-000-00-000	Instrumental Music Supplies	395	465
190-1410-661011-034-770-00-000-00-000	Instrumental Music Supplies	810	820
190-1410-661011-036-770-00-000-00-000	Instrumental Music Supplies	1,240	1,225
190-1410-661011-070-770-00-000-00-000	Instrumental Music Supplies	870	345
190-1410-661012-005-770-00-000-00-000	Vocal Music Supplies	4,193	445
190-1410-661012-013-770-00-000-00-000	Vocal Music Supplies	600	355
190-1410-661012-015-770-00-000-00-000	Vocal Music Supplies	585	245
190-1410-661012-020-770-00-000-00-000	Vocal Music Supplies	1,020	750
190-1410-661012-034-770-00-000-00-000	Vocal Music Supplies	1,481	360
190-1410-661012-036-770-00-000-00-000	Vocal Music Supplies	1,265	165
<b>2252 - School Library/Media Services</b>			
190-2252-664425-001-770-00-000-00-000	Periodicals & Magazines	1,117	700
190-2252-664425-002-770-00-000-00-000	Periodicals & Magazines	1,262	700
190-2252-664425-003-770-00-000-00-000	Periodicals & Magazines	1,606	700
190-2252-664425-004-770-00-000-00-000	Periodicals & Magazines	1,457	700
190-2252-664425-005-770-00-000-00-000	Periodicals & Magazines	1,522	1,000
190-2252-664425-006-770-00-000-00-000	Periodicals & Magazines	1,226	700
190-2252-664425-007-770-00-000-00-000	Periodicals & Magazines	2,216	700
190-2252-664425-008-770-00-000-00-000	Periodicals & Magazines	711	700
190-2252-664425-009-770-00-000-00-000	Periodicals & Magazines	1,010	700
190-2252-664425-010-770-00-000-00-000	Periodicals & Magazines	1,559	700
190-2252-664425-011-770-00-000-00-000	Periodicals & Magazines	717	700
190-2252-664425-013-770-00-000-00-000	Periodicals & Magazines	1,177	1,000
190-2252-664425-014-770-00-000-00-000	Periodicals & Magazines	1,655	700
190-2252-664425-015-770-00-000-00-000	Periodicals & Magazines	5,607	1,000
190-2252-664425-016-770-00-000-00-000	Periodicals & Magazines	1,495	700
190-2252-664425-017-770-00-000-00-000	Periodicals & Magazines	6,049	700
190-2252-664425-018-770-00-000-00-000	Periodicals & Magazines	1,456	700
190-2252-664425-019-770-00-000-00-000	Periodicals & Magazines	819	700
190-2252-664425-020-770-00-000-00-000	Periodicals & Magazines	1,000	1,000











# Special Revenue Funds



**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local Sources	\$419,575
State Sources	1,246,455
Federal Sources	19,154,269
Other Sources	675,005
TOTAL	21,495,304
 <b>Expenditures and Other Uses of Funds</b>	
Instruction	13,181,902
Support Services	8,804,176
Debt Service & Other Uses of Funds	1,005,062
TOTAL	22,991,140
 Excess of Revenues or (Expenditures)	(1,495,836)
 <b>Fund Balance</b>	
Beginning	2,127,532
 Ending Fund Balance	
Assigned	631,696
Total Ending Fund Balance	\$631,696

**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013**

	<b>2012/2013 Original Budget</b>
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<b>Revenues and Other Sources of Funds</b>	
Local Sources	\$419,575
State Sources	1,246,455
Federal Sources	19,154,269
Other Sources	675,005
TOTAL	21,495,304
 <b>Expenditures and Other Uses of Funds</b>	
Salaries	11,985,409
Employee Benefits	5,382,430
Purchased Services	1,667,813
Supplies	2,860,284
Property	0
Debt Service & Miscellaneous	90,142
Other Uses of Funds	1,005,062
TOTAL	22,991,140
 Excess of Revenues or (Expenditures)	 (1,495,836)
 <b>Fund Balance</b>	
Beginning	2,127,532
 Ending Fund Balance	
Assigned	631,696
Total Ending Fund Balance	\$631,696

**Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013**

	<u>Actual</u> <u>2010/2011</u>	<u>Revised</u> <u>Budget</u> <u>2011/2012</u>	<u>Original</u> <u>Budget</u> <u>2012/2013</u>	<u>Percent of</u> <u>Change</u>
<b>Revenue and Other Sources of Funds</b>				
Local Sources	\$598,641	\$403,776	\$419,575	3.77%
State Sources	2,107,666	1,828,990	1,246,455	-46.74%
Federal Sources	26,829,261	25,634,693	19,154,269	-33.83%
Other Sources	<u>694,540</u>	<u>683,380</u>	<u>675,005</u>	-1.24%
TOTAL	30,230,108	28,550,839	21,495,304	-32.82%
<b>Expenditures and Other Uses of Funds</b>				
Instruction	20,442,822	17,208,694	13,181,902	-30.55%
Support Services	8,162,365	10,032,028	8,804,176	-13.95%
Operation of Non-Instructional Services	44,588	8,500	0	0.00%
Debt Service & Other Uses of Funds	<u>1,323,621</u>	<u>1,254,380</u>	<u>1,005,062</u>	-24.81%
TOTAL	29,973,396	28,503,602	22,991,140	-23.98%
Excess of Revenues or (Expenditures)	256,712	47,237	(1,495,836)	103.16%
<b>Fund Balance</b>				
Beginning	1,823,583	2,080,295	2,127,532	2.22%
Ending Fund Balance				
Assigned	<u>2,080,295</u>	<u>2,127,532</u>	<u>631,696</u>	-236.80%
Total Ending Fund Balance	<u>\$2,080,295</u>	<u>\$2,127,532</u>	<u>\$631,696</u>	-236.80%

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

FUND NAME	FUND NUMBER	REVENUES	EXPENDITURES	BEGINNING BALANCE	ENDING BALANCE
<b>LOCAL AND STATE:</b>					
Child Care Program	470	418,575	418,575	0	0
Education Excellence	510	325,000	376,456	127,532	76,076
LA 4 State Fund	550	259,037	259,037	0	0
LQEA 8(g) Preschool Student Enhancement	630	191,975	191,975	0	0
Special Education Gifted	650	13,750	13,750	0	0
Special Education Act 32/33	660	79,036	79,036	0	0
Gates Integration Project	670	55,000	55,000	0	0
State Adult Education	680	178,143	178,143	0	0
Library Allotment	730	88,640	88,640	0	0
Textbooks and Materials	740	661,879	2,106,259	2,000,000	555,620
<b>TOTAL LOCAL AND STATE FUNDS</b>	<b>10</b>	<b>\$2,271,035</b>	<b>\$3,766,871</b>	<b>\$2,127,532</b>	<b>\$631,696</b>
<b>FEDERAL FUNDS:</b>					
NCLB Title I	220	5,558,491	5,558,491	0	0
NCLB Title I - Migrant Education	230	125,902	125,902	0	0
DHHS-TANF	240	4,161,681	4,161,681	0	0
NCLB Title III	310	56,609	56,609	0	0
NCLB Title IV	320	352,249	352,249	0	0
ARRA-NCLB Title I - School Improvement Funds	341	1,725,635	1,725,635	0	0
NCLB Title II	370	1,691,820	1,691,820	0	0
NCLB Title VII	410	395,357	395,357	0	0
Federal Adult Education	490	370,098	370,098	0	0
NCLB Title X	560	80,000	80,000	0	0
Federal Vocational Education	590	183,647	183,647	0	0
Special Education PL101-476 IDEA	750	4,392,835	4,392,835	0	0
Special Education PL101-476 IDEA	760	129,945	129,945	0	0
<b>TOTAL FEDERAL FUNDS</b>	<b>13</b>	<b>\$19,224,269</b>	<b>\$19,224,269</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL SPECIAL REVENUE FUNDS</b>	<b>23</b>	<b>\$21,495,304</b>	<b>\$22,991,140</b>	<b>\$2,127,532</b>	<b>\$631,696</b>





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Education Jobs Fund Program

The Education Jobs Fund Program was awarded to Local Education Agencies by the US Department of Education. The funds were allocated for a two year period from August, 2010 through September, 2012. Districts were required to use funds for compensation and benefits for employees who provide school-level educational and related services.

Funds were used for the Performance Pay Program to school-level employees at schools meeting or exceeding their SPS Growth Target.

No funding is expected for the 2012/2013 fiscal year.



Terrebonne Parish School Board  
Child Nutrition Program Fund Budget  
Fiscal Year 2012/2013

American Recovery and Reinvestment Act of 2009  
Equipment Assistance Grants for School Authorities

The American Recovery and Reinvestment Act (ARRA) of 2009 was an economic stimulus package enacted by the Federal government in February 2009. Terrebonne Parish received funding in the amount of \$20,000 to purchase kitchen equipment in FY10.

Terrebonne Parish received additional funding in the amount of \$17,000 through the Wellness program to purchase wellness equipment and related instructional supplies for use in the local School Food Service program over a two year period beginning in FY11.

There is no budget for fiscal year 2012/2013.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

NCLB Title I

The No Child Left Behind Act of 2001 is a reform-based law that seeks to close entirely the achievement gap between disadvantaged and minority students and their peers and to increase academic achievement among all students.

Title I Part A and Part D are used to monitor services provided to educationally disadvantaged children attending schools in Terrebonne Parish that qualify as target areas because of low socio-economic factors. The funds are received through the State from federally funded educational programs. The primary activity is instruction of students, with some support services to assist the academic program.

Twenty-six Terrebonne Parish schools participate in a Title I "school wide program". This program allows each school the opportunity to provide assistance to all students. These schools may change personnel, services, and/or support programs to fit the need of the individual schools. This is based on a comprehensive needs assessment which reflects the views of faculty, staff, parents, and community members. One school will operate as "target assisted program". In addition, Title I will provide both professional and paraprofessional assistance to pre-kindergarten children whose developmental level is below their chronological level, in thirteen preschool classes.

The budget includes twenty-six school wide programs and one target assisted program, a Professional Development budget, an Instructional Program budget, a Highly Qualified Professional Development budget, an Administrative budget, a Non-Public budget, a Neglected/Delinquent budget, a Homeless budget, a Preschool budget and a Parental Involvement budget.

The tentative allocation for Title I Parts A & D for the 2012/2013 fiscal year is \$5,558,491 of which \$3,092,321 is allocated to the schools. This amount represents ninety percent of the prior year's basic allocation.

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Personnel Roster			
Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Teacher	17	17	0
Master Teacher	9	12	3
Preschool Teacher	13	13	0
Instructional Coach	12	10	(2)
Instructional Interventionist	8	8	0
Title I School Level PI Facilitator	1	1	0
Reading/Math Content Leader	2	2	0
Part-time Teacher - Non-Public	1	1	0
Part-time Teacher – Neglected	1	1	0
Part-time Teacher – Homeless	3	2	(1)
Part-time Teacher	4	3	(1)
Paraprofessional	19	20	1
Preschool Paraprofessional	13	13	0
Supervisor	1	1	0
Staff Development Coordinator	1	1	0
Reading Consultant	1	1	0
NCLB Coordinator	1	1	0
Title I Curriculum Coordinator	1	1	0
Clerical/Secretarial	3	3	0
Media Center Clerk	1	1	0
Part-time Paraprofessional	11	11	0
<b>Total Positions</b>	<b>123</b>	<b>123</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2012/2013

**# 220**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
220-0000-545410-000-000-XX-000-00-000	Title I Grants to LEAs	\$7,042,559	\$5,558,491
	Total Revenues	\$7,042,559	\$5,558,491
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
<b>050 - Professional Development District-Wide</b>			
220-1510-643018-000-000-04-000-24-050	Equipment Repair Service	\$1,275	\$0
220-1510-661510-000-000-06-000-24-050	Supplies-Technology Related	17,000	0
220-2214-611345-062-000-01-000-23-050	NCLB Coordinator	35,187	32,706
220-2214-611367-062-000-01-000-23-050	Staff Development Coordinator	34,967	35,027
220-2214-658201-000-000-05-000-23-050	Travel-Employee	2,500	0
220-2214-661045-000-000-06-000-23-050	Professional Development Supplies	20,289	0
220-2234-653038-000-000-05-000-23-050	Software Access License	112,336	0
220-2234-658201-000-000-05-000-23-050	Travel-Employee	31,500	0
220-2234-658253-000-000-05-000-23-050	Travel-Out/Of/State	10,200	0
220-xxxx-621000-xxx-263-02-000-23-050	Group Insurance Expense	10,035	0
220-xxxx-622500-xxx-263-02-000-23-050	Medicare Part A Expense	1,017	982
220-xxxx-623101-xxx-263-02-000-23-050	Teachers Retirement	0	8,017
220-xxxx-626001-xxx-263-02-000-23-050	Workers Compensation Insurance	281	271
<b>110 - Instructional Program District-Wide</b>			
220-1480-611214-xxx-000-01-000-11-110	Part-Time Teacher	3,300	0
220-1480-611517-xxx-000-01-000-11-110	Part-Time Paraprofessional	2,754	0
220-1510-611205-xxx-263-01-000-11-110	Kindergarten Teacher	100,615	101,770
220-1510-611208-xxx-263-01-000-11-110	Elementary Teacher (1-8)	417,565	279,865
220-1510-612301-000-263-01-000-11-110	Substitute Teacher	30,000	0
220-1510-653038-000-000-05-000-11-110	Software Access License	218,628	0
220-1510-661005-xxx-000-06-000-11-110	Instructional Supplies	35,199	0
220-1510-661510-xxx-000-06-000-24-110	Supplies-Technology Related	1,539	0
220-2214-611349-062-000-01-000-11-110	Reading Consultant	50,064	50,163
220-2214-611369-062-000-01-000-11-110	Early Childhood Coordinator	8,211	8,204
220-2214-658201-000-000-05-000-11-110	Travel-Employee	2,500	0
220-2220-611359-062-000-01-000-11-110	NCLB Curriculum Coordinator	20,357	45,509



Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2012/2013

**# 220**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
220-2220-658201-000-000-05-000-11-110	Travel-Employee	1,500	0
220-2234-658201-000-000-05-000-11-110	Travel-Employee	5,000	0
220-xxxx-621000-xxx-263-02-000-11-110	Group Insurance Expense	137,375	0
220-xxxx-622000-000-263-02-000-11-110	Social Security Expense	2,031	0
220-xxxx-622500-xxx-263-02-000-11-110	Medicare Part A Expense	9,176	7,039
220-xxxx-623101-xxx-263-02-000-11-110	Teachers Retirement	134,178	110,512
220-xxxx-623300-039-263-02-000-11-110	LA School Employees Rtmt-LSERS	9,714	10,611
220-xxxx-626001-xxx-263-02-000-11-110	Workers Compensation Insurance	2,529	1,941
<b>165 - Highly Qualified Professional Development</b>			
220-2234-624001-000-000-02-000-23-165	Tuition Reimbursement	20,000	7,000
220-2234-624013-000-000-02-000-23-165	Praxis Test Fee	3,000	3,000
<b>230 - Administration</b>			
220-2214-611113-062-230-01-000-41-230	Supervisor-Federal Programs	73,751	75,489
220-2214-611401-062-230-01-000-51-230	Clerical/Secretarial	64,866	65,235
220-2214-643052-000-230-04-000-51-230	Office Equipment Repair Service	500	0
220-2214-644230-000-230-04-000-51-230	Copy Equipment Rental	19,977	0
220-2214-653001-000-230-05-000-51-230	Postage Expense	200	0
220-2214-653032-000-230-05-000-51-230	Cellular Telephone Expense	500	0
220-2214-658201-000-230-05-000-41-230	Travel-Employee	1,000	0
220-2214-661050-000-230-06-000-51-230	General Office Supplies	5,000	0
220-2214-661510-000-230-06-000-24-230	Supplies-Technology Related	14,452	0
220-2234-658201-000-230-05-000-41-230	Travel-Employee	4,000	0
220-2234-658253-000-230-05-000-41-230	Travel-Out/Of/State	1,700	0
220-2259-611423-062-230-01-000-51-230	Media Center Clerk	18,547	18,740
220-2310-633310-000-230-03-000-51-230	Financial Audit Fees	2,200	0
220-xxxx-621000-062-230-02-000-xx-230	Group Insurance Expense	29,989	5,312
220-xxxx-622500-062-230-02-000-xx-230	Medicare Part A Expense	1,919	1,952
220-xxxx-623101-062-230-02-000-xx-230	Teachers Retirement	37,248	32,970
220-xxxx-626001-062-230-02-000-xx-230	Workers Compensation Insurance	629	638
<b>240 - Non-Public Allocation</b>			
220-1510-611214-888-240-01-000-11-240	Part-Time Teacher	18,200	14,918
220-1510-622500-888-240-02-000-11-240	Medicare Part A Expense	264	216

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2012/2013

**# 220**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
220-1510-623101-888-240-02-000-11-240	Teachers Retirement	4,313	3,655
220-1510-626001-888-240-02-000-11-240	Workers Compensation Insurance	73	60
220-1510-661510-xxx-240-06-000-24-240	Supplies-Technology Related	14,547	0
<b>450 - Neglected &amp; Delinquent Programs</b>			
220-1460-613042-000-450-01-000-13-450	Summer Program Teacher	17,400	0
220-1460-613081-000-450-01-000-12-450	After School Program Teacher	61,250	0
220-1460-661005-000-450-06-000-12-450	Instructional Supplies	300	0
220-1480-611501-048-450-01-000-11-450	Paraprofessional	13,719	13,996
220-1480-661005-000-450-06-000-11-450	Instructional Supplies	6,776	0
220-1480-661510-000-450-06-000-24-450	Supplies-Technology Related	970	0
220-1510-611214-027-450-01-000-11-450	Part-Time Teacher	13,400	18,200
220-1510-611501-027-450-01-000-11-450	Paraprofessional	8,566	9,803
220-1510-661005-000-450-06-000-11-450	Instructional Supplies	6,057	0
220-2234-612431-000-450-01-000-23-450	Substitute Paraprofessional	35	0
220-2234-632012-000-450-03-000-23-450	Consultant Services	30,500	0
220-xxxx-621000-xxx-450-02-000-11-450	Group Insurance Expense	15,217	3,158
220-xxxx-622000-000-450-02-000-23-450	Social Security Expense	2	0
220-xxxx-622500-xxx-450-02-000-xx-450	Medicare Part A Expense	1,659	609
220-xxxx-623101-xxx-450-02-000-xx-450	Teachers Retirement	27,097	10,290
220-xxxx-626001-xxx-450-02-000-xx-450	Workers Compensation Insurance	458	168
<b>460 - Homeless Program</b>			
220-1510-611214-062-460-01-000-11-460	Part-Time Teacher	40,200	36,400
220-1510-661005-000-460-06-000-11-460	Instructional Materials	13,000	0
220-2180-611371-062-460-01-000-31-460	Project Itinerant Liaison	0	22,919
220-xxxx-621000-062-460-02-000-31-460	Group Insurance Expense-Active	0	4,422
220-xxxx-622500-xxx-460-02-000-xx-460	Medicare Part A Expense	583	860
220-xxxx-623101-062-460-02-000-11-460	Teachers Retirement	9,527	8,918
220-xxxx-626001-062-460-02-000-xx-460	Workers Compensation Insurance	161	238
<b>550 - Pre-School District-Wide</b>			
220-1530-611271-xxx-190-01-000-14-550	Pre-Kindergarten Teacher	519,800	524,977
220-1530-611501-xxx-190-01-000-14-550	Paraprofessional	180,402	181,719
220-2214-611369-062-190-01-000-14-550	Early Childhood Coordinator	8,211	8,204

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2012/2013

**# 220**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
220-xxxx-621000-xxx-190-02-000-14-550	Group Insurance Expense	205,580	190,936
220-xxxx-622500-xxx-190-02-000-14-550	Medicare Part A Expense	9,976	10,071
220-xxxx-623101-xxx-190-02-000-14-550	Teachers Retirement	167,894	175,150
220-xxxx-626001-xxx-190-02-000-14-550	Workers Compensation Insurance	2,834	2,860
<b>810 - Parental Involvement District-Wide</b>			
220-2180-611345-062-000-01-810-31-810	NCLB Coordinator	15,082	14,016
220-2180-655001-xxx-000-05-810-31-810	Forms Printing	2,500	0
220-2180-658201-000-000-05-810-31-810	Travel-Employee	600	0
220-2180-661039-000-000-06-810-31-810	Parental Involvement Supplies	3,200	0
220-xxxx-621000-xxx-000-02-810-31-810	Group Insurance Expense	2,707	0
220-xxxx-622500-xxx-000-02-810-31-810	Medicare Part A Expense	219	203
220-xxxx-623101-xxx-000-02-810-31-810	Teachers Retirement	3,574	3,434
220-xxxx-626001-xxx-000-02-810-31-810	Workers Compensation Insurance	60	56
<b>819 - School Level Parental Involvement 999 - School Budget</b>			
220-1460-613081-xxx-000-01-000-12-999	After School Program Teacher	49,186	25,275
220-1460-661005-xxx-000-06-000-12-999	Instructional Supplies	14,840	1,600
220-1510-611214-xxx-000-01-000-11-999	Part-Time Teacher	64,012	54,600
220-1510-611248-xxx-000-01-000-11-999	Instructional Interventionist	306,084	323,018
220-1510-611251-xxx-000-01-000-11-999	Title I Teacher	82,431	83,830
220-1510-611252-xxx-000-01-000-11-999	Focus Teacher	20,000	20,271
220-1510-611501-xxx-000-01-000-11-999	Paraprofessional	234,661	246,465
220-1510-611517-xxx-000-01-000-11-999	Part-Time Paraprofessional	30,567	36,720
220-1510-612301-xxx-000-01-000-11-999	Substitute Teacher	79	79
220-1510-653038xxx-000-05-000-51-999	Software Access License	6,945	0
220-1510-655001-009-000-05-000-51-999	Forms Printing	110	110
220-1510-661005-xxx-000-06-000-11-999	Instructional Supplies	133,497	74,575
220-1510-661510-xxx-000-06-000-24-999	Supplies-Technology Related	227,160	55,447
220-2180-611248-029-000-01-810-31-819	Instructional Interventionist	2,499	2,504
220-2180-611373-028-000-01-810-31-999	Facilitator-Special Area	37,882	38,658
220-2180-611511-xxx-000-01-810-31-819	Parent Involvement Facilitator	1,795	2,505
220-2180-611511-xxx-000-01-810-31-999	Parent Involvement Facilitator	23,851	28,350

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I  
Fiscal Year 2012/2013

**# 220**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
220-2180-611517-xxx-000-01-810-31-819	Part-Time Paraprofessional	8,989	9,101
220-2180-611517-xxx-000-01-810-31-999	Part-Time Paraprofessional	21,339	21,499
220-2180-613041-xxx-000-01-810-31-819	Teacher Extra Work	3,405	0
220-2180-613041-xxx-000-01-810-31-999	Teacher Extra Work	720	0
220-2180-653001-xxx-000-05-810-31-819	Postage Expense	6,068	1,948
220-2180-653001-xxx-000-05-810-31-999	Postage Expense	2,594	829
220-2180-655001-xxx-000-05-810-31-819	Forms Printing	23,618	11,098
220-2180-655001-xxx-000-05-810-31-999	Forms Printing	9,698	2,621
220-2180-661039-xxx-000-06-810-31-819	Parental Involvement Supplies	13,770	12,890
220-2180-661039-xxx-000-06-810-31-999	Parental Involvement Supplies	6,685	6,106
220-2180-661510-xxx-000-06-810-31-819	Supplies-Technology Related	2,410	2,171
220-2180-661510-xxx-000-06-810-31-999	Supplies-Technology Related	150	286
220-2220-611351-013-000-01-000-23-999	Read/Math Content Leader	84,708	84,708
220-2220-611353-xxx-000-01-000-23-999	Master Teacher	408,006	549,879
220-2220-611357-xxx-000-01-000-23-999	Instructional Coach	508,543	427,489
220-2220-658201-xxx-000-05-000-23-999	Travel-Employee	1,800	0
220-2234-612301-xxx-000-01-000-23-999	Substitute Teacher	57,230	20,348
220-2234-615051-xxx-000-01-000-23-999	Stipend-In-service Presenter	725	525
220-2234-615052-xxx-000-01-000-23-999	Stipend-In-service Participant	4,770	1,260
220-2234-632012-xxx-000-03-000-23-999	Consultant Services	79,297	13,377
220-2234-658201-xxx-000-05-000-23-999	Travel-Employee	59,245	4,213
220-2234-661045-xxx-000-06-000-23-999	Professional Development Supplies	2,843	2,343
220-2720-651061-xxx-000-05-000-12-999	Student Transportation Costs	6,616	2,416
220-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	394,765	418,460
220-xxxx-622000-xxx-000-02-000-xx-xxx	Social Security Expense	8,027	5,437
220-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	27,306	27,781
220-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	423,145	458,149
220-xxxx-623300-xxx-000-02-000-11-xxx	LA School Employees Rtmt-LSERS	5,081	5,472
220-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Compensation Insurance	7,916	7,907
<b>896 - Remaining Funds Available</b>			
220-1510-661510-000-xxx-06-000-24-896	Supplies-Technology Related	40,684	0
220-2214-661045-000-xxx-06-000-23-896	Professional Development Supplies	8,000	0



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title I – Migrant Education**

Title I Part C Migrant Education funds are received from a federal grant applied for through the State. Terrebonne Parish entered into an interagency agreement with Lafourche Parish School System for the 1993/1994 fiscal year and has continued its funding under this agreement.

Migrant Education funds are used to enlist cooperation of school systems in the recruiting parish area, identify migrant children in these areas, establish contacts with migrant families, and assist in planning educational and social services for migrant children. The areas included are: Terrebonne, Lafourche, Assumption, St. James, St. John, and lower St. Martin Parishes.

Projected revenues and expenditures for fiscal year 2012/2013 are estimated at \$125,902.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Migrant Advocate</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Paraprofessional</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - Migrant Education  
Fiscal Year 2012/2013

**# 230**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
230-0000-545420-000-000-xx-000-00-000	Title I, Part C-Migrant	\$157,623	\$125,902
230-0000-545420-000-000-xx001-00-000	Title I, Part C-Migrant Prior Year Funds	2,789	0
	Total Revenues	\$160,412	\$125,902
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
230-1510-611214-062-000-01-000-00-000	Part-Time Teacher	\$32,892	\$6,786
230-1510-611501-062-000-01-000-00-000	Paraprofessional	29,390	29,960
230-1510-658201-000-000-05-000-00-000	Travel-Employee	100	0
230-2180-611509-062-000-01-000-00-000	Migrant Advocate	30,100	31,804
230-2180-644230-000-000-04-000-00-000	Copy Equipment Rental	850	0
230-2180-658201-000-000-05-000-00-000	Travel-Employee	522	0
230-2180-661050-000-000-06-000-00-000	General Office Supplies	1,620	0
230-xxxx-621000-062-000-02-000-00-000	Group Insurance Expense	38,540	39,292
230-xxxx-622500-062-000-02-000-00-000	Medicare Part A Expense	1,343	992
230-xxxx-623101-062-000-02-000-00-000	Teachers Retirement	21,895	16,795
230-xxxx-623101-062-000-02-000-00-000	Workers Compensation Insurance	370	273
230-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	2,789	0
	Total Expenditures	\$160,412	\$125,902

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**The Cecil J. Picard LA 4 Early Childhood Program - TANF**

The Cecil J. Picard LA 4 Early Childhood Program provides high quality early childhood educational experiences to four-year-old children who are considered to be “at risk” of achieving later academic success. The local LA 4 Early Childhood Program will adhere to the developmental philosophy as outlined by the National Association of Educators of Young Children.

In 2007/2008 Terrebonne Parish schools began providing a “universal” Early Childhood program by offering the program to all 4-year-old children in the parish. Funding for this program through the Cecil J. Picard Early Childhood Program is based on \$4,579 per eligible student per year, which is combined with other funding sources such as NCLB Title I and 8(g) Grants to fully fund the program.

In 2009/2010 the State Department began funding the LA 4 Early Childhood Program by combining State funds with Federal TANF funds.

Funding for fiscal year 2012/2013 is estimated at the prior year’s allocation of \$4,007,575.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Pre K Teacher</b>	<b>40</b>	<b>40</b>	<b>0</b>
<b>Pre K Paraprofessional</b>	<b>40</b>	<b>40</b>	<b>0</b>
<b>Staff Coordinator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>81</b>	<b>81</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Cecil J. Picard LA 4 Early Childhood Program  
Fiscal Year 2012/2013

**#240**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
240-0000-545700-000-000-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$4,007,575	\$4,007,575
	Total Revenues	\$4,007,575	\$4,007,575
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
240-1530-611271-xxx-000-01-000-00-000	Pre-Kindergarten Teacher	\$1,480,258	\$1,490,266
240-1530-611501-xxx-000-01-000-00-000	Paraprofessional	570,201	595,507
240-1530-612301-000-000-01-000-00-000	Substitute Teacher	91,380	25,000
240-1530-612431-000-000-01-000-00-000	Substitute Paraprofessional	27,972	10,000
240-1530-661005-000-000-06-000-00-000	Instructional Materials	0	2,774
240-2214-611369-062-000-01-000-00-000	Early Childhood Coordinator	31,496	31,515
240-2214-632035-000-000-03-000-00-000	Contract Evaluation Service	7,500	7,500
240-2214-658201-000-000-05-000-00-000	Travel-Employee	3,000	1,000
240-2214-661050-000-000-06-000-00-000	General Office Supplies	0	1,000
240-2234-658201-000-000-05-000-00-000	Travel-Employee	3,000	1,000
240-2620-653001-000-000-05-000-00-000	Postage Expense	800	800
240-2720-651061-000-000-05-000-00-000	Student Transportation Costs	475,120	475,120
240-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	218,286	218,286
240-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	589,022	588,489
240-xxxx-622000-000-000-02-000-00-000	Social Security Expense	4,166	2,170
240-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	27,590	29,659
240-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	465,664	515,528
240-xxxx-623300-033-000-02-000-00-000	LA School Employees Rtmt-LSERS	2,204	3,351
240-xxxx-623905-033-000-02-000-00-000	LA State Employee Rtmt-LASERS	1,102	0
240-xxxx-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	8,814	8,610
	Total Expenditures	\$4,007,575	\$4,007,575

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

U S Department of Health and Human Resources Grant-TANF  
Strategies to Empower People (STEP)

The purpose of the Strategies to Empower People (STEP) program is to move toward self-sufficiency through enrollment in adult basic and adult secondary education programs. The target population for the STEP program is clients referred to local adult education programs by case managers with the Department of Social Services/Office of Family Support. The funds being awarded will supplement existing adult education programs at LEAs and local literacy providers.

Effective FY2011 this grant is being administered through the Louisiana Community and Technical College System.

Funding for fiscal year 2012/2013 is estimated at the prior year's allocation of \$4,106.

Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Strategies to Empower People (STEP)  
Fiscal Year 2012/2013

**# 240**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
240-0000-545700-000-105-xx-000-00-000	Temp Assist/Needy Family (TANF)	\$4,106	\$4,106
	Total Revenues	\$4,106	\$4,106
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
240-1600-656005-000-105-05-135-00-000	Test/Evaluation Fee	\$250	\$250
240-2216-611363-042-105-01-000-00-000	Coordinator-Special Area	2,774	2,742
240-2216-621000-042-105-02-000-00-000	Group Insurance Expense	229	230
240-2216-622500-042-105-02-000-00-000	Medicare Part A Expense	0	40
240-2216-623101-042-105-02-000-00-000	Teachers Retirement	658	649
240-2216-626001-042-105-02-000-00-000	Workers Compensation Insurance	11	11
240-5200-693301-000-105-09-000-00-000	Indirect Cost - Federal Fund	184	184
	Total Expenditures	\$4,106	\$4,106

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**U S Department of Health and Human Resources Grant-TANF  
 Jobs for America's Graduates (JAG-1) LA -TANF**

The Jobs for America's Graduates-Louisiana JAG LA - TANF is a dropout prevention/recovery and workforce preparation program for at-risk youth. It keeps at-risk students in school through graduation to obtain a high school diploma or GED, and during that time, improves their rates of success in acquiring employability and occupational competencies.

Funding for fiscal year 2012/2013 for JAG-1 is estimated at \$50,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>JAG Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>



Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**U S Department of Health and Human Resources Grant-TANF  
 Jobs for America's Graduates (JAG-2) LA - TANF**

The Jobs for America's Graduates-Louisiana JAG LA - TANF is a dropout prevention/recovery and workforce preparation program for at-risk youth. It keeps at-risk students in school through graduation to obtain a high school diploma or GED, and during that time, improves their rate of success in acquiring employability and occupational competencies.

Funding for fiscal year 2012/2013 for JAG-2 is estimated at \$50,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>JAG Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Jobs for America's Graduates (JAG-2) - TANF  
Fiscal Year 2012/2013

**#240**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
240-0000-545700-000-175-xx-040-00-000	Temp Assist/Needy Family (TANF)	\$50,000	50,000
	Total Revenues	\$50,000	\$50,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
240-1490-611272-xxx-175-01-040-00-000	JAG Teacher	\$30,948	\$31,002
240-1490-621000-xxx-175-02-040-00-000	Group Insurance Expense	6,627	6,624
240-1490-622500-xxx-175-02-040-00-000	Medicare Part A Expense	407	450
240-1490-623101-xxx-175-02-040-00-000	Teachers Retirement	7,335	7,596
240-1490-626001-xxx-175-02-040-00-000	Workers Compensation Insurance	124	124
240-1490-658201-000-175-05-040-00-000	Travel-Employee	400	700
240-1490-661005-000-175-06-040-00-000	Instructional Materials	887	704
240-2239-658201-000-175-05-040-00-000	Travel-Employee	1,647	1,000
240-2239-658253-000-175-05-040-00-000	Travel-Out/Of/State	725	1,300
240-2720-651056-000-175-05-040-00-000	Field Trip Expense	900	500
	Total Expenditures	\$50,000	\$50,000

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**U S Department of Health and Human Resources Grant-TANF  
Jobs for America's Graduates (JAG-3) LA - TANF**

The Jobs for America's Graduates-Louisiana JAG LA - TANF is a dropout prevention/recovery and workforce preparation program for at-risk youth. It keeps at-risk students in school through graduation to obtain a high school diploma or GED, and during that time, improves their rate of success in acquiring employability and occupational competencies.

Funding for fiscal year 2012/2013 for JAG-3 is estimated at \$50,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>JAG Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
US Dept of Health Human Resources Grant - TANF  
Jobs for America's Graduates (JAG-3) - TANF  
Fiscal Year 2012/2013

**#240**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
240-0000-545700-000-175-xx-041-00-000	Temp Assist/Needy Family (TANF)	\$50,000	\$50,000
	Total Revenues	\$50,000	\$50,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
240-1490-611272-xxx-175-01-041-00-000	JAG Teacher	\$31,312	\$31,788
240-1490-621000-xxx-175-02-041-00-000	Group Insurance Expense	8,581	8,584
240-1490-622500-xxx-175-02-041-00-000	Medicare Part A Expense	403	460
240-1490-623101-xxx-175-02-041-00-000	Teachers Retirement	7,421	7,788
240-1490-626001-xxx-175-02-041-00-000	Workers Compensation Insurance	126	128
240-1490-658201-000-175-05-041-00-000	Travel-Employee	50	100
240-1490-661005-000-175-06-041-00-000	Instructional Materials	191	52
240-2239-658201-000-175-05-041-00-000	Travel-Employee	841	100
240-2239-658253-000-175-05-041-00-000	Travel-Out/Of/State	675	900
240-2720-651056-000-175-05-041-00-000	Field Trip Expense	400	100
	Total Expenditures	\$50,000	\$50,000

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title III English Language Acquisition, Language Enhancement,  
and Academic Achievement**

Title III English Language Acquisition, Language Enhancement, and Academic Achievement was established to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet.

Based on the prior year's basic allocation, funding for fiscal year 2012/2013 is estimated at \$56,609.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Part-Time Translator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Paraprofessional</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Total Positions</b>	<b>1</b>	<b>2</b>	<b>1</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

NCLB Title IV  
21st Century Community Learning Centers

A 21<sup>st</sup> Century Community Learning Centers grant was awarded to Terrebonne Parish School System for three years beginning June 1, 2010 through May 31, 2013. The 21st Century Community Learning Centers program acts as an after school tutorial for elementary and middle school students. It focuses on targeting the literacy rates and educational levels in the selected communities. Programs for this grant are established at the following schools: Grand Caillou Elementary, Elysian Fields Middle, Southdown Elementary, and Village East schools.

The projected revenue and expenditures for the 2012/2013 fiscal year are \$199,443.

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title IV - 21st Century Community Learning Centers  
Fiscal Year 2012/2013

**#320**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
320-0000-545480-000-000-xx-000-00-000	Title IV, Part B-21 CCLC	\$480,000	\$199,443
	Total Revenues	\$480,000	\$199,443
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
320-1460-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	\$9,036	\$0
320-1460-613041-000-000-01-000-00-000	Teacher Extra Work	5,796	0
320-1460-613081-000-000-01-000-00-000	After School Program Teacher	138,000	60,000
320-1460-613083-000-000-01-000-00-000	Job Site Coordinator	34,500	15,000
320-1460-661005-000-000-06-000-00-000	Instructional Materials	34,691	36,750
320-1460-661510-000-000-06-000-00-000	Supplies-Technology Related	20,653	0
320-2214-611363-062-000-01-000-00-000	Coordinator-Special Area	31,042	0
320-2214-613008-000-000-01-000-00-000	Clerical - Extra Work	8,868	0
320-2214-613083-000-000-01-000-00-000	Job Site Coordinator	9,750	7,500
320-2214-621000-062-000-02-000-00-000	Group Insurance Expense	6,198	0
320-2214-653032-000-000-05-000-00-000	Cellular Telephone Expense	500	0
320-2214-658201-000-000-05-000-00-000	Travel-Employee	500	310
320-2214-661050-000-000-06-000-00-000	General Office Supplies	3,731	0
320-2234-615051-000-000-01-000-00-000	Stipend-Inservice Presenter	100	0
320-2234-615052-000-000-01-000-00-000	Stipend-Inservice Participant	8,300	4,400
320-2234-658201-000-000-05-000-00-000	Travel-Employee	480	700
320-2234-661045-000-000-06-000-00-000	Professional Development Supplies	54	0
320-2720-651056-000-000-05-000-00-000	Field Trip Expense	25,690	17,022
320-2720-651061-000-000-05-000-00-000	Student Transportation Costs	53,268	24,000
320-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Funds	26,145	10,863
320-xxxx-622000-000-000-02-000-00-000	Social Security Expense	230	0
320-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	3,558	1,260
320-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	56,747	21,291
320-xxxx-623300-000-000-02-000-00-000	LA School Employees Rtmt-LSERS	1,181	0
320-xxxx-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	982	347
	Total Expenditures	\$480,000	\$199,443

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Louisiana Safe and Supportive Schools Initiative

A Louisiana Safe and Supportive Schools grant was awarded to the Terrebonne Parish School System for 4 years beginning October 1, 2010. The purpose of these funds is to assist schools in developing a systematic approach to improving conditions for learning by using data as a tool for identifying patterns for failure, diagnosing problems, developing interventions and strategies, and monitoring progress for continuous improvement. Through this initiative the state will fund a safety coach to work with the district on developing action plans for schools, work with web-based training systems and develop PASS team leader and teams. The focus of the project is to improve school safety, engagement and environment.

The projected revenue and expenditures for the FY2012/2013 year are estimated at \$152,806.

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title IV - Louisiana Safe and Supportive Schools Initiative  
Fiscal Year 2012/2013

**#320**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
320-0000-545590-000-284-xx-000-00-000	Other NCLB Programs	\$152,806	\$152,806
320-0000-545590-000-284-xx-001-00-000	Other NCLB Programs - Prior Year Funds	93,163	0
	Total Revenues	\$245,969	\$152,806
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
320-1100-661005-xxx-284-06-000-00-000	Instructional Materials	\$30,412	\$30,412
320-2120-661049-000-284-06-000-00-000	Guidance Materials	2,278	2,278
320-2214-611363-062-284-01-000-00-000	Coordinator-Special Area	22,824	30,477
320-2214-611401-062-284-01-000-00-000	Clerical/Secretarial	874	1,187
320-2214-621000-062-284-02-000-00-000	Group Insurance Expense	3,789	5,695
320-2214-658201-000-284-05-000-00-000	Travel-Employee	2,000	2,000
320-2214-661050-000-284-06-000-00-000	General Office Supplies	500	500
320-2234-612301-013-284-01-000-00-000	Substitute Teacher	600	600
320-2234-615052-000-284-01-000-00-000	Stipend-Inservice Participant	15,315	8,415
320-2234-632012-000-284-03-000-00-000	Consultant Services	35,963	35,963
320-2234-658201-xxx-284-05-000-00-000	Travel-Employee	9,576	6,009
320-2234-658253-000-284-05-000-00-000	Travel-Out/Of/State	5,000	5,000
320-2234-661045-xxx-284-06-000-00-000	Professional Development Supplies	5,337	5,337
320-5200-693301-000-284-09-000-00-000	Indirect Cost - Federal Fund	8,323	8,323
320-xxxx-622000-013-284-02-000-00-000	Social Security Expense	37	37
320-xxxx-622500-xxx-284-02-000-00-000	Medicare Part A Expense	574	590
320-xxxx-623101-xxx-284-02-000-00-000	Teachers Retirement	9,246	9,820
320-xxxx-626001-xxx-284-02-000-00-000	Workers Compensation Insurance	158	163
320-xxxx-xxxxxx-xxx-284-xx-001-00-000	Prior Year Expenditures	93,163	0
	Total Expenditures	\$245,969	\$152,806

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title I – School Improvement 1003g ARRA**

The American Recovery and Reinvestment Act of 2009 is an economic stimulus package enacted by the Federal government in February 2009. A portion of ARRA was channeled to LEAs through the NCLB Title I program for school improvement.

Title I ARRA School Improvement funds are used to fund local school improvement activities including the development and implementation of effective restructuring plans that are required of the Title I schools that do not make adequate yearly progress for at least two consecutive years. The funds are intended to help Title I schools, identified for improvement, corrective action, or restructure, implement reform strategies, specifically an intervention model.

Five schools were awarded schools improvement funds designated as 2010 High-Performance Schools Initiative. The total allocation amount in 2010/2011 was \$4,645,541 and is for a three year period ending in 2013.

Projected revenues and expenditures for FY2013 are estimated at \$1,725,635.

**Personnel Roster**

Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
<b>Focus Teachers</b>	<b>10</b>	<b>10</b>	<b>0</b>
<b>Master Teachers</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>Instructional Coaches</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>HPSI Liaison</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Instructional Interventionist</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Positions</b>	<b>19</b>	<b>19</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title I - School Improvement  
ARRA  
Fiscal Year 2012/2013

**#341**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
341-0000-545500-xxx-000-xx-000-00-000	Title I, Part A-SIF	\$1,979,124	\$1,725,635
	Total Revenues	\$1,979,124	\$1,725,635
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
341-1460-613042-xxx-000-01-000-13-000	Summer Program Teacher	\$15,850	\$15,850
341-1460-613081-011-000-01-000-12-000	After School Program Teacher	62,200	62,200
341-1460-661005-xxx-000-06-000-12-000	Instructional Materials	0	3,781
341-1470-661005-xxx-000-06-000-13-000	Instructional Materials	0	2,720
341-1510-611248-xxx-000-01-000-11-000	Instructional Interventionist	77,667	78,597
341-1510-611252-xxx-000-01-000-11-000	Focus Teacher	432,156	440,993
341-1510-612301-xxx-000-01-000-11-000	Substitute Teacher	1,000	1,000
341-1510-613046-028-000-01-000-11-000	Target Teacher Pay Incentive	75,000	75,000
341-1510-655001-xxx-000-05-000-51-000	Forms Printing	4,000	2,000
341-1510-661005-xxx-000-06-000-11-000	Instructional Materials	91,243	68,727
341-1510-661510-xxx-000-xx-000-24-000	Supplies-Technology Related	15,528	7,358
341-2180-613041-xxx-000-01-000-31-000	Teacher Extra Work	1,800	1,800
341-2180-653001-xxx-000-05-000-31-000	Postage Expense	1,500	500
341-2180-661039-xxx-000-06-000-31-000	Parental Involvement Supplies	4,740	4,740
341-2214-611363-xxx-000-01-000-11-000	Coordinator-Special Area	45,650	30,475
341-2214-653032-xxx-000-05-000-51-000	Cellular Telephone Expense	430	430
341-2214-658201-xxx-000-05-000-11-000	Travel-Employee	4,900	1,000
341-2220-611353-xxx-000-01-000-23-000	Master Teacher	126,746	127,734
341-2220-611357-xxx-000-01-000-23-000	Instructional Coach	121,842	124,262
341-2234-612301-xxx-000-01-000-23-000	Substitute Teacher	40,560	40,560
341-2234-615052-xxx-000-01-000-23-000	Stipend-Inservice Participant	96,960	38,000
341-2234-632012-xxx-000-03-000-23-000	Consultant Services	136,259	0
341-2234-658201-xxx-000-05-000-23-000	Travel-Employee	0	3,900
341-2234-661045-xxx-000-06-000-23-000	Professional Development Supplies	56,583	51,596
341-2720-651061-xxx-000-05-000-51-000	Student Transport Costs	21,288	21,288
341-5200-693301-xxx-000-09-000-00-000	Indirect Cost - Federal Fund	107,923	94,100
341-xxxx-621000-xxx-000-02-000-xx-000	Group Insurance Expense	164,178	161,524





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title II  
Teacher and Principal Training and Recruiting**

Title II - Part A funds are provided to increase student academic achievement through strategies such as preparing, training, and improving teacher and principal quality, as well as increasing the number of highly qualified teachers in the classrooms and highly qualified principals and assistant principals in the schools. Local Educational Agencies and schools are held accountable for improvements in student academic achievement.

Projected expenditures for the Title II Fund for the 2012/2013 fiscal year are estimated at \$1,691,820, which includes the School Leadership Program allocation of \$589,103. The basic Title II-Part A allocation of \$1,102,717 consists of two components; Administrative and Non-Public which have allocations of \$946,419 and \$156,298 respectively.

**Personnel Roster**

Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
<b>STEM Coordinator</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Total Positions</b>	<b>0</b>	<b>1</b>	<b>1</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title II Teacher and Principal Training and Recruiting  
Fiscal Year 2012/2013

**# 370**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
370-0000-545450-000-000-xx-000-00-000	Title II, Part A	\$1,207,157	\$946,419
370-0000-545450-000-240-xx-000-00-000	Title II, Part A	175,021	156,298
	Total Revenues	\$1,382,178	\$1,102,717
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
370-1100-612903-000-000-01-000-23-000	Performance Pay	\$926,336	\$651,061
370-2214-611367-062-000-01-000-41-000	Staff Development Coordinator	23,313	23,355
370-2214-658201-000-000-05-000-41-000	Travel-Employee	1,000	1,000
370-2220-611352-063-000-01-000-23-000	STEM Coordinator	0	47,803
370-2234-612301-000-000-01-000-23-000	Substitute Teacher	13,920	13,920
370-2234-624001-000-000-02-000-23-000	Tuition Reimbursement	81,839	40,000
370-2234-624005-000-000-02-000-23-000	Tuition Reimbursement-Paraprofessional	5,000	5,000
370-2234-624013-000-000-02-000-23-000	Praxis Test Fee	10,000	10,000
370-2234-624017-000-000-02-000-23-000	Certification Fee	5,000	5,000
370-2234-658201-000-000-05-000-23-000	Travel-Employee	21,000	21,000
370-2234-658253-000-000-05-000-23-000	Travel-Out/Of/State	20,000	20,000
370-2234-661045-000-000-06-000-23-000	Professional Development Supplies	9,000	9,000
370-2234-661054-000-000-06-000-23-000	Subscription Expense	6,844	6,844
370-2310-633310-000-000-03-000-51-000	Financial Audit Fees	545	545
370-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	65,752	51,550
370-xxxx-621000-062-000-02-000-41-000	Group Insurance Expense	2,479	11,503
370-xxxx-622000-000-000-02-000-23-000	Social Security Expense	553	553
370-xxxx-622500-xxx-000-02-000-xx-000	Medicare Part A Expense	12,620	9,326
370-xxxx-623101-xxx-000-02-000-xx-000	Teachers Retirement	1,807	18,619
370-xxxx-626001-xxx-000-02-000-xx-000	Workers Compensation Insurance	149	340
<b>240 - Non Public</b>			
370-2234-632012-xxx-240-03-000-23-240	Consultant Services	25,098	48,100
370-2234-653038-xxx-240-05-000-23-240	Software Access Licenses	6,152	6,152
370-2234-661045-xxx-240-06-000-23-246	Professional Development Supplies	3,765	3,391
370-2234-689501-xxx-240-xx-000-23-245	Non Public Travel Expense	49,583	32,863
370-2234-689503-xxx-240-08-000-23-245	Non Public Travel O/O/S	44,413	23,387





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

NCLB Title II - School Leadership Program

The School Leadership Program Grant under Title II-Part A is a five year grant beginning with fiscal year 2009/2010. The School Leadership grant is designed to assist high-need local educational agencies in the development, enhancement or expansion of innovative programs to recruit, train and retain principals and assistant principals. Funding for subsequent years 2011 – 2014 will be based on performance criteria.

Funding for fiscal year 2012/2013 is estimated to be \$589,103.



Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title II - School Leadership Program  
Fiscal Year 2012/2013

**#370**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
370-0000-545450-000-315-xx-000-00-000	Title II, Part A	\$698,835	\$589,103
370-0000-545450-000-315-xx-001-00-000	Title II, Part A	112,835	0
370-0000-545450-000-315-xx-002-00-000	Title II, Carry Over Funds	3,173	0
	Total Revenues	\$814,843	\$589,103
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
370-2234-615052-000-315-01-000-00-000	Stipend-Inservice Participant	\$3,780	\$2,160
370-2234-622500-000-315-02-000-00-000	Medicare Part A Expense	55	31
370-2234-623101-000-315-02-000-00-000	Teachers Retirement	896	529
370-2234-624001-000-315-02-000-00-000	Tuition Reimbursement	6,000	0
370-2234-626001-000-315-02-000-00-000	Workers Compensation Ins	15	9
370-2234-632012-000-315-03-000-00-000	Consultant Services	651,500	558,000
370-2234-653038-000-315-05-000-00-000	Software Access Licenses	8,640	4,320
370-2234-658253-000-315-05-000-00-000	Travel-Out/Of/State	2,500	1,853
370-2234-661045-000-315-06-000-00-000	Professional Development Supplies	294	0
370-5200-693301-000-315-09-000-00-000	Indirect Cost - Federal Fund	25,155	22,201
370-xxxx-xxxxxx-xxx-315-xx-xx1-00-000	Prior Year Expenditures	112,835	0
370-xxxx-xxxxxx-xxx-315-xx-xx2-00-000	Carry Over Expenditures	3,173	0
	Total Expenditures	\$814,843	\$589,103

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title VII Indian Education**

Indian Education funds are used to provide a program designed to assist deprived Indian students. These funds are received directly from the Office of Indian Education in Washington, D.C.

The allocation amount for fiscal year 2012/2013 is estimated at \$395,357.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>9</b>	<b>8</b>	<b>(1)</b>
<b>Clerical/Secretarial</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Support Services Coordinator</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>11</b>	<b>10</b>	<b>(1)</b>

Terrebonne Parish School Board  
Special Revenue Funds  
NCLB Title VII - Indian Education  
Fiscal Year 2012/2013

**# 410**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
410-0000-543900-000-000-00-000-00-000	Restricted Grants Direct	\$395,357	\$395,357
	Total Revenues	\$395,357	\$395,357
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
410-1510-611501-xxx-000-01-000-00-000	Paraprofessional	\$149,753	\$134,547
410-1510-632018-000-000-03-000-00-000	Instructional Services	2,350	10,350
410-1510-661005-000-000-06-000-00-000	Instructional Materials	778	4,124
410-1510-661510-000-000-06-000-00-000	Supplies-Technology Related	0	2,000
410-2180-661039-000-000-06-000-00-000	Parental Involvement Supplies	200	500
410-2214-611401-062-000-01-000-00-000	Clerical/Secretarial	22,709	22,809
410-2214-611822-062-000-01-000-00-000	Support Service Coordinator	46,877	46,975
410-2214-658201-000-000-05-000-00-000	Travel-Employee	1,432	4,000
410-2214-661050-000-000-06-000-00-000	General Office Supplies	947	3,000
410-2234-658201-000-000-05-000-00-000	Travel-Employee	0	1,000
410-2310-633310-000-000-03-000-00-000	Financial Audit Fees	85	100
410-2310-654035-000-000-05-000-00-000	Advertising Expense	30	100
410-2620-653001-000-000-05-000-00-000	Postage Expense	200	700
410-2660-634025-000-000-03-000-00-000	School Resource Officers	200	300
410-2720-651056-000-000-05-000-00-000	Field Trip Expense	997	4,000
410-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	17,764	17,764
410-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	95,950	89,752
410-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	2,225	2,456
410-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	51,983	50,062
410-xxxx-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	877	818
	Total Expenditures	\$395,357	\$395,357

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Miscellaneous State Grants

The Career and Technical Education Dual Enrollment Awards Program is designed to help alleviate the financial strain of offering complete and successful Career and Technical Education Programs and provide incentives to expand these programs.

Due to the uncertainty of funding no estimate for fiscal year 2012/2013 has been made.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Local Billable Services

This main purpose of this fund is to account for the Child Care program. The fund also accounts for “pass-through” expenses for summer programs and any other school-level expenses requiring payment through the payroll system. Expenses that are “pass-through” in nature do not require a budget and are not reflected in the budget numbers presented.

The Child Care program has been implemented to accommodate working parents. This program provides before and after school care for children so they can remain in the safe, secure, and familiar environment of their schools. They can enjoy activities such as arts and crafts, indoor and outdoor games, and educational videos. Time is also set aside each day for the children to complete homework assignments under adult supervision.

It is the intent of the program to provide a structured atmosphere to afford each child an opportunity to enhance his intellectual, personal, social, and physical development.

The nine schools listed are expected to participate in the 2012/2013 Child Care Program:

Acadian Elementary	\$36,642
Bourg Elementary	37,517
Broadmoor Elementary	61,132
Coteau-Bayou Blue Elementary	28,934
Lisa Park Elementary	52,412
Mulberry Elementary	81,073
Oakshire Elementary	52,105
Schriever Elementary	30,120
Upper Little Caillou Elementary	<u>38,640</u>
Total Budget	\$418,575



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Federal Adult Education  
Basic Grant**

The Federal Adult Education Program is designed to expand and improve educational opportunities to students 16 years of age or older, not currently enrolled in school, and lacking a high school diploma or the basic skills to function effectively in the workplace. The curriculum offered is intended to prepare the student for the high school equivalency examination. Students successfully completing the examination are awarded a General Education Development (GED) diploma.

Effective FY2011 Adult Education Programs are being funded from the Louisiana Community and Technical College System.

Projected revenues and expenditures for the Federal Adult Education Program for fiscal year 2012/2013 are estimated at \$370,098, which includes \$205,114 for the Basic Grant, \$37,453 for the Adult and Family Literacy Grant, \$27,531 for the English Language/Civics Education Grant, and \$100,000 for WorkReady U Grant.

**Personnel Roster**

Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
<b>Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Paraprofessional</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Positions</b>	<b>3</b>	<b>3</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education  
Fiscal Year 2012/2013

**# 490**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
490-0000-545200-000-000-00-000-00-000	Adult Basic Education	\$205,114	\$205,114
490-0000-545200-000-000-00-001-00-000	Adult Basic Education-Prior Year	1,619	0
	Total Revenues	\$206,733	\$205,114
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
490-1600-611214-042-000-01-000-00-000	Part-Time Teacher	\$21,600	\$24,540
490-1600-611284-042-000-01-000-00-000	Adult Education Teacher	36,991	37,690
490-1600-611501-042-000-01-000-00-000	Paraprofessional	27,735	28,163
490-1600-611517-042-000-01-000-00-000	Part-Time Paraprofessional	6,120	6,120
490-1600-613001-000-000-01-000-00-000	Paraprofessional - Extra Work	10,725	5,731
490-1600-613041-000-000-01-000-00-000	Teacher Extra Work	14,175	14,000
490-1600-621000-042-000-02-000-00-000	Group Insurance Expense	22,235	22,251
490-1600-622000-042-000-02-000-00-000	Social Security Expense	379	379
490-1600-622500-xxx-000-02-000-00-000	Medicare Part A Expense	1,687	1,686
490-1600-623101-xxx-000-02-000-00-000	Teachers Retirement	25,898	26,980
490-1600-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	460	465
490-1600-634018-000-000-04-000-00-000	System Software Maintenance	3,000	3,000
490-1600-661005-000-000-06-000-00-000	Instructional Supplies	3,000	3,000
490-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	6,353	6,353
490-2236-658201-000-000-05-000-00-000	Travel-Employee	4,000	3,600
490-2236-658253-000-000-05-000-00-000	Travel-Out/Of/State	2,000	2,000
490-2236-661510-000-000-07-000-00-000	Supplies-Technology Related	8,500	8,500
490-2310-633310-000-000-03-000-00-000	Financial Audit Fees	0	400
490-2310-654035-000-000-05-000-00-000	Advertising Expense	513	513
490-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	9,743	9,743
490-xxxx-xxxxxx-000-000-xx-001-00-000	Prior Year Expenditures	1,619	0
	Total Expenditures	\$206,733	\$205,114

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Federal Adult Education  
Adult and Family Literacy**

The purpose of the Adult and Family Literacy grant is to provide educational opportunities for low-income families through the integration of early childhood education, adult literacy, and parenting education into a unified family literacy program based on the Even Start Family Literacy Model. Implementation is achieved through cooperative projects that build on existing community resources to create a range of services and assist children and adults in achieving state content and performance standards.

Funding for fiscal year 2012/2013 is estimated at the prior year's allocation of \$37,453.

**Personnel Roster**

Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
<b>Teacher</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Part-time Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education - Adult and Family Literacy  
Fiscal Year 2012/2013

**# 490**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
490-0000-545200-000-100-00-130-00-000	Adult Basic Education	\$37,453	\$37,453
490-0000-545200-000-100-00-131-00-000	Adult Basic Education-Prior Year	707	0
	Total Revenues	\$38,160	\$37,453
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
490-1600-611284-042-100-01-130-00-000	Adult Education Teacher	\$8,118	\$8,270
490-1600-611501-042-100-01-130-00-000	Paraprofessional	8,005	8,161
490-1600-611517-042-100-01-130-00-000	Part-Time Paraprofessional	6,120	5,641
490-1600-621000-042-100-02-130-00-000	Group Insurance Expense	7,648	7,647
490-1600-622000-042-100-02-130-00-000	Social Security Expense	379	349
490-1600-622500-042-100-02-130-00-000	Medicare Part A Expense	322	320
490-1600-623101-042-100-02-130-00-000	Teachers Retirement	3,821	4,026
490-1600-626001-042-100-02-130-00-000	Workers Compensation Insurance	89	88
490-1600-661005-000-100-06-130-00-000	Instructional Materials	578	578
490-2236-658201-000-100-05-130-00-000	Travel-Employee	500	500
490-2310-654035-000-100-05-130-00-000	Advertising Expense	94	94
490-5200-693301-000-100-09-130-00-000	Indirect Cost - Federal Fund	1,779	1,779
490-xxxx-xxxxxx-000-100-xx-131-00-000	Prior Year Expenditures	707	0
	Total Expenditures	\$38,160	\$37,453

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Federal Adult Education  
English Language/Civics Education**

The purpose of the English Language/Civics Education funding is to establish or expand projects that demonstrate effective practices in providing English literacy programs for individuals of limited English proficiency.

Funding for fiscal year 2012/2013 is estimated at the prior year's allocation of \$27,531.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Federal Adult Education -English Language/Civics Education  
Fiscal Year 2012/2013

**# 490**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
490-0000-545200-000-010-00-000-00-000	Adult Basic Education	\$27,531	\$27,531
	Total Revenues	\$27,531	\$27,531
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
490-1600-611214-042-010-01-000-00-000	Part-Time Teacher	\$18,000	\$18,200
490-1600-613041-000-010-01-000-00-000	Teacher Extra Work	4,725	1,888
490-1600-622000-042-010-02-000-00-000	Social Security Expense	1,116	0
490-1600-622500-xxx-010-02-000-00-000	Medicare Part A Expense	330	291
490-1600-623101-xxx-010-02-000-00-000	Teachers Retirement	1,120	4,922
490-1600-626001-xxx-010-02-000-00-000	Workers Compensation Insurance	91	80
490-1600-661005-000-010-06-000-00-000	Instructional Materials	773	773
490-2310-654035-000-010-05-000-00-000	Advertising Expense	69	69
490-5200-693301-000-010-09-000-00-000	Indirect Cost - Federal Fund	1,308	1,308
	Total Expenditures	\$27,531	\$27,531

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**Federal Adult Education  
 WorkReady U**

The WorkReady U Grant is a program designed to improve the outlook for adults age 18 and over that do not possess a high school diploma or equivalency. Implementation is achieved through cooperative projects that build on existing adult education program performance measures with new work-focused measures of certification, sustainable employment, and postsecondary enrollments added.

Funding for fiscal year 2012/2013 is estimated at the prior year's allocation of \$100,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Paraprofessional</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Part-time Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Part-time Paraprofessional</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Education Excellence**

The Education Excellence Fund was established to monitor the expenditure of monies from the State Legislature Millennium Trust, which provides for the disposition of proceeds from the tobacco settlement.

The expenditures provide a remediation program for 8<sup>th</sup>-12<sup>th</sup> grade students, ages 16 or older, who did not score at or above one Basic and one Approaching Basic in English/Language Arts and Math on the 8<sup>th</sup> grade LEAP test and lack sufficient Carnegie Credits to graduate in four years. This pre-GED/skills options program is in operation at the four high schools (Ellender Memorial, H.L. Bourgeois, South Terrebonne, and Terrebonne).

Revenues in the Education Excellence Fund consist of funds drawn down from the State Legislature Millennium Trust on an annual, as-needed basis. The amount of revenue to be requested from the State for fiscal year 2012/2013 is \$325,000. Projected expenditures for 2012/2013 are \$376,456. The estimated fund balance at June 30, 2013 is projected to be \$76,076.

**Personnel Roster**

Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
<b>Pre-GED/Skills Option Teacher</b>	<b>6</b>	<b>4</b>	<b>(2)</b>
<b>Pre-GED/Skills Option Paraprofessional</b>	<b>6</b>	<b>4</b>	<b>(2)</b>
<b>Total Positions</b>	<b>12</b>	<b>8</b>	<b>(4)</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Education Excellence  
Fiscal Year 2012/2013

**# 510**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
510-0000-531900-000-000-00-000	Other Unrestricted Revenues	\$325,000	\$325,000
	Total Revenues	\$325,000	\$325,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
510-1100-612301-000-000-01-000-00-000	Substitute Teacher	\$3,500	\$7,000
510-1100-661005-000-000-06-000-00-000	Instructional Supplies	4,626	4,626
510-1130-611231-xxx-000-01-000-00-000	Secondary Teacher	174,804	179,255
510-1130-611501-xxx-000-01-000-00-000	Paraprofessional	58,107	59,166
510-1480-611262-xxx-000-01-000-00-000	Alternative Program Teacher	50,661	0
510-1480-611501-xxx-000-01-000-00-000	Paraprofessional	30,323	0
510-1480-612301-xxx-000-01-000-00-000	Substitute Teacher	3,500	0
510-1480-661005-000-000-06-000-00-000	Instructional Supplies	5,000	5,000
510-1480-661040-000-000-06-000-00-000	Testing Materials	0	5,000
510-2310-633310-000-000-03-000-00-000	Financial Audit Fees	411	411
510-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	77,202	52,410
510-xxxx-622000-xxx-000-02-000-00-000	Social Security Expense	434	434
510-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	5,256	3,559
510-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	84,244	58,614
510-xxxx-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	1,450	981
	Total Expenditures	\$499,518	\$376,456
<b>FUND BALANCE</b>			
	Excess (Deficiency) of Revenues and		
	Other Sources of Funds	(174,518)	(51,456)
	Balance at Beginning of Year	302,050	127,532
	Balance at End of Year	\$127,532	\$76,076

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**The Cecil J. Picard LA 4 Early Childhood Program – State General**

The Cecil J. Picard LA 4 Early Childhood Program provides high quality early childhood educational experiences to four-year-old children which are considered to be “at risk” of achieving later academic success. The local LA 4 Early Childhood Program will adhere to the developmental philosophy as outlined by the National Association of Educators of Young Children.

In 2007/2008 Terrebonne Parish schools began providing a “universal” Early Childhood program by offering the program to all 4-year-old children in the parish. Funding for this program through the Cecil J. Picard Early Childhood Program is based on \$4,579 per eligible student per year, which is combined with other funding sources such as NCLB Title I and 8(g) Grants to fully fund the program.

In 2009/2010 the State Department began funding the LA 4 Early Childhood Program by combining State funds with Federal TANF funds.

Funding for fiscal year 2012/2013 is estimated at the prior year’s allocation of \$259,037.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Pre K Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Pre K Paraprofessional</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**NCLB Title X  
McKinney/Vento Homeless Assistance Act**

The Federal McKinney-Vento Homeless Assistance - Part C Grants ensure that each child of a homeless individual as well as each homeless youth has equal access to the same free, appropriate public education as any non-homeless child or youth. These grants are competitive grants, and are awarded on a three-year cycle with continuation budgets filed annually.

Funding for Fiscal Year 2012/2013 is estimated to be \$80,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Project Itinerant Liaison</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Paraprofessional</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Part-Time Teacher – Homeless</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b>Total Positions</b>	<b>2</b>	<b>2</b>	<b>(0)</b>

Terrebonne Parish School Board  
Special Revenue Services  
NCLB Title X - McKinney/Vento Homeless Assistance Act  
Fiscal Year 2012/2013

**# 560**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
560-0000-545590-000-000-xx-000-00-000	Other NCLB Programs	\$80,000	\$80,000
560-0000-545590-000-000-XX-001-00-000	Prior Year Funds	23,385	0
560-0000-545590-000-000-XX-002-00-000	Carry Over Funds	9,436	0
	Total Revenues	\$112,821	\$80,000
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
560-1510-611214-062-000-01-000-00-000	Part Time Teacher	\$0	\$18,200
560-1510-611501-xxx-000-01-000-00-000	Paraprofessional	13,216	3,285
560-1510-661005-000-000-06-000-00-000	Instructional Materials	375	5,843
560-1510-661050-000-000-06-000-00-000	General Office Supplies	150	200
560-1510-661052-000-000-06-000-00-000	Other Materials & Supplies	350	1,000
560-2180-611371-062-000-01-000-00-000	Project Itinerant Liaison	38,896	23,855
560-2180-653032-000-000-05-000-00-000	Cellular Telephone Expense	500	500
560-2180-658201-000-000-05-000-00-000	Travel-Employee	716	800
560-2234-612431-000-000-01-000-00-000	Substitute Paraprofessional	112	0
560-2234-658201-000-000-05-000-00-000	Travel-Employee	1,186	1,186
560-2234-658253-000-000-05-000-00-000	Travel-Out/Of/State	1,647	2,000
560-2234-661045-000-000-06-000-00-000	Professional Development Supplies	0	150
560-2310-633310-000-000-03-000-00-000	Finance Audit Fees	25	25
560-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	4,357	4,357
560-xxxx-621000-xxx-000-02-000-00-000	Group Insurance Expense	14,415	6,868
560-xxxx-622000-000-000-02-000-00-000	Social Security Expense	7	0
560-xxxx-622500-xxx-000-02-000-00-000	Medicare Part A Expense	705	488
560-xxxx-623101-xxx-000-02-000-00-000	Teachers Retirement	3,132	11,108
560-xxxx-626001-xxx-000-02-000-00-000	Workers Compensation Insurance	209	135
560-xxxx-xxxxxx-xxx-000-xx-001-00-000	Prior Year Expenditures	23,385	0
560-xxxx-xxxxxx-xxx-000-xx-002-00-000	Carry Over Expenditures	9,436	0
	Total Expenditures	\$112,821	\$80,000

Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**Federal Vocational Education**

The Federal Vocational Education Fund was established in the 1983/1984 fiscal year to monitor expenditures under Federal Vocational Education Grants. Funding for this grant is through the Carl D. Perkins Act.

Since official grant award notification has not been received, the allocation amount for fiscal year 2012/2013 is estimated at eighty percent of the prior year's allocation of \$183,647.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

8(g) Block Grant

The 8(g) Block Grant Fund was established to monitor expenditures of 8(g) monies made available in the 1990/91 fiscal year by the Louisiana Board of Elementary and Secondary Education (BESE). These funds can only be used to implement programs recommended by the Department of Education and approved by BESE.

Due to the uncertainty of funding, no estimate for fiscal year 2012/2013 has been made.



Terrebonne Parish School Board  
Special Revenue Funds  
8(g) Block Grant  
Fiscal Year 2012/2013

**# 610**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
610-0000-532200-000-144-xx-000-00-000	Education Support Fund	\$2,400	\$0
610-0000-532200-000-146-xx-000-00-000	Education Support Fund	20,000	0
610-0000-532200-000-154-05-000-00-000	Education Support Fund	4,165	0
610-0000-532200-000-158-05-000-00-000	Education Support Fund	14,007	0
	Total Revenues	\$40,572	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
<b>144 - La School Turnaround Specialist</b>			
610-2239-624001-000-144-02-000-00-000	Tuition Reimbursement	\$1,689	\$0
610-2239-658201-000-144-05-000-00-000	Travel-Employee	133	0
610-2239-661045-000-144-06-000-00-000	Professional Development Supplies	578	0
<b>146 - Everybody Graduates</b>			
610-1100-661005-014-146-06-000-00-000	Instructional Materials	785	0
610-2239-612301-014-146-01-000-00-000	Substitute Teacher	3,360	0
610-2239-615052-014-146-01-000-00-000	Stipend-Inservice Participant	6,370	0
610-2239-622000-014-146-02-000-00-000	Social Security Expense	208	0
610-2239-622500-014-146-02-000-00-000	Medicare Part A Expense	141	0
610-2239-623101-014-146-02-000-00-000	Teachers Retirement	1,510	0
610-2239-626001-014-146-02-000-00-000	Workers Compensation Insurance	39	0
610-2239-632012-014-146-03-000-00-000	Consultant Services	3,780	0
610-2239-653038-014-146-05-000-00-000	Software Access Licenses	500	0
610-2239-658201-014-146-05-000-00-000	Travel-Employee	1,055	0
610-2239-658220-014-146-05-000-00-000	Travel-Counselor	1,752	0
610-2239-661039-014-146-06-000-00-000	Parental Involvement Supplies	500	0
<b>154 - My Math Lab System</b>			
610-1100-653038-000-154-05-000-00-000	Software Access Licenses	4,165	0
<b>158 - Kindergarten Readiness</b>			
610-1105-661041-000-168-06-000-00-000	Assessment Materials & Supplies	14,007	0
	Total Expenditures	\$40,572	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**LQEA 8(g) Preschool Student Enhancement Block Grant**

The Early Childhood Development Fund was established to monitor expenditures of monies for the Early Childhood Development Program. The project began as a state-funded preschool pilot program made available by Act 323 of the 1985 Louisiana Legislature.

The 8(g) Preschool Student Enhancement Block Grant serves children of low socio-economic backgrounds, scoring developmentally delayed on the Brigance Preschool Screen for Three and Four-Year-Old Children. This program specifically addresses the child's social, physical, and language needs.

Funding for fiscal year 2012/2013 is estimated at the prior year's basic allocation of \$191,975.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Pre K Teacher</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Pre K Paraprofessional</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Total Positions</b>	<b>4</b>	<b>4</b>	<b>0</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Special Education Gifted Program

The Special Education Gifted Program Fund consists of state funds, which are allocated and used for purchasing instructional materials, supplies, and equipment for the gifted programs.

Effective with the 2004/2005 fiscal year, all funding is derived from the  $\frac{3}{4}$  Cent Sales Tax Fund. The funding amount increased in fiscal year 2006/2007 from \$10 per gifted student to \$25 per gifted student.

Total funding for fiscal year 2012/2013 is projected at \$13,750.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Extended School Year Program  
Special Education - Act 32/33

The state allocates funds for eligible, exceptional children in need of extended school year programs. Exceptional students having a documented significant loss of skill performance during a break in educational programming require an extended school year to prevent regression according to the Laura I. Consent decree. The program usually runs for a six-week period during the summer months.

Since official grant award notification has not been received, the allocation amount for 2012/2013 is estimated at the prior year's budget of \$79,036.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**LA Gates Integration Project**

A LA Gates Integration Project grant was awarded to Terrebonne Parish from the Bill and Melinda Gates Foundation. The purpose of these funds is to support the implementation of Literacy Design Collaborative and Shell Centre Math Tasks as part of the Common Core State Standards implementation as well as the pilot of the Comprehensive Performance Management System. This is a three year pilot program.

Projected funding for fiscal year 2012/2013 is estimated at \$55,000.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Curriculum Specialist</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Total Positions</b>	<b>1</b>	<b>0</b>	<b>(1)</b>





Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**Adult Education  
 State Funds**

The Adult Education State Grant Program was established in the 1983/1984 fiscal year to monitor the expenditure of Adult Education monies.

Effective FY2011 this Grant is being funded from the Louisiana Community and Technical College System.

The Adult Education State Grant Program provides grants to encourage, expand, and improve educational opportunities for adults by conducting adult education programs, services, and other activities. This program design offers a basic and remedial academic curriculum to individuals at least 16 years of age or older, not currently enrolled in school and lacking a high school diploma or the basic skills to function effectively in the workplace. The curriculum offered is intended to prepare the student for the high school equivalency examination. Students successfully completing the examination are awarded the General Education Development (GED) diploma.

Funding for fiscal year 2012/2013 is estimated at the prior year's basic allocation of \$178,143.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Paraprofessional</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>Total Positions</b>	<b>5</b>	<b>5</b>	<b>0</b>

Terrebonne Parish School Board  
Special Revenue Funds  
State Adult Education  
Fiscal Year 2012/2013

**# 680**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
680-0000-532250-000-000-00-000-00-000	Adult Education	\$178,143	\$178,143
680-0000-519200-000-580-00-000-00-000	Contributions and Donations	6,000	0
	Total Revenues	\$184,143	\$178,143
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
680-1600-611501-042-000-01-000-00-000	Paraprofessional	\$75,611	\$76,656
680-1600-661005-000-000-06-000-00-000	Instructional Materials	0	500
680-1600-661510-000-000-06-000-00-000	Supplies-Technology Related	1,426	926
680-1600-661510-000-000-07-000-00-000	Supplies-Technology Related	1,000	1,000
680-2216-611363-042-000-01-000-00-000	Coordinator-Special Area	30,311	28,192
680-2310-654035-000-000-05-000-00-000	Advertising Expense	4,385	4,385
680-xxxx-621000-042-000-02-000-00-000	Group Insurance Expense	38,867	38,854
680-xxxx-622500-042-000-02-000-00-000	Medicare Part A Expense	\$1,015	\$1,521
680-xxxx-623101-042-000-02-000-00-000	Teachers Retirement	25,103	25,689
680-xxxx-626001-042-000-02-000-00-000	Workers Compensation Insurance	424	420
<b>580 - Bayou Cane Adult Education Center</b>			
680-1600-613001-000-580-01-000-00-000	Paraprofessional - Extra Work	1,000	0
680-1600-613041-000-580-01-000-00-000	Teacher Extra Work	3,918	0
680-1600-622000-000-580-02-000-00-000	Social Security Expense	62	0
680-1600-622500-000-580-02-000-00-000	Medicare Part A Expense	71	0
680-1600-623101-000-580-02-000-00-000	Teachers Retirement	929	0
680-1600-626001-000-580-02-000-00-000	Workers Compensation Insurance	20	0
	Total Expenditures	\$184,143	\$178,143

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Library Allotment

The Library Allotment Fund was established in the 1983/1984 fiscal year to monitor expenditures of State Library Book monies.

In 2009/2010, funding for the Library Allotment was modified and future funding will be through a transfer from  $\frac{3}{4}$  Cent Sales Tax Fund.

Based on the MFP October 1, 2011 student count of 17,728, K through 12<sup>th</sup> grade students at \$5.00 per pupil, the fiscal year 2012/2013 allocation is \$88,640.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Textbook and Materials

The Textbook and Materials Fund was established in fiscal year 1983/1984 to monitor expenditures of State textbook monies.

Effective with fiscal year 2009/2010, funding for the Textbook and Materials Fund will be through a transfer from  $\frac{3}{4}$  Cent State Tax Fund. The allocation for fiscal year 2012/2013 for textbooks is based on the October 1, 2011 student count of 17,728, K-12th grade students at \$32.30 per pupil, or \$572,615.

Additional revenue for Lost/Damaged Textbooks is estimated at \$1,000.

Expenditures for public school textbooks are estimated at \$2,017,995. Included in the budget are funds for the Mathematics K-2, Reading K-5, Language Arts, Science (Biology EOC, 4<sup>th</sup>, 8<sup>th</sup>) adoption which will be purchased in the spring of 2012. Funds for parochial school textbooks, supplies, and library materials are estimated at last year's allocation of \$88,264.

Projected revenues for 2012/2013 fiscal year are \$666,879. Projected expenditures for public and non-public textbooks for 2012/2013 are estimated at \$2,106,259. The estimated fund balance at June 30, 2013 is projected to be \$555,620.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Individuals with Disabilities Education Act  
Special Education – Grants to States

The purpose of the Individuals with Disabilities Education Act (IDEA) is to ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. These federal funds are allocated under Part B of the Education for the Handicapped Act as amended by PL 101-476, which is awarded based on the number of identified handicapped students being served as of the December child count.

There are three components included within IDEA: IDEA Part B, Early Intervening Services (EIS) and Non-Public School allocations. The Part B design and focus is serving all children with disabilities, as stated above. The EIS services target regular education students based on a mandated 15 percent of the allocation. The Non-Public School allocation is based on the ratio of total student population of the district and the private school student population.

Funding for fiscal year 2012/2013 is estimated at ninety-eight percent of the prior year's basic allocation of \$4,322,835, which is comprised of IDEA Part B, \$3,428,562, Early Intervening Services, \$648,425, and Non-Public Schools, \$245,848.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Personnel Roster			
Position	Budget 2011-2012	Budget 2012-2013	Increase (Decrease)
Steno/Secretary	7	6	(1)
Supervisor	1	1	0
Coordinator	3	3	0
Non Public Speech Therapist	1	1	0
Part time Non Public Speech Therapist	2	0	(2)
Social Worker	9	8	(1)
Assistive Technologist	1	1	0
Autism Specialist	2	1	(1)
Facilitator	9	5	(4)
Psychologist	2	2	0
Nurse	3	3	0
Occupational Therapist	2	2	0
Qualified Examiner-Speech	4	4	0
Diagnostician-IDEA	1	1	0
Instructional Interventionist	4	1	(3)
Paraprofessional	44	5	(39)
Interpreter	2	0	(2)
Bus Attendant	16	16	0
Part-time Paraprofessionals	4	2	(2)
Instructional Coach	3	5	2
<b>Total Positions</b>	<b>120</b>	<b>67</b>	<b>(53)</b>

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
750-0000-545310-000-000-xx-000-00-000	IDEA - Part B	\$5,884,897	\$4,322,835
	Total Revenues	\$5,884,897	\$4,322,835
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
750-1210-612431-000-000-01-000-11-611	Substitute Paraprofessional	\$3,000	\$0
750-1210-643018-000-000-04-000-24-611	Equipment Repair Service	2,000	2,000
750-1210-643045-000-000-04-000-51-611	Maintenance Agreement	0	700
750-1210-653038-000-000-05-000-24-611	Software Access Licenses	25,000	600
750-1210-658201-000-000-05-000-11-611	Travel-Employee	743	200
750-1210-658201-000-000-05-000-23-611	Travel-Employee	0	4,000
750-1210-661005-000-000-06-741-13-611	Instructional Materials	7,000	7,000
750-1210-661060-000-000-06-000-51-611	Equipment Repair Parts	100	100
750-1210-661510-000-000-06-000-24-611	Supplies-Technology Related	14,578	500
750-1210-673107-000-000-07-000-11-611	Machinery-Equipment	6,989	0
750-1211-611501-xxx-000-01-000-11-611	Paraprofessional	307,175	0
750-1211-611517-xxx-000-01-000-11-611	Part-Time Paraprofessional	6,480	12,240
750-1211-613003-000-000-01-741-13-611	Summer Program Paraprofessional	3,800	3,000
750-1211-613042-000-000-01-741-13-611	Summer Program Teacher	11,000	9,000
750-2130-658201-000-000-05-000-23-611	Travel-Employee	1,100	600
750-2130-658201-000-000-05-000-51-611	Travel-Employee	2,250	1,250
750-2130-661048-000-000-06-000-51-611	Health Supplies	8,327	8,100
750-2132-633523-000-000-03-000-51-611	Medical Services	1,000	1,000
750-2134-611841-xxx-000-01-000-51-611	Health Nurse	101,292	83,467
750-2134-613017-000-000-01-741-13-611	Nursing Assistant-Extra Work	1,900	1,500
750-2134-613057-000-000-01-000-13-611	Nurse - Extra Work	750	0
750-2134-613057-000-000-01-000-51-611	Nurse - Extra Work	10,000	8,000
750-2134-613057-000-000-01-741-13-611	Nurse - Extra Work	1,500	13,000
750-2140-611401-063-000-01-000-51-611	Clerical/Secretarial	62,444	41,205
750-2140-611403-063-000-01-000-51-611	Student Data Clerk	21,304	21,405
750-2140-611425-063-000-01-000-51-611	Microfilm Clerk	17,685	20,803

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
750-2140-643018-000-000-04-000-24-611	Equipment Repair Service	1,000	0
750-2140-643042-000-000-04-000-21-611	Electronic Filing Maintenance	1,710	1,710
750-2140-643045-000-000-04-000-24-611	Maintenance Agreement	875	875
750-2140-644234-000-000-04-000-11-611	Equipment Rental	750	750
750-2140-653032-000-000-05-000-21-611	Cellular Telephone Expense	510	550
750-2140-655001-000-000-05-000-21-611	Forms Printing	22,000	18,000
750-2140-658201-000-000-05-000-11-611	Travel-Employee	0	4,000
750-2140-658201-000-000-05-000-21-611	Travel-Employee	9,495	19,505
750-2140-658201-000-000-05-000-23-611	Travel-Employee	3,108	500
750-2140-661041-000-000-06-000-21-611	Assessment Materials/Supplies	20,118	0
750-2142-611325-063-000-01-000-21-611	Psychologist	139,406	243,037
750-2144-611333-063-000-01-000-21-611	Autism Specialist	91,523	46,601
750-2145-611331-063-000-01-000-21-611	Educational Diagnostician	186,712	175,276
750-2145-611339-063-000-01-000-41-611	Pupil Appraisal Coordinator	57,981	58,083
750-2145-613059-000-000-01-000-21-611	Educational Diagnostician - Extra Work	1,000	0
750-2149-611323-xxx-000-01-000-21-611	Social Worker	205,655	308,117
750-2150-643018-000-000-04-000-21-611	Equipment Repair Service	1,000	1,000
750-2150-658201-000-000-05-000-21-611	Travel-Employee	4,000	5,000
750-2150-658201-000-000-05-000-23-611	Travel-Employee	300	500
750-2150-658201-000-000-05-000-51-611	Travel-Employee	0	100
750-2152-611329-063-000-01-000-21-611	Qualified Exm/Speech Pathologist	171,450	173,132
750-2153-611337-063-000-01-000-21-611	Audiologist	21,078	21,473
750-2154-611903-xxx-000-01-000-51-611	Special Education Interpreter	30,485	0
750-2160-658201-000-000-05-000-51-611	Travel-Employee	1,300	1,100
750-2161-611321-063-000-01-000-51-611	Occupational Therapist	83,159	84,471
750-2161-633143-000-000-03-000-51-611	Occupational Therapy Fees	16,055	0
750-2166-633142-000-000-03-000-51-611	Physical Therapy Fees	53,300	53,300
750-2169-632015-000-000-03-000-51-611	Contract Mobility Training-Blind	125	125
750-2170-611335-063-000-01-000-24-611	Assistive Technologist	42,738	42,839
750-2170-658201-000-000-05-000-23-611	Travel-Employee	500	500
750-2170-658201-000-000-05-000-24-611	Travel-Employee	1,000	400

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
750-2212-611112-063-000-01-000-41-611	Supervisor-Special Education	51,721	52,287
750-2212-611363-063-000-01-000-41-611	Coordinator-Special Area	86,875	97,105
750-2212-611373-063-000-01-000-11-611	Facilitator-Special Area	264,883	243,001
750-2212-611401-063-000-01-000-51-611	Clerical/Secretarial	21,527	33,219
750-2212-613071-000-000-01-000-21-611	Coordinator - Extra Work	0	1,000
750-2212-613071-000-000-01-000-22-611	Coordinator - Extra Work	825	1,500
750-2212-613071-000-000-01-000-41-611	Coordinator - Extra Work	163	1,300
750-2212-613072-000-000-01-741-13-611	Summer Program Test Coordinator	500	300
750-2212-644230-000-000-04-000-51-611	Copy Equipment Rental	10,818	8,018
750-2212-658201-000-000-05-000-11-611	Travel-Employee	3,517	2,360
750-2212-658201-000-000-05-000-21-611	Travel-Employee	0	3,500
750-2212-658201-000-000-05-000-23-611	Travel-Employee	4,168	2,000
750-2212-658201-000-000-05-000-24-611	Travel-Employee	0	900
750-2212-658201-000-000-05-000-41-611	Travel-Employee	4,250	1,750
750-2212-658201-000-000-05-000-51-611	Travel-Employee	400	300
750-2212-661050-000-000-06-000-51-611	General Office Supplies	8,000	10,000
750-2212-661510-000-000-06-000-24-611	Supplies-Technology Related	6,000	500
750-2232-612301-000-000-01-000-23-611	Substitute Teacher	3,000	3,000
750-2232-612431-000-000-01-000-23-611	Substitute Paraprofessional	1,000	1,000
750-2232-615052-000-000-01-000-23-611	Stipend-In-service Participant	9,500	8,000
750-2232-632012-000-000-03-000-23-611	Consultant Services	8,937	6,000
750-2232-658201-000-000-05-000-23-611	Travel-Employee	25,000	5,624
750-2232-661045-000-000-06-000-23-611	Professional Development Supplies	0	3,540
750-2259-611423-063-000-01-000-51-611	Media Center Clerk	19,807	20,101
750-2310-633310-000-000-03-000-51-611	Financial Audit Fees	1,100	1,100
750-2400-658201-000-000-05-000-23-611	Travel-Employee	0	100
750-2620-653001-000-000-05-000-51-611	Postage Expense	200	200
750-2640-643018-000-000-04-000-51-611	Equipment Repair Service	0	1,000
750-2640-643042-000-000-04-000-51-611	Electronic Filing Maintenance	90	990
750-2730-612453-000-000-01-000-51-611	Sub Special Education Bus Attendant	45,405	38,000
750-2730-613019-000-000-01-000-51-611	Drivers Extra Work	100	0

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
750-2730-644234-000-000-04-000-51-611	Equipment Rental	28,080	28,080
750-2730-651052-000-000-05-000-51-611	Sp Ed Community Based Instruction	8,000	6,000
750-2730-651061-000-000-05-000-13-611	Student Transportation Costs	3,524	3,500
750-2730-651061-000-000-05-741-51-611	Student Transportation Costs	1,750	1,750
750-2730-651353-000-000-05-000-51-611	Payments In Lieu Of Transportation	6,500	6,500
750-2731-613019-000-000-01-000-51-611	Drivers Extra Work	0	100
750-2731-651056-000-000-05-000-11-611	Field Trip Expense	300	300
750-2732-611541-065-000-01-000-51-611	Special Education Bus Attendant	129,813	131,013
750-2732-613026-000-000-01-000-51-611	SE Bus Attendant Extra Work	1,145	1,145
750-2830-654035-000-000-05-000-51-611	Advertising Expense	50	50
750-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	320,159	235,457
750-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	639,109	412,815
750-xxxx-622000-xxx-000-02-000-xx-xxx	Social Security Expense	2,256	1,368
750-xxxx-622500-xxx-000-02-000-11-xxx	Medicare Part A Expense	30,842	27,605
750-xxxx-623101-xxx-000-02-000-11-xxx	Teachers Retirement	477,938	470,079
750-xxxx-623300-xxx-000-02-000-11-xxx	LA School Employees Rtmt-LSERS	37,559	40,352
750-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Compensation Insurance	17,439	14,139
<b>Non-Public Allocation</b>			
750-1210-653038-000-000-05-000-24-248	Software Access Licenses	37,336	37,336
750-1210-658201-000-000-05-000-11-248	Travel-Employee	400	400
750-1210-658201-000-000-05-000-23-248	Travel-Employee	0	265
750-1210-661005-000-000-06-000-11-248	Instructional Materials	124,770	63,139
750-1210-661510-000-000-06-000-24-248	Supplies-Technology Related	100,000	10,755
750-1214-611242-888-000-01-000-11-248	Adaptive Physical Education Teacher	4,423	4,465
750-1216-611247-888-000-01-000-11-248	Sp Ed Non-Cat Preschool Teacher	17,908	17,925
750-2130-658201-000-000-05-000-51-248	Travel-Employee	200	200
750-2134-611841-888-000-01-000-51-248	Health Nurse	2,028	2,068
750-2140-658201-000-000-05-000-21-248	Travel-Employee	75	0
750-2144-611333-888-000-01-000-21-248	Autism Specialist	4,817	2,451
750-2150-658201-000-000-05-000-23-248	Travel-Employee	265	0
750-2150-658201-000-000-05-000-51-248	Travel-Employee	1,700	1,700

Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA) - Part B  
Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
750-2152-611301-888-000-01-000-51-248	Speech Therapist	62,130	62,564
750-2152-611304-888-000-01-000-51-248	Part-Time Speech Therapist	56,980	0
750-2160-658201-000-000-05-000-51-248	Travel-Employee	25	0
750-2161-611321-888-000-01-000-51-248	Occupational Therapist	1,449	1,461
750-2166-633142-888-000-03-000-51-248	Physical Therapy Fees	2,535	2,535
750-xxxx-621000-xxx-000-02-000-xx-248	Group Insurance Expense	14,715	15,248
750-xxxx-622500-xxx-000-02-000-11-248	Medicare Part A Expense	2,751	692
750-xxxx-623101-xxx-000-02-000-11-248	Teachers Retirement	34,630	22,280
750-xxxx-626001-xxx-000-02-000-xx-248	Workers Compensation Insurance	935	364
<b>Early Intervening Services</b>			
750-1100-612431-000-000-01-000-11-335	Substitute Paraprofessional	600	0
750-1100-661005-000-000-06-000-11-335	Instructional Materials	4,000	0
750-1100-661005-000-000-06-741-13-335	Instructional Materials	6,290	0
750-1110-611248-xxx-000-01-000-11-335	Instructional Interventionist	84,974	42,525
750-1110-611501-xxx-000-01-000-11-335	Paraprofessional	287,241	59,034
750-1130-611501-xxx-000-01-000-11-335	Paraprofessional	16,094	407
750-1460-613003-000-000-01-741-13-335	Summer Program Paraprofessional	9,350	210
750-1460-613042-000-000-01-741-13-335	Summer Program Teacher	32,800	13,242
750-1480-611248-xxx-000-01-000-11-335	Instructional Interventionist	90,858	0
750-1480-611501-xxx-000-01-000-11-335	Paraprofessional	46,926	0
750-2134-613017-000-000-01-741-13-335	Nursing Assistant-Extra Work	100	100
750-2134-613057-000-000-01-741-13-335	Nurse - Extra Work	500	100
750-2140-658201-000-000-05-000-21-335	Travel-Employee	100	0
750-2142-611325-063-000-01-000-21-335	Psychologist	18,572	17,030
750-2145-611331-063-000-01-000-21-335	Educational Diagnostician	19,427	10,368
750-2149-611323-xxx-000-01-000-21-335	Social Worker	56,894	56,196
750-2212-611363-063-000-01-000-21-335	Coordinator-Special Area	10,053	0
750-2212-613072-000-000-01-741-13-335	Summer Program Test Coordinator	200	100
750-2212-658201-000-000-05-000-21-335	Travel-Employee	316	0
750-2212-658201-000-000-05-000-23-335	Travel-Employee	100	0
750-2220-611357-xxx-000-01-000-23-335	Instructional Coach	142,455	221,705



Terrebonne Parish School Board  
 Special Revenue Funds  
 Fiscal Year 2012/2013

**Individuals with Disabilities Education Act  
 Special Education-Grants to States  
 JAG AIM High! Middle School Pilot Project**

A pilot program called JAG AIM High! Middle School Program follows the same model as the current Jobs for America's Graduates-Louisiana Program. The new pilot program is targeted to students with disabilities who are also at risk of dropping out. It seeks to improve the positive perceptions of themselves as persons and students, and assist them in their successful transition into high school.

Because no official grant award has been received, the JAG Aim High! Program is budgeted at the prior year budget of \$70,000 for fiscal year 2012/2013.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Total Positions</b>	<b>1</b>	<b>1</b>	<b>0</b>





Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

Individuals with Disabilities Education Act  
Positive Behavioral Intervention Support

The Board of Supervisors of Louisiana State University and Agricultural and Mechanical College awarded to Ascension Parish in fiscal year 2009/2010 the Statewide Positive Behavioral Support Project (SWPBSP). Through Ascension Parish School Board, reimbursement is provided for eligible expenditures incurred as a result of professional development in this specific area and includes stipends, travel, and supplies.

In fiscal year 2011, the project was renamed Positive Behavior Intervention Support, or (PBIS), and was tracked through Ascension Parish until transferred to St. James for fiscal year 2012.

Due to the uncertainty of funding, no estimate for fiscal year 2012/2013 has been made.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Individuals with Disabilities Education Act  
Special Education-Grants to States  
High Risk Pool**

The High Risk Pool refers to federal state set aside funds available to provide additional supports to LEAs serving disabled students with high-cost needs, evidenced by individual services to students exceeding three times the per pupil expenditure for the State.

Due to the uncertainty of funding, no estimate for fiscal year 2012/2013 has been made.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Teacher</b>	<b>2</b>	<b>0</b>	<b>(2)</b>
<b>Paraprofessional</b>	<b>11</b>	<b>0</b>	<b>(11)</b>
<b>Total Positions</b>	<b>13</b>	<b>0</b>	<b>(13)</b>

Terrebonne Parish School Board  
 Special Revenue Funds  
 Special Education-Grants to States  
 High Risk Pool  
 Fiscal Year 2012/2013

**# 750**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
750-0000-532100-000-375-00-000-00-000	Special Education	\$392,620	\$0
	Total Revenues	\$392,620	\$0
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
<b>375 - High Risk Pool Sp Ed Grant</b>			
750-1211-611241-032-375-01-000-11-611	Special Education Teacher	\$72,708	\$0
750-1211-611501-xxx-375-01-000-11-611	Paraprofessional	141,517	0
750-2134-611841-032-375-01-000-51-611	Health Nurse	12,755	0
750-5200-626001-000-375-09-000-00-000	Indirect Cost - Federal Fund	21,385	0
750-xxxx-621000-xxx-375-02-000-xx-611	Group Insurance Expense	82,261	0
750-xxxx-622500-xxx-375-02-000-xx-611	Medicare Part A Expense	2,791	0
750-xxxx-623101-xxx-375-02-000-xx-611	Teachers Retirement	58,295	0
750-xxxx-626001-xxx-375-02-000-xx-611	Workers Compensation Insurance	908	0
	Total Expenditures	\$392,620	\$0

Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

American Recovery and Reinvestment Act of 2009  
IDEA

The American Recovery and Reinvestment Act (ARRA) of 2009 was an economic stimulus package enacted by the Federal Government in February, 2009. A portion of ARRA was channeled to LEAs through the Individuals with Disabilities Education Act (IDEA).

The Individuals with Disabilities Education Act (IDEA) -American Recovery and Reinvestment Act (ARRA) provided embedded principles of stronger accountability for results, increased flexibility and local control, expanded options for parents, and an emphasis on teaching methods that have been proven to work. IDEA funds made available to LEAs under ARRA provided the opportunity to address the needs of all students, plan activities for parents and teachers, combine resources, and track results.

Budgets previously included in IDEA-ARRA included an Early Intervening Services budget, a Non-Public budget, and a Preschool budget. The grant award for IDEA B-ARRA was \$5,124,116. The total amount of ARRA funds allocated through IDEA Special Education was \$5,319,529.

ARRA funds were allocated for a two-year period; there is no budget for fiscal year 2012/2013.



Terrebonne Parish School Board  
Special Revenue Funds  
Fiscal Year 2012/2013

**Individuals with Disabilities Education Act  
Special Education - Preschool Grants**

The purpose of the Individuals with Disabilities Education Act (IDEA) is to ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. These federal funds are allocated under Part B of the Education for the Handicapped Act as amended by PL 101-476, which is awarded based on the number of identified handicapped students being served as of the most recent December child count.

The purpose of the Preschool Grants program is to provide special education and related services and direct and support services to children with disabilities ages three through five.

As of Fiscal Year 2003/2004, youth participants in early intervention programs once assisted under Part C have experienced a smooth transition, in accordance with State Department of Education guidelines, to Part B preschool programs.

IDEA Preschool is comprised of two components: IDEA Preschool and Private Schools. The Private School allocation is based on the ratio of total preschool student population of the district and the private school preschool student population. Subsequently, the actual number of private school preschool students provided IDEA Preschool services is multiplied by a figure provided within the application.

The 2012/2013 fiscal year budget award has not yet been received; therefore, the prior year IDEA Preschool basic budget of \$129,945 is being used. The respective fiscal budgets for Preschool and Private Schools are \$114,040 and \$15,905.

**Personnel Roster**

<b>Position</b>	<b>Budget 2011-2012</b>	<b>Budget 2012-2013</b>	<b>Increase (Decrease)</b>
<b>Steno/Secretary</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Diagnostician-IDEA</b>	<b>1</b>	<b>0</b>	<b>(1)</b>
<b>Total Positions</b>	<b>2</b>	<b>1</b>	<b>(1)</b>



Terrebonne Parish School Board  
Special Revenue Funds  
Special Education PL 101-476  
Individuals with Disabilities Education Act (IDEA)-Preschool Grant  
Fiscal Year 2012/2013

**# 760**

Account Number	Account Description	Revised Budget 2011/2012	Budget 2012/2013
<b>REVENUE AND OTHER SOURCES OF FUNDS</b>			
760-0000-545320-000-000-xx-000-00-000	IDEA - Preschool	\$162,987	\$129,945
	Total Revenues	\$162,987	\$129,945
<b>EXPENDITURES AND OTHER USES OF FUNDS</b>			
760-1210-661005-000-000-06-000-11-619	Instructional Materials	2,563	11,536
760-1216-634022-000-000-03-000-11-619	Criminal History Checks	108	100
760-2130-658201-000-000-05-000-51-619	Travel-Employee	492	300
760-2130-661048-000-000-06-000-51-619	Health Supplies	20	1,500
760-2134-611841-xxx-000-01-000-51-619	Health Nurse	21,629	22,388
760-2140-658201-000-000-05-000-21-619	Travel-Employee	360	100
760-2145-611331-063-000-01-000-21-619	Educational Diagnostician	37,554	13,589
760-2152-634022-000-000-03-000-51-619	Criminal History Checks	288	210
760-2212-611363-063-000-01-000-21-619	Coordinator-Special Area	10,053	10,070
760-2212-611373-063-000-01-000-11-619	Facilitator-Special Area	5,798	5,085
760-2212-611401-063-000-01-000-51-619	Clerical/Secretarial	16,657	11,376
760-2212-658201-000-000-05-000-11-619	Travel-Employee	106	160
760-2212-658201-000-000-05-000-21-619	Travel-Employee	100	50
760-2310-633310-000-000-03-000-51-619	Financial Audit Fees	25	25
760-2731-651056-000-000-05-000-51-619	Field Trip Expense	50	500
760-5200-693301-000-000-09-000-00-000	Indirect Cost - Federal Fund	8,878	7,078
760-xxxx-621000-xxx-000-02-000-xx-xxx	Group Insurance Expense	18,956	13,541
760-xxxx-622500-xxx-000-02-000-xx-xxx	Medicare Part A Expense	1,112	856
760-xxxx-623101-xxx-000-02-000-xx-xxx	Teachers Retirement	21,724	15,326
760-xxxx-626001-xxx-000-02-000-xx-xxx	Workers Compensation Insurance	367	250
<b>Non-Public Allocation</b>			
760-1210-658201-000-000-05-000-11-248	Travel-Employee	150	150
760-1210-661005-000-000-06-000-11-248	Instructional Materials	2,632	4,025
760-1216-611247-888-000-01-000-11-248	Sp Education Non-Cat Preschool Teacher	9,409	7,914
760-2160-658201-000-000-05-000-51-248	Travel-Employee	150	50



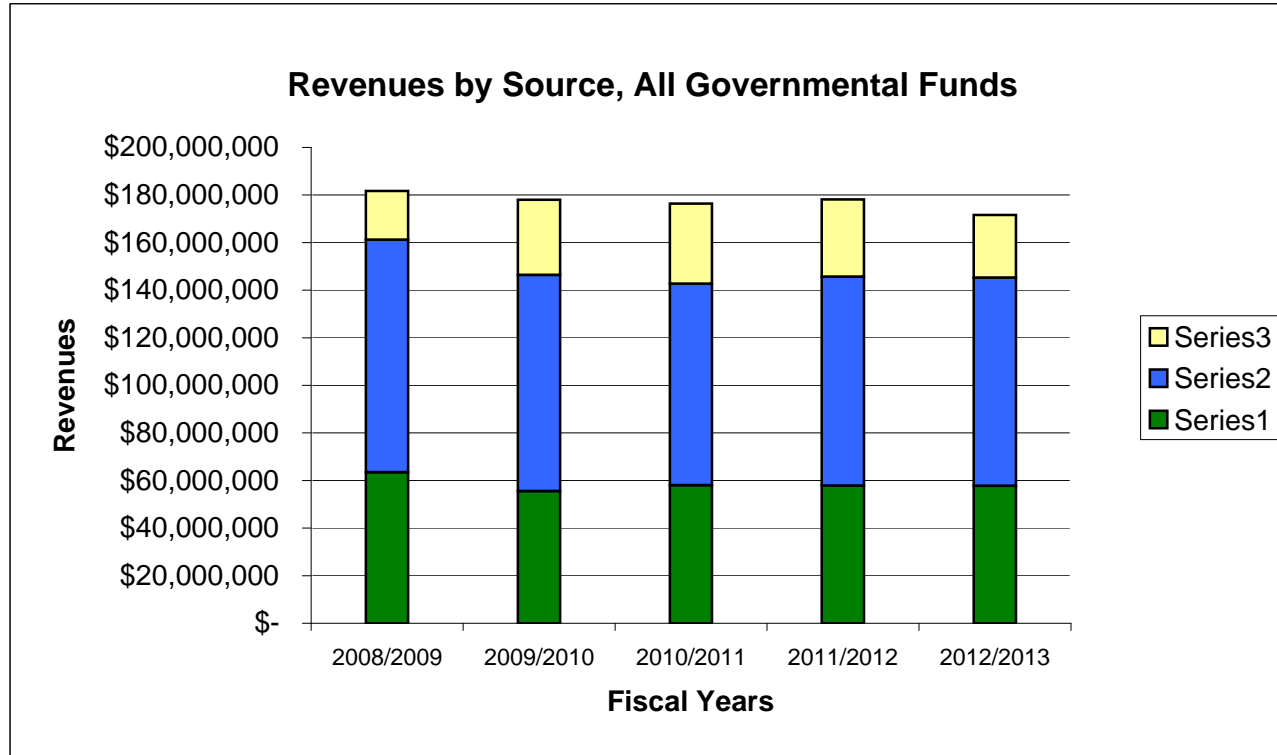


# Information Section



Terrebonne Parish School Board  
Houma, LA

Revenues by Source, All Governmental Funds



	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Local Sources	\$ 63,513,693	\$ 55,527,776	\$ 58,065,115	\$ 57,812,140	\$ 57,753,032
State Sources	97,607,446	89,890,329	84,624,486	87,897,532	87,479,090
Federal Sources	20,533,751	31,652,925	33,946,079	32,709,534	26,374,148
<b>Total Revenues</b>	<u>\$ 181,654,890</u>	<u>\$ 177,071,030</u>	<u>\$ 176,635,680</u>	<u>\$ 178,419,206</u>	<u>\$ 171,606,270</u>

**Note:** The computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board  
Houma, LA

Summary of all Governmental Funds by Function <sup>(1)</sup>

	Actual 2008-2009	Actual 2009-2010	Actual 2010-2011	Budget 2011-2012	Proposed 2012-2013
<b>Revenues and Other Sources of Funds</b>					
Local Sources	\$ 63,513,693	\$ 55,527,776	\$ 58,065,115	\$ 57,812,140	\$ 57,753,032
State Sources	97,607,446	89,890,329	84,624,486	87,897,532	87,479,090
Federal Sources	20,533,751	31,652,925	33,946,079	32,709,534	26,374,148
Other Sources	<u>17,955,009</u>	<u>16,016,656</u>	<u>16,650,876</u>	<u>16,494,885</u>	<u>15,733,976</u>
<b>Total Revenues and Other Sources of Funds</b>	199,609,899	193,087,686	193,286,556	194,914,091	187,340,246
<b>Expenditures and Other Uses of Funds</b>					
Instructional					
Regular Programs	65,516,437	63,954,068	60,594,789	64,445,205	64,230,066
Special Education Programs	21,548,960	22,514,689	20,504,007	17,444,297	16,756,804
Career & Technical Education Programs	4,320,209	4,258,563	3,905,307	3,736,386	3,521,356
Other Instructional Programs	5,811,501	6,177,783	6,022,304	6,376,784	5,264,959
Special Programs	11,240,525	12,602,177	13,325,857	10,522,169	9,755,749
Adult /Continuing Education Programs	545,239	495,070	511,550	554,241	551,298
Support Services					
Pupil Support Services	8,188,967	8,452,769	7,870,026	10,520,397	10,635,126
Instructional Staff Services	10,107,708	10,703,301	10,094,549	12,174,288	10,206,998
General Administration	1,658,243	1,821,795	1,749,665	1,763,460	1,772,273
School Administration	8,467,388	8,293,911	8,156,126	8,603,143	8,454,665
Business Services	1,839,775	1,843,630	1,730,036	1,810,615	1,799,034
Plant Operation & Maintenance	12,747,981	12,454,391	11,701,504	11,668,275	11,802,825
Student Transportation Services	8,950,944	9,013,170	9,038,757	9,897,399	9,732,418
Central Services	1,361,317	1,342,575	1,291,423	1,379,059	1,316,177
Child Nutrition Program	10,371,708	10,166,726	10,494,880	11,000,562	10,990,093
Community Service Operations	-	2,704	1,600	196	-
Facility Acquisition & Construction Services	1,139,841	1,943,894	843,707	779,209	658,909
Debt Service	628,843	130,969	185,047	216,925	216,925
Other Uses of Funds	<u>24,269,233</u>	<u>17,454,862</u>	<u>24,254,092</u>	<u>28,358,724</u>	<u>21,787,289</u>
<b>Total Expenditures and Other Uses of Funds</b>	198,714,819	193,627,047	192,275,226	201,251,334	189,452,964
Excess (Deficiency) of Revenues	895,080	(539,361)	1,011,330	(6,337,243)	(2,112,718)
Beginning Fund Balance	22,274,427	23,169,507	22,630,146	23,641,476	17,304,233
Ending Fund Balance	<u>\$ 23,169,507</u>	<u>\$ 22,630,146</u>	<u>\$ 23,641,476</u>	<u>\$ 17,304,233</u>	<u>\$ 15,191,515</u>

<sup>(1)</sup> This computation includes the following funds: General Operating Fund, One Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board  
Houma, LA

Expenditures and Other Uses of Funds by Object - Governmental Fund Types <sup>(1)</sup>

	<u>Actual</u> <u>2008-2009</u>	<u>Actual</u> <u>2009-2010</u>	<u>Actual</u> <u>2010-2011</u>	<u>Budget</u> <u>2011-2012</u>	<u>Proposed</u> <u>2012-2013</u>
Salaries	\$ 107,854,392	\$ 108,881,975	\$ 98,501,008	\$ 96,124,440	\$ 91,728,226
Benefits	40,935,514	41,561,392	46,141,480	51,035,624	50,761,380
Services	10,703,044	10,271,849	9,921,372	10,204,003	9,627,087
Materials & Supplies	12,619,281	12,802,338	11,775,678	14,232,125	14,606,570
Property	1,377,353	2,072,905	1,031,243	897,110	570,400
Debt Service & Miscellaneous	956,002	581,726	650,354	398,343	372,012
Other Uses of Funds	<u>24,269,233</u>	<u>17,454,862</u>	<u>24,254,091</u>	<u>28,359,689</u>	<u>21,787,289</u>
 Total Expenditures	 <u>\$ 198,714,819</u>	 <u>\$ 193,627,047</u>	 <u>\$ 192,275,226</u>	 <u>\$ 201,251,334</u>	 <u>\$ 189,452,964</u>

<sup>(1)</sup> The computations include the following funds: General Operating Fund, One Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund, and Special Revenue Funds.

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - General Operating Fund

	<b>Revised Budget <u>2011-2012</u></b>	<b>Original Budget <u>2012-2013</u></b>	<b>Projected Budget <u>2013-2014</u></b>	<b>Projected Budget <u>2014-2015</u></b>	<b>Projected Budget <u>2015-2016</u></b>
Revenue and Other Sources of Funds					
Local Sources	\$ 16,300,076	\$ 16,219,205	\$ 16,400,000	\$ 16,405,000	\$ 16,405,000
State Sources	85,746,781	85,910,874	85,825,000	85,722,000	85,625,000
Other Sources	<u>15,454,445</u>	<u>14,656,165</u>	<u>14,725,000</u>	<u>14,835,000</u>	<u>14,835,000</u>
TOTAL	117,501,302	116,786,244	116,950,000	116,962,000	116,865,000
Expenditures and Other Uses of Funds					
Salaries	65,346,931	64,710,373	65,151,600	64,757,500	64,882,400
Employee Benefits	39,009,007	40,120,394	40,519,700	40,096,533	40,181,800
Purchased Services	4,499,782	4,476,886	4,526,130	4,589,500	4,640,000
Supplies	4,512,635	4,393,960	4,451,100	4,506,800	4,556,400
Debt Services and Miscellaneous	115,270	116,170	115,750	116,250	41,250
Other Uses of Funds	<u>4,742,592</u>	<u>2,870,678</u>	<u>2,070,700</u>	<u>2,550,900</u>	<u>2,550,900</u>
TOTAL	118,226,217	116,688,461	116,834,980	116,617,483	116,852,750
Excess of Revenues or (Expenditures)	(724,915)	97,783	115,020	344,517	12,250
Fund Balance					
Beginning	6,456,628	5,731,713	5,829,496	5,944,516	6,289,033
Ending Fund Balance					
Unassigned	<u>5,731,713</u>	<u>5,829,496</u>	<u>5,944,516</u>	<u>6,289,033</u>	<u>6,301,283</u>
Total Ending Fund Balance	<u>\$ 5,731,713</u>	<u>\$ 5,829,496</u>	<u>\$ 5,944,516</u>	<u>\$ 6,289,033</u>	<u>\$ 6,301,283</u>

**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.



Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - Child Nutrition Fund

	<b>Revised Budget <u>2011-2012</u></b>	<b>Original Budget <u>2012-2013</u></b>	<b>Projected Budget <u>2013-2014</u></b>	<b>Projected Budget <u>2014-2015</u></b>	<b>Projected Budget <u>2015-2016</u></b>
<b>Revenue and Other Sources of Funds</b>					
Local Sources	\$ 1,627,206	\$ 1,631,170	\$ 1,647,000	\$ 1,653,000	\$ 1,662,000
State Sources	321,761	321,761	321,761	321,761	321,761
Federal Sources	7,074,841	7,219,879	7,364,000	7,450,000	7,511,000
Other Sources	<u>357,060</u>	<u>402,806</u>	<u>405,000</u>	<u>412,000</u>	<u>422,000</u>
TOTAL	9,380,868	9,575,616	9,737,761	9,836,761	9,916,761
<b>Expenditures and Other Uses of Funds</b>					
Salaries	2,689,058	2,701,443	2,736,560	2,777,600	2,819,250
Employee Benefits	1,833,998	1,868,019	1,911,730	1,969,080	2,015,350
Purchased Services	567,705	574,291	582,050	605,300	594,400
Supplies	4,283,293	4,175,310	4,231,600	4,390,250	4,460,500
Property	45,335	37,400	42,000	148,500	86,000
Debt Services and Miscellaneous	-	-	-	-	-
Other Uses of Funds	<u>801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	9,420,190	9,356,463	9,503,940	9,890,730	9,975,500
Excess of Revenues or (Expenditures)	(39,322)	219,153	233,821	(53,969)	(58,739)
<b>Fund Balance</b>					
Beginning	435,950	396,628	615,781	849,602	795,633
Ending Fund Balance					
Nonspendable	<u>396,628</u>	<u>615,781</u>	<u>849,602</u>	<u>795,633</u>	<u>736,894</u>
Total Ending Fund Balance	<u>\$ 396,628</u>	<u>\$ 615,781</u>	<u>\$ 849,602</u>	<u>\$ 795,633</u>	<u>\$ 736,894</u>

**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgment and the time series is based on historical trend data.

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - One Cent Sales Tax Fund

	<b>Revised Budget <u>2011-2012</u></b>	<b>Original Budget <u>2012-2013</u></b>	<b>Projected Budget <u>2013-2014</u></b>	<b>Projected Budget <u>2014-2015</u></b>	<b>Projected Budget <u>2015-2016</u></b>
Revenue and Other Sources of Funds					
Local - Sales Tax	\$ 22,504,619	\$ 22,504,619	\$ 22,500,000	\$ 22,500,000	\$ 22,500,000
- Interest	<u>57,000</u>	<u>57,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
TOTAL	22,561,619	22,561,619	22,555,000	22,555,000	22,555,000
Expenditures and Other Uses of Funds					
Salaries	12,742,581	12,331,001	12,501,150	12,306,160	12,403,820
Employee Benefits	3,378,925	3,390,537	3,421,390	3,295,700	3,319,500
Purchased Services	2,177,703	1,705,562	1,526,020	1,533,650	1,545,200
Supplies	402,250	664,650	533,250	536,450	447,250
Property	812,100	533,000	475,000	479,000	450,000
Debt Services and Miscellaneous	142,000	142,000	142,000	142,000	142,000
Other Uses of Funds	<u>8,276,881</u>	<u>3,833,333</u>	<u>3,939,570</u>	<u>4,039,570</u>	<u>4,039,570</u>
TOTAL	27,932,440	22,600,083	22,538,380	22,332,530	22,347,340
Excess of Revenues or (Expenditures)	(5,370,821)	(38,464)	16,620	222,470	207,660
Fund Balance					
Beginning	8,118,133	2,747,312	2,708,848	2,725,468	2,947,938
Ending Fund Balance					
Reserved/Designated					
Salaries and Benefits	1,658,648	1,977,710	1,850,468	1,815,938	1,827,848
Technology	788,664	671,713	545,000	686,300	722,500
Building Improvements	<u>300,000</u>	<u>59,425</u>	<u>330,000</u>	<u>445,700</u>	<u>605,250</u>
Total Ending Fund Balance	<u>\$ 2,747,312</u>	<u>\$ 2,708,848</u>	<u>\$ 2,725,468</u>	<u>\$ 2,947,938</u>	<u>\$ 3,155,598</u>

**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - 3/4 Cent Sales Tax Fund

	<b>Revised Budget <u>2011-2012</u></b>	<b>Original Budget <u>2012-2013</u></b>	<b>Projected Budget <u>2013-2014</u></b>	<b>Projected Budget <u>2014-2015</u></b>	<b>Projected Budget <u>2015-2016</u></b>
Revenue and Other Sources of Funds					
Local - Sales Tax	\$ 16,878,463	\$ 16,878,463	\$ 16,800,000	\$ 16,800,000	\$ 16,800,000
- Interest	<u>41,000</u>	<u>43,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
TOTAL	16,919,463	16,921,463	16,840,000	16,840,000	16,840,000
Expenditures and Other Uses of Funds					
Purchased Services	278,433	1,202,535	302,400	306,650	297,900
Supplies	2,792,982	2,511,104	2,241,200	2,272,050	2,255,000
Debt Services and Miscellaneous	12,600	23,700	24,100	25,150	24,600
Other Uses of Funds	<u>14,084,871</u>	<u>14,078,216</u>	<u>14,103,500</u>	<u>14,286,850</u>	<u>14,036,800</u>
TOTAL	17,168,886	17,815,555	16,671,200	16,890,700	16,614,300
Excess of Revenues or (Expenditures)	(249,423)	(894,092)	168,800	(50,700)	225,700
Fund Balance					
Beginning	6,550,471	6,301,048	5,406,956	5,575,756	5,525,056
Ending Fund Balance					
Restricted					
Instructional Programs	6,008,126	5,084,034	5,222,834	5,142,134	5,337,834
Committed					
Band Uniforms	<u>292,922</u>	<u>322,922</u>	<u>352,922</u>	<u>382,922</u>	<u>412,922</u>
Total Ending Fund Balance	<u>\$ 6,301,048</u>	<u>\$ 5,406,956</u>	<u>\$ 5,575,756</u>	<u>\$ 5,525,056</u>	<u>\$ 5,750,756</u>

**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board  
Houma, LA

Budget Forecast Beyond the Budget Year - Special Revenue Funds

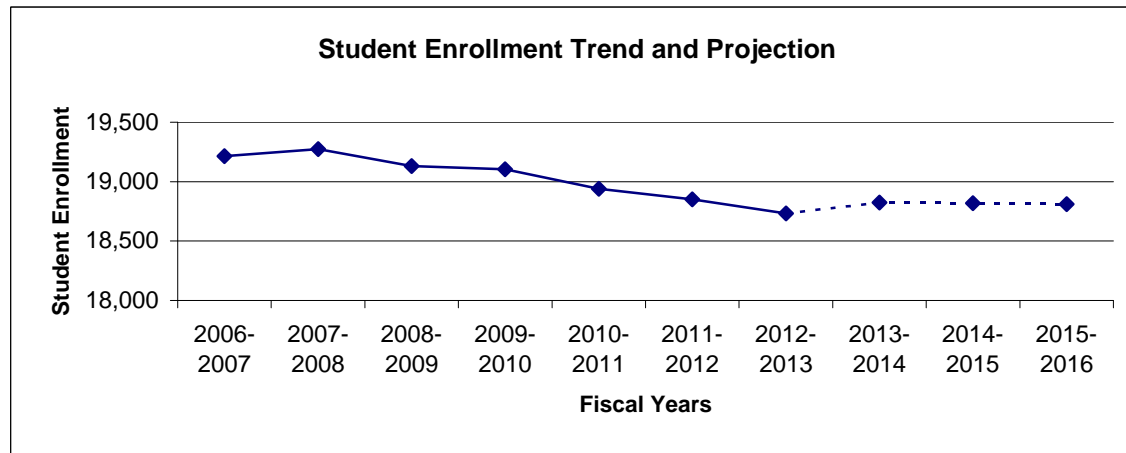
	<b>Revised Budget <u>2011-2012</u></b>	<b>Original Budget <u>2012-2013</u></b>	<b>Projected Budget <u>2013-2014</u></b>	<b>Projected Budget <u>2014-2015</u></b>	<b>Projected Budget <u>2015-2016</u></b>
Revenue and Other Sources of Funds					
Local Sources	\$ 403,776	\$ 419,575	\$ 453,938	\$ 455,072	\$ 460,533
State Sources	1,828,990	1,246,455	1,258,539	1,308,082	1,321,163
Federal Sources	25,634,693	19,154,269	20,812,977	21,137,436	21,708,147
Other Sources	<u>683,380</u>	<u>675,005</u>	<u>730,287</u>	<u>739,051</u>	<u>750,000</u>
TOTAL	28,550,839	21,495,304	23,255,741	23,639,641	24,239,843
Expenditures and Other Uses of Funds					
Salaries	15,368,832	11,985,409	12,141,230	12,311,200	12,520,490
Employee Benefits	6,824,167	5,382,430	5,543,900	5,736,790	5,894,550
Purchased Services	2,698,242	1,667,813	1,684,500	1,704,700	1,726,540
Supplies	2,193,217	2,860,284	2,888,880	2,923,540	2,964,470
Property	34,290	-	-	-	-
Debt Services and Miscellaneous	130,473	90,142	91,040	92,140	93,430
Other Uses of Funds	<u>1,254,381</u>	<u>1,005,062</u>	<u>1,015,110</u>	<u>1,027,300</u>	<u>1,041,680</u>
TOTAL	28,503,602	22,991,140	23,364,660	23,795,670	24,241,160
Excess of Revenues or (Expenditures)	47,237	(1,495,836)	(108,919)	(156,029)	(1,317)
Fund Balance					
Beginning	2,080,295	2,127,532	631,696	522,777	366,748
Ending Fund Balance					
Assigned	<u>30,511,303</u>	<u>631,696</u>	<u>522,777</u>	<u>366,748</u>	<u>365,431</u>
Total Ending Fund Balance	<u>\$ 2,127,532</u>	<u>\$ 631,696</u>	<u>\$ 522,777</u>	<u>\$ 366,748</u>	<u>\$ 365,431</u>

**Note:** A combination of qualitative and time series approaches are used in forecasting future revenues and expenditures. The qualitative is based solely or primarily on human judgement and the time series is based on historical trend data.

Terrebonne Parish School Board  
Houma, LA

Student Enrollment Trends and Forecast <sup>(1)</sup>  
Grades Pre-K through 12

Fiscal Year	Enrollment
2006-2007	19,215
2007-2008	19,273
2008-2009	19,130
2009-2010	19,103
2010-2011	18,941
2011-2012	18,850
2012-2013	18,732
2013-2014	18,825
2014-2015	18,820
2015-2016	18,810

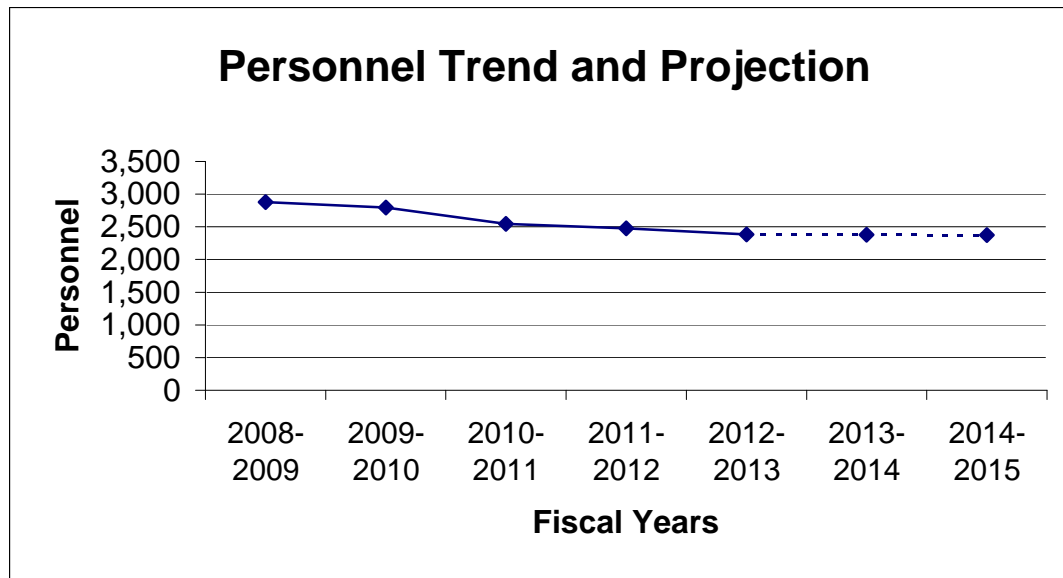


Enrollment projection for 2012-2013 is based on February 1, 2012 SIS data supplied by the Louisiana State Department of Education, including Pre Kindergarten students  
Forecasting Method used is a trend of prior years' student enrollment.

Terrebonne Parish School Board  
Houma, LA

Personnel Trend and Projection

<u>Fiscal Year</u>	<u>Personnel Count</u>
2008-2009	2,877
2009-2010	2,797
2010-2011	2,547
2011-2012	2,478
2012-2013	2,384
2013-2014	2,380
2014-2015	2,372



**Note:** This Personnel Trend and Projection includes the following: General Operating Fund, One Cent Sales Tax Fund, 3/4 Cent Sales Tax Fund, Child Nutrition Program Fund and Special Revenue Funds.

Terrebonne Parish School Board  
Houma, LA

Assessed and Market Value of Taxable Property <sup>(1)</sup>

Fiscal Year	Taxable Assessed Value (in dollars)	Estimated Market Value (in dollars)	Ratio of Assessed Value to Estimated Market Value
2004-2005	461,860,250	5,089,963,257	9.07%
2005-2006	488,989,040	5,386,605,753	9.08%
2006-2007	532,633,035	5,740,851,633	9.28%
2007-2008	597,159,780	6,232,631,103	9.58%
2008-2009	709,298,030	7,176,469,447	9.88%
2009-2010	722,165,295	7,309,143,273	9.88%
2010-2011	741,791,975	7,471,382,250	9.93%
2011-2012	770,363,925	7,765,643,573	9.92%

<sup>(1)</sup> Information provided by Terrebonne Parish Assessor's Office

Terrebonne Parish School Board  
Houma, Louisiana

Property Tax Rates and Tax Collections <sup>(1)</sup>

<b>Tax Rates Per \$1,000 of Assessed Value</b>			
Fiscal Year <sup>(2)</sup>	Parishwide Millages		Collections (in dollars)
	Constitutional Tax	Special Maintenance Tax	General Fund
2007-2008	3.86	5.41	5,519,666
2008-2009	3.68	5.15	6,159,741
2009-2010	3.68	5.15	5,280,025
2010-2011	3.86	5.41	6,499,824
2011-2012	3.86	5.41	6,499,824
2012-2013	3.86	5.41	6,499,824

<sup>(1)</sup> Does not include tax rates and tax levies from other governmental bodies.

<sup>(2)</sup> Fiscal Years 2011-2012 and 2012-2013 reflect budgeted data rather than actual.



Terrebonne Parish School Board  
Houma, Louisiana

Tax Burden Per Capita <sup>(1)</sup>  
(in dollars)

Fiscal Year	Population <sup>(3)</sup>	Property Taxes		Sales Taxes		Total Local Taxes	
		Collections	Per Capita	Collections	Per Capita	Collections	Per Capita
2005-2006	107,146	4,473,682	42	46,454,174	434	50,927,856	475
2006-2007	108,938	4,910,297	45	50,490,242	463	55,400,539	509
2007-2008	108,424	5,519,667	51	50,681,690	467	56,201,357	518
2008-2009	108,576	6,159,741	57	52,186,152	481	58,345,893	537
2009-2010	109,291	6,280,026	57	44,090,552	403	50,370,578	461
2010-2011	111,860	6,499,824	58	46,884,620	419	53,384,444	477
2011-2012 <sup>(2)</sup>	111,860	6,499,824	58	46,884,620	419	53,384,444	477

<sup>(1)</sup> Includes only taxes levied by the Terrebonne Parish School District

<sup>(2)</sup> Budgeted Data

<sup>(3)</sup> US Census Bureau - latest information available

Terrebonne Parish School Board  
Houma, LA

American College Test (ACT) Composite Scores <sup>(1)</sup>

	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Number	Score	Number	Score	Number	Score	Number	Score	Number	Score
Terrebonne	589	19.3	600	19.8	636	19.6	596	19.8	554	19.5
Louisiana	34,042	20.1	34,211	20.3	34,548	20.1	35,601	20.1	35,870	20.2
Nation	1,300,599	21.2	1,421,941	21.1	1,480,469	21.1	1,568,835	21.0	1,623,112	21.1

<sup>(1)</sup> Information provided by the Louisiana State Department of Education

Terrebonne Parish School Board  
Houma, LA

LEAP 21 Test Results <sup>(1)</sup>

	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>Grade 4 English Language Arts (Terrebonne)</b>										
Advanced	4.0	61	3.0	43	3.0	56	4.0	66	6.0	92
Mastery	21.0	303	23.0	360	20.0	324	19.0	304	25.0	354
Basic	44.0	628	44.0	691	47.0	760	48.0	762	49.0	704
Approaching Basic	19.0	266	18.0	289	19.0	310	17.0	263	14.0	195
Unsatisfactory	12.0	168	13.0	202	10.0	153	12.0	185	7.0	99
<b>Grade 4 English Language Arts (State)</b>										
Advanced	4.0	1,783	4.0	2,089	4.0	2,128	5.0	3,085	6.0	3,480
Mastery	20.0	9,953	21.0	11,721	21.0	11,702	18.0	10,356	22.0	12,296
Basic	45.0	22,773	44.0	24,286	47.0	26,090	45.0	25,973	46.0	25,848
Approaching Basic	19.0	9,741	19.0	10,298	19.0	10,599	19.0	10,856	18.0	10,210
Unsatisfactory	12.0	6,211	12.0	6,502	10.0	5,304	13.0	7,602	8.0	4,807
<b>Grade 8 English Language Arts (Terrebonne)</b>										
Advanced	1.0	7	1.0	16	1.0	17	1.0	20	4.0	47
Mastery	10.0	133	11.0	170	13.0	176	10.0	147	19.0	247
Basic	42.0	573	42.0	629	45.0	615	38.0	560	41.0	529
Approaching Basic	35.0	483	33.0	494	34.0	455	39.0	576	29.0	378
Unsatisfactory	13.0	178	12.0	181	7.0	93	12.0	180	7.0	85
<b>Grade 8 English Language Arts (State)</b>										
Advanced	1.0	531	1.0	659	1.0	644	4.0	1,755	5.0	2,589
Mastery	12.0	6,077	13.0	6,299	14.0	7,176	15.0	7,666	20.0	9,322
Basic	44.0	21,572	43.0	21,306	47.0	23,182	42.0	20,837	42.0	19,732
Approaching Basic	32.0	15,707	32.0	15,776	30.0	14,738	30.0	15,182	27.0	12,562
Unsatisfactory	10.0	4,860	11.0	5,474	8.0	3,871	9.0	4,349	6.0	3,067

<sup>(1)</sup> Source: Louisiana Department of Education District Composite Report, 2003-2004 through 2006-2007 and Spring 2008 Criterion Referenced Test, State and District Achievement Level Report, 2007-2008

Terrebonne Parish School Board  
Houma, LA

LEAP 21 Test Results <sup>(1)</sup>

	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>Grade 4 Math (Terrebonne)</b>										
Advanced	4.0	54	4.0	71	3.0	55	6.0	88	10.0	147
Mastery	13.0	179	17.0	265	12.0	195	21.0	331	26.0	371
Basic	47.0	673	43.0	680	45.0	717	46.0	721	42.0	611
Approaching Basic	20.0	285	19.0	304	23.0	372	17.0	262	13.0	185
Unsatisfactory	16.0	235	17.0	265	16.0	264	11.0	180	9.0	133
<b>Grade 4 Math (State)</b>										
Advanced	4.0	1,795	5.0	2,669	4.0	2,212	6.0	3,362	8.0	4,280
Mastery	13.0	6,533	18.0	9,917	14.0	7,604	19.0	11,272	20.0	11,561
Basic	47.0	23,462	44.0	24,265	47.0	26,128	44.0	25,193	43.0	24,324
Approaching Basic	20.0	10,291	18.0	10,148	21.0	11,689	18.0	10,312	17.0	9,564
Unsatisfactory	17.0	8,371	14.0	7,890	15.0	8,190	13.0	7,760	12.0	6,939
<b>Grade 8 Math (Terrebonne)</b>										
Advanced	3.0	39	2.0	34	5.0	66	3.0	50	6.0	73
Mastery	4.0	53	3.0	47	5.0	68	3.0	43	5.0	69
Basic	37.0	507	43.0	636	41.0	561	41.0	604	47.0	607
Approaching Basic	28.0	390	28.0	419	28.0	375	27.0	394	23.0	290
Unsatisfactory	28.0	387	24.0	352	21.0	284	26.0	393	19.0	247
<b>Grade 8 Math (State)</b>										
Advanced	5.0	2,491	3.0	1,326	6.0	3,151	5.0	2,265	4.0	2,043
Mastery	5.0	2,502	4.0	1,997	6.0	3,047	5.0	2,516	5.0	2,433
Basic	45.0	21,816	51.0	25,017	47.0	23,114	49.0	24,163	51.0	24,326
Approaching Basic	25.0	11,945	26.0	12,805	23.0	11,381	24.0	12,129	23.0	10,847
Unsatisfactory	20.0	9,978	17.0	8,347	18.0	8,869	18.0	8,716	16.0	7,605

<sup>(1)</sup> Source: Louisiana Department of Education District Composite Report, 2003-2004 through 2006-2007 and Spring 2008 Criterion Referenced Test, State and District Achievement Level Report, 2007-2008

Terrebonne Parish School Board  
Houma, LA

Graduation Exit Exam (GEE) Results <sup>(1)</sup>

	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>English Language Arts (Terrebonne)</b>										
Advanced	1.0	7	0.0	5	1.0	6	1.0	12	1.0	6
Mastery	8.0	94	7.0	79	7.0	74	14.0	165	8.0	80
Basic	43.0	511	46.0	501	45.0	451	48.0	554	46.0	483
Approaching Basic	31.0	373	28.0	307	31.0	306	24.0	280	31.0	328
Unsatisfactory	18.0	215	18.0	202	16.0	162	12.0	142	15.0	163
<b>English Language Arts (State)</b>										
Advanced	1.0	488	1.0	413	1.0	576	2.0	698	1.0	512
Mastery	10.0	4,211	10.0	4,375	12.0	4,611	15.0	6,156	12.0	4,901
Basic	45.0	18,652	47.0	19,888	49.0	19,284	48.0	19,298	47.0	19,909
Approaching Basic	27.0	11,063	24.0	10,149	26.0	10,333	24.0	9,622	26.0	10,903
Unsatisfactory	17.0	6,935	17.0	7,066	12.0	4,650	12.0	4,727	14.0	6,035
<b>Math (Terrebonne)</b>										
Advanced	5.0	59	8.0	82	9.0	89	11.0	122	10.0	107
Mastery	11.0	131	12.0	132	11.0	108	16.0	181	17.0	176
Basic	39.0	471	39.0	424	47.0	471	40.0	460	40.0	428
Approaching Basic	24.0	288	20.0	217	19.0	184	18.0	205	18.0	190
Unsatisfactory	21.0	252	22.0	238	14.0	142	16.0	184	15.0	157
<b>Math (State)</b>										
Advanced	7.0	2,788	10.0	4,032	11.0	4,419	12.0	4,713	11.0	4,695
Mastery	15.0	6,165	14.0	5,951	14.0	5,519	18.0	7,359	16.0	6,818
Basic	42.0	17,259	41.0	17,126	48.0	18,765	43.0	17,353	42.0	17,683
Approaching Basic	17.0	7,059	17.0	7,026	16.0	6,411	14.0	5,809	15.0	6,481
Unsatisfactory	20.0	8,075	19.0	7,763	11.0	4,333	13.0	5,287	16.0	6,580

<sup>(1)</sup> Source: Louisiana Department of Education District Composite Report, 2003-2004 through 2006-2007 and Spring 2008 Criterion Referenced Test, State and District Achievement Level Report, 2007-2008

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Student Performance Measures <sup>(1)</sup>

	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
<b>In School Suspension</b>										
Terrebonne	9.5	1,912	8.3	1,674	7.5	1,521	7.1	1,417	10.3	2,024
State	12.1	85,478	12.9	91,649	12.3	87,848	12.3	88,063	11.6	83,707
<b>Out of School Suspension</b>										
Terrebonne	16.5	3,300	16.8	3,388	17.6	3,541	14.5	2,887	12.0	2,376
State	11.8	83,642	12.1	86,120	11.1	79,547	10.4	75,005	9.6	69,066
<b>Students Expelled</b>										
Terrebonne	0.0	8	0.1	14	0.1	14	0.1	12	0.0	9
State	1.2	8,268	1.1	7,432	1.0	6,967	0.9	6,979	0.9	6,480
<b>Student Attendance</b>										
Terrebonne	92.9		93.1		93.4		93.8		94.4	
State	93.7		93.6		94.0		93.9		94.8	
<b>Student Dropouts (Grades 9-12)</b>										
Terrebonne	7.3	412	5.7	300	6.3	334	4.8	247	3.3	170
State	6.9	13,541	7.0	13,580	6.3	12,163	4.6	8,704	4.1	7997

<sup>(1)</sup> Source: Louisiana Department of Education

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Debt Amortization Schedule

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<u>Fiscal Year</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2012-2013	74,925	142,000	216,925
2013-2014	74,925	142,000	216,925
2014-2015	74,925	142,000	216,925
2015-2016	37,462	142,000	179,462
Thereafter	<u>21,460,775</u>	<u>1,195,956</u>	<u>22,656,731</u>
	21,723,012	1,763,956	23,486,968

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**Glossary of Acronyms**

**ACT** – American College Test

**BESE** – Board of Elementary and Secondary Education

**CDL** – Commercial Drivers License

**CNP** – Child Nutrition Program

**COE** – Cooperative Office Education

**CTE** – Career and Technical Education

**CW&A** – Child Welfare and Attendance

**DIBELS** – Dynamic Indicators of Basic Early Literacy

**DHHS** – Department of Health and Human Services

**DP** – Data Processing

**DROP** – Deferred Retirement Option Plan

**EEF** – Education Excellence Fund

**ESL** – English as a Second Language

**ESYP** – Extended Summer Year Program

**FT** – Full Time

**FTE** – Full Time Equivalent

**FY** – Fiscal Year

**GED** – General Education Development

**GEE** – Graduation Exit Examination

**GFOA** – Government Finance Officers Association of Louisiana

**HVAC** – Heating, Ventilation, and Air Conditioning

**IDEA** – Individuals with Disabilities Education Act

**IEP** – Individualized Educational Program

**JAG** – Jobs for America's Graduates



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**LA4** – Louisiana Four-Year-Old Program

**LAE** – Louisiana Association of Education

**LASBO** – Louisiana Association of School Business Officials

**LASERS** – Louisiana State Employee Retirement System

**LAVCA** – Louisiana Virtual Charter Academy

**LCTCS** – Louisiana Community and Technical College System

**LEA** – Local Education Agency

**LEAP** – Louisiana Educational Assessment Program

**LPSB** – Lafourche Parish School Board

**LSBA** – Louisiana School Board Association

**LSDVI** – Louisiana School for the Deaf and Visually Impaired

**LSERS** – Louisiana School Employees Retirement System

**LSMSA** – Louisiana School for Math, Science and the Arts

**MFP** – Minimum Foundation Program

**NCLB** – No Child Left Behind

**NRT** – Norm Reference Test

**OJJ** – Office of Juvenile Justice

**OJT** – On-the-Job-Training

**OOS** – Out of State

**ORP** – Optional Retirement Plan

**OT** – Occupational Therapist

**PAC** – Pupil Appraisal Coordinator

**PBIS** – Positive Behavior Intervention Support

**PE** – Physical Education

**PIP** – Professional Improvement Program

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**PL** – Public Law

**Pre-K** – Pre-Kindergarten

**PT** – Physical Therapist

**QSCB** – Qualified School Construction Bond

**QZAB** – Quality Zone Academy Bond

**RS** – Revised Statues

**SBLC** – School Building Level Committee

**SIF** – School Improvement Fund

**SPS** – School Performance Score

**SSD** – Special School District

**STEM** – Science, Technology, Engineering and Math

**STEP** – Strategies to Empower People

**TANF** – Temporary Assistance for Needy Families

**TCCO** – Terrebonne Construction Company

**TFAE** – Terrebonne Foundation for Academic Excellence

**TPSB** – Terrebonne Parish School Board

**TRSL** – Teachers' Retirement System of Louisiana

**USDA** – United States Department of Agriculture

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**Glossary of Key Terms**

**Accounting System** – The total structure of records and procedures that record, classify, and report information on the financial position and operations of the Board.

**Adult Education Programs** – Activities that will enable adults to acquire the basic skills necessary to function in today's society so that they can benefit from the completion of secondary school, enhanced family life, attaining citizenship and participating in job training and retraining programs.

**Appropriation** – An amount placed in the budget to be expended for a particular project or category of expenditure.

**Assigned Fund Balance** – A Fund Balance that represents amounts that are intended by the government for use for a particular purpose, but is neither restricted nor limited.

**Audit** – An investigation of the accuracy and correct operation of an agency's accounting system, including validation of inventories and existing equipment, documentation of proper legal authority to carry out agency activities, adequacy of controls on fraud, waste, and mismanagement, and the effectiveness of the agency's programs.

**Beginning Fund Balance** – The excess of the assets of a fund over its liabilities and reserves at the beginning of the fiscal year.

**Budget** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**Business Services** – Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the Local Education Agency. Included are the fiscal and internal services such as budgeting, payroll, internal auditing, financial accounting, property accounting, purchasing, printing, insurance, and warehousing.

**Capital Projects Fund** – The Capital Projects Fund accounts for financial resources to acquire, construct, and improve public school facilities.

**Career & Technical Education Programs** – Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

**Central Services** – Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include personnel and Human Resources, evaluation, information, staff and data processing services.

**Certificates of Indebtedness** – Borrowing by the Board against future anticipated tax revenues.

**Child Nutrition** – Activities of preparing and serving food to students and staff for breakfast and lunch.

**Committed Fund Balance** – A Fund Balance that represents amounts that are committed for specific purposes by formal action by the government's highest level of decision-making authority. These funds

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cannot be used for other purposes unless the government removes or changes the limitation by taking the same action it employed to impose the limitation.

**Debt Service Fund** – The Debt Service Funds are used to accumulate monies to pay outstanding bond issues.

**Deficiency** – The monetary loss where expenditures are more than revenues during an accounting period.

**Employee Benefits** – Amounts paid on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personnel services.

**Ending Fund Balance** – The excess of assets of a fund over its liabilities and reserves at the end of the budget or fiscal year.

**Excess** – The monetary gain where revenues exceed expenditures during an accounting period.

**Expenditure** – Decreases in net financial resources. Expenditures included in current operating expenses requiring the present or future use of net current assets, intergovernmental grants, entitlements, and shared revenues.

**Facility Acquisition & Construction** – Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

**Federal Revenue** – A source of money or income that comes from the United States government.

**Fiscal Year** – A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the Terrebonne Parish School Board is July 1 through June 30.

**Function** – A system of classifying budget expenditures by function or department for which the object classification is acquired. Function classifications are (1) regular programs, (2) special education programs, (3) career and technical education programs, (4) other instructional programs, (5) special programs, (6) adult education and literacy programs, (7) pupil support services, (8) instructional staff services, (9) general administration, (10) school administration, (11) business services, (12) maintenance of plant, (13) student transportation, (14) central services, (15) community services, (16) food services, (16) facility acquisition and construction, (17) debt service, (18) other uses of funds.

**Fund** – A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. (i.e.: General Fund, Special Revenue Fund)

**Fund Balance** – Resources remaining from prior years, which are available to be budgeted in the current year.

**General Administration** – Activities concerned with establishing and administering policy for operating the local educational agency. Activities include the Board and the office of the Superintendent.

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**General Fund** – General educational activities are accounted for in the General Fund and are supported primarily by local taxes and state entitlements.

**Governmental Funds** – Accounting segregation of financial resources. Their measurement focus is on determination of financial position (sources, uses, and balance of financial resources), rather than on net income determination.

**Indirect Costs** – The transfer of funds from federally assisted programs to the General Fund for those indirect costs which are not readily identifiable but are nevertheless incurred for the joint benefit of those activities and other activities and programs of the organization. (i.e.: Accounting, auditing, budgeting, payroll, personnel, data processing, purchasing, public relations, and risk management services.)

**Instructional Sites** – The location where a building or several buildings are used to teach students.

**Instructional Staff Services** – Activities associated with assisting the instructional staff with the content and the process of providing learning experiences for students. These activities include supervision of improvement of instruction, curriculum development, instructional staff, training, and educational media.

**Interest** – Money paid for the use of money that is borrowed, or interest earned on money that is deposited with the fiscal agent.

**Line Item Budget** – A budget format that presents the exact amount planned to be spent for every separate good or service to be purchased.

**Local Revenue** – A source of money or income that is earned or received from inside the parish.

**Long Term Debt** – Financial obligation with a maturity of more than one year after the date of issuance.

**Maintenance of Plant** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**Mill** – The thousandth part of a dollar used in calculating property taxes.

**Millage** – A sum or total number of mills.

**Non-Spendable Fund Balance** – A Fund Balance that represents amounts that cannot be spent either because they are in non-spendable form (i.e.: inventory) or because they are legally or contractually required to be maintained intact.

**Object** – A uniform classification of expenditures identifying transactions by the nature of the goods or services purchased. Object classifications are (1) salaries, (2) employee benefits, (3) purchased

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professional services, (4) purchased property services, (5) other purchased services, (6) supplies, (7) property, (8) other objects, and (9) other uses of funds.

**Other Instructional Programs** – Activities that provide students in grades K-12 with learning experiences in school sponsored co-curricular activities, athletics, and driver education programs. These programs normally supplement the regular instructional program and include such activities as band, choir, speech, and remediation programs.

**Other Purchased Services** – Amounts paid for services rendered by organizations or people not on the payroll and separate from Purchased Professional Services and Purchased Property Services.

**Other Sources of Funds** – A number of receipts of governmental funds are not properly classified as revenues but still require budgetary or accounting control. (i.e.: transfer from another governmental fund.)

**Other Uses of Funds** – A number of outlays of governmental funds are not properly classified as expenditures but still require budgetary or accounting control. (i.e.: transfers to another governmental fund.)

**Personnel Department/Central Services** – The expenses of staffing the school system and collecting and reporting certain types of personnel certification data are reported under this category. These activities are concerned with maintaining an efficient staff for the school system including recruiting, placement, transfers, staff accounting; background and criminal history checks and other internal matters.

**Principal** – The amount of debt minus the interest.

**Property** – Expenditures for acquiring fixed assets, including land and improvements, buildings, equipment, vehicles, and furniture.

**Pupil Support Services** – Activities designed to assess and improve the well being of students and to supplement the teaching process. These activities include child welfare and attendance services, guidance services, health services, psychological services, and speech pathology and audiology services.

**Purchased Professional Services** – Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**Purchased Property Services** – Services purchased to operate, repair, maintain, and rent property owned or used. These services are performed by persons other than school board employees.

**Regular Programs** – Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental social and/or emotional handicaps.

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**Restricted Fund Balance** – A Fund Balance with constraints placed on the use of the funds either because they are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or because of law imposed through constitutional provisions or enabling legislation.

**Revenue** – An item or source of income.

**Salaries** – Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions.

**Sales and Use Taxes** – Taxes assessed by the school system on the taxable sale and consumption of goods and services within the parish.

**School Administration** – Activities concerned with overall administrative responsibility for a school. This includes supervision and maintenance of school records and the coordination of instructional activities.

**School Board** – The elected 9 member body which has been created by Louisiana law and vested with the responsibilities for educational activities.

**Special Education Programs** – Activities primarily for students having special needs. Programs help the gifted and talented, mentally retarded, physically disabled and emotionally disturbed students.

**Special Programs** – Activities primarily for students having special needs. Programs help all grades of culturally different students and bilingual students.

**Special Revenue Fund** – The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**State Revenue** – A source of income that is received from the State of Louisiana.

**Student Transportation Services** – Activities concerned with conveying students to and from school, as provided by State and Federal law. This included trips between home and school, and trips to school activities.

**Supplies** – Amounts paid for items that are consumed, worn out or deteriorated through use.

**Tax Levy** – The number of mills that is assessed by the Board collected from property tax.

**Total Assessed Valuation** – The sum of the taxable assessed property values and the homestead exempted property values.

**Taxable Assessed Valuation** – The value of property that is not exempt from property taxes.

**Unassigned Fund Balance** – A Fund Balance that represents funds that do not fit into any other category of Fund Balance.

